

VA TECH WABAG - GROUP	
Ind AS Year-end Reporting Package Mandatory for all group entities	
Financial Position as at	31-Mar-26
Company Name (select from the dropdown list):	VA TECH WABAG TEKNOLOJISI VE TİCARET LIMITED ŞİRKET, TURKEY
Code:	WABTUR
Currency:	EUR
Preparer - Name and Designation	Mehmet Ceyhan Köktürk
Contact No.	
Date:	
Supervisor- Name and Designation	
Contact No.	
Date:	


VA TECH WABAG SU TEKNOLOJISI VE TİC. A.Ş.
Oruç Reis Mah. Tekstilçiler Cd. Koza Plaza
No:12 A Blok Kat:8 D.No:2932
34235 Esentepe / Beşiktaş / İstanbul / Türkiye
Atışları Vergi Dairesi No:30430056 İTO No:749728
Mersis No:092206728110016 Sermaye:3.528.350.00


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Abbreviations

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

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 (Only for India)


 VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
 Mecidiyeköy Mah. Tekstil Kent Cad. No: 12 A-Blok Kat: 8 Etiler Beşiktaş/İstanbul
 T.C. 1235 Etiler Mah. Kat: 8 Etiler Beşiktaş/İstanbul
 Ticaret Sicil No: 2749728 / Vergi Sicil No: 88000056 / Mersis No: 09220679811000000 / Sermaye: 3.528.350.00


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Companies

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
31-Mar-26
List of Companies

Code	Company Name	Country	Relationship	% Holding	Local Currency	Reporting Currency
WABIND	VA TECH WABAG LİMİTED	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
WABSN	VA TECH WABAG SINGAPORE (PTE) LİMİTED	Singapore	Subsidiary of India	100%	SGD	INR
WABNPR	VA TECH WABAG LİMİTED - PRATIBHA INDUSTRIES LİMİTED JV	Nepal	Subsidiary of India	100%	NPR	INR
WABGS	GANGA STP PROJECT PRIVATE LİMİTED	India	Associate of India	26%	INR	INR
WABDK	DK SEWAGE PROJECT PRIVATE LİMİTED	India	Subsidiary of India	100%	INR	INR
WABDS	GHAZIABAD WATER SOLUTIONS PRIVATE LİMİTED	India	Subsidiary of India	100%	INR	INR
WABKBE	KOPRI BIO ENGINEERING PRIVATE LİMİTED	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 LİMİTED, NAMIBIA	Namibia	Associate of Austria	33,0%	NAD	EUR
WABGB	GHAZIABAD BIOENERGY PRIVATE LİMİTED	India	Subsidiary of India	51,0%	INR	INR


VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
 Oruç Reis Mah. Eksenler Sok. Koz Plaza
 No:12 / Kat:8 / D:8 / No:29-32
 34233 / Şişli / Beşiktaş / İstanbul / Türkiye
 Ağısları Vergi Dairesi No:830430056 İTİ No:749728
 Mersis No:0922067311100016 Sermaye:3.528.350,00


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ER

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
31-Mar-26

Exchange rate for translation

Year ended	EUR	31.Mar.26 Balance sheet	Apr'25 to Mar'26 Income statement
31.Mar.26	1	1	1

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WABAG
VA TECH WABAG SU TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKETİ A.Ş.
Oruç Reis Mah. Teknoloji Parkı Kat: 3
No: 12 A Blok Kat: 3 D. No: 129-3
34235 Esentepe / Beşiktaş / İstanbul / Türkiye
Alışılabilir Vergi Dairesi No: 30430056 İTİ No: 74372
Mersis No: 092700799100016 Sermaye: 3.528.350 TL

Check Summary:

Schedule	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	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Income Statement	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profit/loss	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cost of sales	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross profit	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating expenses	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating income	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other income	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other expenses	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net income	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other income	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other expenses	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net income	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other income	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other expenses	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net income	25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other income	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other expenses	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net income	28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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VA TECH WABAG SU TEKNİK DOLGUSİVE TİC. A.Ş.
Onic Reis Mah. Tesisleri Cad. Koza Plaza
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34235 Eserler / Beşiktaş / İstanbul / Türkiye
Atışları Vergi Dairesi No:8830430056 İTO No:74972
Mersis No:0922097881100016 Sermaye:3.528.350,00

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

31-Mar-26

Statement of Cash Flows

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

CF

Particulars	31.Mar.26	
	Amount in local currency	Amount in Euro
Cash flow from operating activities		
Profit before tax	75.826	75.826
<u>Adjustments for non-cash items</u>		
Depreciation and amortisation expenses	4.073	4.073
(Profit)/ loss on sale of tangible assets and intangible assets	(49.975)	(49.975)
(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	(12.987)	(12.987)
Finance expenses - Affiliated	47.816	47.816
Finance expenses - External	(6.699)	(6.699)
Bad and doubtful debts, net	-	-
Provision for warranty	-	-
Provision for liquidated damages	-	-
Provision for employee benefits	(10.220)	(10.220)
Provision for foreseeable losses on contracts	-	-
Operating profits before working capital changes	47.834	47.834
<u>Changes in working capital</u>		
Change in inventories	-	-
Change in trade and other receivables - Affiliated	(45.245)	(45.245)
Change in trade and other receivables - External	(5.794)	(5.794)
Change in Other financial assets- Affiliated	-	-
Change in Other financial assets- External	942	942
Change in Other financial liabilities- Affiliated	(57.230)	(57.230)
Change in Other financial liabilities External	2.085	2.085
Change in trade and other payables - Affiliated	(27)	(27)
Change in trade and other payables - External	14.685	14.685
Change in Other current assets- External	(2.367)	(2.367)
Change in Other current liabilities External	(5.617)	(5.617)
Cash generated from/(used) in operating activities	(50.734)	(50.734)
Taxes paid during the period	(32.260)	(32.260)
Net cash generated from/(used) in operating activities	(82.995)	(82.995)
<u>Investing activities</u>		
Purchase of property, plant and equipment	6.105	6.105
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	6.105	6.105
<u>Financing activities</u>		
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	19.686	19.686
Dividends paid - Affiliated	-	-
Dividends paid - External	-	-
Cash from financing activities	19.686	19.686
Net changes in cash and cash equivalents	(57.204)	(57.204)
<u>Effect of foreign currency translation</u>		
Cash and cash equivalents at the beginning of period	51.425	51.425
Restricted cash balances at the beginning of period	43.348	43.348
Cash and cash equivalents at the end of period	37.569	37.569
Check- Cash and cash balances	0	0
Net changes in cash as per Sheet 12	(57.204)	(57.204)
Check- Movement in net cash balances	0	0



VA TECH WABAG SİTİ TEKNOLOJİSİ VE TİC. A.Ş.
 Oruç Reis Mah. Tekstilkent 3. Koza Plaza
 No:12 A-Blok Kat:8 Etiler Beşiktaş / İstanbul / Türkiye
 54235 Etiler Beşiktaş / Türkiye
 Atışalanı Vergi Dairesi 3830430056 İTO No:749728
 Mersis No:0812067981100016 Sermaye:3.528.350.00

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VA TECH WABAG TEKNOLOJİSİ VE TİCARET
31.Mar.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	2.000	1.532.802	-	2.989.616	-	-	-	(6.861.801)	(2.349.382)
Dividends	-	-	-	-	-	-	-	-	-
Issue of share capital	-	-	-	-	-	-	-	-	-
Release of reserve	-	-	-	-	-	-	-	-	-
Others (Please specify)	-	-	-	-	-	-	-	-	-
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Other comprehensive income for the period	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2025	2.000	1.532.802	-	2.989.616	-	-	-	(6.861.801)	(2.349.382)

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	2.000	1.532.802	-	2.989.616	-	-	-	(6.874.970)	(2.362.552)
Dividends	-	-	-	-	-	-	-	-	-
Issue of share capital	-	-	-	-	-	-	-	-	-
Release of reserve	-	-	-	-	-	-	-	-	-
Others (Please specify)	-	-	-	-	-	-	-	-	-
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Other comprehensive income for the period	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2025	2.000	1.532.802	-	2.989.616	-	-	-	(6.861.801)	(2.349.382)
Dividends	-	-	-	-	-	-	-	-	-
Issue of share capital	-	-	-	-	-	-	-	-	-
Release of reserve	-	-	-	-	-	-	-	-	-
Others (Please specify)	-	-	-	-	-	-	-	-	-
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Other comprehensive income for the period	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2026	2.000	1.532.802	-	2.989.616	-	-	-	(6.861.801)	(2.349.382)

VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Oruç Reis Mah. Tekstil Sanayi Cad. Koza Plaza
No:12 A-B Blok Kat:1 D.No:29-32
34235 Etiler / Beşiktaş / İstanbul / Türkiye
Atılım Vergi Dairesi No:340430056 İTİ No:749728
Mersis No:09200079610001600016 Sermaye:3.528.350,00

VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
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VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

31-Mar-26

Statement of Comprehensive Income

31.Mar.25		31.Mar.26	
Amount in Euro	Particulars	Amount in local currency	Amount in Euro
13.169	Profit for the period	43.566	43.567
	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>		
-	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, net of tax	-	-
13.169	Total comprehensive income for the period	43.566	43.567
-	Check	-	-


 VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
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 No:12 A-Blok Kat:3 D.No:29-32
 34235 Esenler / İstanbul / Türkiye
 Atılgan Vergi Dairesi No:30430056 İTO No:749728
 Mersis No:0922067901100016 Sermaye:3.528.350.00


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Income Statement

31.Mar.25	Particulars	Ref	31.Mar.26				
Amount in Euro			Amount in Euro	Book value in local currency			Amount in Euro
As per Ind AS				As per local GAAP	Ind AS adjustments	As per Ind AS	As per Ind AS
							Check
	Revenue from Operations						
	Sales						
1.731.977	from affiliated companies	IC-IS	1.869.739	1.869.739		1.869.739	1.869.739
776	external	16	7.184	7.184	-	7.184	7.184
	Other Operating Income						
26.903	from affiliated companies	IC-IS	362	362		362	362
	external	19	10.633	10.633	-	10.633	10.633
1.759.656	Total Revenue from Operations		1.887.918	1.887.918	-	1.887.918	1.887.918
	Other Income						
34.982	Foreign exchange gains	19	49.975	49.975		49.975	49.975
	Finance income						
19.925	from affiliated companies	IC-IS	-	-		-	-
	external	20	12.987	12.987	-	12.987	12.987
1.814.563	Total Income		1.950.880	1.950.880	-	1.950.880	1.950.880
	Expenses						
	Cost of material						
-	from affiliated companies	IC-IS	-	-		-	-
-	external	17	-	-	-	-	-
-	Change in inventories	8	-	-		-	-
1.206.904	Employee benefits expense	18	1.398.077	1.398.077	-	1.398.077	1.398.077
	Change in fair value of investment property						
5.175	Depreciation, amortisation and impairment of non financial assets	2	4.072	4.073		4.073	4.073
2.202	Other expenses						
511.173	from affiliated companies	IC-IS	2.175	2.175		2.175	2.175
-	external	19	429.612	429.612	-	429.612	429.612
-	Foreign exchange Loss	19	-	-	-	-	-
45.533	Finance costs						
14.882	from affiliated companies	IC-IS	47.816	47.816		47.816	47.816
	external	20	(6.699)	(6.699)	-	(6.699)	(6.699)
1.785.869	Total expenses		1.875.053	1.875.054	-	1.875.054	1.875.054
28.694	Operating profit		75.827	75.826	-	75.826	75.826
	Share of profit/ (loss) from equity accounted investments	4	-	-		-	-
28.694	Result from operations before tax		75.827	75.826	-	75.826	75.826
	Exceptional items						
28.694	Profit/(loss) before tax		75.827	75.826	-	75.826	75.826
(15.525)	Tax expense						
-	Current tax	21,1	(32.260)	(32.260)	-	(32.260)	(32.260)
-	Deferred tax	7	-	-	-	-	-
13.169	Net result from operations		43.567	43.566	-	43.566	43.566
13.169	Net result for the period		43.567	43.566	-	43.566	43.566



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 Atışalanı Vergi Dairesi 13830430056 İTO No:749728
 Mersis No:0922007881000016 Sermaye:3.528.350.00

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Statement of Financial Position

31 Mar 21	Particulars	Ref	31 Mar 26				
Amount in Euro			Amount in Euro	Book value in local currency		Amount in Euro	Check
				At per local GAAP	Ind AS adjustments		
	ASSETS						
	Non-current assets						
2,933	Property, plant and equipment	3	5,006	5,006	-	5,006	5,006
	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	12.95	-	-	-	-	-
	others	6.1	-	-	-	-	-
	Derivative financial instruments	6.1	-	-	-	-	-
	Deferred tax assets (net)	7	-	-	-	-	-
1,611	Current tax assets	11	356	356	-	356	356
	Other non-current assets	6	-	-	-	-	-
4,654	Total Non-current assets		5,403	5,403	-	5,403	5,403
	Current assets						
	Investments						
	from affiliated companies						
	others	8	-	-	-	-	-
	Financial assets						
	Investments						
	Trade receivables						
71,326	from affiliated companies	12.85	116,551	116,551	-	116,551	116,551
8,120	others	10	13,914	13,914	-	13,914	13,914
	Cash and Bank Balance						
51,485	Cash and cash equivalents	12.1	3,719	3,719	-	3,719	3,719
43,344	Bank balances other than those mentioned in cash and cash equivalents	12.1	35,769	35,769	-	35,769	35,769
	Loans						
	Other financial assets						
	from affiliated companies	12.95	-	-	-	-	-
	others	6.1	18,831	18,831	-	18,831	18,831
18,482	Derivative financial instruments	6.1	-	-	-	-	-
56,901	Deferred tax current assets	6.1	99,829	99,829	-	99,829	99,829
249,646	Total Current assets		216,189	216,189	-	216,189	216,189
254,259	TOTAL ASSETS		291,591	291,591	-	291,591	291,591

