

# 2A01\_010S - BALANCE INCOME STATEMENT BY LEVEL

ST\_AO.E149 Syntel Spc Actuals December 2024

	Contribution	Top Adjustments
<b>REVENUE</b>		
WSA WAGES AND SALARIES		
SSCH PENSIONS COSTS		
TPS TAX, TRAINING, PROFIT SHARING		
NCPPE NET CHARGE TO PROVISIONS		
PERSONNEL EXPENSES		
PURCHASE FOR SELLING AND ROYALTIES		
Variation of Inventory		
SUBCONTRACTED SERVICES - OUTSOURCED SERVICES		
PREMISES COSTS		
MPR MEANS OF PRODUCTION		
TELECOMMUNICATIONS		
TRAVELLING EXPENSES		
TAXES, OTHER THAN CORPORATE INCOME TAX		
GAINS AND LOSSES ON DISP OF T&I ASSETS		
OTHER OPERATING EXPENSES		
NET DEPRECIATION OF T&I ASSETS		
NET DEPRECIATION OF CURRENT ASSETS		
NET CHARGE TO PROVISIONS FOR L&C OPERATING EXPENSES		
CAPITAL G&L ON DISPOSAL OF ASSETS		
IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS		
NET PROFIT(CHARGE)		
STOCK OPTIONS		
OTHER OPERATING INCOME AND EXPENSES		
<b>OPERATING INCOME</b>		
AGT ALLOCATION OF GSA AND TM FEES		
ONB OFFSHORE NETTING BILLING		
GCFD GROSS COST OF FINANCIAL DEBT		
GLDC GAINS & LOSSES ON DISPOSALS OF CASH EQUIVALENT		
NET COST OF FINANCIAL DEBT		
Other financial income		
Other financial expense		
FOREIGN EXCHANGE EXPENSES,INCOME & HEDGE		
DFEX DISCOUNTING FINANCIAL EXPENSES		
OTHER FINANCIAL INCOME AND EXPENSES		
6LFIN Contra-account : Financial operations		

2A01\_010S - BALANCE INCOME STATEMENT BY LEVEL

ST\_AO.E149 Syntel Spc Actuals December 2024

	Contribution	Top Adjustments
NET FINANCIAL INCOME		
INCOME BEFORE TAX		
DISCONTINUED OPERATIONS		
CURRENT TAXES		
DEFERRED TAXES		
TAX EXPENSES		
SHARE OF NET INCOME FROM ASSOCIATES		
NET INCOME FROM EQUITY		
NET INCOME		
MINORITY INTERESTS		
NET INCOME GROUP SHARE		

## ST\_AO.E149 Syntel Spc Actuals December 2024

## ST\_AO.E149 Syntel Spc Actuals December 2024

[illegible]

## 2A04 005S INPUT - BALANCE SHEET BY FLOW INPUT LEVEL

ST\_AO.E149 Syntel Spc Actuals December 2024

	ERR	OPE	MVT
26011 Intercompany current accounts assets		1	(1)
<b>A26000 CASH AND CASH EQUIVALENT</b>		<b>1</b>	<b>(1)</b>
<b>A20000 CURRENT ASSETS</b>		<b>1</b>	<b>(1)</b>
<b>A00000 TOTAL ASSETS</b>		<b>1</b>	<b>(1)</b>
31110 Share Capital	(1)	1	
<b>L31000 SHAREHOLDER'S EQUITY</b>	<b>(1)</b>	<b>1</b>	
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>(1)</b>	<b>1</b>	
<b>L00000 TOTAL LIABILITIES</b>	<b>(1)</b>	<b>1</b>	
<b>ASSETS - LIABILITIES</b>	<b>1</b>		<b>(1)</b>

