VA TECH WABAG - GROUP	
Ind AS Year-end Reporting Package	
Mandatory for all group entities	
Financial Position as at	**31-Mar-26**
Company Name *(select from the dropdown list):*	**VA TECH WABAG DEUTSCHLAND GMBH, GERMANY**
Code:	**WABDE**
Currency:	**EUR**
Preparer - Name and Designation	
Contact No.	
Date:	
Supervisor- Name and Designation	
Contact No.	
Date:	

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Abbreviations

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

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Companies

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
List of Companies

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Exchange rate for translation

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31. Mrz 26

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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.

Prearer : **Name :** **Designation :** **Date**		Elisabeth Lichtenegger	**Reviewer :** **Name :** **Designation :** **Date**	

Check summary :

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31. Mrz 26
Statement of Financial Position

FP

31. Mrz 25	Particulars	Ref	31. Mrz 26						31. Mrz 25		
Amount in Euro			Amount in Euro	Book value in local currency			Amount in Euro	Check	Local currency	Movement	
				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	-	-		-	-	-	-	-	
-	others	10,1	-	-		-	-	-	-	-	x
	Cash and Bank Balance								-		
-	Cash and cash equivalents	12,1	-	-	-	-	-	-	-	-	
-	Bank balances	12,1	-	-	-	-	-	-	-	-	
	Other financial assets								-		
-	from affiliated companies	IC-BS	-	-		-	-	-	-	-	
-	others	6,1	-	-	-	-	-	-	-	-	
-	**Derivative financial instruments**	6,1	-	-	-	-	-	-	-	-	
-	**Deferred tax assets (net)**	7	-	-	-	-	-	-	-	-	
-	**Current tax assets**	11	-	-	-	-	-	-	-	-	
-	**Other non-current assets**	6	-	-	-	-	-	-	-	-	
-	**Total Non-current assets**		-	-	-	-	-	-	-	-	
	Current assets										
	Inventories										
	from affiliated companies		-			-	-	-	-	-	
-	others	8	-	-	-	-	-	-	-	-	
	Financial assets								-		
	Investments		-			-	-	-	-	-	
	Trade receivables								-		
-	from affiliated companies	IC-BS	-	-		-	-	-	-	-	
-	others	10	-	-	-	-	-	-	-	-	
	Cash and Bank Balance								-		
-	Cash and cash equivalents	12,1	-	-	-	-	-	-	-	-	
-	Bank balances other than those mentioned in cash and cash equivalents	12,1	-	-	-	-	-	-	-	-	
	Loans		-			-	-	-	-	-	
	Other financial assets								-		
	from affiliated companies	IC-BS	-	-		-	-	-	-	-	
-	others	6,1	-	-	-	-	-	-	-	-	
-	**Derivative financial instruments**	6,1	-	-	-	-	-	-	-	-	
-	**Other current assets**	6,1	-	-	-	-	-	-	-	-	
-	**Total Current assets**		-	-	-	-	-	-	-	-	
-	**TOTAL ASSETS**		-	-	-	-	-	-	-	-	

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31. Mrz 26
Statement of Financial Position

31. Mrz 25	Particulars	Ref	31. Mrz 26						31. Mrz 25	
Amount in Euro			Amount in Euro	Book value in local currency: As per local GAAP	Book value in local currency: Ind AS adjustments	Book value in local currency: As per Ind AS	Amount in Euro	Check	Local currency	Movement
	EQUITY AND LIABILITIES									
	Equity									
230.250	Equity share capital	SE	230.250	230.250	-	230.250	230.250	-	230.250	-
	Other equity								-	
-	Share premium	SE	-	-	-	-	-	-	-	-
-	Capital reserve	SE	-	-	-	-	-	-	-	-
-	Legal reserves	SE	-	-	-	-	-	-	-	-
-	Other reserves	SE	-	-	-	-	-	-	-	-
-	Translation reserve	SE	-	-	-	-	-	-		-
(230.250)	Retained earnings	SE	(230.250)	(230.250)	-	(230.250)	(230.250)	-	(230.250)	-
	Share application money pending allotment		-			-	-	-	-	-
-	**Equity attributable to owners of the parent**		-	-	-	-	-	-	-	-
	Non-controlling interests	15	-			-	-	-	-	-
-	**Total Equity**		-	-	-	-	-	-	-	-
	Liabilities									
	Non-current liabilities									
	Financial liabilities									
	Borrowings from affiliated companies	IC-BS	-	-		-	-	-	-	-
-	**Borrowings**	14	-	-	-	-	-	-	-	-
-	Lease Liabilities	13,1	-	-	-	-	-	-	-	-
	Trade payables								-	
	from affiliated companies	IC-BS	-	-		-	-	-	-	-
-	MSME		-	-	-	-	-	-	-	-
-	others	13,1	-	-	-	-	-	-	-	-
	Other financial liabilities								-	
	from affiliated companies	IC-BS	-	-		-	-	-	-	-
-	others	13,1	-	-	-	-	-	-	-	-
-	**Other non current liabilities**	13,1	-	-	-	-	-	-	-	-
-	**Pension and other employee obligations**	13,1	-	-	-	-	-	-	-	-
-	**Provisions**	13,1	-	-	-	-	-	-	-	-
-	**Derivative financial instruments**	13,1	-	-	-	-	-	-	-	-
-	**Deferred tax liabilities**	7	-	-	-	-	-	-	-	-
-	**Total non-current liabilities**		-	-	-	-	-	-	-	-
	Current liabilities									
	Financial liabilities									
	Borrowings from affiliated companies	IC-BS	-	-		-	-	-	-	-
-	**Borrowings**	14	-	-	-	-	-	-	-	-
-	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 current liabilities**	13,1	-	-	-	-	-	-	-	-
-	**Pension and other employee obligations**	13,1	-	-	-	-	-	-	-	-
-	**Provisions**	13,1	-	-	-	-	-	-	-	-
-	**Derivative financial instruments**	13,1	-	-	-	-	-	-	-	-
-	**Current tax liabilities**	11	-	-	-	-	-	-	-	-
-	**Total Current liabilities**		-	-	-	-	-	-	-	-
-	**TOTAL EQUITY AND LIABILITIES**		-	-	-	-	-	-	-	-
-	Check		-	-	-	-	-	-	-	-

