

VA TECH WABAG - GROUP	
Ind AS Year-end Reporting Package	
Mandatory for all group entities	
Financial Position as at	31-Mar-26
Company Name <i>(select from the dropdown list):</i>	VA TECH WABAG TUNISIA S.A.R.L, TUNISIA
Code:	WABTU
Currency:	TND
Preparer - Name and Designation	Habib Darouich
Contact No.	
Date:	
Supervisor- Name and Designation	
Contact No.	
Date:	

VA TECH WABAG LIMITED	WABIND
VA TECH WABAG (PHILIPPINES) INC	WABPHP
VA TECH WABAG MUSCAT LLC, OMAN	WABOMR
WABAG MUHIBBAH JV SDN. BHD.	WABMJB
WABAG BELHASA JV	WABBJ
VA TECH WABAG AND ROOTS CONTRACTING L	WABQTR
VA TECH WABAG SINGAPORE (PTE) LIMITED	WABSIN
VA TECH WABAG LIMITED - PRATIBHA INDUST	WABNPR
VA TECH WABAG GMBH, AUSTRIA	WABAUT
WABAG WATER SERVICES S.R.L., ROMANIA	WABROM
VA TECH WABAG TEKNOLOJISI VE TICARET LIM	WABTUR
VA TECH WABAG TUNISIA S.A.R.L, TUNISIA	WABTU
UJAMS WASTEWATER TREATMENT COMPANY	WABUJ
VA TECH WABAG DEUTSCHLAND GMBH, GERM	WABDE
GANGA STP PROJECT PRIVATE LIMITED	WABGS
DK SEWAGE PROJECT PRIVATE LIMITED	WABDK
GHAZIABAD WATER SOLUTIONS PRIVATE LIMIT	WABDS
KOPRI BIO ENGINEERING PRIVATE LIMITED	WABKBE
WINHOEK GOREANGAB OPERATING COMPANY	WABNAM
GHAZIABAD BIOENERGY PRIVATE LIMITED	WABGB

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Abbreviations

Abbreviations	Descriptions of abbreviations
ER	Exchange rate
FP	Statement of Financial Position
IS	Income Statement
CF	Statement of Cash Flows
CI	Comprehensive Income
SE	Statement of Changes in Equity
FP Variance	Variance analysis - Financial position
IS Variance	Variance analysis - Income Statement
IC-BS	Inter company balances
IC-IS	Inter company transactions
2,1	Intangible assets with infinite lives
2,2	Intangible assets with finite lives
2,3	Intangible assets schedule
3	Property, plant and equipment
3,1	Tangible assets schedule
4	Investment accounted for using the equity method
6,1	Financial assets and other assets
7	Deferred tax assets and liabilities
8	Inventories
10	Short term trade receivables
10,1	Long term trade receivables
10,2	Trade receivables disclosure
10,3	Trade receivables previous year
11	Current tax assets and liabilities
12	Cash & cash equivalents
12,1	Cash & cash Balance Disclosure
13	Provisions movement
13,1	Trade and other liabilities
13,2	Employee benefit expenses disclosure
14	Borrowings
14,1	Borrowings Disclosure
15	Changes in Equity
16	External Revenue
17	Cost of material
18	Employee benefit expenses
19	Other income and Other expenses
20	Finance costs and Finance income
21	Tax expenses reconciliation
22	Related Party Transactions
23	Foreign Currency Sensitivity
23,1	Credit Risk Analysis
23,2	Liquidity Risk Analysis
23,3	Fair Value Hierarchy
24	Contingent Liability
25	Contract balances
26	Order backlog dilution
27	P&L Notes related disclosure
28	Research and development expenditure
MSME	Micro small medium enterprises <i>(Only for India)</i>

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA**31-Mar-26****List of Companies**

Code	Company Name	Country	Relationship	% Holding	Local Currency	Reporting Currency
WABIND	VA TECH WABAG LIMITED	India	Ultimate Holding Company (UHP)	-	INR	INR
WABPHP	VA TECH WABAG (PHILIPPINES) INC	Philippines	Subsidiary of India	100%	PHP	INR
WABOMR	VA TECH WABAG MUSCAT LLC, OMAN	Oman	Subsidiary of India	70%	OMR	INR
WABMJB	WABAG MUHIBBAH JV SDN. BHD.	Malaysia	Subsidiary of India	70%	MYR	INR
WABBJ	WABAG BELHASA JV	Bahrain	Subsidiary of India	100%	BHD	INR
WABQTR	VA TECH WABAG AND ROOTS CONTRACTING LLC	Qatar	Subsidiary of India	60%	QAR	INR
WABSIN	VA TECH WABAG SINGAPORE (PTE) LIMITED	Singapore	Subsidiary of India	100%	SGD	INR
WABNPR	VA TECH WABAG LIMITED - PRATIBHA INDUSTRIES LIMITED JV	Nepal	Subsidiary of India	100%	NPR	INR
WABGS	GANGA STP PROJECT PRIVATE LIMITED	India	Associate of India	26%	INR	INR
WABDK	DK SEWAGE PROJECT PRIVATE LIMITED	India	Subsidiary of India	100%	INR	INR
WABDS	GHAZIABAD WATER SOLUTIONS PRIVATE LIMITED	India	Subsidiary of India	100%	INR	INR
WABKBE	KOPRI BIO ENGINEERING PRIVATE LIMITED	India	Subsidiary of India	51%	INR	INR
WABAUT	VA TECH WABAG GMBH, AUSTRIA	Austria	Subsidiary of Singapore	100%	EUR	EUR
WABTUR	VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY	Turkey	Subsidiary of Austria	100%	EUR	EUR
WABTU	VA TECH WABAG TUNISIA S.A.R.L, TUNISIA	Tunisia	Subsidiary of Austria	100%	TND	EUR
WABUJ	UJAMS WASTEWATER TREATMENT COMPANY (PTY) LTD.	Ujams	Other Investments	8,0%	NAD	EUR
WABDE	VA TECH WABAG DEUTSCHLAND GMBH, GERMANY	Germany	Subsidiary of Austria	100%	EUR	EUR
WABNAM	WINHOEK GOREANGAB OPERATING COMPANY LIMITED, NAMIBIA	Namibia	Associate of Austria	33,0%	NAD	EUR
WABGB	GHAZIABAD BIOENERGY PRIVATE LIMITED	India	Subsidiary of India	51,0%	INR	INR

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Exchange rate for translation

Year ended	EUR	31-mars-26 Balance sheet	Apr'25 to Mar'26 Income statement
31-mars-26	1	3,38426	3,39342

Audit pack checklist (FOR INTERNAL PURPOSES ONLY)

Reference	Reference	Check points	Status	Remarks for exceptions
1	FP Variance	Elaborate reasons are given for all significant variances.	✓	other than rounding
2	IS Variance	Elaborate reasons are given for all significant variances.	✓	
3	IC-BS	Balances mentioned in IC-BS tallies with signed confirmations including the classification of balances under various financial statement heads.	✓	
4	IC-IS	Transaction values mentioned in IC-PL tallies with signed confirmations including the classification of transactions under various heads of income statement.	✓	
5	2,3	Asset wise details of intangible assets and depreciation computations has been included.	✓	
6	3,1	Asset wise details of tangible assets and depreciation computations has been included.	✓	
7	3,1	Asset wise details with respect to right-of-use assets has been correctly filled.	✓	
8	6,1	Only Interest accrued on deposits other than bank deposits have been included under financial assets	✓	
9	7	Deferred tax movement and deferred tax reconciliation has been accurately filled.	✓	
10	10	Movement in allowance for credit losses has been plotted and closing balances have been matched with provision for bad and doubtful debts.- Short term	✓	
11	10,1	Movement in the allowance for credit losses has plotted and closing balances have been matched with provision for bad and doubtful debts.- Long term	✓	
12	10,2	All the data filled in the sheet is accurate and complete.	✓	
13	12,1	Brief write up of restricted cash and bank balances, if any, has been provided.	✓	
14	12,1	Bank deposits have been rightly classified into categories mentioned in the schedule. The respective interest accrued has also been bifurcated accurately.	✓	
15	12	List of non-operative open bank accounts has been updated.	✓	
16	14	Movement and details of borrowings outstanding as at reporting date have been completed.	✓	
17	16	Value of Income from 'other services' is less than 1% of total revenue.	✓	
18	17	Value of 'other project expenses; is less than 1% of total cost of material	✓	
19	18	Value of 'Other salaries and wages' is less than 1% of total salaries and wages.	✓	
20	19	Value of 'Other expenses' is less than 1% of total other expenses	✓	
21	21	Current tax expense reconciliation has been provided with accurate explanations for adjustments made.	✓	
22	23	All significant foreign currencies have been included in the disclosure.	✓	
23	24	All contingent liabilities and obligations have been incorporated in the schedule.	✓	
24	25	Notes related to construction contracts have been accurately completed	✓	
25	General	All disclosures relating to Ind AS-116-leases have been diligently filled in through out the audit package	✓	
26	Sign off	The audit package has been signed off by all the requisite signatories as required for group records and compliances.	✓	
27	General	All cells highlighted in blue in all sheets are filled, if nil the same has also been mentioned.	✓	
28	General	All check boxes are Nil in the check summary sheet.	✓	
29	General	All previous year numbers (including schedule breakup) are updated as per previous year signed package.	✓	

Hereby confirm that all the above points have been ensured in the audit pack.

Preparer :		Reviewer :	
Name :	Elisabeth Lichtenegger	Name :	
Designation :		Designation :	
Date		Date	

Check summary :

Schedules	Sheet reference	Check 1	Check 2	Check 3	Check 4	Check 5	Check 6	Check 7	Check 8	Check 9	Check 10	Check 11	Check 12	Check 13	Check 14	Check 15	Check 16	Check 17	Check 18	Check 19	Check 20
Balance sheet	FP	(2)	0	(0)	-	(0)	(1)	1													
Balance sheet- Variance	FP Variance	(2)	0	2																	
Profit/loss	IS Variance	-	0																		
Cash flow	CF	-	(0)	-	-																
Comprehensive income	CI	-	-	-																	
Intangibles-1	2,1	-																			
Intangibles-2	2,2	-																			
Intangibles-3	2,3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property plant and Equipment	3	-																			
Property plant and Equipment	3,1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property plant and Equipment	3,1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment -equity method	4	-																			
Other assets	6,1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred taxes	7	-	-	-	-	-	-														
Inventories	8	-	-	-	-	-															
Trade Rec.-Short term	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade Rec.-Long term	10,1	-	-	-																	
Trade Rec.-Disclosure	10,2	-	-	-	-	-															
Trade Rec.-Previous year	10,3	-	-	-	-	-	-														
Cash and bank balances	12	-	-																		
Cash and bank balances	12,1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	13- Current year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisions	13- Previous year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other liabilities	13,1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade payable ageing	13,2	-	-	-	-	-															
Trade payable ageing-Previous year	13,3	-																			
Provision-Employee benefit	13,4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	14	-	-	-	-																
Borrowings	14,1	-	-																		
Equity	15	-	-	-	-	-	-	-													
Revenue	16	-	-																		
Cost of material	17	-	-	-																	
Employee costs	18	-																			
Other income	19	-	-																		
Finance cost	20	-	-	-																	
Tax expenses	21	-	-	-	-																
Foreign currency sensitivity I	23	(0)	(0)	-	-	(0)		(0)	-	-	-	-	-	-	-	-					
Foreign currency sensitivity II	23	0	0				-	-	-	-	-	-	-	-	-	-					
Foreign currency sensitivity III	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Foreign currency sensitivity IV	23	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
Liquidity risk	23,2	-	-	0		-	-	0	-	-	-	-	-	0	-	-					
Liquidity risk analysis	23,3	-	-	-	-																
Construction contracts	25	-	-	-	-	-	-	0	0												
Performance obligation dilution	26	-	-																		
P&L Notes related disclosure	27	0	0	(0)	(0)	(0)															
Research and development expenditure	28	-	-																		

Trial balance as at December 31, 2025		31/03/2026			
10100	Capital Social	-1 460 000,000	Share capital		15
11100	Reserves I,gales	-145 390,000	Other reserves		15
12100	R,sultats report,s	-6 871 632,817	Retained earnings		15
16200	Emprunts aupr\$S Etab. Financ.	0,000	Financial Liabilities	Lease Liabilities	13
21300	Logiciels	0,000	Other intangible assets	others	2
22400	Mat,riel de transport	593 797,336	Property, plant and equipment		3
22810	Installations g,n,rales A.A. divers	17 048,238	Property, plant and equipment		3
22811	Installation r,seau	6 464,870	Property, plant and equipment		3
22812	Installation t,l,phonique	22 705,700	Property, plant and equipment		3
22820	Equipement de bureau	73 783,514	Property, plant and equipment		3
22822	Mat,riel Informatique	286 125,199	Property, plant and equipment		3
26550	Cautionnements	32 962,860	Long-term financial asset-Others		6
26560	Dépôts bancaires non courants	809 016,518	Balances with bank held as Margin money		12
28130	Amort. Logiciels	0,000	Other intangible assets		2
28210	Amort. Installations G,n,rales	-15 137,978	Property, plant and equipment		3
28211	Amort. Inst.R,seau	-6 464,870	Property, plant and equipment		3
28212	Amort. Installation t,l,phone	-20 296,138	Property, plant and equipment		3
28220	Amort. Equip,de Bureau	-60 497,205	Property, plant and equipment		3
28222	Amort. Mat,riel Informatique	-217 737,907	Property, plant and equipment		3
28240	Amort. Mat,riel de transport	-276 633,781	Property, plant and equipment		3
40111	Fournisseurs ach,bien&serv H.Groupe	-8 884 365,028	Trade payable - third party	others	13
40710	Fournisseurs retenue de garantie	-265 341,920	Trade payable - third party	others	13
40810	Factures non parvenues-d'exploitati	-48 635 973,436	Trade payable - third party	Supplier credit notes awaited	13
40910	Fournisseurs Avances & Acomptes	2 898 089,172	Other short-term financial assets-Others	Supplier credit notes awaited	6
41100	Client Etat&Coll.Publ. Groupe	187 606,740	Other liabilities - from affiliated companies		IC-BS
41102	Client Etat&Coll.Publ. H. Groupe	2 123 154,700	Trade receivables		10
41170	Clients-Retenues de garantie	4 980 642,809	Trade receivables		10
41180	Clients Retenue RP	6 953 711,661	Trade receivables		10
41810	Factures à Etablir	55 690 000,000	Trade receivables		10
41910	Clients avances sur Cdes H.Grp	-30 435,184	Other liabilities - third party	Advance from customers	13
42100	Personnel-avances & acomptes	228 896,900	Financial Liabilities	Salary payable	13
42501	R,mun,ration due janvier	0,000	Financial Liabilities	Salary payable	13
42502	R,mun,ration d-e F,vrier	0,000	Financial Liabilities	Salary payable	13
42503	R,mun,ration d-e mars	-134 640,000	Financial Liabilities	Salary payable	13
42504	R,mun,ration d-e Avril	0,000	Financial Liabilities	Salary payable	13
42505	R,mun,ration d-e Mai	0,000	Financial Liabilities	Salary payable	13
42506	R,mun,ration d-e Juin	0,000	Financial Liabilities	Salary payable	13
42507	R,mun,ration d-e Juillet	0,000	Financial Liabilities	Salary payable	13
42508	R,mun,ration d-e Aout	0,000	Financial Liabilities	Salary payable	13
42509	R,mun,ration d-e Septembre	-720,000	Financial Liabilities	Salary payable	13
42510	R,mun,ration d-e Octobre	0,000	Financial Liabilities	Salary payable	13
42511	R,mun,ration d-e Novembre	0,000	Financial Liabilities	Salary payable	13
42512	R,mun,ration d-e D,cembre	0,000	Financial Liabilities	Salary payable	13
42513	13 ème mois	0,000	Financial Liabilities	Salary payable	13
42514	R,mun,ration STC & 14,me	-240 000,000	Financial Liabilities	Salary payable	13
42519	Arrondis de Paie	-95,065	Financial Liabilities	Salary payable	13
42820	Provision Congés payés	-345 491,521	Pension and other obligations	Leave encashment/ Compensated absences	13
43210	I R P P	-308 067,222	Other liabilities - third party	TDS/ VAT payable	13
43221	Retenues à la source 1.5%	-38 707,029	Other liabilities - third party	TDS/ VAT payable	13
43222	Retenues à la source 2.5%	0,000	Other liabilities - third party	TDS/ VAT payable	13
43223	Retenues à la source 5%/10% &15%	-9 199,527	Other liabilities - third party	TDS/ VAT payable	13
43225	Amnestie fiscale ech,ancier	0,000	Other liabilities - third party	TDS/ VAT payable	13
43226	Ech,ancier Fiscal 2017&2018	200 000,000	Other liabilities - third party	TDS/ VAT payable	13
43227	Ech,ancier Fiscal 2019&2020	-132 451,379	Other liabilities - third party	TDS/ VAT payable	13
43228	Ech,ancier Fiscal 2022&2023	-1 491 546,252	Other liabilities - third party	TDS/ VAT payable	13
43230	Declarations Mensuelles	-122 044,232	Other liabilities - third party	TDS/ VAT payable	13
43400	Etat imp'ts / les b,n,fices	-1 832 159,098	Current tax assets		11
43421	Retenues ... la source	954 327,860	Current tax assets		11
43430	Imp't sur les B,n,fices ... liquider	12 695,312	Current tax assets		11
43651	T.V.A ... payer	7 256 930,386	Other liabilities - third party	TDS/ VAT payable	13
43658	Timbre sur ,tat	-118,200	Other liabilities - third party	TDS/ VAT payable	13
43666	TVA D,ductible 19%	3 993 697,024	Other liabilities - third party	TDS/ VAT payable	13
43667	TVA D,ductible 10% 13%	0,000	Other liabilities - third party	TDS/ VAT payable	13
43669	TVA DEDUCTIBLE 7%	126 488,931	Other liabilities - third party	TDS/ VAT payable	13
43671	T.V.A Collect,e 19 %	-12 696 409,706	Other liabilities - third party	TDS/ VAT payable	13
43672	TVA Collect,e 19% 2025	-2 137 693,716	Other liabilities - third party	TDS/ VAT payable	13
43678	Taxe sur les etablisements	-51 376,000	Other liabilities - third party	TDS/ VAT payable	13
43861	TFP A PAYER	-26 475,072	Other liabilities - third party	TDS/ VAT payable	13
43862	FOPROLOS A PAYER	-13 227,527	Other liabilities - third party	TDS/ VAT payable	13
44302	ONAS NOTES DE DEBOURS	0,000	Trade receivables		10
44998	ONAS NOTE DE DEBOURS 3 STEPS	0,000	Trade receivables		10
45311	C.N.S.S 1er Trimestre	-222 197,237	Other liabilities - third party	Liabilities to social security authorities	13
45312	C N S S 2\$me Trimestre	0,000	Other liabilities - third party	Liabilities to social security authorities	13
45313	C N S S 3\$me Trimestre	-28 882,172	Other liabilities - third party	Liabilities to social security authorities	13
45314	C N S S 4,me Trim\$stre	-842,072	Other liabilities - third party	Liabilities to social security authorities	13
45315	CNSS Ech,ancier	-165 631,381	Other liabilities - third party	Liabilities to social security authorities	13
45317	Assurances groupe	-90 933,042	Other liabilities - third party	Liabilities to social security authorities	13
45713	Cr,diteurs Divers	0,000	Trade payable - third party	Supplier credit notes awaited	13
45720	ICC VIENNE	-1 350 135,298	Other liabilities - from affiliated companies	Supplier credit notes awaited	IC-BS
45721	ICC WABAG Inde	-152 478,000	Other liabilities - from affiliated companies	Supplier credit notes awaited	IC-BS
45860	Charges ... payer	-79 035,247	Trade payable - third party	Supplier credit notes awaited	13
46100	Compte d'attente	0,000	Trade payable - third party	Supplier credit notes awaited	13
47100	Charges constat,es d'avance	264 925,364	Other Current Assets-Others		6
48100	Prov.pour risques & charges	0,000	Current tax liabilities		11
49110	PROV.POUR DEP C/C	0,000	Trade payable - third party	others	13
50100	Emprunts cour il,s au cycle d'explo	0,000	Cash and cash equivalent		14
50110	Emprunt CT -Financement voiture	0,003	Financial Liabilities	Lease Liabilities	13
51100	Pr'ts courants il,s au cycle d'expl	0,000	Cash and cash equivalent		12
53103	Compte Blocage Provisoire	-120 207,847	Cash and cash equivalent		12
53104	Compte Blocage LC-CreDoc	0,100	Cash and cash equivalent		12
53105	Compte Blocage prov 2024	172 869,267	Cash and cash equivalent		12
53106	Compte Blocage 2025	920 489,120	Cash and cash equivalent		12
53203	Tijari 04154235 008056594839 March,	436 794,453	Cash and cash equivalent		12
53204	STE GENERALE 120290000033003311 56	63 415,937	Cash and cash equivalent		12
53205	ATTIJARI 04154235007342581137	4 396 340,631	Cash and cash equivalent		12
53206	ABC 28000026976100000191	140 318,155	Cash and cash equivalent		12
54110	CAISSE EN DINARS	2 275,346	Cash and cash equivalent		12