# 2A04\_005S ECT - BALANCE SHEET BY FLOW - ENTITY CURRENCY TOTAL

ST\_AO.E149 Syntel Spc Actuals December 2024

	ERR	OPE	MVT
A11000 GOODWILL - NET			
A12000 INTANGIBLE ASSETS			
A13000 TANGIBLE FIXED ASSETS - NET			
A14000 INVESTMENT IN ASSOCIATES - NET			
A15000 NON-CURRENT FINANCIAL ASSETS			
15TOT LINK ACCT FOR INVESTMT ELIMINATION			
A16000 DEFERRED TAX ASSETS			
A17000 NON CURRENT FINANCIAL INSTRUMENTS			
A18000 OTHER NON CURRENT ASSETS			
<b>A10000 NON CURRENT ASSETS</b>			
A21000 TRADE RECEIVABLES - NET			
A22000 CURRENT TAX ASSETS			
A23000 OTHER CURRENT ASSETS			
A24000 CURRENT FINANCIAL INSTRUMENTS			
A25000 SHORT TERM FINANCIAL ASSETS			
26011 Intercompany current accounts assets		1	(1)
A26000 CASH AND CASH EQUIVALENT		1	(1)
27TOT LINK ACCT FOR SHORT AND LONG TERM			
<b>A20000 CURRENT ASSETS</b>		<b>1</b>	<b>(1)</b>
<b>A00000 TOTAL ASSETS</b>		<b>1</b>	<b>(1)</b>
31110 Share Capital	(1)	1	
L31000 SHAREHOLDER'S EQUITY	(1)	1	
L32000 MINORITY INTEREST			
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>(1)</b>	<b>1</b>	
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS			
L42000 NON CURRENT PROVISIONS			
L43000 LONG TERM BORROWINGS			
L44000 DEFERRED TAX LIABILITIES			

2A04\_005S ECT - BALANCE SHEET BY FLOW - ENTITY  
CURRENCY TOTAL

ST\_AO.E149 Syntel Spc Actuals December 2024

	ERR	OPE	MVT
<b>L45000 NON CURRENT FINANCIAL INSTRUMENTS</b>			
<b>L46000 OTHER NON CURRENT LIABILITIES</b>			
47011 Lease liability Real estate - Non-current			
47012 Lease liability IT equipment - Non-current			
47013 Lease liability Company cars - Non-current			
47010 Lease liability Others - Non-current			
<b>L47000 NON CURRENT LEASE Liability</b>			
<b>L40000 NON CURRENT LIABILITIES</b>			
<b>L51000 TRADE PAYABLES AND NOTE PAYABLE</b>			
<b>L52000 CURRENT TAX</b>			
<b>L53000 CURRENT FINANCIAL INSTRUMENTS</b>			
<b>L54000 CURRENT PORTION OF BORROWINGS</b>			
<b>L55000 OTHER CURRENT LIABILITIES</b>			
<b>L57000 Accrued interests ? lease</b>			
<b>L58000 CURRENT PROVISIONS</b>			
<b>L57500 CURRENT LEASE Liability</b>			
<b>L50000 CURRENT LIABILITIES</b>			
<b>L00000 TOTAL LIABILITIES</b>	(1)	1	
<b>ASSETS - LIABILITIES</b>	1		(1)

# 2A04\_005S\_CT - BALANCE SHEET BY FLOW - CONTRIBUTION

## TOTAL

ST\_AO.E149 Syntel Spc Actuals December 2024

	ERR	OPE	MVT	EXO	EXC	CLO
<b>A11000 GOODWILL - NET</b>						
<b>A12000 INTANGIBLE ASSETS</b>						
<b>A13000 TANGIBLE FIXED ASSETS - NET</b>						
<b>A14000 INVESTMENT IN ASSOCIATES - NET</b>						
<b>A15000 NON-CURRENT FINANCIAL ASSETS</b>						
15LP Link acct for investment elim-affiliates		(1)		0		(1)
<b>15TOT LINK ACCT FOR INVESTMT ELIMINATION</b>		<b>(1)</b>		<b>0</b>		<b>(1)</b>
<b>A16000 DEFERRED TAX ASSETS</b>						
<b>A17000 NON CURRENT FINANCIAL INSTRUMENTS</b>						
<b>A18000 OTHER NON CURRENT ASSETS</b>						
<b>A10000 NON CURRENT ASSETS</b>		<b>(1)</b>		<b>0</b>		<b>(1)</b>
<b>A21000 TRADE RECEIVABLES - NET</b>						
<b>A22000 CURRENT TAX ASSETS</b>						
<b>A23000 OTHER CURRENT ASSETS</b>						
<b>A24000 CURRENT FINANCIAL INSTRUMENTS</b>						
<b>A25000 SHORT TERM FINANCIAL ASSETS</b>						
<b>A26000 CASH AND CASH EQUIVALENT</b>						
27L Link acct for DEBT_long term		1	(1)	0	0	
272L Link acct for BFR_short term		(1)	1	0	0	
<b>27TOT LINK ACCT FOR SHORT AND LONG TERM</b>						
<b>A20000 CURRENT ASSETS</b>						
<b>A00000 TOTAL ASSETS</b>		<b>(1)</b>		<b>0</b>		<b>(1)</b>
3130G Consolidated Reserves	(1)	0				(1)
3141GC Trans Reserves - Group part		0			0	0
<b>L31000 SHAREHOLDER'S EQUITY</b>	<b>(1)</b>				<b>0</b>	<b>(1)</b>
<b>L32000 MINORITY INTEREST</b>						
<b>L30000 TOTAL SHAREHOLDER'S EQUITY</b>	<b>(1)</b>				<b>0</b>	<b>(1)</b>
<b>L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS</b>						
<b>L42000 NON CURRENT PROVISIONS</b>						
<b>L43000 LONG TERM BORROWINGS</b>						
<b>L44000 DEFERRED TAX LIABILITIES</b>						



