

	Notes	31 March 2022	31 March 2021	31 March 2022	31 March 2021
ASSETS					
Non-current assets					
Property, plant and equipment	3	2219,07	3492,19	32500,12	29075,25
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	1128,19	0,00	16523,20	0,00
Total non-current assets		3347,26	3492,19	49023,32	29075,25
Current assets					
Inventories	9	138080,79	233297,86	2022303,64	1942391,32
Financial assets					
i. Investments	6(a)				
ii. Trade receivables	6(b)	1797313,12	2271365,26	26323088,50	18910932,86
iii. Cash and cash equivalents	6(d)	1154,44	928,26	16907,71	7728,50
iv. Bank balances other than (iii) above*					
v. Loans	6(c)	0,00	0,00	0,00	0,00
vi. Other financial assets	6(e)	0,00	0,00	0,00	0,00
Other current assets	10	48274,72	20230,07	707021,87	168431,54
Assets classified as held for sale	11	0,00	0,00	0,00	0,00
Total current assets		1984823,07	2525821,45	29069321,72	21029484,22
Total assets		1988169,33	2529313,64	29118335,04	21058559,47

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Serbest Muhasebeci Mali Müşavirlik A.Ş

Istanbul, Date 05/22 By MS

	Notes	31 March 2022	31 March 2020	31 March 2022	31 March 2020
EQUITY AND LIABILITIES					
Equity					
Equity share capital	12(a)	51209,22	90081,43	750000,00	750000,00
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)	983205,78	884570,06	8684005,95	6137130,43
Increase / Decrease in Reserves due to Exchange Fluctuations		-390270,88	-147448,05	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		644144,12	827203,44	9434005,95	6887130,43
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	22530,23	23420,07	329973,20	194990,80
Deferred tax liabilities	16	5883,22	4245,05	86164,48	35343,40
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		28413,45	27665,11	416137,68	230334,20
Current liabilities					
Financial liabilities					
i. Borrowings	13(a)	351789,88	0,00	5152244,22	0,00
ii. Trade payables	13(c)	887770,48	1600763,75	13002108,95	13327638,87
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	3553,12	36672,68	52038,22	305329,41
Government grants 8	18	0,00	0,00	0,00	0,00
Current tax liabilities	17	-1478,81	0,00	-21658,33	0,00
Other current liabilities	19	73977,41	37008,65	1083458,42	308126,63
Liabilities directly associated with assets classified as held for sale	33				
Total current liabilities		1315612,09	1674445,09	19268191,48	13941094,91
Total liabilities		1344025,53	1702110,20	19684329,15	14171429,11
Total equity and liabilities		1988169,65	2529313,64	29118335,10	21058559,54

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Istanbul, Date 05/12/22 By MS

Solar Madencilik Hizmetleri Anonim Şirketi
Statement of Profit & Loss for the year ended 31st Mar 2022

	NOTE	YTD MARCH 2022		YTD MARCH 2021	
		TL	USD	TL	USD
CONTINUING OPERATIONS					
Revenue from operations	20	80.794.708	8.146.627	77.395.936	10.513.391
Other income	21	105.491	10.291	43.282	5.425
Total income		80.900.199	8.156.918	77.439.218	10.518.816
EXPENSES					
Cost of materials consumed	22(a)	-	-	-	-
Purchases of stock-in-trade		63.432.083	6.295.195	61.229.702	8.242.136
Changes in inventories of work-in-progress, stock-in-trade and finished goods	22(b)	-79.912	95.217	327.925	115.124
Employee benefit expense	23	3.816.863	372.402	3.538.060	483.760
Depreciation and amortisation expense	24	8.324	1.041	11.260	1.552
Impairment of goodwill and other non-current assets 1	3.5	-	-	-	-
Other expenses	25	10.320.367	1.059.120	8.085.722	1.099.434
Forex Losses / (-) Gain	26 (a)	-90.583	-6.297	104.456	15.880
Finance costs	26 (b)	97.222	8.047	2.740	389
Total expenses		77.504.365	7.824.725	73.299.864	9.958.274
Profit before tax		3.395.834	332.193	4.139.354	560.542
Income tax expense	27				
- Current tax		798.137	82.698	998.217	136.008
- Deferred tax		50.821	3.411	6.706	784
Total tax expense		848.959	86.109	1.004.923	136.791
Profit for the period		2.546.876	246.084	3.134.430	423.751