60401	Prestations chantiers	1 126 633,679	Cost of material external		17
60402	Tirages de plans et autres	16 002,604	Cost of material external		17
60403	Frais de transit	105 064,506	Cost of material external		17
60404	Droit de Douanes	143 559,846	Cost of material external		17
60500	Achats mat,riel,quip Groupe	0,000			IC-IS
60501	Achats mat,riel,quip H.Groupe	33 263 864,158	Cost of material external		17
60610	Fournitures ,lect.& gaz Projets	0,000	Cost of material external		17
60611	Fournitures ,lect.& gaz (OH)	9 953,582	Other expenses-Others	Power and fuel (only administrative)	19
60612	Fournitures de Informatique Projets	5 176,260	Cost of material external		17
60613	Fournitures de Informatique (OH)	12 951,785	Other expenses-Others	Computers	19
60614	Fournitures Bureau F/G (O.H)	29 694,986	Other expenses-Others	Printing and Stationary	19
60620	Fournitures eau Projets	286,000	Cost of material external		17
60621	Fournitures eau F/G (OH)	1 096,643	Other expenses-Others	Power and fuel (only administrative)	19
60630	Divers	6 213,246	Cost of material external		17
60640	Outilslages chantier	0,000	Cost of material external		17
60650	Fournitures chantiers	349 795,004	Cost of material external		17
61300	Location Bureaux	76 219,200	Other expenses-Others	Rent	19
61301	loyer chantiers	31 572,500	Cost of material external		17
61510	Entretien et r,paration pour Projet	0,000	Cost of material external		17
61520	Entretien et r,paration v,hicule	17 721,851	Cost of material external		17
61530	Entretien batiment	21 596,014	Other expenses-Others	Building	19
61540	Entretien & r,p.mat.de bureau	312,000	Other expenses-Others	Computers	19
61550	Entretien des Equip. de Bureau	0,000	Other expenses-Others	Computers	19
61610	Assurances v,hicule	26 092,273	Other expenses-Others	Insurance	19
61620	Autres primes d'assurances	0,000	Other expenses-Others	Insurance	19
61630	Assurances TRM	55 959,732	Cost of material external		17
61640	Ass.Transport / Exp,ditions	0,000	Cost of material external		17
61710	Prestations ext,rieures	1 055 431,614	Cost of material external		17
61720	Pr,station pour offres	0,000	Other expenses-Others	Consultancy services	19
61730	Documentation g,n,rale	3 146,410	Other expenses-Others	Printing and Stationary	19
62200	R,mun,rate d'interm&hon Projets	0,000	Cost of material external		17
62201	R,mun,rate d'interm&hon F/G(O.H)	29 345,967	Other expenses-Others	Consultancy services	19
62202	Remuneration Audit / CAC	51 865,104	Other expenses-Others	Consultancy services	19
62310	Frais clients et divers	31 061,962	Cost of material external		17
62311	Dons & Subventions	700,000	Cost of material external		17
62450	Carburant Projets	53 069,016	Cost of material external		17
62480	Divers	34 295,332	Cost of material external		17
62510	Voyages et d,placements Projets	70 102,995	Cost of material external		17
62520	missions AVA	7 595,452	Cost of material external		17
62530	D,placement	133 173,636	Cost of material external		17
62560	Missions	53 358,631	Cost of material external		17
62570	R,cceptions	784,100	Cost of material external		17
62580	Autres missions chantiers	115 626,000	Cost of material external		17
62590	H,bergement	2 642,458	Cost of material external		17
62600	Frais post.& frais t,l,com Projets	2 241,987	Cost of material external		17
62601	Frais postaux&frais t,l,c F/G (O.H)	23 556,184	Other expenses-Others	Communication expenses	19
62610	Frais postaux	187,750	Other expenses-Others	Communication expenses	19
62780	Autres frais& commis./prest serv	2,190	Finance costs - external		20
63401	Ajustements des comptes tiers	33,531	Other expenses-Others	Commission	19
64001	Salaires bruts	3 614 470,570	Employee benefits expense		18
64020	Primes	210 725,000	Employee benefits expense		18
64040	Avantages en nature	76 125,000	Employee benefits expense		18
64091	Indemnités f,tes r,ligieuses & ,v,h	80 800,000	Employee benefits expense		18
64641	Cong,s pay,s	-385 021,558	Employee benefits expense		18
64720	Cotisations de s,curit, sociale/sal	500 539,852	Employee benefits expense		18
64910	Cotisation accident de travail	106 629,896	Employee benefits expense		18
64950	Autres charges sociales	78 334,623	Employee benefits expense		18
65160	Int,r,ts banc & op,rat de finan FG	621 250,080	Finance costs - external		20
65165	Int,r,ts banc & op,rat de fin Projt	352 091,311	Cost of material external		17
65180	Int,r,ts des autres dettes	91 173,050	Finance costs - external		20
65181	Int,r,ts des autres dettes Groupe	618 629,875	Other expenses-Others from affiliated companies		IC-IS
65510	Perte de Change	122 342,293	Other expenses-Others	Forex	19
66110	TFP	72 274,586	Other expenses-Others	Rates And Taxes	19
66180	Autres Fodec+VEH-TCL	51 376,000	Cost of material external		17
66120	FOPROLOS	36 127,287	Other expenses-Others	Rates And Taxes	19
66510	Imp,ts taxes divers(sauf imp,t/b,n,	0,000	Cost of material external		17
66540	Droits d'enregistrement & Timbre	606 559,620	Cost of material external		17
67000	contribution conjoncturelle	8 225,955	Other expenses-Others	Rates And Taxes	19
68112	Dotation aux Amor Immob corporelles	136 579,268	Depreciation and amortization		IS
68150	Dotatø provisions risques char expl	83 966,470	Other expenses-Others	others	19
69100	Impôts sur les bénéf calcul/résultat	1 291 225,533			0
70500	Etudes & prest. sces soumises ... TVA	-18 258 596,995	Revenues external		16
70510	Etudes & Prest.Sces Export Groupe	-445 630,000	Revenues from affiliated companies		IC-IS
70531	Ventes ... facturer	-31 500 000,000	Revenues external		16
75200	Produits des autres immo financiŠre	-13 636,818	Finance costs - external		20
75600	Gains de change	0,000	Other expenses-Others	Forex	19
78180	Reprises/prov pour risque&cha finan	-289 451,086	Employee benefits expense		17
		0,00			
		-5 164 904,00		6 456 130,00	
		-6 456 129,53		1 291 226,000	
		5 164 904,00			
		0,00			
				-39530577,71	
				608 988,02	
				-40 139 565,727	
		1 291 225,53			
		-6 456 129,53			
		-1 291 225,91			
Check		-0,37			
		-1 291 225,91			
		-351,56			
		-12 036 536,82			

31-mars-26

Statement of Financial Position

Statement of Financial Position									
31-mars-25	Particulars	Ref	31-mars-26					Amount in Euro	Check
Amount in Euro			Amount in Euro	Book value in local currency					
				As per local GAAP	Ind AS adjustments	As per Ind AS			
	ASSETS								
	Non-current assets								
149 518	Property, plant and equipment	3	119 127	403 157	-	403 157	119 127	0	
	Capital work-in-progress		-			-	-	-	
	Intangible assets								
	Goodwill		-			-	-	-	
-	Other intangible assets	2	-	-	-	-	-	-	
	Investment property		-			-	-	-	
-	Investments accounted for using the equity method	4	-	-	-	-	-	-	
	Financial assets								
	Investments								
-	Investments in subsidiary	6,1	-	-	-	-	-	-	
-	Other investments	6,1	-	-	-	-	-	-	
	Trade receivables								
-	from affiliated companies	10,1	-	-		-	-	-	
-	others	10,1	-	-		-	-	-	
	Cash and Bank Balance								
-	Cash and cash equivalents	12,1	-	-	-	-	-	-	
-	Bank balances	12,1	-	-	-	-	-	-	
	Other financial assets								
-	from affiliated companies	IC-BS	-	-		-	-	-	
-	others	6,1	-	-	-	-	-	-	
-	Derivative financial instruments	6,1	-	-	-	-	-	-	
-	Deferred tax assets (net)	7	-	-	-	-	-	-	
51 780	Current tax assets	11	-	-	-	-	-	-	
-	Other non-current assets	6	-	-	-	-	-	-	
201 298	Total Non-current assets		119 127	403 157	-	403 157	119 127	0	
	Current assets								
	Inventories								
	from affiliated companies		-			-	-	-	
-	others	8	-	-	-	-	-	-	
	Financial assets								
	Investments		-			-	-	-	
	Trade receivables								
760 346	from affiliated companies	IC-BS	191 250	647 240		647 240	191 250	-	
5 862 578	others	10	4 153 791	14 057 509	-	14 057 509	4 153 791	-	
	Cash and Bank Balance								
522 642	Cash and cash equivalents	12,1	1 776 546	6 012 295	-	6 012 295	1 776 546	-	
235 492	Bank balances other than those mentioned in cash and cash equivalents	12,1	239 053	809 017	-	809 017	239 053	-	
	Loans		-			-	-	-	
	Other financial assets								
	from affiliated companies	IC-BS	-	-		-	-	-	
6 349	others	6,1	9 740	32 963	-	32 963	9 740	-	
-	Derivative financial instruments	6,1	-	-	-	-	-	-	
7 387 197	Other current assets	6,1	17 390 217	58 853 015	-	58 853 015	17 390 217	-	
14 774 604	Total Current assets		23 760 597	80 412 038	-	80 412 038	23 760 597	-	
14 975 902	TOTAL ASSETS		23 879 724	80 815 195	-	80 815 195	23 879 724		

31-mars-26

Statement of Financial Position

31-mars-25			31-mars-26					
Amount in Euro	Particulars	Ref	Amount in Euro	Book value in local currency			Amount in Euro	Check
				As per local GAAP	Ind AS adjustments	As per Ind AS		
	EQUITY AND LIABILITIES							
	Equity							
642 042	Equity share capital	SE	642 042	1 460 000	-	1 460 000	431 409	210 633
	Other equity							
-	Share premium	SE	-	-	-	-	-	-
-	Capital reserve	SE	-	-	-	-	-	-
63 936	Legal reserves	SE	63 936	145 390	-	145 390	42 961	20 975
-	Other reserves	SE	-	-	-	-	-	-
(465 210)	Translation reserve	SE	(356 000)	-	-	-	-	(356 000)
2 158 981	Retained earnings	SE	3 681 014	12 036 537	-	12 036 537	3 556 623	124 391
	Share application money pending allotment		-			-	-	-
2 399 749	Equity attributable to owners of the parent		4 030 992	13 641 927	-	13 641 927	4 030 993	(1)
	Non-controlling interests	15	-			-	-	-
2 399 749	Total Equity		4 030 992	13 641 927	-	13 641 927	4 030 993	(1)
	Liabilities							
	Non-current liabilities							
	Financial liabilities							
	Borrowings from affiliated companies	IC-BS	-	-		-	-	-
-	Borrowings	14	-	-	-	-	-	-
-	Lease Liabilities	13,1	-	-	-	-	-	-
	Trade payables							
	from affiliated companies	IC-BS	-	-		-	-	-
-	MSME		-	-	-	-	-	-
-	others	13,1	-	-	-	-	-	-
	Other financial liabilities							
	from affiliated companies	IC-BS	-	-		-	-	-
-	others	13,1	-	-	-	-	-	-
-	Other non current liabilities	13,1	-	-	-	-	-	-
-	Pension and other employee obligations	13,1	-	-	-	-	-	-
-	Provisions	13,1	-	-	-	-	-	-
-	Derivative financial instruments	13,1	-	-	-	-	-	-
-	Deferred tax liabilities	7	-	-	-	-	-	-
-	Total non-current liabilities		-	-	-	-	-	-
	Current liabilities							
	Financial liabilities							
	Borrowings from affiliated companies	IC-BS	-	-		-	-	-
-	Borrowings	14	-	-	-	-	-	-
22 082	Lease Liabilities	13,1	-	-	-	-	-	-
	Trade payables							
803 562	from affiliated companies	IC-BS	579 816	1 962 247		1 962 247	579 816	-
-	MSME		-	-	-	-	-	-
1 440 136	others	13,1	2 770 266	9 375 300	-	9 375 300	2 770 266	-
	Other financial liabilities							
	from affiliated companies	IC-BS	-	-		-	-	-
-	others	13,1	-	-	-	-	-	-
10 131 138	Other current liabilities	13,1	16 140 927	54 625 094	-	54 625 094	16 140 927	-
179 236	Pension and other employee obligations	13,1	102 088	345 492	-	345 492	102 088	-
-	Provisions	13,1	-	-	-	-	-	-
-	Derivative financial instruments	13,1	-	-	-	-	-	-
-	Current tax liabilities	11	255 635	865 136	-	865 136	255 635	-
12 576 155	Total Current liabilities		19 848 732	67 173 268	-	67 173 268	19 848 732	-
14 975 904	TOTAL EQUITY AND LIABILITIES		23 879 724	80 815 195	-	80 815 195	23 879 725	(1)
(2) Check			0	(0)	-	(0)	(1)	(1)
For and on behalf of AMA CONSULTING			For and on behalf of VA TECH WABAG TUNISIA S.A.R.L, TUNISIA					
AMA CONSULTING Suarl Etude Conseil & Assistance MF : 14569227/AM/000 84, Av. Habib Bourguiba, Ariana 2080 			 (Signatures-2)					
Name :	Ammar AZOUZI		Name :	Habib DEROUICHE		Name :		
Designation :	Partner		Designation :	CEO		Designation :	Director	
Place :	TUNISIA		Place :	TUNISIA		Place :		
Date :	29-avr-26							
			(Signatures-4)			(Signatures-3)		
			Name :	CEO		Name :	CFO	
			Designation :	CEO		Designation :	CFO	
			Place :			Place :		
			Date :					

31-Mar-26

Income Statement

31-mars-25	Particulars	Ref	31-mars-26					
Amount in Euro			Amount in Euro	Book value in local currency			Amount in Euro	Check
As per Ind AS				As per local GAAP	Ind AS adjustments	As per Ind AS	As per Ind AS	
	Revenue from Operations							
	Sales							
484 336	from affiliated companies	IC-IS	131 322	445 630		445 630	131 322	-
9 765 176	external	16	14 663 259	49 758 597	-	49 758 597	14 663 259	-
	Other Operating Income							
	from affiliated companies	IC-IS	-	-		-	-	-
-	external	19	-	-	-	-	-	-
10 249 512	Total Revenue from Operations		14 794 581	50 204 227	-	50 204 227	14 794 581	-
	Other Income							
-	Foreign exchange gains	19	-	-		-	-	-
	Finance income							
	from affiliated companies	IC-IS	-	-		-	-	-
-	external	20	-	-	-	-	-	-
10 249 512	Total Income		14 794 581	50 204 227	-	50 204 227	14 794 581	-
	Expenses							
	Cost of material							
-	from affiliated companies	IC-IS	-	-		-	-	-
7 827 450	external	17	11 022 069	37 402 508	-	37 402 508	11 022 069	-
-	Change in inventories	8	-	-		-	-	-
1 101 737	Employee benefits expense	18	1 262 032	4 282 603	-	4 282 603	1 262 032	-
	Change in fair value of investment property		-			-	-	-
40 477	Depreciation, amortisation and impairment of non financial assets	2	40 248	136 579		136 579	40 248	-
	Other expenses							
111 086	from affiliated companies	IC-IS	182 303	618 630		618 630	182 303	-
146 661	external	19	143 409	486 646	-	486 646	143 409	-
3 498	Foreign exchange Loss	19	36 053	122 342	-	122 342	36 053	(0)
	Finance costs							
	from affiliated companies	IC-IS	-	-		-	-	-
106 511	external	20	205 925	698 789	-	698 789	205 925	-
9 337 420	Total expenses		12 892 039	43 748 097	-	43 748 097	12 892 039	-
912 092	Operating profit		1 902 542	6 456 130	-	6 456 130	1 902 542	-
	Share of profit/ (loss) from equity accounted investments	4	-			-	-	-
912 092	Result from operations before tax		1 902 542	6 456 130	-	6 456 130	1 902 542	-
	Exceptional items		-			-	-	-
912 092	Profit/(loss) before tax		1 902 542	6 456 130	-	6 456 130	1 902 542	-
	Tax expense							
(136 814)	Current tax	21,1	(380 509)	(1 291 226)	-	(1 291 226)	(380 509)	-
-	Deferred tax	7	-	-	-	-	-	-
775 278	Net result from operations		1 522 033	5 164 904	-	5 164 904	1 522 033	-
775 278	Net result for the period		1 522 033	5 164 904	-	5 164 904	1 522 033	-

For and on behalf of AMA CONSULTING

AMA CONSULTING Suarl Etude Conseil & Assistance - MF: 1456922Y/A/M/000 84, Av. Habib Bourguiba, Ariane 2080	
Name :	Ammar AZOUZI
Designation :	Partner
Place :	TUNISIA
Date :	29-avr-26

For and on behalf of VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

				(Signatures-2)	
Name :	Habib DEROUICHE	Name :		Designation :	Director
Designation :	CEO	Designation :		Place :	
Place :	TUNISIA	Place :			
(Signatures-4)			(Signatures-3)		
Name :		Name :		Designation :	CFO
Designation :	CEO	Designation :		Place :	
Place :		Place :			
Date :		Date :			

31-Mar-26

Statement of Cash Flows

CF

Please link the values to the financial position and income statement wherever possible