2A04\_005S\_CT - BALANCE SHEET BY FLOW - CONTRIBUTION  
TOTAL

ST\_AO.E149 Syntel Spc Actuals December 2024

	ERR	OPE	MVT	EXO	EXC	CLO
L45000 NON CURRENT FINANCIAL INSTRUMENTS						
L46000 OTHER NON CURRENT LIABILITIES						
L47000 NON CURRENT LEASE Liability						
L40000 NON CURRENT LIABILITIES						
51010 Trade Payables		(1)	1	0	0	
L51000 TRADE PAYABLES AND NOTE PAYABLE		(1)	1	0	0	
L52000 CURRENT TAX						
L53000 CURRENT FINANCIAL INSTRUMENTS						
L54000 CURRENT PORTION OF BORROWINGS						
L55000 OTHER CURRENT LIABILITIES						
L57000 Accrued interests ? lease						
L58000 CURRENT PROVISIONS						
L57500 CURRENT LEASE Liability						
L50000 CURRENT LIABILITIES		(1)	1	0	0	
L00000 TOTAL LIABILITIES	(1)	(1)	1	0		(1)
ASSETS - LIABILITIES	1		(1)			

## 2A07\_005S - SHAREHOLDERS EQUITY

ST\_AO.E149 Syntel Spc Actuals December 2024

	ERR	OPE	EXO	EXC	CLO
Share Capital	-1	1			
<b>Total Shareholder's Equity</b>	<b>-1</b>	<b>1</b>			
<b>Restated Shareholder's Equity</b>	<b>-1</b>	<b>1</b>			
Share Capital	-1	1			
Cumulative Translation Adjustments		0	0	0	
<b>Translated Shareholder's Equity</b>	<b>-1</b>	<b>1</b>	<b>0</b>	<b>0</b>	
Share Capital	-1	1			
Cumulative Translation Adjustments		0	0	0	
<b>Proportionnal Shareholder's Equity</b>	<b>-1</b>	<b>1</b>	<b>0</b>	<b>0</b>	
Elimination of investments		-1	0		-1
Elimination of investments - E105 - Syntel LLC		-1	0		-1
<b>Total Elim Shareholder's Equity</b>		<b>-1</b>	<b>0</b>		<b>-1</b>
Group Share	-1			0	-1
<b>Consolidated Shareholder's Equity</b>	<b>-1</b>			<b>0</b>	<b>-1</b>

## 2A10\_005S - NET DEBT

ST\_AO.E149 Syntel Spc - Actuals December 2024

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES						-	-	
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]						-	-	
NDT1130 G/L on disposals of fixed assets	F_CF2						-	-	
NDT1150 Minority interests ans associates	[None]						-	-	
NDT1160 Financial instrument	[None]						-	-	
NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX	[None]						-	-	
NDT1200 Taxes paid	F_CF1						-	-	
NDT1340 Change in current liabilities	MVT	-		-	-	-	1	-	1
NDT1350 Link account	F_CF2						-1	-	-1
NDT1300 Change in working capital requirement	F_CF2	-		-	-	-	-	-	-
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	-		-	-	-	-	-	-
NDT2110 Purchase of intangible & tangible assets	[None]						-	-	
NDT2120 Proceeds from disposals of I/T assets	F_CF2						-	-	
NDT2100 NET OPERATING INVESTMENTS	[None]						-	-	
NDT2210 Amounts paid for acq and LT investmts	[None]						-	-	
NDT2232 Amounts to receive fr disposal finan inv	[None]						-	-	
NDT2230 Proceeds fr disposal of fin investmts	[None]						-	-	
NDT2200 NET LONG TERM INVESTMENT	[None]						-	-	
NDT2000 NET DEBT FROM (USED IN) INVESTING ACT	[None]						-	-	
NDT3100 Common stock issues	[None]						-	-	
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]						-	-	
NDT0000 INC (DEC) IN NET DEBT	[None]	-		-	-	-	-	-	-