[illegible]

VA TECH WABAG SU TEKNOLOJİ VE TİC. A.Ş.
Oruç Reis Mah. Telmisen Çad. Koza Plaza
No:12 A-Blok Kat:10 D.No:29-32
54235 Esenler / İstanbul / Türkiye
Atılmalı Vergi Dairesi No:34300056 İTO No:749728
Mersis No:09220798100016 Sermaye:3.528.350,00

RODL
TÜRKİYE

31 Mar 20				31 After 26					
Amount in Euro	Particulars	Rat	Amount in Euro	As per local GAAP	Ind AS adjustments	As per Ind AS	Amount in Euro	Check	
	EQUITY AND LIABILITIES								
	Equity								
1,522,802	Issued share capital	SE	1,522,802	1,522,802	-	1,522,802	1,522,802	-	
-	Other equity								
-	Share premium	SE	-	-	-	-	-	-	
-	Capital reserve	SE	-	-	-	-	-	-	
-	Legal reserves	SE	-	-	-	-	-	-	
-	Other reserves	SE	-	-	-	-	-	-	
2,939,686	Retained earnings	SE	2,939,686	2,939,686	-	2,939,686	2,939,686	-	
(6,661,661)	Total Equity	SE	(6,661,661)	(6,661,661)	-	(6,661,661)	(6,661,661)	-	
	Liabilities								
2,335,338	Financial liabilities measured at amortised cost	LS	(2,335,338)	(2,335,338)	-	(2,335,338)	(2,335,338)	-	
(2,335,338)	Non-current liabilities								
	Borrowings								
	From affiliated companies	IC-BS	-	-	-	-	-	-	
-	Borrowings	LA	-	-	-	-	-	-	
-	Lease liabilities	LX-L	-	-	-	-	-	-	
-	Trade payables	IC-BS	-	-	-	-	-	-	
-	From affiliated companies	IC-BS	-	-	-	-	-	-	
-	MISC	XZ-L	-	-	-	-	-	-	
-	Others	XZ-L	-	-	-	-	-	-	
-	Current financial liabilities	IC-BS	-	-	-	-	-	-	
-	From affiliated companies	IC-BS	-	-	-	-	-	-	
-	Others	XZ-L	-	-	-	-	-	-	
-	Other non-current liabilities	XZ-L	-	-	-	-	-	-	
225,000	Pension and other employee obligations	XZ-L	225,000	225,000	-	225,000	225,000	-	
-	Provisions	XZ-L	-	-	-	-	-	-	
-	Derivative financial instruments	XZ-L	-	-	-	-	-	-	
-	Deferred tax liabilities	Z	-	-	-	-	-	-	
225,000	Total non-current liabilities		225,000	225,000	-	225,000	225,000	-	
	Current liabilities								
	Borrowings								
-	From affiliated companies	IC-BS	-	-	-	-	-	-	
-	Borrowings	LA	-	-	-	-	-	-	
-	Lease liabilities	LX-L	-	-	-	-	-	-	
-	Trade payables	IC-BS	2,375	2,375	-	2,375	2,375	-	
-	From affiliated companies	IC-BS	2,375	2,375	-	2,375	2,375	-	
-	MISC	XZ-L	-	-	-	-	-	-	
-	Others	XZ-L	26,719	26,719	-	26,719	26,719	-	
-	Other financial liabilities	IC-BS	2,659,320	2,659,320	-	2,659,320	2,659,320	-	
2,659,320	From affiliated companies	IC-BS	2,659,320	2,659,320	-	2,659,320	2,659,320	-	
103,541	Others	XZ-L	103,541	103,541	-	103,541	103,541	-	
149,307	Other current liabilities	XZ-L	149,307	149,307	-	149,307	149,307	-	
-	Pension and other employee obligations	XZ-L	-	-	-	-	-	-	
-	Provisions	XZ-L	-	-	-	-	-	-	
-	Derivative financial instruments	XZ-L	-	-	-	-	-	-	
-	Deferred tax liabilities	LI	-	-	-	-	-	-	
2,898,616	Total Current Liabilities		2,898,616	2,898,616	-	2,898,616	2,898,616	-	
225,000	TOTAL EQUITY AND LIABILITIES		225,000	225,000	-	225,000	225,000	-	
0	0 Check		0	0	-	0	0	-	

[illegible]

 **WABAG**
TECH WABAG SU TEKNA DİSİ VE TİC. A.Ş.
Reis Mah. 2. Etiske 1. Cad. Koza Plaza
No:12 A-Blok Kat:8 D. No: 29-32
4235 Eskişehir / 08 D. No: 79-32
İşgalan Vergi Dairesi No: 330430056 İTO No: 749728
Bersis No: 092008790100016 Sermaye: 3.528.350,00

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

31.Mar.25 Amount in Euro	Particulars	31.Mar.26 Amount in Euro	Inc/ (Dec)	% Variance	Reason for variances
	ASSETS				
	Non-current assets				
2.973	Property, plant and equipment	5.006	2.033	68%	Some equipment were purchased & due to depreciation
-	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)	-	-		
1.681	Current tax assets	396	(1.285)	-76%	Due to income taxes paid
-	Other non-current assets	-	-		
4.654	Total Non-current assets	5.402	748	1607%	
	Current assets				
	Inventories				
-	from affiliated companies	-	-		
-	others	-	-		
	Financial assets				
-	Investments	-	-		
	Trade receivables				
71.316	from affiliated companies	116.561	45.245	63%	From India Al Haer Project
8.120	others	13.914	5.794	71%	From projects 34F15 WABRO + 34M11 ISKI
	Cash and Bank Balance				
51.425	Cash and cash equivalents	1.789	(49.636)	-97%	Due to Business activities
43.348	Bank balances other than those mentioned in cash and cash equivalents	35.780	(7.568)	-17%	Due to business activities (mainly for court guaranties)
-	Loans	-	-		
	Other financial assets				
-	from affiliated companies	-	-		
18.482	others	18.825	343	2%	
-	Derivative financial instruments	-	-		
96.953	Other current assets	99.320	2.367	2%	Due to prepaid expenses
289.644	Total Current assets	286.189	(3.455)	-119%	
294.298	TOTAL ASSETS	291.591	(2.707)	-92%	

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

31.Mar.25 Amount In Euro	Particulars	31.Mar.26 Amount In Euro	Inc/ (Dec)	% Variance	Reason for variances
	EQUITY AND LIABILITIES				
	Equity				
1.522.802	Equity share capital	1.522.802	-		
-	Other equity	-	-		
-	Share premium	-	-		
-	Capital reserve	-	-		
-	Legal reserves	-	-		
-	Other reserves	-	-		
2.989.616	Translation reserve	2.989.616	-		
(6.861.801)	Retained earnings	(6.818.234)	43.567	-1%	
-	Share application money pending allotment	-	-		
(2.349.383)	Equity attributable to owners of the parent	(2.305.816)	43.567	-2%	
-	Non-controlling interests	-	-		
(2.349.383)	Total Equity	(2.305.816)	43.567	-185%	
	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	-	-		
225.066	Pension and other employee obligations	214.846	(10.220)	-5%	As per calculation
-	Provisions	-	-		
-	Derivative financial instruments	-	-		
-	Deferred tax liabilities	-	-		
225.066	Total non-current liabilities	214.846	(10.220)	-454%	
	Current liabilities				
	Financial liabilities				
-	Borrowings from affiliated companies	-	-		
-	Borrowings	-	-		
-	Lease Liabilities	-	-		
	Trade payables				
2.202	from affiliated companies	2.175	(27)	-1%	
-	MSME	-	-		
12.113	other than MSME	26.798	14.685	121%	Due to business activities & Balance closure of suppliers
	Other financial liabilities				
2.151.450	from affiliated companies	2.094.220	(57.230)	-3%	Due to Business activities
103.543	others	105.628	2.085	2%	Due to Business activities
149.307	Other current liabilities	153.740	4.433	3%	Due to Business activities
-	Pension and other employee obligations	-	-		
-	Provisions	-	-		
-	Derivative financial instruments	-	-		
-	Current tax liabilities	-	-		
2.418.615	Total Current liabilities	2.382.561	(36.054)	-149%	
294.298	TOTAL EQUITY AND LIABILITIES	291.591	(2.707)	-92%	

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
31-Mar-26
Income Statement Variance

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

31.Mar.25	Particulars	31.Mar.26	Inc/ (Dec)	% Variance	Reason for variances
Amount in Euro		Amount in Euro			
	Revenue from Operations				
1.731.977	Sales	1.869.739	137.762	8%	Due to Business activities
776	from affiliated companies	7.184	6.408	826%	Wabro Activities
	external				
-	Other Operating Income	362	362		
26.903	from affiliated companies	10.633	(16.270)	-60%	Balance Closure of Suppliers
	external				
1.759.656	Total Revenue from Operations	1.887.918	128.262		
	Other Income				
34.982	Foreign exchange gains	49.975	14.993	43%	
	Finance income				
-	from affiliated companies	-	-		
19.925	external	12.987	(6.938)	-35%	Bank Interest Receivables
1.814.563	Total Income	1.950.880	136.317		
	Expenses				
	Cost of material				
-	from affiliated companies	-	-		
-	external	-	-		
-	Change in inventories	-	-		
1.206.904	Employee benefits expense	1.398.077	191.173	16%	Inflation + Salary, Transportation & Food Increased
-	Change in fair value of investment property	-	-		
5.175	Depreciation and amortisation expenses	4.072	(1.103)	-21%	Due to life time of assets
	Other expenses				
2.202	from affiliated companies	2.175	(27)	-1%	
511.173	external	429.612	(81.561)	-16%	Company Other Expenses
-	Foreign exchange Loss	-	-		
	Finance costs				
45.533	from affiliated companies	47.816	2.283	5%	Due to LOCAL GAAP Requirement
14.882	external	(6.699)	(21.581)	-145%	Bond Commission & Banks Charges
1.785.869	Total expenses	1.875.053	89.184		
28.694	Operating profit	75.827	47.133	164%	
-	Share of profit/ (loss) from equity accounted investments	-	-		
28.694	Result from operations before tax	75.827	47.133	164%	
	Tax expense				
(15.525)	Current tax	(32.260)	(16.735)	108%	According to Tax Calculation
-	Deferred tax	-	-		
13.169	Net result from operations	43.567	30.398	231%	
13.169	Net result for the period	43.567	30.398	231%	

VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Oruç Reis Mah. Tekstil Yolu Cad. Koza Plaza
No:12 A-Blok Kat:3 D.No:29-32
34235 Etiler / Beşiktaş / İstanbul / Türkiye
Atışalanı Vergi Dairesi No:3830430056 İTO No:749728
Mersis No:092206728100016 Sermaye:3.528.350,00

RÖDL
TÜRKİYE

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TÜRKİYE
31-Mar-26

Inter company balances

As at March 31, 2026														
Enter amount in local currency														
Period ended	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													
	Switzerland													
	Czech Republic													
	Romania													
	Turkey													
	Tunisia													
	Ujams SPC													
	Windgoc													
	Germany													
	India		116.561								2.175			
	Singapore													
	Philippines													
	Malaysia													
	Nepal													
	Thailand													
	Brazil													
	Ganga													
	DK Sewage													
	Ghaziabad SPV													
	Kopri													
	Bahrain AMAS													
	Oman													
	Qatar													
	Bahrain OM													
	IWT													
	Total	-	116.561	-	-	-	-	-	-	-	2.175	-	2,094,220	-

RÖL
TÜRKİYE

WABAG
VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Oruç Reis Mah. Kuvvet Cad. Koza Plaza
No:12 A-B Blok Kat:8 D. No:29-32
34235 Esentepe / Beşiktaş / İstanbul / Türkiye
Atılmalı Vergi Dairesi: 16830430056 İTO No:749728
Mersis No:0832007981100016 Sermaye:3.528.350,00

