

Statement of Assets and Liabilities as at March 31, 2023

(Amount in €)

Particulars	As at March 31, 2023	As at March 31, 2022
I Assets		
(1) Non-current assets		
(a) Property, plant and equipment	-	-
Total non-current assets	-	-
(2) Current assets		
(a) Financial assets		
(i) Trade receivables	99,546	76,919
(ii) Cash and cash equivalents	33,214	1,10,906
(b) Other current assets	24,739	12,100
Total current assets	1,57,500	1,99,925
Total assets	1,57,500	1,99,925
II Equity and liabilities		
(1) Equity		
(a) Equity share capital	50,000	50,000
(b) Other equity	95,039	13,616
Total equity	1,45,039	63,616
(2) Current liabilities		
(a) Financial liabilities		
(i) Trade payables	6,614	19,380
(ii) Other financial liabilities	5,847	1,11,083
(b) Other current liabilities	-	5,847
Total current liabilities	12,461	1,36,310
Total equity and liabilities	1,57,500	1,99,925

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



Ganesh Iyer

Director

Date: April 19, 2023

Statement of Profit and Loss for the year ended March 31, 2023

	Particulars	March-23	March-22
I	Income:		
	Revenue from operations		
	Other Income	12,25,551	8,81,273
	Total Income	12,25,551	8,81,273
II	Expenses:		
	Employee benefit expense	3,06,073	5,87,061
	Other expenses	8,26,568	2,34,070
	Total expenses	11,32,641	8,21,130
III	Profit before exceptional item and tax	92,910	60,143
IV	Exceptional Item		
V	Profit before tax	92,910	60,143
VI	Tax expense:		
	Current tax	11,487	5,344
	Deferred tax		
VII	Profit for the year	81,423	54,799
VIII	Total Comprehensive Income for the year (Comprising Loss and Other Comprehensive Income for the year)	81,423	54,799

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



Ganesh Iyer

Director

Date: April 19, 2023