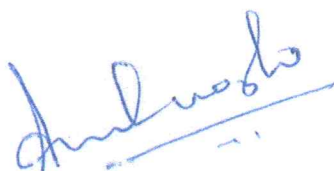


VA TECH WABAG SINGAPORE (PTE) LIMITED

31-Mar-26

Statement of Financial Position

31-Mar-25	Particulars	Ref	31-Mar-26			
			Amount in INR	Book value in local currency		Amount in INR
				As per local GAAP	Ind AS adjustments	
	EQUITY AND LIABILITIES					
	Equity					
210,288,086	Equity share capital	SE	210,288,086	5,210,249	-	379,447,846
	Other equity					
-	Share premium	SE	-	-	-	-
-	Capital reserve	SE	-	-	-	-
-	Legal reserves	SE	-	-	-	-
-	Other reserves	SE	-	-	-	-
225,674,194	Translation reserve	SE	358,827,117	-	-	-
485,446,793	Retained earnings	SE	495,849,428	9,412,923	-	685,516,840
	Share application money pending allotment		-	-	-	-
921,409,073	Equity attributable to owners of the parent		1,064,964,631	14,623,172	-	1,064,964,686
	Non-controlling interests	15	-	-	-	-
921,409,073	Total Equity		1,064,964,631	14,623,172	-	1,064,964,686
	Liabilities					
	Non-current liabilities					
	Financial liabilities					
	Borrowings from affiliated companies	IC-BS	-	-	-	-
-	Borrowings	14	-	-	-	-
969,655	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	-	-	-	-
122,277,671	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	-	-	-	-
123,247,326	Total non-current liabilities		-	-	-	-
	Current liabilities					
	Financial liabilities					
	Borrowings from affiliated companies	IC-BS	-	-	-	-
-	Borrowings	14	-	-	-	-
3,284,255	Lease Liabilities	13.1	1,119,863	15,377	-	1,119,864
	Trade payables					
	from affiliated companies	IC-BS	-	-	-	-
-	MSME		-	-	-	-
350,699,378	others	13.1	218,014,382	2,993,585	-	218,014,382
	Other financial liabilities					
49,535,423	from affiliated companies	IC-BS	3,832,946	52,631	-	3,832,946
14,361,990	others	13.1	16,455,343	225,951	-	16,455,343
68,850,617	Other current liabilities	13.1	67,428,008	925,863	-	67,428,008
-	Pension and other employee obligations	13.1	-	-	-	-
-	Provisions	13.1	-	-	-	-
-	Derivative financial instruments	13.1	-	-	-	-
10,267,005	Current tax liabilities	11	1,121,824	15,404	-	1,121,824
496,998,668	Total Current liabilities		307,972,366	4,228,810	-	307,972,367
1,541,655,067	TOTAL EQUITY AND LIABILITIES		1,372,936,997	18,851,982	-	1,372,937,053
(25) Check			(0)	(0)	-	(32)
For and on behalf of (name of the audit firm)			For and on behalf of VA TECH WABAG SINGAPORE (PTE) LIMITED			
Name :			Name :			Name :
Designation :	Partner		Designation :	Director		Designation :



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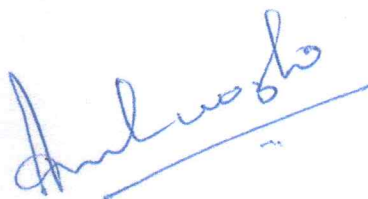
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VA TECH WABAG SINGAPORE (PTE) LIMITED