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

Name :
Designation : Partner
Place :
Date :

For and on behalf of VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Income Statement

IS

31. Mrz 25	Particulars	Ref	31. Mrz 26					
Amount in Euro			Amount in Euro	Book value in local currency			Amount in Euro	
As per Ind AS				As per local GAAP	Ind AS adjustments	As per Ind AS	As per Ind AS	Check
	Revenue from Operations							
	Sales							
	from affiliated companies	IC-IS	-	-		-	-	-
-	external	16	-	-	-	-	-	-
	Other Operating Income							
161	from affiliated companies	IC-IS	-	-		-	-	-
-	external	19	-	-	-	-	-	-
161	**Total Revenue from Operations**		-	-	-	-	-	-
	Other Income							
-	**Foreign exchange gains**	19	-	-		-	-	-
	Finance income							
	from affiliated companies	IC-IS	1.923	1.923		1.923	1.923	-
-	external	20	-	-	-	-	-	-
161	**Total Income**		**1.923**	**1.923**	**-**	**1.923**	**1.923**	**-**
	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							
	from affiliated companies	IC-IS	-	-		-	-	-
161	external	19	1.923	1.923	-	1.923	1.923	-
-	Foreign exchange Loss	19	-	-	-	-	-	-
	Finance costs							
	from affiliated companies	IC-IS	-	-		-	-	-
-	external	20	-	-	-	-	-	-
161	**Total expenses**		**1.923**	**1.923**	**-**	**1.923**	**1.923**	**-**
-	***Operating profit***		-	-	-	-	-	-
	Share of profit/ (loss) from equity accounted investments	4	-			-	-	-
-	**Result from operations before tax**		**-**	**-**	**-**	**-**	**-**	**-**
	Exceptional items		-			-	-	-
-	**Profit/(loss) before tax**		**-**	**-**	**-**	**-**	**-**	**-**
	Tax expense							
-	Current tax	21,1	-	-	-	-	-	-
-	Deferred tax	7	-	-	-	-	-	-
-	**Net result from operations**		**-**	**-**	**-**	**-**	**-**	**-**
-	**Net result for the period**		**-**	**-**	**-**	**-**	**-**	**-**

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

Name :
Designation : Partner
Place :
Date :

For and on behalf of VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Statement of Cash Flows

CF

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

Particulars	31. Mrz 26	
	Amount in local currency	Amount in Euro
Cash flow from operating activities		
Profit before tax	-	-
Adjustments for non-cash items		
Depreciation and amortisation expenses	-	-
(Profit)/ loss on sale of tangible assets and intangible assets		-
(Profit)/ loss on sale of investments		-
Unrealised foreign exchange (gain)/loss		-
Share of (profit)/loss of an associate and a joint venture, net	-	-
Impairment of investments		-
Result from investment property		-
Finance income - Affiliated	(1.923)	(1.923)
Finance income - External	-	-
Finance expenses - Affiliated	-	-
Finance expenses - External	-	-
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	(1.923)	(1.923)
Changes in working capital		
Change in inventories		-
Change in trade and other receivables - Affiliated		-
Change in trade and other receivables - External		-
Change in Other financial assets- Affiliated		-
Change in Other financial assets- External		-
Change in Other financial liabilities- Affiliated		-
Change in Other financial liabilities External		-
Change in trade and other payables - Affiliated		-
Change in trade and other payables - External		-
Change in Other current assets- External	1.923	1.923
Change in Other current liabilities External		-
Cash generated from/(used) in operating activities	0	0
Taxes paid during the period		-
Net cash generated from/(used) in operating activities	**0**	**0**
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 DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Statement of Cash Flows **CF**

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

Particulars	**31. Mrz 26**	
	Amount in local currency	**Amount in Euro**
Financing activities		
Proceeds from borrowings		-
Repayment of borrowings		-
Repayment of lease liabilities		-
Interest expense of lease liablities		-
Proceeds from issue of shares		-
Interest paid - Affiliated		-
Interest paid - External		-
Dividends paid - Affiliated		-
Dividends paid - External		-
Cash from financing activities	-	-
Net changes in cash and cash equivalents	**0**	**0**
Effect of foreign currency translation		
Cash and cash equivalents at the beginning of period	-	-
Restricted cash balances at the beginning of period	-	-
Cash and cash equivalents at the end of period	**0**	**0**
Check- Cash and cash balances	(0)	(0)
Net changes in cash as per Sheet 12	-	-
Check- Movement in net cash balances	(0)	(0)

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

Name : Designation : Place :	Partner
Date :	

For and on behalf of VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

SE

31. Mrz 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		230.250						(230.250)	-
Dividends									-
Issue of share capital									-
Release of reserve									-
Others (Please specify)									-
Others (Please specify)									-
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year								-	-
Other comprehensive income									
Remeasurements of post-employment benefit obligations									-
Exchange differences on translation of foreign operations									-
Share of other comprehensive income of associates and joint ventures accounted for using the equity method									-
Others (Please specify)									-
Other comprehensive income for the period	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2026	**-**	**230.250**	**-**	**-**	**-**	**-**	**-**	**(230.250)**	**-**

Amount in Euro

Particulars	No. of shares	Share capital	Share premium	Translation reserve	Capital reserve	Legal reserves	Other reserves	Retained Earnings	Total attributable to owners of the parent
Balance as at 1 April 2024		230.250						(230.250)	-
Dividends									-
Issue of share capital									-
Release of reserve									-
Others (Please specify)									-
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year									-
Other comprehensive income									
Remeasurements of post-employment benefit obligations									-
Exchange differences on translation of foreign operations									-
Share of other comprehensive income of associates and joint ventures accounted for using the equity method									-
Others (Please specify)									-
Other comprehensive income for the period	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2025	**-**	**230.250**	**-**	**-**	**-**	**-**	**-**	**(230.250)**	**-**

