

**CEAT Brazil Holding Ltda**  
**Balance Sheet as at March 31, 2026**

Amounts (In BRL)

Particulars	Note	Ref	As at March 31, 2026 Audited	As at March 31, 2025 Audited
<b>I Assets</b>				
<b>(2) Current assets</b>				
(a) Inventories	9			
(b) Financial assets				
(i) Trade receivables	10			
(ii) Cash and cash equivalents	11		45,700	
(iii) Bank balances other than (ii) above	12			
(iv) Other financial assets	13			
(c) Other current assets	14			
<b>Total current assets (2)</b>			<b>45,700</b>	-
<b>Total assets [(1) + (2)]</b>			<b>45,700</b>	-
<b>II Equity And Liabilities</b>				
<b>(1) Equity</b>				
(a) Equity share capital	15	1g	50,000	
(b) Other equity	16		(4,300)	
<b>Total equity (1)</b>			<b>45,700</b>	-
<b>Total equity and liabilities [(1) + (2) + (3)]</b>			<b>45,700</b>	-

*Eduardo Schilling*

**Eduardo Schilling**

**CEAT Brazil Holding Ltda**  
**Statement of Profit and Loss for the Year ended March 31, 2026**

Particulars	Amounts (In BRL)
Revenue from operations	
Other income	3,022
<b>Total income</b>	<b>3,022</b>
<b>Expenses</b>	
Cost of materials consumed	
Purchases of stock-in-trade	
Changes in inventories of finished goods, stock-in-trade and work-in-progress	
Employee benefit expense	
Finance costs	
Depreciation and amortisation expenses	
Other expenses	7,322
<b>Total expenses</b>	<b>7,322</b>
<b>Profit before exceptional items and tax</b>	<b>(4,300)</b>
<b>Exceptional items</b>	<b>-</b>
<b>Profit before tax</b>	<b>(4,300)</b>
<b>Tax expense</b>	<b>-</b>
Current tax	-
Deferred tax	-
<b>Profit for the year</b>	<b>(4,300)</b>

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