

## Statement of Assets and Liabilities as at March 31, 2019

(Amount in €)

Particulars	As at March 31, 2019	As at March 31, 2018
<b>I Assets</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	-	
(b) Capital work-in-progress	-	
(c) Intangible assets	-	
(d) Intangible assets under development	-	
(e) Financial Assets:		
(i) Investments	-	
(ii) Other financial assets	-	
(f) Non-current tax assets (net)	-	
(g) Deferred tax assets (net)	-	
(h) Other non-current assets	-	-
<b>Total non-current assets</b>	-	-
<b>(2) Current assets</b>		
(a) Inventories	-	
(b) Financial assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents	77,494	-
(iii) Bank balances other than cash and cash equivalent	-	-
(iv) Loans	-	-
(v) Other financial assets	-	-
(c) Other current assets	50,679	-
<b>Total current assets</b>	<b>128,173</b>	-
<b>Total assets</b>	<b>128,173</b>	-
<b>II Equity and liabilities</b>		
<b>(1) Equity</b>		
(a) Equity share capital	50,000	
(b) Other equity	22,470	
<b>Total equity</b>	<b>72,470</b>	-
<b>(2) Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	-
(b) Provisions	-	-
<b>Total non-current liabilities</b>	-	-
<b>(3) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	46,862	-
-Total Outstanding dues of micro and small enterprises		
-Total Outstanding dues of creditors other than micro and small enterprises		
(iii) Other financial liabilities	-	-
(b) Other current liabilities	8,840	-
(c) Provisions	-	-
<b>Total current liabilities</b>	<b>55,702</b>	-
<b>Total equity and liabilities</b>	<b>128,173</b>	-

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

Sandeep Sarkhot  
Director  
Place: Amsterdam ,Netherlands  
Date: May 7, 2019

## Statement of Profit and Loss for the period ended March 31, 2019

(Amount in €)

Particulars	2018-19	2017-18
<b>I Income:</b>		
Revenue from operations		
Other Income	385,386	
<b>Total Income</b>	<b>385,386</b>	-
<b>II Expenses:</b>		
Cost of Raw materials consumed		
Purchase of stock-in-trade		
Changes in inventories of finished goods, stock-in-trade and work-in-progress		
Employee benefit expense	164,590	
Finance costs	-	-
Depreciation and amortization expenses	-	-
Other expenses	198,327	
<b>Total expenses</b>	<b>362,917</b>	-
<b>III Profit before exceptional item and tax</b>	<b>22,470</b>	-
<b>IV Exceptional Item</b>	-	-
<b>V Profit before tax</b>	<b>22,470</b>	-
<b>VI Tax expense:</b>		
Current tax		
Deferred tax		
<b>VII Profit for the year</b>	<b>22,470</b>	-
<b>VIII Other Comprehensive Income</b>		
<b>Items that will not be reclassified subsequently to statement of profit and loss</b>		
Remeasurement losses on defined benefit plans		
<b>Items that will be reclassified subsequently to the statement of profit and loss</b>		
Net movement on cash flow hedges		
<b>IX Total Comprehensive Income for the year (Comprising Loss and Other Comprehensive Income for the year)</b>	<b>22,470</b>	-
<b>X Earnings per equity share (of € 1 each)</b>		
Basic (in €)	0.45	
Diluted (in €)	0.45	

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

**Sandeep Sarkhot**  
Director

Place: Amsterdam ,Netherlands

Date: May 7, 2019