


NIIT Brazil Ltd
Special Purpose Balance Sheet as at March 31, 2025

(All amounts are in BRL, unless stated otherwise)

	As at	
	March 31, 2025	March 31, 2024
ASSETS		
Current Assets		
Financial assets		
Trade receivables	287,749	109,471
Cash and cash equivalents	385,710	225,007
Other financial assets	1,136,224	75,244
Income tax assets (net)	50,387	5,853
Other current assets	104,348	157
Total current assets	1,964,418	415,732
Total Assets	1,964,418	415,732
EQUITY AND LIABILITIES		
Equity		
Equity share capital	516,500	301,500
Other equity	(642,708)	(181,851)
Total Equity	(126,208)	119,649
Liabilities		
Current liabilities		
Financial Liabilities		
Trade payables	808,482	177,735
Other financial liabilities	1,090,696	114,297
Other current liabilities	191,448	4,051
Total current liabilities	2,090,626	296,083
Total liabilities	2,090,626	296,083
Total Equity and Liabilities	1,964,418	415,732

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, 2025
(All amounts are in BRL, unless stated otherwise)

	Year ended	
	March 31, 2025	March 31, 2024
INCOME		
Revenue from operations	896,245	100,340
Total income	896,245	100,340
EXPENSES		
Professional & technical outsourcing expenses	711,410	867
Employee benefit expenses	174,035	50,369
Finance costs	14,229	99
Other expenses	426,707	230,856
Total expenses	1,326,381	282,191
Loss before Tax	(430,136)	(181,851)
Tax expense:		
-Current Tax	30,721	-
Total tax expenses	30,721	-
Loss for the year	(460,857)	(181,851)

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



P R Subramanian
Director