

CEAT Specialty Tyres B.V.

Statement of Assets and Liabilities as at March 31, 2024

(Amount in €)

Particulars	As at March 31, 2024	As at March 31, 2023
I Assets		
(1) Non-current assets		
(a) Property, plant and equipment	-	-
Total non-current assets	-	-
(2) Current assets		
(a) Inventories	1,41,476	
(a) Financial assets		
(i) Trade receivables	1,71,779	99,546
(ii) Cash and cash equivalents	19,944	33,214
(b) Other current assets	55,935	24,739
Total current assets	3,89,134	1,57,500
Total assets	3,89,134	1,57,500
II Equity and liabilities		
(1) Equity		
(a) Equity share capital	50,000	50,000
(b) Other equity	1,97,775	95,039
Total equity	2,47,775	1,45,039
(2) Current liabilities		
(a) Financial liabilities		
(i) Trade payables	1,40,124	275
(ii) Other financial liabilities	1,235	12,186
(b) Other current liabilities	-	-
Total current liabilities	1,41,359	12,461
Total equity and liabilities	3,89,134	1,57,500

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

Ganesh Iyer

Director

Date: April 17, 2024

Statement of Profit and Loss for the year ended March 31, 2024

(Amount in €)

Particulars		March-24	March-23
I	Income:		
	Revenue from operations		
	Other Income	16,18,706	12,25,551
	Total Income	16,18,706	12,25,551
II	Expenses:		
	Cost of Raw materials consumed		
	Purchase of stock-in-trade	1,41,476	
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(1,41,476)	
	Employee benefit expense	5,05,970	3,06,073
	Other expenses	9,92,831	8,26,568
	Total expenses	14,98,801	11,32,641
III	Profit before exceptional item and tax	1,19,904	92,910
IV	Exceptional Item		
V	Profit before tax	1,19,904	92,910
VI	Tax expense:		
	Current tax	17,168	11,487
	Deferred tax		
VII	Profit for the year	1,02,736	81,423
VIII	Total Comprehensive Income for the year (Comprising Loss and Other Comprehensive Income for the year)	1,02,736	81,423

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


Ganesh Tyer

Director

Date: April 17, 2024