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKETİ, TÜRKİYE
31-Mar-26

Inter company balances		As at March 31, 2026												
Amount in Euro	Period ended	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
	Particulars													
	Austria	-	-	-	-	-	-	-	-	-	-	-	2,094,220	-
	Switzerland	-	-	-	-	-	-	-	-	-	-	-	-	-
	Czech Republic	-	-	-	-	-	-	-	-	-	-	-	-	-
	Romania	-	-	-	-	-	-	-	-	-	-	-	-	-
	Turkey	-	-	-	-	-	-	-	-	-	-	-	-	-
	Tunisia	-	-	-	-	-	-	-	-	-	-	-	-	-
	Ujams SPC	-	-	-	-	-	-	-	-	-	-	-	-	-
	Windgoc	-	-	-	-	-	-	-	-	-	-	-	-	-
	Germany	-	-	-	-	-	-	-	-	-	-	-	-	-
	India	-	116,561	-	-	-	-	-	-	-	2,175	-	-	-
	Singapore	-	-	-	-	-	-	-	-	-	-	-	-	-
	Philippines	-	-	-	-	-	-	-	-	-	-	-	-	-
	Malaysia	-	-	-	-	-	-	-	-	-	-	-	-	-
	Nepal	-	-	-	-	-	-	-	-	-	-	-	-	-
	Thailand	-	-	-	-	-	-	-	-	-	-	-	-	-
	Brazil	-	-	-	-	-	-	-	-	-	-	-	-	-
	Ganga	-	-	-	-	-	-	-	-	-	-	-	-	-
	DK Sewage	-	-	-	-	-	-	-	-	-	-	-	-	-
	Ghaziabad SPV	-	-	-	-	-	-	-	-	-	-	-	-	-
	Kopri	-	-	-	-	-	-	-	-	-	-	-	-	-
	Bahrain AMAS	-	-	-	-	-	-	-	-	-	-	-	-	-
	Oman	-	-	-	-	-	-	-	-	-	-	-	-	-
	Qatar	-	-	-	-	-	-	-	-	-	-	-	-	-
	Bahrain OM	-	-	-	-	-	-	-	-	-	-	-	-	-
	IWT	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	-	116,561	-	-	-	-	-	-	-	2,175	-	2,094,220	-

ROOL
TÜRKİYE

WABAG
TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Etiler Mah. Etiler Köyü, Koza Plaza
Kat: 12 A Blok Kat: 12 D. No: 29-32
33510 Etiler / Beşiktaş / İstanbul / Türkiye
Tic. Sic. No: 270800 / Vergi Dairesi: 330430056 İTİ No: 749728
İSİS No: 092206350 / 30016 Sermaye: 3.528.350,00

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
31-Mar-26
Inter company transactions

Inter Company Transactions										
Financial Year : 2025-26										
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
Austria	1.021.373	-	-	-	-	2.288.343	1.021.373	-	-	-
Switzerland	-	-	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-	-	-
Ujams SPC	-	-	-	-	-	-	-	-	-	-
Windgoc	-	-	-	-	-	-	-	-	-	-
Germany	-	-	-	-	-	-	-	-	-	-
India	848.366	-	362	2.175	-	-	848.366	-	362	2.175
Singapore	-	-	-	-	-	-	-	-	-	-
Philippines	-	-	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-	-	-
Thailand	-	-	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-	-	-
Ganga	-	-	-	-	-	-	-	-	-	-
DK Sewage	-	-	-	-	-	-	-	-	-	-
Ghaziabad SPV	-	-	-	-	-	-	-	-	-	-
Kopri	-	-	-	-	-	-	-	-	-	-
Bahrain AMAS	-	-	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-	-	-
Bahrain OM	-	-	-	-	-	-	-	-	-	-
IWT	-	-	-	-	-	-	-	-	-	-
							1.869.739	-	362	2.175
										47.816


VA TECH WABAG SU TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKETİ A.Ş.
 Oruç Reis Mah. Tekstilcilik Cad. Koza Plaza
 No:12 A-Blok Kat:5 Etiler / Beşiktaş / İstanbul / Türkiye
 34235 Etiler / Beşiktaş / İstanbul / Türkiye
 Atılmalı Vergi Dairesi : 883450058 İTİ No:749728
 Mersis No:09200011100016 Sermaye:3.528.350,00


BOL
 TURKİYE

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

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	1.021.373	-	-	-	-	47.816
Switzerland	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-
Romania	-	-	-	-	-	-
Turkey	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-
Ujams SPC	-	-	-	-	-	-
Windgoc	-	-	-	-	-	-
Germany	-	-	-	-	-	-
India	848.366	-	362	2.175	-	-
Singapore	-	-	-	-	-	-
Philippines	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-
Nepal	-	-	-	-	-	-
Thailand	-	-	-	-	-	-
Brazil	-	-	-	-	-	-
Ganga	-	-	-	-	-	-
DK Sewage	-	-	-	-	-	-
Ghaziabad SPV	-	-	-	-	-	-
Kopri	-	-	-	-	-	-
Bahrain AMAS	-	-	-	-	-	-
Oman	-	-	-	-	-	-
Qatar	-	-	-	-	-	-
Bahrain OM	-	-	-	-	-	-
IWT	-	-	-	-	-	-
Total	1.869.739	-	362	2.175	-	47.816

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	1.021.373	-	-	-	-	47.816
Switzerland	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-
Romania	-	-	-	-	-	-
Turkey	-	-	-	-	-	-
Macao	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-
Ujams SPC	-	-	-	-	-	-
Windgoc	-	-	-	-	-	-
Germany	-	-	-	-	-	-
India	848.366	-	362	2.175	-	-
Singapore	-	-	-	-	-	-
Philippines	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-
Nepal	-	-	-	-	-	-
Thailand	-	-	-	-	-	-
Brazil	-	-	-	-	-	-
Ganga	-	-	-	-	-	-
DK Sewage	-	-	-	-	-	-
Ghaziabad SPV	-	-	-	-	-	-
Kopri	-	-	-	-	-	-
Bahrain AMAS	-	-	-	-	-	-
Oman	-	-	-	-	-	-
Qatar	-	-	-	-	-	-
Bahrain OM	-	-	-	-	-	-
IWT	-	-	-	-	-	-
Total	1.869.739	-	362	2.175	-	47.816

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
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 TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
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	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-

VA TECH WABAG TEKNOLOJISI VE TİCARET LİMİTED ŞİRKET, TURKEY
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		-		-		-		-
<u>As at March 31, 2026</u>	-	-	-	-	-	-	-	-
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 SU TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKETİ A.Ş.
Grup Reis Mah. Tekstil San. Caddesi, Koza Plaza
No:12, Kat:8, D. No:29-32
54235, Etiler, Beşiktaş / İstanbul / Türkiye
Atilan Yargı Dairesi: 8830430056 İTO No:749728
Mersis No: 092200131100016 Sermaye:3.528.350,00

RÖL
TÜRKİYE

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
Acquisition cost/ Gross carrying amount										
<i>As at April 1, 2024</i>										
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										
<i>As at March 31, 2025</i>	37.143	-	-	-	-	-	-	-	37.143	-
As at April 1, 2025										
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										
<i>As at March 31, 2026</i>	37.143	37.143	-	-	-	-	-	-	37.143	37.143
Accumulated depreciation										
<i>As at April 1, 2024</i>										
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										
<i>As at March 31, 2025</i>	37.143	-	-	-	-	-	-	-	37.143	-

RÖDL
TÜRKİYE

VIA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKETİ A.Ş.
Oruç Reis Mah. İsmail Paşa Cad. Koza Plaza
No:12 Kat:8 D.No:29-32
34235 Etiler / Beşiktaş / İstanbul / Türkiye
Atılım Vergi Dairesi : 8830430056 İTO No:749728
Mersis No:0922067981100016 Sermaye:3.528.350,00

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
31-Mar-26
Intangible assets with finite lives

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	37,143	-	-	-	-	-	-	-	37,143	-
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	-	37,143	-	-	-	-	-	-	-	37,143
As at March 31, 2026	37,143	37,143	-	-	-	-	-	-	37,143	37,143
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
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
TÜRKİYE

VA TECH WABAG SUYU İÇME VE TİCARET A.Ş.
Oruç Reis Mah. Vakıfçılar Cad. Koza Plaza
N.0:12 A Blok Kat:8 D.No:29-32
34235 Esentepe / İstanbul / Türkiye
Atışları Vergi No: 8830430056 İTİ No:749728
Mersis No: 222067981100016 Sermaye:3.528.350.00

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
31-Mar-26
Summary of Intangible Assets in Local currency

Description	Gross Block				Accumulated Depreciation				Net Book	
	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-Mar-26	
		Additions	Deletion			For Opening	For Additions			For Deletions
Software	37,143	-	-	37,143	37,143	-	-	37,143	-	
Total	37,143	-	-	37,143	37,143	-	-	37,143	-	
Check	(0)	-	-	(0)	(0)	-	-	(0)	-	

A. Details of Additions to Intangible Assets

[illegible]

B. Details of Deletions to Intangible Assets

[illegible]

VA TECH WABAG SU TEKNIKONSISTE TİC. A.Ş.
Çiğir, Çiğir Mah. Çiğir Sk. No: 29-32
14072 A-Block / İstanbul / Türkiye
54235 Esenler / İstanbul / Türkiye
Atılmalı Vergi Dairesi No: 330430056 İTO No: 749728
Mersis No: 092200258100016 Sermaye: 3.528.350,00

~~200 L~~

Description of asset	Class of asset	Asset Number	Date of acquisition	Acquisition Amount per 01.04.2025	Addition	Deductions	Opening Accumulated Depreciation	Depreciation for current year	Depreciation for elections	Depreciation 31.03.2025	Net book value 31.03.2026
I/S System Program	Software	RIG-006	28.5.94.12	20.702	-	-	20.702	-	-	20.702	-
I/S System Program Oct 2012	Software	RIG-007	31.8.96.12	2.059	-	-	2.059	-	-	2.059	-
Litke Bernde Programi	Software	RIG-008	20.Kes.12	440	-	-	440	-	-	440	-
O'la - Doc Bilgiciler programi	Software	RIG-012	28.Sep.14	318	-	-	318	-	-	318	-
Litke Bernde Programi	Software	RIG-021	01.Oca.16	279	-	-	279	-	-	279	-
ORCA SQL KEEBENG	Software	RIG-024	14.Nis.16	4.346	-	-	4.346	-	-	4.346	-
Total				37.448	-	-	37.448	-	-	37.448	-

VA TECH WABAG SU TEKNOLOGI SIVİLİ VE TİC. A.Ş.
Çiğirç Reis Mah. İnşaatkiler Cad. Koza Plaza
No:12 A-B Kat:8 D. No:2.9-3.2
4235 Esentepe / İstanbul / Türkiye
Atatürk Vardi Dairesi 1330430056 İTO No:749728
Sersis No:092267-100016 Sermaye:3.528.350,00

Description	Freehold Land		Freehold Building		Owned Machinery		Owned Office and other equipment		Vehicles		Right to use assets- (Nature of assets)		Right to use assets- (Nature of assets)		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	Amount in LC	Amount in Euro
Acquisition cost/ Gross carrying amount																
As at April 1, 2024																
Additions	-	-	-	-	-	-	95.449	95.449	-	-	-	-	-	-	95.449	95.449
- externally acquired	-	-	-	-	-	-	494	494	-	-	-	-	-	-	494	494
- through business combinations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- transfer from group companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- capital work in progress capitalised	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- externally sold	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- through business sold	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- transfer to group companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exchange differences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2025	-	-	-	-	-	-	95.943	95.943	-	-	-	-	-	-	95.943	95.943
As at April 1, 2025	-	-	-	-	-	-	95.943	95.943	-	-	-	-	-	-	95.943	95.943
Additions	-	-	-	-	-	-	6.105	6.105	-	-	-	-	-	-	6.105	6.105
- 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exchange differences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2026	-	-	-	-	-	-	102.048	102.048	-	-	-	-	-	-	102.048	102.048
Accumulated depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at April 1, 2024	-	-	-	-	-	-	87.795	87.795	-	-	-	-	-	-	87.795	87.795
Additions	-	-	-	-	-	-	5.175	5.175	-	-	-	-	-	-	5.175	5.175
- Depreciation charge for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- through business combinations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- transfer from group companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- externally sold	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- through business sold	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- transfer to group companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exchange differences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2025	-	-	-	-	-	-	92.970	92.970	-	-	-	-	-	-	92.970	92.970
As at April 1, 2025	-	-	-	-	-	-	92.970	92.970	-	-	-	-	-	-	92.970	92.970
Additions	-	-	-	-	-	-	4.072	4.072	-	-	-	-	-	-	4.072	4.072
- Depreciation charge for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- through business combinations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- transfer from group companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- externally sold	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- through business sold	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
- transfer to group companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exchange differences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at March 31, 2026	-	-	-	-	-	-	97.042	97.042	-	-	-	-	-	-	97.042	97.042

Accumulated Impairment losses												
As at April 1, 2022												
Additions												
- impairment loss for the year												
- through business combinations												
- transfer from group companies												
Disposals												
- externally sold												
- through business sold												
- transfer to group companies												
Revaluation												
Reclassification												
Exchange differences												
As at March 31, 2022												
As at April 1, 2022												
Additions												
- impairment loss for the year												
- through business combinations												
- transfer from group companies												
Disposals												
- externally sold												
- through business sold												
- transfer to group companies												
Revaluation												
Reclassification												
Exchange differences												
As at March 31, 2022												
Carrying amount as at March 31, 2022												
Carrying amount as at March 31, 2022												
Check												

