Balance Sheet of Cyient GmbH, Stuttgart, as of 31 March 2022

A Fixed Assets	Assets		31.03.2022	Equity and Liabilities		31.03.2022	31.03.2021	
I. Intangible assets Concessions, industrial rights and similar rights and assets acquired for a consideration as well as licenses in such rights and assets acquired for a consideration as well as licenses in such rights and assets 0.00 7,216.03 III. Profit brought forward 16,014,925,97 15,723,433.36 II. Property, plant and equipment II. South requipment, furniture and fixtures 1,520,558.27 2,014,588.34 III. Financial assets III								
Concessions, industrial rights and similar rights and assets acquired for a consideration as well as licenses in such rights and assets acquired for a consideration as well as licenses in such rights and assets 0.00 7,216.03 III. Profit brought forward 16,014,925.97 15,723,433.36 Property, plant and equipment Other equipment, furniture and fixtures 1,520,558.27 2,014,588.34 Property, plant and equipment Other equipment, furniture and fixtures 1,520,558.27 2,014,588.34 Provisions B. Provisions 264,057.02 158,110.06 Shares in affiliated companies 233,328.11 233,328.11 1. Tax provisions 264,057.02 158,110.06 Loans to affiliated companies 1,420,000.00 1,130,000.00 2. Other provisions 979,103.08 1,379,595.37 Inventories	A.	Fixed Assets			A.	Equity		
II. Capital reserves 4,709.25 4,709.25 4,709.25 15,723,433.36 II. Property, plant and equipment Other equipment, furniture and fixtures 1,520,558.27 2,014,588.34 1,709.000 1,000.000	I.				I.	Subscribed Capital	600,000.00	600,000.00
In such rights and assets 0.00 7,216.03 III. Profit brought forward 16,014,925.97 15,723,433.36 II. Property, plant and equipment Other equipment, furniture and fixtures 1,520,558.27 2,014,588.34 III. Financial assets 1,520,558.27 2,014,588.34 III. Financial assets 1. Financial assets 233,328.11 233,328.11 1. Tax provisions 264,057.02 158,110.06 2. Loans to affiliated companies 1,420,000.00 1,130,000.00 2. Other provisions 979,103.08 1,379,595.37 3. Current assets 2. C. Liabilities Financial assets 2. Payments received on account of orders 146,998.78 116,736.07 116,736.07 116,736.07 117,705.07 116,736.07 117,705.07		rights and assets acquired for a consideration			II.	Capital reserves	4,709.25	4,709.25
Other equipment, furniture and fixtures 1,520,558.27 2,014,588.34 2,014,588.34 2,014,588.34 2,014,588.34 2,014,588.34 3,000.00 3,130,000.00			0.00	7,216.03	III.	Profit brought forward	16,014,925.97	15,723,433.36
III. Financial assets 233,328.11 233,328.11 1. Tax provisions 264,057.02 158,110.06 2. Loans to affiliated companies 1,420,000.00 1,130,000.00 2. Other provisions 264,057.02 158,110.06 379,103.08 1,379,595.37 1,653,328.11 1,363,328.11 1. Tax provisions 279,103.08 1,379,595.37 1,243,160.10 1,537,705.43 1,53	II.				IV.	Net profit for the year		
Financial assets 1. Shares in affiliated companies 1.420,000.00 1.130,000.00 2. Other provisions 979,103.08 1.379,595.37 1.583,328.11 1.36			1,520,558.27	2,014,588.34			11,114,000.01	
1. Shares in affiliated companies 233,328.11 233,328.11 1. Tax provisions 264,057.02 158,110.06 2. Chans to affiliated companies 1,420,000.00 1,130,000.00 2. Other provisions 979,103.08 1,379,595.37 1,653,328.11 1,363,328.11 1. Tax provisions 979,103.08 1,379,595.37 1,653,328.11 1,363,328.11 1. Tax provisions 264,057.02 158,110.06 2,779,543 1,243,160.10 1,537,705.43 1,243,160.10 1,243,160.10 1,537,705.43 1,243,160.10 1,243,160.10 1,537,705.43 1,243,160.10 1,243,160.10 1,537,705.43 1,243,160.10 1,243,160.10 1,537,705.43 1,243,160.10 1,243,160.10 1,537,705.43 1,243,160.10 1,243,160.10 1,243,160.10 1,537,705.43 1,243,160.10 1,243					В.	Provisions		
2. Loans to affiliated companies			233 328 11	233 328 11	1	Tax provisions	264 057 02	158 110 06
B. Current assets C. Liabilities								
I. Inventories -60,693.70 86,136.72 1. Liabilities to Banks 3,431,795.36 0.00 I. Receivables and other assets -80,6007.67 4,986,007.67 4,986,007.67 4,986,007.67 5,367,994.93 4,986,007.67 4,000.00 13,259,902.64 4,280,000 710,000.00 18,904,140.99 15,701,079.88 D. Deferred tax assets -80,000.00 -80,000.35 88,218.58 I. Cash and cash equivalents -80,000.35		•	1,653,328.11	1,363,328.11	-	·	1,243,160.10	1,537,705.43
1 Work in process -60,693.70 86,136.72 1. Liabilities to Banks 3,431,795.36 0.00 2. Payments received on account of orders 146,998.78 116,736.07 116,736.0	В.	Current assets			C.	Liabilities		
Receivables and other assets	1.	Inventories						
Receivables and other assets 3. Trade payables 109,727.55 108,633.11 Assets 4,986,007.67 6,361,659.34 5. Other liabilities to affiliated companies 1,508,509.21 3,354,753.44 Receivables from affiliated companies 13,259,902.64 8,484,921.55 5. Other liabilities 5,637,994.93 4,195,313.53 A Loans to affiliated companies (current) 420,000.00 710,000.00 Assets 18,904,140.99 15,701,079.88 15,701,079.84 C Prepaid expenses 98,090.35 88,218.58 D Deferred tax assets 53,751.26 4,928.91 Assets 109,727.55 108,633.11 A Liabilities to affiliated companies 1,508,509.21 3,354,753.45 C Prepaid expenses 13,259,902.64 4,928.91 A Propaid expenses 10,9727.55 10,8633.11 A Liabilities to affiliated companies 1,508,509.21 3,354,753.45 A Liabilities to affiliated companies 1,508,509.21 3,354,753.45 A Liabilities to affiliated companies 1,508,509.21 3,354,753.45 A Liabilities to affiliated companies 1,508,509.21 3,547,53.45 A Liabilities to affiliated companies 1,508,509.21 3,504,753.45 A Liabilities to affiliated companies 1,508,709.49 3,508,753.45 A Liabilities to affiliated companies 1,508,709.49 3,508,753.45 A Liabilities to affiliated companies 1,508,709.49 3,508,753.45 A Loans to affiliated companies 1,508,709.49 A Loans to affiliated companies 1,508,709.49 A Loans to affiliated companies	1	Work in process	-60,693.70	86,136.72				
A A B B B B B B B B		Descirables and other						
1. Trade receivables 4,986,007.67 (6,361,659.34) 5.0ther liabilities 440,964.03 (51,50.91) 2. Receivables from affiliated companies 13,259,902.64 (8,484,921.55) 5,637,994.93 (4,195,313.53) 3. Other assets 238,230.68 (144,498.99) 144,498.99 (1,000.00) 4 Loans to affiliated companies (current) 420,000.00 (15,904,140.99) 15,701,079.88 (1,000.00) III. Cash and cash equivalents 1,886,569.66 (3,219,765.54) C. Prepaid expenses 98,090.35 (88,218.58) D. Deferred tax assets 53,751.26 (4,928.91)	11.							
2. Receivables from affiliated companies 13,259,902.64 8,484,921.55 5,637,994.93 4,195,313.53 3. Other assets 238,230.68 144,498.99 1,000.00 0 4 Loans to affiliated companies(current) 18,904,140.99 15,701,079.88 D. Deferred tax liabilities 0.00 0 III. Cash and cash equivalents 1,886,569.66 3,219,765.54 <	1.		4.986.007.67	6.361.659.34				
4 Loans to affiliated companies(current) 420,000.00 / 18,904,140.99 710,000.00 / 15,701,079.88 D. Deferred tax liabilities 0.00 0 III. Cash and cash equivalents 1,886,569.66 / 3,219,765.54 3,219,765.54 4,928.91 4,9	2.	Receivables from affiliated companies						
18,904,140,99 15,701,079.88 D. Deferred tax liabilities 0.00 0	3.	Other assets	238,230.68	144,498.99				
III. Cash and cash equivalents	4	Loans to affiliated companies(current)						
C. Prepaid expenses 98,090.35 88,218.58 D. Deferred tax assets 53,751.26 4,928.91			18,904,140.99	15,701,079.88	D.	Deferred tax liabilities	0.00	0
D. Deferred tax assets 53,751.26 4,928.91	III.	Cash and cash equivalents	1,886,569.66	3,219,765.54				
	C.	Prepaid expenses	98,090.35	88,218.58				
24,055,744.94 22,485,262.11 24,055,744.94 22,485,262.11	D.	Deferred tax assets	53,751.26	4,928.91				
<u>24,055,744.94</u> <u>22,485,262.11</u> <u>24,055,744.94</u> <u>22,485,262.11</u>								
			24,055,744.94	22,485,262.11	=		24,055,744.94	22,485,262.11

