

	Notes	31 March 2019	31 Mar 2018	31 March 2019	31 Mar 2018
ASSETS					
Non-current assets					
Property, plant and equipment	3	2834,01	0,00	15950,93	0,00
Capital work-in-progress	3	0,00	0,00	0,00	0,00
Pre operative Losses		0,00	0,00	0,00	0,00
Investment properties	4	0,00	0,00	0,00	0,00
Goodwill	5	0,00	0,00	0,00	0,00
Other intangible assets	5	0,00	0,00	0,00	0,00
Intangible assets under development*					
Biological assets other than bearer plants*					
Investments accounted for using the equity method	34(e)				
Financial assets					
i. Investments	6(a)				
ii. Loans	6(c)				
iii. Other financial assets	6(e)				
Deferred tax assets	7	0,00	0,00	0,00	0,00
Other non-current assets	8	0,00	0,00	0,00	0,00
Total non-current assets		2834,01	0,00	15950,93	0,00
Current assets					
Inventories	9	389515,38	23352,43	2192348,35	92216,40
Financial assets					
i. Investments	6(a)				
ii. Trade receivables	6(b)	2527133,67	0,00	14223719,14	0,00
iii. Cash and cash equivalents	6(d)	48687,28	1071,08	274031,47	4229,57
iv. Bank balances other than (iii) above*					
v. Loans	6(c)	356,65	0,00	2007,37	0,00
vi. Other financial assets	6(e)	0,00	0,00	0,00	0,00
Other current assets	10	26732,81	47772,04	150462,96	188647,00
Assets classified as held for sale	11	0,00	0,00	0,00	0,00
Total current assets		2992425,79	72195,54	16842569,29	285092,97
Total assets		2995259,80	72195,54	16858520,29	285092,97
EQUITY AND LIABILITIES					
Equity					
Equity share capital	12(a)	138699,58	48788,95	780656,70	192662,70
Other equity					
Equity component of compound financial instruments 8	13(a)	0,00	0,00	0,00	0,00
Reserves and surplus 8	12(b)	343145,37	-15244,07	1751293,03	-58079,89
Increase / Decrease in Reserves due to Exchange Fluctuations		-31992,47	536,20	0,00	0,00
Other reserves 8	12(c)			0,00	0,00
Equity attributable to owners of Value Ind AS Limited					
Non-controlling interests	34(b)	0,00	0,00	0,00	0,00
Total equity		449852,49	34081,09	2531949,73	134582,81
LIABILITIES					
Non-current liabilities					
Financial Liabilities					
i. Borrowings	13(a)	0,00	0,00	0,00	0,00
ii. Other financial liabilities	13(b)	0,00	0,00	0,00	0,00
Provisions	14	0,00	0,00	0,00	0,00
Employee benefit obligations 8	15	0,00	0,00	0,00	0,00
Deferred tax liabilities	16	0,00	0,00	0,00	0,00
Government grants 8	18	0,00	0,00	0,00	0,00
Other non-current liabilities*		0,00	0,00	0,00	0,00
Total non-current liabilities		0,00	0,00	0,00	0,00
Current liabilities					
Financial liabilities					
i. Borrowings	13(a)	0,00	0,00	0,00	0,00
ii. Trade payables	13(c)	2416309,65	32124,66	13599957,24	126857,07
iii. Other financial liabilities	13(b)	0,00	0,00	0,00	0,00
Provisions	14	0,00	0,00	0,00	0,00
Employee benefit obligations 8	15	33297,17	1235,03	187409,78	4877,00
Government grants 8	18	0,00	0,00	0,00	0,00
Current tax liabilities	17	0,00	0,00	0,00	0,00
Other current liabilities	19	95800,50	4754,76	539203,54	18776,09
Liabilities directly associated with assets classified as held for sale	33				
Total current liabilities		2545407,32	38114,45	14326570,56	150510,16
Total liabilities		2545407,32	38114,45	14326570,56	150510,16
Total equity and liabilities		2995259,81	72195,54	16858520,29	285092,97