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	Land	Freehold Buildings	Furniture, fittings and Equipment	Plant and Machinery	CSR Assets	Vehicles	Office Equipments	Plantation	Total	Capital Work-in-progress
Year ended 31st Mar 2022										
Gross carrying amount	0,00	0,00	41747,04	9533,90	0,00	0,00	1200,00	0,00	52480,94	0,00
Opening gross carrying amount										
Exchange differences										
Acquisition of subsidiary (note 32)										
Additions	0,00	0,00	11749,28	0,00	0,00	1262000,00	0,00	0,00	1273749,28	0,00
Assets classified as held for sale (note 11)										
Disposals	0,00	0,00	0,00	0,00	0,00	-1262000,00	0,00	0,00	-1262000,00	0,00
Transfers	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Closing gross carrying amount	0,00	0,00	53496,32	9533,90	0,00	0,00	1200,00	0,00	64230,22	0,00
Accumulated depreciation and impairment										
Opening accumulated depreciation	0,00	0,00	16167,52	6038,19	0,00	0,00	1199,98	0,00	23405,69	0,00
Depreciation charge during the year	0,00	0,00	7053,21	1271,20	0,00	0,00	0,00	0,00	8324,41	0,00
impairment loss (iii) (note 11)										
Disposals										
Exchange differences										
Assets classified as held for sale (note 11)										
Closing accumulated depreciation and impairment	0,00	0,00	28485,19	7309,39	0,00	0,00	1199,98	0,00	36994,56	0,00
IFRS Adjustments	0,00	0,00	-5264,46	0,00	0,00	0,00	0,00	0,00	-5264,46	0,00
Closing accumulated depreciation and impairment	0,00	0,00	23220,73	7309,39	0,00	0,00	1199,98	0,00	31730,10	0,00
Net carrying amount	0,00	0,00	30275,59	2224,51	0,00	0,00	0,02	0,00	32500,12	0,00

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Istanbul, Date 05/12/22 By: MS

Note 6 : Financial assets

6(a) Non-current investments

TL

USD

	31 March 2022	31 March 2021	31 March 2022
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			

6(a) Current investments

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Istanbul, Date 05/22 By MS

	31 March 2022	31 March 2021	31 March 2022
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 2022	31 March 2020	31 March 2022
Trade receivables	26323088,50	18929744,86	1797313,12
Receivables from related parties (refer note 35)	0,00	0,00	0,00
Less: Allowance for doubtful debts & ECL Provisions	0,00	18812,00	0,00
Total receivables	26323088,50	18910932,86	1797313,12
Current portion			
Non-current portion			

Break-up of security details

	31 March 2022	31 March 2020	31 March 2022
Secured, considered good	0,00	0,00	0,00
Unsecured, considered good	26323088,50	18910932,86	1797313,12
Doubtful	0,00	18812,00	0,00
Total	26323088,50	18929744,86	1797313,12
Allowance for doubtful debts & ECL Provisions	0,00	18812,00	0,00
Total trade receivables	26323088,50	18910932,86	1797313,12

The relevant carrying amounts are as follows:

	31 March 2022	31 March 2021	31 March 2022
Total transferred receivables			
Associated secured borrowing (note 13(a))			

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İstanbul, Date 05/12/22 By MS

6(c) Loans

TL

USD

	31 March 2022		31 March 2021		31 March 2022	
	Current	Non-Current	Current	Non-Current	Current	Non-Current
Unsecured, considered good						
Loan to associates (refer note 35)						
Loan to directors (refer note 35)						
Loan To Employees	0,00		0		0,00	
Unsecured and considered doubtful						
Less: Allowance for doubtful	0	0	0	0	0	0
Total loans	0	0	0	0	0,00	0

6(d) Cash and cash equivalents

	31 March 2022		31 March 2021		31 March 2022	
	Current	Non-Current	Current	Non-Current	Current	Non-Current
Balances with banks						
- in current accounts	16907,71		7728,50		1154,44	
- in EEFC accounts	0,00		0,00		0,00	
Deposits with maturity of less than three months	0,00		0,00		0,00	
Cash on hand	0,00		0,00		0,00	
Total cash and cash equivalents	16907,71		7728,50		1154,44	