Amount in local currency	
31 Mar-22	5,000
Carrying amount as per local GAAP	
Ind. 23.23.2022	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
Insert additional notes, if required	
Carrying amount As per Ind AS	5,000
Check	-


VA TECH WABAG SU TEKNOLOJİSİVE TİC. A.Ş.
 Oruç Reis Mah. Akşirine Cad. Koza Plaza
 No:12 A Blok Kat:8 D. No:29-32
 34235 Esentepe / Beşiktaş / İstanbul / Türkiye
 AİSalları Verim Dairesi No:8830430056 İTO No:749728
 Mersis No:0822005381100016 Sermaye:3.528.350,00


Röpl
 TÜRKİYE

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 1-Apr-25	2025 - 26		As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-25
		Additions	Deletion		For Additions	For Deletions			
Plant and Machinery	31.657	-	-	-	-	-	-	-	-
Furniture and Fittings	-	-	-	31.657	-	-	31.657	-	-
Office Equipment's	-	-	-	-	-	-	-	-	-
Computers	64.286	6.105	-	61.313	1.019	-	65.386	5.005	2.973
Vehicles	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Right-of-use assets	-	-	-	-	-	-	-	-	-
Total	95.943	6.105	-	92.970	1.019	-	97.043	5.005	2.973
Check	0	-	-	-	-	-	0	0	0

RÖDL
TÜRKİYE

VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Oruç Reis Mah. Akmerkez Kat: 8 D. No: 29-32
Nö. 12 A Blok Kat: 8 D. No: 29-32
54235 Esentepe / İstanbul / Türkiye
Atılmalı Vergi No: 8830430056 İTİ No: 749728
Mersis No: 083200674981100016 Sermaye: 3.528.350,00

[illegible][illegible]

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

31-Mar-26

Investment accounted for using the equity method

31.Mar.25		31.Mar.26
Associate 1	Name of associate/JV	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	-
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	-

RÖDL
TÜRKİYE

VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Oruç Reis Mah. Tekstilçiler Cad. Koza Plaza
No:12 A-Blok Kat:8 D.No:29-32
34235 Esenler / İstanbul / Türkiye
Atışalanı Vergi Dairesi: 8830430056 İTO No:749728
Mersis No:0922007281100016 Sermaye:3.528.350.00

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

31-Mar-26

Financial assets and other current assets

Amount in Euro		Particulars	Amount in local Currency	
Less than 1 year	Greater than 1 year		Less than 1 year	Greater than 1 year
9.601		Financial Assets		
8.881		Rental deposits	9.943	
		Security Deposits	8.881	
		Interest accrued on deposits (on above deposits)	-	
		Salary advances	-	
		Other financial assets	-	-
18.482	-	Total Financial assets	18.825	-
		Other Current Assets		
		Tax balances with government authorities	-	
5.539		Prepaid expenses	7.985	
91.414		Advances to suppliers	91.335	
-		Dues from customers for construction contract works	-	
96.953	-	Total Other Current Assets	99.320	-
		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	
	Less than 1 year	Greater than 1 year
Financial Assets		
Rental deposits	9.943	-
Security Deposits	8.881	-
Interest accrued on deposits (on above deposits)	-	-
Salary advances	-	-
Other financial assets	-	-
Total Financial assets	18.825	-
Other Current Assets		
Tax balances with government authorities	-	-
Prepaid expenses	7.985	-
Advances to suppliers	91.335	-
Dues from customers for construction contract works	-	-
Total Other Current Assets	99.320	-
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	-	-

RÖL
TÜRKİYE

WABAG
VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Oruç Reis Mah. Tekstil Yolu, C-1, Koza Plaza
Kat: 12 A-50100016 / D. No: 129-32
Etiler / Beşiktaş / İstanbul / Türkiye
Tic. Sic. No: 270901 / Vergi No: 3300000000
MERSİS No: 08200008981100016 Sermaye: 3.528.350,00

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
31-Mar-26
Financial assets and other current assets

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
		Income Accruals		
-	-		-	-

Reconciliation to IND AS	Amount in local currency		
	Other current assets		
	Less than 1 year	Greater than 1 year	
Other Current Assets			
Carrying amount as per local GAAP	99.320		
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	99.320		-

Reconciliation to IND AS	Amount in local currency		
	Financial Assets		
	Less than 1 year	Greater than 1 year	
Carrying amount as per local GAAP	18.825		
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	18.825		-

Dues from customers for construction contract works	Amount in local currency		
	Total other current assets		
	Less than 1 year	Greater than 1 year	
	-	99.320	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	99.320	-
	-	-	-

Reconciliation to IND AS	Amount in local currency		
	Investment others		
	Less than 1 year	Greater than 1 year	
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 SU TEKNOLOJİSİ VE TİC. A.Ş.
Oruç Reis Mahallesi, Akmerkez Kat: 3, No:129-3
34235 Etiler / Beşiktaş / İstanbul / Türkiye
Atılmalı Vergi No: 8830430056 İTİ No:74972
Mersis No:08220617881100016 Sermaye:3.528.350,00

WABAG
VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
TÜRKİYE

Financial assets and other current assets

Reconciliation to IND AS	Amount in local currency
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 SU TEKNIK KONSULTANSI PT. C.A.
Oruc Reis Mah. Tuzluktepe / Sanayi Koza Plaz.
No:12 A Blok Kat:15 D. No:29-3
34235 Etiler / Beşiktaş / İstanbul / Turkey
Atsalları Vergi Dairesi : 8830430056 İTO No:749572
Mersis No:09320061981100016 Sermaye:3.528.350,00

Red Türkiye

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

31-Mar-26

Deferred tax assets and liabilities

Amount in local currency		Amount in Euro		31.Mar.26		Amount in local currency					Tax rate		Deferred tax Value		Deferred tax		Amount in Euro		
01.Nis.25		01.Nis.25				Book value		Tax value		Difference		Permanent		Temporary					
Asset	Liability	Asset	Liability	Particulars												Asset	Liability	Asset	Liability
				Property, plant and equipment						-									
				Capital work-in-progress						-									
				Goodwill						-									
				Other intangible assets						-									
				Investment property						-									
				Investments in subsidiary						-									
				Financial asset						-									
				Other current asset						-									
				Derivative financial instruments						-									
				Inventories						-									
				Trade receivables						-									
				Cash & cash equivalents						-									
				Pension and other employee obligations						-									
				Borrowings						-									
				Trade and other payables						-									
				Other liabilities						-									
				Other Provisions						-									
				Provisions - employee benefit						-									
				Unused tax losses						-									
				<i>Insert additional rows, if required</i>						-									
				<i>Insert additional rows, if required</i>						-									
				<i>Insert additional rows, if required</i>						-									
				Total															
				Offset															
				Deferred taxes, net															

Tax impact on each item of Other Comprehensive Income

Amount in local currency		Amount in Euro		31-Mar-26		Tax rate		Tax impact		Amount in Euro	
01.Nis.25		01.Nis.25								31.Mar.26	
Asset	Liability	Asset	Liability	Book value	Tax value	Difference	Permanent	Temporary	Tax rate	Tax impact	
				Remeasurements of post-employment benefit obligations							
				Exchange differences on translation of foreign operations							
				Share of other comprehensive income of equity accounted investments							
				Insert additional rows, if required							
				Total							
				Check							

RÖOL
TÜRKİYE

VA TECH WABAG SU TEKNOLOJİLERİ VE TİC. A.Ş.
Oruç Reis Mah. Tekstilçiler Cad. Koza T10
No:12 A-Blok Kat:3 D. No: 29-1
34235 Esentepe / Beşiktaş / İstanbul / Türkiye
Atılmalı Vergi Dairesi No: 8830430056 İTİD No: 7457
Mersis No: 09220000000000000016 Sermaye: 3.525.350,00

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.Nis.24	31.Mar.25	01.Nis.24	31.Mar.25	01.Nis.25	31.Mar.26	01.Nis.25	31.Mar.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

	Amount in local currency 31.Mar.26
Reconciliation to Ind AS	
Deferred tax expenses	
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 Deferred tax assets	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	
<i>Insert additional rows, if required</i>	
Carrying amount As per Ind AS	-
Check	-

Reconciliation to Ind AS Deferred tax liability	Amount in local currency 31.Mar.26
Carrying amount as per local GAAP	-
<u>Ind AS adjustments</u>	
deferred 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	-

WABAG
VA TECH WABAG SU TEKNOLOJİLERİ VE TİC. A.
Öncü Reis Mah. Teknoloji Çift. Cad. Koza Plaza
No: 12 A Katı Kat: 10 D. No: 29-
34235 Etiler/Beşiktaş / İstanbul / Türkiye
Atsalları Vergi No: 8830430056 İTO No: 7437
Mersis No: 280703100016 Sermaye: 3.528.350

~~2020 TÜRKİYE~~

Amount in Euro 31.Mar.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	-
Others(please specify)	-
-	-
- Check	-

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

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	-

RÖDL
TÜRKİYE

VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Oruc Reis Mah. Teknokent Cad. Koza Plaza
Kat:12 A Blok Kat:8 D.No:29-32
4235 Etiler / Beşiktaş / İstanbul / Türkiye
Ticaret Sicil No: 292207/081100016 Sermaye:3.528.350,00
Mersis No:082207081100016

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKETİ, TÜRKİYE
31-Mar-26
Trade receivables

Enter amounts in local currency		31. Mar. 26	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		108.512	-	-	-	-	-	-	108.512	-
Dues from customers for construction contract works		-	-	-	-	-	-	-	-	-
Retention receivables		5.657	-	-	-	-	-	-	5.657	-
Allowances for expected credit losses		(100.254)	-	-	-	-	-	-	(100.254)	-
Total third Trade receivables		13.914	-	-	-	-	-	-	13.914	-
Inter company Trade receivables		116.561	-	116.561	-	-	-	-	-	-
Total Trade receivables		130.475	-	116.561	-	-	-	-	13.914	-
Analysis of external trade debtors		225.073								
Sales ledger balance										
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		(116.561)								
Others (please specify)										
External Trade receivables		108.512								
Analysis of Dues from customers for construction contract works		-								
Prepayment received from customers		-								
Gross dues from customers for construction contract works		-								
Allowances for expected credit losses		-								
Net Dues from customers for construction contract works		-	-	-	-	-	-	-	-	-
Allowances for expected credit losses										
(Enter negative amounts)										
General Allowances for expected credit losses		(100.254)								(100.254)
Specific Allowances for expected credit losses		-								
Allowances for expected credit losses		(100.254)	-	-	-	-	-	-	(100.254)	

Amount in local currency		31. Mar. 26		
Reconciliation to Ind AS		Inter company	External	Total
Trade receivables				
Carrying amount as per local GAAP		116.561	13.914	130.475
Ind AS adjustments				
General provisions		-	-	-
specified provisions		-	-	-
Enter nature of difference 3		-	-	-
Insert additional rows, if required		-	-	-
Carrying amount As per Ind AS		116.561	13.914	130.475
Check		-	-	-

RÖDL
TÜRKİYE

VA TECH WABAG SÜREKLİ KURUMSAL VE
Oruç Reis Mah. No: 12 / A Blok Kat: 8 D No: 24
34235 Etiler / Beşiktaş / İstanbul / Türkiye
Atışları Veri: 8830430056 İTO No: 33
Mersis No: 0802007961100016 Şirket: 3 528 35

Particulars	Amount in Euro		Ageing past due (from the Due Dates)							Check
	31.Mar.26		Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	
External Trade receivables			-	-	-	-	-	-	108.512	-
Dues from customers for construction contract works		108.512	-	-	-	-	-	-	-	-
Retention receivables		-	-	-	-	-	-	-	-	-
Allowances for expected credit losses		5.657	-	-	-	-	-	-	5.657	-
		(100.254)	-	-	-	-	-	-	(100.254)	-
Total third Trade receivables		13.914	-	-	-	-	-	-	13.914	-
Inter company Trade receivables		116.561	-	116.561	-	-	-	-	-	-
Total Trade receivables		130.475	-	116.561	-	-	-	-	13.914	-
Analysis of external trade debtors										
Sales ledger balance		225.073								
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		(116.561)								
Others (please specify)		-								
External Trade receivables		108.512								
Analysis of Dues from customers for construction contract works										
Prepayment received from customers		-		-	-	-	-	-	-	
Gross Dues from customers for construction contract works		-		-	-	-	-	-	-	
Allowances for expected credit losses		-		-	-	-	-	-	-	
Net Dues from customers for construction contract works		-		-	-	-	-	-	-	
Allowances for expected credit losses										
(Enter negative amounts)										
General Allowances for expected credit losses		(100.254)		-	-	-	-	-	(100.254)	
Specific Allowances for expected credit losses		-		-	-	-	-	-	-	
Allowances for expected credit losses		(100.254)		-	-	-	-	-	(100.254)	

	Amount in local currency	Amount in Euro
Movement in the allowance for credit losses		
Balance as at 1 April 2025	124.902	124.902
Amounts written off (uncollectable)	-	-
Credit losses recognised	-	-
Gain/(loss) on foreign exchange	(24.648)	(24.648)
Balance as at 31 March 2026	100.254	100.254
Check	-	-

