

ST_AO.E105 Syntel LLC Actuals December 2024

	Input	ManualAdjustments	Total Restated	Translated	Proportion	Elimination	Contribution	Top Adjustments	Contribution Total
11010 Goodwill		2 035 665	2 035 665	1 956 274	1 956 274		1 956 274		1 956 274
11910 Impairment on Goodwill		(1 954 863)	(1 954 863)	(1 878 623)	(1 878 623)		(1 878 623)	4 876	(1 873 747)
A11000 GOODWILL - NET		80 802	80 802	77 651	77 651		77 651	4 876	82 527
12160 Customer Relationships		517 555	517 555	497 370	497 370		497 370		497 370
A12100 SUB TOTAL INTANGIBLE ASSETS - GROSS		517 555	517 555	497 370	497 370		497 370		497 370
12860 Amortization of Customer Relationships		(263 884)	(263 884)	(253 593)	(253 593)		(253 593)		(253 593)
A12800 SUB TOTAL INTANGIBLE ASSETS AMORT & DEP		(263 884)	(263 884)	(253 593)	(253 593)		(253 593)		(253 593)
12960 Impairment of Customer Relationships		(118 413)	(118 413)	(113 795)	(113 795)		(113 795)		(113 795)
A12900 SUB TOTAL INTANG ASSETS - IMPAIR		(118 413)	(118 413)	(113 795)	(113 795)		(113 795)		(113 795)
A12000 INTANGIBLE ASSETS		135 258	135 258	129 983	129 983		129 983		129 983
A13000 TANGIBLE FIXED ASSETS - NET									
A14000 INVESTMENT IN ASSOCIATES - NET									
15111 Part Interests in Conso Cies & Assoc	20 971		20 971	20 153	20 153	(20 153)			
A15010 PART INT IN CC & AVAIL FOR SALE INVT-NET	20 971		20 971	20 153	20 153	(20 153)			
A15000 NON-CURRENT FINANCIAL ASSETS	20 971		20 971	20 153	20 153	(20 153)			
15L Link acct for invest elim - mother's cie						20 153	20 153		20 153
15TOT LINK ACCT FOR INVESTMT ELIMINATION						20 153	20 153		20 153
16010 Deferred Tax - Temporary Differences	25 902	0	25 902	24 892	24 892		24 892		24 892
16020 Deferred Tax - Loss Carry Forward		0	0	0	0		0		0
A16000 DEFERRED TAX ASSETS	25 902	0	25 902	24 892	24 892		24 892		24 892
A17000 NON CURRENT FINANCIAL INSTRUMENTS									
A18000 OTHER NON CURRENT ASSETS									
A10000 NON CURRENT ASSETS	46 873	216 060	262 933	252 679	252 679		252 679	4 876	257 555
A21000 TRADE RECEIVABLES - NET									
A22000 CURRENT TAX ASSETS									
23133 Other Receivables & Current Assets						0	0		0
A23030 OTHER RECEIVABLES - NET						0	0		0
A23000 OTHER CURRENT ASSETS						0	0		0
A24000 CURRENT FINANCIAL INSTRUMENTS									
A25000 SHORT TERM FINANCIAL ASSETS									
26011 Intercompany current accounts assets	74 861	2 295	77 156	74 147	74 147	(74 147)			
A26000 CASH AND CASH EQUIVALENT	74 861	2 295	77 156	74 147	74 147	(74 147)			
27L Link acct for DEBT_Long term						74 147	74 147		74 147
27TOT LINK ACCT FOR SHORT AND LONG TERM						74 147	74 147		74 147
A20000 CURRENT ASSETS	74 861	2 295	77 156	74 147	74 147	0	74 147		74 147
A00000 TOTAL ASSETS	121 734	218 355	340 089	326 825	326 825	0	326 825	4 876	331 701
31340 Other Reserves				159	159	(159)			
31350 Retained Earnings	79 267	1 189 871	1 269 138	1 027 606	1 027 606	(1 027 606)			
3130G Consolidated Reserves		(52 651)	(52 651)	(48 702)	(48 702)	1 053 579	1 004 877	4 159	1 009 036
31411 Cumulative Translation Adjustments				191 876	191 876	(191 876)			
3141GC Trans Reserves - Group part				(1 895)	(1 895)	212 672	210 776	717	211 493
31420 Translation Gains/Losses from Net Income				(34 808)	(34 808)	34 808			
3142GC Translation on Net Income-Group part						(36 633)	(36 633)		(36 633)
31510 Net Income For The Period	(6 135)	(918 866)	(925 001)	(854 118)	(854 118)	854 118			
3151G Net Income - Group part						(898 902)	(898 902)		(898 902)
L31000 SHAREHOLDER'S EQUITY	73 132	218 354	291 486	280 118	280 118		280 118	4 876	284 994
L32000 MINORITY INTEREST									
L30000 TOTAL SHAREHOLDER'S EQUITY	73 132	218 354	291 486	280 118	280 118		280 118	4 876	284 994
L41000 PROV FOR PENSIONS AND SIMILAR BENEFITS									
L42000 NON CURRENT PROVISIONS									
L43000 LONG TERM BORROWINGS									
44010 Deferred Tax Liabilities	48 602	0	48 603	46 707	46 707		46 707		46 707
L44000 DEFERRED TAX LIABILITIES	48 602	0	48 603	46 707	46 707		46 707		46 707
L45000 NON CURRENT FINANCIAL INSTRUMENTS									