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

31. Mrz 26

SE

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	-	230.250	-	-	-	-	-	(230.250)	-
Dividends		-	-	-	-	-	-	-	-
Issue of share capital	-	-	-	-	-	-	-	-	-
Release of reserve		-	-	-	-	-	-	-	-
Others (Please specify)		-	-	-	-	-	-	-	-
Others (Please specify)		-	-	-	-	-	-	-	-
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year								-	-
Other comprehensive income									
Remeasurements of post-employment benefit obligations		-	-	-	-	-	-	-	-
Exchange differences on translation of foreign operations		-	-		-	-	-	-	-
Share of other comprehensive income of associates and joint ventures accounted for using the equity method		-	-	-	-	-	-	-	-
Others (Please specify)		-	-	-	-	-	-	-	-
Other comprehensive income for the period	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2026	-	**230.250**	-	-	-	-	-	**(230.250)**	-

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

(Signatures)

Name :
Designation : Partner
Place :
Date :

For and on behalf of VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

(Signatures- 1)

Name :
Designation : Director
Place :

(Signatures-2)

Name :
Designation : Director
Place :

(Signatures-4)

Name :
Designation : CEO
Place :

(Signatures-3)

Name :
Designation : CFO
Place :

Date :

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

31-Mar-26

Statement of Comprehensive Income

31. Mrz 25	Particulars	31. Mrz 26	
Amount in Euro		**Amount in local currency**	**Amount in Euro**
-	**Profit for the period**	-	-
	Other comprehensive income		
	Items that will not be reclassified to profit and loss		
-	Remeasurements of post-employment benefit obligations	-	-
	Income tax related to components of other comprehensive income		
	Items that will be subsequently reclassified to profit and loss		
-	Exchange differences on translation of foreign operations	-	-
-	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, net of tax**	-	-
-	**Total comprehensive income for the period**	-	-
-	Check	-	-

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Statement of Financial Position Variance

FP Variance

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

31. Mrz 25 Amount in Euro	Particulars	31. Mrz 26 Amount in Euro	Inc/ (Dec)	% Variance	Reason for variances
	ASSETS				
	Non-current assets				
-	Property, plant and equipment	-	-		
-	Capital work-in-progress	-	-		
	Intangible assets				
-	Goodwill	-	-		
-	Other intangible assets	-	-		
-	Investment property	-	-		
-	Investments accounted for using the equity method	-	-		
	Financial assets				
	Investments				
-	Investments in subsidiary	-	-		
-	Other investments	-	-		
	Trade receivables				
-	from affiliated companies	-	-		
-	others	-	-		
	Cash and Bank Balance				
-	Cash and cash equivalents	-	-		
-	Bank balances other than those mentioned in cash and cash equivalents	-	-		
	Other financial assets				
-	from affiliated companies	-	-		
-	others	-	-		
-	Derivative financial instruments	-	-		
-	Deferred tax assets (net)	-	-		
-	Current tax assets	-	-		
-	Other non-current assets	-	-		
-	**Total Non-current assets**	-	-		
	Current assets				
	Inventories				
-	from affiliated companies	-	-		
-	others	-	-		
	Financial assets				
-	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	-	-		
-	Loans	-	-		
	Other financial assets				
-	from affiliated companies	-	-		
-	others	-	-		
-	Derivative financial instruments	-	-		
-	Other current assets	-	-		
-	**Total Current assets**	-	-		
-	**TOTAL ASSETS**	-	-		

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Statement of Financial Position Variance

FP Variance

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

31. Mrz 25 Amount in Euro	Particulars	31. Mrz 26 Amount in Euro	Inc/ (Dec)	% Variance	Reason for variances
	EQUITY AND LIABILITIES				
	Equity				
230.250	Equity share capital	230.250	-		
-	Other equity	-	-		
-	Share premium	-	-		
-	Capital reserve	-	-		
-	Legal reserves	-	-		
-	Other reserves	-	-		
-	Translation reserve	-	-		
(230.250)	Retained earnings	(230.250)	-		
-	Share application money pending allotment	-	-		
-	**Equity attributable to owners of the parent**	-	-		
-	Non-controlling interests	-	-		
-	**Total Equity**	-	-		
	Liabilities				
	Non-current liabilities				
	Financial liabilities				
-	**Borrowings from affiliated companies**	-	-		
-	Borrowings	-	-		
-	Lease Liabilities	-	-		
	Trade payables				
-	from affiliated companies	-	-		
-	MSME	-	-		
-	other than MSME	-	-		
	Other financial liabilities				
-	from affiliated companies	-	-		
-	others	-	-		
-	Other non current liabilities	-	-		
-	Pension and other employee obligations	-	-		
-	Provisions	-	-		
-	Derivative financial instruments	-	-		
-	Deferred tax liabilities	-	-		
-	**Total non-current liabilities**	-	-		
	Current liabilities				
	Financial liabilities				
-	**Borrowings from affiliated companies**	-	-		
-	Borrowings	-	-		
-	Lease Liabilities	-	-		
	Trade payables				
-	from affiliated companies	-	-		
-	MSME	-	-		
-	other than MSME	-	-		
	Other financial liabilities				
-	from affiliated companies	-	-		
-	others	-	-		
-	Other current liabilities	-	-		
-	Pension and other employee obligations	-	-		
-	Provisions	-	-		
-	Derivative financial instruments	-	-		
-	Current tax liabilities	-	-		
-	**Total Current liabilities**	-	-		
-	**TOTAL EQUITY AND LIABILITIES**	-	-		

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Statement of Financial Position Variance

FP Variance

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

31. Mrz 25 Amount in Euro	Particulars	31. Mrz 26 Amount in Euro	Inc/ (Dec)	% Variance	Reason for variances
-	Check	-	-		

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Income Statement Variance

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

31. Mrz 25 Amount in Euro	Particulars	31. Mrz 26 Amount in Euro	Inc/ (Dec)	% Variance	Reason for variances
	Revenue from Operations				
	Sales				
-	from affiliated companies	-	-		
-	external	-	-		
	Other Operating Income				
161	from affiliated companies	-	(161)	-100%	
-	external	-	-		
161	**Total Revenue from Operations**	-	(161)		
	Other Income				
-	Foreign exchange gains	-	-		
	Finance income				
-	from affiliated companies	1.923	1.923		
-	external	-	-		
161	**Total Income**	**1.923**	**1.762**		
	Expenses				
	Cost of material				
-	from affiliated companies	-	-		
-	external	-	-		
-	Change in inventories	-	-		
-	Employee benefits expense	-	-		
-	Change in fair value of investment property	-	-		
-	Depreciation and amortisation expenses	-	-		
	Other expenses				
-	from affiliated companies	-	-		
161	external	1.923	1.762	1094%	
-	Foreign exchange Loss	-	-		
	Finance costs				
-	from affiliated companies	-	-		
-	external	-	-		
161	**Total expenses**	**1.923**	**1.762**		
-	**Operating profit**	-	-		
-	Share of profit/ (loss) from equity accounted investments	-	-		
-	**Result from operations before tax**	**-**	**-**		
	Tax expense				
-	Current tax	-	-		
-	Deferred tax	-	-		
-	**Net result from operations**	**-**	**-**		
-	**Net result for the period**	**-**	**-**		