Disclosure of trade receivables in Sheet-EP

Particulars	31.Mar.26	
	Amount in Euro	Amount in local currency
External Trade receivables		
Dues from customers for construction contract works	108.512	108.512
Retention receivables	-	-
Allowances for expected credit losses	5.657	5.657
	(100.254)	(100.254)
Total third Trade receivables	13.914	13.914
Inter company Trade receivables	116.561	116.561
Total Trade receivables	130.475	130.475

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

VA TECH WABAG SU TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKETİ
Oruç Reis Mah. Teknoloji Çarşı Koza İş. Bld. Kat: 12 No: 29
34235 Etiler / Beşiktaş / İstanbul / Türkiye
Alışveriş Vergi No: 8830430056 İTİ No: 745
Mersis No: 0833001100016 Sermaye: 3.528.327



31-Mar-25		Particulars	31-Mar-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	-	-
		Intra company trade debtors	-	-
		Total trade receivables	-	-

Summary of Long term Trade Receivables

[illegible]

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

- 1) Aging of trade receivables (external trade receivables & retention receivables) based on due date
- 2) Disputed - under litigation in legal forum (prohibition or under any court); disputed shall remain only the specific amount under dispute.
- 3) Considered Good - Receivable aging 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

Participants	Not Due	0-90 Days	91-180 Days	181-365 Days	356-730 Days	731-3095 Days	>1095 Days	Total
i) Undisputed Trade	-	-	-	-	-	-	-	-
ii) Disputed Trade	-	-	-	-	-	-	-	-
iii) Receivable – considered good	-	-	-	-	-	-	-	-
iv) Receivable – considered doubtful	-	-	-	-	-	-	-	-
v) Receivable-Which has significant increase in credit risk	-	-	-	-	-	-	-	-
vi) Undisputed Trade	-	-	-	-	-	-	-	-
vii) Disputed Trade	-	-	-	-	-	-	-	-
viii) Receivable-Credit Impaired	-	-	-	-	-	-	-	-
ix) Receivable-Which has significant increase in credit risk	-	-	-	-	-	-	-	-
x) Receivable-considered good	-	-	-	-	-	-	-	-
xi) Disputed Trade	-	-	-	-	-	-	-	-
xii) Receivable-Which has significant increase in credit risk	-	-	-	-	-	-	-	-
xiii) Disputed Trade	-	-	-	-	-	-	-	-
xiv) Receivable-Credit Impaired	-	-	-	-	-	-	-	-
xv) Receivable-Which has significant increase in credit risk	-	-	-	-	-	-	-	-
xvi) Disputed Trade	-	-	-	-	-	-	-	-
xvii) Receivable-Credit Impaired	-	-	-	-	-	-	-	-
xviii) Expected Credit Losses	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

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

[illegible]

Movement in the allowance for credit losses

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

Greek

Amounts in local currency

Year ended	Particulars	31.Mar.26				Total
		Restricted		Unrestricted		
		Current	Non current	Current	Non current	
Cash in hand		-	-	30	-	30
Cash at bank		-	-	1.759	-	1.759
Fixed deposits		35.780	-	-	-	35.780
Short-term investments		-	-	-	-	-
Total cash and cash equivalents		35.780	-	1.789	-	37.569

Amount in Euro

Year ended	Particulars	31.Mar.26				Total	31.Mar.25				Total
		Restricted		Unrestricted			Restricted		Unrestricted		
		Current	Non current	Current	Non current		Current	Non current	Current	Non current	
Cash in hand		-	-	30	-	30	-	-	-	-	71
Cash at bank		-	-	1.759	-	1.759	-	-	51.354	-	51.354
Fixed deposits		35.780	-	-	-	35.780	43.348	-	-	-	43.348
Short-term investments		-	-	-	-	-	-	-	-	-	-
Total cash and cash equivalents		35.780	-	1.789	-	37.569	43.348	-	51.425	-	94.773

Particulars	Amount in LC	Amount in Euro	Particulars	Amount in LC	Amount in Euro
Unrestricted cash balance at the beginning 1st April 2025	51.425	51.425	Restricted cash balance at the beginning 1st April 2025	43.348	43.348
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	-	-	Exchange gain/ (loss) on translation	-	-
Net flows in period	(49.636)	(49.636)	Net flows in period	(7.568)	(7.568)
Unrestricted cash balance at the end 31st March 2026	1.789	1.789	Restricted cash balance at the end 31st March 2026	35.780	35.780
Check	0	0	Check	-	-

List of banks

(Add additional lines within the table if required)

Name of the bank	Account Code	Operative/ Inoperative
Yapi kredi Bankasi-Uluslararası Bankacilik Subesi- 87104460	10201001	Operative
HSBC - Güneşli Subesi/HSBC - Güneşli Branch	10201004	Operative
İsbank- Multinationals' Branch- TRY 06635	10201005	Operative
İsbank- Multinationals' Branch- TRY 06665 Maas Hs	10201006	Operative
Akbank- Tekstilcent' Branch- TRY 8239	10201007	Operative
İsbank- Multinationals' Branch- TRY Vadedi Hesap	10201011	Operative
İsbank- Multinationals' Branch- TRY 07561 DBS Account For BP	10201014	Operative
Vakıfbank Karaköy Branch- TRY 470251 Hesap	10201017	Operative
Yapi kredi Bankasi-Uluslararası Bankacilik Subesi-87104463	10202001	Operative
İsbank / 07519 Euro Hs. / Active	10202005	Operative
Akbank- Tekstilcent' Branch- EUR 09724 / Active	10202006	Operative
İsbank- Multinationals' Branch-USD 07504/Active	10203003	Operative

VA TECH WABAG SİSTEMLERİ KOJİTİVE TİC. A.Ş.
Oruç Reis Mahallesi Kat: 8 D. No: 34
No: 12 A-101 / Kat: 8 D. No: 34
34235 Esentepe / İstanbul / Türkiye
Atışları Vergi No: 3881100016
Mersis No: 3881100016 Sermaye: 3.526.350

RODOL
TÜRKİYE

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
31-Mar-26
Break up of cash and bank balances

	31.Mar.25				31.Mar.26			
	Amount in Euro		Amounts in Local Currency		Amount in Euro		Amounts in Local Currency	
	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted
	Current	Non current	Current	Non current	Current	Non current	Current	Non current
Cash and bank balances								
Cash and cash equivalents								
Cash on hand		71		30		30		30
Cheques, drafts on hand								
Balances with banks								
in current accounts		51.354		1.759		1.759		1.759
in deposit account (with original maturity upto 3 months)								
Interest accrued on the above								
Others (Specify nature)								
Other bank balances		51.425		1.789		1.789		1.789
Unpaid dividend account								
Deposits with maturity less than 3 months								
Interest accrued on the above								
Deposits with maturity more than 3 months but less than 12 months								
Interest accrued on the above								
Non-current Deposits								
Interest accrued on the above								
Balances with bank held as Margin money	43.348				35.780		35.780	
Security against the borrowings / guarantees								
Total	43.348	-	-	-	35.780	-	35.780	-
check	43.348	-	-	-	35.780	-	35.780	-

	31.Mar.25				31.Mar.26			
	Amount in Euro		Amounts in Local Currency		Amount in Euro		Amounts in Local Currency	
	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted
	Current	Non current	Current	Non current	Current	Non current	Current	Non current
Reason for classification as restricted cash balances								
Purposes for balances with banks held as margin money								
Reconciliation to INDAS								
Particulars	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted
Carrying amount as per local GAAP								
Ind AS adjustments								
Enter nature of difference 1		1.789						
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 SU TEKNOLOJİSİ VE TİC. A.Ş.
Oruç Reis Mah. Teknoloji Parkı Koza Plaza
No:12 A-B Katları Kat:5 D. No:29-3
34235 Esentepe / Beşiktaş / İstanbul / Türkiye
Aisgani Vergi Dairesi No:3830430056 İTİ No:74572
Mersis No:0810000391000016 Sermaye:3.528.350,00

RÖDL
TÜRKİYE

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
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														
Additions/ Appropriation			196.866	196.866					-	-			196.866	196.866
Utilisation			28.200	28.200					-	-			28.200	28.200
Released									-	-			-	-
Exchange differences													-	-
As at March 31 2025	-	-	225.066	225.066	-	-	-	-	-	-	-	-	225.066	225.066
Due within 1 year	-	-			-	-	-	-	-	-	-	-	-	-
Due after 1 year			225.066	225.066									225.066	225.066
As at April 1, 2025														
Additions/ Appropriation	-	-	225.066	225.066	-	-	-	-	-	-	-	-	225.066	225.066
Utilisation			(10.220)	(10.220)					-	-			(10.220)	(10.220)
Released									-	-			-	-
Exchange differences									-	-			-	-
As at Mar 31 2026	-	-	214.846	214.846	-	-	-	-	-	-	-	-	214.846	214.846
Due within 1 year	-	-			-	-	-	-	-	-	-	-	-	-
Due after 1 year			214.846	214.846									214.846	214.846

Current period

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

Previous period

Check- Within 1 year														
Check- After 1 year														

RÖDL
TÜRKİYE

VA TECH WABAG SU TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKETİ
Oruç Reis Mahallesi, 34236 Eserler, İstanbul
No: 12, Kat: 8, D: 8
Mersis No: 0802001981100016 Sermaye 3.520.000 TL

Amount in Euro		Amount in local currency	
31-Mar-25	Year ended 31-Mar-25	31-Mar-26	Year ended 31-Mar-26
Less than 1 year	Greater than 1 year	Less than 1 year	Greater than 1 year
Particulars	Particulars	Particulars	Particulars
12.113	Trade payable - third party	26.798	Trade payable - third party
	Purchase ledger balance without intercompany	-	Purchase ledger balance without intercompany
	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
	Supplier credit notes awaited	-	Supplier credit notes awaited
	Others	-	Others
12.113	Total trade payable	26.798	Total trade payable
	Other liabilities - third party	-	Other liabilities - third party
	Advance from customers	0	Advance from customers
	Due to customers for construction contract work	-	Due to customers for construction contract work
86.803	Deferred income	(593)	Deferred income
41.316	Liabilities to social security authorities	84.212	Liabilities to social security authorities
-	TDS/ VAT payable	68.535	TDS/ VAT payable
18.388	R&D cost payable	-	R&D cost payable
-	Accrued Expenses	-	Accrued Expenses
-	Goods received not invoiced	-	Goods received not invoiced
2.800	Unsettled payables/Provision for Cost	1.586	Unsettled payables/Provision for Cost
149.107	Others	-	Others
-	Total other liabilities	153.740	Total other liabilities
	Lease Liabilities	-	Lease Liabilities
-	Total Lease Liabilities	-	Total Lease Liabilities
103.543	Financial liabilities	-	Financial liabilities
	Salary payable	105.628	Salary payable
103.543	Others	-	Others
-	Total Financial liabilities	105.628	Total Financial liabilities
	Employee benefits	-	Employee benefits
67.349	Gratuity	-	Gratuity
157.717	Leave encashment/ Compensated absences	63.745	Leave encashment/ Compensated absences
	Provision for severance payment	151.101	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
225.666	Total employee benefits	-	Total employee benefits
	Derivatives	-	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	-	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

RODL
TÜRKİYE

VA TECH WABAG SU TEKNOLOJİSİ VE TİC.
Oruç Reis Mah. Tekstil Cad. Koza İş.
No:12 A/B Blok Kat:8 D.No 29-
34235 Esenler / İstanbul / Türkiye
Atsalları Vergi Dairesi No:8830430056 İTİ No:7497
Mersis No:0932007181100016 Sermaye:3.528.350,-

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
31-Mar-26
Trade payables and other liabilities and provisions

Other liabilities break up

Amount in Euro		Gt. Code & Description	Amount in local currency	
Less than 1 year	Greater than 1 year		Less than 1 year	Greater than 1 year
2.489	-	Credit Card liabilities	1.586	-
-	-	Job advance	-	-
313	-	Payables to Employees due to expenses	-	-
(2)	-		-	-
2.800	-		1.586	-

Amount in local currency		Gt. Code & Description	Amount in local currency	
Less than 1 year	Greater than 1 year		Less than 1 year	Greater than 1 year
26.798	-	Trade payable - third party	26.798	-
-	-	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	-	-

Amount in local currency		Gt. Code & Description	Amount in local currency	
Less than 1 year	Greater than 1 year		Less than 1 year	Greater than 1 year
153.740	-	Other liabilities - third party	153.740	-
-	-	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	-	-

Amount in local currency		Gt. Code & Description	Amount in local currency	
Less than 1 year	Greater than 1 year		Less than 1 year	Greater than 1 year
105.628	-	Financial liabilities	105.628	-
-	-	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	-	-

Amount in local currency		Gt. Code & Description	Amount in local currency	
Less than 1 year	Greater than 1 year		Less than 1 year	Greater than 1 year
-	-	Lease liabilities	-	-
-	-	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	-	-

Amount in local currency		Gt. Code & Description	Amount in local currency	
Less than 1 year	Greater than 1 year		Less than 1 year	Greater than 1 year
-	214.846	Employee benefits	-	214.846
-	-	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	-	-