Statement of profit and loss of Cyient GmbH, Stuttgart

for the period from 1 April 2021 to 31 March 2022

	31.03.2022 EUR	31.03.2021 EUR
 Revenue Decrease in inventories 	20,552,460.42	19,627,040.86
of finished goods and work in progress	-86,136.72	-155,700.88
3. Other operating income	291,160.59	329,878.04
	20,757,484.29	19,801,218.02
Cost of materials		
 a) Cost of raw materials, consumables and 		
supplies and of purchased merchandise	0.00	0.00
b) Cost of purchased services	9,908,825.52	9,753,430.45
	9,908,825.52	9,753,430.45
5. Personnel expenses		
a) Wages and salaries	6,041,881.15	5,785,102.48
b) Social security and		
other benefit costs	1,185,355.92	1,179,277.23
	7,227,237.07	6,964,379.71
Amortization of intangible		
assets and depreciation of		
property, plant and equipment	108,060.22	192,710.28
7. Other operating expenses	2,643,348.90	2,264,922.67
	870,012.58	625,774.91
Other interest and similar income	72,926.51	129,597.96
Interest and similar expenses	44,766.02	82,403.89
10. Taxes on income	343,218.38	248,868.44
TO. TORGO ON MODING	0 10,2 10.00	210,000.44
11. Earnings before tax		
= Net profit for the year	554,954.69	424,100.54