Particulars	31-mars-26	
	Amount in local currency	Amount in Euro
Cash flow from operating activities		
Profit before tax	6 456 130	1 902 544
<u>Adjustments for non-cash items</u>		
Depreciation and amortisation expenses	136 579	40 248
(Profit)/ loss on sale of tangible assets and intangible assets		-
(Profit)/ loss on sale of investments		-
Unrealised foreign exchange (gain)/loss		-
Share of (profit)/loss of an associate and a joint venture, net	-	-
Impairment of investments		-
Result from investment property		-
Finance income - Affiliated	-	-
Finance income - External	-	-
Finance expenses - Affiliated	-	-
Finance expenses - External	698 789	205 925
Bad and doubtful debts, net		-
Provision for warranty		-
Provision for liquidated damages		-
Provision for employee benefits		-
Provision for foreseeable losses on contracts		-
Operating profits before working capital changes	7 291 498	2 148 717
<u>Changes in working capital</u>		
Change in inventories		-
Change in trade and other receivables - Affiliated		-
Change in trade and other receivables - External		-
Change in Other financial assets- Affiliated		-
Change in Other financial assets- External		-
Change in Other financial liabilities- Affiliated		-
Change in Other financial liabilities External		-
Change in trade and other payables - Affiliated		-
Change in trade and other payables - External	(3 016 698)	(888 984)
Change in Other current assets- External		-
Change in Other current liabilities External		-
Cash generated from/(used) in operating activities	4 274 800	1 259 732
Taxes paid during the period		-
Net cash generated from/(used) in operating activities	4 274 800	1 259 732
Investing activities		
Purchase of property, plant and equipment		-
Proceeds from sale of property, plant and equipment		-
Purchase of intangible asset		-
Proceeds from sale of intangible assets		-
Interest received - Affiliated		-
Interest received - External		-
Dividend received - Affiliated		-
Dividend received - External		-
Movement in bank deposit		-
Cash from investing activities	-	-

31-Mar-26

Statement of Cash Flows

CF

Please link the values to the financial position and income statement wherever possible

Particulars	31-mars-26	
	Amount in local currency	Amount in Euro
Financing activities		
Proceeds from borrowings		-
Repayment of borrowings		-
Repayment of lease liabilities		-
Interest expense of lease liabilities		-
Proceeds from issue of shares		-
Interest paid - Affiliated		-
Interest paid - External		-
Dividends paid - Affiliated		-
Dividends paid - External		-
Cash from financing activities	-	-
Net changes in cash and cash equivalents	4 274 800	1 259 732
Effect of foreign currency translation		(2 267)
Cash and cash equivalents at the beginning of period	2 546 512	758 134
Restricted cash balances at the beginning of period	-	-
Cash and cash equivalents at the end of period	6 821 312	2 015 599
Check- Cash and cash balances	-	(0)
Net changes in cash as per Sheet 12	4 274 800	1 259 732
Check- Movement in net cash balances	-	-

For and on behalf of AMA CONSULTING

AMA CONSULTING Suarl
Etude Conseil & Assistance
MF: 1456922Y/A/M/000
84, Av. Habib Bourguiba, Ariana 2080



Name :	Ammar AZOUZI
Designation :	Partner
Place :	TUNISIA
Date :	29-avr-26

For and on behalf of VA TECH WABAG TUNISIA S.A.R.L, TUNISIA



(Signatures-2)

Name :	Habib DEROUCHE	Name :	
Designation :	CEO	Designation :	Director
Place :	TUNISIA	Place :	
(Signatures-4)		(Signatures-3)	
Name :		Name :	
Designation :	CEO	Designation :	CFO
Place :		Place :	
Date :			

31-mars-26

Statement of Changes in Equity

Amount in local currency

Particulars	No. of shares	Share capital	Share premium	Translation reserve	Capital reserve	Legal reserves	Other reserves	Retained Earnings	Total attributable to owners of the parent
Balance as at 1 April 2025		1 460 000	-	-	-	145 390	-	6 871 633	8 477 023
Dividends									-
Issue of share capital									-
Release of reserve									-
<i>Others (Please specify)</i>									-
<i>Others (Please specify)</i>									-
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year								5 164 904	5 164 904
Other comprehensive income									
Remeasurements of post-employment benefit obligations									-
Exchange differences on translation of foreign operations									-
Share of other comprehensive income of associates and joint ventures accounted for using the equity method									-
<i>Others (Please specify)</i>									-
Other comprehensive income for the period	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	-	5 164 904	5 164 904
Balance as at 31 March 2026	-	1 460 000	-	-	-	145 390	-	12 036 537	13 641 927

Amount in Euro

Particulars	No. of shares	Share capital	Share premium	Translation reserve	Capital reserve	Legal reserves	Other reserves	Retained Earnings	Total attributable to owners of the parent
Balance as at 1 April 2024		642 042	-	(471 072)	-	63 936	-	1 383 703	1 618 609
Dividends									-
Issue of share capital									-
Release of reserve									-
<i>Others (Please specify)</i>									-
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year								775 278	775 278
Other comprehensive income									
Remeasurements of post-employment benefit obligations									-
Exchange differences on translation of foreign operations				5 862					5 862
Share of other comprehensive income of associates and joint ventures accounted for using the equity method									-
<i>Others (Please specify)</i>									-
Other comprehensive income for the period	-	-	-	5 862	-	-	-	-	5 862
Total comprehensive income for the period	-	-	-	5 862	-	-	-	775 278	781 140
Balance as at 31 March 2025	-	642 042	-	(465 210)	-	63 936	-	2 158 981	2 399 749

31-mars-26

Statement of Changes in Equity

Amount in local currency

SE

Particulars	No. of shares	Share capital	Share premium	Translation reserve	Capital reserve	Legal reserves	Other reserves	Retained Earnings	Total attributable to owners of the parent
Balance as at 1 April 2025	-	642 042	-	(465 210)	-	63 936	-	2 158 981	2 399 749
Dividends	-	-	-	-	-	-	-	-	-
Issue of share capital	-	-	-	-	-	-	-	-	-
Release of reserve	-	-	-	-	-	-	-	-	-
Others (Please specify)	-	-	-	-	-	-	-	-	-
Others (Please specify)	-	-	-	-	-	-	-	-	-
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	-	-	1 522 033	1 522 033
Other comprehensive income	-	-	-	-	-	-	-	-	-
Remeasurements of post-employment benefit obligations	-	-	-	-	-	-	-	-	-
Exchange differences on translation of foreign operations	-	-	-	109 210	-	-	-	-	109 210
Share of other comprehensive income of associates and joint ventures accounted for using the equity method	-	-	-	-	-	-	-	-	-
Others (Please specify)	-	-	-	-	-	-	-	-	-
Other comprehensive income for the period	-	-	-	109 210	-	-	-	-	109 210
Total comprehensive income for the period	-	-	-	109 210	-	-	-	1 522 033	1 631 243
Balance as at 31 March 2026	-	642 042	-	(356 000)	-	63 936	-	3 681 014	4 030 992

For and on behalf of AMA CONSULTING

	
Name :	Ammar AZOUZI
Designation :	Partner
Place :	Tunisia
Date :	29-avr-26

For and on behalf of VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

				(Signatures-2)	
Name :	Habib DEROUICHE	Name :		Designation :	Director
Designation :	CEO	Designation :		Place :	
Place :	TUNISIA	Place :			
(Signatures-4)			(Signatures-3)		
Name :		Name :		Designation :	CFO
Designation :	CEO	Designation :		Place :	
Place :		Place :			
Date :		Date :			

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Statement of Comprehensive Income

31-mars-25		31-mars-26	
Amount in Euro	Particulars	Amount in local currency	Amount in Euro
775 278	Profit for the period	5 164 904	1 522 033
	Other comprehensive income		
	<i>Items that will not be reclassified to profit and loss</i>		
-	Remeasurements of post-employment benefit obligations	-	-
	Income tax related to components of other comprehensive income		
	<i>Items that will be subsequently reclassified to profit and loss</i>		
5 862	Exchange differences on translation of foreign operations	-	109 210
-	Share of other comprehensive income of associates and joint ventures accounted for using the equity method	-	-
	<i>Others (Please specify)</i>	-	-
5 862	Other comprehensive income for the period, net of tax	-	109 210
781 140	Total comprehensive income for the period	5 164 904	1 631 243
-	Check	-	-

If the space in Col G is not enough, please use the spaces provided below

31-mars-25 Amount in Euro	Particulars	31-mars-26 Amount in Euro	Inc/ (Dec)	% Variance	Reason for variances
	ASSETS				
	Non-current assets				
149 518	Property, plant and equipment	119 127	(30 391)	-20%	depreciation of the period
-	Capital work-in-progress	-	-		
	Intangible assets				
-	Goodwill	-	-		
-	Other intangible assets	-	-		
-	Investment property	-	-		
-	Investments accounted for using the equity method	-	-		
	Financial assets				
	Investments				
-	Investments in subsidiary	-	-		
-	Other investments	-	-		
	Trade receivables				
-	from affiliated companies	-	-		
-	others	-	-		
	Cash and Bank Balance				
-	Cash and cash equivalents	-	-		
-	Bank balances other than those mentioned in cash and cash equivalents	-	-		
	Other financial assets				
-	from affiliated companies	-	-		
-	others	-	-		
-	Derivative financial instruments	-	-		
-	Deferred tax assets (net)	-	-		
51 780	Current tax assets	-	(51 780)	-100%	Rental deposit
-	Other non-current assets	-	-		
201 298	Total Non-current assets	119 127	(82 171)	-4082%	
	Current assets				
	Inventories				
-	from affiliated companies	-	-		
-	others	-	-		
	Financial assets				
-	Investments	-	-		
	Trade receivables				
760 346	from affiliated companies	191 250	(569 096)	-75%	Receivables from Zarat Projects
5 862 578	others	4 153 791	(1 708 787)	-29%	Receivables from Zarat Projects
	Cash and Bank Balance				
522 642	Cash and cash equivalents	1 776 546	1 253 904	240%	Cash collection from Takelsa, nefta, Sousse Hamdoune and Bejaoua Projects
235 492	Bank balances other than those mentioned in cash and cash equivalents	239 053	3 561	2%	Kasseb Project
-	Loans	-	-		
	Other financial assets				
-	from affiliated companies	-	-		
6 349	others	9 740	3 391	53%	
-	Derivative financial instruments	-	-		
7 387 197	Other current assets	17 390 217	10 003 020	135%	
14 774 604	Total Current assets	23 760 597	8 985 993	6082%	
14 975 902	TOTAL ASSETS	23 879 724	8 903 822	5945%	

If the space in Col G is not enough, please use the spaces provided below

31-mars-25 Amount in Euro	Particulars	31-mars-26 Amount in Euro	Inc/ (Dec)	% Variance	Reason for variances
	EQUITY AND LIABILITIES				
	Equity				
642 042	Equity share capital	642 042	-		
-	Other equity	-	-		
-	Share premium	-	-		
-	Capital reserve	-	-		
63 936	Legal reserves	63 936	-		
-	Other reserves	-	-		
(465 210)	Translation reserve	(356 000)	109 210		
2 158 981	Retained earnings	3 681 014	1 522 033	70%	
-	Share application money pending allotment	-	-		
2 399 749	Equity attributable to owners of the parent	4 030 992	1 631 243	68%	
-	Non-controlling interests	-	-		
2 399 749	Total Equity	4 030 992	1 631 243	6798%	
	Liabilities				
	Non-current liabilities				
	Financial liabilities				
-	Borrowings from affiliated companies	-	-		
-	Borrowings	-	-		
-	Lease Liabilities	-	-		
	Trade payables				
-	from affiliated companies	-	-		
-	MSME	-	-		
-	other than MSME	-	-		
	Other financial liabilities				
-	from affiliated companies	-	-		
-	others	-	-		
-	Other non current liabilities	-	-		
-	Pension and other employee obligations	-	-		
-	Provisions	-	-		
-	Derivative financial instruments	-	-		
-	Deferred tax liabilities	-	-		
-	Total non-current liabilities	-	-		
	Current liabilities				
	Financial liabilities				
-	Borrowings from affiliated companies	-	-		
-	Borrowings	-	-		
22 082	Lease Liabilities	-	(22 082)		
	Trade payables				
803 562	from affiliated companies	579 816	(223 746)	-28%	
-	MSME	-	-		
1 440 136	other than MSME	2 770 266	1 330 130	92%	Trade payables for Nefta, Takelsa and Thibar projects
	Other financial liabilities				
-	from affiliated companies	-	-		
-	others	-	-		
10 131 138	Other current liabilities	16 140 927	6 009 789	59%	Liabilities for Bejaoua, Sousse Hamdoune and tabarka project
179 236	Pension and other employee obligations	102 088	(77 148)	-43%	Salary payable
-	Provisions	-	-		
-	Derivative financial instruments	-	-		
-	Current tax liabilities	255 635	255 635		
12 576 155	Total Current liabilities	19 848 732	7 272 577	5783%	
14 975 904	TOTAL EQUITY AND LIABILITIES	23 879 724	8 903 820	5945%	
(2) Check		0	2		

If the space in Col G is not enough, please use the spaces provided below

31-mars-25	Particulars	31-mars-26	Inc/ (Dec)	% Variance	Reason for variances
Amount in Euro		Amount in Euro			
	Revenue from Operations				
484 336	Sales	131 322	(353 014)	-73%	compeltion of Project ZARAT
	from affiliated companies				
9 765 176	external	14 663 259	4 898 083	50%	Delay in Bejaoua and sousse hamdoune
	Other Operating Income				
-	from affiliated companies	-	-		
-	external	-	-		
10 249 512	Total Revenue from Operations	14 794 581	4 545 069		
	Other Income				
-	Foreign exchange gains	-	-		
	Finance income				
-	from affiliated companies	-	-		
-	external	-	-		
10 249 512	Total Income	14 794 581	4 545 069		
	Expenses				
	Cost of material				
-	from affiliated companies	-	-		
7 827 450	external	11 022 069	3 194 619	41%	New orders Tabarka and Ben Arous
-	Change in inventories	-	-		
1 101 737	Employee benefits expense	1 262 032	160 295	15%	Encrease in head count
-	Change in fair value of investment property	-	-		
40 477	Depreciation and amortisation expenses	40 248	(229)	-1%	quaterely depreciation
	Other expenses				
111 086	from affiliated companies	182 303	71 217	64%	Group Fee
146 661	external	143 409	(3 252)	-2%	Provision of tax risk
3 498	Foreign exchange Loss	36 053	32 555	931%	
	Finance costs				
-	from affiliated companies	-	-		
106 511	external	205 925	99 414	93%	BG charges and interest on advances
9 337 420	Total expenses	12 892 039	3 554 619		
912 092	Operating profit	1 902 542	990 450	109%	
-	Share of profit/ (loss) from equity accounted investments	-	-		
912 092	Result from operations before tax	1 902 542	990 450	109%	
	Tax expense				
(136 814)	Current tax	(380 509)	(243 695)	178%	
-	Deferred tax	-	-		
775 278	Net result from operations	1 522 033	746 755	96%	
775 278	Net result for the period	1 522 033	746 755	96%	

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Inter company balances

Enter amount in local currency Period ended	As at March 31, 2026												
Particulars	Long Term Trade receivable	Short Term Trade receivable	Inventory	Short term financial assets	Long term financial assets	Investments in subsidiary	Investments in joint ventures/Associate	Long term Borrowings	Short term Borrowings	Short term trade payable	Long term trade payable	Short term financial liabilities	Long term financial liabilities
Austria		459 633								1 809 769			
Switzerland													
Czech Republic													
Romania													
Turkey													
Tunisia													
Ujams SPC													
Windgoc													
Germany													
India		187 607								152 478			
Singapore													
Philippines													
Malaysia													
Nepal													
Thailand													
Brazil													
Ganga													
DK Sewage													
Ghaziabad SPV													
Kopri													
Bahrain AMAS													
Oman													
Qatar													
Bahrain OM													
IWT													
Total	-	647 240	-	-	-	-	-	-	-	1 962 247	-	-	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Inter company balances

Amount in Euro Period ended	As at March 31, 2026												
Particulars	Long Term Trade receivable	Short Term Trade receivable	Inventory	Short term financial assets	Long term financial assets	Investments in subsidiary	Investments in joint ventures/Associate	Long term Borrowings	Short term Borrowings	Short term trade payable	Long term trade payable	Short term financial liabilities	Long term financial liabilities
Austria	-	135 815	-	-	-	-	-	-	-	534 761	-	-	-
Switzerland	-	-	-	-	-	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-	-	-	-	-	-
Ujams SPC	-	-	-	-	-	-	-	-	-	-	-	-	-
Windgoc	-	-	-	-	-	-	-	-	-	-	-	-	-
Germany	-	-	-	-	-	-	-	-	-	-	-	-	-
India	-	55 435	-	-	-	-	-	-	-	45 055	-	-	-
Singapore	-	-	-	-	-	-	-	-	-	-	-	-	-
Philippines	-	-	-	-	-	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-	-	-	-	-	-
Thailand	-	-	-	-	-	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-	-	-	-	-	-
Ganga	-	-	-	-	-	-	-	-	-	-	-	-	-
DK Sewage	-	-	-	-	-	-	-	-	-	-	-	-	-
Ghaziabad SPV	-	-	-	-	-	-	-	-	-	-	-	-	-
Kopri	-	-	-	-	-	-	-	-	-	-	-	-	-
Bahrain AMAS	-	-	-	-	-	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-	-	-	-	-	-
Bahrain OM	-	-	-	-	-	-	-	-	-	-	-	-	-
IWT	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	191 250	-	-	-	-	-	-	-	579 816	-	-	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Inter company transactions

Inter Company Transactions												
Financial Year : 2025-26								Reporting period		Apr 25 to Mar 26		
Country	Amounts in Foreign Currency						Amounts in base currency					
	Revenue	Cost of Material	Other Income	Other Expenses	Finance Income	Finance Cost	Revenue	Cost of Material	Other Income	Other Expenses	Finance Income	Finance Cost
Austria	13 630	-	-	93 203	-	-	46 244	-	-	316 106	-	-
Switzerland	-	-	-	-	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-	-	-	-	-
Ujams SPC	-	-	-	-	-	-	-	-	-	-	-	-
Windgoc	-	-	-	-	-	-	-	-	-	-	-	-
Germany	-	-	-	-	-	-	-	-	-	-	-	-
India	399 386	-	-	89 593	-	-	399 386	-	-	302 524	-	-
Singapore	-	-	-	-	-	-	-	-	-	-	-	-
Philippines	-	-	-	-	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-	-	-	-	-
Thailand	-	-	-	-	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-	-	-	-	-
Ganga	-	-	-	-	-	-	-	-	-	-	-	-
DK Sewage	-	-	-	-	-	-	-	-	-	-	-	-
Ghaziabad SPV	-	-	-	-	-	-	-	-	-	-	-	-
Kopri	-	-	-	-	-	-	-	-	-	-	-	-
Bahrain AMAS	-	-	-	-	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-	-	-	-	-
Bahrain OM	-	-	-	-	-	-	-	-	-	-	-	-
IWT	-	-	-	-	-	-	-	-	-	-	-	-
							445 630	-	-	618 630	-	-