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Inter company balances

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

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

31-Mar-26

Inter company balances

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
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	-	-	-	-	-	-	-	-	-	-	1.923	-
Switzerland	-	-	-	-	-	-	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-	-	-	-	-	-	-
Romania	-	-	-	-	-	-	-	-	-	-	-	-
Turkey	-	-	-	-	-	-	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-	-	-	-	-	-	-
Ujams SPC	-	-	-	-	-	-	-	-	-	-	-	-
Windgoc	-	-	-	-	-	-	-	-	-	-	-	-
Germany	-	-	-	-	-	-	-	-	-	-	-	-
India	-	-	-	-	-	-	-	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-	-	-	-	-
Philippines	-	-	-	-	-	-	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-	-	-	-	-	-	-
Nepal	-	-	-	-	-	-	-	-	-	-	-	-
Thailand	-	-	-	-	-	-	-	-	-	-	-	-
Brazil	-	-	-	-	-	-	-	-	-	-	-	-
Ganga	-	-	-	-	-	-	-	-	-	-	-	-
DK Sewage	-	-	-	-	-	-	-	-	-	-	-	-
Ghaziabad SPV	-	-	-	-	-	-	-	-	-	-	-	-
Kopri	-	-	-	-	-	-	-	-	-	-	-	-
Bahrain AMAS	-	-	-	-	-	-	-	-	-	-	-	-
Oman	-	-	-	-	-	-	-	-	-	-	-	-
Qatar	-	-	-	-	-	-	-	-	-	-	-	-
Bahrain OM	-	-	-	-	-	-	-	-	-	-	-	-
IWT	-	-	-	-	-	-	-	-	-	-	-	-
							-	**-**	**-**	**-**	**1.923**	**-**

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Inter company transactions

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Enter amount in local currency	1 Apr 2025 to 31 Mar 2026					
Period ended						
Particulars	Revenues	Cost of material	Other income	Other expenses	Finance income	Finance costs
Austria	-	-	-	-	1.923	-
Switzerland	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-
Romania	-	-	-	-	-	-
Turkey	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-
Ujams SPC	-	-	-	-	-	-
Windgoc	-	-	-	-	-	-
Germany	-	-	-	-	-	-
India	-	-	-	-	-	-
Singapore	-	-	-	-	-	-
Philippines	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-
Nepal	-	-	-	-	-	-
Thailand	-	-	-	-	-	-
Brazil	-	-	-	-	-	-
Ganga	-	-	-	-	-	-
DK Sewage	-	-	-	-	-	-
Ghaziabad SPV	-	-	-	-	-	-
Kopri	-	-	-	-	-	-
Bahrain AMAS	-	-	-	-	-	-
Oman	-	-	-	-	-	-
Qatar	-	-	-	-	-	-
Bahrain OM	-	-	-	-	-	-
IWT	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**1.923**	**-**

Amount in Euro	1 Apr 2025 to 31 Mar 2026					
Period ended						
Particulars	Revenues	Cost of material	Other income	Other expenses	Finance income	Finance costs
Austria	-	-	-	-	1.923	-
Switzerland	-	-	-	-	-	-
Czech Republic	-	-	-	-	-	-
Romania	-	-	-	-	-	-
Turkey	-	-	-	-	-	-
Macao	-	-	-	-	-	-
Tunisia	-	-	-	-	-	-
Ujams SPC	-	-	-	-	-	-
Windgoc	-	-	-	-	-	-
Germany	-	-	-	-	-	-
India	-	-	-	-	-	-
Singapore	-	-	-	-	-	-
Philippines	-	-	-	-	-	-
Malaysia	-	-	-	-	-	-
Nepal	-	-	-	-	-	-
Thailand	-	-	-	-	-	-
Brazil	-	-	-	-	-	-
Ganga	-	-	-	-	-	-
DK Sewage	-	-	-	-	-	-
Ghaziabad SPV	-	-	-	-	-	-
Kopri	-	-	-	-	-	-
Bahrain AMAS	-	-	-	-	-	-
Oman	-	-	-	-	-	-
Qatar	-	-	-	-	-	-
Bahrain OM	-	-	-	-	-	-
IWT	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**1.923**	**-**

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
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.

S.No.	Quarter	Country	Curr code	Transaction details			Amounts in Foreign Currency						Amounts in base currency (foreign currency converted at transaction rate)						Remarks, if any, *(Please indicate reimbursement transaction here)*
				Doc Ref	Doc Date	Amount 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	
1	I	Austria	EUR														116		overtaking cost according to agreement
1	IV	Austria	EUR														233		overtaking cost according to agreement
1	IV	Austria	EUR														1.574		overtaking cost according to agreement
143																			
144																			
145																			
146																			
147																			
148																			
149																			
150																			
151	III	India	EUR																Cost fo ERP System
152																			

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Intangible assets with infinite lives

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

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Intangible assets with infinite lives

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

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Intangible assets with infinite lives

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

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Intangible assets with finite lives

Description	Computer software		Project concessionaire rights		Others		Intangible assets under development		Total	
	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro
Acquisition cost/ Gross carrying amount										
As at April 1, 2024			-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
As at April 1, 2025	-	-	-	-	-	-	-	-	-	-
Additions										
- externally acquired		-		-		-		-	-	-
- through business combinations		-		-		-		-	-	-
- transfer from group companies		-		-		-		-	-	-
- capital work in progress capitalised		-		-		-		-	-	-
Disposals										
- externally sold		-		-		-		-	-	-
- through business sold		-		-		-		-	-	-
- transfer to group companies		-		-		-		-	-	-
Revaluation		-		-		-		-	-	-
Reclassifications		-		-		-		-	-	-
Exchange differences		-		-		-		-	-	-
As at March 31, 2026	-	-	-	-	-	-	-	-	-	-
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 DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Intangible assets with finite lives