Amount in local currency		Gt. Code & Description	Amount in local currency	
Less than 1 year	Greater than 1 year		Less than 1 year	Greater than 1 year
-	-	Derivatives	-	-
-	-	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	-	-

Amount in local currency		Gt. Code & Description	Amount in local currency	
Less than 1 year	Greater than 1 year		Less than 1 year	Greater than 1 year
-	-	Provisions	-	-
-	-	Carrying amount as per local GAAP	-	-
-	-	Ind AS adjustments	-	-
-	-	Provision for Risk on Sales	-	-
-	-	Provision for Risk on Markets Germany	-	-
-	-	Enter nature of difference 3	-	-
-	-	Insert additional rows, if required	-	-
-	-	Carrying amount As per Ind AS	-	-
-	-	Check	-	-

VA TECH WABAG SUYUNU İÇİŞİ VE TİCARET LİMİTED ŞİRKETİ
Oruç Reis Mahallesi, 34235 Beşiktaş / İstanbul / Türkiye
No: 12 / 34235 Beşiktaş / İstanbul / Türkiye
Tic. Sic. No: 270900 / Mersis No: 34230000000000000000
Mersis No: 34230000000000000000

BÖLÜM
TÜRKİYE

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	366-730 Days	730-1095 Days	>1095 Days	Total Payables	Check 1	Check 2
Current	14,402	12,396	-	-	-	-	-	26,798	(0)	(0)
Non Current	-	-	-	-	-	-	-	-	-	-

Current

Particulars	Not Due	0-90 Days	91-180 Days	181-365 Days	366-730 Days	730-1095 Days	>1095 Days	Total Payables	Check 3
Undisputed dues - MSME	-	-	-	-	-	-	-	-	-
Undisputed dues - Others	14,402	12,396	-	-	-	-	-	26,798	-
Disputed dues - MSME	-	-	-	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-	-	-	-
Total	14,402	12,396	-	-	-	-	-	26,798	-

Non current

Particulars	Not Due	0-90 Days	91-180 Days	181-365 Days	366-730 Days	730-1095 Days	>1095 Days	Total Payables	Check 4
Undisputed dues - MSME	-	-	-	-	-	-	-	-	-
Undisputed dues - Others	-	-	-	-	-	-	-	-	-
Disputed dues - MSME	-	-	-	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-

Dispute: Current
Undisputed Non Current

MSME
Others

Purchase Ledger
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	366-730 Days	730-1095 Days	>1095 Days	Total Trade Payable
CORP		34CD00808	Zepin Turizm Taç	Current	Others	Undisputed	Purchase ledger balance witho	3,549	4,000						7,549
CORP		34CD00774	Hüseyin Adnan -A-	Current	Others	Undisputed	Purchase ledger balance witho	1,850	2,000						3,850
CORP		34CD00402	EDNRED KURUM	Current	Others	Undisputed	Purchase ledger balance witho	3,848							3,848
CORP		34CD00832	WIKING TURİZM	Current	Others	Undisputed	Purchase ledger balance witho	1,612	1,200						2,812
CORP		34CD00266	MBK Uluslararası	Current	Others	Undisputed	Purchase ledger balance witho	716	550						1,266
CORP		34CD00835	USB Uluşal Siter	Current	Others	Undisputed	Purchase ledger balance witho	527	700						1,227
CORP		34CD00790	Healthy and Safe	Current	Others	Undisputed	Purchase ledger balance witho	772							772
CORP		34CD00843	Aksigorta	Current	Others	Undisputed	Purchase ledger balance witho	-	504						504
CORP		34CD00017	Vodafone Net ile	Current	Others	Undisputed	Purchase ledger balance witho	-	442						442
CORP		34CD00651	Medlife Emlaklik	Current	Others	Undisputed	Purchase ledger balance witho	303							303
CORP		34CD00527	Merve M Kayaog	Current	Others	Undisputed	Purchase ledger balance witho	279							279
CORP		34CD00826	BASAK BilgiSav	Current	Others	Undisputed	Purchase ledger balance witho	264							264
CORP		34CD00830	Emre Seypacan	Current	Others	Undisputed	Purchase ledger balance witho	98							98
CORP		34CD00800	Ridel Partner Dan	Current	Others	Undisputed	Purchase ledger balance witho	-	3,000						3,000
CORP		34CD00036	Türk Telekomunl	Current	Others	Undisputed	Purchase ledger balance witho	39							39
CORP		34CD00687	Turip Kargo Sen	Current	Others	Undisputed	Purchase ledger balance witho	37							37
CORP		34CD00821	Oğuller etiket M	Current	Others	Undisputed	Purchase ledger balance witho	35							35
CORP		34CD00380	AVANSAS OFIS M	Current	Others	Undisputed	Purchase ledger balance witho	30							30
CORP		34CD00831	Smriti Sonumila T	Current	Others	Undisputed	Purchase ledger balance witho	20							20
CORP		34CD00009	Dhl Express	Current	Others	Undisputed	Purchase ledger balance witho	5							5
CORP		34CD00463	Bp Petrolleri A.S	Current	Others	Undisputed	Purchase ledger balance witho	18							18
CORP		34CD00255	Abd Elektrik San.	Current	Others	Undisputed	Purchase ledger balance witho	0							0
CORP		34CD00013	Hedef Anas Kirala	Current	Others	Undisputed	Purchase ledger balance witho	0							0



VA TECH WABAG SU TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKETİ
Oruç Reis Mahallesi, Kocazade Cad. Koza Plaza
No:12 A-8 Kat Kat:8 D. No:29-32
34235 Esentepe / Beşiktaş / İstanbul / Türkiye
Atışlanı Veri : 8630430056 İTO No:749728
Mersis No:0832007181100016 Sermaye:3.628.350,00

REPL
TÜRKİYE

Trade Payable - Previous year data (31-Mar-2026)
Ageing based on due date (NOT date of invoice)

Notes : 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 court); 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	7.883	4.229	-	-	-	-	-	12.113	-
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	7.883	4.229	-	-	-	-	-	12.113
Disputed dues - MSME	-	-	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-	-	-
Total	7.883	4.229	-	-	-	-	-	12.113

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
CORP		34C00009	Dhl Express	Current	Others	Undisputed	Purchase ledger {	(94)							(94)
CORP		34C00017	Vodafone Net Ite	Current	Others	Undisputed	Purchase ledger {	363							363
CORP		34C00036	Türk Telekomuni	Current	Others	Undisputed	Purchase ledger {	15							15
CORP		34C00266	MBK Uluslararası	Current	Others	Undisputed	Purchase ledger balance without in		614						614
CORP		34C00380	AVANSAS OFİS M	Current	Others	Undisputed	Purchase ledger {	37							37
CORP		34C00463	Bp Petrolleri A.Ş	Current	Others	Undisputed	Purchase ledger {	497							497
CORP		34C00774	Hüseyin Adan -A	Current	Others	Undisputed	Purchase ledger balance without in		1.094						1.094
CORP		34C00835	USB Ulusal Sister	Current	Others	Undisputed	Purchase ledger balance without in		900						900
CORP		34C00835	USB Ulusal Sister	Current	Others	Undisputed	Purchase ledger balance without in		42						42
CORP		34C00843	Akşigorta	Current	Others	Undisputed	Purchase ledger {	2.161							2.161
CORP		34C01087	MNG Kargo Yurti	Current	Others	Undisputed	Purchase ledger balance without in		35						35
CORP		34C01314	Aydoğan Civelek	Current	Others	Undisputed	Purchase ledger balance without in		18						18
CORP		34C01527	Merve Meryem K	Current	Others	Undisputed	Purchase ledger balance without in		124						124
CORP		34C01651	Meclife Emeklilik	Current	Others	Undisputed	Purchase ledger {	164							164
CORP		34C01687	Yurtiçi Kargo Ser	Current	Others	Undisputed	Purchase ledger balance without in		10						10
CORP		34C01730	Ozgeçir Otelleik	Current	Others	Undisputed	Purchase ledger balance without in		54						54
CORP		34C01777	HİS Uluslararası	Current	Others	Undisputed	Purchase ledger {	301							301
CORP		34C01806	TEKSTİL KENT KOZ	Current	Others	Undisputed	Purchase ledger balance without in		346						346
CORP		34C01808	Zepin Turizm Tas	Current	Others	Undisputed	Purchase ledger {	4.440							4.440
CORP		34C01826	BAŞAK BİLGİSAYAR	Current	Others	Undisputed	Purchase ledger balance without in		264						264
CORP		34C01827	HEALTHY AND SA	Current	Others	Undisputed	Purchase ledger balance without in		516						516
CC023		34C01769	Uğurcan Gümrük	Current	Others	Undisputed	Purchase ledger balance without in		213						-



VA TECH WABAG SU TEKNİK ÇÖZÜMLERİ TİC. A.Ş.
Oruç Reis Mahallesi, Teknisanlar Cad. Koza Plaza
No:12 A Blok Kat:3 D. No:29-31
34235 Esentepe / Beşiktaş / İstanbul / Türkiye
AİŞAŞİTİ VE ŞİRKETİ : 8830430056 İTO No:749728
Mersis No:0822006881100016 Sermaye:3.528.350,00



Guidance :
Details of employee benefits which are actuarially valued needs to be filled as per final actuarial report for the year end.
Actuarial profit and actuarial loss data is to be filled as per actuarial reports.
In case of unfilled benefits the plan assets data is not applicable, the remaining table is required to be filled.

1 Employee benefit expenses - Disclosures

Year ended	Amount in local currency						Amount in Euro			
	Gratuity	Leave encashment	Severance payment	Others	Gratuity	Leave encashment	31-Mar-28 Actuarial Benefits	Severance payment	Others	
(A) Change in projected benefit obligation										
Projected benefit obligation at the beginning of the year	-	-	-	-	-	-	-	-	-	-
Current service cost	-	-	-	-	-	-	-	-	-	-
Interest cost	-	-	-	-	-	-	-	-	-	-
Actuarial (gain)/losses	-	-	-	-	-	-	-	-	-	-
Foreign exchange fluctuation	-	-	-	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-	-	-	-
Projected benefit obligation at the end of the year	-	-	-	-	-	-	-	-	-	-
Unfunded	-	-	-	-	-	-	-	-	-	-
Partly or wholly funded	-	-	-	-	-	-	-	-	-	-
(B) Change in plan assets										
Fair value of plan assets at the beginning	-	-	-	-	-	-	-	-	-	-
Expected return on the plan assets	-	-	-	-	-	-	-	-	-	-
Actual gain/ (loss)	-	-	-	-	-	-	-	-	-	-
Foreign currency exchange rate changes	-	-	-	-	-	-	-	-	-	-
Employer contribution	-	-	-	-	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-	-	-	-	-
Fair value of plan assets at the end	-	-	-	-	-	-	-	-	-	-
(C) Reconciliation of present value of obligation on the full value of plan assets										
Present value of obligation at the end of the period	-	-	-	-	-	-	-	-	-	-
Less: Expected return on plan assets at the end of the period	-	-	-	-	-	-	-	-	-	-
Liability recorded in balance sheet	-	-	-	-	-	-	-	-	-	-
(D) Components of expenses :										
Current Service Cost	-	-	-	-	-	-	-	-	-	-
Interest Cost	-	-	-	-	-	-	-	-	-	-
Net actuarial (gain) loss recognized in the year	-	-	-	-	-	-	-	-	-	-
Expected return of Plan Assets	-	-	-	-	-	-	-	-	-	-
Past service cost	-	-	-	-	-	-	-	-	-	-
Actuarial loss recognized in the income statement	-	-	-	-	-	-	-	-	-	-
(E) Expenses recognized in the income statement										
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

VA TECH WABAG SU TEKNOLOJİ VE TİCARET LİMİTED ŞİRKETİ, A.Ş.
Oruç Reis Mah. Akstikler Cad. Koza Pınar
No:12 A - Blok Kat:8 Etiler / Beşiktaş / İstanbul / Türkiye
34235 Esanlier
Atılım Yatırım Menkul Değerler A.Ş. Sicil No: 291383
Mersis No: 082200383100016 Sermaye: 3.528.350,00 TL

PODL
TÜRKİYE

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

31-Mar-25

Provisions- Employees benefits

Employee benefits maturity profile :

Particulars	Amount in local currency				Amount in Euro			
	Less than a year	Between 1-2 years	Over 2-5 years	Total	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	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		
(C)	Anniversary bonus	Discount rate		Long term rate of compensation increase/ Future salary increase		Attrition rate			
		Increase	Decrease	Increase	Decrease	Increase	Decrease		
(D)	Severance payment	Discount rate		Long term rate of compensation increase/ Future salary increase		Attrition rate			
		Increase	Decrease	Increase	Decrease	Increase	Decrease		
(E)	Others	Discount rate		Long term rate of compensation increase/ Future salary increase		Attrition rate			
		Increase	Decrease	Increase	Decrease	Increase	Decrease		



VA TECH WABAG SU TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKETİ
Oruç Reis Mah. Tekstil Fab. Cad. Koza Pk. No:12
34235 Aşçıoğlu / Beşiktaş / İstanbul / Türkiye
Atılım No: 330430056 İTO No: 74972
Mersis No: 093000181000016 Sermaye: 3.528.350,00