31-Mar-26

Statement of Financial Position

31-Mar-25	Particulars	Ref	31-Mar-26			
			Amount in INR	Book value in local currency		Amount in INR
				As per local GAAP	Ind AS adjustments	
	ASSETS					
	Non-current assets					
5,163,685	Property, plant and equipment	3	1,911,951	26,253	-	1,911,951
	Capital work-in-progress		-	-	-	-
	Intangible assets					
	Goodwill		-	-	-	-
-	Other intangible assets	2	-	-	-	-
	Investment property					
-	Investments accounted for using the equity method	4	-	-	-	-
	Financial assets					
	Investments					
345,114,128	Investments in subsidiary	6.1	394,743,841	5,420,280	-	394,743,841
-	Other investments	6.1	-	-	-	-
	Trade receivables					
-	from affiliated companies	10.1	-	-	-	-
13,291,555	others	10.1	13,473,032	185,000	-	13,473,032
	Cash and Bank Balance					
-	Cash and cash equivalents	12.1	-	-	-	-
-	Bank balances	12.1	-	-	-	-
	Other financial assets					
20	from affiliated companies	IC-BS	-	-	-	-
-	others	6.1	41,347,333	567,746	-	41,347,333
-	Derivative financial instruments	6.1	-	-	-	-
-	Deferred tax assets (net)	7	-	-	-	-
-	Current tax assets	11	-	-	-	-
-	Other non-current assets	6	-	-	-	-
363,569,388	Total Non-current assets		451,476,157	6,199,279	-	451,476,157
	Current assets					
	Inventories					
-	from affiliated companies		-	-	-	-
-	others	8	-	-	-	-
	Financial assets					
	Investments					
	Trade receivables					
7,858,155	from affiliated companies	IC-BS	11,569,736	158,866	-	11,569,736
302,702,130	others	10	218,133,147	2,995,216	-	218,133,171
	Cash and Bank Balance					
210,890,402	Cash and cash equivalents	12.1	244,013,541	3,350,582	-	244,013,541
-	Bank balances other than those mentioned in cash and cash equivalents	12.1	-	-	-	-
	Loans					
	Other financial assets					
92,483,256	from affiliated companies	IC-BS	107,993,270	1,482,870	-	107,993,270
33,700,627	others	6.1	18,667,030	256,319	-	18,667,030
-	Derivative financial instruments	6.1	-	-	-	-
530,451,084	Other current assets	6.1	321,084,116	4,408,849	-	321,084,116
1,178,085,655	Total Current assets		921,460,840	12,652,702	-	921,460,864
1,541,655,042	TOTAL ASSETS		1,372,936,997	18,851,981	-	1,372,937,021



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VA TECH WABAG SINGAPORE (PTE) LIMITED

31-Mar-26

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Income Statement

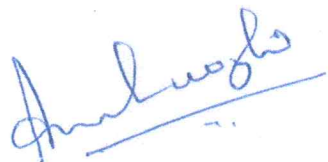
31-Mar-25	Particulars	Ref	31-Mar-26			
			Amount in INR	Book value in local currency		Amount in INR
				As per local GAAP	Ind AS adjustments	As per Ind AS
As per Ind AS						As per Ind AS
	Revenue from Operations					
	Sales					
	from affiliated companies	IC-IS				
1,573,316,780	external	16	1,061,492,194	15,483,646	-	15,483,646
	Other Operating Income					
	from affiliated companies	IC-IS				
10,474,005	external	19	4,616,798	67,344	-	67,344
1,583,790,785	Total Revenue from Operations		1,066,108,992	15,550,990	-	15,550,990
	Other Income					
1,083,206	Foreign exchange gains	19	(227,237)	(3,315)	-	(3,315)
	Finance income					
89,419,800	from affiliated companies	IC-IS	-	-	-	-
126,377	external	20	-	-	-	-
1,674,420,168	Total Income		1,065,881,755	15,547,675	-	15,547,675
	Expenses					
	Cost of material					
74,110,993	from affiliated companies	IC-IS	615,117	8,973	-	8,973
1,340,482,874	external	17	935,648,410	13,648,003	-	13,648,003
	Change in inventories	8	-	-	-	-
52,119,719	Employee benefits expense	18	66,829,358	974,818	-	974,818
	Change in fair value of investment property					
5,516,787	Depreciation, amortisation and impairment of non financial assets	2	4,416,908	64,428	-	64,428
	Other expenses					
11,808,395	from affiliated companies	IC-IS	12,926,604	188,556	-	188,556
35,181,249	external	19	33,524,372	489,009	-	489,009
	Foreign exchange Loss	19	-	-	-	-
	Finance costs					
659,749	from affiliated companies	IC-IS	-	-	-	-
	external	20	373,882	5,454	-	5,454
1,519,879,766	Total expenses		1,054,334,651	15,379,241	-	15,379,241
154,540,402	Operating profit		11,547,104	168,434	-	168,434
	Share of profit/ (loss) from equity accounted investments	4	-	-	-	-
154,540,402	Result from operations before tax		11,547,104	168,434	-	168,434
	Exceptional items					
154,540,402	Profit/(loss) before tax		11,547,104	168,434	-	168,434
	Tax expense					
(8,480,579)	Current tax	21.1	(1,144,469)	(16,694)	-	(16,694)
	Deferred tax	7	-	-	-	-
146,059,823	Net result from operations		10,402,635	151,740	-	151,740
146,059,823	Net result for the period		10,402,635	151,740	-	151,740