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31-MARCH- 2019

Solar Madencilik Hizmetleri Anonim Şirketi

	NOTE	March-2019		March-2018	
		TL	USD	TL	USD
CONTINUING OPERATIONS					
Revenue from operations	20	40.995.029	7.847.894	-	-
Other income	21	43.847	8.183	-	-
Total income		41.038.877	7.856.078	-	-
EXPENSES					
Cost of materials consumed	22(a)	31.303.434	5.971.286	-	-
Purchases of stock-in-trade					
Changes in inventories of work-in-progress, stock-in-trade and finis	22(b)	-	-	-	-
Employee benefit expense	23	632.373	122.548	18.534	4.864
Depreciation and amortisation expense	24	3.720	718	-	-
Impairment of goodwill and other non-current assets 1	3-5				
Other expenses	25	6.734.174	1.299.006	39.546	10.380
Finance costs	26	4.594	857	-	-
Total expenses		38.678.295	7.394.415	58.080	15.244
Profit before tax		2.360.582	461.663	-58.080	-15.244
Income tax expense	27				
- Current tax		551.209	107.137	-	-
- Deferred tax		-	-	-	-
Total tax expense		551.209	107.137	-	-
Profit for the period		1.809.373	354.525	-58.080	-15.244

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Note 6 : Financial assets

6(a) Non-current investments

TL

	31 March 2019	31 Mar 2018
Investment in equity instruments (fully paid-up) Quoted		
Equity investments at FVOCI 8 Unquoted		
Total (equity instruments)		
Investment in preference shares (fully paid-up) Unquoted		
Total (preference shares)		
Investment in government securities Quoted		
Investment in debentures and bonds Quoted		
Unquoted		
Total (debentures and bonds)		
Investment in mutual funds Quoted		
Total (mutual funds)		
Total non-current investments		
Aggregate amount of quoted investments and market value thereof		
Aggregate amount of unquoted investments		
Aggregate amount of impairment in the value of investments		

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6(a) Current investments

	31 March 2019	31 Mar 2018
Investment in equity instruments (fully paid-up) Quoted		
Total (equity instruments)		
Investment in debentures and bonds Quoted		
Total (debentures and bonds)		
Investment in mutual funds Quoted		
Total (mutual funds)		
Total non-current investments		
Aggregate amount of quoted investments and market value thereof		
Aggregate amount of unquoted investments		
Aggregate amount of impairment in the value of investments		

6(b) Trade receivables

	31 March 2019	31 Mar 2018
Trade receivables	14223719,14	0,00
Receivables from related parties (refer note 35)	0,00	0,00
Less: Allowance for doubtful debts	0,00	0,00
Total receivables	14223719,14	0
Current portion		
Non-current portion		

Break-up of security details

	31 March 2019	31 Mar 2018
Secured, considered good	14223719,14	0,00
Unsecured, considered good	0,00	0,00
Doubtful	0,00	0,00
Total	14223719,14	0,00
Allowance for doubtful debts	0,00	0,00
Total trade receivables	14223719,14	0,00

The relevant carrying amounts are as follows:

	31 March 2019	31 Mar 2018
Total transferred receivables		
Associated secured borrowing (note 13(a))		

6(c) Loans

TL

	31 March 2019		31 Mar 2018	
	Current	Non-Current	Current	Non-Current
Unsecured, considered good				
Loan to associates (refer note 35)				
Loan to directors (refer note 35)				
Loan To Employees	2.007,37			
Unsecured and considered doubtful				
Less: Allowance for doubtful	0	0	0	0
Total loans	2.007,37	0	0	0

6(d) Cash and cash equivalents

	31 March 2019		31 Mar 2018	
	Balances with banks			
- in current accounts	274031,47		4229,57	
- in EEFC accounts	0,00		0,00	
Deposits with maturity of less than three months	0,00		0,00	
Cash on hand	0,00		0,00	
Total cash and cash equivalents	274031,47	0	4229,57	0

6(e) Other financial assets

	31 March 2019		31 Mar 2018	
	Current	Non-Current	Current	Non-Current
(i) Derivatives				
Foreign-exchange forward contracts				
Foreign currency options				
Interest rate swaps				
(ii) Others				
Indemnification asset (note 32)				
Total other financial assets	0	0	0	0

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Note 8: Other non-current assets

TL

	31 March 2019	31 Mar 2018
Capital advances	0,00	0,00
Advances other than capital advances	0,00	0,00
Security Deposits	0,00	0,00
VAT recoverable	0,00	0,00
Total other non-current assets	0,00	0,00

Note 9: Inventories

	31 March 2019	31 Mar 2018
Raw materials	0,00	0,00
Work-in-progress	0,00	0,00
Finished goods	0,00	0,00
Traded goods	2192348,35	92216,40
Stores and spares	0,00	0,00
Total inventories	2192348,35	92216,40

