

Suzlon Wind Eberji Sanayi ve Ticaret Limited Sirketi

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

Suzlon Wind Eberji Sanayi ve Ticaret Limited Sirketi**Balance sheet as at March 31, 2024**

All amounts in TRY, unless otherwise stated

Particulars	Notes	As at March 31, 2024	As at March 31, 2023
Assets			
Non-current assets			
Property, plant and equipment	1	1,49,005	1,05,334
Other financial assets	2	47,664	31,326
Total non-current assets		1,96,669	1,36,660
Current assets			
Inventories	3	2,03,81,945	53,54,276
Financial assets			
Trade receivables	4	2,50,73,576	1,29,26,445
Cash and bank balances	5	59,36,517	8,14,030
Other financial assets	2	-	8,73,67,049
Other current assets	6	19,46,278	6,77,624
Total current assets		5,33,38,317	10,71,39,424
Total assets		5,35,34,986	10,72,76,084
Equity and liabilities			
Equity			
Equity share capital		10,000	10,000
Other equity	7	65,01,167	10,14,64,202
		65,11,167	10,14,74,202
Current liabilities			
Financial liabilities			
Trade payables		4,11,04,266	8,89,000
Contract liabilities		49,66,601	26,41,813
Other current liabilities	8	6,41,431	22,71,069
Current tax liabilities, net		3,11,521	-
		4,70,23,819	58,01,882
Total equity and liabilities		5,35,34,986	10,72,76,084

For Suzlon Wind Eberji Sanayi ve Ticaret Limited Sirketi

Tejjas Amarsinh Parmar
Director

Place: Melbourne

Date: April 25, 2024

Suzlon Wind Eberji Sanayi ve Ticaret Limited Sirketi
Statement of profit and loss for the year ended March 31, 2024
All amounts in TRY, unless otherwise stated

Particulars	Notes	March 31, 2024	March 31, 2023
Income			
Revenue from operations	9	5,10,38,291	3,22,73,108
Other operating income	10	3,55,874	1,57,887
Finance income	11	-	26,38,564
		5,13,94,166	3,50,69,560
Expenses			
Cost of raw materials and components consumed		1,68,18,392	85,81,625
Employee benefits expense	12	1,43,80,512	65,25,785
Depreciation / amortisation	1	34,918	28,523
Other expenses	13	11,52,19,149	(1,12,40,100)
Finance costs	14	18,023	10,012
		14,64,70,995	39,05,845
Profit/ (loss) before tax		(9,50,76,829)	3,11,63,715
Tax expense		1,13,794	64,64,812
Profit/ (loss) after tax		(9,49,63,035)	2,46,98,903
Other Comprehensive Income		-	-
Total comprehensive income for the period		(9,49,63,035)	2,46,98,903

For Suzlon Wind Eberji Sanayi ve Ticaret Limited Sirketi



Tejjas Amarsinh Parmar
Director

Place: Melbourne
Date: April 25, 2024

Suzlon Wind Eberji Sanayi ve Ticaret Limited Sirketi

Statement of profit and loss for the year ended March 31, 2024

All amounts in TRY, 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

TRY

10,000

-

10,000

-

10,000

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

**Retained
earnings**

As at April 1, 2022

Profit/ (loss) for the year

As at March 31, 2023

7,67,65,299

2,46,98,903

10,14,64,202

As at April 1, 2023

Profit/ (loss) for the year

As at March 31, 2024

10,14,64,202

(9,49,63,035)

65,01,167

For Suzlon Wind Eberji Sanayi ve Ticaret Limited Sirketi



Tejjas Amarsinh Parmar

Director

Place: Melbourne

Date: April 25, 2024

Suzlon Wind Eberji Sanayi ve Ticaret Limited Sirketi

1 Property, plant and equipment

	Gross block				Depreciation / amortisation				Net block	
	As at April 1, 2023	Additions	Deductions	As at March 31, 2024	As at April 1, 2023	For the year	Deductions	As at March 31, 2024	As at March 31, 2024	As at April 1, 2023
Furniture and fixtures	7,09,967	78,590	-	7,88,557	6,04,633	34,918	-	6,39,551	1,49,005	1,05,334
	7,09,967	78,590	-	7,88,557	6,04,633	34,918	-	6,39,551	1,49,005	1,05,334