6(e) Other financial assets

	31 March 2022		31 March 2021		31 March 2022	
	Current	Non-Current	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	0	0

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Istanbul, Date 05/22 By MS

Note 8: Other non-current assets**TL****USD**

	31 March 2022	31 March 2021	31 March 2022
Capital advances	0,00	0,00	0,00
Advances other than capital advances	0,00	0,00	0,00
Security Deposits	16523,20	0,00	1128,19
VAT recoverable	0,00	0,00	0,00
Total other non-current assets	16523,20	0,00	1128,19

Note 9: Inventories

	31 March 2022	31 March 2021	31 March 2022
Raw materials	0,00	0,00	0,00
Work-in-progress	0,00	0,00	0,00
Finished goods	0,00	0,00	0,00
Traded goods	2022303,64	1942391,32	138080,79
Stores and spares	0,00	0,00	0,00
Total inventories	2022303,64	1942391,32	138080,79

Note 10: Other current assets

	31 March 2022	31 March 2021	31 March 2022
Advances to employees	87265,72	30301,23	5958,41
Pre Paid Expenses	550905,52	3459,39	37615,26
Advances to suppliers	24400,92	54500,00	1666,07
Other Commercial Recoverable	0,00	0,00	0,00
Provision for Tax & SSK	44449,71	80170,92	3034,98
Total other current assets	707021,87	168431,54	48274,72

Note 11: Assets classified as held for sale

	31 March 2022	31 March 2021	31 March 2022
Building			
Disposal group (note 33)			
Total assets classified as held for sale			

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Istanbul, Date 05/22 By MS

Note 12: Equity share capital and other equity

12(a) Equity share capital

Authorised & Paid up equity share capital

	Number of shares	TL Amount	USD Amount
As at 31 Mar 2020	750	750000,00	
Capital Induced during the year on Aquition	0	0,00	
As at 31 Mar 2021	750	750000,00	
Capital Induced during the year on Aquition	0	0,00	
As at 31 Mar 2022	750	750000,00	51.209,22

(i) Movements in equity share capital

	Notes	Notes	Number of shares	Amount	Amount
As at 1 April 2021					
Exercise of options - proceeds received	39	39			
As at 31 March 2021					
Exercise of options - proceeds received	39	39			
Acquisition of subsidiary	32	32			
Rights issue					
As at 31 March 2022					

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

	31 March 2022	31 March 2021	31 Mar 2020	31 March 2022
Solar Overseas Netherlands B.V.	750	750	750	750 (in lakhs)

(iii) Details of shareholders holding more than 5% shares in the company

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Istanbul, Date 05/22 BMJ

	31 March 2022	31 March 2021	31 Mar 2020	31 Mar 2019 (in lakhs)	31 March 2022
	Number of shares	Number of shares	Number of shares	Number of shares	Number of shares
	% holding	% holding	% holding	% holding	% holding

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

	31 March 2022	31 March 2021	31 March 2020	31 March 2019	31 March 2022
	Number of shares	Number of shares	Number of shares	Number of shares	Number of shares
Shares issued as consideration for acquisition of subsidiary (refer note 32)					

12(b) Reserves and surplus

	31 March 2022	31 March 2021	31 March 2020	31 March 2019	31 March 2022
General reserves	6137130,43	3002700,24	1751293,03	-58079,89	0,00
Profit for the Year	2546875,52	3134430,19	1251407,22	1809372,92	246083,77
Securities premium reserve					
Debtore redemption reserve					
Share options outstanding account					
Retained earnings	0,00	0,00	0,00	0,00	0,00
IFRS ADJ - PRIOR PERIOD ADJUSTMENT					
Total reserves and surplus	8684005,95	6137130,43	3002700,24	1751293,03	246083,77
Unadjusted Pre-operative Losses Balance b/f	0,00	0,00	0,00	0,00	0,00

(i) Securities premium reserve

31 March 2022	31 March 2022
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) Debenture redemption reserve

31 March 2022	31 March 2022
Opening balance	
Appropriations during the year	
Closing balance	

(iii) Share options outstanding account

31 March 2022	31 March 2022
Opening balance	
Employee stock option expense	
Closing balance	

(iv) Retained earnings

31 March 2022	31 March 2022
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 debenture redemption reserve	
Dividends	
Closing balance	

