

Cyient Israel India Limited**Balance Sheet as at March 31, 2026**

All amounts in ILS, unless otherwise stated)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Current assets			
Financial assets			
(a) Trade receivables	3	2,136,606	2,136,606
(b) Cash and cash equivalents	4	47,947	47,947
(c) Other financial assets	5	15,000	15,000
Income tax assets	11	183,554	183,554
Other current assets	6	290,266	290,266
Total current assets		2,673,373	2,673,373
Total assets		2,673,373	2,673,373
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	7	1,817,100	1,817,100
Other equity	8	260,067	270,067
Total equity		2,077,167	2,087,167
LIABILITIES			
Current liabilities			
Financial liabilities			
Trade payables	9	552,633	542,633
Other current liabilities	10	43,573	43,573
Total current liabilities		596,206	586,206
Total liabilities		596,206	586,206
Total equity and liabilities		2,673,373	2,673,373
Corporate information and significant accounting policies Accompanying notes form an integral part of the financial statements	1 & 2		

As per our report of even date

For **G. P. Associates**

Chartered Accountants

Registration number: 0067345

CA. K. Abhiram

Partner

Membership No.: 239219

Place: Hyderabad

Date: April 23, 2026

For **Cyient Limited****Shrinivas Kulkarni**

Chief Financial Officer

Place: Hyderabad

Date: April 23, 2026

Cyient Israel India Limited
Statement of Profit and Loss for the year ended March 31, 2026
(All amounts in ILS, unless otherwise stated)

Particulars	Note	For the year ended March 31, 2026	For the year ended March 31, 2025
INCOME			
Revenue from operations	12	-	-
Other income	13	-	-
Total income		-	-
EXPENSES			
Employee benefits expense	14	-	-
Other expenses	15	10,000	10,000
Total expenses		10,000	10,000
Profit before tax		(10,000)	(10,000)
Tax expense			
Current tax	11	-	-
Total tax expense		-	-
Profit for the year		(10,000)	(10,000)
Other comprehensive income (OCI)		-	-
Total other comprehensive income for the year		-	-
Total comprehensive income for the year		(10,000)	(10,000)
Earnings per equity share (par value of ILS 1 each)			
Basic and diluted		(0.01)	(0.01)
Corporate information and significant accounting policies	1 & 2		
Accompanying notes form an integral part of the financial statements			

As per our report of even date

For G. P. Associates
Chartered Accountants
Registration number: 006734S

For Cyient Limited

CA. K. Abhiram
Partner
Membership No.: 239219

Shrinivas Kulkarni
Chief Financial Officer

Place: Hyderabad
Date: April 23, 2026

Place: Hyderabad
Date: April 23, 2026

Cyient Israel India Limited**Cash flow statement for the year ended March 31, 2026**

(All amounts in ILS, unless otherwise stated)

Particulars	Year ended	
	March 31, 2026	March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit for the year	(10,000)	(10,000)
Adjustments for:		
Net unrealised exchange (gain)/loss	-	-
Operating profit before working capital changes	(10,000)	(10,000)
Changes in working capital		
Adjustments for (increase) / decrease in operating assets:		
Trade receivables	-	-
Other assets	-	-
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	10,000	10,000
Other current liabilities	-	-
Cash generated from operations	-	-
Net income taxes paid (net)	-	-
Net cash flow used in operating activities	-	-
Net increase in cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the year	47,947	47,947
Cash and cash equivalents at the end of the year (refer note (i) below)	47,947	47,947
Notes :		
(i) Cash and cash equivalents comprises of:		
in current accounts (refer note 4)	47,947	47,947
	47,947	47,947

Accompanying notes form an integral part of the financial statements

As per our report of even date

For G. P. Associates

Chartered Accountants

Registration number: 006734S

For Cyient Limited**CA. K. Abhiram**

Partner

Membership No.: 239219

Shrinivas Kulkarni

Chief Financial Officer

Place: Hyderabad

Date: April 23, 2026

Place: Hyderabad

Date: April 23, 2026

Cyient Israel India Limited**Statement of changes in equity for the year ended March 31, 2026**

(All amounts in ILS, unless otherwise stated)

A. Equity share capital

Particulars	Note	Amount
Balance as at April 01, 2024	7	1,817,100
Balance as at March 31, 2025	7	1,817,100
Balance as at March 31, 2026	7	1,817,100

B. Other Equity

Particulars	Note	Retained earnings	Total
Balance as at April 1, 2024		280,067	280,067
Profit for the year	8	(10,000)	(10,000)
Balance as at March 31, 2025		270,067	270,067
Profit for the year	8	(10,000)	(10,000)
Balance as at March 31, 2026		260,067	260,067

Accompanying notes form an integral part of the financial statements

As per our report of even date

For G. P. AssociatesChartered Accountants
Registration number: 006734S**For Cyient Limited****CA. K. Abhiram**Partner
Membership No.: 239219**Shrinivas Kulkarni**

Chief Financial Officer

Place: Hyderabad

Date: April 23, 2026

Place: Hyderabad

Date: April 23, 2026

Cyient Israel India Limited
Notes forming part of the financial statements
(All amounts in ILS, unless otherwise stated)

3. Trade receivables

Particulars	As at	
	March 31, 2026	March 31, 2025
Trade receivables		
Unsecured, considered good *	2,136,606	2,136,606
Trade receivables - significant increase in credit risk	-	-
Less: Expected credit loss allowance	-	-
Total	2,136,606	2,136,606

* Includes amount receivable from related parties.

