

Statement of Assets and Liabilities as at March 31, 2025

(Amount in €)

Particulars	As at March 31, 2025	As at March 31, 2024
I Assets		
(1) Current assets		
(a) Inventories	1,13,230	1,41,476
(b) Financial assets		
(i) Trade receivables	1,82,312	1,71,779
(ii) Cash and cash equivalents	1,02,781	19,944
(c) Other current assets	64,547	55,935
Total current assets	4,62,870	3,89,134
Total assets	4,62,870	3,89,134
II Equity and liabilities		
(1) Equity		
(a) Equity share capital	50,000	50,000
(b) Other equity	3,64,656	1,97,775
Total equity	4,14,656	2,47,775
(2) Current liabilities		
(a) Financial liabilities		
(i) Trade payables	11,149	1,40,124
(ii) Other financial liabilities	-	1,235
(b) current tax liabilities	37,065	-
Total current liabilities	48,214	1,41,359
Total equity and liabilities	4,62,870	3,89,134

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



Director
Date: April 17, 2025

Statement of Profit and Loss for the year ended March 31, 2025

(Amount in €)

	Particulars	March-25	March-24
I	Income:		
	Revenue from operations	29,400	
	Other Income	27,37,696	16,18,706
	Total Income	27,67,096	16,18,706
II	Expenses:		
	Cost of Raw materials consumed		
	Purchase of stock-in-trade	8,601	1,41,476
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	28,246	(1,41,476)
	Employee benefit expense	4,74,856	5,05,970
	Other expenses	20,51,446	9,92,831
	Total expenses	25,63,149	14,98,801
III	Profit before exceptional item and tax	2,03,946	1,19,904
IV	Exceptional Item		
V	Profit before tax	2,03,946	1,19,904
VI	Tax expense:		
	Current tax	37,065	17,168
	Deferred tax		
VII	Profit for the year	1,66,881	1,02,736
VIII	Total Comprehensive Income for the year (Comprising Loss and Other Comprehensive Income for the year)	1,66,881	1,02,736

For and on behalf of Board of Directors of

CEAT Specialty Tyres B.V.



Ganesh Iyer

Director

Date: April 17, 2025