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Istanbul, Date 05/22 By MS

Note 13: Financial liabilities

13(a) Non-current borrowings

	Maturity date	Terms of repayment	Coupon/ Interest rate	31 March 2022	31 March 2021	31 March 2022
				TL	TL	USD
Secured						
Debentures						
Term loans						
<i>From banks</i>						
Vehicle Loan				0,00	0,00	0,00
Cash Credits				0,00	0,00	0,00
Rupee loan				0,00	0,00	0,00
Foreign currency loan (USD)				0,00	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	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	0,00

13(a) Current borrowings

	Maturity date	Terms of repayment	Coupon/ Interest rate	31 March 2022	31 March 2021	31 March 2022
Loans repayable on demand						
Secured						
From banks						
Short Term Loan	15.06.2022	Monthly Installment	11,88%	5152244,22	0	351789,88
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 2022	31 March 2021	31 March 2022
Non-current			
<i>Derivatives not designated as hedges</i>			
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			
<i>Derivatives designated as hedges</i>			
Foreign-exchange forward contracts			
<i>Derivatives not designated as hedges</i>			
Principal swap			
Total other current financial liabilities			

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Istanbul, Date **05/12** By **MS**

13(c) Trade payables

	31 March 2022	31 March 2021	31 March 2022
Current			
Trade payables	4014643,50	3824846,72	274115,69
Trade payables to related parties (note 35)	8987465,45	9502792,15	613654,80
Total trade payables	13002108,95	13327638,87	887770,4837

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Istanbul, Date *05/12/22* By *MS*

Note 15: Employee benefit obligations

TL

USD

	31 March 2022		31 March 2021		31 March 2022		31 March 2021	
	Current	Non-Current	Total	Current	Non-Current	Total	Current	Total
Leave obligations (i)			0,00			0,00		0,00
Share-appreciation rights (refer note 39)			0,00			0,00		0,00
Defined pension benefits (ii)			0,00			0,00		0,00
Post-employment medical benefits (ii)			0,00			0,00		0,00
Gratuity (ii)	52038,22	329973,20	382011,42	305329,41	194990,80	500320,21		
Total employee benefit obligations	52038,22	329973,20	382011,42	305329,41	194990,80	500320,21	3553,12	22530,23
							3553,12	22530,23
							26083,34	26083,34

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 İstanbul, Date **05/12** By **MS**

Note 16: Deferred tax liabilities

The balance comprises temporary differences attributable to:

TL

USD

	31 March 2022	31 March 2021	31 March 2022
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			
ETB & Unused Vaccations	86.164,48	35343,40	5.883,22
Total deferred tax liabilities			
Set-off of deferred tax liabilities pursuant to set-off provisions			
Net deferred tax liabilities	86164,48	35343,40	5883,22

Movements in deferred tax liabilities

	Financial assets at fair value through profit and loss	Financial assets at FVOCI (including derivatives)	Financial assets at fair value through profit and loss
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

	31 March 2022	31 March 2021	31 March 2022
Opening balance			
Add: Current tax payable for the year	-21658,33		-1478,81
Less: Taxes paid			
Closing balance	-21658,33	0,00	-1478,81

Note 18: Government grants

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

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	31 March 2022	31 March 2021	31 March 2022
Current portion			
Non-current portion			

Note 19: Other current liabilities

	31 March 2022	31 March 2021	31 March 2022
Advance for Purchases	614597,40	16065	41964,07
Advance received from Customers - Payables	0,00	0,00	0,00
Payable to Staffs & Others			
Other Provisions	100853,00	0,00	6886,14
Statutory tax payables	368008,02	292061,63	25127,21
Total other current liabilities	1083458,42	308126,63	73977,41

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Istanbul, Date 05/22 By MS

Note 20: Revenue from operations

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The group derives the following types of revenue:

		31 March 2022 ^{05/22} , Date		31 March 2021 ^{MS}	
		TL	USD	TL	USD
Sale of products		75.235.761	7.581.406	77.395.936	10.513.391
Sale of Services & Other Operating Income		5.558.947	565.221		
Total revenue from continuing operations		80.794.708	8.146.627	77.395.936	10.513.391

