

VA TECH WABAG - GROUP	
Ind AS Year-end Reporting Package	
Mandatory for all group entities	
Financial Position as at	31-Mar-26
Company Name <i>(select from the dropdown list):</i>	VA TECH WABAG (PHILIPPINES) INC
Code:	WABPHP
Currency:	PHP
Preparer - Name and Designation	Mr.Karthikeyan Ramachandran, Finance Manager
Contact No.	+639597576882
Date:	25-Apr-26
Supervisor- Name and Designation	Mr. Vairamuthurajau, Finance Manager
Contact No.	+919884349606
Date:	26-Apr-26

VA TECH WABAG (PHILIPPINES) INC**31-Mar-26****Abbreviations**

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

VA TECH WABAG (PHILIPPINES) INC**31-Mar-26****List of Companies**

Code	Company Name	Country	Relationship	% Holding	Local Currency	Reporting Currency
WABIND	VA TECH WABAG LIMITED	India	Ultimate Holding Company (UHP)	-	INR	INR
WABPHP	VA TECH WABAG (PHILIPPINES) INC	Philippines	Subsidiary of India	100%	PHP	INR
WABOMR	VA TECH WABAG MUSCAT LLC, OMAN	Oman	Subsidiary of India	70%	OMR	INR
WABMJB	WABAG MUHIBBAH JV SDN. BHD.	Malaysia	Subsidiary of India	70%	MYR	INR
WABBJ	WABAG BELHASA JV	Bahrain	Subsidiary of India	100%	BHD	INR
WABQTR	VA TECH WABAG AND ROOTS CONTRACTING LLC	Qatar	Subsidiary of India	60%	QAR	INR
WABSIN	VA TECH WABAG SINGAPORE (PTE) LIMITED	Singapore	Subsidiary of India	100%	SGD	INR
WABNPR	VA TECH WABAG LIMITED - PRATIBHA INDUSTRIES LIMITED JV	Nepal	Subsidiary of India	100%	NPR	INR
WABGS	GANGA STP PROJECT PRIVATE LIMITED	India	Associate of India	26%	INR	INR
WABDK	DK SEWAGE PROJECT PRIVATE LIMITED	India	Subsidiary of India	100%	INR	INR
WABDS	GHAZIABAD WATER SOLUTIONS PRIVATE LIMITED	India	Subsidiary of India	100%	INR	INR
WABKBE	KOPRI BIO ENGINEERING PRIVATE LIMITED	India	Subsidiary of India	51%	INR	INR
WABAUT	VA TECH WABAG GMBH, AUSTRIA	Austria	Subsidiary of Singapore	100%	EUR	EUR
WABTUR	VA TECH WABAG TEKNOLOJİ VE TİCARET LİMİTED ŞİRKET, TURKEY	Turkey	Subsidiary of Austria	100%	EUR	EUR
WABTU	VA TECH WABAG TUNISIA S.A.R.L, TUNISIA	Tunisia	Subsidiary of Austria	100%	TND	EUR
WABUJ	UJAMS WASTEWATER TREATMENT COMPANY (PTY) LTD.	Ujams	Other Investments	8.0%	NAD	EUR
WABDE	VA TECH WABAG DEUTSCHLAND GMBH, GERMANY	Germany	Subsidiary of Austria	100%	EUR	EUR
WABNAM	WINHOEK GOREANGAB OPERATING COMPANY LIMITED, NAMIBIA	Namibia	Associate of Austria	33.0%	NAD	EUR
WABGB	GHAZIABAD BIOENERGY PRIVATE LIMITED	India	Subsidiary of India	51.0%	INR	INR

Trial balance as on 31st March 2026

Account	Account Description	Debit Balance	Credit Balance	Balance	ADJUSTMENT		Debit Balance	Credit Balance	Revised TB	
					Debit Balance	Credit Balance			Debit Balance	Balance
100001 SHARE CAPITAL		-	8,570,200.00	(8,570,200)	-	-	-	-	8,570,200.00	(8,570,200.00)
110001 RETAINED EARNINGS		107,035,500.96	62,905,403.40	44,130,098	-	-	107,035,500.96	62,905,403.40	62,905,403.40	44,130,097.56
110002 CAPITAL RESERVE		-	115,000,000.00	(115,000,000)	-	-	-	115,000,000.00	115,000,000.00	(115,000,000.00)
110003 OTHER RESERVE		-	2,755,315.00	(2,755,315)	200,679.00	-	802,717.00	200,679.00	3,558,032.00	(3,357,353.00)
140000 OB - SUPPLIER	42,483,242.96	-	42,483,242.96	-	-	-	-	42,483,242.96	42,483,242.96	-
140001 DOMESTIC SUPPLIER	135,553,838.88	-	336,886,985.25	(201,333,146)	-	-	-	135,553,838.88	336,886,985.25	(201,333,146.37)
140002 INTERNATIONAL SUPPLIER	57,379,904.37	-	84,770,177.34	(27,390,273)	-	-	-	57,379,904.37	84,770,177.34	(27,390,272.97)
140003 INTERCOMPANY SUPPLIER	431,614,357.16	-	644,674,370.88	(213,060,014)	-	-	-	431,614,357.16	644,674,370.88	(213,060,013.72)
140004 SUPPLIER INVOICE YET INVOICE - ACCRUED EXPENSES	1,797,878,773.83	-	1,921,199,909.54	(123,321,136)	-	-	1,797,878,773.83	1,921,199,909.54	1,921,199,909.54	(123,321,135.71)
140005 INTERIM LIABILITY - SUPPLIER	39,452,106.78	-	39,452,106.71	0	-	-	39,452,106.78	39,452,106.71	39,452,106.71	0.07
140006 PRELIMINARY COST	32,924.10	-	32,924.10	-	-	-	-	32,924.10	32,924.10	-
140008 RECEIPTS LIABILITIES NO PART	-	-	2,274,170.48	-	-	-	-	2,274,170.48	2,274,170.48	-
150001 ADVANCE FROM DOMESTIC CUSTOMER	8,563,659.23	-	15,986,209.29	(7,422,550)	-	-	-	8,563,659.23	15,986,209.29	(7,422,550.06)
160001 BILLING IN ADVANCE - POC PAYABLE RECLASSIFICATION	-	-	-	-	-	-	-	-	-	-
170001 HDMF LOAN PAYABLE	12,362.75	-	12,362.75	-	-	-	-	12,362.75	12,362.75	-
170002 HDMF PAYABLE	158,800.00	-	256,000.00	(97,200)	-	-	-	158,800.00	256,000.00	(97,200.00)
170003 PAYABLE TO BIR	0.01	-	0.01	-	-	-	-	0.01	0.01	-
170004 PHILHEALTH PAYABLE	1,070,271.00	-	1,118,851.24	(48,580)	-	-	-	1,070,271.00	1,118,851.24	(48,580.24)
170005 SALARIES PAYABLE	24,069,139.53	-	24,752,978.25	(683,839)	-	-	-	24,069,139.53	24,752,978.25	(683,838.72)
170006 SSS LOAN PAYABLE	115,294.20	-	118,262.95	(2,969)	-	-	-	115,294.20	118,262.95	(2,968.75)
170007 SSS PAYABLE	3,352,690.00	-	3,497,240.00	(144,550)	-	-	-	3,352,690.00	3,497,240.00	(144,550.00)
170008 NOTE PAYABLE - CURRENT	9,012,998.40	-	9,012,998.40	-	-	-	-	9,012,998.40	9,012,998.40	-
170010 DISCOUNT ON NOTE PAYABLE	9,579.50	-	9,579.50	-	-	-	-	9,579.50	9,579.50	-
170011 DUE TO RELATED PARTIES - SINGAPORE	0.09	-	0.09	-	-	-	-	0.09	0.09	-
170012 DEFERRED TAX LIABILITY	14,635,093.06	-	2,104,443.81	12,530,649	-	-	-	14,635,093.06	8,508,192.06	6,126,901.00
170013 DEFERRED VAT PAYABLE	103,646,711.93	-	103,646,711.93	-	-	-	6,403,748.25	103,646,711.93	108,109,478.59	(4,462,766.66)
170014 WITHHOLDING TAX- SALARIES	6,593,568.08	-	6,709,113.56	(115,545)	-	-	-	6,593,568.08	6,709,113.56	(115,545.48)
170015 WITHHOLDING TAX- VAT	1,358,242.13	-	1,358,242.13	-	-	-	-	1,358,242.13	1,358,242.13	-
170016 WITHHOLDING TAX EXPANDED	54,390,735.89	-	54,501,590.07	(110,854)	-	-	-	54,390,735.89	54,501,590.07	(110,854.18)
170017 WITHHOLDING TAX PAYABLE-FINAL	3,679,208.59	-	3,679,208.59	-	-	-	-	3,679,208.59	3,679,208.59	-
170018 VAT PAYABLE	512,950,515.09	-	512,950,515.16	(0)	-	-	-	512,950,515.09	512,950,515.16	(0.07)
170022 LOANS PAYABLE-THIRD PARTY	12,124,664.99	-	663,457,417.15	(651,332,752)	-	-	-	12,124,664.99	663,457,417.15	(651,332,752.16)
170023 LOANS PAYABLE-SHELLEY	3,293,771.31	-	3,293,771.31	-	-	-	-	3,293,771.31	3,293,771.31	-
170024 LOANS PAYABLE-SMC	-	-	-	-	-	-	-	-	-	-
170025 LOANS PAYABLE- DMCI OFFSET- CUSTOMER RECEIPT(CONTRA 170022)	708,525,607.24	-	708,525,607	-	-	-	-	708,525,607.24	-	708,525,607.24
170026 RETIREMENT BENEFIT OBLIGATION	734,050.98	-	3,432,063.10	(2,698,012)	311,405.12	-	-	1,045,456.10	3,432,063.10	(2,386,607.00)
170028 DUE TO RELATED PARTIES- WABAG BELASA	1.05	-	1	-	-	-	-	1.05	-	1.05
170029 LOANS PAYABLE - MAYBANK	64,959,687.96	-	64,959,687.96	0	-	-	-	64,959,687.96	64,959,687.96	0.02
170030 LOANS PAYABLE - BPI	7,854,507.85	-	31,530,615.53	(23,676,108)	-	-	-	7,854,507.85	31,530,615.53	(23,676,107.68)
170031 LOANS PAYABLE - UCPB	977,066.60	-	14,296,857.68	(13,319,791)	-	-	-	977,066.60	14,296,857.68	(13,319,791.08)
170032 DUE TO RELATED PARTIES - SINGAPORE (170011)	71,934,363.75	-	71,934,363.75	-	-	-	-	71,934,363.75	71,934,363.75	-
170033 DUE TO RELATED PARTIES - AT-SAUDI ARABIA(170027)	15,642,239.40	-	21,705,258.80	(6,063,019)	-	-	-	15,642,239.40	21,705,258.80	(6,063,019.40)
170034 DUE TO RELATED PARTIES - WABAG BELASA (170028)	370,768,192.36	-	417,693,734.36	(46,925,542)	-	-	-	370,768,192.36	417,693,734.36	(46,925,542.00)
170035 Year End Process - Parallel Currency	-	-	-	-	-	-	-	-	-	-
170036 LOANS PAYABLE - BPI USD	12,219,524.56	-	15,920,116.34	(3,700,592)	-	-	-	12,219,524.56	15,920,116.34	(3,700,591.78)
171001 LEASE LIABILITY	1,297,546.76	-	3,114,134.41	(1,816,588)	1,816,587.64	-	-	3,114,134.40	3,114,134.41	(0.01)
171002 LEASE LIABILITY NON CURRENT	1,371,883.84	-	1,371,883.84	-	-	-	-	1,371,883.84	1,371,883.84	-
180001 ACCUMULATED DEPRECIATION - FURNITURE AND FIXTURES	-	770,047.97	(770,048)	-	-	-	-	-	770,047.97	(770,047.97)
180002 ACCUMULATED AMORTIZATION - LEASEHOLD IMPROVEMENTS	-	11,435,439.78	(11,435,440)	-	-	-	-	-	11,435,439.78	(11,435,439.78)
180003 ACCUMULATED DEPRECIATION - OFFICE EQUIPMENT	-	12,987,059.55	(12,987,060)	-	-	-	-	-	12,987,059.55	(12,987,059.55)
180004 ACCUMULATED DEPRECIATION - TRANSPORTATION EQUIPMENT	-	8,825,469.91	(8,825,470)	-	-	-	-	-	8,825,469.91	(8,825,469.91)
180005 ACCUMULATED DEPRECIATION - RIGHT OF USE ASSET	-	13,235,065.40	(13,235,065)	-	6,792,089.78	-	271,683.59	6,792,089.78	13,506,748.99	(6,714,659.21)
190001 IFRS PROVISION FOR COST - POC METHOD	4,006,520.72	-	4,006,521.19	(0)	-	-	-	4,006,520.72	4,006,521.19	(0.47)
190004 PROVISION FOR BPI CARD	-	-	-	-	-	-	-	-	-	-
190006 PROVISION FOR ECL	23,557,965.12	-	31,410,620.12	(7,852,655)	-	-	-	23,557,965.12	31,410,620.12	(7,852,655.00)
191001 PROVISION FOR IMPAIRMENT - CWT	-	-	7,290,495.88	-	-	-	-	-	7,290,495.88	-
200001 FURNITURE AND FIXTURES	770,047.97	-	770,048	-	-	-	-	770,047.97	-	770,047.97
200002 LEASEHOLD IMPROVEMENTS	11,493,400.80	-	11,493,401	-	-	-	-	11,493,400.80	-	11,493,400.80
200003 OFFICE EQUIPMENT	13,146,386.05	-	13,146,386	-	-	-	-	13,146,386.05	-	13,146,386.05
200004 TRANSPORTATION EQUIPMENT	8,825,469.91	-	8,825,470	-	-	-	-	8,825,469.91	-	8,825,469.91
200005 INTERIM ACCOUNT RECEIVABLES FIXED ASSETS	260,000.00	-	260,000.00	-	-	-	-	260,000.00	260,000.00	-
200006 RIGHT-OF-USE ASSET	14,865,167.31	-	14,865,167	-	-	-	8,150,507.74	14,865,167.31	8,150,507.74	6,714,659.57
230001 CONSTRUCTION WORKS IN PROGRESS - ASSET	135,032,290	-	135,032,290	-	-	-	-	135,032,290	135,032,290	-
230005 PIPING MATERIAL INVENTORY	234,326.16	-	234,326.16	-	-	-	-	234,326.16	234,326.16	-
230012 GOODS UNDER INSPECTION NO PART	2,274,170.48	-	2,274,170.48	-	-	-	-	2,274,170.48	2,274,170.48	-
240000 OB - CUSTOMER	-	-	-	-	-	-	-	-	-	-
240001 DOMESTIC CUSTOMER	1,257,126,453.74	-	1,152,764,325.35	104,362,128	-	-	-	1,257,126,453.74	1,152,764,325.35	104,362,128.39
240004 POC RECEIVABLES	99,841,154,720.92	-	99,497,893,366.59	343,261,354	-	-	-	99,841,154,720.92	99,497,893,366.59	343,261,354.33
240005 RECEIVABLES SUBMIT APPLICATIONS	397,213,874.43	-	397,213,874.43	-	-	-	-	397,213,874.43	397,213,874.43	-
240006 RECEIVABLES CERTIFIED APPLICATIONS	30,862,535.09	-	30,862,535.60	(1)	-	-	-	30,862,535.09	30,862,535.60	(0.51)
240008 POC RECEIVABLES - RECLASSIFICATION	-	-	-	-	-	-	-	-	-	-
241004 28P4-PUTATAN WTP-BAF-SYSTEM RETENTION	1,825,895.55	-	1,825,895.55	-	-	-	-	1,825,895.55	1,825,895.55	-
241005 28P5-PUTATAN RWPPS-DAF+UF SYSTEM RETENTION	1,386,863.36	-	1,386,863.36	-	-	-	-	1,386,863.36	1,386,863.36	-
241007 Deferred Tax Asset	3,629,923.00	-	3,629,923.00	-	-	-	-	3,629,923.00	3,629,923.00	-
241008 28P7-Tunasan Retention	-	0.01	(0)	-	-	-	-	-	0.01	(0.01)
241009 28P8-Valenzuela Retention	-	0.01	(0)	-	-	-	-	-	0.01	(0.01)
241010 28P9-South Pasig Network Retention	-	-	-	-	-	-	-	-	-	-
241013 28P12 - LTI Lift Station Retention	-	-	-	-	-	-	-	-	-	-
241014 28P14 - LTI Lift Station Ph 4	-	-	-	-	-	-	-	-	-	-
250001 IMPREST ACCOUNT - COMPANY CASH BOX	-	-	-	-	-	-	-	-	-	-
250002 IMPREST ACCOUNT - PROJECT	-	-	-	-	-	-	-	-	-	-
250003 ADMIN - IMPREST ACCOUNT	-	-	-	-	-	-	-	-	-	-
250005 BAGBAG - IMPREST ACCOUNT	-	-	-	-	-	-	-	-	-	-
250008 PUATATA WTP - BAF- IMPREST ACCOUNT	-	-	-	-	-	-	-	-	-	-
250010 ILUGIN - IMPREST ACCOUNT	-	-	-	-	-	-	-	-	-	-
250011 Tunasan - IMPREST ACCOUNT	-	-	-	-	-	-	-	-	-	-
250012 Valenzuela - IMPREST ACCOUNT	-	-	-	-	-	-	-	-	-	-
250013 South Pasig Network - IMPREST ACCOUNT	-	-	-	-	-	-	-	-	-	-
250014 ADMIN (2) - IMPREST ACCOUNT	-	-	-	-	-	-	-	-	-	-
250015 Makati South Project-28P10-IMPREST ACCOUNT	-	-	-	-	-	-	-	-	-	-
250016 LIMP2 - Imprest Fund	-	-	-	-	-	-	-	-	-	-
250017 UP-STP SITE IMPREST	-	-	-	-	-	-	-	-	-	-
250018 CDO - Imprest	-	-	-	-	-	-	-	-	-	-
250019 SMB - Sta Rosa Imprest Account	-	-	-	-	-	-	-	-	-	-
250020 ST Micron Site Imprest	-	-	-	-	-	-	-	-	-	-
260001 BPI-SAVINGS ACCOUNT	125,101,947.90	-	116,669,143.54	8,432,804	-	-	-	125,101,947.90	116,669,143.54	8,432,804.36
260002 HSBG- 030143358-040	264,639,727.48	-	250,347,809.39	14,291,918	-	-	-	264,639,727.48	250,347,809.39	14,291,918.09
260003 HSBG-USD ACCOUNT - DON'T USE	41,826,490.26	-	41,826,490.26	-	-	-	-	41,826,490.26	41,826,490.26	-
260004 HSBG - PHP ACCOUNT	10,072,368.09	-	10,072,368.65	(1)	-	-	-	10,072,368.09	10,072,368.65	(0.56)
260005 INTERIM BANK TO BANK TRANSFER	64,357,535.69	-	64,357,535.69	-	-	-	-	64,357,535.69	64,357,535.69	-
260006 INTERIM BANK FOR FOREIGN CURRENCY PAYMENTS OTHER THAN USD	7,322,888.43	-	7,322,887.94	0	-	-	-	7,322,888.43	7,322,887.94	0.49
260007 MAYBANK-PHP	32,751,084.50	-	32,751,084.02	0	-	-	-	32,751,084.50	32,751,084.02	0.48
260008 MAYBANK-USD - DON'T USE	11,417,865.21	-	11,417,865.21	-	-	-	-	11,4		

