

## VA TECH WABAG AND ROOTS CONTRACTING LLC

31-Mar-26

FP

## 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 |
|               |                                                                       |       |               | As per local GAAP            | Ind AS adjustments | As per Ind AS |               |
|               | ASSETS                                                                |       |               |                              |                    |               |               |
|               | Non-current assets                                                    |       |               |                              |                    |               |               |
| -             | Property, plant and equipment                                         | 3     | -             | -                            | -                  | -             | -             |
|               | 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  | -             | -                            |                    | -             | -             |
| 8,512,982     | others                                                                | 10.1  | 14,472,142    | 562,628                      |                    | 562,628       | 14,472,142    |
|               | Cash and Bank Balance                                                 |       |               |                              |                    |               |               |
| -             | Cash and cash equivalents                                             | 12.1  | -             | -                            | -                  | -             | -             |
| -             | Bank balances                                                         | 12.1  | -             | -                            | -                  | -             | -             |
|               | Other financial assets                                                |       |               |                              |                    |               |               |
| 13,149,500    | from affiliated companies                                             | IC-BS | 14,407,888    | 560,130                      |                    | 560,130       | 14,407,888    |
| -             | others                                                                | 6.1   | -             | -                            | -                  | -             | -             |
| -             | Derivative financial Instruments                                      | 6.1   | -             | -                            | -                  | -             | -             |
| -             | Deferred tax assets (net)                                             | 7     | -             | -                            | -                  | -             | -             |
| -             | Current tax assets                                                    | 11    | -             | -                            | -                  | -             | -             |
| -             | Other non-current assets                                              | 6     | -             | -                            | -                  | -             | -             |
| 21,662,482    | Total Non-current assets                                              |       | 28,880,030    | 1,122,758                    | -                  | 1,122,758     | 28,880,030    |
|               | Current assets                                                        |       |               |                              |                    |               |               |
|               | Inventories                                                           |       |               |                              |                    |               |               |
| -             | from affiliated companies                                             |       | -             |                              |                    | -             | -             |
| -             | others                                                                | 8     | -             | -                            | -                  | -             | -             |
|               | Financial assets                                                      |       |               |                              |                    |               |               |
|               | Investments                                                           |       | -             |                              |                    | -             | -             |
|               | Trade receivables                                                     |       |               |                              |                    |               |               |
| -             | from affiliated companies                                             | IC-BS | -             | -                            |                    | -             | -             |
| 3,551,268     | others                                                                | 10    | 4,283,256     | 166,519                      | -                  | 166,519       | 4,283,256     |
|               | Cash and Bank Balance                                                 |       |               |                              |                    |               |               |
| 2,164,940     | Cash and cash equivalents                                             | 12.1  | 1,662,497     | 64,632                       | -                  | 64,632        | 1,662,497     |
| -             | Bank balances other than those mentioned in cash and cash equivalents | 12.1  | -             | -                            | -                  | -             | -             |
|               | Loans                                                                 |       | -             |                              |                    | -             | -             |
|               | Other financial assets                                                |       |               |                              |                    |               |               |
| 21,691,112    | from affiliated companies                                             | IC-BS | 19,774,018    | 768,747                      |                    | 768,747       | 19,774,018    |
| -             | others                                                                | 6.1   | -             | -                            | -                  | -             | -             |
| -             | Derivative financial Instruments                                      | 6.1   | -             | -                            | -                  | -             | -             |
| 1,342,138     | Other current assets                                                  | 6.1   | 534,488       | 20,779                       | -                  | 20,779        | 534,488       |
| 28,749,459    | Total Current assets                                                  |       | 26,254,259    | 1,020,677                    | -                  | 1,020,677     | 26,254,259    |
| 50,411,941    | TOTAL ASSETS                                                          |       | 55,134,289    | 2,143,435                    | -                  | 2,143,435     | 55,134,289    |



