

CEAT Auto Components Limited  
Balance Sheet as at March 31, 2026

(₹ in 000)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
<b>I Assets</b>			
<b>(1) Non-current assets</b>			
Total non-current assets		-	-
<b>(2) Current assets</b>			
(b) Financial assets			
(iii) Cash and cash equivalents	3	50	63
Total current assets		50	63
<b>Total assets</b>		50	63
<b>II Equity And Liabilities</b>			
<b>(1) Equity</b>			
(a) Equity share capital	4	100	100
(b) Other equity	5	(61)	(49)
Total equity		39	51
<b>(2) Non-current liabilities</b>			
(a) Financial liabilities			
Total non-current liabilities		-	-
<b>(3) Current liabilities</b>			
(a) Financial liabilities			
(iii) Trade payables		-	-
- Total outstanding dues of micro enterprises and small enterprises	6	12	12
- Total outstanding dues of creditors other than micro enterprises and small enterprises	6	-	-
(iv) Other financial liabilities		-	-
Total current liabilities		12	12
<b>Total equity and liabilities</b>		50	63
<b>Significant accounting policies</b>	2		

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

As per our report of even date  
For V. S. Somani & Co.  
Chartered Accountants  
ICAI Firm Registration No: 117589W

CA V.S. Somani  
Proprietor  
Membership Number : 102664



Place: Mumbai  
Date: April 22, 2026

For and on behalf of Board of Directors of  
CEAT Auto Components Limited  
CIN : U35999MH2022PLC380969

(Arbab Banerjee)  
Director  
[DIN:06559516]

(Anupam Kumar)  
Director  
[DIN:09578776]

Place: Mumbai  
Date: April 22, 2026



CEAT Auto Components Limited  
Statement of Profit and Loss for the year ended March 31, 2026

(₹ in 000)

Particulars	Note	2025-26	2024-25
<b>Income</b>			
Revenue from operations		-	-
Other income		-	-
<b>Total income</b>		-	-
<b>Expenses</b>			
Cost of material consumed		-	-
Purchase of stock-in-trade		-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade		-	-
Employee benefit expense		-	-
Finance costs		-	-
Depreciation and amortisation expenses		-	-
Other expenses	7	12	12
<b>Total expenses</b>		<b>12</b>	<b>12</b>
<b>Profit before exceptional items and tax</b>		<b>(12)</b>	<b>(12)</b>
<b>Exceptional items</b>		-	-
<b>Profit before tax</b>		<b>(12)</b>	<b>(12)</b>
<b>Tax expense</b>			
Current tax		-	-
Deferred tax		-	-
<b>Profit for the year</b>		<b>(12)</b>	<b>(12)</b>
<b>Total Comprehensive Income for the year (Comprising profit and other comprehensive income for the year)</b>		<b>(12)</b>	<b>(12)</b>
<b>Earnings per equity share (of face value of ₹ 10 each)</b>			
(a) Basic (in ₹)		(1.24)	(1.24)
(b) Diluted (in ₹)		(1.24)	(1.24)
<b>Significant accounting policies</b>	<b>2</b>		

As per our report of even date

For V. S. Somani & Co.

Chartered Accountants

ICAI Firm Registration No: 117589W



CA V. S. Somani

Proprietor

Membership Number : 102664


Place: Mumbai

For and on behalf of Board of Directors of

CEAT Auto Components Limited

CIN : U35999MH2022PLC380969

  
(Arnab Banerjee)  
Director  
[DIN:06559516]  
Place: Mumbai

  
(Anupam Kumar)  
Director  
[DIN:09578776]



CEAT Auto Components Limited  
Statement of Cash Flow for the year ended March 31, 2026

(₹ in 000)

Particulars	2025-26	2024-25
<b>I CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	(12)	(12)
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Depreciation and amortization expenses	-	-
Interest income	-	-
<b>Operating profit before working capital changes</b>	(12)	(12)
<b>Adjustments for :</b>		
(Decrease) / Increase in trade payables	-	(24)
<b>Cash flows from operating activities</b>	(12)	(36)
Income taxes (paid) / refund	-	-
<b>Net cash flow generated from operating activities (I)</b>	(12)	(36)
<b>II CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment and intangible assets (including capital work-in progress, intangible assets under development and capital advance)	-	-
<b>Net cash flow (used in) investing activities (II)</b>	-	-
<b>III CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issuance of equity capital (including share premium)	-	-
<b>Net cash flows (used in) / generated from financing activities (III)</b>	-	-
<b>Net increase / (decrease) in cash and cash equivalents (I + II + III)</b>	(12)	(36)
<b>Cash and cash equivalents at the beginning of the year</b>	0	99
<b>Cash and cash equivalents at the end of the year</b>	(12)	63

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

As per our report of even date

For V. S. Somani & Co.