280020 VAT RECEIVABLE IMPORTATION VAT	1,286,291.25	1,286,291.25	-	-	-	1,286,291.25	1,286,291.25	-
280021 SUPPLIER ADVANCE - ADVANCE INVOICE		309,203.56	(309,204)	-	-		309,203.56	(309,203.56)
280023 SUPPLIER ADVANCED PAYMENT REQUEST	14,725,158.30	4,119,783.93	10,605,374	-	-	14,725,158.30	4,119,783.93	10,605,374.37
280024 UNPAID SUPPLIER ADVANCED PAYMENT REQUEST	4,027,769.83	14,633,144.20	(10,605,374)	-	-	4,027,769.83	14,633,144.20	(10,605,374.37)
280027 ADVANCE CUSTOMS DUTY	-	140,658.00	-	-	-	-	140,658.00	-
280028 REFUNDABLE DEPOSITS - CURRENT	10,325,500.00	10,089,382.44	236,118	-	-	10,325,500.00	10,089,382.44	236,117.56
280029 SALARY LOAN	3,810,642.02	1,742,307.69	2,068,334	-	-	3,810,642.02	1,742,307.69	2,068,334.33
280030 Refundable Rental Deposits	62,166.94	-	62,167	-	-	62,166.94	-	62,166.94
280032 BPI Card	0.43	-	0	-	-	0.43	-	0.43
280033 PREPAID TAXES (UNSUPPORTED CWTs)	3,885,179.03	-	3,885,179	-	-	3,885,179.03	-	3,885,179.03
280034 DUE FROM RELATED PARTIES - INDIA	60,201,316.80	60,201,314.98	2	46,988,402.17	-	107,189,718.97	60,201,314.98	46,988,403.99
280036 DUE FROM RELATED PARTIES - SINGAPORE	30,113,649.31	30,113,649.31	-	-	-	30,113,649.31	30,113,649.31	-
300001 SALES DOMESTIC	9,135,176.95	190,810,847.75	(181,675,671)	-	-	9,135,176.95	190,810,847.75	(181,675,670.80)
300004 SALES SUBMIT APPLICATIONS	397,133,169.77	397,133,169.77	-	-	-	397,133,169.77	397,133,169.77	-
300006 POC SALES	99,596,847,006.67	99,457,624,405.70	139,222,601	-	-	99,596,847,006.67	99,457,624,405.70	139,222,600.97
320002 UNREALIZED GAIN/LOSS ON FOREX	1,589,512,940.26	1,576,777,248.26	12,735,692	-	2,234,690.82	1,589,512,940.26	1,579,011,939.20	10,501,001.06
320003 OTHER INCOME	3,949,472.00	7,117,094.68	(3,167,623)	-	44,916,098.72	3,949,472.00	52,033,193.40	(48,083,721.40)
320005 Other Income - Write back	61,779,198.61	81,311,018.05	(19,531,819)	-	-	61,779,198.61	81,311,018.05	(19,531,819.44)
400021 SITE MATERIAL PURCHASE	1,734,409,993.63	1,692,401,899.25	42,008,094	-	-	1,734,409,993.63	1,692,401,899.25	42,008,094.34
410001 ENGINEERING WORKS PURCHASE COST - OUTSOURCED	172,500.00	67,500.00	105,000	-	-	172,500.00	67,500.00	105,000.00
420001 CIVIL MATERIAL COST	24,100.88	-	24,101	-	-	24,100.88	-	24,100.88
420002 CIVIL WORKS PURCHASE COST	13,240,386.87	6,953,177.82	6,287,209	-	-	13,240,386.87	6,953,177.82	6,287,209.05
430001 ERECTION WORKS PURCHASE COST	6,099,298.16	2,197,256.51	3,902,042	-	-	6,099,298.16	2,197,256.51	3,902,041.65
430002 PROJECT COMMISSIONING PURCHASE	76,269.72	38,134.86	38,135	-	-	76,269.72	38,134.86	38,134.86
440005 CUSTOMS DUTY	208,932.46	-	208,932	-	-	208,932.46	-	208,932.46
440012 FREIGHT EXPENSES	2,643,138.00	151,431.16	2,491,707	-	-	2,643,138.00	151,431.16	2,491,706.84
440014 SITE ESTABLISHMENT EXPENSES ACCOUNT	7,595,820.28	109,395.09	7,486,425	-	-	7,595,820.28	109,395.09	7,486,425.19
440015 SITE MANAGEMENT EXPENSES	28,174,875.80	5,553,189.67	22,621,686	-	-	28,174,875.80	5,553,189.67	22,621,686.13
440021 PROJECT MISCELLANEOUS	822,257.05	534,000.00	288,257	-	-	822,257.05	534,000.00	288,257.05
440027 WARRANTY EXPENSES	58,431,892.37	55,427,936.96	3,003,955	-	-	58,431,892.37	55,427,936.96	3,003,955.41
440028 RISK PROVISION COST	5,180,700.00	5,180,700.00	-	-	-	5,180,700.00	5,180,700.00	-
440029 RISK PROVISION CONTRACTUAL	5,180,700.00	5,180,700.00	-	-	-	5,180,700.00	5,180,700.00	-
440039 TRANSPORTATION INLAND	30,000.00	-	30,000	-	-	30,000.00	-	30,000.00
440076 PROVISION FOR DOUBTFUL DEBTS - EXPENSES	163,860,647.82	163,860,647.73	0	-	-	163,860,647.82	163,860,647.73	0.09
440077 PROVISION FOR COST - POC METHOD	4,006,520.92	4,006,520.72	0	-	-	4,006,520.92	4,006,520.72	0.20
440081 Reimbursements-Intercompany	63,809.00	-	63,809	-	-	63,809.00	-	63,809.00
450001 SALARIES & WAGES	1,919,093.56	-	1,919,094	-	-	1,919,093.56	-	1,919,093.56
450005 DE MINIMIS	92,475.00	-	92,475	-	-	92,475.00	-	92,475.00
450006 HOME PREMIUM	100,606.40	-	100,606	-	-	100,606.40	-	100,606.40
450007 PHILHEALTH PREMIUM	493,030.25	86,844.90	406,185	-	-	493,030.25	86,844.90	406,185.35
450008 SSS PREMIUM	1,341,770.00	-	1,341,770	-	-	1,341,770.00	-	1,341,770.00
450009 VL/SL COMM	19,653,816.37	22,226,344.00	(2,572,528)	-	-	19,653,816.37	22,226,344.00	(2,572,527.63)
450010 MEDICAL EXPENSES	8,831.00	-	8,831	-	-	8,831.00	-	8,831.00
450011 STAFF WELFARE	337,873.97	-	337,874	-	-	337,873.97	-	337,873.97
460001 UTILITIES EXPENSE	423,686.35	-	423,686	-	-	423,686.35	-	423,686.35
470001 TRANSPORTATION & TRAVEL - LOCAL	578,000.14	450,000.00	128,000	-	-	578,000.14	450,000.00	128,000.14
480001 TRANSPORTATION & TRAVEL - FOREIGN	882,978.22	-	882,978	-	-	882,978.22	-	882,978.22
500001 RENT	1,886,452.33	1,404,000.00	482,452	-	312,000.00	1,886,452.33	1,716,000.00	170,452.33
500002 RENT-GUEST HOUSE	1,967,875.01	-	1,967,875	-	-	1,967,875.01	-	1,967,875.01
500003 PARKING SPACE RENT	4,960.00	-	4,960	-	-	4,960.00	-	4,960.00
510001 GUEST HOUSE UTILITIES	330,826.77	8,397.32	322,429	-	-	330,826.77	8,397.32	322,429.45
510002 OFFICE MAINTENANCE	361,334.36	11,263.95	350,070	-	-	361,334.36	11,263.95	350,070.41
510003 CAR MAINTENANCE	87,117.86	-	87,118	-	-	87,117.86	-	87,117.86
520001 COMMUNICATION	706,579.17	49,998.21	656,581	-	-	706,579.17	49,998.21	656,580.96
530001 INSURANCE	15,901.68	-	15,902	-	-	15,901.68	-	15,901.68
550001 INTEREST	2,834,827.51	105,650.83	2,729,177	-	-	2,834,827.51	105,650.83	2,729,176.68
560002 POSTAG & TELEGRAMTELEPHONE CHARGES	30,131.21	-	30,131	-	-	30,131.21	-	30,131.21
620002 AUDIT FEES	4,341,250.00	3,162,500.00	1,178,750	-	-	4,341,250.00	3,162,500.00	1,178,750.00
620004 MISCELLANEOUS EXPENSE	41,955.84	-	41,956	-	-	41,955.84	-	41,955.84
620006 PROFESSIONAL FEES	11,642,635.00	9,284,000.00	2,358,635	-	-	11,642,635.00	9,284,000.00	2,358,635.00
620007 RECRUITMENT FEE	28,000.00	-	28,000	-	-	28,000.00	-	28,000.00
620008 REPRESENTATION	171,333.12	-	171,333	-	-	171,333.12	-	171,333.12
620010 MEMBERSHIP & SUBSCRIPTION	3,500.00	-	3,500	-	-	3,500.00	-	3,500.00
620011 TAXES AND LICENSES	21,860.00	-	21,860	-	-	21,860.00	-	21,860.00
620012 BUSINESS PERMIT EXPENSES	1,120,323.40	691,815.00	428,508	-	-	1,120,323.40	691,815.00	428,508.40
620013 TENDER EXPENSE	11,811.00	-	11,811	-	-	11,811.00	-	11,811.00
620015 OFFICE SUPPLIES	136,590.80	-	136,591	-	-	136,590.80	-	136,590.80
620016 PAYROLL SERVICE FEE	135,822.50	-	135,823	-	-	135,822.50	-	135,822.50
620017 BANK CHARGES GENERAL	214,166.20	1,991.49	212,175	-	-	214,166.20	1,991.49	212,174.71
620023 BUSINESS EXPENSE	2,500,000.00	3,750,000.00	(1,250,000)	-	-	2,500,000.00	3,750,000.00	(1,250,000.00)
620026 Parallel Currency Difference Account	-	-	-	-	-	-	-	-
620027 Coin Adjustment Account	-	-	-	-	-	-	-	-
630003 DEPRECIATION - OFFICE EQUIPMENT	19,744.71	-	19,745	-	-	19,744.71	-	19,744.71
630004 DEPRECIATION - TRANSPORTATION EQUIPMENT	913,361.00	-	913,361	-	-	913,361.00	-	913,361.00
790001 Year End Accounting - Parallel Currency - Statistical Account	-	-	-	-	-	-	-	-
630005 AMORTIZATION - ROUA	1,222,576.17	-	1,222,576	271,683.59	-	1,494,259.76	-	1,494,259.76
550003 INTEREST EXPENSE - LEASE	106,453.24	-	106,453	16,219.50	-	122,672.74	-	122,672.74
450014 Interest expense on RBO	-	-	171,054.00	-	-	171,054.00	-	171,054.00
450013 Retirement benefit expense	-	-	320,258.00	-	-	320,258.00	-	320,258.00
700002 PROVISION FOR INCOME TAX - CURRENT	7,362.00	7,362.00	-	-	-	7,362.00	7,362.00	-
400024 CONTRACT Loss	963,820.00	963,820.00	-	-	-	963,820.00	963,820.00	-
700001 PROVISION FOR INCOME TAX - DEFERRED	2,104,443.81	2,134,308.06	(29,864)	6,203,069.25	-	8,307,513.06	2,134,308.06	6,173,205.00

TOTAL :	203,707,710,307.20	203,707,710,307.20	0.00	67,554,215	67,554,213	211,568,499,127	211,568,499,125	1.94
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VA TECH WABAG (PHILIPPINES) INC.
CLIENT ADJUSTING JOURNAL ENTRIES
March 31, 2026

CAJE No.	Particulars	Account Code	Account Description	Debit	Credit	Net
1	To record adjustment to VAT to match with BIR	280018	VAT Receivable	4,462,766.66		4,462,766.66
1	To record adjustment to VAT to match with BIR	170013	Deferred VAT Payable		4,462,766.66	(4,462,766.66)
						-
2		280034	DUE FROM RELATED PARTIES - INDIA	46,988,402.17		46,988,402.17
2		320002	UNREALIZED GAIN/LOSS ON FOREX		2,234,690.82	(2,234,690.82)
2		320003	OTHER INCOME		44,753,709.53	(44,753,709.53)
						-
						-

VA TECH WABAG (PHILIPPINES) INC.
RECLASSIFYING JOURNAL ENTRIES
March 31, 2026

16,103,045.89

16,103,045.77

0.12

RJE No.	Particulars	Account Code	Account Description	Debit	Credit	Net
1	To amortize lease liability and depreciate ROUA for the quarter.	630005	AMORTIZATION EXPENSE	271,683.59		271,683.59
		550003	INTEREST EXPENSE - LEASE	16,219.50		16,219.50
		171001	LEASE LIABILITY	295,780.50		295,780.50
		180005	ACCUMULATED DEPRECIATION - RIGHT OF USE ASSEST		271,683.59	(271,683.59)
		500001	RENT		312,000.00	(312,000.00)
						-
2	To derecognize lease liability and ROUA.	171001	LEASE LIABILITY - CURRENT	1,520,807.14		1,520,807.14
		180005	ACCUMULATED DEPRECIATION - ROUA	6,792,089.78		6,792,089.78
		320003	OTHER INCOME		162,389.19	(162,389.19)
		200006	RIGHT-OF-USE ASSET		8,150,507.74	(8,150,507.74)
						-
3	To record estimated benefit costs for FY2025	110003	OTHER RESERVE		802,717.00	(802,717.00)
		450013	RETIREMENT BENEFITS	320,258.00		320,258.00
		450014	RBO - Interest	171,054.00		171,054.00
		170026	RETIREMENT BENEFIT OBLIGATION	311,405.12		311,405.12
						-
						-
4	To adjust provision for deferred taxes based on tax comp	700001	PROVISION FOR INCOME TAX - DEFERRED	6,203,069.25		6,203,069.25
		170012	DEFERRED TAX LIABILITY		6,403,748.25	(6,403,748.25)
		110003	OTHER RESERVE	200,679.00		200,679.00
						-
						-

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Exchange rate for translation

Year ended	INR	31-Mar-26 Balance sheet	Apr'25 to Mar'26 Income statement
31-Mar-26	1	1.548268	1.530282

Audit pack checklist (FOR INTERNAL PURPOSES ONLY)