	Gross block				Depreciation / amortisation				Net block	
	As at April 1, 2022	Additions	Deductions	As at March 31, 2023	As at April 1, 2022	For the year	Deductions	As at March 31, 2023	As at March 31, 2023	As at April 1, 2022
Furniture and fixtures	6,39,368	70,599	-	7,09,967	5,76,110	28,523	-	6,04,633	1,05,334	63,258
	6,39,368	70,599	-	7,09,967	5,76,110	28,523	-	6,04,633	1,05,334	63,258

Suzlon Wind Eberji Sanayi ve Ticaret Limited Sirketi
Notes to financial statements for the year ended March 31, 2024
All amounts in TRY, unless otherwise stated

	March 31, 2024	March 31, 2023
2 Other financial assets		
Non-current		
Security deposits	47,664	31,326
Total	47,664	31,326
Current		
Loans to group companies		8,73,67,049
Total	-	8,73,67,049
3 Inventories		
Finished goods & spare parts	2,03,81,945	53,54,276
Total	2,03,81,945	53,54,276
4 Trade receivables		
Current (Unsecured, considered good)	2,50,73,576	1,29,26,445
Total	2,50,73,576	1,29,26,445
5 Cash and cash balances		
Balance with bank	59,36,517	8,14,030
Total	59,36,517	8,14,030
6 Other current assets		
Prepayments	2,91,188	1,44,740
Other receivables	16,55,090	5,32,884
Total	19,46,278	6,77,624
7 Other equity		
Retained earnings		
Opening balance	10,14,64,202	7,67,65,298
Add: Profit/(loss) for the year	(9,49,63,035)	2,46,98,903
Closing balance	65,01,167	10,14,64,202
8 Other current liabilities		
Advance from customer	-	
Tax company, Net	-	20,73,703
Other payables	6,41,431	1,97,366
Total	6,41,431	22,71,069

Suzlon Wind Eberji Sanayi ve Ticaret Limited Sirketi
Notes to financial statements for the year ended March 31, 2024
All amounts in TRY, unless otherwise stated

	March 31, 2024	March 31, 2023
9 Revenue from operations		
Operations and maintenance services	5,10,38,291	3,22,73,108
Total	5,10,38,291	3,22,73,108
10 Other operating income		
Miscellaneous Income	3,55,874	1,57,887
Total	3,55,874	1,57,887
11 Finance income		
Interest on loans/ deposits		26,38,564
Total	-	26,38,564
12 Employee benefits expense		
Salaries, wages, allowances and bonus	1,00,69,483	42,57,372
Social security cost	24,85,871	10,02,066
Staff welfare expense	18,25,158	12,66,347
Total	1,43,80,512	65,25,785
13 Other expenses		
Rent	2,59,193	1,65,468
Insurance	6,14,776	3,70,363
Travelling and conveyance	26,95,188	3,964
Vehicle expenses	-	13,56,071
Communication expenses	18,759	18,978
Consultancy charges	1,03,48,207	60,53,801
Rates and Taxes	22,67,263	-
Electricity expenses	7,629	-
Printing and Stationery	25,777	-
Legal and stamp expense	25,000	-
Others	728	-
Administration expenses	1,09,772	2,48,330
Other Extra ordinary Losses	7,35,90,477	-
Exchange differences (net)	2,52,56,381	(1,94,57,076)
Total	11,52,19,149	(1,12,40,100)
14 Finance costs		
Bank charges	18,023	10,012
Total	18,023	10,012