Chartered Accountants

ICAI Firm Registration No: 117589W



CA V. S. Somani

Proprietor

Membership Number : 102664


Place: Mumbai


Date: April 22, 2026

For and on behalf of Board of Directors of

CEAT Auto Components Limited

CIN : U35999MH2022PLC380969

  
(Arnab Banerjee)  
Director  
[DIN:06559516]  
Place: Mumbai

  
(Anupam Kumar)  
Director  
[DIN:09578776]



## **Note 1: Corporate Information**

CEAT Auto Components Limited (the 'Company') is a public limited company domiciled in India and incorporated under the provisions of the Companies Act applicable in India. The Company's principal business is manufacturing, selling, marketing, exporting, importing of auto components. The registered office of the Company is located at RPG House, 463, Dr Annie Besant Road, Worli, Mumbai, Maharashtra 400030. The financial statements were approved for issue in accordance with a resolution of the Board of Directors on April 22, 2026.

## **Note 2: Basis of preparation, measurement and significant accounting policies.**

### **2.1 Basis of preparation and measurement**

#### **2.1.1 Basis of preparation**

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and presentation requirements of Division II of Schedule III of the Companies Act 2013 (Ind AS compliant Schedule III).

The financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statements.

The financial statements are presented in "₹", the functional currency of the Company. Items included in the financial statements of the Company are recorded using the currency of the primary economic environment in which the Company operates (the 'functional currency').

All amounts disclosed in the financial statements and notes have been rounded off to the nearest thousands as per the requirements of Schedule III of the Companies Act, 2013, unless otherwise stated. Wherever the amount represented '0' (zero) construes value less than Rupees fifty thousand.

### **2.2 Current versus non-current classification**

The Company presents assets and liabilities in the Balance Sheet based on current / non-current classification. An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle.
- Held primarily for the purpose of trading.
- Expected to be realised within twelve months after the reporting period, or

Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:



## **CEAT Auto Components Limited**

### **Notes to Financial Statements for the year ended March 31, 2026**

- It is expected to be settled in normal operating cycle.
- It is held primarily for the purpose of trading.
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

## **2.3 Revenue from operation & other income**

### **2.3.1 Revenue from contracts with customers**

Revenues from contracts with customers are recognised when the performance obligations towards customer have been met. Performance obligations are deemed to have been met when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The Company acts as the principle in all of its revenue arrangements since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks.

An entity collects Goods and Services Tax ('GST') on behalf of the government and not on its own account. Hence it is excluded from revenue, i.e. revenue is net of GST.

### **2.3.2 Sale of Goods**

Revenue from sale of goods (auto components) is recognised at the point of time when control of the goods is transferred to customer depending on terms of sales.

The Company considers whether there are other promises in the contract that are separate performance obligations to which a portion of the transaction price needs to be allocated (e.g. Sales related obligations). In determining the transaction price for the sale of goods, the Company considers the effects of variable consideration, the existence of significant financing components, if any.

## **2.4 Taxes**

### **2.4.1 Current tax**

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in India where the Company operates and generates taxable income.



**CEAT Auto Components Limited**  
**Notes to Financial Statements for the year ended March 31, 2026**

Current tax relating to items recognised outside the Statement of Profit and Loss is either in Other Comprehensive Income ('OCI') or in equity. Current tax items are recognised in correlation to the underlying transaction either in the Statement of Profit and Loss or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Interest expenses and penalties, if any, related to income tax are included in finance cost and other expenses respectively. Interest Income, if any, related to income tax is included in Other Income.

Uncertainties exist with respect to the interpretation of complex tax regulations and the amount and timing of future taxable income. Given the wide range of business relationships and the long-term nature and complexity of existing contractual agreements, differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates, for possible consequences of audits by the tax authorities of the respective countries in which it operates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority. Such differences of interpretation may arise on a wide variety of issues depending on the conditions prevailing in the Company's domicile.

#### **2.4.2 Deferred tax**

Deferred tax is recognised in respect of temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- When the deferred tax liability arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit and loss.
- In respect of taxable temporary differences associated with investments in subsidiaries and interests in joint ventures when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except:

- When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit and loss.