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

Check

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Summary of Intangible Assets In Local currency

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

A. Details of Additions to Intangible Assets

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

B. Details of Deletions to Intangible Assets

Description of asset	Class of asset	Asset Number	Date of deletion	Gross Block Value	Days put to use in Current yr.	Rate Of Depreciation	Depreciation for CY (Till Dt. Of Deletion)	Opening Accumulated Depreciation	Total Depreciation
									-
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C. Details of Intangible Assets

Description of asset	Class of asset	Asset Number	Date of acquisition	Acquisition Amount per 01.04.2025	Addition	Deletions	Opening Accumulated Depreciation	Depreciation for current year	Depreciation for deletions	Depreciation 31.03.2025	Net block 31.03.2026
								-		-	-
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Total				-	-	-	-	-		-	-
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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Property, plant and equipment

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 Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro
Acquisition cost/ Gross carrying amount																		
As at April 1, 2024	-	-	-	-													-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at April 1, 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions																		
- externally acquired		-		-		-		-		-		-		-		-	-	-
- through business combinations		-		-		-		-		-		-		-		-	-	-
- transfer from group companies		-		-		-		-		-		-		-		-	-	-
- capital work in progress capitalised		-		-		-		-		-		-		-		-	-	-
Disposals																		
- externally sold		-		-		-		-		-		-		-		-	-	-
- through business sold		-		-		-		-		-		-		-		-	-	-
- transfer to group companies		-		-		-		-		-		-		-		-	-	-
Revaluation		-		-		-		-		-		-		-		-	-	-
Reclassifications		-		-		-		-		-		-		-		-	-	-
Exchange differences		-		-		-		-		-		-		-		-	-	-
As at March 31, 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at April 1, 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions																		
- Depreciation charge for the year		-		-		-		-		-		-		-		-	-	-
- through business combinations		-		-		-		-		-		-		-		-	-	-
- transfer from group companies		-		-		-		-		-		-		-		-	-	-
Disposals																		
- externally sold		-		-		-		-		-		-		-		-	-	-
- through business sold		-		-		-		-		-		-		-		-	-	-
- transfer to group companies		-		-		-		-		-		-		-		-	-	-
Revaluation		-		-		-		-		-		-		-		-	-	-
Reclassifications		-		-		-		-		-		-		-		-	-	-
Exchange differences		-		-		-		-		-		-		-		-	-	-
As at March 31, 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Accumulated impairment losses																		
As at April 1, 2024																	-	-
Additions																		
- Impairment loss for the year																	-	-
- through business combinations																	-	-
- transfer from group companies																	-	-
Disposals																		
- externally sold																	-	-
- through business sold																	-	-
- transfer to group companies																	-	-
Revaluation																	-	-
Reclassifications																	-	-
Exchange differences																		-
As at March 31, 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
As at April 1, 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions																		
- Impairment loss for the year		-		-		-		-		-		-		-		-	-	-
- through business combinations		-		-		-		-		-		-		-		-	-	-
- transfer from group companies		-		-		-		-		-		-		-		-	-	-
Disposals																		
- externally sold		-		-		-		-		-		-		-		-	-	-
- through business sold		-		-		-		-		-		-		-		-	-	-
- transfer to group companies		-		-		-		-		-		-		-		-	-	-
Revaluation		-		-		-		-		-		-		-		-	-	-
Reclassifications		-		-		-		-		-		-		-		-	-	-
Exchange differences		-		-		-		-		-		-		-		-		-
As at March 31, 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carrying amount as at March 31, 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carrying amount as at March 31, 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Check																		

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

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

Description	Gross Block				Depreciation						Net Block	
	As at	2025 - 26		As at	As at	2025 - 26				As at	As at	As at
	1-Apr-25	Additions	Deletion	31-Mar-26	1-Apr-25	For Opening	For Additions	For Deletions	Total	31-Mar-26	31. Mrz 26	31. Mrz 25
Plant and Machinery		-	-	-			-	-	-	-	-	-
Furniture and Fittings		-	-	-			-	-	-	-	-	-
Office Equipment's		-	-	-			-	-	-	-	-	-
Computers		-	-	-			-	-	-	-	-	-
Vehicles		-	-	-	-		-	-	-	-	-	-
Land		-	-	-	-		-	-	-	-	-	-
Buildings		-	-	-	-		-	-	-	-	-	-
Right-of-use assets		-	-	-			-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-
Check	-	-	-	-	-		-	-	-	-	-	-

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

Description of asset	Class of asset	Asset Number	Date of Deletion	Gross Block Value	Days put to use in Current yr.	Rate Of Depreciation	Depreciation for CY (Till Dt. Of Deletion)	Opening Depreciation	Total Depreciation
									-
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			Check	-					-

Right to use assets class wise break down

Description	Gross Block				Depreciation						Net Block	
	As at	2025 - 26		As at	As at	2025 - 26				As at	As at	As at
	1-Apr-25	Additions	Deletion	31-Mar-26	1-Apr-25	For Opening	For Additions	For Deletions	Total	31-Mar-26	31. Mrz 26	31. Mrz 25
Plant and Machinery				-					-	-	-	-
Furniture and Fittings				-					-	-	-	-
Office Equipment's				-					-	-	-	-
Computers				-					-	-	-	-
Vehicles				-					-	-	-	-
Land				-					-	-	-	-
Buildings				-					-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-
Check	-	-	-	-	-	-	-	-	-	-	-	-

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Investment accounted for using the equity method

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

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

31-Mar-26

Financial assets and other current assets

Amount in Euro		Particulars	Amount in local Currency	
31. Mrz 25			31-Mar-26	
Less than 1 year	Greater than 1 year		Less than 1 year	Greater than 1 year
		Financial Assets		
		Rental deposits		
		Security Deposits		
		Interest accrued on deposits (on above deposits)		
		Salary advances		
-	-	Other financial assets		-
-	-	**Total Financial assets**	-	-
		Other Current Assets		
		Tax balances with government authorities		
		Prepaid expenses		
		Advances to suppliers		
-		Dues from customers for construction contract works	-	
-	-	**Total Other Current Assets**	-	-
		Derivatives		
		Forward contracts - cash flow hedge		
		Other forward contracts - held for trading		
		Option contracts - cash flow hedge		
		Other option contracts - held for trading		
-	-	**Total derivative assets**	-	-
		Held for maturity		
		Investment in subsidiary		
		Investment others		
-	-	**Total held for maturity**	-	-