Reference	Reference	Check points	Status	Remarks for exceptions
1	FP Variance	Elaborate reasons are given for all significant variances.	✓	
2	IS Variance	Elaborate reasons are given for all significant variances.	✓	
3	IC-BS	Balances mentioned in IC-BS tallies with signed confirmations including the classification of balances under various financial statement heads.	✓	
4	IC-IS	Transaction values mentioned in IC-PL tallies with signed confirmations including the classification of transactions under various heads of income statement.	✓	
5	2.3	Asset wise details of intangible assets and depreciation computations has been included.	✓	
6	3.1	Asset wise details of tangible assets and depreciation computations has been included.	✓	
7	3.1	Asset wise details with respect to right-of-use assets has been correctly filled.	✓	
8	6.1	Only Interest accrued on deposits other than bank deposits have been included under financial assets	✓	
9	7	Deferred tax movement and deferred tax reconciliation has been accurately filled.	✓	
10	10	Movement in allowance for credit losses has been plotted and closing balances have been matched with provision for bad and doubtful debts.- Short term	✓	
11	10.1	Movement in the allowance for credit losses has plotted and closing balances have been matched with provision for bad and doubtful debts.- Long term	✓	
12	10.2	All the data filled in the sheet is accurate and complete.	✓	
13	12.1	Brief write up of restricted cash and bank balances, if any, has been provided.	✓	
14	12.1	Bank deposits have been rightly classified into categories mentioned in the schedule. The respective interest accrued has also been bifurcated accurately.	✓	
15	12	List of non-operative open bank accounts has been updated.	✓	
16	14	Movement and details of borrowings outstanding as at reporting date have been completed.	✓	
17	16	Value of Income from 'other services' is less than 1% of total revenue.	✓	
18	17	Value of 'other project expenses; is less than 1% of total cost of material	✓	
19	18	Value of 'Other salaries and wages' is less than 1% of total salaries and wages.	✓	
20	19	Value of 'Other expenses' is less than 1% of total other expenses	✓	
21	21	Current tax expense reconciliation has been provided with accurate explanations for adjustments made.	✓	other than rounding
22	23	All significant foreign currencies have been included in the disclosure.	✓	
23	24	All contingent liabilities and obligations have been incorporated in the schedule.	✓	
24	25	Notes related to construction contracts have been accurately completed	✓	
25	General	All disclosures relating to Ind AS-116-leases have been diligently filled in through out the audit package	✓	
26	Sign off	The audit package has been signed off by all the requisite signatories as required for group records and compliances.	✓	
27	General	All cells highlighted in blue in all sheets are filled, if nil the same has also been mentioned.	✓	
28	General	All check boxes are Nil in the check summary sheet.	✓	
29	General	All previous year numbers (including schedule breakup) are updated as per previous year signed package.	✓	

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

Preparer :		Reviewer :	
Name :	Elisabeth Lichtenegger	Name :	Edcel U. Costales
Designation :		Designation :	Partner
Date		Date	5-May-26

Check summary :

[illegible]

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Statement of Financial Position

31-Mar-25	Particulars	Ref	31-Mar-26					
Amount in INR			Amount in INR	Book value in local currency			Amount in INR	Check
				As per local GAAP	Ind AS adjustments	As per Ind AS		
	ASSETS							
	Non-current assets							
5,974,184	Property, plant and equipment	3	336,420	217,288	-	217,288	336,420	(0)
	Capital work-in-progress		-			-	-	-
	Intangible assets							
	Goodwill		-			-	-	-
-	Other intangible assets	2	-	-	-	-	-	-
	Investment property		-			-	-	-
-	Investments accounted for using the equity method	4	-	-	-	-	-	-
	Financial assets							
	Investments							
-	Investments in subsidiary	6.1	-	-	-	-	-	-
-	Other investments	6.1	-	-	-	-	-	-
	Trade receivables							
-	from affiliated companies	10.1	-	-		-	-	-
-	others	10.1	-	-		-	-	-
	Cash and Bank Balance							
-	Cash and cash equivalents	12.1	-	-	-	-	-	-
-	Bank balances	12.1	-	-	-	-	-	-
	Other financial assets							
-	from affiliated companies	IC-BS	-	-		-	-	-
853,596	others	6.1	77,678	50,171	-	50,171	77,678	-
-	Derivative financial instruments	6.1	-	-	-	-	-	-
18,656,172	Deferred tax assets (net)	7	9,486,083	6,126,900	-	6,126,900	9,486,083	-
81,092,863	Current tax assets	11	88,372,142	57,078,065	-	57,078,065	88,372,142	-
-	Other non-current assets	6	-	-	-	-	-	-
106,576,815	Total Non-current assets		98,272,323	63,472,424	-	63,472,424	98,272,323	(0)
	Current assets							
	Inventories							
	from affiliated companies		-			-	-	-
-	others	8	-	-	-	-	-	-
	Financial assets							
	Investments		-			-	-	-
	Trade receivables							
-	from affiliated companies	IC-BS	-	-		-	-	-
87,358,355	others	10	149,422,522	96,509,468	-	96,509,468	149,422,522	-
	Cash and Bank Balance							
6,798,421	Cash and cash equivalents	12.1	51,862,071	33,496,831	-	33,496,831	51,862,071	-
-	Bank balances other than those mentioned in cash and cash equivalents	12.1	-	-	-	-	-	-
	Loans		-			-	-	-
	Other financial assets							
	from affiliated companies	IC-BS	72,750,639	46,988,402		46,988,402	72,750,639	-
4,183,098	others	6.1	4,009,638	2,589,757	-	2,589,757	4,009,638	-
-	Derivative financial instruments	6.1	-	-	-	-	-	-
947,421,050	Other current assets	6.1	690,100,039	445,723,892	-	445,723,892	690,100,039	-
1,045,760,925	Total Current assets		968,144,909	625,308,351	-	625,308,351	968,144,909	-
1,152,337,740	TOTAL ASSETS		1,066,417,232	688,780,775	-	688,780,775	1,066,417,232	(0)

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26

Statement of Financial Position

31-Mar-25		Ref	31-Mar-26							
Amount in INR	Particulars		Amount in INR	Book value in local currency			Amount in INR	Check		
				As per local GAAP	Ind AS adjustments	As per Ind AS				
	EQUITY AND LIABILITIES									
	Equity									
8,970,000	Equity share capital	SE	8,970,000	8,570,200	-	8,570,200	13,268,966	(4,298,966)		
	Other equity									
-	Share premium	SE	-	-	-	-	-	-		
157,187,050	Capital reserve	SE	157,187,050	115,000,000	-	115,000,000	178,050,820	(20,863,770)		
-	Legal reserves	SE	-	-	-	-	-	-		
3,907,008	Other reserves	SE	4,828,296	3,357,353	-	3,357,353	5,198,082	(369,786)		
20,429,805	Translation reserve	SE	24,833,283	-	-	-	-	24,833,283		
(67,825,421)	Retained earnings	SE	(84,794,578)	(55,219,004)	-	(55,219,004)	(85,493,817)	699,239		
	Share application money pending allotment		-			-	-	-		
122,668,442	Equity attributable to owners of the parent		111,024,051	71,708,549	-	71,708,549	111,024,051	-		
	Non-controlling interests	15	-			-	-	-		
122,668,442	Total Equity		111,024,051	71,708,549	-	71,708,549	111,024,051	-		
	Liabilities									
	Non-current liabilities									
	Financial liabilities									
	Borrowings from affiliated companies	IC-BS	-	-		-	-	-		
-	Borrowings	14	-	-	-	-	-	-		
2,047,399	Lease Liabilities	13.1	-	-	-	-	-	-		
	Trade payables									
	from affiliated companies	IC-BS	-	-		-	-	-		
-	MSME		-	-	-	-	-	-		
-	others	13.1	-	-	-	-	-	-		
	Other financial liabilities									
	from affiliated companies	IC-BS	-	-		-	-	-		
-	others	13.1	-	-	-	-	-	-		
-	Other non current liabilities	13.1	-	-	-	-	-	-		
-	Pension and other employee obligations	13.1	-	-	-	-	-	-		
-	Provisions	13.1	-	-	-	-	-	-		
-	Derivative financial instruments	13.1	-	-	-	-	-	-		
-	Deferred tax liabilities	7	-	-	-	-	-	-		
2,047,399	Total non-current liabilities		-	-	-	-	-	-		
	Current liabilities									
	Financial liabilities									
	Borrowings from affiliated companies	IC-BS	-	-		-	-	-		
70,147,613	Borrowings	14	63,009,074	40,696,491	-	40,696,491	63,009,075	(1)		
2,600,135	Lease Liabilities	13.1	-	-	-	-	-	-		
	Trade payables									
193,801,577	from affiliated companies	IC-BS	233,865,652	151,049,852		151,049,852	233,865,652	-		
-	MSME		-	-	-	-	-	-		
381,985,710	others	13.1	354,125,151	228,723,419	-	228,723,419	354,125,151	-		
	Other financial liabilities									
176,051,858	from affiliated companies	IC-BS	178,048,844	114,998,723		114,998,723	178,048,844	-		
3,339,726	others	13.1	1,058,766	683,839	-	683,839	1,058,766	-		
195,668,764	Other current liabilities	13.1	121,590,589	78,533,296	-	78,533,296	121,590,589	-		
4,026,513	Pension and other employee obligations	13.1	3,695,107	2,386,607	-	2,386,607	3,695,107	-		
-	Provisions	13.1	-	-	-	-	-	-		
-	Derivative financial instruments	13.1	-	-	-	-	-	-		
-	Current tax liabilities	11	-	-	-	-	-	-		
1,027,621,896	Total Current liabilities		955,393,183	617,072,227	-	617,072,227	955,393,184	(1)		
1,152,337,737	TOTAL EQUITY AND LIABILITIES		1,066,417,234	688,780,776	-	688,780,776	1,066,417,235	(1)		
4	Check		(2)	(1)	-	(2)	(3)	1		
For and on behalf of (name of the audit firm)			For and on behalf of VA TECH WABAG (PHILIPPINES) INC							
										
Name :	Edcel U. Costales		Name :			Name :				
Designation :	Partner		Designation :	Director		Designation :	Director			
Place :	Philippines		Place :			Place :				
Date :	5-May-26									
			Name :			Name : Karthikeyan R				
			Designation :	CEO		Designation : CEO	Treasurer			
			Place :			Place :				
			Date :							

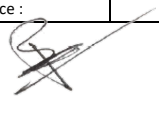
VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Income Statement

31-Mar-25	Particulars	Ref	31-Mar-26					
Amount in INR			Amount in INR	Book value in local currency			Amount in INR	
As per Ind AS				As per local GAAP	Ind AS adjustments	As per Ind AS	As per Ind AS	Check
	Revenue from Operations							
	Sales							
	from affiliated companies	IC-IS	-	-		-	-	-
274,926,755	external	16	64,965,169	42,453,070	-	42,453,070	64,965,169	-
	Other Operating Income							
67,038,131	from affiliated companies	IC-IS	73,112,025	47,776,831		47,776,831	73,112,025	-
5,178,320	external	19	30,358,820	19,838,710	-	19,838,710	30,358,820	-
347,143,206	Total Revenue from Operations		168,436,014	110,068,611	-	110,068,611	168,436,014	-
	Other Income							
-	Foreign exchange gains	19	-	-		-	-	-
	Finance income							
	from affiliated companies	IC-IS	-	-		-	-	-
-	external	20	-	-	-	-	-	-
347,143,206	Total Income		168,436,014	110,068,611	-	110,068,611	168,436,014	-
	Expenses							
	Cost of material							
	from affiliated companies	IC-IS	4,681,834	3,059,458		3,059,458	4,681,834	-
352,053,980	external	17	130,838,950	85,499,895	-	85,499,895	130,838,950	-
-	Change in inventories	8	-	-		-	-	-
14,854,734	Employee benefits expense	18	2,991,037	1,954,566	-	1,954,566	2,991,037	-
	Change in fair value of investment property		-			-	-	-
2,488,517	Depreciation, amortisation and impairment of non financial assets	2	3,714,554	2,427,365		2,427,365	3,714,554	-
	Other expenses							
137,848	from affiliated companies	IC-IS	-	-		-	-	-
20,988,629	external	19	13,036,664	8,519,125	-	8,519,125	13,036,664	-
14,488,854	Foreign exchange Loss	19	16,069,493	10,501,001	-	10,501,001	16,069,493	(0)
	Finance costs							
	from affiliated companies	IC-IS	-	-		-	-	-
6,692,748	external	20	4,625,895	3,022,903	-	3,022,903	4,625,895	-
411,705,310	Total expenses		175,958,427	114,984,313	-	114,984,313	175,958,427	-
(64,562,104)	Operating profit		(7,522,413)	(4,915,702)	-	(4,915,702)	(7,522,413)	-
	Share of profit/ (loss) from equity accounted investments	4	-			-	-	-
(64,562,104)	Result from operations before tax		(7,522,413)	(4,915,702)	-	(4,915,702)	(7,522,413)	-
	Exceptional items		-			-	-	-
(64,562,104)	Profit/(loss) before tax		(7,522,413)	(4,915,702)	-	(4,915,702)	(7,522,413)	-
	Tax expense							
11,894,799	Current tax	21.1	193,259	200,680	-	200,680	307,097	(113,838)
(14,586,409)	Deferred tax	7	(9,640,003)	(6,373,885)	-	(6,373,885)	(9,753,841)	113,838
(67,253,714)	Net result from operations		(16,969,157)	(11,088,907)	-	(11,088,907)	(16,969,157)	-
(67,253,714)	Net result for the period		(16,969,157)	(11,088,907)	-	(11,088,907)	(16,969,157)	-

For and on behalf of (name of the audit firm)

	
Name :	Edcel U. Costales
Designation :	Partner
Place :	Philippines
Date :	5-May-26

For and on behalf of VA TECH WABAG (PHILIPPINES) INC

	
Name :	Karthikeyan R
Designation :	Treasurer
Place :	
Date :	

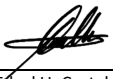
VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Statement of Cash Flows
Please link the values to the financial position and income statement where possible

Particulars	31-Mar-26	
	Amount in local currency	Amount in INR
Cash flow from operating activities		
Profit before tax	(4,915,702)	(7,522,410)
<u>Adjustments for non-cash items</u>		
Depreciation and amortisation expenses	2,427,365	3,714,554
(Profit)/ loss on sale of tangible assets and intangible assets	(162,390)	(248,502)
(Profit)/ loss on sale of investments		-
Unrealised foreign exchange (gain)/loss	10,501,001	16,069,493
Share of (profit)/loss of an associate and a joint venture, net	-	-
Impairment of investments		-
Result from investment property		-
Finance income - Affiliated	-	-
Finance income - External	-	-
Finance expenses - Affiliated	-	-
Finance expenses - External	3,022,903	4,625,895
Bad and doubtful debts, net		-
Provision for warranty		-
Provision for liquidated damages		-
Provision for employee benefits		-
Provision for foreseeable losses on contracts		-
Operating profits before working capital changes	10,873,178	16,639,029
<u>Changes in working capital</u>		
Change in inventories		-
Change in trade and other receivables - Affiliated	(46,988,404)	(71,905,509)
Change in trade and other receivables - External	89,003,234	136,200,047
Change in Other financial assets- Affiliated		-
Change in Other financial assets- External		-
Change in Other financial liabilities- Affiliated		-
Change in Other financial liabilities External		-
Change in trade and other payables - Affiliated	7,722,973	11,818,327
Change in trade and other payables - External	(36,228,659)	(55,440,065)
Change in Other current assets- External	17,731,651	27,134,426
Change in Other current liabilities External	320,258	490,085
Cash generated from/(used) in operating activities	42,434,231	64,936,340
Taxes paid during the period	(2,740,848)	(4,194,270)
Net cash generated from/(used) in operating activities	39,693,383	60,742,069
Investing activities		
Purchase of property, plant and equipment		-
Proceeds from sale of property, plant and equipment		-
Purchase of intangible asset		-
Proceeds from sale of intangible assets		-
Interest received - Affiliated		-
Interest received - External		-
Dividend received - Affiliated		-
Dividend received - External		-
Movement in bank deposit		-
Cash from investing activities	-	-

VA TECH WABAG (PHILIPPINES) INC**31-Mar-26****Statement of Cash Flows***Please link the values to the financial position and income statement wherever possible*

Particulars	31-Mar-26	
	Amount in local currency	Amount in INR
Financing activities		
Proceeds from borrowings		-
Repayment of borrowings	(6,306,734)	(9,651,082)
Repayment of lease liabilities	(1,593,327)	(2,438,240)
Interest expense of lease liabilities	(122,673)	(187,724)
Proceeds from issue of shares		-
Interest paid - Affiliated		-
Interest paid - External	(2,729,177)	(4,176,410)
Dividends paid - Affiliated		-
Dividends paid - External		-
Cash from financing activities	(10,751,911)	(16,453,456)
Net changes in cash and cash equivalents	28,941,472	44,288,614
Effect of foreign currency translation		775,043
Cash and cash equivalents at the beginning of period	4,555,359	6,798,421
Restricted cash balances at the beginning of period	-	-
Cash and cash equivalents at the end of period	33,496,831	51,862,077
Check- Cash and cash balances	(0)	(6)
Net changes in cash as per Sheet 12	28,941,472	44,288,614
Check- Movement in net cash balances	(0)	(0)

For and on behalf of (name of the audit firm)

	
Name :	Edcel U. Costales
Designation :	Partner
Place :	Philippines
Date :	5-May-26

For and on behalf of VA TECH WABAG (PHILIPPINES) INC

Name :		Name :	
Designation :	Director	Designation :	Director
Place :		Place :	
			
Name :		Name : Karthikeyan R	
Designation :	CEO	Designation : Treasurer	
Place :		Place :	
Date :			

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Statement of Changes in Equity

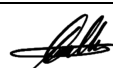
Amount in local currency

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	8,570,200	8,570,200	-	-	115,000,000	-	2,755,316	(44,130,097)	82,195,419
Dividends									-
Issue of share capital									-
Release of reserve									-
Others (Please specify)									-
Others (Please specify)									-
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year								(11,088,907)	(11,088,907)
Other comprehensive income									
Remeasurements of post-employment benefit obligations							602,038		602,038
Exchange differences on translation of foreign operations									-
Share of other comprehensive income of associates and joint ventures accounted for using the equity method									-
Tax effect									-
Other comprehensive income for the period	-	-	-	-	-	-	602,038	-	602,038
Total comprehensive income for the period	-	-	-	-	-	-	602,038	(11,088,907)	(10,486,869)
Balance as at 31 March 2026	8,570,200	8,570,200	-	-	115,000,000	-	3,357,354	(55,219,004)	71,708,550