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

Reconciliation to IFRS AS		Amount in local currency	
Borrowings	Due less than 1 year	31-Mar-25	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 1			
Check 2 (Details of borrowings- Closing)			
Check 2 (Details of borrowings- Opening)			

Details of borrowings:

Details		Amount in local currency	
Borrowing 1 (Represents suitably)	Due less than 1 year	31-Mar-25	31-Mar-26
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			
If secured- details of security			
Guarantee details			
Date of sanction and Date of renewal			
Repayment terms			
Penalty			
Interest rate Type (Fixed / Floating)			
Other terms and conditions			

Details		Amount in local currency	
Borrowing 2 (Represents suitably)	Due less than 1 year	31-Mar-25	31-Mar-26
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			
If secured- details of security			
Guarantee details			
Date of sanction and Date of renewal			
Repayment terms			
Penalty			
Interest rate Type (Fixed / Floating)			
Other terms and conditions			

VA TECH WABAG SU TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKETİ
Oruç Reis Mah. Tekstil Sanayi Çiftliği Cad. No: 12
N.Ö.12 A-B Blok Kat: 3 D. No: 34235 Etiler / Beşiktaş / İstanbul / Türkiye
Atılmalı Vergi Dairesi No: 8830430056 İTO No: 74
Mersis No: 0932000081100016 Sermaye: 3.529.222,70 TL

RÖD L
TÜRKİYE

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
31-Mar-26
Additional Details for Borrowings

Particulars	Amount in Euro	
	Long term	Short term
Secured		
From banks :		
Term loans		
Working capital demand loans		
Bank overdraft		
Cash credit accounts		
From other parties :		
<Name of party 1>		
<Name of party 1>		
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	-	-

Nature if security

<To be filled>
<To be filled>
<To be filled>
<To be filled>
<To be filled>
<To be filled>

Details of guarantee for each type of borrowings

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

VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Cruc Reis Mah. Teknopark Cad. Koza Plaza
No:12 A Kat:8 D. No:29-3
34235 Esentepe / Beşiktaş / İstanbul / Türkiye
Atışılmalı Vergi No: 8830430056 İTİ No:74972
Mersis No:0832017981100016 Sermaye:3.528.350,00

RÖD L
TÜRKİYE

Changes in Equity

Reconciliation to IND AS	Amount in local currency						
	Share capital	Share premium	Translation reserve	Capital reserve	Legal reserves	Other reserves	Retained Earnings
31.Mar.26							
Carrying amount as per local GAAP	1,522,802		2,989,616				(6,818,234)
Ind AS adjustments							
untaxed provisions							
untaxed provisions for bad debts							
Deferred tax liabilities							
Enter nature of difference 4							
Insert additional rows, if required							
	-	-	-	-	-	-	-
Carrying amount As per Ind AS	1,522,802	-	2,989,616	-	-	-	(6,818,234)
Check	-	-	(0)	-	-	-	-

VA TECH WABAG SU TEKNOLOGI SATELIT
 Cruc Reis Maple Elektronik Ticaret A.Ş.
 No:12 A-Block Kat:1001 NG 29.50
 34235 Esentepe / Beşiktaş / İstanbul / Türkiye
 Atsantel Vego Datacenter
 Mersis No:09220610000016 Sermaye:3.528.950,00 TL

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

31-Mar-26

External Revenue

Sale by Destination

31.Mar.25	Year ended	31.Mar.26	
Amount in Euro	Country/Regions	Amount in local currency	Amount in Euro
12.153	Europe	7.184	7.184
(11.377)	Africa	-	-
	India cluster countries		-
	Middle East		-
	Rest of the World		-
776	Total external revenue	7.184	7.184

Sales based on nature

31.Mar.25	Year ended	31.Mar.26	
Amount in Euro	Particulars	Amount in local currency	Amount in Euro
776	Construction contracts	7.184	7.184
	Operation and maintenance contracts		-
	Engineering services		-
	Other services		-
776	Total external revenue	7.184	7.184

Reconciliation to IND AS	Amount in local currency
	31.Mar.26
Carrying amount as per local GAAP	7.184
<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	7.184
Check	-


VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
 Mecidiyeköy / Beşiktaş / İstanbul / Türkiye
 Kat: 12 A Blok Kat: 12 D.No: 29-32
 Etiler / Beşiktaş / İstanbul / Türkiye
 Ticaret Sicil No: 272266 / Mersis No: 0830430056 İTO No: 749728
 Kuruluş Yılı: 1997 / Sermaye: 3.528.350,00 TL


RÖDL
 TÜRKİYE

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

31-Mar-26

Cost of material

31.Mar.25	Year ended	31.Mar.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 bank guarantee charges		-
	Project Travel		-
	Project consultancy fee		-
	Insurance Cost		-
	Power & Fuel		-
	Liquidated damages		-
	Warranty expenses		-
	Taxes and duties		-
-	Other project expenses	-	-
-	Cost of material - inter group	-	-
-	Total cost of material - External	-	-

Cost of material - inter group

31.Mar.25	Year ended	31.Mar.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 SU TEKNOLOJİSİ VE TİC. A.Ş.
 Kuruluş Mah. Tekstilkerem Cad. Koza Plaza
 Kat: 12 A-B Blok Kat: 8 D.No: 29-32
 34235 Esenler / İstanbul / Türkiye
 Ticaret Sicil No: 27330430056 İTO No: 749728
 Ticaret Sicil No: 092206796 M00016 Sermaye: 3.528.350,00

RODL
 TÜRKİYE

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

31-Mar-26

Details of other project expenses

31.Mar.25	Year ended	31.Mar.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.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	-

RODL
TÜRKİYE

VA TECH WABAG SU TEKNİK LOJİSTİK VE TİC. A.Ş.
Oruç Reis Mah. Tiryaklılar Cad. Koza Plaza
No:12 A Blok Kat:8 D.No:29-32
4235 Esentepe / İstanbul / Türkiye
Ataşehir Yeri Etiler : 8830430056 İTO No:749726
Mersis No:0922067881100016 Sermaye:3.528.350,00

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

31-Mar-26

Employee benefit expenses

31.Mar.25	Year ended	31.Mar.26	
Amount in Euro	Particulars	Amount in local currency	Amount in Euro
1.142.454	Salary and wages	1.343.339	1.343.339
-	Share based payments	-	-
-	Defined contribution plans	-	-
-	Defined benefit plans	-	-
36.250	Staff welfare expenses	54.739	54.739
-	Anniversary Payments	-	-
28.200	Severance payments	-	-
-	Contract employee/ free lancers charges (other than professional services)	-	-
-	Others	-	-
1.206.904	Total employee benefit expenses	1.398.077	1.398.077

Break up of other

(Insert additional rows, if required)

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

Reconciliation to IND AS	Amount in local currency
	31.Mar.26
Carrying amount as per local GAAP	1.398.077
<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	1.398.077
Check	-

RÖDL
TÜRKİYE


VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Oruç Reis Mah. Teşvikiye Cad. Koza Plaza
No:12 A/B Kat:8 D.No:29-32
34235 Esentepe / İstanbul / Türkiye
Atışalanı Vergi No: 8830430056 İTO No:749728
Mersis No:0922007981100016 Sermaye:3.528.350.00

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

31-Mar-26

Other income - external

31.Mar.25	Year ended	Indicate Recurring/ Non recurring	31.Mar.26	
Amount in Euro	Particulars		Amount in local currency	Amount in Euro
-	Profit on sale of tangible assets			-
-	Profit on sale of intangible assets			-
34.982	Foreign exchange gains, net		49.975	49.975
-	Derivative gains			-
-	Release of provision		10.221	10.221
-	Sell other services			-
-	Offer Compensation			-
-	Indemnity from Insurances			-
-	Rent Parking to employees			-
-	Own Work capitalized			-
26.903	Others		412	412
61.885	Total other income		60.608	60.608

Break up of other

(Insert additional rows, if required)

31.Mar.25		31.Mar.26	
Amount in Euro	GL Code & Description	Amount in local currency	Amount in Euro
26.903	Diger Olagandisi Gelir Ve Karlar / Oth. Extr.	412	412
-	Release of Bad Debt		-
			-
			-
26.903		412	412

Reconciliation to IND AS	Amount in local currency
Other income - external	31.Mar.26
Carrying amount as per local GAAP	60.608
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	60.608
Check	-

RÖDİ
TÜRKİYE

WABAG
VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Oruç Reis Mah. Teknokent Cad. Koza Plaza
No:12 A-B Blok Kat:8 D.No:29-32
34235 Esentepe / İstanbul / Türkiye
Atılmalı Vergi No: 8830430056 İTO No:749728
Mersis No:082200981100016 Sermaye:3.528.350.00

Other expenses - external

Break up of Others - Other expenses

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.Mar.26
Carrying amount as per local GAAP	429.612
<u>Ind AS adjustments</u>	
Provision for bad debts	
Provision for risk in markets	
Enter nature of difference 3	
<i>Insert additional rows, if required</i>	
	-
Carrying amount As per Ind AS	429.612
Check	

YATTECH WABAG SU TEKNOLOJİ VE TİC. A.Ş.
 Eruc Reis Mah. Tekstilçiler Cad. Koza Plaza
 No:12 A Blok Kat:1 D.No:29-32
 34235 Esenler / İstanbul / Türkiye
 E-posta: Yeri Dair / 830430056 İTO No:749728
 Mersis No:092200798000016 Sermaye:3.528.350,00

Finance costs - external

31.Mar.25	Year ended	31.Mar.26
Amount in Euro	Particulars	Amount in local currency
	Interest expense for lease contracts	-
	Interest on overdraft/ cash credit	-
	Interest on borrowings at amortised cost	-
	Defined benefit obligation interest expenses	-
3.170	Project bank guarantee charges	(9.857)
4.664	Bank Charges and Bank Fees	3.158
	Late interest	-
	Interest cost Severance paym., Anniv.Bonus	-
13.388	Others (Please specify details)	-
14.882	Total interest cost	6.699
	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)	-
14.882	Total finance cost	6.699

Reconciliation to IND AS	Amount in local currency
Finance costs - external	31.Mar.26
Carrying amount as per local GAAP	(6.699)
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	(6.699)
Check	-

Finance income - external

31.Mar.25	Year ended	31.Mar.26
Amount in Euro	Particulars	Amount in local currency
19.925	Bank interest receivable	12.987
	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)	-
19.925	Total finance income	12.987

Reconciliation to IND AS	Amount in local currency
Finance income - external	31.Mar.26
Carrying amount as per local GAAP	12.987
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	12.987
Check	-

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

31-Mar-26

Tax expenses reco

31.Mar.25	Year ended	31.Mar.26		
Amount in Euro	Particulars	Local currency	Local currency	Amount in Euro
Tax		Value	Tax	Tax
28.694	Result for the year before tax		75.826	75.826
25%	Tax rate		25%	25%
7.174	Expected tax expense		18.957	18.957
8.351	Adjustment for tax rate differences	13.303	13.303	13.303
	<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>		-	-
15.525	Actual tax expense, net		32.260	32.260
-	Deferred tax charge		-	-
15.525	Net income tax expense		32.260	32.260
-	Check		-	-

Reconciliation to IND AS	Amount in local currency
	31.Mar.26
Carrying amount as per local GAAP	32.260
<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	32.260
Check	-

VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
 Oruç Reis M. Bulvarı Katilken Cad. Koza Plaza
 No:12 / A-B Blok Kat:8 D.No:29-32
 34235 Beşiktaş / İstanbul / Türkiye
 Atışalımı Vergi No: 8830430056 İTO No:749728
 Mersis No:0922007981100016 Sermaye:3.528.350.00

RÖDL
 TÜRKİYE

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
71.316	2.202		Transactions with the ultimate holding company - VA Tech Wabag						
			India	116.561	2.175	116.561	2.175	-	
			Transaction 2 (please specify)			-	-	-	
			Transaction 3 (please specify)			-	-	-	
			Transaction 4 (please specify)			-	-	-	
			Transaction 5 (please specify)			-	-	-	
			Transactions with the holding company -]						
			Group Fees& Other Chareges				-	-	-
			Engeneering support				-	-	-
			Advance				-	-	-
	2.151.450		Other Financial Liabilities		2.094.220		-	2.094.220	-
			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)				-	-	-

RÖDL
TÜRKİYE

VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Etiler Beis Mah. Teşvikiye Cad. Koza Plaza
Kat:12 A Blok Kat:8 D.No:29-32
34395 Etiler / Beşiktaş / İstanbul / Türkiye
Mersis No:0922067981100016 Sermaye:3.528.350.00

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
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		-
Unsecured-Considered good		-
Considered Doubtful		-
Less: Allowances for expected credit losses		-
Total		-
Outstanding for more than 6 months		
Secured - Considered good	114.168	114.168
Unsecured-Considered good		-
Considered Doubtful		-
Less: Allowances for expected credit losses	(100.254)	(100.254)
Total	13.914	13.914
Grand Total	13.914	13.914
Check	0	(0)

Summary of Short term Trade Receivables	Check 1						
	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days
External Trade receivables	-	-	-	-	-	-	-
Retention receivables	-	-	-	-	-	-	-
Dues from customers for construction contract works	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-
Check	-	-	-	-	-	-	-