Particulars	Amount in Euro	
	31-Mar-26	
	Less than 1 year	Greater than 1 year
Financial Assets		
Rental deposits	-	-
Security Deposits	-	-
Interest accrued on deposits (on above deposits)	-	-
Salary advances	-	-
Other financial assets	-	-
Total Financial assets	-	-
Other Current Assets		
Tax balances with government authorities	-	-
Prepaid expenses	-	-
Advances to suppliers	-	-
Dues from customers for construction contract works	-	
Total Other Current Assets	-	-
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 DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Financial assets and other current assets

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

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

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	-	
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**
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
	-	-

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

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

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Financial assets and other current assets

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

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Deferred tax assets and liabilities

Amount in Local currency		Amount in Euro													
01. Apr 25		**01. Apr 25**		**31. Mrz 26**	**Amount in local currency**					**Tax rate**		**Deferred tax**		**Amount in Euro**	
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			-		-		-	-	-	-	-
				Trade receivables			-		-		-	-	-	-	-
				Cash & cash equivalents			-		-		-	-	-	-	-
				Pension and other employee obligations			-		-		-	-	-	-	-
				Borrowings			-		-		-	-	-	-	-
				Trade and other payables			-		-		-	-	-	-	-
				Other liabilities			-		-		-	-	-	-	-
				Other Provisions			-		-		-	-	-	-	-
				Provisions - employee benefit			-		-		-	-	-	-	-
				Unused tax losses			-		-		-	-	-	-	-
				Insert additional rows, if required			-		-		-	-	-	-	-
				Insert additional rows, if required			-		-		-	-	-	-	-
				Insert additional rows, if required			-		-		-	-	-	-	-
-	-	-	-	Total							-	-	-	-	-
-	-	-	-	Offset								-	-	-	-
-	**-**	**-**	**-**	**Deferred taxes, net**								**-**	**-**	**-**	**-**

Tax impact on each item of Other Comprehensive Income

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

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Deferred tax assets and liabilities
Deferred tax (charge)/ expense to statement of profit or loss

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

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

Reconciliation to Ind AS	**Amount in local currency**
Deferred tax assets	**31. Mrz 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	-

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Inventories

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

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

Categorisation of inventories

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

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

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Trade receivables

Enter amounts in local currency	31. Mrz 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	-	-	-	-	-	-	-	-	-
Dues from customers for construction contract works	-	-	-	-	-	-	-	-	-
Retention receivables	-	-	-	-	-	-	-	-	-
Allowances for expected credit losses	-	-	-	-	-	-	-	-	-
Total third Trade receivables	-	-	-	-	-	-	-	-	-
Inter company Trade receivables	-								-
Total Trade receivables	-	-	-	-	-	-	-	-	-
Analysis of external trade debtors									
Sales ledger balance	-								
Adjustment for foreign exchange conversion									
Transfer of debit balance in creditors									
Transfer of credit balance to creditors									
Invoices processed after cut off									
Inter company trade debtors	-								
Others (please specify)									
External Trade receivables	-								
	-								
Analysis of Dues from customers for construction contract works									
Prepayment received from customers	-								
Gross dues from customers for construction contract works	-								
Allowances for expected credit losses	-								-
Net Dues from customers for construction contract works	-	-	-	-	-	-	-	-	
Allowances for expected credit losses (Enter negative amounts)									
General Allowances for expected credit losses	-					-		-	-
Specific Allowances for expected credit losses	-								
Allowances for expected credit losses	-	-	-	-	-	-	-	-	

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Trade receivables

Amount in local currency				
Reconciliation to Ind AS	**31. Mrz 26**			
Trade receivables	**Inter company**	**External**	**Dues from customers for construction contract works**	**Total**
Carrying amount as per local GAAP	-	-	-	-
Ind AS adjustments				
General provisions				-
specified provisions				-
Enter nature of difference 3				-
Insert additional rows, if required				-
	-	-	-	-
Carrying amount As per Ind AS	-	-	-	-
Check	-	-	-	-

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Trade receivables

Amount in Euro / Particulars	31. Mrz 26 Total	Ageing past due (From the Due Dates) Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Check
External Trade receivables	-	-	-	-	-	-	-	-	-
Dues from customers for construction contract works	-	-	-	-	-	-	-	-	-
Retention receivables	-	-	-	-	-	-	-	-	-
Allowances for expected credit losses	-	-	-	-	-	-	-	-	-
Total third Trade receivables	-	-	-	-	-	-	-	-	-
Inter company Trade receivables	-	-	-	-	-	-	-	-	-
Total Trade receivables	-	-	-	-	-	-	-	-	-
Analysis of external trade debtors									
Sales ledger balance	-								
Adjustment for foreign exchange conversion	-								
Transfer of debit balance in creditors	-								
Transfer of credit balance to creditors	-								
Invoices processed after cut off	-								
Inter company trade debtors	-								
Others (please specify)	-								
External Trade receivables	-								
Analysis of Dues from customers for construction contract works									
Prepayment received from customers	-	-	-	-	-	-	-	-	
Gross Dues from customers for construction contract works	-	-	-	-	-	-	-	-	
Allowances for expected credit losses	-	-	-	-	-	-	-	-	
Net Dues from customers for construction contract works	-	-	-	-	-	-	-	-	
Allowances for expected credit losses (Enter negative amounts)									
General Allowances for expected credit losses	-	-	-	-	-	-	-	-	
Specific Allowances for expected credit losses	-	-	-	-	-	-	-	-	
Allowances for expected credit losses	-	-	-	-	-	-	-	-	

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

31-Mar-26

Trade receivables

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Long Term Trade receivables

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

Summary of Long term Trade Receivables

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

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

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

External Trade receivables	Disputed	Considered goc
Retention receivables	Undisputed	Which has signi