Amount in INR

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	8,570,200	8,970,000	-	32,872,872	179,136,250	-	3,524,805	(22,520,907)	201,983,020
Dividends									-
Issue of share capital									-
Release of reserve					(21,949,200)	-	-	21,949,200	-
Others (Please specify)									-
Transaction with owners	-	-	-	-	(21,949,200)	-	-	21,949,200	-
Profit for the year								(67,253,714)	(67,253,714)
Other comprehensive income									
Remeasurements of post-employment benefit obligations							382,203		382,203
Exchange differences on translation of foreign operations				(12,443,067)					(12,443,067)
Share of other comprehensive income of associates and joint ventures accounted for using the equity method									-
Others (Please specify)									-
Other comprehensive income for the period	-	-	-	(12,443,067)	-	-	382,203	-	(12,060,864)
Total comprehensive income for the period	-	-	-	(12,443,067)	-	-	382,203	(67,253,714)	(79,314,578)
Balance as at 31 March 2025	8,570,200	8,970,000	-	20,429,805	157,187,050	-	3,907,008	(67,825,421)	122,668,442
Balance as at 1 April 2025	8,570,200	8,970,000	-	20,429,805	157,187,050	-	3,907,008	(67,825,421)	122,668,442
Dividends		-	-	-	-	-	-	-	-
Issue of share capital	-	-	-	-	-	-	-	-	-
Release of reserve		-	-	-	-	-	-	-	-
Others (Please specify)		-	-	-	-	-	-	-	-
Others (Please specify)		-	-	-	-	-	-	-	-
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year								(16,969,157)	(16,969,157)
Other comprehensive income									
Remeasurements of post-employment benefit obligations		-	-	-	-	-	921,288	-	921,288
Exchange differences on translation of foreign operations		-	-	4,403,478	-	-	-	-	4,403,478
Share of other comprehensive income of associates and joint ventures accounted for using the equity method		-	-	-	-	-	-	-	-
Others (Please specify)		-	-	-	-	-	-	-	-
Other comprehensive income for the period	-	-	-	4,403,478	-	-	921,288	-	5,324,766
Total comprehensive income for the period	-	-	-	4,403,478	-	-	921,288	(16,969,157)	(11,644,391)
Balance as at 31 March 2026	8,570,200	8,970,000	-	24,833,283	157,187,050	-	4,828,296	(84,794,578)	111,024,051

For and on behalf of (name of the audit firm),

	
Name :	Edcel U. Costales
Designation :	Partner
Place :	Philippines
Date :	5-May-26

For and on behalf of VA TECH WABAG (PHILIPPINES) INC

Name :		Name :	
Designation :	Director	Designation :	Director
Place :		Place :	
			
Name :		Name :	Karthikeyan R
Designation :	CEO	Designation :	Treasurer
Place :		Place :	
Date :			

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Statement of Comprehensive Income

31-Mar-25		31-Mar-26	
Amount in INR	Particulars	Amount in local currency	Amount in INR
- 67,253,714	Profit for the period	(11,088,907)	(16,969,157)
	Other comprehensive income		
	<i>Items that will not be reclassified to profit and loss</i>		
382,203	Remeasurements of post-employment benefit obligations	602,038	921,288
	Income tax related to components of other comprehensive income		
	<i>Items that will be subsequently reclassified to profit and loss</i>		
(12,443,067)	Exchange differences on translation of foreign operations	-	4,403,478
-	Share of other comprehensive income of associates and joint ventures accounted for using the equity method	-	-
	<i>Others (Please specify)</i>	-	-
- 12,060,864	Other comprehensive income for the period, net of tax	602,038	5,324,766
- 79,314,578	Total comprehensive income for the period	- 10,486,869	- 11,644,391
-	Check	-	-

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Statement of Financial Position Variance

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

31-Mar-25 Amount in INR	Particulars	31-Mar-26 Amount in INR	Inc/ (Dec)	% Variance	Reason for variances
	ASSETS				
	Non-current assets				
5,974,184	Property, plant and equipment	336,420	(5,637,764)	-94%	The decrease is due to the amortization charges and the derecognition of right-of-use assets during the year
-	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	-	-		
853,596	others	77,678	(775,918)	-91%	The decrease is due to the derecognition of the deposits in relation to the lease of the office space.
-	Derivative financial instruments	-	-		
18,656,172	Deferred tax assets (net)	9,486,083	(9,170,089)	-49%	The decrease is due to the expiration of unused tax losses
81,092,863	Current tax assets	88,372,142	7,279,279	9%	The increase is due to the additional creditable withholding taxes during the year
-	Other non-current assets	-	-		
106,576,815	Total Non-current assets	98,272,323	(8,304,493)	-779%	
	Current assets				
	Inventories				
-	from affiliated companies	-	-		
-	others	-	-		
	Financial assets				
-	Investments	-	-		
	Trade receivables				
-	from affiliated companies	-	-		
87,358,355	others	149,422,522	62,064,167	71%	The increase is due to the billings of the completed projects during the year
	Cash and Bank Balance				
6,798,421	Cash and cash equivalents	51,862,071	45,063,650	663%	The increase is due to the cash flows from operating activities which is mainly related to the collection of receivables.
-	Bank balances other than those mentioned in cash and cash equivalents	-	-		
-	Loans	-	-		
	Other financial assets				
-	from affiliated companies	72,750,639	72,750,639		
4,183,098	others	4,009,638	(173,460)	-4%	No significant movement
-	Derivative financial instruments	-	-		
947,421,050	Other current assets	690,100,039	(257,321,011)	-27%	The decrease is due to the reduction of contract assets due to the completion of the projects
1,045,760,925	Total Current assets	968,144,909	(77,616,016)	-742%	
1,152,337,740	TOTAL ASSETS	1,066,417,232	(85,920,509)	-746%	

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Statement of Financial Position Variance

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

31-Mar-25 Amount in INR	Particulars	31-Mar-26 Amount in INR	Inc/ (Dec)	% Variance	Reason for variances
	EQUITY AND LIABILITIES				
	Equity				
8,970,000	Equity share capital	8,970,000	-		The movement is related to the netloss during the year.
-	Other equity	-	-		
-	Share premium	-	-		
157,187,050	Capital reserve	157,187,050	-		
-	Legal reserves	-	-		
3,907,008	Other reserves	4,828,296	921,288		
20,429,805	Translation reserve	24,833,283	4,403,478		
(67,825,421)	Retained earnings	(84,794,578)	(16,969,157)	25%	
-	Share application money pending allotment	-	-		
122,668,442	Equity attributable to owners of the parent	111,024,051	(11,644,391)	-9%	
-	Non-controlling interests	-	-		
122,668,442	Total Equity	111,024,051	(11,644,391)	-949%	
	Liabilities				
	Non-current liabilities				
	Financial liabilities				
-	Borrowings from affiliated companies	-	-		
-	Borrowings	-	-		
2,047,399	Lease Liabilities	-	(2,047,399)		
	Trade payables				
-	from affiliated companies	-	-		
-	MSME	-	-		
-	other than MSME	-	-		
	Other financial liabilities				
-	from affiliated companies	-	-		
-	others	-	-		
-	Other non current liabilities	-	-		
-	Pension and other employee obligations	-	-		
-	Provisions	-	-		
-	Derivative financial instruments	-	-		
-	Deferred tax liabilities	-	-		
2,047,399	Total non-current liabilities	-	(2,047,399)	-10000%	
	Current liabilities				
	Financial liabilities				
-	Borrowings from affiliated companies	-	-		
70,147,613	Borrowings	63,009,074	(7,138,539)	-10%	The movements is due to the payments during the year
2,600,135	Lease Liabilities	-	(2,600,135)		
	Trade payables				
193,801,577	from affiliated companies	233,865,652	40,064,075	21%	The increase is due to the purchases of materials during the year
-	MSME	-	-		
381,985,710	other than MSME	354,125,151	(27,860,559)	-7%	No significant movement
	Other financial liabilities				
176,051,858	from affiliated companies	178,048,844	1,996,986	1%	No significant movement
3,339,726	others	1,058,766	(2,280,960)	-68%	Amount is insignificant
195,668,764	Other current liabilities	121,590,589	(74,078,175)	-38%	The decrease is related to the decrease in output VAT payable
4,026,513	Pension and other employee obligations	3,695,107	(331,406)	-8%	No significant movement
-	Provisions	-	-		
-	Derivative financial instruments	-	-		
-	Current tax liabilities	-	-		
1,027,621,896	Total Current liabilities	955,393,183	(72,228,713)	-703%	
1,152,337,737	TOTAL EQUITY AND LIABILITIES	1,066,417,234	(85,920,503)	-746%	
4	Check	(2)	(6)		

VA TECH WABAG (PHILIPPINES) INC
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 INR		Amount in INR			
	Revenue from Operations				
-	Sales	-	-		
274,926,755	from affiliated companies	64,965,169	(209,961,586)	-76%	The decrease is related to the fewer numbers of projects in 2025.
	external				
67,038,131	Other Operating Income	73,112,025	6,073,894	9%	The increase is due to the back charges billed to India
5,178,320	from affiliated companies	30,358,820	25,180,500	486%	
	external				
347,143,206	Total Revenue from Operations	168,436,014	(178,707,192)		
	Other Income				
-	Foreign exchange gains	-	-		
	Finance income				
-	from affiliated companies	-	-		
-	external	-	-		
347,143,206	Total Income	168,436,014	(178,707,192)		
	Expenses				
	Cost of material				
-	from affiliated companies	4,681,834	4,681,834		
352,053,980	external	130,838,950	(221,215,030)	-63%	The movement is directly related to revenue
-	Change in inventories	-	-		
14,854,734	Employee benefits expense	2,991,037	(11,863,697)	-80%	The decrease is due to the significant reduction in Company's headcount
-	Change in fair value of investment property	-	-		
2,488,517	Depreciation and amortisation expenses	3,714,554	1,226,037	49%	The movement pertains to the annual amortization of capital assets
	Other expenses				
137,848	from affiliated companies	-	(137,848)	-100%	
20,988,629	external	13,036,664	(7,951,965)	-38%	The movement is directly related to revenue
14,488,854	Foreign exchange Loss	16,069,493	1,580,639	11%	The movement is due to weakening peso against USD considering that significant portion of the Company's liabilities are denominated in peso
	Finance costs				
-	from affiliated companies	-	-		
6,692,748	external	4,625,895	(2,066,853)	-31%	The movement is due to lower finance cost from lease liabilities and loans payable
411,705,310	Total expenses	175,958,427	(235,746,883)		
(64,562,104)	Operating profit	(7,522,413)	57,039,691	-88%	
-	Share of profit/ (loss) from equity accounted investments	-	-		
(64,562,104)	Result from operations before tax	(7,522,413)	57,039,691	-88%	
	Tax expense				
11,894,799	Current tax	193,259	(11,701,540)	-98%	The Company is in a gross loss and tax loss position
(14,586,409)	Deferred tax	(9,640,003)	4,946,406	-34%	The decrease is due to the expiration of unused tax losses
(67,253,714)	Net result from operations	(16,969,157)	50,284,557	-75%	
(67,253,714)	Net result for the period	(16,969,157)	50,284,557	-75%	

Enter amount in local currency Period ended	As at March 31, 2026												
Particulars	Long Term Trade receivable	Short Term Trade receivable	Inventory	Short term financial assets	Long term financial assets	Investments in subsidiary	Investments in joint ventures/Associate	Long term Borrowings	Short term Borrowings	Short term trade payable	Long term trade payable	Short term financial liabilities	Long term financial liabilities
Austria										10,705,818			
Switzerland													
Czech Republic													
Romania													
Turkey													
Tunisia													
Ujams SPC													
Windgoc													
Germany													
India				46,988,402						133,238,606		68,073,181	
Singapore										7,105,428		-	
Philippines													
Malaysia													
Nepal													
Thailand													
Brazil													
Ganga													
DK Sewage													
Ghaziabad SPV													
Kopri													
Bahrain AMAS												46,925,542	
Oman													
Qatar													
Bahrain OM													
IWT													
Total	-	-	-	46,988,402	-	-	-	-	-	151,049,852	-	114,998,723	-

Amount in INR Period ended	As at March 31, 2026												
Particulars	Long Term Trade receivable	Short Term Trade receivable	Inventory	Short term financial assets	Long term financial assets	Investments in subsidiary	Investments in joint ventures/Associate	Long term Borrowings	Short term Borrowings	Short term trade payable	Long term trade payable	Short term financial liabilities	Long term financial liabilities
Austria	-	-	-	-	-	-	-	-	-	16,575,475	-	-	-
Switzerland	-	-	-	-	-	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-	-	-	-	-	-
Ujams SPC	-	-	-	-	-	-	-	-	-	-	-	-	-
Windgoc	-	-	-	-	-	-	-	-	-	-	-	-	-
Germany	-	-	-	-	-	-	-	-	-	-	-	-	-
India	-	-	-	72,750,639	-	-	-	-	-	206,289,071	-	105,395,529	-
Singapore	-	-	-	-	-	-	-	-	-	11,001,106	-	-	-
Philippines	-	-	-	-	-	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-	-	-	-	-	-
Thailand	-	-	-	-	-	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-	-	-	-	-	-
Ganga	-	-	-	-	-	-	-	-	-	-	-	-	-
DK Sewage	-	-	-	-	-	-	-	-	-	-	-	-	-
Ghaziabad SPV	-	-	-	-	-	-	-	-	-	-	-	-	-
Kopri	-	-	-	-	-	-	-	-	-	-	-	-	-
Bahrain AMAS	-	-	-	-	-	-	-	-	-	-	-	72,653,315	-
Oman	-	-	-	-	-	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-	-	-	-	-	-
Bahrain OM	-	-	-	-	-	-	-	-	-	-	-	-	-
IWT	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	72,750,639	-	-	-	-	-	233,865,652	-	178,048,844	-

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Inter company transactions

Inter Company Transactions												
Financial Year : 2025-26								Reporting period		Apr 25 to Mar 26		
Country	Amounts in Foreign Currency						Amounts in base currency					
	Revenue	Cost of Material	Other Income	Other Expenses	Finance Income	Finance Cost	Revenue	Cost of Material	Other Income	Other Expenses	Finance Income	Finance Cost
Austria	-	8,160	-	-	-	-	-	526,237	-	-	-	-
Switzerland	-	-	-	-	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-	-	-	-	-
Ujams SPC	-	-	-	-	-	-	-	-	-	-	-	-
Windgoc	-	-	-	-	-	-	-	-	-	-	-	-
Germany	-	-	-	-	-	-	-	-	-	-	-	-
India	-	63,809	775,000	-	-	-	-	63,809	44,753,710	-	-	-
Singapore	-	43,900	52,500	-	-	-	-	2,469,412	3,023,122	-	-	-
Philippines	-	-	-	-	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-	-	-	-	-
Thailand	-	-	-	-	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-	-	-	-	-
Ganga	-	-	-	-	-	-	-	-	-	-	-	-
DK Sewage	-	-	-	-	-	-	-	-	-	-	-	-
Ghaziabad SPV	-	-	-	-	-	-	-	-	-	-	-	-
Kopri	-	-	-	-	-	-	-	-	-	-	-	-
Bahrain AMAS	-	-	-	-	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-	-	-	-	-
Bahrain OM	-	-	-	-	-	-	-	-	-	-	-	-
IWT	-	-	-	-	-	-	-	-	-	-	-	-
							-	3,059,458	47,776,831	-	-	-

VA TECH WABAG (PHILIPPINES) INC
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	-	526,237	-	-	-	-
Switzerland	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-
Romania	-	-	-	-	-	-
Turkey	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-
Ujams SPC	-	-	-	-	-	-
Windgoc	-	-	-	-	-	-
Germany	-	-	-	-	-	-
India	-	63,809	44,753,710	-	-	-
Singapore	-	2,469,412	3,023,122	-	-	-
Philippines	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-
Nepal	-	-	-	-	-	-
Thailand	-	-	-	-	-	-
Brazil	-	-	-	-	-	-
Ganga	-	-	-	-	-	-
DK Sewage	-	-	-	-	-	-
Ghaziabad SPV	-	-	-	-	-	-
Kopri	-	-	-	-	-	-
Bahrain AMAS	-	-	-	-	-	-
Oman	-	-	-	-	-	-
Qatar	-	-	-	-	-	-
Bahrain OM	-	-	-	-	-	-
IWT	-	-	-	-	-	-
Total	-	3,059,458	47,776,831	-	-	-

Amount in INR	1 Apr 2025 to 31 Mar 2026					
Period ended						
Particulars	Revenues	Cost of material	Other income	Other expenses	Finance income	Finance costs
Austria	-	805,291	-	-	-	-
Switzerland	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-
Romania	-	-	-	-	-	-
Turkey	-	-	-	-	-	-
Macao	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-
Ujams SPC	-	-	-	-	-	-
Windgoc	-	-	-	-	-	-
Germany	-	-	-	-	-	-
India	-	97,646	68,485,796	-	-	-
Singapore	-	3,778,897	4,626,229	-	-	-
Philippines	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-
Nepal	-	-	-	-	-	-
Thailand	-	-	-	-	-	-
Brazil	-	-	-	-	-	-
Ganga	-	-	-	-	-	-
DK Sewage	-	-	-	-	-	-
Ghaziabad SPV	-	-	-	-	-	-
Kopri	-	-	-	-	-	-
Bahrain AMAS	-	-	-	-	-	-
Oman	-	-	-	-	-	-
Qatar	-	-	-	-	-	-
Bahrain OM	-	-	-	-	-	-
IWT	-	-	-	-	-	-
Total	-	4,681,834	73,112,025	-	-	-