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									
L47000 NON CURRENT LEASE Liability									
L46000 OTHER NON CURRENT LIABILITIES									
L40000 NON CURRENT LIABILITIES	48 602	0	48 603	46 707	46 707	46 707	46 707	46 707	46 707
51010 Trade Payables						0	0		0
L51000 TRADE PAYABLES AND NOTE PAYABLE						0	0		0
L52000 CURRENT TAX									
L53000 CURRENT FINANCIAL INSTRUMENTS									
L57000 Accrued interests - lease									
L55000 OTHER CURRENT LIABILITIES									
L58000 CURRENT PROVISIONS									
L57500 CURRENT LEASE Liability									
L50000 CURRENT LIABILITIES						0	0		0
L00000 TOTAL LIABILITIES	121 734	218 355	340 089	326 826	326 826	0	326 826	4 876	331 702
ASSETS - LIABILITIES	0		0	0	0		0		

2A01_010S - BALANCE INCOME STATEMENT BY LEVEL

ST_AO.E105 Syntel LLC Actuals December 2024

	Input	ManualAdjustments	TotalRestated	Translated	Proportion	Elimination	Contribution	TopAdjustments	Contribution Total
REVENUE									
WSA WAGES AND SALARIES									
SSCH PENSIONS COSTS									
TPS TAX, TRAINING, PROFIT SHARING									
NCPE 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									
68351 Depreciation of Intangible assets		(161 361)	(161 361)	(148 996)	(148 996)		(148 996)		(148 996)
69351 Impairment on Goodwill		(834 242)	(834 242)	(770 314)	(770 314)		(770 314)		(770 314)
IMPAIRMENT LOSSES AND DEPRECIATION ON LONG TERM ASSETS		(995 603)	(995 603)	(919 310)	(919 310)		(919 310)		(919 310)
NET PROFIT(CHARGE)									
STOCK OPTIONS									
OTHER OPERATING INCOME AND EXPENSES		(995 603)	(995 603)	(919 310)	(919 310)		(919 310)		(919 310)
OPERATING INCOME		(995 603)	(995 603)	(919 310)	(919 310)		(919 310)		(919 310)
AGT ALLOCATION OF GSA AND TM FEES									
ONB OFFSHORE NETTING BILLING									
60411 Financial interests on lease liability Real estate	(24)		(24)	(22)	(22)		(22)		(22)
GCFD GROSS COST OF FINANCIAL DEBT	(24)		(24)	(22)	(22)		(22)		(22)
GLDC GAINS & LOSSES ON DISPOSALS OF CASH EQUIVALENT									
NET COST OF FINANCIAL DEBT	(24)		(24)	(22)	(22)		(22)		(22)
70461 Dividends Received	43 713	4 788	48 501	44 784	44 784	(44 784)			
Other financial income	43 713	4 788	48 501	44 784	44 784	(44 784)			
Other financial expense									
FOREIGN EXCHANGE EXPENSES, INCOME & HEDGE									
DFEX DISCOUNTING FINANCIAL EXPENSES									
OTHER FINANCIAL INCOME AND EXPENSES	43 713	4 788	48 501	44 784	44 784	(44 784)			
GLFIN Contra-account : Financial operations									
NET FINANCIAL INCOME	43 688	4 788	48 477	44 762	44 762	(44 784)	(22)		(22)
INCOME BEFORE TAX	43 688	(990 815)	(947 126)	(874 548)	(874 548)	(44 784)	(919 332)		(919 332)
DISCONTINUED OPERATIONS									
60903 Withholding Taxes	(27 123)		(27 123)	(25 044)	(25 044)		(25 044)		(25 044)
CURRENT TAXES	(27 123)		(27 123)	(25 044)	(25 044)		(25 044)		(25 044)
60911 Deferred tax	(22 700)	71 949	49 249	45 475	45 475		45 475		45 475
DEFERRED TAXES	(22 700)	71 949	49 249	45 475	45 475		45 475		45 475
TAX EXPENSES	(49 823)	71 949	22 126	20 431	20 431		20 431		20 431
SHARE OF NET INCOME FROM ASSOCIATES									
NET INCOME FROM EQUITY									
NET INCOME	(6 135)	(918 866)	(925 000)	(854 117)	(854 117)	(44 784)	(898 902)		(898 902)
MINORITY INTERESTS									
NET INCOME GROUP SHARE	(6 135)	(918 866)	(925 000)	(854 117)	(854 117)	(44 784)	(898 902)		(898 902)

