

Cyient Israel India Limited**Special purpose Balance Sheet as at March 31, 2021**

(All amounts in ILS, unless otherwise stated)

Particulars	As at March 31, 2021	As at March 31, 2020
ASSETS		
Non-current assets		
Financial assets		
(a) Loans and deposits	15,000	15,000
Income tax assets	2,52,255	38,530
Total non-current assets	2,67,255	53,530
Current assets		
Financial assets		
(a) Trade receivables	46,65,948	25,53,742
(b) Cash and cash equivalents	4,64,192	3,71,905
Other current assets	3,98,783	-
Total current assets	55,28,923	29,25,647
Total assets	57,96,178	29,79,177
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	18,17,100	18,17,100
Other equity	1,04,893	1,06,218
Total equity	19,21,993	19,23,318
LIABILITIES		
Current liabilities		
Financial liabilities		
Trade payables	9,85,031	7,23,823
Other current liabilities	28,89,154	3,32,036
Total current liabilities	38,74,185	10,55,859
Total liabilities	38,74,185	10,55,859
Total equity and liabilities	57,96,178	29,79,177
Corporate information and significant accounting policies		
Accompanying notes form an integral part of the financial statements		

As per our report of even date

For **S.R. Batliboi & Associates LLP**

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

For and on behalf of the Board of Directors

Cyient Limited**Shankar Srinivasan**

Partner

Membership No.: 213271

Krishna BodanapuManaging Director and CEO
(DIN-00605187)**Ajay Aggarwal**Executive Director and CFO
(DIN-02565242)

Place: Hyderabad

Date: May 24, 2021

Place: Hyderabad

Date: May 24, 2021

Cyient Israel India Limited**Special purpose Statement of Profit and Loss for the Year ended March 31, 2021**

(All amounts in ILS, unless otherwise stated)

Particulars	For the Year ended March 31, 2021	For the Year ended March 31, 2020
INCOME		
Revenue from operations	9,11,331	16,67,594
Other income	(10,426)	2,27,377
Total income	9,00,905	18,94,971
EXPENSES		
Purchase of traded goods	-	7,52,800
Employee benefits expense	7,11,950	6,91,889
Other expenses	1,66,724	3,54,213
Total expenses	8,78,674	17,98,902
Profit before tax	22,231	96,069
Tax expense		
Current tax	23,556	10,976
Total tax expense	23,556	10,976
Profit for the year	(1,325)	85,093
Other comprehensive income (OCI)	-	-
Total other comprehensive income for the year	-	-
Total comprehensive income for the year	(1,325)	85,093
Earnings per equity share (par value of ILS 1 each)		
Basic and diluted	(0.00)	0.05
Corporate information and significant accounting policies		
Accompanying notes form an integral part of the financial statements		

As per our report of even date

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

Shankar Srinivasan

Partner

Membership No.: 213271

Place: Hyderabad

Date: May 24, 2021

For and on behalf of the Board of Directors**Cyient Limited****Krishna Bodanapu**

Managing Director and CEO

(DIN-00605187)

Place: Hyderabad

Date: May 24, 2021

Ajay Aggarwal

Executive Director and CFO

(DIN-02565242)

Cyient Israel India Limited**Special purpose Cash flow statement for the year ended March 31,2021**

(All amounts in ILS, unless otherwise stated)

Particulars	Year ended	
	March 31, 2021	March 31, 2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit for the year	(1,325)	85,093
Adjustments for:		
Net unrealised exchange (gain)/loss	10,426	(15,079)
Tax expense	23,556	10,976
Expected credit loss allowance	-	2,21,784
Operating profit before working capital changes	32,657	3,02,774
Changes in working capital		
Adjustments for (increase) / decrease in operating assets:		
Trade receivables	(21,22,632)	(8,20,184)
Other assets	(3,98,783)	7,636
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	2,61,208	(3,96,431)
Other current liabilities	25,57,118	3,32,036
Cash generated from operations	3,29,568	(5,74,169)
Net income taxes paid (net)	(2,37,281)	(49,506)
Net cash flow from operating activities	92,287	(6,23,675)
Net increase in cash and cash equivalents	92,287	(6,23,675)
Cash and cash equivalents at the beginning of the year	3,71,905	9,95,580
Cash and cash equivalents at the end of the year (refer note (i) below)	4,64,192	3,71,905
Notes :		
(i) Cash and cash equivalents comprises of:		
in current accounts	4,64,192	3,71,905
	4,64,192	3,71,905

Accompanying notes form an integral part of the financial statements
As per our report of even date

For S.R. Batliboi & Associates LLP

Chartered Accountants

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