Instructions to update the below table: This information is required for the purposes 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	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

RÖL
TÜRKİYE

VA TECH WABAG SÜPERTEKNOLOJİSİ VE TİC. A.Ş.
Oruç Reis Mahallesi, Kızılkaya Cad. Koza Plaza
Nispetiye / Beşiktaş / İstanbul / Türkiye
34236 / A.Ş. Kat: 8 D. No: 29, 32
Alışveriş Merkezi / İTİTO No: 749728
Mersis: 0809022067981100016 Sermaye: 3.528.350,00

31-Mar-26

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



ROD
TÜRKİYE

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
31-Mar-26
Trade receivables- Previous year data

Amount in Euro		31.Mar.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		125.975	-	1.073	-	-	-	-	124.902	-
Dues from customers for construction contract works		-	-	-	-	-	-	-	-	-
Retention receivables		7.047	-	-	-	-	-	-	7.047	-
Allowances for expected credit losses		(124.902)	-	-	-	-	-	-	(124.902)	-
Total third Trade receivables		8.120	-	1.073	-	-	-	-	7.047	-
Inter company Trade receivables		71.316	-	71.316	-	-	-	-	-	-
Total Trade receivables		- 79.436	-	72.389	-	-	-	-	7.047	-
Analysis of external trade debtors										
Sales ledger balance		-								
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		(71.316)								
Others (please specify)										
External trade debtors		(71.316)								
Analysis of Dues from customers for construction contract works										
Prepayment received from customers		-								
Gross dues from customers for construction contract works		-								
Allowances for expected credit losses		-								
Net Dues from customers for construction contract works		-	-	-	-	-	-	-	-	
Allowances for expected credit losses										
(Enter negative amounts)										
General Allowances for expected credit losses		(124.902)							(124.902)	
Specific Allowances for expected credit losses		-								
Allowances for expected credit losses		(124.902)	-	-	-	-	-	-	(124.902)	

Disclosure of trade receivables in Sheet-PP

Amount in Euro	31.Mar.25
Particulars	

VA TECH WABAG SU TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKETİ
Oruç Reis Mah. Teknoloji Cad. Koza Plaza
No:12 A Blok Kat:3 D. No: 29-3
34235 Esentepe / Beşiktaş / İstanbul / Türkiye
Atılmalı Vergi No: 8830430056 İTO No:74972
Mersis No:081100016 Sermaye:3.528.350,00

RÖL
TÜRKİYE

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
31-Mar-26

Trade receivables- Previous year data

	Total
External Trade receivables	125.975
Dues from customers for construction contract works	-
Retention receivables	7.047
Allowances for expected credit losses	(124.902)
Total third Trade receivables	8.120
Inter company Trade receivables	71.316
Total Trade receivables	79.436

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

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	-	1.073	-	-	-	-	7.047	8.120
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	-	1.073	-	-	-	-	7.047	8.120

Check 1 (0)

External Trade reco
Dues from custom
Retention receivab

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

Project Name	Customer Name	Category of receivable	Disputed / Undisputed	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
34M11	34M11 ISKI WWTP A	External Trade rece	Disputed	-	-	-	-	-	-	-	65.683	65.683	-
34M18	34M18 ISKI WWTP E	External Trade rece	Disputed	-	-	-	-	-	-	-	27.917	27.917	-
34M20	34M20 ISKI WWTP E	External Trade rece	Disputed	-	-	-	-	-	-	-	31.302	31.302	-
34M11	34M11 ISKI WWTP A	Retention receivabl	Undisputed	-	-	-	-	-	-	-	7.047	-	7.047
34F15	WABRO	External Trade rece	Undisputed	-	-	-	-	-	-	-	1.073	-	1.073
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-



VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Oruç Reis Mah. Tekstilcilik Cad. Koza Plaza
No: 12 A- Blok Kat: 3 O. No: 29-3
34235 Esenlieri / Beşiktaş / İstanbul / Türkiye
Alışılmalı Vergi Dairesi No: 8830430056 İTO No: 74972
Mersis No: 0802001311100016 Sermaye: 3.528.350,00

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TÜRKİYE

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				
Income taxes paid	1.681		1.681	
Income tax charged to P&L				
Income tax written back				
Set off	(415)			
Exchange differences				
Balance as at 31 March 2025	1.266	-	1.681	-
Balance as at 1 April 2025	1.266	-	1.681	-
Income taxes paid	396		396	-
Income tax charged to P&L			-	-
Income tax written back			-	-
Set off	(1.266)		(1.266)	-
Exchange differences			(415)	-
Balance as at 31 March 2026	396	-	396	-

Reconciliation to IND AS	Amount in local currency
Current tax assets	31-Mar-26
Carrying amount as per local GAAP	396
<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	396
Check	-

Reconciliation to IND AS	Amount in local currency
Current tax liabilities	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	-


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 No:12 A-5100001 İstanbul / Türkiye
 34235 Etiler / İstanbul / Türkiye
 Atıştancı Vergi Dairesi: 8830430056 İTO No:749728
 Mersis No:0922067981100016 Sermaye:3.528.350.00


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 TÜRKİYE

2. We also require the local currency values since for group disclosures all the currencies apart from INR are foreign.

Details of foreign currency denominated financial asset and financial liabilities

[illegible]

15-04-2022										15-04-21									
450000 in Euro										Amount in Euro									
Measurement in exchange rate										Enter the values in local currency									
EUR	USD	GBP	TRY	INR	ARS	EUR	USD	GBP	TRY	INR	ARS	EUR	USD	GBP	TRY	INR	ARS		
Based on net (gross)																			
Import net (GDP)																			

Calculation of the risk		31 Mar-95	+ 1%	- 1%	Total
	with the change in foreign currency				
CHE					
GAB					
CTM					
AEL					
SRI					
SGR					

VA TECH WABAG SU TEKNIK KONSULTATİF A.Ş.
Oruç Reis Mah. Teknokent, Kat: 8, No: 29-3
No: 12 A Blok, Etiler, Beşiktaş / İstanbul / Türkiye
34235
Atisilani Vardiye Tel: 8930430056 İTO No: 7497
Mersis No: 3422067881100016 Sermaye: 3.528.350 TL

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~~TÜRKİYE~~

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY

31-Mar-26

Credit risk analysis

31.Mar.25	Particulars	31.Mar.26	
Amount in Euro		Amount in local currency	Amount in Euro
	Classes of financial assets		
-	Investments	-	-
79.436	Trade receivables	130.475	130.475
-	Derivative financial instruments	-	-
18.482	Other financial assets	18.825	18.825
94.773	Cash & bank balance	37.569	37.569
192.691		186.869	186.869

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TÜRKİYE


VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Druc Reis Mah. Tekstil Yolu Cad. Koza Plaza
No:12 A-Blok Kat:8 Etiler No:29-32
54235 Etiler / Beşiktaş / İstanbul / Türkiye
Atılmalı Vergi Dairesi: 3830430056 İTO No:749728
Mersis No:0922002861100016 Sermaye:3.528.350.00

WABAG
A TECH WABAG SU TEKNOLOJİSİ VE TİC. A.Ş.
Murat Reis Mah. Tekstilçiler Çarşısı Koza Plaza
Kat: 12 A-Blok Kat: 12 D. No: 29-30
4235 Esentepe / İstanbul / Türkiye
Etiler Vergi Dairesi 8830430036 İTİ No: 74972-
Tic. Sic. No: 266698 / 984100016 Sermaye: 3.528.350 TL

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
31-Mar-26
Fair Value Hierarchy

23.3

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
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	-	-	-	-	-	-
Check						

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.

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKETİ, TURKEY
31-Mar-26
Contingent Liability

A Contingent liabilities - Guarantees

	Particulars				Amount in Euro	Amount in local currency	Amount in Euro
	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.Mar.25	31.Mar.26	31.Mar.26
Corporate Guarantees issued by the Company on behalf of other companies							-
							-
							-
Total					-	-	-
Bank guarantees issued by the Bank to third party on behalf of the company other than customer contract based guarantees (Refer note 1 below)	Name of third party to whom guarantee is issued by the bank	Purpose of guarantee	Date of expiry of guarantees		Amount in Euro	Amount in local currency	Amount in Euro
					31.Mar.25	31.Mar.26	31.Mar.26
							-
							-
							-
Total					-	-	-

Contingent Liability

~~RODOLFO TURKİYE~~

VA TECH WABG SOLAR SOLUTIONS PVT. LTD.
 One, Raj Mahal, Park Street, Kat: 8, D. No. 20, 3
 5-1235, E. M. B. Nagar / Istanbul / Turkey
 Alesham V. M. E-mail: 8830430056@icq.com, 74317
 Mersis No: 3473981100016 Sermaye: 3.528.350,-

REDDİT TÜRKİYE

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY
31.Mar.26
Contract balances

Particulars	2025 - 26	
	Contract assets	Contract liability
Opening balance as at April 01, 2025	-	-
Add: Increases as a result of changes in the measure of progress and other adjustments	-	-
Less: Transfers from contract assets recognized at the beginning of the period to receivables	-	-
Add: Payments received	-	-
Add: Prepayments received, excluding amounts recognized as revenue during the period (prepayments)	-	-
Less: Advances offset against receivables	-	-
Less: Revenue recognized that was included in the contract liability balance at the beginning of the period	-	-
(Allowance)/ reversal of expected credit losses	-	-
Closing balance as at March 31, 2026	-	-

Check

Movement summary in balance for 2025 - 26	Check	
	Dues from customers for construction contract works	Due to customers for construction contract work
Increase in respective balances	-	-
Reduction in respective balances	-	-
Net movement during the period	-	-

Check

VA TECH WABAG SU TEKNOLOJİSİ VE TİC. A.
Oruç Reis Mahallesi, Çarşı Köyü, No:12
A Blok Kat: 8 D. No: 29-3
34235 Etiler / Beşiktaş / İstanbul / Turkey
Atışları Vergi No: 8830430056 İTO No:74972
Mersis No:0822003881100016 Sermaye:3.528.350,00

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TÜRKİYE

Project wise data of contract assets and liabilities :

[illegible]

TECH WABAG SU TEKNOLOGI VE TİC. A.Ş.
 Atıf Reis Mah. Tıstili Sok. No: 29-3 /
 12. A Blok Kat: 1 / İstanbul / Turkey
 2335 Esentepe / 330430056 İTÖ Turkey
 İtalyan Vergi Dairesi No: 330430056
 TIRBAS No: 002206838 / 330016 Sermaye: 3.525.350 TL

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TÜRKİYE

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TÜRKİYE

Detail 1 : Auditors remuneration

Particulars	Amount in Euro	
	31.Mar.25	31.Mar.26
Local Auditors remuneration		
Audit fees	11.023	11.717
Taxation matters	3.478	
Company Law matters		
Management Services		
Other Services		
Reimbursement of expenses		
Group Auditors remuneration		
Audit fees		
Taxation matters		
Company Law matters		
Management Services		
Other Services		
Reimbursement of expenses		
Check	14.501	11.717

Detail 2 : Forex Gain / (Loss)

Particulars	Amount in Euro	
	31.Mar.25	31.Mar.26
Forex Gain / (Loss)		
Unrealised Forex Gain	56.088	153.850
Realised Forex Gain	19.874	(996)
Unrealised Forex Loss	(21.622)	(108.417)
Realised Forex Loss	(19.358)	6.538
Check	34.982	49.975

Detail 3 : Breakup of Unrealised Forex Gain/Loss

Particulars	Amount in Euro	
	31.Mar.25	31.Mar.26
Unrealised Forex Gain		
Unrealised Forex Loss		
Trade receivables		(22.879)
Retentions		1.257
Trade payables		
Balances with bank		
Borrowings		
Others (please specify)		
Others (please specify)	56.088	153.850
Check	56.088	153.850

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 @ Location	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.Mar.25	31.Mar.26
Rent expenses break down		
Short term leases	140.682	
Low value leases		
Other leases		
Check	140.682	

VA TECH WABAG SU TEKNOLJİSİ VE TİCARET LİMİTED ŞİRKETİ
Oruç Reis Mah. Teknoloji ve Ticaret Binası Kat: 12
No: 12 A Blok Kat: 12 D No: 26
34235 Esentepe / Beşiktaş / İstanbul / Türkiye
Atışılmalı Vergi No: 342607981100016 Sermaye: 3.528.350,00
Mersis No: 342607981100016

RODİL
TÜRKİYE

VA TECH WABAG TEKNOLOJİSİ VE TİCARET LİMİTED ŞİRKET, TURKEY**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.Mar.25	31.Mar.26
Material or equipment usage cost		
Employee benefit expense		
Cost incurred on outsourced services		
Others (please specify)		
	-	-


VA TECH WABAG SU TEKNOLOJİSİ VE TİC. /
Nispetiye Mah. / T. C. Sıhhiye Cad. Koza Plz /
Kat: 12 / A-3 Blok / Kat: 8 / D. No: 29 /
34395 / Etiler / Beşiktaş / İstanbul / Türkiye
Tic. Sic. No: 272000 / Vergi Sic. No: 8830430056 / İTO No: 7497
Mersis No: 08120067981100016 / Sermaye: 3.528.350 TL


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