Note:

Expected Credit Loss(ECL):

The company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the company grants credit terms in the normal course of business. The average credit period is between 60-90 days. Before accepting any new customer, the Company uses an internal credit scoring system to assess the potential customer's credit quality and defines credit limits for each customer. Limits and scoring attributed to customers are reviewed once a year.

4. Cash and cash equivalents

Particulars	As at	
	31-Mar-26	31-Mar-25
Balances with banks in current accounts	47,947	47,947
Total	47,947	47,947

5. Other financial assets

Particulars	As at	
	31-Mar-26	31-Mar-25
Current (at amortised cost)		
Security Deposits - Unsecured, considered good	15,000	15,000
Total	15,000	15,000

6. Other assets

Particulars	As at	
	31-Mar-26	31-Mar-25
Current : (at amortised cost)		
Advance To Suppliers	290,266	290,266
Total other current assets	290,266	290,266

7. Equity share capital

Particulars	As at	
	March 31, 2026	March 31, 2025
Issued and subscribed capital: 1,817,100 (March 31, 2025 : 1,817,000) fully paid up equity shares of ILS 1/- each	1,817,100	1,817,100
Total	1,817,100	1,817,100

(A) Reconciliation of the number of shares outstanding:

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number of shares held	Amount	Number of shares held	Amount
Opening Balance	1,817,100	1,817,100	1,817,100	1,817,100
Closing Balance	1,817,100	1,817,100	1,817,100	1,817,100

(B) Details of shares held by each shareholder holding more than 5% shares

Name of the shareholder	As at March 31, 2026		As at March 31, 2025	
	Number of shares held	% holding of equity shares	Number of shares held	% holding of equity shares
Cyient Limited (Holding company)	1,817,100	100.00%	1,817,100	100.00%

As per records of the Company, including its register of shareholders and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

(C) Details of Shares held by promoters at the end of the year

Name of the promoter	As at March 31, 2026		
	Number of shares held	% holding of equity shares	% Change during the Year
Cyient Limited (Holding company)	1,817,100	100.00%	0%

Name of the promoter	As at March 31, 2025		
	Number of shares held	% holding of equity shares	% Change during the Year
Cyient Limited (Holding company)	1,817,100	100.00%	0%

(D) Rights, preferences and restrictions attached to equity shares:

The Company has only one class of equity shares having a par value of ILS 1/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company in proportion to their shareholding.

8. Other equity

Particulars	As at	
	March 31, 2026	March 31, 2025
Retained earnings		
Opening balance	270,067	280,067
Profit for the year	(10,000)	(10,000)
Closing balance	260,067	270,067

9. Trade Payables

Particulars	As at	
	March 31, 2026	March 31, 2025
Total outstanding dues*	552,633	542,633
Total	552,633	542,633

*Trade payables are non-interest bearing and are normally settled on 0-30 days and includes amount payable to its related parties.

10. Other liabilities

Particulars	As at	
	March 31, 2026	March 31, 2025
Current		
Advance from customers	28,515	28,515
Statutory Dues	15,058	15,058
Total	43,573	43,573

11. Income Taxes

11.1 Tax Expense

A. Income tax expense/(benefit) recognised in the statement of profit and loss

Particulars	As at	
	March 31, 2026	March 31, 2025
Current Tax		
In respect of current year	-	-
In respect of prior years	-	-
Total	-	-

B. Reconciliation of effective tax rate

The following is the reconciliation of the Company's effective tax rate for the year ended March 31, 2023 and 2022:

Particulars	As at	
	March 31, 2026	March 31, 2025
Profit before tax	(10,000)	(10,000)
Enacted Tax Rate	23%	23%
Computed expected tax expense	(2,300)	(2,300)
Effect of expenses that are deductible in determining taxable profit	2,300	2,300
Income tax expense	-	-
Effective tax rate	0.0%	0.0%

11.2 Income tax assets and liabilities

Particulars	As at	
	March 31, 2026	March 31, 2025
Current		
Income tax assets, net		
Income tax asset	183,554	183,554
Total	183,554	183,554

12. Revenue from operations

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Revenue from services	-	-
Total	-	-

14. Employee benefits expense

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries and wages, including bonus	-	-
Total	-	-

15. Other expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Legal and professional charges	5,000	5,000
Auditor's remuneration (excluding applicable taxes)	5,000	5,000
Total	10,000	10,000