**CEAT Auto Components Limited**  
**Notes to Financial Statements for the year ended March 31, 2026**

- In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

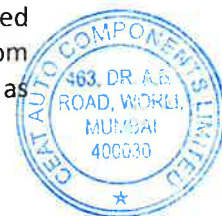
Deferred tax relating to items recognised outside the Statement of Profit and Loss is recognised either in OCI or in equity. Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

## **2.5 Property, plant and equipment**

Property, plant and equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in the Statement of Profit and Loss as incurred. The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met. Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably. The cost of property, plant and equipment at 1 April 2015, the company's date of transition to Ind AS, was determined with reference to its carrying value recognised as per the previous GAAP (deemed cost), as at the date of transition to Ind AS.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as



**CEAT Auto Components Limited**  
**Notes to Financial Statements for the year ended March 31, 2026**

the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

Property, plant and equipment which are not ready for intended use as on the date of Balance Sheet are disclosed as "Capital work-in-progress".

Advances paid towards the acquisition of property, plant and equipment outstanding at each Balance Sheet date is classified as capital advances under "Other non-current assets".

Depreciation is provided on a pro-rata basis on the straight-line method based on useful life estimated by the management and supported by independent assessment by professionals which may not be necessarily in the alignment with the useful lives prescribed by schedule II to the Companies Act, 2013. Depreciation commences when the asset is ready for its intended use. The Company has used the following useful lives to provide depreciation on its fixed assets.

Asset Class	Useful life
Freehold land	Non depreciable
Leasehold land	Lease term – 95 years
Buildings (including temporary structures)	1 year - 60 years
Plant & Equipment	1 year - 20 years
Furniture & Fixture	1 Year- 10 years
Vehicle	8 years
Office Equipment	1 Year- 5 years

The identified components are depreciated over their useful lives, the remaining asset is depreciated over the life of the principal asset.

The management believes that the depreciation rates fairly reflect its estimation of the useful lives and residual values of the fixed assets.

The residual values, useful life and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

**2.6 Intangible assets**

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in the Statement of Profit and Loss in the period in which the expenditure is incurred. Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured



## CEAT Auto Components Limited

### Notes to Financial Statements for the year ended March 31, 2026

reliably. The cost of intangible assets at 1 April 2015, the Company's date of transition to Ind AS, was determined with reference to its carrying value recognized as per the previous GAAP (deemed cost), as at the date of transition to Ind AS.

The useful lives of intangible assets are assessed as either infinite or finite. Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation expense on intangible assets with finite lives is recognised in the Statement of Profit and Loss unless such expenditure forms part of carrying value of another asset.

Intangible assets with infinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash-generating unit level (the smallest identifiable group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets is considered as a cash generating unit). The assessment of infinite life is reviewed annually to determine whether the infinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.

Intangible assets are amortised on a pro-rata basis on the straight-line method based on useful life estimated by the management as under:

Asset Class	Useful life
Software	1 Year – 6 years

## 2.7 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale ('qualifying asset') are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

To the extent that the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the Company determines the amount of borrowing costs eligible for capitalisation as the actual borrowing costs incurred on that borrowing during the period less any investment income on the temporary investment of those borrowings.

To the extent that the Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the Company determines the amount of borrowing costs eligible for capitalisation by applying a capitalisation rate to the expenditures on that asset. The capitalisation rate is the weighted average of the



## **CEAT Auto Components Limited**

### **Notes to Financial Statements for the year ended March 31, 2026**

borrowing costs applicable to the borrowings of the Company that are outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset.

#### **2.8 Inventories**

Inventories are valued at the lower of cost and net realisable value on item by item basis.

The cost of inventories includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their present location and condition. Cost is determined on a weighted average basis:

- Cost of raw materials includes the transfer of gains and losses on qualifying cash flow hedges, recognised in OCI, in respect of the purchases of raw materials. Raw materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost.
- Work-in-progress and finished goods includes direct materials, labour and a proportion of manufacturing overheads based on normal operating capacity but excluding borrowing cost.
- Traded goods and stores & spares include cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

#### **2.9 Cash and cash equivalents**

Cash and cash equivalent in the Balance Sheet comprises cash at banks and on hand. For the purpose of cash flow statement, Cash & Cash equivalent consists of cash & short term deposits as defined above. The Cash flow statement is prepared using indirect method.

#### **2.10 Earnings Per Share ('EPS')**

Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the Company by the weighted average number of equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the Company after adjusting impact of dilution shares by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on conversion of all the dilutive potential equity shares into equity shares.