Note 21: Other income**Other income**

		31 March 2022		31 March 2021	
		TL	USD	TL	USD
Interest on Loan Given	4	-	-	-	-
Interest income		-	-	-	-
Commission Recd		-	-	-	-
Management Charges		-	-	-	-
Dividend		-	-	-	-
Other Income		105.491	10.291	43.282	5.425
Insurance Claim	18	-	-	-	-
Profit on Sale of Property, plant and equipment		-	-	-	-
Total other income		105.491	10.291	43.282	5.425

Note 23: Employee benefit expense

		31 March 2022		31 March 2021	
		TL	USD	TL	USD
Salaries, wages and bonus		3.711.598	361.798	3.419.437	467.440
Contribution to provident and other funds		-	-	-	-
Gratuity	15	-	-	-	-
Leave compensation	15	-	-	-	-
Staff welfare expenses		105.265	10.604	118.622	16.320
Worker Compesataion		-	-	-	-
Total employee benefit expense		3.816.863	372.402	3.538.060	483.760

Note 25: Other expenses

		31 March 2022		31 March 2021	
		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		83.967	7.758	70.297	9.691
Immigration Expenses		-	-	-	-
Insurance		111.261	10.372	28.747	3.888
Legal Fees		64.246	6.449	57.537	7.916
Management & Admin Charges		-	-	-	-
Marketing & Operation Consultancy fees		-	-	-	-
Consultants Fee		59.602	6.107	137.439	18.121
Rates & Taxes		7.512	864	59.998	8.250
Rent		633.407	61.004	541.869	72.587
Repair & Maintenance Others		4.513	519	6.504	881
Repair & Maintenance Civil		31.233	3.027	7.750	1.088
Repair & Maintenance Plant		840	98	-	-
Technical Services Fees		-	-	-	-
Travelling		87.366	8.247	34.863	4.766
Other Expenses		9.236.421	954.675	7.140.718	972.245

Total other expenses		10.320.367	1.059.120	8.085.722	1.099.434
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Note 26 (a): Foreign Exchange Loss / Gain (-)

		31 March 2022		31 March 2021	
		TL	USD	TL	USD
Loss / Gain (-) From Exchange Rate Fluctuation		-90.583	-6.297	104.456	15.880
Loss / Gain (-) From Exchange Rate Fluctuation		-90.583	-6.297	104.456	15.880

Note 26 (b): Finance costs

		31 March 2022		31 March 2021	
		TL	USD	TL	USD
Bank CC Interest		-	-	-	-
Interest on Loan Taken Related Party		-	-	-	-
Other Finance Expenses		97.222	8.047	2.740	389
Bank Charges		-	-	-	-
Other Extraordinary Losses	14	-	-	-	-
Finance costs expensed in profit or loss		97.222	8.047	2.740	389

Note 27: Income tax expense

		31 March 2022		31 March 2021	
		TL	USD	TL	USD
(a) Income tax expense					
Current tax		798.137	82.698	998.217	136.008
Current tax on profits for the year					
Adjustments for current tax of prior periods					
Total current tax expense		798.137	82.698	998.217	136.008
Deferred tax		50.821	3.411	6.706	784
Decrease (increase) in deferred tax assets					
(Decrease) increase in deferred tax liabilities					
Total deferred tax expense/(benefit)		50.821	3.411	6.706	784
Income tax expense		848.959	86.109	1.004.923	136.791

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Note 22(a): Cost of materials consumed

	YTD 2021-22
Raw materials & PM at the beginning of the year	
Add: Purchases of Raw material & PM	
Less: Raw material & PM at the end of the year	
Total Cost of materials consumed	

Purchases

	YTD 2021-22
Total Purchases	63.432.083 6.295.195

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

	YTD 2021-22
Opening balance	
Traded Goods	1.942.391 233.298
Total opening balance	1.942.391 233.298
Closing balance	
Traded goods	2.022.304 138.081
Total closing balance	2.022.304 138.081
Total changes in inventories of work-in-progress, stock-in-trade and finished goods	-79.912 95.217
TOTAL COST	63.352.171 6.390.412

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