

NIIT Brazil Ltd
Special Purpose Balance Sheet as at March 31, 2024

(All amounts are in BRL, unless stated otherwise)

As at

March 31, 2024

ASSETS

Current Assets

Financial assets

Trade receivables 109,471

Cash and cash equivalents 225,007

Other financial assets 75,401

Other current assets 15,031

Income tax assets (net) 5,853

Total current assets **430,763**

Total Assets **430,763**

EQUITY AND LIABILITIES

Equity

Equity share capital 301,500

Other equity (181,851)

Total Equity **119,649**

Liabilities

Current liabilities

Financial Liabilities

Trade payables 177,735

Other financial liabilities 114,297

Other current liabilities 19,082

Total current liabilities **311,114**

Total liabilities **311,114**

Total Equity and Liabilities **430,763**

**For and on behalf of the Board of Directors of
NIIT Brazil Ltd**



P R Subramanian

Director

NIIT Brazil Ltd

Special Purpose Statement of Profit and Loss for the year ended March 31, 2024

(All amounts are in BRL, unless stated otherwise)

	<u>Year ended</u> <u>March 31, 2024</u>
INCOME	
Revenue from operations	100,340
Total income	100,340
EXPENSES	
Professional & technical outsourcing expenses	867
Employee benefit expenses	50,369
Other expenses	230,955
Total expenses	282,191
Loss before Tax	(181,851)
Tax expense:	
-Current Tax	-
Total tax expenses	-
Loss for the year	(181,851)

For and on behalf of the Board of Directors of
NIIT Brazil Ltd



P R Subramanian
Director