**CEAT Auto Components Limited**  
**Notes to Financial Statements for the year ended March 31, 2026**

The Executive Management Committee evaluates the Company's performance and allocates the resources based on an analysis of various performance indicators by business segments.

The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company as a whole.

**2.12 Contingent liabilities and assets**

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non—occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognised because it cannot be measured reliably. The Company does not recognise a contingent liability but discloses its existence in the financial statements.

A contingent asset is not recognised unless it becomes virtually certain that an inflow of economic benefits will arise. When an inflow of economic benefits is probable, contingent assets are disclosed in the financial statements. Contingent liabilities and contingent assets are reviewed at each Balance Sheet date.



CEAT Auto Components Limited  
Statement of Changes in Equity for the year ended March 31, 2026

A. Equity Share Capital

(₹ in 000)

Particulars	As at March 31, 2026	As at March 31, 2025
Balance as at beginning of the year	100	100
Changes during the year	-	-
Balance as at the end of the year	100	100

b. Other Equity

Particulars	Reserves & Surplus	
	Retained earnings	Total Reserves & surplus
<b>As at April 1, 2024</b>	<b>(37)</b>	<b>(37)</b>
Loss for the year	(12)	(12)
Other comprehensive income/(loss)	-	-
<b>Total comprehensive income</b>	<b>(12)</b>	<b>(12)</b>
<b>As at March 31, 2025</b>	<b>(49)</b>	<b>(49)</b>
Loss for the year	(12)	(12)
Other comprehensive income/(loss)	-	-
<b>Total comprehensive income</b>	<b>(12)</b>	<b>(12)</b>
<b>As at March 31, 2026</b>	<b>(61)</b>	<b>(61)</b>

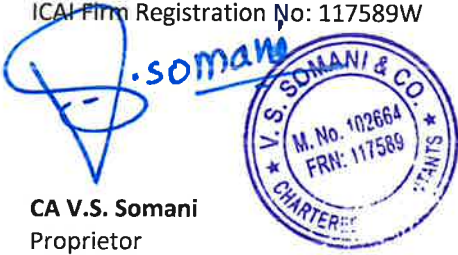
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As per our report of even date

For V. S. Somani & Co.

Chartered Accountants

ICAI Firm Registration No: 117589W



CA V.S. Somani

Proprietor

Membership Number : 102664

Place: Mumbai

Date: April 22, 2026

For and on behalf of Board of Directors of

CEAT Auto Components Limited

CIN : U35999MH2022PLC380969

(Arnab Banerjee)

Director

[DIN:06559516]

Place: Mumbai

Date: April 22, 2026

(Anupam Kumar)

Director

[DIN:09578776]

Place: Mumbai

Date: April 22, 2026



**Note 4: Equity share capital**

Authorised share capital	Equity shares	
	Numbers	₹ in 000
At April 01, 2024	10,00,000	10,000
Changes during the year	-	-
At March 31, 2025	10,00,000	10,000
Changes during the year	-	-
At March 31, 2026	10,00,000	10,000

**Issued share capital**

**Equity shares of ₹ 10 each issued**

	Numbers	₹ in 000
At April 01, 2024	10,000	100
Allotted during the year	-	-
At March 31, 2025	10,000	100
Allotted during the year	-	-
At March 31, 2026	10,000	100

**a) Terms/ rights attached to equity shares**

The Company has only one class of equity shares having face value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per equity share. Dividend is recommended by the Board of Directors and is subject to the approval of the members at the ensuing Annual General Meeting except interim dividend. The Board of Directors have a right to deduct from the dividend payable to any member, any sum due from him to the Company.

In the event of winding-up, the holders of equity shares shall be entitled to receive remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by shareholders.

**b) Details of shareholders holding more than 5% shares in the company**

Name of the shareholders	As at March 31, 2026		As at March 31, 2025	
	Numbers	% holding in the class	Numbers	% holding in the class
Equity shares of ₹ 10 each fully paid				
CEAT Limited	10,000	100.00%	10,000	100.00%

**c) Details of shares held by promoter**

S. No.	Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares	% change during the year
	CEAT Limited and its nominees	10,000	-	10,000	100.00%	-
	<b>Total</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>100.00%</b>	<b>-</b>

**Note 5: Other equity**

Particulars	As at March 31, 2026	As at March 31, 2025
Securities premium	-	-
Capital reserve	-	-
Capital redemption reserve	-	-
Effective portion of cash flow hedges	-	-
General reserve	-	-
Retained earnings	(61)	(49)
<b>Total other equity</b>	<b>(61)</b>	<b>(49)</b>