2A10 005S - NET DEBT
ST_AO.E105 Syntel LLC - Actuals December 2024

		Input	Manual Adjustments	Total Restated	Translated	Proportion	Elimination	Top Adjustments	Contribution
NDT1110 NET INCOME - GROUP	RES	-6 135	-918 866	-925 001	-854 118	-854 118	-44 784	0	-898 902
NDT1121 Depr of fixed assets (Imp-Reversal)	[None]		995 603	995 603	919 310	919 310	0	0	919 310
NDT1120 TOTAL DEPRECIATION & PROVISION	[None]		995 603	995 603	919 310	919 310	0	0	919 310
NDT1130 G/L on disposals of fixed assets	F_CF2						0	0	
NDT1150 Minority interests ans associates	[None]						0	0	
NDT1160 Financial instrument	[None]						0	0	
NDT1175 Interest on lease Liability/Receivable	[None]	24		24	22	22	0	0	22
NDT1180 Tax charge (incl deferred taxes)	[None]	49 823	-71 949	-22 126	-20 431	-20 431	0	0	-20 431
NDT1100 DEBT fr OPERATG ACT bf CWC, FIN INT, TAX	[None]	43 712	4 788	48 501	44 784	44 784	-44 784	0	0
NDT1220	F_CF1	-27 123	0	-27 123	-25 044	-25 044	0	0	-25 044
NDT1200 Taxes paid	F_CF1	-27 123	0	-27 123	-25 044	-25 044	0	0	-25 044
NDT1320 Change in current assets	F_CF2	20 566	0	20 566	18 990	18 990	6 837	0	25 828
NDT1340 Change in current liabilities	MVT	3		3	3	3	0	0	3
NDT1350 Link account	F_CF2						-6 837	0	-6 837
NDT1300 Change in working capital requirement	F_CF2	20 569	0	20 569	18 993	18 993	-0	0	18 993
NDT1000 NET DEBT FROM (USED IN) OPERATING ACT	[None]	37 159	4 788	41 947	38 733	38 733	-44 784	0	-6 052
NDT2116 Right of use	INC	-2 814	2 814	0	0	0	0	0	0
NDT2117 Lease liability	INC	1 091	-1 091	0	0	0	0	0	0
NDT2110 Purchase of intangible & tangible assets	[None]	-1 723	1 723	0	0	0	0	0	0
NDT2120 Proceeds from disposals of I/T assets	F_CF2						0	0	
NDT2100 NET OPERATING INVESTMENTS	[None]	-1 723	1 723	0	0	0	0	0	0
NDT2210 Amounts paid for acq and LT investmts	[None]						0	0	
NDT2232 Amounts to receive fr disposal finan inv	[None]						0	0	
NDT2230 Proceeds fr disposal of fin investmts	[None]						0	0	
NDT2200 NET LONG TERM INVESTMENT	[None]						0	0	
NDT2000 NET DEBT FROM (USED IN) INVESTING ACT	[None]	-1 723	1 723	0	0	0	0	0	0
NDT3100 Common stock issues	[None]						0	0	
NDT3300 Dividdds paid to mino shareholders of sub	F_CF6	-37 156	-4 788	-41 944	-38 798	-38 798	45 164	0	6 366
NDT3605 Interests paid -- Lease Liability/Receivable	F_CF2	-24		-24	-22	-22	0	0	-22
NDT3606 Lease expenditure	DEC		1 091	1 091	1 007	1 007	0	0	1 007
NDT3000 NET DEBT FROM (USED IN) FINANCING ACT	[None]	-37 180	-3 697	-40 878	-37 814	-37 814	45 164	0	7 350
NDT0000 INC (DEC) IN NET DEBT	[None]	-1 745	2 814	1 069	919	919	380	0	1 299
NDTOPE Net Debt - Opening	OPE	-74 861	-2 295	-77 156	-70 050	-70 050	0	0	-70 050
NDTEXT Net Debt - Echange rate	F_CF5				-4 097	-4 097	0	0	-4 097
NDTCLO Net Debt - Closing	CLO	-74 861	-2 295	-77 156	-74 147	-74 147	0	0	-74 147
Net Debt - Closing (calculated)		-74 861	-2 295	-77 156	-74 147	-74 147	0	0	-74 147
Variance		0	0	0	-0	-0	0	0	-0
Check		-1 745	2 814	1 069	919	919	380	0	1 299

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