Note 10: Other current assets

	31 March 2019	31 Mar 2018
Advances to employees	0,00	0,00
Pre Paid Expenses	115241,79	88000,00
Advances to suppliers	0,00	73,99
Other Commercial Recoverable	35221,17	63170,55
Provision for Tax & SSK	0,00	37402,46
Total other current assets	150462,96	188647,00

Note 11: Assets classified as held for sale

	31 March 2019	31 Mar 2018
Building		
Disposal group (note 33)		
Total assets classified as held for sale		

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Note 12: Equity share capital and other equity

12(a) Equity share capital

Authorised & Paid up equity share capital	TL
As at 31 March 2017	0,00
Capital induced during the year on Acquisition	750000,00
As at 31 Mar 2018	750000,00
Capital induced during the year on Acquisition	30656,70
As at 31 Mar 2019	780656,70

(i) Movements in equity share capital

As at 1 April 2016		
Exercise of options - proceeds received	39	39
As at 31 March 2017		
Exercise of options - proceeds received	39	39
Acquisition of subsidiary Rights issue	32	32
As at 31 March 2018		

(ii) Shares of the company held by holding/ultimate holding company

Solar Overseas Netherlands B.V.	0,00193	0,00193	0
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(iii) Details of shareholders holding more than 5% shares in the company

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(iv) Aggregate number of shares issued for consideration other than cash

Shares issued as consideration for acquisition of subsidiary (refer note 32)				
--	--	--	--	--

12(b) Reserves and surplus

General reserves				0,00
Profit for the Year	-58079,89	0,00		0,00
Securities premium reserve	1809372,92	-58079,89		0,00
Debtenture redemption reserve				
Share options outstanding account				
Retained earnings		0,00		0,00
Less: Pre-operative Losses Adjusted against Reserves				
Total reserves and surplus	1751293,03	-58079,89	0,00	0,00
Unadjusted Pre-operative Losses Balance b/f	0,00	0,00	0,00	0,00

(i) Securities premium reserve

Opening balance	
Exercise of options - proceeds received	
Acquisition of subsidiary	
Rights issue	
Transaction costs arising on share issues, net of tax of INR 90	
Closing balance	

(ii) Debtenture redemption reserve

Opening balance	
Appropriations during the year	
Closing balance	

(iii) Share options outstanding account

Opening balance	
Employee stock option expense	
Closing balance	

(iv) Retained earnings

Opening balance	
Net profit for the period	
Items of other comprehensive income recognised directly in retained earnings	
- Remeasurements of post-employment benefit obligation, net of tax	
- Share of OCI of associates and joint ventures, net of tax	
- Transfer to retained earnings of FVOCI equity investments, net of tax	
- Transactions with NCI	
- Transfer to debtenture redemption reserve	
Dividends	
Closing balance	

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Note 13: Financial liabilities

13(a) Non-current borrowings

TL

	Maturity date	Terms of repayment	Coupon/ Interest rate	31 Mar 2019	31 Mar 2018
Secured					
Debentures					
Term loans					
From banks				0,00	0,00
Vehicle Loan				0,00	0,00
Cash Credits					
Rupee loan				0,00	0,00
Foreign currency loan (USD)				0,00	0,00
Long-term maturities of finance lease obligations					
Obligations under finance leases					
Unsecured Bonds					
Term loans					
Foreign currency loan (RMB)					
Liability component of compound financial instruments					
Total non-current borrowings				0,00	0,00
Less: Current maturities of long-term debt (included in note 13(b))					
Less: Current maturities of finance lease obligations (included in note 13(b))					
Less: Interest accrued (included in note 13(b))					
Non-current borrowings (as per balance sheet)				0,00	0,00

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(i) Convertible bonds

Face value of bonds issued				
Equity component of convertible bonds - value of conversion rights #				
Interest expense *				
Interest paid				
Non-current borrowings				

13(a) Current borrowings

	Maturity date	Terms of repayment	Coupon/ Interest rate	31-Mar-2019	31-Mar-2018
Loans repayable on demand					
Secured					
From banks					
Bank overdrafts					
Factored receivables					
Unsecured					
From related parties					
Loans from associates					
Total current borrowings					
Less: Interest accrued (included in note 13(b))					
Current borrowings (as per balance sheet)					

13(b) Other financial liabilities

	31-March-2019	31-Mar-2018
Non-current		
Derivatives not designated as hedges		
Principal swap		
Others		
Contingent consideration (note 32)		
Total other non-current financial liabilities		
Current		
Current maturities of long-term debt		
Current maturities of finance lease obligations		
Interest accrued		
Capital creditors		
Derivatives designated as hedges		
Foreign-exchange forward contracts		
Derivatives not designated as hedges		
Principal swap		
Total other current financial liabilities		