31-Mar-26

## Statement of Financial Position

| 31-Mar-25     |                                             |       | 31-Mar-26     |                              |                    |               |               |
|---------------|---------------------------------------------|-------|---------------|------------------------------|--------------------|---------------|---------------|
| Amount In INR | Particulars                                 | Ref   | Amount In INR | Book value in local currency |                    |               | Amount In INR |
|               |                                             |       |               | As per local GAAP            | Ind AS adjustments | As per Ind AS |               |
|               | <b>EQUITY AND LIABILITIES</b>               |       |               |                              |                    |               |               |
|               | <b>Equity</b>                               |       |               |                              |                    |               |               |
| 3,436,180     | Equity share capital                        | SE    | 3,436,180     | 200,000                      | -                  | 200,000       | 5,144,480     |
|               | <b>Other equity</b>                         |       |               |                              |                    |               |               |
| -             | Share premium                               | SE    | -             | -                            | -                  | -             | -             |
| -             | Capital reserve                             | SE    | -             | -                            | -                  | -             | -             |
| 1,718,090     | Legal reserves                              | SE    | 1,718,090     | 100,000                      | -                  | 100,000       | 2,572,240     |
| -             | Other reserves                              | SE    | -             | -                            | -                  | -             | -             |
| 58,447,245    | Translation reserve                         | SE    | 62,222,826    | -                            | -                  | -             | -             |
| (25,071,014)  | Retained earnings                           | SE    | (23,618,152)  | 1,401,200                    | -                  | 1,401,200     | 36,042,230    |
|               | Share application money pending allotment   |       | -             | -                            | -                  | -             | -             |
| 38,530,501    | Equity attributable to owners of the parent |       | 43,758,944    | 1,701,200                    | -                  | 1,701,200     | 43,758,950    |
|               | Non-controlling interests                   | 15    | -             | -                            | -                  | -             | -             |
| 38,530,501    | <b>Total Equity</b>                         |       | 43,758,944    | 1,701,200                    | -                  | 1,701,200     | 43,758,950    |
|               | <b>Liabilities</b>                          |       |               |                              |                    |               |               |
|               | <b>Non-current liabilities</b>              |       |               |                              |                    |               |               |
|               | <b>Financial liabilities</b>                |       |               |                              |                    |               |               |
|               | Borrowings from affiliated companies        | IC-BS | -             | -                            | -                  | -             | -             |
| -             | Borrowings                                  | 14    | -             | -                            | -                  | -             | -             |
| -             | Lease Liabilities                           | 13.1  | -             | -                            | -                  | -             | -             |
|               | <b>Trade payables</b>                       |       |               |                              |                    |               |               |
|               | from affiliated companies                   | IC-BS | -             | -                            | -                  | -             | -             |
| -             | MSME                                        |       | -             | -                            | -                  | -             | -             |
| -             | others                                      | 13.1  | -             | -                            | -                  | -             | -             |
|               | <b>Other financial liabilities</b>          |       |               |                              |                    |               |               |
|               | 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     | -             | -                            | -                  | -             | -             |
| -             | <b>Total non-current liabilities</b>        |       | -             | -                            | -                  | -             | -             |
|               | <b>Current liabilities</b>                  |       |               |                              |                    |               |               |
|               | <b>Financial liabilities</b>                |       |               |                              |                    |               |               |
|               | Borrowings from affiliated companies        | IC-BS | -             | -                            | -                  | -             | -             |
| -             | Borrowings                                  | 14    | -             | -                            | -                  | -             | -             |
| -             | Lease Liabilities                           | 13.1  | -             | -                            | -                  | -             | -             |
|               | <b>Trade payables</b>                       |       |               |                              |                    |               |               |
|               | from affiliated companies                   | IC-BS | -             | -                            | -                  | -             | -             |
| -             | MSME                                        |       | -             | -                            | -                  | -             | -             |
| 129,108       | others                                      | 13.1  | 141,473       | 5,500                        | -                  | 5,500         | 141,473       |
|               | <b>Other financial liabilities</b>          |       |               |                              |                    |               |               |
|               | from affiliated companies                   | IC-BS | -             | -                            | -                  | -             | -             |
| -             | others                                      | 13.1  | -             | -                            | -                  | -             | -             |
| 11,752,331    | Other current liabilities                   | 13.1  | 11,233,872    | 436,735                      | -                  | 436,735       | 11,233,872    |
| -             | Pension and other employee obligations      | 13.1  | -             | -                            | -                  | -             | -             |
| -             | Provisions                                  | 13.1  | -             | -                            | -                  | -             | -             |
| -             | Derivative financial Instruments            | 13.1  | -             | -                            | -                  | -             | -             |
| -             | Current tax liabilities                     | 11    | -             | -                            | -                  | -             | -             |
| 11,881,439    | <b>Total Current liabilities</b>            |       | 11,375,345    | 442,235                      | -                  | 442,235       | 11,375,345    |
| 50,411,940    | <b>TOTAL EQUITY AND LIABILITIES</b>         |       | 55,134,289    | 2,143,435                    | -                  | 2,143,435     | 55,134,295    |
| 1             | Check                                       |       | -             | (0)                          | -                  | (0)           | 100           |

1 Check

(0)

(0)

(6)

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

For and on behalf of VA TECH WABAG AND ROOTS CONT

|               |         |
|---------------|---------|
| Name :        | Partner |
| Designation : |         |
| Place :       |         |
| Date :        |         |

|                |          |                |  |
|----------------|----------|----------------|--|
| (Signatures-1) |          | (Signatures-2) |  |
| Name :         | Director | Name :         |  |
| Designation :  |          | Designation :  |  |
| Place :        |          | Place :        |  |
| (Signatures-4) |          | (Signatures-3) |  |