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

10.1

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
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
											-	-	-
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Movement in the allowance for credit losses

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Trade Receivables- Disclosure

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

Summary of Shot term Trade Receivables	**Not Due**	**0-90 Days**	**91-180 Days**	**181-365 Days**	**365-730 Days**	**730-1095 Days**	**>1095 Days**	**Total gross receivables**	**Allowances for expected credit losses**	**Net receivables**	**Check 1**
External Trade receivables	-	-	-	-	-	-	-	-	-	-	
Retention receivables	-	-	-	-	-	-	-	-	-	-	
Dues from customers for construction contract works	-	-	-	-	-	-	-	-	-	-	-

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

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

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

31-Mar-26

Trade Receivables- Disclosure

Aging based on due date (NOT date of invoice)- Short 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
											-
											-
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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Trade receivables- Previous year data

Amount in Euro	31. Mrz 25	Ageing past due (From the Due Dates)							
Particulars	Total	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Check
External Trade receivables	-						-		-
Dues from customers for construction contract works	-	-	-	-	-	-	-	-	-
Retention receivables	-								-
Allowances for expected credit losses	-	-	-	-	-	-	-	-	-
Total third Trade receivables	-	-	-	-	-	-	-	-	-
Inter company Trade receivables	-								-
Total Trade receivables	-	-	-	-	-	-	-	-	-
Analysis of external trade debtors									
Sales ledger balance									
Adjustment for foreign exchange conversion									
Transfer of debit balance in creditors									
Transfer of credit balance to creditors									
Invoices processed after cut off									
Inter company trade debtors									
Others (please specify)									
External trade debtors	-								
Analysis of Dues from customers for construction contract works									
Prepayment received from customers	-								
Gross dues from customers for construction contract works	-								
Allowances for expected credit losses	-								
Net Dues from customers for construction contract works	-	-	-	-	-	-	-	-	
Allowances for expected credit losses (Enter negative amounts)									
General Allowances for expected credit losses	-								
Specific Allowances for expected credit losses	-								
Allowances for expected credit losses	-	-	-	-	-	-	-	-	

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Current tax assets and liabilities

Particulars	Amount in local Currency		Amount in Euro	
	Advance taxes	Provision for taxes	Advance taxes	Provision for taxes
Balance as at 1 April 2024				
Income taxes paid				
Income tax charged to P&L				
Income tax written back				
Set off				
Exchange differences				
Balance as at 31 March 2025	-	-	-	-
Balance as at 1 April 2025	**-**	**-**	**-**	**-**
Income taxes paid			-	-
Income tax charged to P&L			-	-
Income tax written back			-	-
Set off			-	-
Exchange differences			-	-
Balance as at 31 March 2026	-	-	-	-

Reconciliation to IND AS **Current tax assets**	**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	
Insert additional rows, if required	
	-
Carrying amount As per Ind AS	-
Check	-

Reconciliation to IND AS **Current tax liabilities**	**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	
Insert additional rows, if required	
	-
Carrying amount As per Ind AS	-
Check	-

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Cash & cash equivalents

Amounts in local currency

Year ended	31. Mrz 26				
Particulars	Restricted		Unrestricted		Total
	Current	Non current	Current	Non current	
Cash in hand	-	-	-	-	-
Cash at bank	-	-	-	-	-
Fixed deposits	-	-	-	-	-
Short-term investments	-	-	-	-	-
Total cash and cash equivalents	**-**	**-**	**-**	**-**	**-**

Amount in Euro

Year ended	31. Mrz 26					31. Mrz 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	-	-	-	-	-	-	-	-	-	-
Fixed deposits	-	-	-	-	-	-	-	-	-	-
Short-term investments	-	-	-	-	-	-	-	-	-	-
Total cash and cash equivalents	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

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

Roser GmbH
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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Break up of cash and bank balances

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

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Break up of cash and bank balances

	31. Mrz 25	31. Mrz 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	-		-				-	
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	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Check	-	-	-	-	-	-	-	-

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Provisions

Description	Short term employee benefits		Long term employee benefits		Provision for warranty		Provision for liquidated damages		Provision for litigation		*Other Provisions (Specify nature)*		Total	
	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro	Amount in LC	Amount in Euro
As at April 1, 2024									-	-			-	-
Additions/ Appropriation										-		-	-	-
Utilisation										-		-	-	-
Released													-	-
Exchange differences														-
As at March 31 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due within 1 year	-	-			-	-	-	-	-	-	-	-	-	-
Due after 1 year			-	-									-	-
As at April 1, 2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions/ Appropriation		-		-		-		-		-		-	-	-
Utilisation		-		-		-		-		-		-	-	-
Released		-		-		-		-		-		-	-	-
Exchange differences		-		-		-		-		-		-	-	-
As at Mar 31 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due within 1 year	-	-			-	-	-	-	-	-	-	-	-	-
Due after 1 year			-	-									-	-

Current period

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

Previous period

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Trade payables and other liabilities and provisions

Amount in Euro			Amounts in local currency	
31. Mrz 25		Year ended	31-Mar-26	
Less than 1 year	Greater than 1 year	Particulars	Less than 1 year	Greater than 1 year
		Trade payable - third party		
		Purchase ledger balance without intercompany		
		Adjustment for foreign exchange conversion		
		Transfer of debit balance to debtors		
		Transfer of credit balance in debtors		
		Purchase invoice received after cut off		
		Supplier credit notes awaited		
		Others		
-	-	**Total trade payable**	-	-
		Other liabilities - third party		
		Advance from customers		
		Due to customers for construction contract work		
		Deferred income		
		Liabilities to social security authorities		
		TDS/ VAT payable		
		R&D Cess payable		
		Accrued Expenses		
		Goods received not invoiced (Unbilled payables/Provision for Cost)		-
-	-	Others	-	-
-	-	**Total other liabilities**	-	-
		Lease Liabilities		
		Lease Liabilities		
-	-	**Total Lease Liabilities**	-	-
		Financial liabilities		
		Salary payable		
		Others	-	-
-	-	**Total Financial liabilities**	-	-
		Employee benefits		
		Gratuity		
		Leave encashment/ Compensated absences		
		Provision for severance payment		
		Provision for anniversary bonus		
		Provision for defined benefit plan IAS 19		
-	-	**Total employee benefits**	-	-
		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 liabilities**	-	-
		Provisions		
		Provision for warranty		
		Provision for liquidated damages		
		Provision for litigation		
		Other provisions		
-	-	**Total provisions**	-	-