2A10\_005S - NET DEBT

ST\_AO.E149 Syntel Spc - Actuals December 2024

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDTOPE Net Debt - Opening	OPE	-1		-1	-1	-1	-	-	-1
NDTOTD Increase (Dec) in other debt	MVT	1		1	1	1	-	-	1
NDTEXT Net Debt - Echange rate	F_CFS				0	0	-	-	0
NDTCLO Net Debt - Closing	CLO					-	-	-	-
Net Debt - Closing (calculated)		-	-	-	-	-	-	-	-
Variance		-	-	-	-	-	-	-	-
Check		1	-	1	1	1	-	-	1

## 2A10 201S - OMDA Cash flow

ST\_AO.E149 Syntel Spc - Actuals December 2024

	Custom1	Custom2	Sig n	Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
<b>CF10100 Operating Margin</b>	[None]	[None]									
<b>CF10110 + Depreciation of fixed assets</b>	[None]	[None]									
<b>CF10120 + Depreciation of right of use</b>	[None]	[None]									
<b>CF10130 + Net book value of assets sold/written off</b>	[None]	[None]									
<b>CF10140 +/- Net charge (release) of pension provisions</b>	[None]	[None]									
<b>CF10150 +/- Net charge (release) of provisions</b>	[None]	[None]									
<b>CF10200 Operating Margin before Depreciation and Amortization (OMDA)</b>	[None]	[None]									
<b>CF10210 Capital expenditures</b>	[None]	[None]									
<b>CF10220 Lease payments</b>	[None]	[None]									
<b>CF10230 Change in working capital requirement</b>	[None]	[None]		-		-	-	-	1		1
CF10231 Change in current assets	[None]	[None]									
CF10232 Change in non current assets	[None]	[None]									
CF10233 Change in current liabilities	[None]	[None]		-		-	-	-	1		1
51010 Trade Payables	MVT	[None]	+	-		-	-	-	1		1
CF10234 Change in non current liabilities	[None]	[None]									
<b>CF10300 Operational Cash Flow</b>	[None]	[None]		-		-	-	-	1		1
<b>CF10310 Tax paid</b>	[None]	[None]									
<b>CF10320 Net cost of financial debt paid</b>	[None]	[None]									
<b>CF10330 Reorganization in other operating income</b>	[None]	[None]									
<b>CF10340 Rationalization &amp; associated costs in other operating income</b>	[None]	[None]									
<b>CF10350 Integration and acquisition costs</b>	[None]	[None]									
<b>CF10360 Other (1)</b>	[None]	[None]									
CF10362 Other OOI (cash)	[None]	[None]									
CF10363 Other financials (cash)	[None]	[None]									
CF10364 Net long-term investments	[None]	[None]									
CF10365 Profit sharing amounts	[None]	[None]									
<b>CF10400 Contributive Cash Flow (CCF)</b>	[None]	[None]		-		-	-	-	1		1
<b>CF10410 Intercompany Working Capital (ICW)</b>	[None]	[None]							-1		-1
272L Link acct for BFR_short term	MVT	[None]	-						1		1
<b>CF10420 GSA &amp; TMF</b>	[None]	[None]									
<b>CF10430 Offshore netting billing</b>	[None]	[None]									
<b>CF10500 Free Cash Flow (FCF)</b>	[None]	[None]		-		-	-	-	-		-
CF10511 Net debt acquisition (SCI)	[None]	[None]									
CF10512 Net debt disposal (SCO)	[None]	[None]									
CF10513 Net debt merger (MER)	[None]	[None]									
CF10514 Net debt change in scope (CHA)	[None]	[None]						-	-		-
CF10515 Net (acquisitions) disposals	[None]	[None]									
CF10361 Disposal of assets	[None]	[None]									
<b>CF10520 Capital increase &amp; common stock issues</b>	[None]	[None]									
<b>CF10540 Dividends paid</b>	[None]	[None]									
<b>CF10530 Share buy-back &amp; liquidity contract</b>	[None]	[None]									
<b>CF10600 Change in net cash (debt)</b>	[None]	[None]		-		-	-	-	-		-
<b>NDTOPE - Opening net cash (debt)</b>				1	-	1	1	1	-	-	1
NDTOPE - Opening net cash (debt)	OPE	[None]	-	-1		-1	-1	-1	-	-	-1
<b>Change in net debt (calculated)</b>				-1	-	-1	-1	-1	-	-	-1
<b>NDTEXT - Foreign exchange rate fluctuation on net cash (debt)</b>				-	-	-	0	0	-	-	0
NDTEXT - Foreign exchange rate fluctuation on net cash (debt)	F_CF5	[None]	-				0	0	-		0
<b>Cash flow unbalancing (calculated vs cash flow)</b>				1	-	1	1	1	-	-	1