31-Mar-26

Inter company transactions

Enter amount in local currency	1 Apr 2025 to 31 Mar 2026					
Period ended						
Particulars	Revenues	Cost of material	Other income	Other expenses	Finance income	Finance costs
Austria	46 244	-	-	316 106	-	-
Switzerland	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-
Romania	-	-	-	-	-	-
Turkey	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-
Ujams SPC	-	-	-	-	-	-
Windgoc	-	-	-	-	-	-
Germany	-	-	-	-	-	-
India	399 386	-	-	302 524	-	-
Singapore	-	-	-	-	-	-
Philippines	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-
Nepal	-	-	-	-	-	-
Thailand	-	-	-	-	-	-
Brazil	-	-	-	-	-	-
Ganga	-	-	-	-	-	-
DK Sewage	-	-	-	-	-	-
Ghaziabad SPV	-	-	-	-	-	-
Kopri	-	-	-	-	-	-
Bahrain AMAS	-	-	-	-	-	-
Oman	-	-	-	-	-	-
Qatar	-	-	-	-	-	-
Bahrain OM	-	-	-	-	-	-
IWT	-	-	-	-	-	-
Total	445 630	-	-	618 630	-	-

Amount in Euro	1 Apr 2025 to 31 Mar 2026					
Period ended						
Particulars	Revenues	Cost of material	Other income	Other expenses	Finance income	Finance costs
Austria	13 627	-	-	93 153	-	-
Switzerland	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-
Romania	-	-	-	-	-	-
Turkey	-	-	-	-	-	-
Macao	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-
Ujams SPC	-	-	-	-	-	-
Windgoc	-	-	-	-	-	-
Germany	-	-	-	-	-	-
India	117 694	-	-	89 150	-	-
Singapore	-	-	-	-	-	-
Philippines	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-
Nepal	-	-	-	-	-	-
Thailand	-	-	-	-	-	-
Brazil	-	-	-	-	-	-
Ganga	-	-	-	-	-	-
DK Sewage	-	-	-	-	-	-
Ghaziabad SPV	-	-	-	-	-	-
Kopri	-	-	-	-	-	-
Bahrain AMAS	-	-	-	-	-	-
Oman	-	-	-	-	-	-
Qatar	-	-	-	-	-	-
Bahrain OM	-	-	-	-	-	-
IWT	-	-	-	-	-	-
Total	131 322	-	-	182 303	-	-

Instructions :

1. Please fill only one row and one column per transaction.
2. Remarks for all transactions to be filled.

[illegible]

Country	Curr	Q
Czech Republic	CZK	III
Romania	RON	IV
Turkey	TRY	
Tunisia	TND	
Ujams SPC	NAD	
Windgoc	NAD	
India	INR	
Singapore	SGD	
Philippines	PHP	
Malaysia	MYR	
Nepal	NPR	
Bahrain AMAS	BHD	
Oman	OMR	
Qatar	QAR	
Kopri	INR	
Bahrain OM	INR	
Ganga	GBP	
IWT	USD	
	OMR	
Bahrain OM	BHD	
Ganga	INR	
IWT	OMR	
	GBP	
	USD	
	RMB	
	LKR	

[illegible]

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA
31-Mar-26
Intangible assets with infinite lives

Description	Computer software		Project concessionaire rights		Others		Total	
	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro
Acquisition cost/ Gross carrying amount								
<u>As at April 1, 2024</u>							-	-
Additions								
- externally acquired							-	-
- through business combinations							-	-
- transfer from group companies							-	-
- capital work in progress capitalised							-	-
Disposals								
- externally sold							-	-
- through business sold							-	-
- transfer to group companies							-	-
Revaluation							-	-
Reclassifications							-	-
Exchange differences							-	-
As at March 31, 2025	-	-	-	-	-	-	-	-
<u>As at April 1, 2025</u>	-	-	-	-	-	-	-	-
Additions								
- externally acquired		-		-		-	-	-
- through business combinations		-		-		-	-	-
- transfer from group companies		-		-		-	-	-
- capital work in progress capitalised		-		-		-	-	-
Disposals								
- externally sold		-		-		-	-	-
- through business sold		-		-		-	-	-
- transfer to group companies		-		-		-	-	-
Revaluation		-		-		-	-	-
Reclassifications		-		-		-	-	-
Exchange differences		-		-		-	-	-
As at March 31, 2026	-	-	-	-	-	-	-	-
Accumulated depreciation								
<u>As at April 1, 2024</u>							-	-
Additions								
- Depreciation charge for the year							-	-
- through business combinations							-	-
- transfer from group companies							-	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA
31-Mar-26
Intangible assets with infinite lives

Description	Computer software		Project concessionaire rights		Others		Total	
	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro
Disposals								
- externally sold							-	-
- through business sold							-	-
- transfer to group companies							-	-
Revaluation							-	-
Reclassifications							-	-
Exchange differences							-	-
As at March 31, 2025	-	-	-	-	-	-	-	-
<u>As at April 1, 2025</u>	-	-	-	-	-	-	-	-
Additions								
- Depreciation charge for the year		-		-		-	-	-
- through business combinations		-		-		-	-	-
- transfer from group companies		-		-		-	-	-
Disposals								
- externally sold		-		-		-	-	-
- through business sold		-		-		-	-	-
- transfer to group companies		-		-		-	-	-
Revaluation		-		-		-	-	-
Reclassifications		-		-		-	-	-
Exchange differences		-		-		-	-	-
As at March 31, 2026	-	-	-	-	-	-	-	-
Accumulated impairment losses								
<u>As at April 1, 2024</u>							-	-
Additions								
- Impairment loss for the year							-	-
- through business combinations							-	-
- transfer from group companies							-	-
Disposals								
- externally sold							-	-
- through business sold							-	-
- transfer to group companies							-	-
Revaluation							-	-
Reclassifications							-	-
Exchange differences							-	-
As at March 31, 2025	-	-	-	-	-	-	-	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Intangible assets with infinite lives

Description	Computer software		Project concessionaire rights		Others		Total	
	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro
<u>As at April 1, 2025</u>	-	-	-	-	-	-	-	-
Additions								
- Impairment loss for the year		-		-		-	-	-
- through business combinations		-		-		-	-	-
- transfer from group companies		-		-		-	-	-
Disposals								
- externally sold		-		-		-	-	-
- through business sold		-		-		-	-	-
- transfer to group companies		-		-		-	-	-
Revaluation		-		-		-	-	-
Reclassifications		-		-		-	-	-
Exchange differences		-		-		-	-	-
As at March 31, 2026	-	-	-	-	-	-	-	-
Carrying amount as at March 31, 2025	-	-	-	-	-	-	-	-
Carrying amount as at March 31, 2026	-	-	-	-	-	-	-	-
Check								

Reconciliation to Ind AS	Amount in local currency
	31-Mar-26
Carrying amount as per local GAAP	-
<u>Ind AS adjustments</u>	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
<i>Insert additional rows, if required</i>	
	-
Carrying amount As per Ind AS	-
Check	-

Description	Computer software		Project concessionaire rights		Others		Intangible assets under development		Total	
	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro
As at April 1, 2025	-	-	-	-	-	-	-	-	-	-
Additions										
- Depreciation charge for the year		-		-		-		-	-	-
- through business combinations		-		-		-		-	-	-
- transfer from group companies		-		-		-		-	-	-
Disposals										
- externally sold		-		-		-		-	-	-
- through business sold		-		-		-		-	-	-
- transfer to group companies		-		-		-		-	-	-
Revaluation		-		-		-		-	-	-
Reclassifications		-		-		-		-	-	-
Exchange differences		-		-		-		-	-	-
As at March 31, 2026	-	-	-	-	-	-	-	-	-	-
Accumulated impairment losses										
As at April 1, 2024									-	-
Additions										
- Impairment loss for the year									-	-
- through business combinations									-	-
- transfer from group companies									-	-
Disposals										
- externally sold									-	-
- through business sold									-	-
- transfer to group companies									-	-
Revaluation									-	-
Reclassifications									-	-
Exchange differences									-	-
As at March 31, 2025	-	-	-	-	-	-	-	-	-	-
As at April 1, 2025	-	-	-	-	-	-	-	-	-	-
Additions										
- Impairment loss for the year		-		-		-		-	-	-
- through business combinations		-		-		-		-	-	-
- transfer from group companies		-		-		-		-	-	-
Disposals										
- externally sold		-		-		-		-	-	-
- through business sold		-		-		-		-	-	-
- transfer to group companies		-		-		-		-	-	-
Revaluation		-		-		-		-	-	-
Reclassifications		-		-		-		-	-	-
Exchange differences		-		-		-		-	-	-
As at March 31, 2026	-	-	-	-	-	-	-	-	-	-
Carrying amount as at March 31, 2025	-	-	-	-	-	-	-	-	-	-
Carrying amount as at March 31, 2026	-	-	-	-	-	-	-	-	-	-

Check

Reconciliation to Ind AS	Amount in local currency
	31-Mar-26
Carrying amount as per local GAAP	-
Ind AS adjustments	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
Insert additional rows, if required	
	-
Carrying amount As per Ind AS	-
Check	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA
31-Mar-26
Summary of Intangible Assets In Local currency

Description	Gross Block				Accumulated Depreciation					Net Block		
	As at 1-Apr-25	2025 - 26		As at 31-Mar-26	As at 1-Apr-25	2025 - 26			As at 31-Mar-26	As at 31-mars-26	As at 31-mars-25	
		Additions	Deletion			For Opening	For Additions	For Deletions				Total
Software		-	-			-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-
Check	-	-	-	-	-				-	-	-	

A. Details of Additions to Intangible Assets

Description of asset	Class of asset	Asset Number	Date of addition	Amount	Days put to use in Current yr.	Rate Of Depreciation	Depreciation for the year
				-			-
Check				-			-

B. Details of Deletions to Intangible Assets

[illegible]

				-			-	-		
Check				-						

C. Details of Intangible Assets

[illegible]

Accumulated impairment losses																		
As at April 1, 2024																	-	-
Additions																	-	-
- impairment loss for the year																	-	-
- through business combinations																	-	-
- transfer from group companies																	-	-
Disposals																	-	-
- externally sold																	-	-
- through business sold																	-	-
- transfer to group companies																	-	-
Revaluation																	-	-
Reclassifications																	-	-
Exchange differences																	-	-
As at March 31, 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at April 1, 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions																	-	-
- impairment loss for the year																	-	-
- through business combinations																	-	-
- transfer from group companies																	-	-
Disposals																	-	-
- externally sold																	-	-
- through business sold																	-	-
- transfer to group companies																	-	-
Revaluation																	-	-
Reclassifications																	-	-
Exchange differences																	-	-
As at March 31, 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carrying amount as at March 31, 2025	-	-	-	-	-	-	66 296	19 737	435 923	129 781	-	-	-	-	-	-	502 219	149 518
Carrying amount as at March 31, 2026	-	-	-	-	-	-	85 993	25 410	317 164	93 717	-	-	-	-	-	-	403 157	119 127

Check

Reconciliation to Ind AS	Amount in local currency
	31-Mar-26
Carrying amount as per local GAAP	403 157
Ind AS adjustments	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
Insert additional rows, if required	
	-
Carrying amount As per Ind AS	403 157
Check	-

VA TECH WABAG GMBH, AUSTRIA
31-Mar-26
Summary of Tangible assets In Local currency

Description	Gross Block				Depreciation						Net Block	
	As at 1-Apr-25	2025 - 26		As at 31-Mar-26	As at 1-Apr-25	2025 - 26				As at 31-Mar-26	As at 31-mars-26	As at 31-mars-25
		Additions	Deletion			For Opening	For Additions	For Deletions	Total			
Plant and Machinery		-	-	-			-	-	-	-	-	-
Furniture and Fittings		-	-	-			-	-	-	-	-	-
Office Equipment's	368 611	37 517	-	406 128	302 314	16 966	854	-	17 820	320 134	85 993	66 296
Computers		-	-	-			-	-	-	-	-	-
Vehicles	593 797	-	-	593 797	157 874	118 759	-	-	118 759	276 634	317 164	435 923
Land		-	-	-	-		-	-	-	-	-	-
Buildings		-	-	-	-		-	-	-	-	-	-
Right-of-use assets		-	-	-			-	-	-	-	-	-
Total	962 408	37 517	-	999 925	460 189	135 725	854	-	136 579	596 768	403 157	502 219
Check	-	-	-	-	-		-	-	-	-	-	-

A. Details of Additions to Tangible assets

[illegible]

B. Details of Deletions to Tangible assets

[illegible]

				-			-	-	
			Check	-					

Right to use assets class wise break down

[illegible]

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA
31-Mar-26
Investment accounted for using the equity method

31-mars-25	Name of associate/JV	31-mars-26	
Associate 1		Associate 1	
	% of holding Are they publicly listed?		
Associate 1 Amount in Euro	Description	Associate 1	
		Amount in LC	Amount in Euro
	Financial information:		
	Assets		-
	Liabilities		-
	Revenues		-
	Profit		-
	Net asset attributable to Wabag		-
	Net profit attributable to Wabag		-
	Dividend received during the year		-

Reconciliation to Ind AS	Amount in local currency
	31-Mar-26
Carrying amount as per local GAAP	-
<u>Ind AS adjustments</u>	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
<i>Insert additional rows, if required</i>	
	-
Carrying amount As per Ind AS	-
Check	-

Amount in Euro 31-mars-25		Particulars	Amount in local Currency 31-Mar-26	
Less than 1 year	Greater than 1 year		31-Mar-26	
			Less than 1 year	Greater than 1 year
6 349		Financial Assets	32 963	
		Rental deposits		
		Security Deposits		
		Interest accrued on deposits (on above deposits)		
		Salary advances		
-	-	Other financial assets		-
6 349	-	Total Financial assets	32 963	-
		Other Current Assets		
		Tax balances with government authorities		
127 638		Prepaid expenses	264 925	
206 697		Advances to suppliers	2 898 089	
		Dues from customers for construction contract works	55 690 000	
7 052 862				
7 387 197	-	Total Other Current Assets	58 853 015	-
		Derivatives		
		Forward contracts - cash flow hedge		
		Other forward contracts - held for trading		
		Option contracts - cash flow hedge		
		Other option contracts - held for trading		
-	-	Total derivative assets	-	-
		Held for maturity		
		Investment in subsidiary		
		Investment others		
-	-	Total held for maturity	-	-

Particulars	Amount in Euro 31-Mar-26	
	Less than 1 year	Greater than 1 year
Financial Assets		
Rental deposits	9 740	-
Security Deposits	-	-
Interest accrued on deposits (on above deposits)	-	-
Salary advances	-	-
Other financial assets	-	-
Total Financial assets	9 740	-
Other Current Assets		
Tax balances with government authorities	-	-
Prepaid expenses	78 282	-
Advances to suppliers	856 344	-
Dues from customers for construction contract works	16 455 591	-
Total Other Current Assets	17 390 217	-
Derivatives		
Forward contracts - cash flow hedge	-	-
Other forward contracts - held for trading	-	-
Option contracts - cash flow hedge	-	-
Other option contracts - held for trading	-	-
Total derivative assets	-	-
Held for maturity		
Investment in subsidiary		-
Investment others		-
Total held for maturity	-	-

Break up of other financial assets

(Insert additional rows, if required)

Amount in Euro		GL Code & Description	Amount in local Currency	
Less than 1 year	Greater than 1 year		Less than 1 year	Greater than 1 year
-	-		-	-

Reconciliation to IND AS	Amount in local currency	
	Other current assets	
Other Current Assets	Less than 1 year	Greater than 1 year
Carrying amount as per local GAAP	3 163 015	
<u>Ind AS adjustments</u>		
Enter nature of difference 1		
Enter nature of difference 2		
Enter nature of difference 3		
<i>Insert additional rows, if required</i>		
	-	-
Carrying amount As per Ind AS	3 163 015	-
Check	-	-

Reconciliation to IND AS	Amount in local currency	
	Less than 1 year	Greater than 1 year
Financial Assets		
Carrying amount as per local GAAP	32 963	
<u>Ind AS adjustments</u>		
Enter nature of difference 1		
Enter nature of difference 2		
Enter nature of difference 3		
<i>Insert additional rows, if required</i>		
	-	-
Carrying amount As per Ind AS	32 963	-
Check	-	-

Reconciliation to IND AS	Amount in local currency	
	Less than 1 year	Greater than 1 year
Derivatives		
Carrying amount as per local GAAP		
<u>Ind AS adjustments</u>		
Enter nature of difference 1		
Enter nature of difference 2		
Enter nature of difference 3		
<i>Insert additional rows, if required</i>		
	-	-
Carrying amount As per Ind AS	-	-
Check	-	-

Amount in local currency		
Dues from customers for construction contract works	Total other current assets	
Less than 1 year	Less than 1 year	Greater than 1 year
55 690 000	58 853 015	-
-	-	-
-	-	-
-	-	-
-	-	-
55 690 000	58 853 015	-
	-	-

Reconciliation to IND AS	Amount in local currency	
		Greater than 1 year
Investment others		
Carrying amount as per local GAAP		-
<u>Ind AS adjustments</u>		
Enter nature of difference 1		
Enter nature of difference 2		
Enter nature of difference 3		
<i>Insert additional rows, if required</i>		
		-
Carrying amount As per Ind AS		-
Check		-

Reconciliation to IND AS	Amount in local currency	
		Greater than 1 year
Investment in subsidiary		
Carrying amount as per local GAAP		-
<u>Ind AS adjustments</u>		
Enter nature of difference 1		
Enter nature of difference 2		
Enter nature of difference 3		
<i>Insert additional rows, if required</i>		
		-
Carrying amount As per Ind AS		-
Check		-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Deferred tax assets and liabilities

Deferred tax (charge)/ expense to statement of profit or loss

Amount in Local		Amount in Euro			Amount in Local		Amount in Euro	
01-avr-24	31-mars-25	01-avr-24	31-mars-25		01-avr-25	31-mars-26	01-avr-25	31-mars-26
	-		-	Deferred tax balances	-	-	-	-
	-		-	Net (charge)/expenses to profit and loss				-
				Other comprehensive income impact	-	-	-	-
				Effect on account of foreign exchange				
	-		-	Total (charge)/expense to profit and loss		-		-
Check								

Reconciliation to Ind AS	Amount in local currency
Deferred tax expenses	31-mars-26
Carrying amount as per local GAAP	
Ind AS adjustments	
Building of deferred tax provision	
Enter nature of difference 2	
Enter nature of difference 3	
<i>Insert additional rows, if required</i>	
	-
Carrying amount As per Ind AS	-
Check	-

Reconciliation to Ind AS	Amount in local currency
Deferred tax assets	31-mars-26
Carrying amount as per local GAAP	
Ind AS adjustments	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
<i>Insert additional rows, if required</i>	
	-
Carrying amount As per Ind AS	-
Check	-

Reconciliation to Ind AS	Amount in local currency
Deferred tax liability	31-mars-26
Carrying amount as per local GAAP	-
Ind AS adjustments	
defferred tax for untaxed provisions	
Enter nature of difference 2	
Enter nature of difference 3	
<i>Insert additional rows, if required</i>	
	-
Carrying amount As per Ind AS	-
Check	-

31-Mar-26

Inventories

Amount in Euro 31-mars-25	Particulars	Amount in local Currency 31-Mar-26
	Gross stock	
	As at April 01, 2025	
	Relating to business acquired	
	Relating to business sold	
	Movement in period	
	Exchange differences	
-	As at March 31, 2026	-
	Provisions	
	As at April 01, 2025	
	Relating to business acquired	
	Relating to business sold	
	Movement in period	
	Exchange differences	
-	As at March 31, 2026	-
	Net stock	
-	As at April 01, 2025	-
-	Relating to business acquired	-
-	Relating to business sold	-
-	Movement in period	-
-	Exchange differences	-
-	As at March 31, 2026	-
	Change in Inventory	
-	For the year ended March 31, 2026	-

