

## Statement of Assets and Liabilities as at March 31, 2025

(Amount in €)

Particulars	As at March 31, 2025	As at March 31, 2024
<b>I Assets</b>		
<b>(1) Current assets</b>		
(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
<b>Total current assets</b>	<b>4,62,870</b>	<b>3,89,134</b>
<b>Total assets</b>	<b>4,62,870</b>	<b>3,89,134</b>
<b>II Equity and liabilities</b>		
<b>(1) Equity</b>		
(a) Equity share capital	50,000	50,000
(b) Other equity	3,64,656	1,97,775
<b>Total equity</b>	<b>4,14,656</b>	<b>2,47,775</b>
<b>(2) Current liabilities</b>		
(a) Financial liabilities		
(i) Trade payables	11,149	1,40,124
(ii) Other financial liabilities	-	1,235
(b) current tax liabilities	37,065	-
<b>Total current liabilities</b>	<b>48,214</b>	<b>1,41,359</b>
<b>Total equity and liabilities</b>	<b>4,62,870</b>	<b>3,89,134</b>

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
<b>I Income:</b>		
Revenue from operations	29,400	
Other Income	27,37,696	16,18,706
<b>Total Income</b>	<b>27,67,096</b>	<b>16,18,706</b>
<b>II Expenses:</b>		
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
<b>Total expenses</b>	<b>25,63,149</b>	<b>14,98,801</b>
<b>III Profit before exceptional item and tax</b>	<b>2,03,946</b>	<b>1,19,904</b>
<b>IV Exceptional Item</b>		
<b>V Profit before tax</b>	<b>2,03,946</b>	<b>1,19,904</b>
<b>VI Tax expense:</b>		
Current tax	37,065	17,168
Deferred tax		
<b>VII Profit for the year</b>	<b>1,66,881</b>	<b>1,02,736</b>
<b>VIII Total Comprehensive Income for the year (Comprising Loss and Other Comprehensive Income for the year)</b>	<b>1,66,881</b>	<b>1,02,736</b>

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



Ganesh Iyer

Director

Date: April 17, 2025