


## Statement of Assets and Liabilities as at March 31, 2022

(Amount in €)

Particulars	As at March 31, 2022	As at March 31, 2021
<b>I Assets</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	-	1,366
<b>Total non-current assets</b>	-	<b>1,366</b>
<b>(2) Current assets</b>		
(a) Financial assets		
(i) Trade receivables	76,919	91,544
(ii) Cash and cash equivalents	1,10,906	74,288
(b) Other current assets	12,100	9,332
<b>Total current assets</b>	<b>1,99,925</b>	<b>1,75,165</b>
<b>Total assets</b>	<b>1,99,925</b>	<b>1,76,531</b>
<b>II Equity and liabilities</b>		
<b>(1) Equity</b>		
(a) Equity share capital	50,000	50,000
(b) Other equity	13,616	75,747
<b>Total equity</b>	<b>63,616</b>	<b>1,25,747</b>
<b>(2) Current liabilities</b>		
(a) Financial liabilities		
(i) Trade payables	19,380	50,784
(ii) Other financial liabilities	1,11,083	-
(b) Other current liabilities	5,847	-
<b>Total current liabilities</b>	<b>1,36,310</b>	<b>50,784</b>
<b>Total equity and liabilities</b>	<b>1,99,925</b>	<b>1,76,531</b>

For and on behalf of Board of Directors of  
CEAT Specialty Tyres B.V.

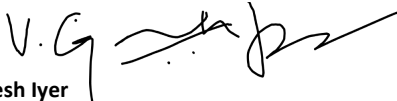
  
Ganesh Iyer  
Director  
Date: April 29, 2022

## Statement of Profit and Loss for the year ended March 31, 2022

(Amount in €)

Particulars	March-22	March-21
<b>I Income:</b>		
Revenue from operations		
Other Income	8,81,273	3,32,090
<b>Total Income</b>	<b>8,81,273</b>	<b>3,32,090</b>
<b>II Expenses:</b>		
Employee benefit expense	6,10,341	2,19,145
Depreciation and amortization expenses	-	454
Other expenses	2,10,789	92,143
<b>Total expenses</b>	<b>8,21,130</b>	<b>3,11,742</b>
<b>III Profit before exceptional item and tax</b>	<b>60,143</b>	<b>20,348</b>
<b>IV Exceptional Item</b>		
<b>V Profit before tax</b>	<b>60,143</b>	<b>20,348</b>
<b>VI Tax expense:</b>		
Current tax	5,344	(4,550)
Deferred tax		
<b>VII Profit for the year</b>	<b>54,799</b>	<b>24,898</b>
<b>VIII Total Comprehensive Income for the year (Comprising Loss and Other Comprehensive Income for the year)</b>	<b>54,799</b>	<b>24,898</b>

For and on behalf of Board of Directors of  
CEAT Specialty Tyres B.V.

  
**Ganesh Iyer**  
Director  
Date: April 29, 2022