## VA TECH WABAG AND ROOTS CONTRACTING LLC

IS

31-Mar-26

## Income Statement

| Income Statement |                                                                   |       | 31-Mar-26                    |                    |   |               |               |       |
|------------------|-------------------------------------------------------------------|-------|------------------------------|--------------------|---|---------------|---------------|-------|
| 31-Mar-25        | Particulars                                                       | Ref   | Book value in local currency |                    |   |               | Amount in INR | Check |
| Amount in INR    |                                                                   |       | Amount in INR                | Ind AS adjustments |   | As per Ind AS | As per Ind AS |       |
| As per Ind AS    |                                                                   |       |                              | As per local GAAP  |   |               |               |       |
|                  | Revenue from Operations                                           |       |                              |                    |   |               |               |       |
|                  | Sales                                                             |       |                              |                    |   |               |               |       |
|                  | from affiliated companies                                         | IC-IS | -                            | -                  | - | -             | -             | -     |
|                  | external                                                          | 16    | -                            | -                  | - | -             | -             | -     |
|                  | Other Operating Income                                            |       |                              |                    |   |               |               |       |
|                  | from affiliated companies                                         | IC-IS | -                            | -                  | - | -             | -             | -     |
|                  | external                                                          | 19    | 4,849,720                    | 200,000            | - | 200,000       | 4,849,720     | -     |
|                  | Total Revenue from Operations                                     |       | 4,849,720                    | 200,000            | - | 200,000       | 4,849,720     | -     |
|                  | Other Income                                                      |       |                              |                    |   |               |               |       |
|                  | Foreign exchange gains                                            | 19    | -                            | -                  | - | -             | -             | -     |
|                  | Finance Income                                                    |       |                              |                    |   |               |               |       |
|                  | from affiliated companies                                         | IC-IS | -                            | -                  | - | -             | -             | -     |
|                  | external                                                          | 20    | -                            | -                  | - | -             | -             | -     |
|                  | Total Income                                                      |       | 4,849,720                    | 200,000            | - | 200,000       | 4,849,720     | -     |
|                  | Expenses                                                          |       |                              |                    |   |               |               |       |
|                  | Cost of material                                                  |       |                              |                    |   |               |               |       |
|                  | from affiliated companies                                         | IC-IS | -                            | -                  | - | -             | -             | -     |
|                  | external                                                          | 17    | -                            | -                  | - | -             | -             | -     |
|                  | Change in Inventories                                             | 8     | -                            | -                  | - | -             | -             | -     |
|                  | Employee benefits expense                                         | 18    | -                            | -                  | - | -             | -             | -     |
|                  | Change in fair value of Investment property                       |       | -                            | -                  | - | -             | -             | -     |
|                  | Depreciation, amortisation and Impairment of non financial assets | 2     | -                            | -                  | - | -             | -             | -     |
|                  | Other expenses                                                    |       |                              |                    |   |               |               |       |
| 1,818,886        | from affiliated companies                                         | IC-IS | 1,904,024                    | 78,521             | - | 78,521        | 1,904,024     | -     |
| 8,189,502        | external                                                          | 19    | 1,371,258                    | 56,550             | - | 56,550        | 1,371,258     | -     |
|                  | Foreign exchange Loss                                             | 19    | -                            | -                  | - | -             | -             | -     |
|                  | Finance costs                                                     |       |                              |                    |   |               |               |       |
|                  | from affiliated companies                                         | IC-IS | -                            | -                  | - | -             | -             | -     |
| 14,207           | external                                                          | 20    | 121,576                      | 5,014              | - | 5,014         | 121,576       | -     |
| 10,022,595       | Total expenses                                                    |       | 3,396,858                    | 140,085            | - | 140,085       | 3,396,858     | -     |
| (10,022,595)     | Operating profit                                                  |       | 1,452,862                    | 59,915             | - | 59,915        | 1,452,862     | -     |
|                  | Share of profit/ (loss) from equity accounted Investments         | 4     | -                            | -                  | - | -             | -             | -     |
| (10,022,595)     | Result from operations before tax                                 |       | 1,452,862                    | 59,915             | - | 59,915        | 1,452,862     | -     |
|                  | Exceptional Items                                                 |       | -                            | -                  | - | -             | -             | -     |
| (10,022,595)     | Profit/(loss) before tax                                          |       | 1,452,862                    | 59,915             | - | 59,915        | 1,452,862     | -     |
|                  | Tax expense                                                       |       |                              |                    |   |               |               |       |
|                  | Current tax                                                       | 21.1  | -                            | -                  | - | -             | -             | -     |
|                  | Deferred tax                                                      | 7     | -                            | -                  | - | -             | -             | -     |
| (10,022,595)     | Net result from operations                                        |       | 1,452,862                    | 59,915             | - | 59,915        | 1,452,862     | -     |
| (10,022,595)     | Net result for the period                                         |       | 1,452,862                    | 59,915             | - | 59,915        | 1,452,862     | -     |

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

|               |         |
|---------------|---------|
| Name :        | Partner |
| Designation : |         |
| Place :       |         |
| Date :        |         |

For and on behalf of VA TECH WABAG AND ROOTS CONTRACTING LLC

|                |          |                |          |
|----------------|----------|----------------|----------|
| (Signatures-1) |          | (Signatures-2) |          |
| Name :         | Director | Name :         | Director |
| Designation :  |          | Designation :  |          |
| Place :        |          | Place :        |          |
| (Signatures-4) |          | (Signatures-3) |          |
| Name :         | CEO      | Name :         | CFO      |
| Designation :  |          | Designation :  |          |
| Place :        |          | Place :        |          |
| Date :         |          | Date :         |          |

