# Suzlon Wind Energy BH doo

IND AS Financial Statements for the year ended December 31, 2021

#### Suzion Wind Energy BH doo Balance sheet as at December 31, 2021

All amounts in BAM, unless otherwise stated

Particulars	Notes	As at December 31, 2021	As at December 31, 2020
Assets			
Non-current assets			
Property, plant and equipment	3	89.095	112.861
Capital work-in-progress		264.991	300.626
Other financial assets	7	23.290	4.000
		377.376	417.487
Current assets			
nventories	5	126	126
Financial assets			
Trade receivables	4	374	•
Cash and bank balances	6	19.378	3.988
Other financial assets	7	529	529
Other current assets	8	889	16.840
		21.296	21.483
otal assets		398.672	438.970
Equity and liabilities			
Equity			94
Equity share capital	SOCIE	2.000	2.000
Other equity	SOCIE	(422.522)	(198.840)
•		(420.522)	(196.840)
Non-Current liabilities			
Financial liabilities			
Borrowings	9	1.956	·=;
Other financial liabilities	10	804.729	593.695
		806.685	593.695
Current liabilities			
inancial liabilities			
Borrowings	9	7.300	7.300
Trade payables		3.383	34.316
Other liabilities	11	1.826	499
		12.509	42.115

For Suzion Wind Energy BH doo

Director Samiru Džaferbegoviću Sallelli S

**Date:** April 28, 2022

#### Suzion Wind Energy BH doo

#### Statement of profit and loss for the year ended December 31, 2021

All amounts in BAM, unless otherwise stated

Particulars	Notes	December 31, 2021	December 31, 2020
Income			
Revenue from operations	13	28.915	3.841
		28.915	3.841
Expenses			
Cost of raw materials and components consumed			
Employee benefits expense	13	33.576	25.950
Other expenses	14	191.911	(221.753)
		225.487	(195.803)
Earnings/ (loss) before interest, tax, depreciation and exceptional items (EBITDA)		(196.572)	199.644
Depreciation / amortisation	3	23.766	24.805
Earnings/ (loss) before interest and tax (EBIT)		(220.338)	174.839
Finance costs	15	3.347	9
Finance income	16	2	1
Profit/ (loss) before tax		(223.683)	174.840
Tax expense			
Profit/ (loss) after tax		(223.683)	174.840
Other Comprehensive Income			
Item that will not be reclassified to profit or loss in subsequent periods		{5 <del>2</del> }	( <b></b> )
Items that will be reclassified to profit or loss in subsequent periods :			
Other Comprehensive Income for the period, net of tax		(1)	103
Total comprehensive income for the period		(223.683)	174.840

For Suzion Wind Energy BH doo

Director Samiru Džaferbegoviću

**Date:** April 28, 2022

### Suzion Wind Energy BH doo

# Statement of profit and loss for the year ended December 31, 2021

All amounts in BAM, unless otherwise stated

a. I	Eaui	tv sł	nare	capital
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	Nos	BAM
Equity shares of , subscribed and fully paid		
At January 1, 2020	2.000	2.000
Issue of share capital		
As December 31, 2020	2.000	2.000
Issue of share capital	V	
At December 31, 2021	2.000	2.000

#### b. Other equity, attributable to the equity holders of the parent

Retained	Total
earnings	equity
(373.679)	(373.679)
174.840	174.840
	3
(198.839)	(198.839)
(198.839)	(198.839)
(198.839)	(198.839)
(223.683)	(223.683)
<u> </u>	:=:
(422.522)	(422.522)
(422.522)	(422.522)
	earnings (373.679) 174.840 - (198.839) (198.839) (198.839) (223.683) - (422.522)

Suzion Wind Energy BH doo 3 Property, plant and equipment

		Gross block	block			Depreciation / amo	amortisation		Net 1	Net block
	As at January	Additions	Deductions	As at	As at	For the year Deductions	Deductions	As at	As at	As at January
	1, 2021			December 31,	January 1,			December 31,	December 31,	1, 2021
				2021	2021			2021	2021	
Computer & office Equipments	159.713		638	159.075	46.852	23.766	638	69.980	89.095	112.861
	159.713		638	159.075	46.852	23.766	638	69.980	89.095	112,861
Immaterial assets	300.626		35,635	264.991	100			C4	264.991	300.626
	300.626	•	35,635	264.991		i i	(III)	•	264.991	300.626
		8								
		Gross block				Depreciation	Depreciation / amortisation		Net	Net block
	As at January	Gross Additions		As at	As at	Depreciation For the year	amortisation Deductions	As at	Net t	olock As at Janu
	As at January 1, 2020	Grass Additions		As at December 31, 2020	As at January 1, 2020	Depreciation / amortisation For the year Deductions	/ amortisation Deductions	As at December 31, 2020		
Computer & office Equipments	As at January 1, 2020	<b>Gross</b> Additions		As at December 31, 2020	As at January 1, 2020 41.196	Depreciation For the year 24,805	/ amortisation Deductions	As at December 31, 2020 46.852	Net t As at December 31, 2020 112.861	)lock As at Janu 1, 2020
Computer & office Equipments	As at January 1, 2020 296,360 <b>296,360</b>	Gross Additions		As at December 31, 2020 159,713	As at January 1, 2020 41.196	Depreciation For the year 24.805	/ amortisation Deductions 19.149	As at December 31, 2020 46.852 46.852	Net t As at December 31, 2020 112.861	As at Jan 1, 2020 255.
Computer & office Equipments Advances for Immaterial assets	As at January 1, 2020 296,360 <b>296,360</b> 205,871	Gross Additions 94.755		As at December 31, 2020 159,713 159.713 300.626	As at January 1, 2020 41.196	Depreciation For the year  24.805	/ amortisation Deductions 19.149	As at December 31, 2020 46.852 46.852	Net t As at December 31, 2020 112.861 112.861 300.626	As at January 1, 2020 255.164 205.871