VA TECH WABAG (PHILIPPINES) INC
Transaction details from 01.04.2025 to 31.03.2026

Instructions :

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

[illegible]

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Intangible assets with infinite lives

Description	Computer software		Project concessionaire rights		Others		Total	
	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR
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	-	-	-	-	-	-	-	-

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Intangible assets with infinite lives

Description	Computer software		Project concessionaire rights		Others		Total	
	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR
Accumulated depreciation								
As at April 1, 2024							-	-
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, 2025	-	-	-	-	-	-	-	-

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Intangible assets with infinite lives

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

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Intangible assets with infinite lives

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

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

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Intangible assets with finite lives

[illegible]

31-Mar-26

Intangible assets with finite lives

[illegible]

VA TECH WABAG (PHILIPPINES) INC
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 INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR
<u>As at April 1, 2025</u>	-	-	-	-	-	-	-	-	-	-
Additions										
- Impairment loss for the year		-		-		-		-	-	-
- through business combinations		-		-		-		-	-	-
- transfer from group companies		-		-		-		-	-	-
Disposals										
- externally sold		-		-		-		-	-	-
- through business sold		-		-		-		-	-	-
- transfer to group companies		-		-		-		-	-	-
Revaluation		-		-		-		-	-	-
Reclassifications		-		-		-		-	-	-
Exchange differences		-		-		-		-	-	-
As at March 31, 2026	-	-	-	-	-	-	-	-	-	-
Carrying amount as at March 31, 2025	-	-	-	-	-	-	-	-	-	-
Carrying amount as at March 31, 2026	-	-	-	-	-	-	-	-	-	-

Check

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

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Summary of Intangible Assets In Local currency

[illegible]

A. Details of Additions to Intangible Assets

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

B. Details of Deletions to Intangible Assets

[illegible]

[illegible]

C. Details of Intangible Assets

[illegible]

Description	Freehold Land		Freehold Building		Owned Machinery		Owned Office and other equipment		Vehicles		Right to use asset- (Nature of asset)		Right to use asset- (Nature of asset)		Right to use asset- (Nature of asset)		Total	
	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR
Acquisition cost/ Gross carrying amount																		
As at April 1, 2024	-	-	-	-			13,884,300	20,600,691	8,825,470	13,094,703	11,493,401	17,053,219	14,865,167	22,056,043			49,068,338	72,804,656
Additions																		
- externally acquired		-		-		-	32,134	47,021									32,134	47,021
- through business combinations																	-	-
- transfer from group companies																	-	-
- capital work in progress capitalised																	-	-
Disposals																		
- externally sold		-		-													-	-
- through business sold																	-	-
- transfer to group companies																	-	-
Revaluation																	-	-
Reclassifications								121,174		76,429		99,533		128,732			-	-
Exchange differences																	-	425,868
As at March 31, 2025	-	-	-	-	-	-	13,916,434	20,768,886	8,825,470	13,171,131	11,493,401	17,152,751	14,865,167	22,184,776	-	-	49,100,472	73,277,544
As at April 1, 2025	-	-	-	-	-	-	13,916,434	20,768,886	8,825,470	13,171,131	11,493,401	17,152,751	14,865,167	22,184,776	-	-	49,100,472	73,277,544
Additions																		
- externally acquired		-		-		-		-		-		-		-		-	-	-
- through business combinations																	-	-
- transfer from group companies																	-	-
- capital work in progress capitalised																	-	-
Disposals																		
- externally sold		-		-		-		-		-		-	(14,865,167)	(22,747,898)		-	(14,865,167)	(22,747,898)
- through business sold								-		-						-	-	-
- transfer to group companies								-		-						-	-	-
Revaluation								-		-						-	-	-
Reclassifications								-		-						-	-	-
Exchange differences								777,483		493,061		642,113		563,122			-	2,475,780
As at March 31, 2026	-	-	-	-	-	-	13,916,434	21,546,369	8,825,470	13,664,193	11,493,401	17,794,865	(0)	(0)	-	-	34,235,305	53,005,427
Accumulated depreciation																		
As at April 1, 2024	-	-	-	-	-	-	13,493,439	20,020,756	7,912,109	11,739,512	11,608,821	17,224,472	10,382,388	15,404,764			43,396,757	64,389,504
Additions																		
- Depreciation charge for the year		-		-		-	70,542	103,223					1,630,101	2,385,294			1,700,643	2,488,517
- through business combinations																	-	-
- transfer from group companies																	-	-
Disposals																		
- externally sold		-		-		-											-	-
- through business sold																	-	-
- transfer to group companies																	-	-
Revaluation																	-	-
Reclassifications																	-	-
Exchange differences								118,907		68,519		100,532		137,380			-	425,339
As at March 31, 2025	-	-	-	-	-	-	13,563,982	20,242,886	7,912,109	11,808,031	11,608,821	17,325,004	12,012,489	17,927,439	-	-	45,097,401	67,303,361
As at April 1, 2025	-	-	-	-	-	-	13,563,982	20,242,886	7,912,109	11,808,031	11,608,821	17,325,004	12,012,489	17,927,439	-	-	45,097,401	67,303,361
Additions																		
- Depreciation charge for the year		-		-		-	19,745	30,215	913,361	1,397,700		-	1,494,260	2,286,639		-	2,427,365	3,714,554
- through business combinations																	-	-
- transfer from group companies																	-	-
Disposals																		
- externally sold		-		-		-							(13,506,749)	(20,669,135)		-	(13,506,749)	(20,669,135)
- through business sold																	-	-
- transfer to group companies																	-	-
Revaluation																	-	-
Reclassifications																	-	-
Exchange differences								758,148		458,461		648,562		455,057			-	2,320,228
As at March 31, 2026	-	-	-	-	-	-	13,583,726	21,031,249	8,825,470	13,664,193	11,608,821	17,973,566	(0)	(0)	-	-	34,018,017	52,669,007

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	-	-	-	-	-	-	352,452	526,000	913,361	1,363,100	(115,420)	(172,253)	2,852,678	4,257,337	-	-	4,003,071	5,974,184
Carrying amount as at March 31, 2026	-	-	-	-	-	-	332,708	515,121	-	-	(115,420)	(178,701)	0	0	-	-	217,288	336,420

Check

Reconciliation to Ind AS	Amount in local currency
	31-Mar-26
Carrying amount as per local GAAP	217,288
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	217,288
Check	-

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

Description	Gross Block				Depreciation					Net Block		
	As at 1-Apr-25	2025 - 26		As at 31-Mar-26	As at 1-Apr-25	2025 - 26				As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-25
		Additions	Deletion			For Opening	For Additions	For Deletions	Total			
Plant and Machinery		-	-	-			-	-	-	-	-	-
Furniture and Fittings	770,048	-	-	770,048	770,048		-	-	-	770,048	0	0
Office Equipment's	13,146,386	-	-	13,146,386	12,967,315	19,745	-	-	19,745	12,987,059	159,327	179,071
Computers		-	-	-			-	-	-	-	-	-
Vehicles	8,825,470	-	-	8,825,470	7,912,109	913,361	-	-	913,361	8,825,470	(0)	913,361
Land		-	-	-	-		-	-	-	-	-	-
Buildings	11,493,401	-	-	11,493,401	11,435,440		-	-	-	11,435,440	57,960	57,960
Right-of-use assets	14,865,167	-	14,865,167	0	12,012,488	1,494,260	-	13,506,748	(12,012,488)	0	0	2,852,679
Total	49,100,472	-	14,865,167	34,235,305	45,097,400	2,427,365	-	13,506,748	(11,079,383)	34,018,018	217,287	4,003,072
Check	(0)	-	(0)	0	(0)		-	-	1	1	(1)	0

A. Details of Additions to Tangible assets

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

B. Details of Deletions to Tangible assets

[illegible]

				14,865,167			-	13,506,748	13,506,748
			Check	-					

Check

1

Right to use assets class wise break down

Description	Gross Block				Depreciation						Net Block	
	As at 1-Apr-25	2025 - 26		As at 31-Mar-26	As at 1-Apr-25	2025 - 26				As at 31-Mar-26	As at 31-Mar-26	As at 31-Mar-25
		Additions	Deletion			For Opening	For Additions	For Deletions	Total			
Plant and Machinery				-					-	-	-	-
Furniture and Fittings				-					-	-	-	-
Office Equipment's				-					-	-	-	-
Computers				-					-	-	-	-
Vehicles				-					-	-	-	-
Land				-					-	-	-	-
Buildings	14,865,167		14,865,167	0	12,012,488	1,494,260		13,506,748	(12,012,488)	0	0	2,852,679
Total	14,865,167	-	14,865,167	0	12,012,488	1,494,260	-	13,506,748	(12,012,488)	0	0	2,852,679
Check		-	-	-			-			-	-	-

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Investment accounted for using the equity method

31-Mar-25	Name of associate/JV	31-Mar-26	
Associate 1		Associate 1	
	% of holding Are they publicly listed?		
Associate 1 Amount in INR	Description	Associate 1	
		Amount in LC	Amount in INR
	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	-

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Financial assets and other current assets

Amount in INR		Particulars	Amount in local Currency	
31-Mar-25			31-Mar-26	
Less than 1 year	Greater than 1 year		Less than 1 year	Greater than 1 year
		Financial Assets		
920,038	-	Rental deposits	285,305	
64,349	853,596	Security Deposits	236,118	50,171
-	-	Interest accrued on deposits (on above deposits)		
3,198,712	-	Salary advances	2,068,334	
-	-	Other financial assets		-
4,183,098	853,596	Total Financial assets	2,589,757	50,171
		Other Current Assets		
112,678,147		Tax balances with government authorities	11,471,478	
89,689		Prepaid expenses	152,589	
114,594,159		Advances to suppliers	90,838,470	
720,059,055		Dues from customers for construction contract works	343,261,354	
947,421,050	-	Total Other Current Assets	445,723,892	-
		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 INR 31-Mar-26	
	Less than 1 year	Greater than 1 year
Financial Assets		
Rental deposits	441,729	-
Security Deposits	365,573	77,678
Interest accrued on deposits (on above deposits)	-	-
Salary advances	3,202,336	-
Other financial assets	-	-
Total Financial assets	4,009,638	77,678
Other Current Assets		
Tax balances with government authorities	17,760,923	-
Prepaid expenses	236,249	-
Advances to suppliers	140,642,297	-
Dues from customers for construction contract works	531,460,571	
Total Other Current Assets	690,100,039	-
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	-	-

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Financial assets and other current assets

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

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

Reconciliation to IND AS	Amount in local currency	
	Other current assets	
Other Current Assets	Less than 1 year	Greater than 1 year
Carrying amount as per local GAAP	102,462,538	
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	102,462,538	-
Check	-	-

Reconciliation to IND AS	Amount in local currency	
	Less than 1 year	Greater than 1 year
Financial Assets		
Carrying amount as per local GAAP	2,589,757	50,171
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	2,589,757	50,171
Check	-	-

Reconciliation to IND AS	Amount in local currency	
	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		
Dues from customers for construction contract works	Total other current assets	
Less than 1 year	Less than 1 year	Greater than 1 year
343,261,354	445,723,892	-
-	-	-
-	-	-
-	-	-
-	-	-
343,261,354	445,723,892	-
	-	-

Reconciliation to IND AS	Amount in local currency	
		Greater than 1 year
Investment others		
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		-

Reconciliation to IND AS	Amount in local currency	
		Greater than 1 year
Investment in subsidiary		
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 (PHILIPPINES) INC
31-Mar-26
Deferred tax assets and liabilities

Amount in Local currency		Amount in INR													
1-Apr-25		1-Apr-25		31-Mar-26	Amount in local currency					Tax rate		Deferred tax		Amount in INR	
Asset	Liability	Asset	Liability	Particulars	Book value	Tax value	Difference	Permanent	Temporary		Deferred tax Value	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			-		-		-	-	-	-	-
1,963,164	-	2,929,826	-	Trade receivables	(7,852,656)		7,852,656		7,852,656	25%	1,963,164	1,963,164	-	3,039,504	-
-	-	-	-	Cash & cash equivalents			-		-		-	-	-	-	-
674,503	-	1,006,628	-	Pension and other employee obligations	2,386,612		2,386,612		2,386,612	25%	596,653	596,653	-	923,779	-
-	-	-	-	Borrowings			-		-		-	-	-	-	-
-	-	-	-	Trade and other payables			-		-		-	-	-	-	-
65,364	-	97,549	-	Other liabilities			-		-		-	-	-	-	-
-	-	-	-	Other Provisions			-		-		-	-	-	-	-
-	-	-	-	Provisions - employee benefit			-		-		-	-	-	-	-
3,693,848	-	5,512,699	-	Unused tax losses		(4,685,846)	4,685,846		4,685,846	25%	1,171,462	1,171,462	1	1,813,737	2
-	207,925	-	310,307	Unrealized forex	(831,700)		(831,700)		(831,700)	25%	(207,925)	-	207,925	-	321,924
1,822,624	-	2,720,084	-	Essex MCIT over RICT		(2,603,547)	2,603,547		2,603,547	100%	2,603,547	2,603,547	-	4,030,989	-
4,489,207	-	6,699,693	-	Insert additional rows, if required			-		-		-	-	-	-	-
12,708,710	207,925	18,966,479	310,307	Total							6,126,901	6,334,826	207,926	9,808,008	321,925
207,925	207,925	310,307	310,307	Offset								207,926	207,926	321,925	321,925
12,500,785	-	18,656,172	-	Deferred taxes, net								6,126,900	-	9,486,083	-

Tax impact on each item of Other Comprehensive Income

Amount in Local	Amount in INR	Amount in local currency								Amount in INR
1-Apr-25	1-Apr-25	31-Mar-26	Book value	Tax value	Difference	Permanent	Temporary	Tax rate	Tax impact	31-Mar-26
		Remeasurements of post-employment benefit obligations			-		-	100%	-	-
		Exchange differences on translation of foreign operations			-		-		-	
		Share of other comprehensive income of equity accounted investments			-		-		-	
		Insert additional rows, if required			-		-		-	
		-			-		Total		-	-
		Check							-	-

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26

Deferred tax assets and liabilities

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

Amount in Local		Amount in INR			Amount in Local		Amount in INR	
1-Apr-24	31-Mar-25	1-Apr-24	31-Mar-25		1-Apr-25	31-Mar-26	1-Apr-25	31-Mar-26
22,404,586	12,500,785	33,242,580	18,656,172	Deferred tax balances	12,500,785	6,126,900	18,656,172	9,486,083
	9,903,801		14,586,409	Net (charge)/expenses to profit and loss		6,373,885		9,170,088
				Other comprehensive income impact	-	-	-	-
				Effect on account of foreign exchange				469,915
	9,903,801		14,586,409	Total (charge)/expense to profit and loss		6,373,885		9,640,003
				Check	0			

Reconciliation to Ind AS	Amount in local currency
Deferred tax expenses	31-Mar-26
Carrying amount as per local GAAP	6,373,885
Ind AS adjustments	
Building of deferred tax provision	
Enter nature of difference 2	
Enter nature of difference 3	
Insert additional rows, if required	
	-
Carrying amount As per Ind AS	6,373,885
Check	-

Reconciliation to Ind AS	Amount in local currency
Deferred tax assets	31-Mar-26
Carrying amount as per local GAAP	6,126,900
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	6,126,900
Check	-

Reconciliation to Ind AS	Amount in local currency
Deferred tax liability	31-Mar-26
Carrying amount as per local GAAP	-
Ind AS adjustments	
deferred tax for untaxed provisions	
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 (PHILIPPINES) INC
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	104,362,123	-	66,125,594	-	3,231,915	35,004,615	-	-	-
Dues from customers for construction contract works	343,261,354	343,261,354	-	-	-	-	-	-	-
Retention receivables	-	-	-	-	-	-	-	-	-
Allowances for expected credit losses	(7,852,655)	-	-	-	-	(7,852,655)	-	-	-
Total third Trade receivables	439,770,823	343,261,354	66,125,594	-	3,231,915	27,151,960	-	-	-
Inter company Trade receivables	-	-	-	-	-	-	-	-	-
Total Trade receivables	439,770,823	343,261,354	66,125,594	-	3,231,915	27,151,960	-	-	-
Analysis of external trade debtors									
Sales ledger balance	104,362,123								
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	-								
Others (please specify)									
External Trade receivables	104,362,123								
Analysis of Dues from customers for construction contract works	-								
Prepayment received from customers	-								
Gross dues from customers for construction contract works	343,261,354	343,261,354							
Allowances for expected credit losses	-								-
Net Dues from customers for construction contract works	343,261,354	343,261,354	-	-	-	-	-	-	
Allowances for expected credit losses (Enter negative amounts)									
General Allowances for expected credit losses	(7,852,655)					(7,852,655)	-	-	-
Specific Allowances for expected credit losses	-								
Allowances for expected credit losses	(7,852,655)	-	-	-	-	(7,852,655)	-	-	

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Trade receivables

Amount in local currency				
Reconciliation to Ind AS	31-Mar-26			
Trade receivables	Inter company	External	Dues from customers for construction contract works	Total
Carrying amount as per local GAAP	-	96,509,468	343,261,354	439,770,823
Ind AS adjustments				
General provisions				-
specified provisions				-
Enter nature of difference 3				-
Insert additional rows, if required				-
	-	-	-	-
Carrying amount As per Ind AS	-	96,509,468	343,261,354	439,770,823
Check	-	-	-	-