Particulars	Amount in Euro 31-Mar-26
Gross stock	
As at April 01, 2025	-
Relating to business acquired	-
Relating to business sold	-
Movement in period	-
Exchange differences	-
As at March 31, 2026	-
Provisions	
As at April 01, 2025	-
Relating to business acquired	-
Relating to business sold	-
Movement in period	-
Exchange differences	-
As at March 31, 2026	-
Net stock	
As at April 01, 2025	-
Relating to business acquired	-
Relating to business sold	-
Movement in period	-
Exchange differences	-
As at March 31, 2026	-
Change in Inventory	
For the year ended March 31, 2026	-

Categorisation of inventories

Particulars	
Construction work in progress/ Contract inventories	-
Stores and Spares	
<i>Others(please specify)</i>	
-	-
- Check	-

Particulars	
Construction work in progress/ Contract inventories	-
Stores and Spares	-
<i>Others(please specify)</i>	-
	-
	-

Reconciliation to IND AS	Amount in local currency
Carrying amount as per local GAAP	-
<u>Ind AS adjustments</u>	
Directly booked as material cost	
Enter nature of difference 2	
Enter nature of difference 3	
<i>Insert additional rows, if required</i>	
	-
Carrying amount As per Ind AS	-
Check	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA
31-Mar-26
Trade receivables

Amount in local currency				
Reconciliation to Ind AS	31-mars-26			
Trade receivables	Inter company	External	Dues from customers for construction contract works	Total
Carrying amount as per local GAAP	647 240	14 057 509	55 690 000	70 394 749
<u>Ind AS adjustments</u>				
General provisions				-
specified provisions				-
Enter nature of difference 3				-
<i>Insert additional rows, if required</i>				-
	-	-	-	-
Carrying amount As per Ind AS	647 240	14 057 509	55 690 000	70 394 749
Check	-	-	-	-

31-Mar-26

[illegible]

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Trade receivables

Movement in the allowance for credit losses	Amount in local currency	Amount in Euro
Balance as at 1 April 2025		
Amounts written off (uncollectable)		-
Credit losses recognised	-	-
Gain/(loss) on foreign exchange		-
Balance as at 31 March 2026	-	-
Check	-	-

Disclosure of trade receivables in Sheet-FP

Particulars	31-mars-26		
	Amount in Euro	Amount in Local currency	
	Total	Total	
External Trade receivables	627 362	2 123 155	
Dues from customers for construction contract works	-	-	(Reclassified to Sheet-6.1 under "other current assets")
Retention receivables	3 526 430	11 934 354	
Allowances for expected credit losses	-	-	
Total third Trade receivables	4 153 791	14 057 509	
Inter company Trade receivables	191 250	647 240	
Total Trade receivables	4 345 041	14 704 749	

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA
31-Mar-26
Long Term Trade receivables

31-Mar-25	Particulars	31-mars-26	
Amount in Euro		Amount in local Currency	Amount in Euro
	External Trade receivables	-	-
	Retention receivables	-	-
	Allowances for expected credit losses	-	-
-	Total third Trade receivables	-	-
	Inter company trade debtors	-	-
-	Total trade receivables	-	-

Summary of Long term Trade Receivables

Particulars	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total gross receivables	Allowances for expected credit losses	Net Receivables
External Trade receivables	-	-	-	-	-	-	-	-	-	-
Retention receivables	-	-	-	-	-	-	-	-	-	-

Instructions to update the below table: This information is required for the purpose of disclosure in annual report

1) Ageing of trade receivables (external trade receivables & retention receivables) based on due date

2) Disputed - under litigation in legal forum (arbitration or under any courts); disputed shall mean only the specific amount under dispute.

3) Considered Good - Receivables ageing based on operating cycle of 12 months (Net of provisions)

4) Significant Increase in Credit Risk - Beyond 1 year of ageing (Net of provisions)

5) Credit impaired - ECL provisions made based on policy

Particulars	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total	
i) Undisputed Trade receivables – considered good	-	-	-	-	-	-	-	-	
ii) Undisputed Trade Receivables-Which has significant increase in credit risk	-	-	-	-	-	-	-	-	
iii) Undisputed Trade Receivables-Credit Impaired	-	-	-	-	-	-	-	-	
iv) Disputed Trade Receivables considered good	-	-	-	-	-	-	-	-	
v) Disputed Trade Receivables-Which has significant increase in credit risk	-	-	-	-	-	-	-	-	
vi) Disputed Trade Receivables-Credit Impaired	-	-	-	-	-	-	-	-	
Expected Credit Losses	-	-	-	-	-	-	-	-	Check 1
Total	-	-	-	-	-	-	-	-	-

External Trade receivables	Disputed	Considered good
Retention receivables	Undisputed	Which has significant increase in credit risk

Particulars	Amount in local currency	Amount in Euro
Balance as at 1 April 2025		
Amounts written off (uncollectable)		-
Credit losses recognised		-
Gain/(loss) on foreign exchange		-
Balance as at 31 Mar 2026	-	-
Check	-	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Trade Receivables- Disclosure

Particulars	31-Mar-26	
	In local currency	Amount in Euro
Outstanding for Less than 6 months		
Secured - Considered good	69 747 509	20 609 383
Unsecured-Considered good		-
Considered Doubtful		-
Less: Allowances for expected credit losses		-
Total	69 747 509	20 609 383
Outstanding for more than 6 months		
Secured - Considered good		-
Unsecured-Considered good		-
Considered Doubtful		-
Less: Allowances for expected credit losses	-	-
Total	-	-
Grand Total	69 747 509	20 609 383
Check	-	-

Summary of Shot term Trade Receivables	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total gross receivables	Allowances for expected credit losses	Net receivables	Check 1	Check 2
External Trade receivables	-	2 123 155	-	-	-	-	-	2 123 155	-	2 123 155		
Retention receivables	11 934 354	-	-	-	-	-	-	11 934 354	-	11 934 354		
Dues from customers for construction contract works	55 690 000	-	-	-	-	-	-	55 690 000	-	55 690 000	-	-

Instructions to update the below table: This information is required for the purpose of disclosure in annual report

- 1) Ageing of trade receivables (external trade receivables & retention receivables) based on due date
- 2) Disputed - under litigation in legal forum (arbitration or under any courts); disputed shall mean only the specific amount under dispute.
- 3) Considered Good - Receivables ageing based on operating cycle of 12 months (Net of provisions)
- 4) Significant Increase in Credit Risk - Beyond 1 year of ageing (Net of provisions)
- 5) Credit impaired - ECL provisions made based on policy

Particulars	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total	Check 1
i) Undisputed Trade receivables – considered good	67 624 354	2 123 155	-	-	-	-	-	69 747 509	
ii) Undisputed Trade Receivables-Which has significant increase in credit risk	-	-	-	-	-	-	-	-	
iii) Undisputed Trade Receivables-Credit Impaired	-	-	-	-	-	-	-	-	
iv) Disputed Trade Receivables considered good	-	-	-	-	-	-	-	-	
v) Disputed Trade Receivables-Which has significant increase in credit risk	-	-	-	-	-	-	-	-	
vi) Disputed Trade Receivables-Credit Impaired	-	-	-	-	-	-	-	-	
Expected Credit Losses	-	-	-	-	-	-	-	-	
Total	67 624 354	2 123 155	-	-	-	-	-	69 747 509	-

External Trade receive Disputed

Dues from customers Undisputed

Retention receivables

31-Mar-26

Aging based on due date (NOT date of invoice)- Short Term Receivables

Amount in Euro	31-mars-25	Ageing past due (From the Due Dates)							
Particulars	Total	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Check
External Trade receivables	2 394 417	144 269	2 038 862	211 286			-		-
Dues from customers for construction contract works	7 052 862	7 052 862	-	-	-	-	-	-	-
Retention receivables	3 468 161	3 468 161							-
Allowances for expected credit losses	-	-	-	-	-	-	-	-	-
Total third Trade receivables	12 915 440	10 665 292	2 038 862	211 286	-	-	-	-	-
Inter company Trade receivables	760 346	760 346							-
Total Trade receivables	13 675 786	10 665 292	2 799 208	211 286	-	-	-	-	-
Analysis of external trade debtors									
Sales ledger balance	3 154 763								
Adjustment for foreign exchange conversion									
Transfer of debit balance in creditors									
Transfer of credit balance to creditors									
Invoices processed after cut off									
Inter company trade debtors	(760 346)								
Others (please specify)									
External trade debtors	2 394 417								
Analysis of Dues from customers for construction contract works									
Prepayment received from customers	-								
Gross dues from customers for construction contract works	7 052 862	7 052 862							
Allowances for expected credit losses	-								
Net Dues from customers for construction contract works	7 052 862	7 052 862	-	-	-	-	-	-	
Allowances for expected credit losses (Enter negative amounts)									
General Allowances for expected credit losses	-								
Specific Allowances for expected credit losses	-								
Allowances for expected credit losses	-	-	-	-	-	-	-	-	

Disclosure of trade receivables in Sheet-FP

Amount in Euro	31-mars-25
Particulars	Total
External Trade receivables	2 394 417
Dues from customers for construction contract works	-
Retention receivables	3 468 161
Allowances for expected credit losses	-
Total third Trade receivables	5 862 578
Inter company Trade receivables	760 346
Total Trade receivables	6 622 924

(Reclassified to Sheet-6.1 under "other current assets")

External Trade rec
Dues from custom
Retention receivab

[illegible]

31-Mar-26

Current tax assets and liabilities

Particulars	Amount in local Currency		Amount in Euro	
	Advance taxes	Provision for taxes	Advance taxes	Provision for taxes
Balance as at 1 April 2024	615 882	-	182 528	
Income taxes paid	(441 957)		(131 830)	
Income tax charged to P&L				
Income tax written back				
Set off				
Exchange differences			1 082	
Balance as at 31 March 2025	173 924	-	51 780	-
Balance as at 1 April 2025	173 924	-	51 780	-
Income taxes paid	(173 924)	865 136	(51 253)	254 945
Income tax charged to P&L			-	-
Income tax written back			-	-
Set off			-	-
Exchange differences			(526)	690
Balance as at 31 March 2026	-	865 136	-	255 635

Reconciliation to IND AS	Amount in local currency
Current tax assets	31-Mar-26
Carrying amount as per local GAAP	-
<u>Ind AS adjustments</u>	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
<i>Insert additional rows, if required</i>	
	-
Carrying amount As per Ind AS	-
Check	-

Reconciliation to IND AS	Amount in local currency
Current tax liabilities	31-Mar-26
Carrying amount as per local GAAP	865 136
<u>Ind AS adjustments</u>	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
<i>Insert additional rows, if required</i>	
	-
Carrying amount As per Ind AS	865 136
Check	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA
31-Mar-26
Cash & cash equivalents
Amounts in local currency

Year ended	31-mars-26				
Particulars	Restricted		Unrestricted		Total
	Current	Non current	Current	Non current	
Cash in hand	-	-	2 275	-	2 275
Cash at bank	-	-	6 010 020	-	6 010 020
Fixed deposits	-	-	809 017	-	809 017
Short-term investments	-	-	-	-	-
Total cash and cash equivalents	-	-	6 821 312	-	6 821 312

Amount in Euro

Year ended	31-mars-26					31-mars-25				
Particulars	Restricted		Unrestricted		Total	Restricted		Unrestricted		Total
	Current	Non current	Current	Non current		Current	Non current	Current	Non current	
Cash in hand	-	-	672	-	672	-	-	682	-	682
Cash at bank	-	-	1 775 874	-	1 775 874	-	-	521 960	-	521 960
Fixed deposits	-	-	239 053	-	239 053	-	-	235 492	-	235 492
Short-term investments	-	-	-	-	-	-	-	-	-	-
Total cash and cash equivalents	-	-	2 015 599	-	2 015 599	-	-	758 134	-	758 134

Particulars	Amount in LC	Amount in Euro	Particulars	Amount in LC	Amount in Euro
Unrestricted cash balance at the beginning 1st April 2025	2 546 512	758 134	Restricted cash balance at the beginning 1st April 2025		-
Relating to business acquired		-	Relating to business acquired		-
Relating to business sold		-	Relating to business sold		-
Exchange gain/ (loss) on restatement		-	Exchange gain/ (loss) on restatement		-
Exchange gain/ (loss) on translation		(2 267)	Exchange gain/ (loss) on translation		
Net flows in period	4 274 800	1 259 732	Net flows in period	-	-
Unrestricted cash balance at the end 31st March 2026	6 821 312	2 015 599	Restricted cash balance at the end 31st March 2026	-	-
Check	-	-	Check	-	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Cash & cash equivalents

List of banks

(Add additional lines within the table if required)

Name of the bank	Account Code	Operative/ inoperative

Break up of cash and bank balances

[illegible]

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA
31-Mar-26
Break up of cash and bank balances

	31-mars-25	31-mars-26
Reason for classification as restricted cash balances		
Purposes for balances with banks held as margin money		

Reconciliation to INDAS	Cash and cash equivalents				Other bank balances			
Particulars	Restricted		Unrestricted		Restricted		Unrestricted	
	Current	Non current	Current	Non current	Current	Non current	Current	Non current
Carrying amount as per local GAAP	-		6 012 295				809 017	
Ind AS adjustments								
Enter nature of difference1								
Enter nature of difference 2								
Enter nature of difference 3								
Insert additional rows, if required								
	-	-	-	-	-	-	-	-
Carrying amount As per Ind AS	-	-	6 012 295	-	-	-	809 017	-
Check	-	-	-	-	-	-	-	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA
31-Mar-26
Provisions

Description	Short term employee benefits		Long term employee benefits		Provision for warranty		Provision for liquidated damages		Provision for litigation		Other Provisions (Specify nature)		Total	
	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro
As at April 1, 2024	554 014	164 193							-	-			554 014	164 193
Additions/ Appropriation	48 027	14 326								-		-	48 027	14 326
Utilisation										-		-	-	-
Released													-	-
Exchange differences		718												718
As at March 31 2025	602 040	179 236	-	-	-	-	-	-	-	-	-	-	602 041	179 237
Due within 1 year	602 040	179 236			-	-	-	-	-	-	-	-	602 040	179 236
Due after 1 year			-	-									-	-
As at April 1, 2025	602 040	179 236	-	-	-	-	-	-	-	-	-	-	602 040	179 236
Additions/ Appropriation		-		-		-		-		-		-	-	-
Utilisation	(256 549)	(75 602)		-		-		-		-		-	(256 549)	(75 602)
Released		-		-		-		-		-		-	-	-
Exchange differences		(1 547)		-		-		-		-		-	-	(1 547)
As at Mar 31 2026	345 492	102 088	-	-	-	-	-	-	-	-	-	-	345 491	102 087
Due within 1 year	345 492	102 088			-	-	-	-	-	-	-	-	345 492	102 088
Due after 1 year			-	-									-	-

Current period

Check- Within 1 year	-	-			-	-	-	-	-	-	-	-	-	-
Check- After 1 year			-	-	-	-	-	-	-	-	-	-	-	-

Previous period

Check- Within 1 year		-				-		-		-		-	-	-
Check- After 1 year				-		-		-		-		-	-	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Trade payables and other liabilities and provisions

Amount in Euro		Year ended	Amounts in local currency		Year ended	Amount in Euro	
31-mars-25			31-Mar-26			31-Mar-26	
Less than 1 year	Greater than 1 year	Particulars	Less than 1 year	Greater than 1 year	Particulars	Less than 1 year	Greater than 1 year
Trade payable - third party							
1 421 244		Purchase ledger balance without intercompany	9 296 265		Purchase ledger balance without intercompany	2 746 912	-
		Adjustment for foreign exchange conversion			Adjustment for foreign exchange conversion	-	-
		Transfer of debit balance to debtors			Transfer of debit balance to debtors	-	-
		Transfer of credit balance in debtors			Transfer of credit balance in debtors	-	-
		Purchase invoice received after cut off			Purchase invoice received after cut off	-	-
18 893		Supplier credit notes awaited	79 035		Supplier credit notes awaited	23 354	-
		Others			Others	-	-
1 440 136	-	Total trade payable	9 375 300	-	Total trade payable	2 770 266	-
Other liabilities - third party							
231 713		Advance from customers	30 435		Advance from customers	8 993	-
7 770 355		Due to customers for construction contract work	48 635 973		Due to customers for construction contract work	14 371 228	-
		Deferred income			Deferred income	-	-
138 832		Liabilities to social security authorities	508 486		Liabilities to social security authorities	150 250	-
1 990 239		TDS/ VAT payable	5 450 200		TDS/ VAT payable	1 610 455	-
		R&D Cess payable			R&D Cess payable	-	-
		Accrued Expenses			Accrued Expenses	-	-
		Goods received not invoiced		-	Goods received not invoiced	-	-
		(Unbilled payables/Provision for Cost)		-	(Unbilled payables/Provision for Cost)	-	-
-	-	Others	-	-	Others	-	-
10 131 138	-	Total other liabilities	54 625 094	-	Total other liabilities	16 140 927	-
Lease Liabilities							
22 082		Lease Liabilities	(0)		Lease Liabilities	(0)	-
22 082	-	Total Lease Liabilities	(0)	-	Total Lease Liabilities	(0)	-
Financial liabilities							
		Salary payable			Salary payable	-	-
		Others	-	-	Others	-	-
-	-	Total Financial liabilities	-	-	Total Financial liabilities	-	-
Employee benefits							
179 236		Gratuity			Gratuity	-	-
		Leave encashment/ Compensated absences	345 492		Leave encashment/ Compensated absences	102 088	-
		Provision for severance payment			Provision for severance payment	-	-
		Provision for anniversary bonus			Provision for anniversary bonus	-	-
		Provision for defined benefit plan IAS 19			Provision for defined benefit plan IAS 19	-	-
179 236	-	Total employee benefits	345 492	-	Total employee benefits	102 088	-
Derivatives							
		Forward contracts - cash flow hedge			Forward contracts - cash flow hedge	-	-
		Other forward contracts - held for trading			Other forward contracts - held for trading	-	-
		Option contracts - cash flow hedge			Option contracts - cash flow hedge	-	-
		Other option contracts - held for trading			Other option contracts - held for trading	-	-
-	-	Total derivative liabilities	-	-	Total derivative liabilities	-	-
Provisions							
		Provision for warranty			Provision for warranty	-	-
		Provision for liquidated damages			Provision for liquidated damages	-	-
		Provision for litigation			Provision for litigation	-	-
		Other provisions			Other provisions	-	-
-	-	Total provisions	-	-	Total provisions	-	-

VA TECH WABAG TUNISIA S.A.R.L., TUNISIA

31-Mar-26

Trade payables and other liabilities and provisions

Other liabilities break up

Amount in Euro		GL Code & Description	Amount in local Currency	
Less than 1 year	Greater than 1 year		Less than 1 year	Greater than 1 year
-	-		-	-

Reconciliation to IND AS	Amount in local currency	
Trade payable - third party	Less than 1 year	Greater than 1 year
Carrying amount as per local GAAP	9 375 300	
<u>Ind AS adjustments</u>		
Enter nature of difference 1		
Enter nature of difference 2		
Enter nature of difference 3		
<i>Insert additional rows, if required</i>		
	-	-
Carrying amount As per Ind AS	9 375 300	-
Check	-	-