**CEAT Auto Components Limited**

Notes to financial statements for the period ended March 31, 2023

**Note 3: Cash and cash equivalents**

₹ in 000

Refer note 2.9 for accounting policy on cash and cash equivalents

Particulars	March 31, 2026	March 31, 2025
<b>Balances with Banks</b>		
On current accounts	50	63
Cash on hand	-	-
<b>Cash and cash equivalent as per statement of cash flow</b>	<b>50</b>	<b>63</b>

**Note 6: Trade payables**

Particulars	March 31, 2026	March 31, 2025
Dues to micro and small enterprises		
Overdue	-	-
Not due	12	12
Other trade payables	-	-
<b>Total</b>	<b>12</b>	<b>12</b>

**Note 7: Other expenses**

Particulars	March 31, 2026	March 31, 2025
Payment to auditors (refer foot note 1)	12	12
Bank charges	1	1
<b>Total</b>	<b>12</b>	<b>12</b>

**Notes:****1) Payment to the auditors \***

Particulars	March 31, 2026	March 31, 2025
<b>As auditor</b>		
Audit fee	12	12
<b>In other capacity:</b>		
Other services (including certification fees)	-	-
Reimbursement of expenses	-	-
<b>Total</b>	<b>12</b>	<b>12</b>



**CEAT Auto Components Limited**

Notes to financial statements for the period ended March 31, 2023

**Note 8: Related party transactions**

**a) Names of related parties and related party relationship**

**Related parties where control exists**

• CEAT Limited (Holding Company)

**Related parties with whom transactions have taken place during the current year and previous year**

Not Applicable

• Key Management Personnel (KMP):

- i) Mr. Anant Vardhan Goenka, Director
- ii) Mr. Arnab Banerjee, Director
- iii) Mr. Anupam Kumar, Director

There are no transactions with related parties during the year ended March 31, 2026 and March 31, 2025.

**Note 9: Other Statutory Information**

- (i) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (ii) The Company do not have any transactions with companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956.
- (iii) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (iv) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (v) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
  - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
  - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (vi) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
  - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
  - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
- (vii) The Company have not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

**Note 10: Ratio analysis and its elements (to the extent applicable to the Company)**

Ratio	Numerator	Denominator	31-Mar-26	31-Mar-25	Reason for variance
Current ratio	Current Assets	Current Liabilities	4.27	5.32	
Debt- Equity Ratio	Total Debt	Shareholder's Equity	-	-	
Debt Service Coverage ratio	Earnings for debt service = (EBITDA * - Tax expenses) for the period	Debt service = Interest** & Lease Payments + Principal Repayments	NA	NA	* Not Applicable
Return on Equity ratio	Net Profits after taxes	Average Shareholder's Equity	-32.12%	-24.31%	
Inventory Turnover ratio	Cost of goods sold	Average Inventory of finished goods, work-in-progress and stock-in trade	NA	NA	* Not Applicable
Trade Receivable Turnover Ratio	Net sales	Average Trade Receivable	NA	NA	* Not Applicable
Trade Payable Turnover Ratio	Net credit purchases = RM purchases+Other expenses	Average Trade Payables	NA	NA	* Not Applicable
Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets - Current liabilities	NA	NA	* Not Applicable
Net Profit ratio	Net Profit/(loss) after tax	Revenue from operations	NA	NA	* Not Applicable
Return on Capital Employed	Earnings before interest, taxes and exceptional items	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	-32.12%	-24.31%	
Return on Investment	Interest income on bank deposits	Bank deposits	NA	NA	* Not Applicable

\* EBITDA = Earnings before finance costs, tax expenses, depreciation and amortisation expenses, exceptional items and other income  
 \*\* Interest costs include interest on borrowings, interest on lease liabilities and other financial charges, including interest capitalised and disclosed in exceptional items for the period  
 # Net working capital is negative

As per our report of even date  
 For V. S. Somani & Co.  
 Chartered Accountants  
 ICAI Firm Registration No. 12529

For and on behalf of Board of Directors of CEAT Auto Components Limited  
 CIN : U35999MH2022PLC380969



*(Signature)*  
 (Arnab Banerjee)  
 Director  
 [DIN:06559516]  
 Place: Mumbai  
 Date: April 22, 2026

*(Signature)*  
 (Anupam Kumar)  
 Director  
 [DIN:09578776]