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26

Trade receivables

Amount in INR	31-Mar-26	Ageing past due (From the Due Dates)							Check
Particulars		Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	
External Trade receivables	161,580,536	-	102,380,141	-	5,003,871	54,196,525	-	-	-
Dues from customers for construction contract works	531,460,571	531,460,571	-	-	-	-	-	-	-
Retention receivables	-	-	-	-	-	-	-	-	-
Allowances for expected credit losses	(12,158,014)	-	-	-	-	(12,158,014)	-	-	-
Total third Trade receivables	680,883,092	531,460,571	102,380,141	-	5,003,871	42,038,510	-	-	-
Inter company Trade receivables	-	-	-	-	-	-	-	-	-
Total Trade receivables	680,883,092	531,460,571	102,380,141	-	5,003,871	42,038,510	-	-	-
Analysis of external trade debtors									
Sales ledger balance	161,580,536								
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	-								
Others (please specify)	-								
External Trade receivables	161,580,536								
Analysis of Dues from customers for construction contract works									
Prepayment received from customers	-	-	-	-	-	-	-	-	
Gross Dues from customers for construction contract works	531,460,571	531,460,571	-	-	-	-	-	-	
Allowances for expected credit losses	-	-	-	-	-	-	-	-	
Net Dues from customers for construction contract works	531,460,571	531,460,571	-	-	-	-	-	-	
Allowances for expected credit losses (Enter negative amounts)									
General Allowances for expected credit losses	(12,158,014)	-	-	-	-	(12,158,014)	-	-	
Specific Allowances for expected credit losses	-	-	-	-	-	-	-	-	
Allowances for expected credit losses	(12,158,014)	-	-	-	-	(12,158,014)	-	-	

Movement in the allowance for credit losses	Amount in local currency	Amount in INR
Balance as at 1 April 2025	7,852,655	11,719,302
Amounts written off (uncollectable)		-
Credit losses recognised		-
Gain/(loss) on foreign exchange		438,712
Balance as at 31 March 2026	7,852,655	12,158,014
Check	-	-

Disclosure of trade receivables in Sheet-FP

Particulars	31-Mar-26		(Reclassified to Sheet-6.1 under "other current assets")
	Amount in INR	Amount in Local currency	
	Total	Total	
External Trade receivables	161,580,536	104,362,123	
Dues from customers for construction contract works	-	-	
Retention receivables	-	-	
Allowances for expected credit losses	(12,158,014)	(7,852,655)	
Total third Trade receivables	149,422,522	96,509,468	
Inter company Trade receivables	-	-	
Total Trade receivables	149,422,522	96,509,468	

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Long Term Trade receivables

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

Summary of Long term Trade Receivables

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

Instructions to update the below table: This information is required for the purpose of disclosure in annual report										
1) Ageing of trade receivables (external trade receivables & retention receivables) based on due date										
2) Disputed - under litigation in legal forum (arbitration or under any courts); disputed shall mean only the specific amount under dispute.										
3) Considered Good - Receivables ageing based on operating cycle of 12 months (Net of provisions)										
4) Significant Increase in Credit Risk - Beyond 1 year of ageing (Net of provisions)										
5) Credit impaired - ECL provisions made based on policy										

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

Check 1

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

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

Project Name	Customer Name	Category of receivable	Disputed / Undiputed	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
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
				-		-	-	-	-		-	-	-

Movement in the allowance for credit losses

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

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Trade Receivables- Disclosure

Particulars	31-Mar-26	
	In local currency	Amount in INR
Outstanding for Less than 6 months		
Secured - Considered good	447,623,478	693,041,107
Unsecured-Considered good		-
Considered Doubtful		-
Less: Allowances for expected credit losses		-
Total	447,623,478	693,041,107
Outstanding for more than 6 months		
Secured - Considered good		-
Unsecured-Considered good		-
Considered Doubtful		-
Less: Allowances for expected credit losses	(7,852,655)	(12,158,014)
Total	(7,852,655)	(12,158,014)
Grand Total	439,770,823	680,883,093
Check	(0)	(1)

Summary of Shot term Trade Receivables	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total gross receivables	Allowances for expected credit losses	Net receivables	Check 1
External Trade receivables	-	66,125,594	-	3,231,915	35,004,615	-	-	104,362,123	7,852,655	96,509,468	
Retention receivables	-	-	-	-	-	-	-	-	-	-	
Dues from customers for construction contract works	343,261,360	-	-	-	-	-	-	343,261,360	-	343,261,360	(5)

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

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

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

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

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

5) Credit impaired - ECL provisions made based on policy

Particulars	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total	Check 1
i) Undisputed Trade receivables – considered good	343,261,360	66,125,594	-	3,231,915	27,151,960	-	-	439,770,828	
ii) Undisputed Trade Receivables-Which has significant increase in credit risk	-	-	-	-	-	-	-	-	
iii) Undisputed Trade Receivables-Credit Impaired	-	-	-	-	7,852,655	-	-	7,852,655	
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	-	-	-	-	(7,852,655)	-	-	(7,852,655)	
Total	343,261,360	66,125,594	-	3,231,915	27,151,960	-	-	439,770,828	-

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

Allowances for expected credit losses (Based on Gross receivables ageing)						
Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days
				7,852,655		
-	-	-	-	7,852,655	-	-

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Trade receivables- Previous year data

Amount in INR	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
External Trade receivables	87,358,355	-	15,046,287	-	32,012,167	40,299,901	-		-
Dues from customers for construction contract works	720,059,055	720,059,055	-	-	-	-	-	-	-
Retention receivables	-								-
Allowances for expected credit losses	-	-	-	-	-	-	-	-	-
Total third Trade receivables	807,417,411	720,059,055	15,046,287	-	32,012,167	40,299,901	-	-	-
Inter company Trade receivables	-								-
Total Trade receivables	807,417,411	720,059,055	15,046,287	-	32,012,167	40,299,901	-	-	-
Analysis of external trade debtors									
Sales ledger balance	87,358,355								
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									
Others (please specify)									
External trade debtors	87,358,355								
Analysis of Dues from customers for construction contract works									
Prepayment received from customers	-								
Gross dues from customers for construction contract works	720,059,055	720,059,055							
Allowances for expected credit losses	-								
Net Dues from customers for construction contract works	720,059,055	720,059,055	-	-	-	-	-	-	
Allowances for expected credit losses (Enter negative amounts)									
General Allowances for expected credit losses	-								
Specific Allowances for expected credit losses	-								
Allowances for expected credit losses	-	-	-	-	-	-	-	-	

Disclosure of trade receivables in Sheet-FP

Amount in INR	31-Mar-25	
Particulars		
External Trade receivables	87,358,355	
Dues from customers for construction contract works	-	(Reclassified to Sheet-6.1 under "other current assets")
Retention receivables	-	
Allowances for expected credit losses	-	
Total third Trade receivables	87,358,355	
Inter company Trade receivables	-	
Total Trade receivables	87,358,355	

Trade receivables- Previous year data

- 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

External Trade rec
Dues from custom
Retention receivab

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

[illegible]

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Trade receivables- Previous year data

				-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-	-
				720,059,056	15,046,287	-	32,012,167	40,299,901	-	-	807,417,411	-	807,417,411

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Current tax assets and liabilities

Particulars	Amount in local Currency		Amount in INR	
	Advance taxes	Provision for taxes	Advance taxes	Provision for taxes
Balance as at 1 April 2024	49,812,156	-	65,517,380	
Income taxes paid				
Income tax charged to P&L	4,525,061		6,621,431	
Income tax written back				
Set off				
Exchange differences			8,954,052	
Balance as at 31 March 2025	54,337,217	-	81,092,863	-
Balance as at 1 April 2025	54,337,217	-	81,092,863	-
Income taxes paid	2,740,848		4,194,270	-
Income tax charged to P&L			-	-
Income tax written back			-	-
Set off			-	-
Exchange differences			3,085,009	-
Balance as at 31 March 2026	57,078,065	-	88,372,142	-

Reconciliation to IND AS	Amount in local currency
Current tax assets	31-Mar-26
Carrying amount as per local GAAP	57,078,065
<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	57,078,065
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	-

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Cash & cash equivalents
Amounts in local currency

Year ended	31-Mar-26				
Particulars	Restricted		Unrestricted		Total
	Current	Non current	Current	Non current	
Cash in hand	-	-	-	-	-
Cash at bank	-	-	33,496,831	-	33,496,831
Fixed deposits	-	-	-	-	-
Short-term investments	-	-	-	-	-
Total cash and cash equivalents	-	-	33,496,831	-	33,496,831

Amount in INR

Year ended	31-Mar-26					31-Mar-25				
Particulars	Restricted		Unrestricted		Total	Restricted		Unrestricted		Total
	Current	Non current	Current	Non current		Current	Non current	Current	Non current	
Cash in hand	-	-	-	-	-	-	-	-	-	-
Cash at bank	-	-	51,862,071	-	51,862,071	-	-	6,798,421	-	6,798,421
Fixed deposits	-	-	-	-	-	-	-	-	-	-
Short-term investments	-	-	-	-	-	-	-	-	-	-
Total cash and cash equivalents	-	-	51,862,071	-	51,862,071	-	-	6,798,421	-	6,798,421

Particulars	Amount in LC	Amount in INR	Particulars	Amount in LC	Amount in INR
Unrestricted cash balance at the beginning 1st April 2025	4,555,359	6,798,421	Restricted cash balance at the beginning 1st April 2025		-
Relating to business acquired		-	Relating to business acquired		-
Relating to business sold		-	Relating to business sold		-
Exchange gain/ (loss) on restatement		-	Exchange gain/ (loss) on restatement		-
Exchange gain/ (loss) on translation		775,037	Exchange gain/ (loss) on translation		
Net flows in period	28,941,472	44,288,614	Net flows in period	-	-
Unrestricted cash balance at the end 31st March 2026	33,496,831	51,862,071	Restricted cash balance at the end 31st March 2026	-	-
Check	-	(0)	Check	-	-

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Cash & cash equivalents

List of banks

(Add additional lines within the table if required)

Name of the bank	Account Code	Operative/ inoperative
HSBC Current	030-143358-040	Operative
HSBC Php	030-143358-070	Inoperative
HSBC USD	031-020894-130	Operative
HSBC Euro	031-020894-131	Inoperative
BPI Php	003123-7166-11	Operative
BPI USD	00312-4047519	Operative
Maybank Php	00-004-50-0232-6	Inoperative
Maybank USD	01-704-00-0182-8	Inoperative
UCPB	201230011500	Inoperative

Break up of cash and bank balances

[illegible]

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Break up of cash and bank balances

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

Reconciliation to INDAS	Cash and cash equivalents				Other bank balances			
Particulars	Restricted		Unrestricted		Restricted		Unrestricted	
	Current	Non current	Current	Non current	Current	Non current	Current	Non current
Carrying amount as per local GAAP	-		33,496,831				-	
Ind AS adjustments								
Enter nature of difference1								
Enter nature of difference 2								
Enter nature of difference 3								
Insert additional rows, if required								
	-	-	-	-	-	-	-	-
Carrying amount As per Ind AS	-	-	33,496,831	-	-	-	-	-
Check	-	-	-	-	-	-	-	-

VA TECH WABAG (PHILIPPINES) INC
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 INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR	Amount in LC	Amount in INR
As at April 1, 2024	2,530,816	3,755,073							-	-			2,530,816	3,755,073
Additions/ Appropriation	167,196	244,655								-		-	167,196	244,655
Utilisation										-		-	-	-
Released													-	-
Exchange differences		26,786												26,786
As at March 31 2025	2,698,012	4,026,513	-	-	-	-	-	-	-	-	-	-	2,698,012	4,026,514
Due within 1 year	2,698,012	4,026,513			-	-	-	-	-	-	-	-	2,698,012	4,026,513
Due after 1 year			-	-									-	-
As at April 1, 2025	2,698,012	4,026,513	-	-	-	-	-	-	-	-	-	-	2,698,012	4,026,513
Additions/ Appropriation		-		-		-		-		-		-	-	-
Utilisation	(311,405)	(476,538)		-		-		-		-		-	(311,405)	(476,538)
Released		-		-		-		-		-		-	-	-
Exchange differences		145,132		-		-		-		-		-	-	145,132
As at Mar 31 2026	2,386,607	3,695,107	-	-	-	-	-	-	-	-	-	-	2,386,607	3,695,107
Due within 1 year	2,386,607	3,695,107			-	-	-	-	-	-	-	-	2,386,607	3,695,107
Due after 1 year			-	-									-	-

Current period

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

Previous period

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

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26

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									Check 1	Check 2
Particulars	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total Payables		
Current	-	4,235,397	17,763,570	17,051,573	189,672,880	-	-	228,723,419	-	-
Non Current	-	-	-	-	-	-	-	-	-	1
Check 3	-	-	-	-	-	-	-	-	-	-

Current									Check 3
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	-	4,235,397	17,763,570	17,051,573	189,672,880	-	-	228,723,419	-
Disputed dues - MSME	-	-	-	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-	-	-	-
Total	-	4,235,397	-	17,051,573	189,672,880	-	-	228,723,419	-

Non current									Check 4
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 without intercompany
Undisputed	Non Current	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
		28C0004	D.M.CONSUM/INC.(DMCI)	Current	Others	Undisputed	Purchase ledger balance v	-	-	13,580,530	8,705,063	145,034,151	-	-	167,319,744
		28C0466	Sta. Clara International Corp.	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	-	22,262,615	-	-	22,262,615
		28C0219	SRI VENKATESWARAA ENGINEERING	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	12,154,656	-	-	-	12,154,656
		28C0099	BHARAT MINERAL CORPORATION	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	-	5,867,866	-	-	5,867,866
		28C0531	Ipec nv	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	-	5,153,566	-	-	5,153,566
		28C1073	Sim's EQ Building Care Incorporated	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	-	3,098,318	-	-	3,098,318
		28C0500	KILTON MOTOR CORPORATION	Current	Others	Undisputed	Purchase ledger balance v	-	-	2,746,050	-	-	-	-	2,746,050
		28C0874	Jindal Saw Ltd	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	-	-	-	2,872,325	2,872,325
		28C0035	Syrip Salazar Hernandez & Gatmaitan Law Office	Current	Others	Undisputed	Purchase ledger balance v	-	35,127	312,432	1,722,696	-	-	-	2,070,256
		28C0369	Punongbayan & Arcullo	Current	Others	Undisputed	Purchase ledger balance v	-	616,694	296,240	-	-	-	-	912,934
		28C0382	United Coconut Planters Life Assurance Corp	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	-	1,395,967	-	-	1,395,967
		28C0375	Reyes Tacandong & Co.	Current	Others	Undisputed	Purchase ledger balance v	-	96,600	869,400	-	-	-	-	1,587,600
		28C0701	FIBRE Glass Processors	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	-	1,176,654	-	-	1,176,654
		28C1284	WindFreight Express Total Logistics, Inc.	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	626,189	-	-	-	626,189
		28C1316	JBL's Landscaping Services	Current	Others	Undisputed	Purchase ledger balance v	-	622,141	-	-	-	-	-	622,141
		28C1208	Fice Solution Cons.INC	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	117,688	215,902	-	-	333,590
		28C0784	Exponent Controls & Electrical Corporation	Current	Others	Undisputed	Purchase ledger balance v	-	495,536	-	-	-	-	-	495,536
		28C1226	RAIGS Security Agency Incorporated	Current	Others	Undisputed	Purchase ledger balance v	-	383,642	201,917	-	-	-	-	585,559
		28C0978	BMA Power General Construction and Sales Corp.	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	-	-	-	441,964	441,964
		28C1060	JNI Instrumentation Sales and Services Inc.	Current	Others	Undisputed	Purchase ledger balance v	-	0	-	19,007	398,059	-	-	417,066
		28C1274	iProcess Controls Trading Inc.	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	339,921	-	-	-	339,921
		28C1025	Uni-Ship Inc.	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	-	1,000,795	-	-	1,000,795
		28C0704	Franchiz Service Inc.	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	-	826,769	-	-	826,769
		28C0343	Danfoss, Inc.	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	-	388,013	-	-	388,013
		28C0387	APEX Plastic Piping Supply & Services Inc	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	412,433	-	-	-	412,433
		28C1286	1D Manpower Services Inc.	Current	Others	Undisputed	Purchase ledger balance v	-	-	385,043	-	-	-	-	385,043
		28C1078	Powerlines Digital Concepts Corporation	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	-	379,886	-	-	379,886
		28C0598	Microfix Datacom Integration Systems Inc	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	267,294	977,347	-	-	1,244,641
		28C0840	Tradepoints Inc	Current	Others	Undisputed	Purchase ledger balance v	-	-	-	-	264,480	-	-	264,480

[illegible]

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26

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

Ageing based on due date (NOT date of invoice)

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

Summary of Trade Payables								
Particulars	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total Payables
Current	3,656,212	1,674,283	26,741,073	2,028,838	347,885,305	-	-	381,985,710
Non Current	-	-	-	-	-	-	-	-

Check 1

-

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	3,656,212	1,674,283	26,741,073	2,028,838	347,885,305	-	-	381,985,710
Disputed dues - MSME	-	-	-	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-	-	-	-
Total	3,656,212	1,674,283	26,741,073	2,028,838	347,885,305	-	-	381,985,710