Reconciliation to IND AS	Amount in local currency	
Other liabilities - third party	Less than 1 year	Greater than 1 year
Carrying amount as per local GAAP	54 625 094	
<u>Ind AS adjustments</u>		
Enter nature of difference 1		
Enter nature of difference 2		
Enter nature of difference 3		
<i>Insert additional rows, if required</i>		
	-	-
Carrying amount As per Ind AS	54 625 094	-
Check	-	-

Reconciliation to IND AS	Amount in local currency	
Financial liabilities	Less than 1 year	Greater than 1 year
Carrying amount as per local GAAP	-	
<u>Ind AS adjustments</u>		
Enter nature of difference 1		
Enter nature of difference 2		
Enter nature of difference 3		
<i>Insert additional rows, if required</i>		
	-	-
Carrying amount As per Ind AS	-	-
Check	-	-

Reconciliation to IND AS	Amount in local currency	
Lease Liabilities	Less than 1 year	Greater than 1 year
Carrying amount as per local GAAP	(0)	-
<u>Ind AS adjustments</u>		
Enter nature of difference 1		
Enter nature of difference 2		
Enter nature of difference 3		
<i>Insert additional rows, if required</i>		
	-	-
Carrying amount As per Ind AS	(0)	-
Check	-	-

Reconciliation to IND AS	Amount in local currency	
Employee benefits	Less than 1 year	Greater than 1 year
Carrying amount as per local GAAP	345 492	-
<u>Ind AS adjustments</u>		
Enter nature of difference 1		
Enter nature of difference 2		
Enter nature of difference 3		
<i>Insert additional rows, if required</i>		
	-	-
Carrying amount As per Ind AS	345 492	-
Check	-	-

Reconciliation to IND AS	Amount in local currency	
Derivatives	Less than 1 year	Greater than 1 year
Carrying amount as per local GAAP		
<u>Ind AS adjustments</u>		
Enter nature of difference 1		
Enter nature of difference 2		
Enter nature of difference 3		
<i>Insert additional rows, if required</i>		
	-	-
Carrying amount As per Ind AS	-	-
Check	-	-

Reconciliation to IND AS	Amount in local currency	
Provisions	Less than 1 year	Greater than 1 year
Carrying amount as per local GAAP	-	
<u>Ind AS adjustments</u>		
Provision for Risk on Sales		
Provision for Risk on Markets Germany		
Enter nature of difference 3		
<i>Insert additional rows, if required</i>		
	-	-
Carrying amount As per Ind AS	-	-
Check	-	-

Trade Payable

Ageing based on due date (NOT date of invoice)

Note : The below mentioned data is required for the purpose of financial statement disclosures:
1. Ageing of trade payables (including all categories of payables) are based on due date
2. Balance due towards vendors to be classified as MSME (only in case of entities in India). In case of Overseas entities, category to be classified as "Others"
3. Ageing for Goods received not invoiced (Provision for cost) to be classified as "Not Due"
4. Disputed - under litigation in legal forum (arbitration or under any courts); disputed shall mean only the specific amount under dispute.

Summary of Trade Payables

Particulars	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total Payables	Check 1	Check 2
Current	-	9 375 300	-	-	-	-	-	9 375 300	-	
Non Current	-	-	-	-	-	-	-	-	-	-

Current

Particulars	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total Payables	Check 3
Undisputed dues - MSME	-	-	-	-	-	-	-	-	
Undisputed dues - Others	-	9 375 300	-	-	-	-	-	9 375 300	
Disputed dues - MSME	-	-	-	-	-	-	-	-	
Disputed dues - Others	-	-	-	-	-	-	-	-	
Total	-	9 375 300	-	-	-	-	-	9 375 300	-

Non current

Particulars	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total Payables	Check 4
Undisputed dues - MSME	-	-	-	-	-	-	-	-	
Undisputed dues - Others	-	-	-	-	-	-	-	-	
Disputed dues - MSME	-	-	-	-	-	-	-	-	
Disputed dues - Others	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-

Disputed Current	MSME	Purchase ledger
Undisputed Non Current	Others	Goods received

Project No	Project Name	Vendor Code	Vendor Name	Current / Non Current	Category	Disputed/ Undisputed	Billed / Unbilled	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total Trade Payable
	1	Bejaoua/Sousse Hamdoune	TELECOM	Current	Others	Undisputed	Purchase ledger balance without intercompany								-
	2	Bejaoua/Sousse Hamdoune	DEWEKON	Current	Others	Undisputed	Purchase ledger balance without intercompany		1 305 451						1 305 451
	3	Bejaoua/Sousse Hamdoune	CAPRARI	Current	Others	Undisputed	Purchase ledger balance without intercompany		900 796						900 796
	4	Bejaoua/Sousse Hamdoune	TSS	Current	Others	Undisputed	Purchase ledger balance without intercompany		94 478						94 478
	5	Bejaoua/Sousse Hamdoune	KSI	Current	Others	Undisputed	Purchase ledger balance without intercompany		244 194						244 194
	6	Bejaoua/Sousse Hamdoune	AERZEN	Current	Others	Undisputed	Purchase ledger balance without intercompany		336 760						336 760
	7	Bejaoua/Sousse Hamdoune	Deluxe Tunisie	Current	Others	Undisputed	Purchase ledger balance without intercompany		177 071						177 071
	8	Bejaoua/Sousse Hamdoune	ITEC	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	9	Bejaoua/Sousse Hamdoune	GREENLAB	Current	Others	Undisputed	Purchase ledger balance without intercompany		66 450						66 450
	10	Bejaoua/Sousse Hamdoune	IVACO	Current	Others	Undisputed	Purchase ledger balance without intercompany		116 000						116 000
	11	Bejaoua/Sousse Hamdoune	ALFALAVAL	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	12	Bejaoua/Sousse Hamdoune	ANDRITZ	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	13	Bejaoua/Sousse Hamdoune	LYARAF	Current	Others	Undisputed	Purchase ledger balance without intercompany		248 000						248 000
	14	Bejaoua/Sousse Hamdoune	SMI	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	15	Bejaoua/Sousse Hamdoune	EMO	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	16	Bejaoua/Sousse Hamdoune	COMPTO	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	17	Bejaoua/Sousse Hamdoune	TP2E	Current	Others	Undisputed	Purchase ledger balance without intercompany		53 217						53 217
	18	Bejaoua/Sousse Hamdoune	COPCONDO	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	19	Bejaoua/Sousse Hamdoune	LE PROFESSIONNEL	Current	Others	Undisputed	Purchase ledger balance without intercompany		7 677						7 677
	20	Bejaoua/Sousse Hamdoune	BORGER	Current	Others	Undisputed	Purchase ledger balance without intercompany		76 000						76 000
	21	Bejaoua/Sousse Hamdoune	TMI	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	22	Bejaoua/Sousse Hamdoune	STEG	Current	Others	Undisputed	Purchase ledger balance without intercompany		7 638						7 638
	23	Bejaoua/Sousse Hamdoune	TAPARURA	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	24	Bejaoua/Sousse Hamdoune	BIOTRADE	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	25	Bejaoua/Sousse Hamdoune	HARRATH	Current	Others	Undisputed	Purchase ledger balance without intercompany		880 000						880 000
	26	Bejaoua/Sousse Hamdoune	SACEM	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	27	Bejaoua/Sousse Hamdoune	PROMOLAB	Current	Others	Undisputed	Purchase ledger balance without intercompany		28 497						28 497
	28	Bejaoua/Sousse Hamdoune	MILTON	Current	Others	Undisputed	Purchase ledger balance without intercompany		220 000						220 000
	29	Bejaoua/Sousse Hamdoune	BIDAPRO	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	30	Bejaoua/Sousse Hamdoune	FGINOX	Current	Others	Undisputed	Purchase ledger balance without intercompany		520 000						520 000
	31	Bejaoua/Sousse Hamdoune	FRIULANA	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	32	Bejaoua/Sousse Hamdoune	GGER	Current	Others	Undisputed	Purchase ledger balance without intercompany		212 273						212 273
	33	Bejaoua/Sousse Hamdoune	GREENPOWER	Current	Others	Undisputed	Purchase ledger balance without intercompany		132 400						132 400
	34	Bejaoua/Sousse Hamdoune	GUDDI	Current	Others	Undisputed	Purchase ledger balance without intercompany		68 400						68 400
	35	Bejaoua/Sousse Hamdoune	HAUS	Current	Others	Undisputed	Purchase ledger balance without intercompany		360 000						360 000
	36	Bejaoua/Sousse Hamdoune	HCCC	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	37	Bejaoua/Sousse Hamdoune	IDRIMA	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	38	Bejaoua/Sousse Hamdoune	MITRON	Current	Others	Undisputed	Purchase ledger balance without intercompany		148 000						148 000
	39	Bejaoua/Sousse Hamdoune	MIXEL	Current	Others	Undisputed	Purchase ledger balance without intercompany		20 000						20 000
	40	Bejaoua/Sousse Hamdoune	MOCOTECH	Current	Others	Undisputed	Purchase ledger balance without intercompany		580 000						580 000
	41	Bejaoua/Sousse Hamdoune	NEUTRALOX	Current	Others	Undisputed	Purchase ledger balance without intercompany		600 000						600 000
	42	Bejaoua/Sousse Hamdoune	SEEPEx	Current	Others	Undisputed	Purchase ledger balance without intercompany		76 000						76 000
	43	Bejaoua/Sousse Hamdoune	PCM	Current	Others	Undisputed	Purchase ledger balance without intercompany		168 000						168 000
	44	Bejaoua/Sousse Hamdoune	SCHNEIDER ELEC	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	45	Bejaoua/Sousse Hamdoune	SEPREAS	Current	Others	Undisputed	Purchase ledger balance without intercompany		124 000						124 000
	46	Bejaoua/Sousse Hamdoune	THROLANDER	Current	Others	Undisputed	Purchase ledger balance without intercompany		-						-
	47	Bejaoua/Sousse Hamdoune	TICOFI	Current	Others	Undisputed	Purchase ledger balance without intercompany		524 000						524 000
	48	Bejaoua/Sousse Hamdoune	TROJAN	Current	Others	Undisputed	Purchase ledger balance without intercompany		780 000						780 000
	49	Bejaoua/Sousse Hamdoune	WTE	Current	Others	Undisputed	Purchase ledger balance without intercompany		300 000						300 000
									-						-
									-						-
									-						-

Trade Payable - Previous year data (31-Mar-2026)

Ageing based on due date (NOT date of invoice)

Note : The below mentioned data is required for the purpose of financial statement disclosures:

1. Ageing of trade payables (including all categories of payables) are based on due date
2. Balance due towards vendors to be classified as MSME (only in case of entities in India). In case of Overseas entities, category to be classified as "Others"
3. Ageing for Goods received not invoiced (Provision for cost) to be classified as "Not Due"
4. Disputed - under litigation in legal forum (arbitration or under any courts); disputed shall mean only the specific amount under dispute.

Summary of Trade Payables

Particulars	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total Payables	Check 1
Current	-	1 440 136	-	-	-	-	-	1 440 136	
Non Current	-	-	-	-	-	-	-	-	-

Current

Particulars	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total Payables
Undisputed dues - MSME	-	-	-	-	-	-	-	-
Undisputed dues - Others	-	1 440 136	-	-	-	-	-	1 440 136
Disputed dues - MSME	-	-	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-	-	-
Total	-	1 440 136	-	-	-	-	-	1 440 136

Non current

Particulars	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total Payables
Undisputed dues - MSME	-	-	-	-	-	-	-	-
Undisputed dues - Others	-	-	-	-	-	-	-	-
Disputed dues - MSME	-	-	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Disputed Current MSME Purchase ledger balance witho
Undisputed Non Currer Others Goods received not invoiced

Project No	Project Name	Vendor Code	Vendor Name	Current / Non Current	Category	Disputed/ Undisputed	Billed / Unbilled	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total Trade Payable
			ASB	Current	Others	Undisputed	Purchase ledger balance without ir		4 695						4 695
			BECA	Current	Others	Undisputed	Purchase ledger balance without ir		422						422
			Bejaoui	Current	Others	Undisputed	Purchase ledger balance without ir		649						649
			Ben Jemaa	Current	Others	Undisputed	Purchase ledger balance without ir		230						230
			Bidapro	Current	Others	Undisputed	Purchase ledger balance without ir		15 517						15 517
			Bonna	Current	Others	Undisputed	Purchase ledger balance without ir		14 414						14 414
			Caprari	Current	Others	Undisputed	Purchase ledger balance without ir		99 013						99 013
			CEM	Current	Others	Undisputed	Purchase ledger balance without ir		460						460
			Compto	Current	Others	Undisputed	Purchase ledger balance without ir		19 945						19 945
			Defibat	Current	Others	Undisputed	Purchase ledger balance without ir		7 887						7 887
			Delta Inox	Current	Others	Undisputed	Purchase ledger balance without ir		359						359
			Deluxe	Current	Others	Undisputed	Purchase ledger balance without ir		32						32
			dhekra	Current	Others	Undisputed	Purchase ledger balance without ir		639						639
			Electrochoix	Current	Others	Undisputed	Purchase ledger balance without ir		4 002						4 002
			Elem	Current	Others	Undisputed	Purchase ledger balance without ir		13 293						13 293
			EMG	Current	Others	Undisputed	Purchase ledger balance without ir		726						726
			Ennaki	Current	Others	Undisputed	Purchase ledger balance without ir		98						98
			ETIP	Current	Others	Undisputed	Purchase ledger balance without ir		709						709
			GAT	Current	Others	Undisputed	Purchase ledger balance without ir		59 911						59 911
			GCER	Current	Others	Undisputed	Purchase ledger balance without ir		23 739						23 739
			Geste Trading	Current	Others	Undisputed	Purchase ledger balance without ir		804						804
			Hanzouli	Current	Others	Undisputed	Purchase ledger balance without ir		840						840
			Harrath	Current	Others	Undisputed	Purchase ledger balance without ir		13 212						13 212
			HCCC	Current	Others	Undisputed	Purchase ledger balance without ir		13 488						13 488
			HPI	Current	Others	Undisputed	Purchase ledger balance without ir		2 618						2 618
			Infoplus	Current	Others	Undisputed	Purchase ledger balance without ir		2 552						2 552
			ITEC	Current	Others	Undisputed	Purchase ledger balance without ir		198 562						198 562

		Iyaraf	Current	Others	Undisputed	Purchase ledger balance without ir	27 975					27 975
		Kacelek	Current	Others	Undisputed	Purchase ledger balance without ir	20 862					20 862
		Khrystale	Current	Others	Undisputed	Purchase ledger balance without ir	30 111					30 111
		KSI	Current	Others	Undisputed	Purchase ledger balance without ir	87 615					87 615
		Laser Industrie	Current	Others	Undisputed	Purchase ledger balance without ir	198					198
		Le Professionnel	Current	Others	Undisputed	Purchase ledger balance without ir	5 592					5 592
		Mac Bureau	Current	Others	Undisputed	Purchase ledger balance without ir	5 437					5 437
		MBG	Current	Others	Undisputed	Purchase ledger balance without ir	196 667					196 667
		Meublalex	Current	Others	Undisputed	Purchase ledger balance without ir	2 977					2 977
		MHI	Current	Others	Undisputed	Purchase ledger balance without ir	1 242					1 242
		PIC	Current	Others	Undisputed	Purchase ledger balance without ir	284					284
		Promolab	Current	Others	Undisputed	Purchase ledger balance without ir	40 002					40 002
		Pruftech	Current	Others	Undisputed	Purchase ledger balance without ir	141					141
		Pure Water	Current	Others	Undisputed	Purchase ledger balance without ir	1 102					1 102
		Rezgui	Current	Others	Undisputed	Purchase ledger balance without ir	2 156					2 156
		Royal Bureatique	Current	Others	Undisputed	Purchase ledger balance without ir	316					316
		RTI	Current	Others	Undisputed	Purchase ledger balance without ir	1 216				-	1 216
		SAC	Current	Others	Undisputed	Purchase ledger balance without ir	250				-	250
		Sami Lendolsi	Current	Others	Undisputed	Purchase ledger balance without ir	397				-	397
		SES	Current	Others	Undisputed	Purchase ledger balance without ir	3 716				-	3 716
		SIMEP	Current	Others	Undisputed	Purchase ledger balance without ir	125				-	125
		SIMG	Current	Others	Undisputed	Purchase ledger balance without ir	2 126				-	2 126
		Sitech	Current	Others	Undisputed	Purchase ledger balance without ir	112				-	112
		SKF	Current	Others	Undisputed	Purchase ledger balance without ir	6 432				-	6 432
		SMI	Current	Others	Undisputed	Purchase ledger balance without ir	39 291				-	39 291
		SMTH	Current	Others	Undisputed	Purchase ledger balance without ir	6 737				-	6 737
		SNCM	Current	Others	Undisputed	Purchase ledger balance without ir	15 959				-	15 959
		Socomem	Current	Others	Undisputed	Purchase ledger balance without ir	6 097				-	6 097
		SOJETRAM	Current	Others	Undisputed	Purchase ledger balance without ir	430				-	430
		SOMA	Current	Others	Undisputed	Purchase ledger balance without ir	1 842				-	1 842
		SPZ	Current	Others	Undisputed	Purchase ledger balance without ir	1 020				-	1 020
		Star	Current	Others	Undisputed	Purchase ledger balance without ir	13 770				-	13 770
		Ste Electro	Current	Others	Undisputed	Purchase ledger balance without ir	38				-	38
		STE MEDETAREEN	Current	Others	Undisputed	Purchase ledger balance without ir	10 015				-	10 015
		STE Rapido	Current	Others	Undisputed	Purchase ledger balance without ir	1 647				-	1 647
		Steff	Current	Others	Undisputed	Purchase ledger balance without ir	2 524				-	2 524
		STEG	Current	Others	Undisputed	Purchase ledger balance without ir	309				-	309
		Tanit	Current	Others	Undisputed	Purchase ledger balance without ir	46				-	46
		Taparura	Current	Others	Undisputed	Purchase ledger balance without ir	9 830				-	9 830
		Tech Industrie	Current	Others	Undisputed	Purchase ledger balance without ir	307 127				-	307 127
		TELECOM	Current	Others	Undisputed	Purchase ledger balance without ir	1 938				-	1 938
		TFS	Current	Others	Undisputed	Purchase ledger balance without ir	2 251				-	2 251
		Total	Current	Others	Undisputed	Purchase ledger balance without ir	172				-	172
		TSS	Current	Others	Undisputed	Purchase ledger balance without ir	2 715				-	2 715
		Tunitaly	Current	Others	Undisputed	Purchase ledger balance without ir	2 431				-	2 431
		Vermeil	Current	Others	Undisputed	Purchase ledger balance without ir	9 205				-	9 205
		Africa Solar	Current	Others	Undisputed	Purchase ledger balance without ir	63 743				-	63 743
		ESM	Current	Others	Undisputed	Purchase ledger balance without ir	5 131				-	5 131

In case of unfunded benefits the plan assets data is not applicable, the remaining table is required to be filled.