13(c) Trade payables

	31-March-2019	31-Mar-2018
Current		
Trade payables	3261453,51	126857,07
Trade payables to related parties (note 35)	10.338.503,73	0
Total trade payables	13599957,24	126857,07

1(77) Note 14: Provisions

	TL											
	31 March 2019		31 Mar 2018		31 March 2017		31 March 2016					
	Current	Non-Current	Total	Current	Non-Current	Total	Current	Non-Current	Total	Current	Non-Current	Total
Service warranties (i)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Legal claim (i)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Restructuring costs (i)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Volume discounts and returns (i)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Long Term Provisions (Interest, Rent, Insurance, Others)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Provision for Expenses & Taxes	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Contingent liability (note 32)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00

37(84) Movements in each class of provision during the financial year, are set out below:

	Service warranties	Legal claim	Restructuring costs	Volume discounts and returns	Contingent liability arising on business combination
As at 1 April 2017					
Acquired through business combination (note 32)					
Charged/(credited) to profit or loss					
additional provisions recognised					
unused amounts reversed					
unwinding of discount					
Amounts used during the year					
As at 30 Sep 2017					

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Note 15: Employee benefit obligations

TL

	31 March 2019		31 Mar. 2018	
	Current	Non-Current	Total	Total
Leave obligations (i)			0,00	0,00
Share-appreciation rights (refer note 39)			0,00	0,00
Defined pension benefits (ii)			0,00	0,00
Post-employment medical benefits (ii)			0,00	0,00
Gratuity (ii)	187.409,78	187.409,78	187.409,78	4877,00
Total employee benefit obligations	0,00	187.409,78	187.409,78	4877,00

1(77)

1(61) Current leave obligations expected to be settled within the next 12 months

Balance sheet amounts - Pension plan (US and China)

19(140) (a)(i), The amounts recognised in the balance sheet and the movements in the net defined benefit obligation over the year are as follows :
(ii),(141)

19(141) (a)	1 April 2015	
19(141) (d)	Current service cost	
19(141) (b)	Past service cost	
	Interest expense/(income)	
	Total amount recognised in profit or loss	
19(141) (c)	<i>Remeasurements</i>	
	Return on plan assets, excluding amounts included in interest expense/(income)	
	(Gain)/loss from change in demographic assumptions	
	(Gain)/loss from change in financial assumptions	
	Experience (gains)/losses	
	Change in asset ceiling, excluding amounts included in interest expense	
	Total amount recognised in other comprehensive income	
19(141) (e)	Exchange differences	
19(141) (f)	Contributions:	
	Employers	
	Plan participants	
19(141) (g)	Benefit payments	
	31 March 2016	

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Note 16: Deferred tax liabilities

The balance comprises temporary differences attributable to:

TL

Property, plant and equipment and investment property	
Intangible assets	
Financial assets at fair value through profit or loss	
Financial assets at FVOCI (including derivatives)	
<i>Other items</i>	
Investments in associates and joint ventures	
Convertible bonds	
Others	
Total deferred tax liabilities	
Set-off of deferred tax liabilities pursuant to set-off provisions	
Net deferred tax liabilities	

Movements in deferred tax liabilities

	Property, plant and equipment and investment property	Intangible assets	Financial assets at fair value through profit and loss	Financial assets at FVOCI (including derivatives)
At 1 April 2015				
Charged/(credited)				
- to profit or loss				
- to other comprehensive income				
At 31 March 2016				
Charged/(credited)				
- to profit or loss				
- to other comprehensive income				
- transfer from other reserves to retained earnings				
- directly to equity				
Acquisition of subsidiary (note 32)				
At 31 March 2017				

Note 17: Current tax liabilities

Opening balance	
Add: Current tax payable for the year	
Less: Taxes paid	
Closing balance	

Note 18: Government grants

Opening balance	
Grants during the year	
Less: Released to profit or loss	
Closing balance	

Current portion	
Non-current portion	

Note 19: Other current liabilities

Advance for Purchases	257000,00	0
Advance received from Customers - Payables	0,00	0,00
Payable to Staffs & Others	7999,59	11688,97
Payroll taxes		
Statutory tax payables	274203,95	7087,12
Total other current liabilities	539203,54	18776,09

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Note 20: Revenue from operations

The group derives the following types of revenue:

		March 2019		March-2018	
		TL	USD	TL	USD
Sale of products (including excise duty)		40.895.947	7.830.268		-
Other operating revenue		99.082	17.626		-
Total revenue from continuing operations		40.995.029	7.847.894	-	-