### Suzlon Wind Energy BH doo Notes to financial statements for the year ended March 31, 2021

4	Trade receivables		
		December 31, 2021	December 31, 2020
	Current		
	Unsecured, considered good	374	
	Unsecured, considered doubtful		
		374	-
	Provision for doubtful receivables		
	Total	374	
5	Inventories (valued at lower of cost and net realisable value)		
		December 31, 2021	December 31, 2020
	Stores and spares	126	126
	Total	126	126
6	Cash and cash balances	-	
		December 31, 2021	December 31, 2020
	Balances with banks	19.378	3.988
	Cash on hand		
	Total	19.378	3.988
7	Other financial assets	-	
		December 31, 2021	December 31, 2020
	Non-current		
	Investments in subsidiares	1.000	4.000
	Loan to related parties	22,290	
	Total	23.290	4.000
	Current Advances recoverable in Cash	529	529
	Total	529	529
	rotar	323	
8	Other current assets		D 1 01 000
		December 31, 2021	December 31, 2020
	Prepayments		
	Other receivables	889	16.840
	Total	889	16.840

## Suzlon Wind Energy BH doo

Total

## Notes to financial statements for the year ended March 31, 2021

9	Borrowings		
	•	December 31, 2021	December 31, 2020
	Non-current		
	Temp loan	1.956	0
	Total	1.956	*
	Current		
	Advances recoverable in Cash	7.300	7.300
	Total	7.300	7.300
10	Other financial liabilities		
		December 31, 2021	December 31, 2020
	Non-current		
	Loan from related parties	804.729	593.695
	Total	804.729	593.695
11	Other current liabilities	-	
		December 31, 2021	December 31, 2020
	Statutory duties	14	275
	Others	130	130
	Deferred Tax liabilities	1.682	94