I Employee benefit expenses - Disclosures

[illegible]

31-Mar-26

Provisions- Employee benefits

Year ended	Amount in local currency					Amount in Euro				
	31-Mar-26					31-Mar-26				
Particulars	Gratuity	Leave encashment	Anniversary bonus	Severance payment	Others	Gratuity	Leave encashment	Anniversary bonus	Severance payment	Others
(C) Reconciliation of present value of obligation on the fair value of plan assets										
Present Value of obligation at the end of the period	-	-	-	-	-	-	-	-	-	-
Fair value of plan assets at the end of the period	-	-	-	-	-	-	-	-	-	-
Liability recognized in Balance Sheet	-	-	-	-	-	-	-	-	-	-
(D) Components of expenses :										
Current Service Cost						-	-	-	-	-
Interest Cost						-	-	-	-	-
Net actuarial (gain) loss recognised in the year						-	-	-	-	-
Expected return of Plan Assets						-	-	-	-	-
Past service cost						-	-	-	-	-
Expenses recognised in the income statement	-	-	-	-	-	-	-	-	-	-
(E) Principal Actuarial assumptions										
Discount Rate										
Long term rate of compensation increase/										
Future salary increase										
Attrition rate										
Expected rate of return on plan assets										
Average remaining life in years of the employees						-	-	-	-	-

Check 1

- - - - -

Check 2

- - - - -

II Employee benefits maturity profile :

	Amount in local currency					Amount in Euro				
	31-Mar-26					31-Mar-26				
Particulars	Less than a year	Between 1-2 years	Between 2-5 years	Over 5 years	Total	Less than a year	Between 1-2 years	Between 2-5 years	Over 5 years	Total
Gratuity					-	-	-	-	-	-
Leave encashment					-	-	-	-	-	-
Anniversary bonus					-	-	-	-	-	-
Severance payment					-	-	-	-	-	-
Others					-	-	-	-	-	-

III Sensitivity of principal actuarial assumptions

(A)	Gratuity	Discount Rate		Long term rate of compensation increase/ Future salary increase		Attrition rate	
		Increase	Decrease	Increase	Decrease	Increase	Decrease
	> Sensitivity level						
	> Impact on defined benefit obligation %						
	> Impact on defined benefit obligation in local currency	-	-	-	-	-	-
	> Impact on defined benefit obligation in reporting currency	-	-	-	-	-	-
(B)	Leave encashment	Discount Rate		Long term rate of compensation increase/ Future salary increase		Attrition rate	
		Increase	Decrease	Increase	Decrease	Increase	Decrease
	> Sensitivity level						
	> Impact on defined benefit obligation %						
	> Impact on defined benefit obligation in local currency	-	-	-	-	-	-
	> Impact on defined benefit obligation in reporting currency	-	-	-	-	-	-
(C)	Anniversary bonus	Discount Rate		Long term rate of compensation increase/ Future salary increase		Attrition rate	
		Increase	Decrease	Increase	Decrease	Increase	Decrease
	> Sensitivity level						
	> Impact on defined benefit obligation %						
	> Impact on defined benefit obligation in local currency	-	-	-	-	-	-
	> Impact on defined benefit obligation in reporting currency	-	-	-	-	-	-
(D)	Severance payment	Discount Rate		Long term rate of compensation increase/ Future salary increase		Attrition rate	
		Increase	Decrease	Increase	Decrease	Increase	Decrease
	> Sensitivity level						
	> Impact on defined benefit obligation %						
	> Impact on defined benefit obligation in local currency	-	-	-	-	-	-
	> Impact on defined benefit obligation in reporting currency	-	-	-	-	-	-
(E)	Others	Discount Rate		Long term rate of compensation increase/ Future salary increase		Attrition rate	
		Increase	Decrease	Increase	Decrease	Increase	Decrease
	> Sensitivity level						
	> Impact on defined benefit obligation %						
	> Impact on defined benefit obligation in local currency	-	-	-	-	-	-
	> Impact on defined benefit obligation in reporting currency	-	-	-	-	-	-

Amount in Euro		Year ended	Amounts in local currency	
31-Mar-25			31-Mar-26	
Due less than 1 year	Due greater than 1 year	Particulars	Due less than 1 year	Due greater than 1 year
		Borrowings		
		<i>From banks :</i>		
		Term loans		
		Working capital demand loans		
		Bank overdraft		
		Cash credit accounts		
		<i>From other parties :</i>		
		<Name of party 1>		
		<Name of party 2>		
		<Name of party 3>		
-	-	Total borrowings	-	-

Year ended		Amount in Euro	
		31-Mar-26	
Particulars	Due less than 1 year	Due greater than 1 year	
Borrowings			
<i>From banks :</i>			
Term loans	-	-	
Working capital demand loans	-	-	
Bank overdraft	-	-	
Cash credit accounts	-	-	
<i>From other parties :</i>			
<Name of party 1>	-	-	
<Name of party 2>	-	-	
<Name of party 3>	-	-	
Total borrowings	-	-	

Reconciliation to IND AS		Amount in local currency	
Borrowings		Due less than 1 year	Due greater than 1 year
Carrying amount as per local GAAP		-	
<u>Ind AS adjustments</u>			
Enter nature of difference 1			
Enter nature of difference 2			
Enter nature of difference 3			
<i>Insert additional rows, if required</i>			
		-	-
Carrying amount As per Ind AS		-	-
Check 1		-	-
Check 2 (Details of borrowings- Closing)		-	
Check 2 (Details of borrowings-Opening)		-	

Details of borrowings :

Details	Amount in Local Currency	Amount in Euro
Borrowing 1 (Rephrase suitably)		
Opening balance as on 01.04.2025		
Additional borrowings during the period		-
Less repayment during the period		-
Foreign exchange impact		-
Closing balance as on 31.03.2026	-	-
Name of lender		
Nature of borrowing	Secured	
If secured, details of security		
Guarantee details		
Date of sanction and Date of renewal		
Repayment terms		
Penalty		
Interest rate Type (Fixed / Floating)		
Interest rate		
Other terms and conditions		

Details	Amount in Local Currency	Amount in Euro
Borrowing 2 (Rephrase suitably)		
Opening balance as on 01.04.2025		
Additional borrowings during the period		-
Less repayment during the period		-
Foreign exchange impact		-
Closing balance as on 31.03.2026	-	-
Name of lender		
Nature of borrowing	Secured	
If secured, details of security		
Guarantee details		
Date of sanction and Date of renewal		
Repayment terms		
Penalty		
Interest rate Type (Fixed / Floating)		
Interest rate		
Other terms and conditions		

Details	Amount in Local Currency	Amount in Euro
Borrowing 3 (Rephrase suitably)		
Opening balance as on 01.04.2025		
Additional borrowings during the period		-
Less repayment during the period		-
Foreign exchange impact		-
Closing balance as on 31.03.2026	-	-
Name of lender		
Nature of borrowing	Secured	
If secured, details of security		
Guarantee details		
Date of sanction and Date of renewal		
Repayment terms		
Penalty		
Interest rate Type (Fixed / Floating)		
Interest rate		
Other terms and conditions		

Details	Amount in Local Currency	Amount in Euro
Borrowing 4 (Rephrase suitably)		
Opening balance as on 01.04.2025		
Additional borrowings during the period		-
Less repayment during the period		-
Foreign exchange impact		-
Closing balance as on 31.03.2026	-	-
Name of lender		
Nature of borrowing	Secured	
If secured, details of security		
Guarantee details		
Date of sanction and Date of renewal		
Repayment terms		
Penalty		
Interest rate Type (Fixed / Floating)		
Interest rate		
Other terms and conditions		

Details	Amount in Local Currency	Amount in Euro
Borrowing 5 (Rephrase suitably)		
Opening balance as on 01.04.2025		
Additional borrowings during the period		-
Less repayment during the period		-
Foreign exchange impact		-
Closing balance as on 31.03.2026	-	-
Name of lender		
Nature of borrowing	Secured	
If secured, details of security		
Guarantee details		
Date of sanction and Date of renewal		
Repayment terms		
Penalty		
Interest rate Type (Fixed / Floating)		
Interest rate		
Other terms and conditions		

Details	Amount in Local Currency	Amount in Euro
Borrowing 6 (Rephrase suitably)		
Opening balance as on 01.04.2025		
Additional borrowings during the period		-
Less repayment during the period		-
Foreign exchange impact		-
Closing balance as on 31.03.2026	-	-
Name of lender		
Nature of borrowing	Secured	
If secured, details of security		
Guarantee details		
Date of sanction and Date of renewal		
Repayment terms		
Penalty		
Interest rate Type (Fixed / Floating)		
Interest rate		
Other terms and conditions		

Details	Amount in Local Currency	Amount in Euro
Borrowing 7 (Rephrase suitably)		
Opening balance as on 01.04.2025		
Additional borrowings during the period		-
Less repayment during the period		-
Foreign exchange impact		-
Closing balance as on 31.03.2026	-	-
Name of lender		
Nature of borrowing	Secured	
If secured, details of security		
Guarantee details		
Date of sanction and Date of renewal		
Repayment terms		
Penalty		
Interest rate Type (Fixed / Floating)		
Interest rate		
Other terms and conditions		

Details	Amount in Local Currency	Amount in Euro
Borrowing 8 (Rephrase suitably)		
Opening balance as on 01.04.2025		
Additional borrowings during the period		-
Less repayment during the period		-
Foreign exchange impact		-
Closing balance as on 31.03.2026	-	-
Name of lender		
Nature of borrowing	Secured	
If secured, details of security		
Guarantee details		
Date of sanction and Date of renewal		
Repayment terms		
Penalty		
Interest rate Type (Fixed / Floating)		
Interest rate		
Other terms and conditions		

Details	Amount in Local Currency	Amount in Euro
Borrowing 9 (Rephrase suitably)		
Opening balance as on 01.04.2025		
Additional borrowings during the period		-
Less repayment during the period		-
Foreign exchange impact		-
Closing balance as on 31.03.2026	-	-
Name of lender		
Nature of borrowing	Secured	
If secured, details of security		
Guarantee details		
Date of sanction and Date of renewal		
Repayment terms		
Penalty		
Interest rate Type (Fixed / Floating)		
Interest rate		
Other terms and conditions		

Details	Amount in Local Currency	Amount in Euro
Borrowing 10 (Rephrase suitably)		
Opening balance as on 01.04.2025		
Additional borrowings during the period		-
Less repayment during the period		-
Foreign exchange impact		-
Closing balance as on 31.03.2026	-	-
Name of lender		
Nature of borrowing	Secured	
If secured, details of security		
Guarantee details		
Date of sanction and Date of renewal		
Repayment terms		
Penalty		
Interest rate Type (Fixed / Floating)		
Interest rate		
Other terms and conditions		

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA
31-Mar-26
Additional Details for Borrowings

Particulars	Amount in Euro		Nature if security
	Long term	Short term	
Secured			
From banks :			<To be filled>
Term loans			<To be filled>
Working capital demand loans			<To be filled>
Bank overdraft			<To be filled>
Cash credit accounts			<To be filled>
From other parties :			<To be filled>
<Name of party 1>			<To be filled>
<Name of party 1>			<To be filled>
	-	-	
Unsecured			
From banks :			
Term loans			
Working capital demand loans			
Bank overdraft			
Cash credit accounts			
From other parties :			
<Name of party 1>			
<Name of party 1>			
	-	-	
Grand total	-	-	
Check	-	-	

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Additional Details for Borrowings

Details of guarantee for each type of borrowings

Particulars	Name of guarantor	
	Long term	Short term
<u>Guaranteed by directors</u>		
<i>From banks :</i>		
Term loans		
Working capital demand loans		
Bank overdraft		
Cash credit accounts		
<i>From other parties :</i>		
<Name of party 1>		
<Name of party 1>		
<u>Guaranteed by others</u>		
<i>From banks :</i>		
Term loans		
Working capital demand loans		
Bank overdraft		
Cash credit accounts		
<i>From other parties :</i>		
<Name of party 1>		
<Name of party 1>		

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Changes in Equity

Reconciliation to IND AS	Amount in local currency						
31-mars-26	Share capital	Share premium	Translation reserve	Capital reserve	Legal reserves	Other reserves	Retained Earnings
Carrying amount as per local GAAP	1 460 000		-		145 390		12 036 537
Ind AS adjustments							
untaxed provisions							
untaxed provisions for bad debts							
Deferred tax liabilities							
Enter nature of difference 4							
<i>Insert additional rows, if required</i>							
	-	-	-	-	-	-	-
Carrying amount As per Ind AS	1 460 000	-	-	-	145 390	-	12 036 537
Check	-	-	-	-	-	-	-

Description of reserves :

Capital reserve	
Legal reserve	

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA
31-Mar-26
External Revenue
Sale by Destination

31-mars-25	Year ended	31-mars-26	
Amount in Euro	Country/Regions	Amount in local currency	Amount in Euro
9 765 176	Europe	49 758 597	-
	Africa		14 663 259
	India cluster countries		-
	Middle East		-
	Rest of the World		-
9 765 176	Total external revenue	49 758 597	14 663 259

Sales based on nature

31-mars-25	Year ended	31-mars-26	
Amount in Euro	Particulars	Amount in local currency	Amount in Euro
9 765 176	Construction contracts	49 758 597	14 663 259
	Operation and maintenance contracts		-
	Engineering services		-
	Other services		-
			-
9 765 176	Total external revenue	49 758 597	14 663 259

Reconciliation to IND AS	Amount in local currency
	31-mars-26
Carrying amount as per local GAAP	49 758 597
<u>Ind AS adjustments</u>	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
<i>Insert additional rows, if required</i>	
	-
Carrying amount As per Ind AS	49 758 597
Check	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Cost of material

31-mars-25	Year ended	31-mars-26	
Amount in Euro	Particulars	Amount in local currency	Amount in Euro
	Cost of material		
7 776 459	Material costs	36 966 197	10 893 493
-	Engineering costs		-
-	Civil costs		-
-	Erection and commissioning costs		-
11 842	Site establishment cost	116 410	34 305
-	Project bank guarantee charges		-
15 165	Project Travel	210 872	62 141
-	Project consultancy fee		-
7 309	Insurance Cost	55 960	16 491
16 676	Power & Fuel	53 069	15 639
-	Liquidated damages		-
-	Warranty expenses		-
-	Taxes and duties		-
-	Other project expenses	-	-
-	Cost of material - inter group	-	-
7 827 450	Total cost of material - External	37 402 508	11 022 069

Cost of material - inter group

31-mars-25	Year ended	31-mars-26	
Amount in Euro	Particulars	Amount in local currency	Amount in Euro
	Cost of material		
	Material costs		-
	Engineering costs		-
	Civil costs		-
	Erection and commissioning costs		-
	Site establishment cost		-
	Project Travel		-
	Project consultancy fee		-
	Insurance Cost		-
	Power & Fuel		-
	Liquidated damages		-
	Warranty expenses		-
	Taxes and duties		-
	Other project expenses		-
-	Total cost of material - inter group	-	-
	Check	-	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Details of other project expenses

31-mars-25	Year ended	31-mars-26	
Amount in Euro	Particulars	Amount in local currency	Amount in Euro
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
-	Total of other project expenses	-	-

Reconciliation to IND AS	Amount in local currency
	31-mars-26
Carrying amount as per local GAAP	37 402 508
<u>Ind AS adjustments</u>	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
<i>Insert additional rows, if required</i>	
	-
Carrying amount As per Ind AS	37 402 508
Check	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA
31-Mar-26
Employee benefit expenses

31-mars-25	Year ended	31-mars-26	
Amount in Euro	Particulars	Amount in local currency	Amount in Euro
946 561	Salary and wages	3 597 099	1 060 022
-	Share based payments		-
-	Defined contribution plans		-
-	Defined benefit plans		-
155 176	Staff welfare expenses	685 504	202 010
	Anniversary Payments		-
	Severance payments		-
	Contract employee/ free lancers charges (other than professional services)		-
-	Others	-	-
1 101 737	Total employee benefit expenses	4 282 603	1 262 032

Break up of other
(Insert additional rows, if required)

31-mars-25		31-mars-26	
Amount in Euro	GL Code & Description	Amount in local currency	Amount in Euro
		-	-
		-	-
		-	-
		-	-
		-	-
-		-	-

Reconciliation to IND AS	Amount in local currency
	31-mars-26
Carrying amount as per local GAAP	4 282 603
<u>Ind AS adjustments</u>	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
<i>Insert additional rows, if required</i>	
	-
Carrying amount As per Ind AS	4 282 603
Check	-

31-mars-25	Year ended	Indicate Recurring/ Non recurring	31-mars-26	
Amount in Euro	Particulars		Amount in local currency	Amount in Euro
-	Profit on sale of tangible assets			-
-	Profit on sale of intangible assets			-
-	Foreign exchange gains, net			-
-	Derivative gains			-
-	Release of provision			-
-	Sell other services			-
-	Offer Compensation			-
-	Indemnity from Insurances			-
-	Rent Parking to employees			-
-	Own Work capitalized			-
-	Others		-	-
-	Total other income		-	-

Break up of other
(Insert additional rows, if required)

31-mars-25		31-mars-26	
Amount in Euro	GL Code & Description	Amount in local currency	Amount in Euro
-			-
			-
			-
			-
			-
-		-	-

Reconciliation to IND AS	Amount in local currency
Other income - external	31-mars-26
Carrying amount as per local GAAP	-
Ind AS adjustments	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
Insert additional rows, if required	
	-
Carrying amount As per Ind AS	-
Check	-

31-mars-25	Year/Period ended	31-mars-26		Variance	Detailed explanation for variance
Amount in Euro	Particulars	Amount in local currency	Amount in Euro		
-	Advertisement		-	-	
5 369	Auditor's Remuneration	22 000	6 483	(1 114)	
-	Bad Debts		-	-	
5 519	Communication Expenses	23 744	6 997	(1 478)	
-	Entertainment		-	-	
3 498	Forex losses	122 342	36 053	(32 555)	
6 866	Insurance	26 092	7 689	(824)	
-	Loss On Sale Of Tangible Assets		-	-	
-	Office Maintenance		-	-	
-	Other Selling Expenses		-	-	
-	Postage And Telegram		-	-	
2 559	Power And Fuel	11 050	3 256	(697)	
8 563	Printing And Stationery	32 841	9 678	(1 115)	
16 780	Professional And Consultancy Charges	59 245	17 459	(679)	
-	Provision For Bad And Doubtful Debts		-	-	
25 209	Rates And Taxes	108 402	31 945	(6 735)	
20 518	Rent	76 219	22 461	(1 943)	
-	Repairs And Maintenance		-	-	
2 154	Building	21 596	6 364	(4 210)	
6 468	Computers	21 490	6 333	136	
-	Vehicle		-	-	
-	Research & Development		-	-	
-	Traveling and Conveyance		-	-	
46 656	Others	83 966	24 744	21 912	
150 159	Total other expenses	608 988	179 461	- 29 302	

Break up of Others - Other expenses

31-mars-25	Particulars	31-mars-26	
Amount in Euro		Amount in Local	Amount in Euro
46 656		83 966	24 744
			-
			-
			-
			-
			-
			-
		-	-
		-	-
			-
			-
			-
			-
			-
46 656	Total of others	83 966	24 744

Note: Kindly ensure that Others is not more than 1% of the total

Reconciliation to IND AS	Amount in local currency
Other expenses - external	31-mars-26
Carrying amount as per local GAAP	608 988
Ind AS adjustments	
Provision for bad debts	
Provision for risk in markets	
Enter nature of difference 3	
Insert additional rows, if required	
	-
Carrying amount As per Ind AS	608 988
Check	-