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

Name :	
Designation :	Partner
Place :	
Date :	

For and on behalf of VA TECH WABAG SINGAPORE (PTE) LIMITED

Name :		Name :
Designation :	Director	Designation :
Place :		Place :
(Signatures-4)		(Signatures-3)
Name :		Name :
Designation :	CEO	Designation :
Place :		Place :
Date :		




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VA TECH WABAG SINGAPORE (PTE) LIMITED

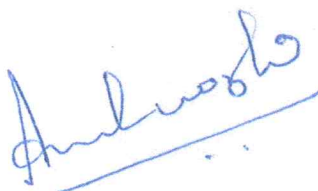
31-Mar-26

Statement of Cash Flows

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

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Particulars	31-Mar-26	
	Amount in local currency	Amount in INR
Cash flow from operating activities		
Profit before tax	168,434	11,547,111
<u>Adjustments for non-cash items</u>		
Depreciation and amortisation expenses	64,428	4,416,908
(Profit)/ loss on sale of tangible assets and intangible assets	-	-
(Profit)/ loss on sale of investments	-	-
Unrealised foreign exchange (gain)/loss	(4,020)	(275,561)
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	5,454	373,882
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	234,296	16,062,340
<u>Changes in working capital</u>		
Change in inventories	-	-
Change in trade and other receivables - Affiliated	(35,447)	(2,430,113)
Change in trade and other receivables - External	1,782,706	122,214,676
Change in Other financial assets- Affiliated	(30,350)	(2,080,644)
Change in Other financial assets- External	(294,771)	(20,208,245)
Change in Other financial liabilities- Affiliated	(725,361)	(49,727,623)
Change in Other financial liabilities External	385	26,360
Change in trade and other payables - Affiliated	-	-
Change in trade and other payables - External	(2,514,416)	(172,377,575)
Change in Other current assets- External	3,922,290	268,895,312
Change in Other current liabilities External	(2,075,952)	(142,318,373)
Cash generated from/(used) in operating activities	263,379	18,056,115
Taxes paid during the period	(169,429)	(11,615,333)
Net cash generated from/(used) in operating activities	93,950	6,440,781
Investing activities		
Purchase of property, plant and equipment	(9,581)	(656,851)
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	(9,581)	(656,851)



MGR or Legit Associate

27 APR 2026

VA TECH WABAG SINGAPORE (PTE) LIMITED

31-Mar-26

Statement of Cash Flows

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

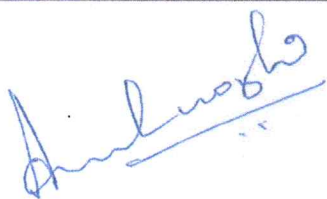
Particulars	31-Mar-26	
	Amount in local currency	Amount in INR
Financing activities		
Proceeds from borrowings	-	-
Repayment of borrowings	-	-
Repayment of lease liabilities	(51,434)	(3,526,094)
Interest expense of lease liabilities	-	-
Proceeds from issue of shares	-	-
Interest paid - Affiliated	5,454	373,882
Interest paid - External	-	-
Dividends paid - Affiliated	-	-
Dividends paid - External	-	-
Cash from financing activities	(45,980)	(3,152,212)
Net changes in cash and cash equivalents	38,388	2,631,719
Effect of foreign currency translation	-	30,491,420
Cash and cash equivalents at the beginning of period	3,312,194	210,890,402
Restricted cash balances at the beginning of period	-	-
Cash and cash equivalents at the end of period	3,350,582	244,013,541
Check- Cash and cash balances	-	-
Net changes in cash as per Sheet 12	38,388	2,631,719
Check- Movement in net cash balances	-	0

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

Name :	
Designation :	Partner
Place :	
Date :	

For and on behalf of VA TECH WABAG SINGAPORE (PTE) LIMITED

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



MGR w/ Legal Assistant

27 APR 2026

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