1.826

499

## Suzion Wind Energy BH doo Notes to financial statements for the year ended March 31, 2021

December 31, 2021   December 31, 2021     Sales Income	12	Revenue from operations		
Other miscellaneous Income         3.840         3.841           Total         28.915         3.841           Image: Problem of the pro			<b>December 31, 2021</b>	December 31, 2020
Total		Sales Income	25.075	
Total   December 31, 2021   December 31, 2020		Other miscellaneous Income	3.840	3.841
December 31, 2021   December 31, 2021   Salaries, wages, allowances and bonus   25,950   25,950   25,950   35,050   33,0576   33,0576   33,0576   33,0576   33,0576   33,0576   33,0576   33,0576   32,0500   33,0576   32,0500   33,0576   32,0500   33,0576   32,0500   33,0576   32,0500   33,0576   32,0500		Total	28.915	3.841
Salaries, wages, allowances and bonus   25.950   7.626   7.6	13	Employee benefits expense		
Social security cost   7.626			December 31, 2021	
Total         33.576         25.950           14 Other expenses           Rent         Insurance           Advertisement and sales promotion         Travelling and conveyance           Vehicle hire charges         Communication expenses           Consultancy charges         147.641         4.800           Administration         24.082         28.297           Entertainment         Expenses from sale of share in equity securities         3.000         134.042           Loss disposal of fix assets         26.967         134.042           Written off Liability, not Paid         191.911         (221.753)           15 Finance costs         December 31, 2021         December 31, 2020           Bank charges         3.347         -           Total         3.347         -           Interest         December 31, 2021         December 31, 2020           Interest         December 31, 2021         December 31, 2021         December 31, 2021           Interest         December 31, 2021         December 31, 2021		Salaries, wages, allowances and bonus		25.950
December 31, 2021   December 31, 2020		Social security cost	7.626	
Rent   Insurance   Advertisement and sales promotion   Travelling and conveyance   Vehicle hire charges   Communication expenses   Consultancy charges   147.641   4.800   Administration   24.082   28.297   Entertainment   Expenses from sale of share in equity securities   3.000   Loss disposal of fix assets   26.967   134.042   Written off Liability, not Paid   (9.779)   (388.892)   Total   191.911   (221.753)      15   Finance costs   December 31, 2021   December 31, 2020   Bank charges   3.347   - 1   Total   (3.347   - 1   1.347   - 1   1.347     1.347		Total	33.576	25.950
Rent   Insurance   Advertisement and sales promotion   Travelling and conveyance   Vehicle hire charges   Communication expenses   Consultancy charges   147.641   4.800   Administration   24.082   28.297   Entertainment   Expenses from sale of share in equity securities   3.000   Loss disposal of fix assets   26.967   134.042   Written off Liability, not Paid   (9.779)   (388.892)   Total   To	14	Other expenses	-	
Insurance			December 31, 2021	December 31, 2020
Advertisement and sales promotion Travelling and conveyance Vehicle hire charges Communication expenses Consultancy charges 147.641 4.800 Administration 24.082 28.297 Entertainment Expenses from sale of share in equity securities Loss disposal of fix assets 3.000 Loss disposal of fix assets 26.967 134.042 Written off Liability, not Paid 9.779 (388.892) Total 191.911 (221.753)  15 Finance costs    December 31, 2021   December 31, 2020		Rent		
Travelling and conveyance         Vehicle hire charges       Communication expenses         Consultancy charges       147.641       4.800         Administration       24.082       28.297         Entertainment       3.000       Entertainment         Expenses from sale of share in equity securities       3.000       147.641       4.800         Loss disposal of fix assets       26.967       134.042		Insurance		
Vehicle hire charges         Communication expenses       147.641       4.800         Consultancy charges       147.641       4.800         Administration       24.082       28.297         Entertainment       3.000       3.000         Loss disposal of fix assets       26.967       134.042         Written off Liability, not Paid       (9.779)       (388.892)         Total       191.911       (221.753)         December 31, 2021       December 31, 2020         Bank charges       3.347       -         Total       3.347       -         Total       December 31, 2021       December 31, 2020         Interest       0       0       December 31, 2021       December 31, 2020         Interest       1       0       0       0       0       1       1       0         Others       0       1       1       1       1       0       0       0       1       1       1       0       0       0       1       1       1       0       0       0       1       1       1       0       0       0       0       0       1       0       0       0		Advertisement and sales promotion		
Communication expenses         147.641         4.800           Administration         24.082         28.297           Entertainment         3.000         3.000           Loss disposal of fix assets         26.967         134.042           Written off Liability, not Paid         (9.779)         (388.892)           Total         191.911         (221.753)           15 Finance costs         December 31, 2021         December 31, 2020           Bank charges         3.347         -           Total         3.347         -           16 Finance income         December 31, 2021         December 31, 2020           Interest         1         0           Others         1         1         1		Travelling and conveyance		
Consultancy charges         147.641         4.800           Administration         24.082         28.297           Entertainment         Expenses from sale of share in equity securities         3.000         Loss disposal of fix assets         26.967         134.042           Written off Liability, not Paid         (9.779)         (388.892)           Total         191.911         (221.753)           15 Finance costs         December 31, 2021         December 31, 2020           Bank charges         3.347         -           Total         3.347         -           16 Finance income         December 31, 2021         December 31, 2020           Interest         1         0           Others         1         1		Vehicle hire charges		
Administration 24.082 28.297  Entertainment  Expenses from sale of share in equity securities 3.000  Loss disposal of fix assets 26.967 134.042  Written off Liability, not Paid (9.779) (388.892)  Total 191.911 (221.753)  15 Finance costs    December 31, 2021   December 31, 2020		Communication expenses		
Entertainment Expenses from sale of share in equity securities Loss disposal of fix assets Written off Liability, not Paid Total  15 Finance costs    December 31, 2021   December 31, 2020		Consultancy charges		
Expenses from sale of share in equity securities		Administration	24.082	28.297
Loss disposal of fix assets   26.967   134.042     Written off Liability, not Paid   (9.779)   (388.892)     Total   191.911   (221.753)				
Written off Liability, not Paid (9.779) (388.892)  Total (9.779) (388.892)  15 Finance costs    December 31, 2021   December 31, 2020				
Total		•		
December 31, 2021   December 31, 2020		-		
December 31, 2021   December 31, 2020		Total	191.911	(221.753)
Sank charges   3.347	15	Finance costs		
Total 3.347 -  16 Finance income     December 31, 2021   December 31, 2020     Interest			·	December 31, 2020
December 31, 2021 December 31, 2020           Interest         1         0           Others         1         1		Bank charges		
Interest         1         0           Others         1         1		Total	3.347	•
Interest 1 0 Others 1 1	16	Finance income		
Others11			December 31, 2021	December 31, 2020
Outers		Interest	1	0
Total21		Others	1	1
		Total	2	1