

Suzlon Wind Energy Uruguay S.A

IND AS Financial Statements for the year ended March 31, 2024


Suzlon Wind Energy Uruguay S.A**Balance sheet as at March 31, 2024**

All amounts in USD, unless otherwise stated

Particulars	Notes	As at March 31, 2024	As at March 31, 2023
Assets			
Current assets			
Financial assets			
Loans		1,10,948	1,52,830
Trade receivables	1	2,983	1,406
Other financial assets	2	1,011	1,011
Other current assets	3	975	11,477
		1,15,917	1,66,724
Total assets		1,15,917	1,66,724
Equity and liabilities			
Equity			
Equity share capital		6,54,897	6,54,897
Other equity		(23,73,341)	(28,91,887)
Total equity		(17,18,444)	(22,36,990)
Current liabilities			
Financial liabilities			
Trade payables		18,33,893	24,03,449
Other liabilities		468	265
Total		18,34,361	24,03,714
Total equity and liabilities		1,15,917	1,66,724

The accompanying notes are an integral part of the financial statements.

For Suzlon Wind Energy Uruguay S.A


Authorised Signatory: Animesh Ranjan

Date: April 24, 2024

Suzlon Wind Energy Uruguay S.A**Statement of profit and loss for the year ended March 31, 2024**

All amounts in USD, unless otherwise stated

Particulars	Notes	March 31, 2024	March 31, 2023
Income			
Operating income	4	-	-
Other income	5	7,540	6,817
		<u>7,540</u>	<u>6,817</u>
Expenses			
COGS		(5,76,324)	
Other expenses	6	53,770	55,437
Finance costs	7	9,620	27,010
		<u>(5,12,934)</u>	<u>82,447</u>
Profit/ (loss) before tax		5,20,474	(75,630)
Tax expense		1,928	1,955
Profit/ (loss) after tax		5,18,546	(77,585)
Other Comprehensive Income		-	-
Total comprehensive income for the year		5,18,546	(77,585)

The accompanying notes are an integral part of the financial statements.

For Suzlon Wind Energy Uruguay S.A

Authorised Signatory: Animesh Ranjan

Date: April 24, 2024

Suzlon Wind Energy Uruguay S.A**Statement of changes in equity for the year ended March 31, 2024**

All amounts in USD, unless otherwise stated

a. Equity share capital

Equity shares of , subscribed and fully paid

At April 1, 2022

Issue of share capital

At March 31, 2023

Issue of share capital

At March 31, 2024**in USD****6,54,897**

-

6,54,897

-

6,54,897**b. Other equity, attributable to the equity holders of the parent****Retained earnings****As at April 1, 2022**

(28,14,302)

Profit/ (loss) for the year

(77,585)

Other comprehensive income

-

As at March 31, 2023**(28,91,887)****As at April 1, 2023**

(28,91,887)

Profit/ (loss) for the year

5,18,546

Other comprehensive income

-

As at March 31, 2024**(23,73,341)**

For Suzlon Wind Energy Uruguay S.A

Authorised Signatory: Animesh Ranjan

Date: April 24, 2024

Suzlon Wind Energy Uruguay S.A**Notes to financial statements for the year ended March 31, 2024**

All amounts in USD, unless otherwise stated

Sl.	Particulars	March 31, 2024	March 31, 2023
1	Trade receivables		
	Current, (Unsecured, considered good)	2,983	1,406
	Total	2,983	1,406
2	Other current financial assets		
	Income receivable	1,011	1,011
	Total	1,011	1,011
3	Other current assets		
	Tax credits	975	11,477
	Total	975	11,477
4	Operating income		
	Miscellaneous income	-	-
	Net foreign exchange gain	-	-
	Total	-	-
5	Other income		
	Interest income	7,540	6,817
	Total	7,540	6,817
6	Other expenses		
	Professional fees	34,258	24,671
	Administration cost	10,402	754
	Rates & Taxes	8,425	-
	Extra ordinary loss (allowance for doubtful fiscal credits)		5,398
	Net foreign exchange loss	685	24,614
	Total	53,770	55,437
7	Finance costs		
	Bank charges	9,620	27,010
	Total	9,620	27,010