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 without intercompany
Undisputed Non Current 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
		28C0004	D.M.CONSUMJIL	Current	Others	Undisputed	Purchase ledger t	-	-	20,777,331	-	229,440,403	-	-	250,217,734
		28C0466	Sta. Clara Interna	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	33,224,727	-	-	33,224,727
		28C0219	SRI VENKATESWA	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	17,133,403	-	-	17,133,403
		28C0099	BHARAT MINERA	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	8,271,440	-	-	8,271,440
		28C0736	KSB Philippines In	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	7,243,129	-	-	7,243,129
		28C0531	Ipec nv	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	7,264,552	-	-	7,264,552
		28C0554	EESI Material and	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	5,785,169	-	-	5,785,169
		28C0015	V CUTAMORA CO	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	5,671,807	-	-	5,671,807
		28C1073	Sim's EQI Building	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	4,283,686	-	-	4,283,686
		28C0500	KILTON MOTOR CO	Current	Others	Undisputed	Purchase ledger t	-	-	4,098,205	-	-	-	-	4,098,205
		28C0799	Stoneworks Spec	Current	Others	Undisputed	Purchase ledger t	3,620,714	-	-	-	4,660	-	-	3,625,375
		28C0874	Jindal Saw Ltd	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	4,048,877	-	-	4,048,877
		28C0365	Sismat Uluslarara	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	3,458,141	-	-	3,458,141
		28C0035	Sycip Salazar Her	Current	Others	Undisputed	Purchase ledger t	-	340,450	-	-	2,570,952	-	-	2,911,402
		28C0813	Shruti Industries	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	2,638,820	-	-	2,638,820
		28C0668	Acasales Technol	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	2,338,619	-	-	2,338,619
		28C0382	United Coconut P	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	2,083,341	-	-	2,083,341
		28C0375	Reyes Tacandong	Current	Others	Undisputed	Purchase ledger t	-	144,166	288,332	144,166	1,360,173	-	-	1,936,837
		28C0857	MaxFreight Logis	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	1,110,770	-	-	1,110,770
		28C0837	Long Island Enter	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	1,728,010	-	-	1,728,010
		28C0701	FIBRE Glass Proc	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	1,658,631	-	-	1,658,631
		28C1177	SRS Construction	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	1,496,608	-	-	1,496,608
		28C1025	Uni-Ship Inc	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	1,493,587	-	-	1,493,587
		28C0809	MAC Alpha Ome	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	1,277,751	-	-	1,277,751
		28C0054	Peninsula Enterp	Current	Others	Undisputed	Purchase ledger t	-	345,820	300,796	300,796	308,885	-	-	1,256,296
		28C0704	Franchiz Service	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	1,233,870	-	-	1,233,870
		128C1093	Metropolitan Wa	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	968,305	-	-	968,305

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26

	28C0684	IITS Construction	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	937,039	-	-	937,039
	28C0659	RMR Electric Corp	Current	Others	Undisputed	Purchase ledger t	-	-	-	884,215	-	-	-	884,215
	28C1151	Southern Metal &	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	838,597	-	-	838,597
	28C0339	Universal Aquari	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	777,224	-	-	777,224
	28C1286	1D Manpower Se	Current	Others	Undisputed	Purchase ledger t	-	274,328	311,715	185,876	-	-	-	771,919
	28C0978	BM Power Gener	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	659,588	-	-	659,588
	28C0308	PRISMA ELECTRIC	Current	Others	Undisputed	Purchase ledger t	-	-	-	21,470	633,085	-	-	654,554
	28C0318	Elarsi Inc	Current	Others	Undisputed	Purchase ledger t	-	-	177,923	165,349	307,098	-	-	650,370
	28C0692	Adarsha Control	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	783,805	-	-	783,805
	28C1060	JNJ Instrumentat	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	622,331	-	-	622,331
	28C0387	APEX Plastic Pipi	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	615,515	-	-	615,515
	28C0412	Sanyo Seiki Stain	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	610,294	-	-	610,294
	28C0343	Danfoss, Inc.	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	579,071	-	-	579,071
	28C1226	RAGS Security Ag	Current	Others	Undisputed	Purchase ledger t	-	-	339,008	236,628	-	-	-	575,637
	28C1078	Powerlines Digita	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	566,941	-	-	566,941
	28C0608	Eastern Telecom	Current	Others	Undisputed	Purchase ledger t	-	-	150,314	74,654	309,255	-	-	534,223
	28C0706	Autosys Control S	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	516,989	-	-	516,989
	28C1274	IPProcess Controls	Current	Others	Undisputed	Purchase ledger t	-	-	-	0	507,299	-	-	507,299
	28C1208	Fice Solution Con	Current	Others	Undisputed	Purchase ledger t	-	-	-	0	497,850	-	-	497,851
	28C0598	Microfix Datacom	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	2,007,263	-	-	2,007,263
	28C0850	Ecoshift Corpora	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	464,304	-	-	464,304
	28C0986	Fibermax Corpor	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	453,649	-	-	453,649
	28C0404	Hyper Kem and N	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	436,623	-	-	436,623
	28C1070	Mach Union Labo	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	424,188	-	-	424,188
	28C0815	Environmental D	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	232,900	-	-	232,900
	28C0840	Tradepoints Inc	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	394,710	-	-	394,710
	28C1179	DBB ELECTROME	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	388,024	-	-	388,024
	28C1266	Alphacon Logistid	Current	Others	Undisputed	Purchase ledger t	-	363,163	-	-	-	-	-	363,163
	28C0789	White Wing Spec	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	355,713	-	-	355,713
	28C1284	WindFreight Expr	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	310,977	-	-	310,977
	28C0333	Globe Telecom	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	310,615	-	-	310,615
	28C0769	Accuspro Ventes	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	240,916	-	-	240,916
	28C0369	Punongbayan &	Current	Others	Undisputed	Purchase ledger t	-	-	192,221	-	-	-	-	192,221
	28C1279	Rhys Electro Mec	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	186,417	-	-	186,417
	28C0733	Robert Joseph M	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	184,685	-	-	184,685
	28C1113	ELECTROMECHT	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	167,658	-	-	167,658
	28C0628	Pinagpala Manpo	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	133,519	-	-	133,519
	28C1219	AEG Engineering	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	99,404	-	-	99,404
	28C0444	MECHANICAL HA	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	98,132	-	-	98,132
	28C1069	CICJ General Com	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	95,288	-	-	95,288
	28C1175	Maria Corazon S	Current	Others	Undisputed	Purchase ledger t	-	-	89,544	-	-	-	-	89,544
	28C0420	WILLIAM J. JUAN	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	68,877	-	-	68,877
	28C1149	ALPS Maintaine	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	39,549	-	-	39,549
	28C1254	Stanhope Prime	Current	Others	Undisputed	Purchase ledger t	-	0	-	-	37,851	-	-	37,852
	28C1259	Weecom Enterpr	Current	Others	Undisputed	Purchase ledger t	35,498	-	-	-	-	-	-	35,498
	28C1072	Affordaink Store	Current	Others	Undisputed	Purchase ledger t	-	-	15,684	15,684	-	-	-	31,367
	28C1170	Abad Abad & Ass	Current	Others	Undisputed	Purchase ledger t	-	24,128	-	-	-	-	-	24,128
	28C0399	Payroll Service Pr	Current	Others	Undisputed	Purchase ledger t	-	19,732	-	-	-	-	-	19,732
	28C1252	Takezo Industrial	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	1,362	-	-	1,362
	28C1148	Asiaphil, Incorpor	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	1,123	-	-	1,123
	28C0731	ASD Pipeplast Su	Current	Others	Undisputed	Purchase ledger t	-	818	-	-	0	-	-	818
	28C0793	Tivoli Garden Res	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	592	-	-	592
	28C1256	CAM Industrial S	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	549	-	-	549
	28C1244	FRS Contracting S	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	509	-	-	509
	28C0376	Brownstone Asia	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	420	-	-	420
	28C0842	EPP Composites	Current	Others	Undisputed	Purchase ledger t	-	161,677	-	-	-	-	-	161,677
	28C0685	K Square Fibrust	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	(406,374)	-	-	(406,374)
	28C07334	Hyper J Construc	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	(10,631,640)	-	-	(10,631,640)
	28C1121	TOP SURGE CONT	Current	Others	Undisputed	Purchase ledger t	-	-	-	-	(6,072,795)	-	-	(6,072,795)
	28P10		Current	Others	Undisputed	Goods received n	1,790,880	-	-	-	-	-	-	1,790,880

31-Mar-26

[illegible]

Provisions- Employee benefits

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

[illegible]

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Provisions- Employee benefits

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

Check 1

Check 2

-	-	-	-	-
-	-	-	-	-

II Employee benefits maturity profile :

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

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Provisions- Employee benefits
III Sensitivity of principal actuarial assumptions

(A)	Gratuity	Discount Rate		Long term rate of compensation increase/ Future salary increase		Attrition rate	
		Increase	Decrease	Increase	Decrease	Increase	Decrease
	> Sensitivity level						
	> Impact on defined benefit obligation %						
	> Impact on defined benefit obligation in local currency	-	-	-	-	-	-
	> Impact on defined benefit obligation in reporting currency	-	-	-	-	-	-

(B)	Leave encashment	Discount Rate		Long term rate of compensation increase/ Future salary increase		Attrition rate	
		Increase	Decrease	Increase	Decrease	Increase	Decrease
	> Sensitivity level						
	> Impact on defined benefit obligation %						
	> Impact on defined benefit obligation in local currency	-	-	-	-	-	-
	> Impact on defined benefit obligation in reporting currency	-	-	-	-	-	-

(C)	Anniversary bonus	Discount Rate		Long term rate of compensation increase/ Future salary increase		Attrition rate	
		Increase	Decrease	Increase	Decrease	Increase	Decrease
	> Sensitivity level						
	> Impact on defined benefit obligation %						
	> Impact on defined benefit obligation in local currency	-	-	-	-	-	-
	> Impact on defined benefit obligation in reporting currency	-	-	-	-	-	-

(D)	Severance payment	Discount Rate		Long term rate of compensation increase/ Future salary increase		Attrition rate	
		Increase	Decrease	Increase	Decrease	Increase	Decrease
	> Sensitivity level						
	> Impact on defined benefit obligation %						
	> Impact on defined benefit obligation in local currency	-	-	-	-	-	-
	> Impact on defined benefit obligation in reporting currency	-	-	-	-	-	-

(E)	Others	Discount Rate		Long term rate of compensation increase/ Future salary increase		Attrition rate	
		Increase	Decrease	Increase	Decrease	Increase	Decrease
	> Sensitivity level						
	> Impact on defined benefit obligation %						
	> Impact on defined benefit obligation in local currency	-	-	-	-	-	-
	> Impact on defined benefit obligation in reporting currency	-	-	-	-	-	-

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Borrowings

Amount in INR		Year ended	Amounts in local currency	
31-Mar-25			31-Mar-26	
Due less than 1 year	Due greater than 1 year	Particulars	Due less than 1 year	Due greater than 1 year
		Borrowings		
		<i>From banks :</i>		
70,147,613		Term loans	40,696,491	
		Working capital demand loans		
		Bank overdraft		
		Cash credit accounts		
		<i>From other parties :</i>		
		<Name of party 1>		
		<Name of party 2>		
		<Name of party 3>		
70,147,613	-	Total borrowings	40,696,491	-

Amount in INR		Year ended	Amounts in local currency	
31-Mar-26			31-Mar-26	
Due less than 1 year	Due greater than 1 year	Particulars	Due less than 1 year	Due greater than 1 year
		Borrowings		
		<i>From banks :</i>		
		Term loans	63,009,074	-
		Working capital demand loans	-	-
		Bank overdraft	-	-
		Cash credit accounts	-	-
		<i>From other parties :</i>		
		<Name of party 1>	-	-
		<Name of party 2>	-	-
		<Name of party 3>	-	-
		Total borrowings	63,009,074	-

Reconciliation to IND AS		Amount in local currency	
Borrowings		Due less than 1 year	Due greater than 1 year
Carrying amount as per local GAAP		40,696,491	
<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		40,696,491	-
Check 1		-	-
Check 2 <i>(Details of borrowings- Closing)</i>		(0)	
Check 2 <i>(Details of borrowings-Opening)</i>		1	

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Borrowings

Details of borrowings :

Details	Amount in Local Currency	Amount in INR
Borrowing 1 (Rephrase suitably)		
Opening balance as on 01.04.2025	23,676,108	35,334,223.10
Additional borrowings during the period	1,420,566	2,173,867
Less repayment during the period	(1,420,566)	(2,173,867)
Foreign exchange impact		1,322,737
Closing balance as on 31.03.2026	23,676,108	36,656,960
Name of lender	Bank of the Philippine Island	
Nature of borrowing	Unsecured	
If secured, details of security		
Guarantee details		
Date of sanction and Date of renewal	11/20/2019	
Repayment terms		
Penalty		
Interest rate Type (Fixed / Floating)	fixed	
Interest rate	6%	
Other terms and conditions		

Details	Amount in Local Currency	Amount in INR
Borrowing 2 (Rephrase suitably)		
Opening balance as on 01.04.2025	10,846,095	16,186,712.55
Additional borrowings during the period	497,439	761,222
Less repayment during the period	(7,907,722)	(12,101,045)
Foreign exchange impact	264,779	882,618
Closing balance as on 31.03.2026	3,700,592	5,729,508
Name of lender	Bank of the Philippine Island	
Nature of borrowing	Unsecured	
If secured, details of security		
Guarantee details		
Date of sanction and Date of renewal	11/20/2019	
Repayment terms		
Penalty		
Interest rate Type (Fixed / Floating)	Fixed	
Interest rate	6%	
Other terms and conditions		

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Borrowings

Details	Amount in Local Currency	Amount in INR
Borrowing 3 (Rephrase suitably)		
Opening balance as on 01.04.2025	12,481,022	18,626,678.53
Additional borrowings during the period	838,769	1,283,553
Less repayment during the period		-
Foreign exchange impact		712,375
Closing balance as on 31.03.2026	13,319,791	20,622,606
Name of lender	UCPB Bank	
Nature of borrowing	Unsecured	
If secured, details of security		
Guarantee details		
Date of sanction and Date of renewal		
Repayment terms		
Penalty		
Interest rate Type (Fixed / Floating)	Fixed	
Interest rate	9%	
Other terms and conditions		

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

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Borrowings

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

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

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Borrowings

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

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

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Borrowings

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

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

Particulars	Amount in INR		Nature if security
	Long term	Short term	
Secured			
<i>From banks :</i>			<To be filled>
Term loans			<To be filled>
Working capital demand loans			<To be filled>
Bank overdraft			<To be filled>
Cash credit accounts			<To be filled>
<i>From other parties :</i>			<To be filled>
<Name of party 1>			<To be filled>
<Name of party 1>			<To be filled>
	-	-	<To be filled>
Unsecured			
<i>From banks :</i>			
Term loans		63,009,074	
Working capital demand loans			
Bank overdraft			
Cash credit accounts			
<i>From other parties :</i>			
<Name of party 1>			
<Name of party 1>			
	-	63,009,074	
Grand total	-	63,009,074	
Check	-	-	

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 (PHILIPPINES) INC

31-Mar-26

Changes in Equity

Reconciliation to IND AS	Amount in local currency						
31-Mar-26	Share capital	Share premium	Translation reserve	Capital reserve	Legal reserves	Other reserves	Retained Earnings
Carrying amount as per local GAAP	8,570,200		-	115,000,000		3,357,353	(55,219,004)
Ind AS adjustments							
untaxed provisions							
untaxed provisions for bad debts							
Deferred tax liabilities							
Enter nature of difference 4							
	-	-	-	-	-	-	-
Carrying amount As per Ind AS	8,570,200	-	-	115,000,000	-	3,357,353	(55,219,004)
Check	-	-	-	-	-	1	-

Description of reserves :

Capital reserve	
Legal reserve	

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
External Revenue
Sale by Destination

31-Mar-25	Year ended	31-Mar-26	
Amount in INR	Country/Regions	Amount in local currency	Amount in INR
274,926,755	Europe	42,453,070	-
	Africa		-
	India cluster countries		64,965,169
	Middle East		-
	Rest of the World		-
274,926,755	Total external revenue	42,453,070	64,965,169

Sales based on nature

31-Mar-25	Year ended	31-Mar-26	
Amount in INR	Particulars	Amount in local currency	Amount in INR
274,926,755	Construction contracts	42,453,070	64,965,169
	Operation and maintenance contracts		-
	Engineering services		-
	Other services		-
274,926,755	Total external revenue	42,453,070	64,965,169

Reconciliation to IND AS	Amount in local currency
	31-Mar-26
Carrying amount as per local GAAP	42,453,070
<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	42,453,070
Check	-

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Cost of material

31-Mar-25	Year ended	31-Mar-26	
Amount in INR	Particulars	Amount in local currency	Amount in INR
	Cost of material		
179,513,614	Material costs	41,713,084	63,832,782
80,480	Engineering costs	105,000	160,680
1,393,204	Civil costs	6,311,310	9,658,084
8,876,920	Erection and commissioning costs	3,940,177	6,029,581
22,021,372	Site establishment cost	7,486,425	11,456,342
-	Project bank guarantee charges		-
-	Project Travel		-
-	Project consultancy fee		-
245,444	Insurance Cost		-
-	Power & Fuel		-
-	Liquidated damages		-
13,300,746	Warranty expenses	3,003,955	4,596,899
-	Taxes and duties		-
126,622,200	Other project expenses	22,939,943	35,104,582
-	Cost of material - inter group	3,059,458	4,681,834
352,053,980	Total cost of material - External	85,499,895	130,838,950

Cost of material - inter group

31-Mar-25	Year ended	31-Mar-26	
Amount in INR	Particulars	Amount in local currency	Amount in INR
	Cost of material		
	Material costs	2,469,412	3,778,897
	Engineering costs		-
	Civil costs		-
	Erection and commissioning costs		-
	Site establishment cost		-
	Project Travel		-
	Project consultancy fee	590,046	902,937
	Insurance Cost		-
	Power & Fuel		-
	Liquidated damages		-
	Warranty expenses		-
	Taxes and duties		-
	Other project expenses		-
-	Total cost of material - inter group	3,059,458	4,681,834
	Check	(0)	(0)