Note 21: Other income

Other income

		March 2019		March-2018	
		TL	USD	TL	USD
Interest on Loan Given	4	-	-		-
Interest income		-	-		-
Commission Recd		-	-	-	-
Management Charges		-	-	-	-
Dividend		-	-	-	-
Other Miscellaneous Income		43.847	8.183		-
Insurance Claim	18	-	-	-	-
Profit on Sale of Property, plant and equipment		-	-		-
Total other income		43.847	8.183	-	-

Note 22(a): Cost of materials consumed

		March 2019		March-2018	
		TL	USD	TL	USD
Raw materials at the beginning of the year		92.216	17.591		-
Add: Purchases		33.403.566	6.371.897		-
Less: Raw material at the end of the year		2.192.348	418.201		-
Total cost of materials consumed		31.303.434	5.971.286	-	-

		March 2019		March-2018	
		TL	USD	TL	USD
Raw materials at the beginning of the year					
Add: Purchases					
Less: Raw material at the end of the year					
Total cost of materials consumed			5.24		
		TRUE	TRUE		

Note 22(b): Changes in inventories of work-in-progress, stock-in-trade and finished goods

		March 2019		March-2018	
		TL	USD	TL	USD
Opening balance					
Work-in progress					
Finished goods					
Traded goods					
Total opening balance		-	-	-	-
Closing balance					
Work-in progress					
Finished goods					
Traded goods					
Total closing balance		-	-	-	-
Total changes in inventories of work-in-progress, stock-in-trade and finished		-	-	-	-

Note 23: Employee benefit expense

		March 2019		March-2018	
		TL	USD	TL	USD
Salaries, wages and bonus		566.365	110.024	18.534	4.864
Contribution to provident and other funds		-	-	-	-
Gratuity	15	-	-	-	-
Leave compensation	15	-	-	-	-
Staff welfare expenses		66.008	12.524	-	-
Worker Compesataion		-	-	-	-
Total employee benefit expense		632.373	122.548	18.534	4.864

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Note 25: Other expenses

		March 2019		March-2018	
		TL	USD	TL	USD
Accounting & Audit Charges		-	-	-	-
Admin Charge SIL Adiman		-	-	-	-
Advertisement		-	-	-	-
Amortisation / Devaluation of Goodwill		-	-	-	-
Impairment of Investment		-	-	-	-
Consumption of Consumable		-	-	-	-
Direct Expense Bulk		-	-	-	-
Directors Allowance		-	-	-	-
Directors Expenses		-	-	-	-
Directors Fees		-	-	-	-
Donations		-	-	-	-
Electricity Charges/ Power & Fuel Expenses		12.992	2.408	-	-
Immigration Expenses		-	-	-	-
Insurance		191	35	-	-
Legal Fees		80.761	15.979	17.923	4.704
Management & Admin Charges		-	-	-	-
Marketing & Operation Consultancy fees		-	-	-	-
Professional Fees		73.997	13.584	1.250	328
Rates & Taxes		6.226	1.149	8.074	2.119
Rent		113.628	21.810	9.250	2.428
Repair & Maintenance		345	62	-	-
Repair & Maintenance Civil		678	126	-	-
Repair & Maintenance Plant		-	-	-	-
Technical Services Fees		-	-	-	-
Travelling		81.870	15.635	2.829	743
Z Other Expenses		6.363.486	1.228.218	220	58
Total other expenses		6.734.174	1.299.006	39.546	10.380

Note 26: Finance costs

		March 2019		March-2018	
		TL	USD	TL	USD
Bank Interest		-	-	-	-
Interest on Loan Taken Related Party		-	-	-	-
Other Finance Expenses		4.594	857	-	-
Bank Charges		-	-	-	-
Other Extraordinary Losses	14	-	-	-	-
Finance costs expensed in profit or loss		4.594	857	-	-

Note 27: Income tax expense

		March 2019		March-2018	
		TL	USD	TL	USD
(a) Income tax expense					
Current tax					
Current tax on profits for the year		551.209	107.137	-	-
Adjustments for current tax of prior periods		-	-	-	-
Total current tax expense		551.209	107.137	-	-
Deferred tax					
Decrease (increase) in deferred tax assets		-	-	-	-
(Decrease) increase in deferred tax liabilities		-	-	-	-
Total deferred tax expense/(benefit)		-	-	-	-
Income tax expense		551.209	107.137	-	-

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