Finance costs - external

31-mars-25	Year ended	31-mars-26	
Amount in Euro	Particulars	Amount in local currency	Amount in Euro
	Interest expense for lease contracts		-
28 695	Interest on overdraft/ cash credit	346 697	102 167
-	Interest on borrowings at amortised cost		-
-	Defined benefit obligation interest expenses		-
77 817	Project bank guarantee charges	352 091	103 757
-	Bank Charges and Bank Fees		-
	Late interest		-
	interest cost Severance paym., Anniv.Bonus		-
	Others (Please specify details)		-
106 511	Total interest cost	698 789	205 925
	Fair value loss on forward exchange contracts held for trading		-
	Loss on available for sale financial assets reclassified from other comprehensive income		-
	Impairment loss on investments		-
	Other bank charges		-
	Loss on sale of financial assets		-
	Others (Please specify details)		-
106 511	Total finance cost	698 789	205 925

Reconciliation to IND AS	Amount in local currency
Finance costs - external	31-mars-26
Carrying amount as per local GAAP	698 789
Ind AS adjustments	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
Insert additional rows, if required	
	-
Carrying amount As per Ind AS	698 789
Check	-

Finance income - external

31-mars-25	Year ended	31-mars-26	
Amount in Euro	Particulars	Amount in local currency	Amount in Euro
	Bank interest receivable		-
	Interest income on financial assets carried at amortised cost and available for sale financial asset		-
	Other interest receivable		-
	Dividend income		-
	Profit on sale of financial assets		-
	Return on retirement benefit plan assets		-
	Gain on available for sale financial assets reclassified from other comprehensive income		-
	Gain on foreign currency financial liabilities designated at fair value through profit and loss		-
	Interest income on impaired financial asset		-
	Interest on defined benefit plan IAS 19		-
	Others (Please specify)		-
-	Total finance income	-	-

Reconciliation to IND AS	Amount in local currency
Finance income - external	31-mars-26
Carrying amount as per local GAAP	-
Ind AS adjustments	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
Insert additional rows, if required	
	-
Carrying amount As per Ind AS	-
Check	-

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Tax expenses reco

31-mars-25	Year ended	31-mars-26		
Amount in Euro	Particulars	Local currency	Local currency	Amount in Euro
Tax		Value	Tax	Tax
912 092	Result for the year before tax		6 456 130	1 902 544
15%	Tax rate		20%	20%
136 814	Expected tax expense		1 291 226	380 509
	Adjustment for tax rate differences		-	-
	<i>Insert nature of expenses</i>		-	-
	<i>Insert nature of expenses</i>		-	-
	<u>Adjustment for tax-exempt income</u>			
	Revenues taxed in previous year		-	-
	Release of not taxable bad debt provision		-	-
	<i>Insert nature of expenses</i>		-	-
	<u>Adjustment for non deductible expenses</u>			
	Non-deductible expenses		-	-
	Expenses taxed in previous year		-	-
	Write off of receivables		-	-
	<i>Insert nature of expenses</i>		-	-
	<i>Insert nature of expenses</i>		-	-
136 814	Actual tax expense, net		1 291 226	380 509
-	<i>Deferred tax charge</i>		-	-
136 814	<i>Net income tax expense</i>		1 291 226	380 509
-	Check		-	-

Reconciliation to IND AS	Amount in local currency
	31-mars-26
Carrying amount as per local GAAP	1 291 226
<u>Ind AS adjustments</u>	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
<i>Insert additional rows, if required</i>	
	-
Carrying amount As per Ind AS	1 291 226
Check	-

31-Mar-25			Year ended	31-Mar-26			31-Mar-26		
Amount in Euro				Amount in local currency			Amount in Euro		
Amount outstanding				Amount outstanding			Amount outstanding		
Receivable	Payable	Investments		Particulars	Receivable	Payable	Investments	Receivable	Payable
			Transactions with the ultimate holding company - VA Tech Wabag						
638 161	362 004		India	187 607	152 478		55 435	45 055	-
			Transaction 2 (please specify)				-	-	-
			Transaction 3 (please specify)				-	-	-
			Transaction 4 (please specify)				-	-	-
			Transaction 5 (please specify)				-	-	-
			Transactions with the holding company -]						
			Transaction 1 (please specify)				-	-	-
			Transaction 2 (please specify)				-	-	-
			Transaction 3 (please specify)				-	-	-
			Transaction 4 (please specify)				-	-	-
			Transaction 5 (please specify)				-	-	-
			Transactions with the fellow subsidiaries						
			Transaction 1 (please specify)	-	-		-	-	-
			Transaction 2 (please specify)	-	-		-	-	-
			Transaction 3 (please specify)				-	-	-
			Transaction 4 (please specify)				-	-	-
			Transaction 5 (please specify)				-	-	-
			Transaction 6 (please specify)				-	-	-
			Transaction 7 (please specify)				-	-	-
			Transaction 8 (please specify)				-	-	-
			Transaction 9 (please specify)				-	-	-
			Transaction 10 (please specify)				-	-	-
			Transactions with the subsidiaries						
			Transaction 1 (please specify)	-			-	-	-
			Transaction 2 (please specify)	-			-	-	-
			Transaction 3 (please specify)				-	-	-
			Transaction 4 (please specify)	-			-	-	-
			Transaction 5 (please specify)	-			-	-	-
			Transaction 6 (please specify)				-	-	-
			Transaction 7 (please specify)				-	-	-
			Transaction 8 (please specify)				-	-	-
			Transaction 9 (please specify)				-	-	-
			Transaction 10 (please specify)				-	-	-
			Transactions with the associates						
			Transaction 1 (please specify)				-	-	-
			Transaction 2 (please specify)				-	-	-
			Transaction 3 (please specify)				-	-	-
			Transaction 4 (please specify)				-	-	-
			Transaction 5 (please specify)				-	-	-

1. In case any other currency is in use by the entity, please include the same in the blank columns provided below.
2. We also require the local currency values since for group disclosures all the currencies apart from INR are foreign currencies.

Details of foreign currency denominated financial asset and financial liabilities

31-Mar-25										Year ended	31-Mar-26											
Amount in Euro											Enter the values in <u>your entity's</u> local currency											
TND	USD	EGP	TRY	NAD	SAR	IRR	LYD	BHD	AED	Particulars	TND	USD	EGP	TRY	NAD	SAR	IRR	LYD	BHD	AED		
										Financial assets- Current												
										Trade receivables from associates	647 240											
700 946										others	14 057 509											
5 862 578										Derivative financial instruments												
-										Other financial assets												
										from affiliated companies												
6 349										others	32 963											
-										Restricted cash and bank balances												
758 134										Cash & bank balances	6 821 312											
7 387 407	-	-	-	-	-	-	-	-	-	Current financial assets	21 559 024	-	-	-	-	-	-	-	-	-		
										Financial assets- Non-Current												
										Trade receivables from associates												
										others												
										Derivative financial instruments												
										Other financial assets												
										from affiliated companies												
										others												
										Restricted cash and bank balances												
-	-	-	-	-	-	-	-	-	-	Cash & bank balances		-	-	-	-	-	-	-	-	-		
										Non-current financial assets												
										Financial liabilities- Current												
										Trade payables	1 962 247											
803 562										others	9 375 300											
1 440 136										Borrowings												
-										Lease Liabilities												
22 082										Bank overdraft												
										Derivative financial instruments												
										Other financial liabilities												
										from affiliated companies												
										others												
2 265 780	-	-	-	-	-	-	-	-	-	Current financial liabilities	11 337 547	-	-	-	-	-	-	-	-	-		
										Financial liabilities- Non-Current												
										Trade payables												
										others												
										Borrowings												
										Lease Liabilities												
										Bank overdraft												
										Derivative financial instruments												
										Other financial liabilities												
										from affiliated companies												
										others												
-	-	-	-	-	-	-	-	-	-	Non-Current financial liabilities		-	-	-	-	-	-	-	-	-		
5 121 627	-	-	-	-	-	-	-	-	-		10 221 477	-	-	-	-	-	-	-	-	-		

[illegible]

Foreign currency sensitivity analysis

31-Mar-25										31-Mar-26									
Amount in Euro										Enter the values in local currency									
TND	USD	EGP	TRY	NAD	SAR	IRR	LYD	BHD	AED	TND	USD	EGP	TRY	NAD	SAR	IRR	LYD	BHD	AED
Movement in exchange rate																			
Impact on net result																			
Impact on equity																			

31-Mar-25									
Amount in Euro									
TND	USD	EGP	TRY	NAD	SAR	IRR	LYD	BHD	AED
x	x	x	x				x	x	x
x	x	x	x				x	x	x

Calculation of the risk		Tax-%	
in the positions in foreign currency	31-Mar-26	+ 1%	- 1%
USO		-	-
EGP		-	-
TRY		-	-
NAD		-	-
LYD		-	-
		-	-
BHD		-	-
AED		-	-

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA

31-Mar-26

Credit risk analysis

31-mars-25	Particulars	31-mars-26	
Amount in Euro		Amount in local currency	Amount in Euro
	Classes of financial assets		
-	Investments	-	-
6 622 924	Trade receivables	14 704 749	4 345 041
-	Derivative financial instruments	-	-
6 349	Other financial assets	32 963	9 740
758 134	Cash & bank balance	6 821 312	2 015 599
7 387 407		21 559 024	6 370 380

31-Mar-25				Year ended	31-Mar-26										
Amount in Euro					Amount in local currency					Amount in Euro					
Current		Non Current			Current		Non Current			Current		Non Current			Check
0 to 6 months	6 to 12 months	1 to 5 years	Beyond 5 years	Particulars	0 to 6 months	6 to 12 months	1 to 5 years	Beyond 5 years	0 to 6 months	6 to 12 months	1 to 5 years	Beyond 5 years	Current	Non-current	
	22 082			Borrowings					-	-	-	-	-	-	
				Lease liabilities		-			-	-	-	-	-	-	
				Trade payables											
	803 562			from affiliated companies		1 962 247			-	579 816	-	-	0	-	
				MSME					-	-	-	-	-	-	
	1 440 136			other than MSME	9 375 300				2 770 266	-	-	-	0	-	
				Other financial liabilities											
				from affiliated companies					-	-	-	-	-	-	
				Lease liabilities					-	-	-	-	-	-	
				others					-	-	-	-	-	-	
-	2 265 780	-	-		9 375 300	1 962 247	-	-	2 770 266	579 816	-	-	0	-	

Year ended	31-Mar-26						
	Amount in local currency			Amount in Euro			
Particulars	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3	Check
Assets							
Fair value through statement of profit and loss							
Investment in securities				-	-	-	-
Investment in mutual funds				-	-	-	-
Money market funds				-	-	-	-
Forward contracts - cash flow hedge				-	-	-	-
Forward contracts - held for trading				-	-	-	-
Total	-	-	-	-	-	-	
Liabilities							
Borrowings designated as fair value through profit and loss account							
Floating rate borrowings				-	-	-	-
Fixed rate borrowings				-	-	-	-
Forward contracts - cash flow hedge				-	-	-	-
Forward contracts - held for trading				-	-	-	-
Total	-	-	-	-	-	-	

Notes :

This hierarchy groups financial assets and liabilities into three levels based on the significance of inputs used in measuring the fair value of the financial assets and liabilities. The fair value hierarchy has the following levels

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs). The level within which the financial asset or liability is classified is determined based on the lowest level of significant input to the fair value measurement.

A *Contingent liabilities - Guarantees*

Particulars				Amount in Euro	Amount in local currency	Amount in Euro	
Corporate Guarantees issued by the Company on behalf of other companies	Name of party on whose behalf the guarantee is given	Purpose of guarantee, Name of project, if applicable	Date of expiry of corporate guarantees	31-mars-25	31-mars-26	31-mars-26	
						-	
						-	
						-	
						-	
						-	
	Total				-	-	-
	Bank guarantees issued by the Bank to third party on behalf of the company other than customer contract based guarantees <i>(Refer note 1 below)</i>				Amount in Euro	Amount in local currency	Amount in Euro
Name of third party to whom guarantee is issued by the bank		Purpose of guarantee	Date of expiry of guarantees	31-mars-25	31-mars-26	31-mars-26	
						-	
						-	
						-	
						-	
						-	
Total				-	-	-	
Insurance guarantees issued by the Insurance company to third party on behalf of the company other than customer contract based guarantees <i>(Refer note 1 below)</i>				Amount in Euro	Amount in local currency	Amount in Euro	
	Name of third party to whom guarantee is issued by the insurance company	Purpose of guarantee	Date of expiry of guarantees	31-mars-25	31-mars-26	31-mars-26	
						-	
						-	
						-	
						-	
						-	
Total				-	-	-	
Grand total				-	-	-	

B Contingent liabilities - Other matters

Area Refer note-2 below	Background of the issue	Forum of dispute and status of the case	External opinion obtained, if necessary	Amount in Euro	Amounts in local currency			Amount in Euro
				31-mars-25	Total exposure as at March 31, 2026	Total provisions made in books as at March 31, 2025	Nett exposure as at March 31, 2026	31-mars-26
<To be filled as suitable>							-	-
<To be filled as suitable>							-	-
<To be filled as suitable>							-	-
<To be filled as suitable>							-	-
<To be filled as suitable>							-	-
<To be filled as suitable>							-	-
<To be filled as suitable>							-	-
<To be filled as suitable>							-	-
<To be filled as suitable>							-	-
<To be filled as suitable>							-	-
					-	-	-	-

Notes :

1. All guarantees issued for customer contracts (such as performance guarantees, advance guarantees, warranty guarantees, retention guarantees) need not be included in the above table. Primarily the table shall include guarantees for borrowings and any other third party guarantees issued by banks.

2. In certain cases entities do not fully recognise a liability in the books of accounts since the full outflow of economic resources as a result of the present obligations is not probable. Such situations are disclosed as contingent liabilities if the outflow of resources is remote. The above disclosure table shall include contingent liabilities segregated as - Direct tax matters, Indirect tax matters, Contractual matters, and any other legal

3. The entity has open capital commitments amounting to as at March 31, 2026 (March 31, 2025).

Contract balances

Particulars	2025 - 26	
	Contract assets	Contract liability
Opening balance as at April 01, 2025	23 690 000	26 878 303
Add: Increases as a result of changes in the measure of progress and other adjustments	32 400 000	-
Less: Transfers from contract assets recognized at the beginning of the period to receivables	(400 000)	-
Add: Payments received	-	-
Add: Prepayments received, excluding amounts recognized as revenue during the period (prepayments)	-	25 135 973
Less: Advances offset against receivables	-	(747 868)
Less: Revenue recognized that was included in the contract liability balance at the beginning of the period	-	(2 600 000)
(Allowance)/ reversal of expected credit losses		-
Closing balance as at March 31, 2026	55 690 000	48 666 408

Check

-	-
---	---

Movement summary in balance for 2025 - 26	Dues from customers for construction contract works	Advance from customer	Due to customers for construction contract work
Increase in respective balances	32 400 000	-	25 135 973
Reduction in respective balances	(400 000)	(747 868)	(2 600 000)
Net movement during the period	32 000 000	(747 868)	22 535 973

Check

-	-	-
---	---	---

31-mars-26

Contract balances

Project wise data of contract assets and liabilities :

Check

•

0

0

(All amounts in local currency)

Total

23 690 000

55 690 000

778 303

30 435

26 100 000

26 100 000

32 000 000

32 000 000

22 535 973

22 535 973

[illegible]

Transaction price allocated to the remaining performance obligations (Order backlog)

Summary :

(All amounts in local currency)

(A)	Total Remaining performance obligation	31/03/2026
	EPC	-
	O&M	-
	Total	-
	<i>Check</i>	-

(B)	Particulars	During 2025 - 26	Beyond 2025 - 26
	Expected dilution pattern of remaining performance obligation	-	-

Notes :

Expected date of completion :

In case of O&M projects- Date of completion of contract.

In case of EPC projects- Date of provisional acceptance certificate.

Project wise data of order back log as at March 31, 2025:

Order back log as per IFS as at March 31, 2026

Check

(All amounts in local currency)

[illegible]

Detail 1 : Auditors remuneration

Particulars	Amount in Euro	
	31-mars-25	31-mars-26
Local Auditors remuneration		
Audit fees		
Taxation matters		
Company Law matters		
Management Services		
Other Services		
Reimbursement of expenses		
Group Auditors remuneration		
Audit fees	5 369	6 483
Taxation matters		
Company Law matters		
Management Services		
Other Services		
Reimbursement of expenses		
	5 369	6 483
Check	0	0

Detail 2 : Forex Gain /(Loss)

Particulars	Amount in Euro	
	31-mars-25	31-mars-26
Forex Gain /(Loss)		
Unrealised Forex Gain		
Realised Forex Gain		
Unrealised Forex Loss		
Realised Forex Loss	(3 498)	(36 053)
	(3 498)	(36 053)
Check	(0)	(0)

Detail 3 : Breakup of Unrealised Forex Gain/Loss

Particulars	Amount in Euro		Amount in Euro	
	Unrealised Forex Gain		Unrealised Forex Loss	
	31-mars-25	31-mars-26	31-mars-25	31-mars-26
Trade receivables				
Retentions				
Trade payables				
Balances with bank				
Borrowings				
Others (please specify)				
Others (please specify)				
	-	-	-	-
Check	-	-	-	-

Detail 4 : Open/Live Forward Contracts (Derivative Financial Instruments) As at 31 March 2026

Nature of Contract	Foreign Currency	Amount of FC	Purpose	Exchange Rate @ Inception	Maturity Date	ER on Date of Maturity

Note - In case of Forward Contracts for Hedging Purposes, the Detailed listing of the Receivables or Payables needs to be annexed.

Detail 5 : Rent expenses break down

Particulars	Amount in Euro
	31-mars-26
Rent expenses break down	
Short term leases	22 461
Low value leases	
Other leases	
	22 461
Check	(0)

VA TECH WABAG TUNISIA S.A.R.L, TUNISIA
31-Mar-26
Additional Details for Research and development expense

Research and development expenditure

Every entity incurring research and development expenditure to ensure conditions in line with IAS 38 is complied.
No intangible asset arising from research phase shall be recognised as an intangible asset. Recognition criteria for intangible asset is listed below:

- a) technical feasibility of completion of intangible asset so that it will be available for sale.
- b) intention to complete and use/ sell the intangible asset
- c) Probable future economic benefits to be derived from intangible asset
- d) ability to measure reliably the expenditure attributable to intangible asset during its development

Component wise breakdown of research and development cost

Particulars	Amount in Euro	
	31-mars-25	31-mars-26
Material or equipment usage cost		
Employee benefit expense		
Cost incurred on outsourced services		
Others (please specify)		
	-	-

IFRS 7 and IAS 7, must disclose outstanding liabilities from supplier finance arrangements			
	31-mars-26	31-mars-25	31-mars-24
1 Nature of Arrangements Description of supplier finance programs Parties involved Purpose of the arrangement			
2 Liabilities Outstanding Carrying amount of liabilities Line items in the statement of financial position Comparative figures			
3 Terms and Conditions Payment terms granted by suppliers Extended credit period or financing terms Assets pledged or guarantees			
4 Cash Flow Information Classification of related cash flows Changes in liabilities			
5 Risk and Exposure Liquidity risk implications Credit risk exposure Sensitivity analysis Schedule of outstanding balances			