31-Mar-26

Details of other project expenses

31-Mar-25	Year ended	31-Mar-26	
Amount in INR	Particulars	Amount in local currency	Amount in INR
-	PROJECT BANK CHARGES		-
48,975,064	SITE MANAGEMENT EXPENSES	22,621,686	34,617,559
991,336	PROJECT MISCELLANEOUS	288,257	441,115
-	REPAIRS & MAINTENANCE - MECH (O & M)		-
-	RISK PROVISION COST		-
79,343,872	Bad Debts		-
(2,688,072)	PROVISION FOR COST - POC METHOD	0	0
	TRANSPORTATION INLAND	30,000	45,908
			-
			-
			-
			-
			-
			-
			-
126,622,200	Total of other project expenses	22,939,943	35,104,582

Reconciliation to IND AS	Amount in local currency
	31-Mar-26
Carrying amount as per local GAAP	85,499,895
<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	85,499,895
Check	

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Employee benefit expenses

31-Mar-25	Year ended	31-Mar-26	
Amount in INR	Particulars	Amount in local currency	Amount in INR
13,513,429	Salary and wages	3,860,130	5,907,088
-	Share based payments		-
-	Defined contribution plans		-
522,804	Defined benefit plans	320,258	490,085
818,501	Staff welfare expenses	(2,225,823)	(3,406,136)
	Anniversary Payments		-
	Severance payments		-
	Contract employee/ free lancers charges (other than professional services)		-
-	Others	-	-
14,854,734	Total employee benefit expenses	1,954,566	2,991,037

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

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

Reconciliation to IND AS	Amount in local currency
	31-Mar-26
Carrying amount as per local GAAP	1,954,566
<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	1,954,566
Check	-

31-Mar-25	Year ended	Indicate Recurring/ Non recurring	31-Mar-26	
Amount in INR	Particulars		Amount in local currency	Amount in INR
-	Profit on sale of tangible assets			-
-	Profit on sale of intangible assets			-
-	Foreign exchange gains, net			-
-	Derivative gains			-
-	Release of provision			-
-	Sell other services			-
-	Offer Compensation			-
-	Indemnity from Insurances			-
-	Rent Parking to employees			-
-	Own Work capitalized			-
5,178,320	Others		19,838,710	30,358,820
5,178,320	Total other income		19,838,710	30,358,820

Break up of other

(Insert additional rows, if required)

31-Mar-25		31-Mar-26	
Amount in INR	GL Code & Description	Amount in local currency	Amount in INR
5,170,565	Other Income - Write back	19,531,819	29,889,192
	Gain on derecognition of lease	162,389	248,501
7,755	Scrap sales	144,501	221,127
			-
			-
			-
5,178,320		19,838,710	30,358,820

Reconciliation to IND AS	Amount in local currency
Other income - external	31-Mar-26
Carrying amount as per local GAAP	19,838,710
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	19,838,710
Check	-

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Other expenses - external

31-Mar-25	Year/Period ended	31-Mar-26		Variance	Detailed explanation for variance
Amount in INR	Particulars	Amount in local currency	Amount in INR		
-	Advertisement		-	-	
554,847	Auditor's Remuneration	1,178,750	1,803,820	(1,248,973)	
-	Bad Debts		-	-	
1,035,682	Communication Expenses	656,581	1,004,754	30,928	
-	Entertainment		-	-	
14,488,854	Forex losses	10,501,001	16,069,493	(1,580,639)	
18,865	Insurance	15,902	24,334	(5,469)	
-	Loss On Sale Of Tangible Assets		-	-	
586,954	Office Maintenance	350,070	535,706	51,248	
-	Other Selling Expenses	11,811	18,074	(18,074)	
26,256	Postage And Telegram	30,131	46,109	(19,853)	
849,304	Power And Fuel	423,686	648,360	200,944	
-	Printing And Stationery		-	-	
4,899,715	Professional And Consultancy Charges	2,494,458	3,817,223	1,082,491	
-	Provision For Bad And Doubtful Debts		-	-	
2,722,665	Rates And Taxes	450,368	689,191	2,033,474	
1,229,794	Rent	170,452	260,840	968,954	
-	Repairs And Maintenance		-	-	
-	Building		-	-	
-	Computers		-	-	
226,060	Vehicle	87,118	133,315	92,745	
-	Research & Development		-	-	
2,212,676	Traveling and Conveyance	1,010,978	1,547,082	665,594	
6,625,811	Others	1,638,819	2,507,855	4,117,956	
35,477,483	Total other expenses	19,020,126	29,106,157	6,371,326	

Break up of Others - Other expenses

31-Mar-25	Particulars	31-Mar-26	
Amount in INR		Amount in Local	Amount in INR
4,198,414	RENT-GUEST HOUSE	1,967,875	3,011,404
756,319	GUEST HOUSE UTILITIES	322,429	493,408
363,490	REPRESENTATION	171,333	262,188
105,341	MISCELLANEOUS EXPENSE	41,956	64,204
32,974	RECRUITMENT FEE	28,000	42,848
-	MEMBERSHIP & SUBSCRIPTION	3,500	5,356
306,095	BUSINESS EXPENSE	(1,250,000)	(1,912,853)
378,283	620015 -OFFICE SUPPLIES	136,591	209,022
-	Impairment of CWT	-	-
-	620025 - Write off	-	-
456,908	BANK CHARGES GENERAL	212,175	324,687
6,037	PARKING SPACE RENT	4,960	7,590
21,949	Gift Expenses		-
			-
6,625,811	Total of others	1,638,819	2,507,855

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	19,020,126
Ind AS adjustments	
Provision for bad debts	
Provision for risk in markets	
Enter nature of difference 3	
Insert additional rows, if required	
	-
Carrying amount As per Ind AS	19,020,126
Check	-

Finance costs - external

31-Mar-25	Year ended	31-Mar-26	
Amount in INR	Particulars	Amount in local currency	Amount in INR
328,002	Interest expense for lease contracts	122,673	187,724
-	Interest on overdraft/ cash credit		-
6,133,290	Interest on borrowings at amortised cost	2,729,177	4,176,410
231,456	Defined benefit obligation interest expenses	171,054	261,761
	Project bank guarantee charges		-
	Bank Charges and Bank Fees		-
	Late interest		-
	interest cost Severance paym., Anniv.Bonus		-
	Others (Please specify details)		-
6,692,748	Total interest cost	3,022,903	4,625,895
	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)		-
6,692,748	Total finance cost	3,022,903	4,625,895

Reconciliation to IND AS	Amount in local currency
Finance costs - external	31-Mar-26
Carrying amount as per local GAAP	3,022,903
<u>Ind AS adjustments</u>	
Enter nature of difference 1	
Enter nature of difference 2	
Enter nature of difference 3	
<i>Insert additional rows, if required</i>	
	-
Carrying amount As per Ind AS	3,022,903
Check	-

Finance income - external

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

Reconciliation to IND AS	Amount in local currency
Finance income - external	31-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	-

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Tax expenses reco

31-Mar-25	Year ended	31-Mar-26		
Amount in INR	Particulars	Local currency	Local currency	Amount in INR
Tax		Value	Tax	Tax
(64,562,104)	Result for the year before tax		(4,915,702)	(7,522,410)
	Tax rate			
-	Expected tax expense		-	-
2,691,610	Adjustment for tax rate differences	6,173,205	6,173,205	9,446,744
	Insert nature of expenses		-	-
	Insert nature of expenses		-	-
	Adjustment for tax-exempt income			
	Revenues taxed in previous year		-	-
	Release of not taxable bad debt provision		-	-
	Insert nature of expenses		-	-
	Adjustment for non deductible expenses			
	Non-deductible expenses		-	-
	Expenses taxed in previous year		-	-
	Write off of receivables		-	-
	Insert nature of expenses		-	-
	Insert nature of expenses		-	-
2,691,610	Actual tax expense, net		6,173,205	9,446,744
(14,586,409)	Deferred tax charge		(6,373,885)	(9,640,003)
(11,894,799)	Net income tax expense		(200,680)	(193,259)
-	Check		-	-

Reconciliation to IND AS	Amount in local currency
	31-Mar-26
Carrying amount as per local GAAP	(200,680)
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	(200,680)
Check	-

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Related party balances

31-Mar-25			Year ended	31-Mar-26			31-Mar-26		
Amount in INR				Amount in local currency			Amount in INR		
Amount outstanding				Amount outstanding			Amount outstanding		
Receivable	Payable	Investments		Particulars	Receivable	Payable	Investments	Receivable	Payable
			Transactions with the ultimate holding company - VA Tech Wabag						
	283,494,653		India	46,988,402	201,311,788		72,750,639	311,684,599	-
			Transaction 2 (please specify)				-	-	-
			Transaction 3 (please specify)				-	-	-
			Transaction 4 (please specify)				-	-	-
			Transaction 5 (please specify)				-	-	-
			Transactions with the holding company -]						
			Transaction 1 (please specify)				-	-	-
			Transaction 2 (please specify)				-	-	-
			Transaction 3 (please specify)				-	-	-
			Transaction 4 (please specify)				-	-	-
			Transaction 5 (please specify)				-	-	-
			Transactions with the fellow subsidiaries						
			Transaction 1 (please specify)	-	-		-	-	-
			Transaction 2 (please specify)	-	46,925,542		-	72,653,315	-
			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)				-	-	-

Related party balances

31-Mar-25			Year ended	31-Mar-26			31-Mar-26		
Amount in INR				Amount in local currency			Amount in INR		
Amount outstanding				Amount outstanding			Amount outstanding		
Receivable	Payable	Investments	Particulars	Receivable	Payable	Investments	Receivable	Payable	Investments
			Transaction 4 (please specify)				-	-	-
			Transaction 5 (please specify)				-	-	-

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

[illegible][illegible]

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

31-Mar-26									
Amount in INR									
PHP	USD	EGP	TRY	NAD	SAR	IRR	LYD	BHD	AED
-	-		-				-	-	-

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

VA TECH WABAG (PHILIPPINES) INC

31-Mar-26

Credit risk analysis

31-Mar-25	Particulars	31-Mar-26	
Amount in INR		Amount in local currency	Amount in INR
	Classes of financial assets		
-	Investments	-	-
87,358,355	Trade receivables	96,509,468	149,422,522
-	Derivative financial instruments	-	-
5,036,695	Other financial assets	49,628,330	76,837,955
6,798,421	Cash & bank balance	33,496,831	51,862,071
99,193,471		179,634,629	278,122,548

31-Mar-25				Year ended	31-Mar-26									
Amount in INR					Amount in local currency				Amount in INR				Check	
Current		Non Current			Current		Non Current		Current		Non Current			
0 to 6 months	6 to 12 months	1 to 5 years	Beyond 5 years	Particulars	0 to 6 months	6 to 12 months	1 to 5 years	Beyond 5 years	0 to 6 months	6 to 12 months	1 to 5 years	Beyond 5 years	Current	Non-current
-	70,147,613	-	-	Borrowings		40,696,491			-	63,009,074	-	-	(0)	-
2,600,135	-	2,047,399		Lease liabilities	-				-	-	-	-	-	-
				Trade payables										
-	193,801,577	-	-	from affiliated companies		151,049,852			-	233,865,652	-	-	0	-
-	-	-	-	MSME					-	-	-	-	-	-
-	381,985,710	-	-	other than MSME		228,723,419			-	354,125,151	-	-	(0)	-
				Other financial liabilities										
176,051,858	-	-	-	from affiliated companies	114,998,723				178,048,844	-	-	-	0	-
-	-	-	-	Lease liabilities					-	-	-	-	-	-
3,339,726	-	-	-	others	683,839				1,058,766	-	-	-	0	-
181,991,719	645,934,900	2,047,399	-		115,682,562	420,469,762	-	-	179,107,609	650,999,877	-	-	1	-

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Fair Value Hierarchy

Year ended	31-Mar-26						
	Amount in local currency			Amount in INR			
Particulars	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3	Check
Assets							
Fair value through statement of profit and loss							
Investment in securities				-	-	-	-
Investment in mutual funds				-	-	-	-
Money market funds				-	-	-	-
Forward contracts - cash flow hedge				-	-	-	-
Forward contracts - held for trading				-	-	-	-
Total	-	-	-	-	-	-	
Liabilities							
Borrowings designated as fair value through profit and loss account							
Floating rate borrowings	40,696,491			63,009,074	-	-	(0)
Fixed rate borrowings				-	-	-	-
Forward contracts - cash flow hedge				-	-	-	-
Forward contracts - held for trading				-	-	-	-
Total	40,696,491	-	-	63,009,074	-	-	

Notes :

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

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

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

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

A Contingent liabilities - Guarantees

Particulars				Amount in INR	Amount in local currency	Amount in INR
Corporate Guarantees issued by the Company on behalf of other companies	Name of party on whose behalf the guarantee is given	Purpose of guarantee, Name of project, if applicable	Date of expiry of corporate guarantees	31-Mar-25	31-Mar-26	31-Mar-26
						-
						-
						-
						-
						-
	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)				Amount in INR	Amount in local currency	Amount in INR
	Name of third party to whom guarantee is issued by the bank	Purpose of guarantee	Date of expiry of guarantees	31-Mar-25	31-Mar-26	31-Mar-26
						-
						-
						-
						-
						-
	Total			-	-	-

31-Mar-26

Contingent Liability

Insurance guarantees issued by the Insurance company to third party on behalf of the company other than customer contract based guarantees (Refer note 1 below)				Amount in INR	Amount in local currency	Amount in INR
	Name of third party to whom guarantee is issued by the insurance company	Purpose of guarantee	Date of expiry of guarantees	31-Mar-25	31-Mar-26	31-Mar-26
						-
						-
						-
						-
						-
	Total			-	-	-
Grand total				-	-	-

Contingent Liability

B Contingent liabilities - Other matters

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

Notes :

1. All guarantees issued for customer contracts (such as performance guarantees, advance guarantees, warranty guarantees, retention guarantees) need not be included in the above table. Primarily the table shall include guarantees for borrowings and any other third party guarantees issued by banks.
2. In certain cases entities do not fully recognise a liability in the books of accounts since the full outflow of economic resources as a result of the present obligations is not probable. Such situations are disclosed as contingent liabilities if the outflow of resources is remote. The above disclosure table shall include contingent liabilities segregated as - Direct tax matters, Indirect tax matters, Contractual matters, and any other legal
3. The entity has open capital commitments amounting to as at March 31, 2026 (March 31, 2025).

VA TECH WABAG (PHILIPPINES) INC
31-Mar-26
Contract balances

Particulars	2025 - 26	
	Contract assets	Contract liability
Opening balance as at April 01, 2025	482,483,956	8,442,550
Add: Increases as a result of changes in the measure of progress and other adjustments	681,954	-
Less: Transfers from contract assets recognized at the beginning of the period to receivables	(139,904,550)	-
Add: Payments received	-	-
Add: Prepayments received, excluding amounts recognized as revenue during the period (prepayments)	-	-
Less: Advances offset against receivables	-	(1,020,000)
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	343,261,360	7,422,550

Check

- (0)

Movement summary in balance for 2025 - 26	Dues from customers for construction contract works	Advance from customer	Due to customers for construction contract work
Increase in respective balances	681,954	-	-
Reduction in respective balances	(139,904,550)	(1,020,000)	-
Net movement during the period	(139,222,596)	(1,020,000)	-
Check	-	-	-

Project wise data of contract assets and liabilities :

[illegible]

31-Mar-26

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

Summary :

(All amounts in local currency)

(A)	Total Remaining performance obligation	3/31/2026
	EPC	-
	O&M	-
	Total	-
	<i>Check</i>	<i>-</i>

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

Notes :

Expected date of completion :

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

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

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

(All amounts in local currency)

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

Check

5	
k	-

[illegible]

Detail 1 : Auditors remuneration

Particulars	Amount in INR	
	31-Mar-25	31-Mar-26
Local Auditors remuneration		
Audit fees	554,847	1,011,899
Taxation matters		
Company Law matters		
Management Services		
Other Services		791,921
Reimbursement of expenses		
Group Auditors remuneration		
Audit fees		
Taxation matters		
Company Law matters		
Management Services		
Other Services		
Reimbursement of expenses		
	554,847	1,803,820
Check	(0)	-

Detail 2 : Forex Gain /(Loss)

Particulars	Amount in INR	
	31-Mar-25	31-Mar-26
Forex Gain /(Loss)		
Unrealised Forex Gain		
Realised Forex Gain		
Unrealised Forex Loss	(14,488,854)	(16,069,493)
Realised Forex Loss		
	(14,488,854)	(16,069,493)
Check	-	-

Detail 3 : Breakup of Unrealised Forex Gain/Loss

Particulars	Amount in INR		Amount in INR	
	Unrealised Forex Gain		Unrealised Forex Loss	
	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26
Trade receivables			(14,488,854)	(16,069,493)
Retentions				
Trade payables				
Balances with bank				
Borrowings				
Others (please specify)				
Others (please specify)				
	-	-	(14,488,854)	(16,069,493)
Check	-	-	-	-

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

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

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

Detail 5 : Rent expenses break down

Particulars	Amount in INR
	31-Mar-26
Rent expenses break down	
Short term leases	260,840
Low value leases	
Other leases	
	260,840
Check	-

VA TECH WABAG (PHILIPPINES) INC

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 INR	
	31-Mar-25	31-Mar-26
Material or equipment usage cost		
Employee benefit expense		
Cost incurred on outsourced services		
Others (please specify)		
	-	-

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