	Amount in Euro	
Year ended	31-Mar-26	
Particulars	Less than 1 year	Greater than 1 year
Trade payable - third party		
Purchase ledger balance without intercompany	-	-
Adjustment for foreign exchange conversion	-	-
Transfer of debit balance to debtors	-	-
Transfer of credit balance in debtors	-	-
Purchase invoice received after cut off	-	-
Supplier credit notes awaited	-	-
Others	-	-
Total trade payable	-	-
Other liabilities - third party		
Advance from customers	-	-
Due to customers for construction contract work	-	-
Deferred income	-	-
Liabilities to social security authorities	-	-
TDS/ VAT payable	-	-
R&D Cess payable	-	-
Accrued Expenses	-	-
Goods received not invoiced (Unbilled payables/Provision for Cost)	-	-
Others	-	-
Total other liabilities	-	-
Lease Liabilities		
Lease Liabilities	-	-
Total Lease Liabilities	-	-
Financial liabilities		
Salary payable	-	-
Others	-	-
Total Financial liabilities	-	-
Employee benefits		
Gratuity	-	-
Leave encashment/ Compensated absences	-	-
Provision for severance payment	-	-
Provision for anniversary bonus	-	-
Provision for defined benefit plan IAS 19	-	-
Total employee benefits	-	-
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 liabilities	-	-
Provisions		
Provision for warranty	-	-
Provision for liquidated damages	-	-
Provision for litigation	-	-
Other provisions	-	-
Total provisions	-	-

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Trade payables and other liabilities and provisions

Other liabilities break up

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

Reconciliation to IND AS	Amount in local currency	
Trade payable - third party	**Less than 1 year**	**Greater than 1 year**
Carrying amount as per local GAAP	-	
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	
Employee benefits	**Less than 1 year**	**Greater than 1 year**
Carrying amount as per local GAAP	-	-
Ind AS adjustments		
Enter nature of difference 1		
Enter nature of difference 2		
Enter nature of difference 3		
Insert additional rows, if required		
	-	-
Carrying amount As per Ind AS	-	-
Check	-	-

Reconciliation to IND AS	Amount in local currency	
Other liabilities - third party	**Less than 1 year**	**Greater than 1 year**
Carrying amount as per local GAAP	-	
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	
Derivatives	**Less than 1 year**	**Greater than 1 year**
Carrying amount as per local GAAP		
Ind AS adjustments		
Enter nature of difference 1		
Enter nature of difference 2		
Enter nature of difference 3		
Insert additional rows, if required		
	-	-
Carrying amount As per Ind AS	-	-
Check	-	-

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

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

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

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
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

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

Current

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

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	-	-	-	-	-	-	-	-	Check 4
Total	-	-	-	-	-	-	-	-	-

Disputec	Current	MSME	Purchase ledge
Undispu	Non Current	Others	Goods received

Project No	Project Name	Vendor Code	Vendor Name	Current / Non Current	Category	Disputed/ Undisputed	Billed / Unbilled	Not Due	0-90 Days	91-180 Days	181-365 Days	365-730 Days	730-1095 Days	>1095 Days	Total Trade Payable
															-
															-
															-
															-
															-
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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
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	Check 1
Current	-	-	-	-	-	-	-	-	
Non Current	-	-	-	-	-	-	-	-	-

Current

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

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
Undisputed

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Provisions- Employee benefits

Guidance :

Details of employee benefits which are actuarially valued needs to be filled as per final actuarial report for the year end.
Maturity profile and sensitivity data is to be filled as per actuarial reports.
In case of unfunded benefits the plan assets data is not applicable, the remaining table is required to be filled.

I Employee benefit expenses - Disclosures

	Year ended	**Amount in local currency**					**Amount in Euro**				
		31-Mar-26					**31-Mar-26**				
	Particulars	**Gratuity**	**Leave encashment**	**Anniversary bonus**	**Severance payment**	**Others**	**Gratuity**	**Leave encashment**	**Anniversary bonus**	**Severance payment**	**Others**
(A)	**Change in projected benefit obligation**										
	Projected benefit obligation at the beginning of the year						-	-	-	-	-
	Current service cost	-	-	-	-	-	-	-	-	-	-
	Interest cost	-	-	-	-	-	-	-	-	-	-
	Actuarial (gains)/losses	-	-	-	-	-	-	-	-	-	-
	Foreign exchange fluctuation						-	-	-	-	-
	Benefits paid						-	-	-	-	-
	Projected benefit obligation at the end of the year	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Unfunded			-	-		-	-	-	-	-
	Partly or wholly funded						-	-	-	-	-
(B)	**Change in plan assets**										
	Fair value of plan assets at the beginning						-	-	-	-	-
	Expected return on the plan assets						-	-	-	-	-
	Actuarial gains/ (losses)						-	-	-	-	-
	Foreign currency exchange rate changes						-	-	-	-	-
	Employer contribution						-	-	-	-	-
	Benefits paid						-	-	-	-	-
	Fair value of plan assets at the end	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Provisions- Employee benefits

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

Check 1	-	-	-	-	-
Check 2	-	-	-	-	-

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

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
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	-	-	-	-	-	-

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Borrowings

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

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

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

14.1

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Additional Details for Borrowings

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

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Additional Details for Borrowings

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>		

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Changes in Equity

Reconciliation to IND AS	Amount in local currency						
31. Mrz 26	Share capital	Share premium	Translation reserve	Capital reserve	Legal reserves	Other reserves	Retained Earnings
Carrying amount as per local GAAP	230.250		-				(230.250)
Ind AS adjustments							
untaxed provisions							
untaxed provisions for bad debts							
Deferred tax liabilities							
Enter nature of difference 4							
Insert additional rows, if required							
	-	-	-	-	-	-	-
Carrying amount As per Ind AS	230.250	-	-	-	-	-	(230.250)
Check	-	-	-	-	-	-	-

Description of reserves :

Capital reserve	
Legal reserve	

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
External Revenue

Sale by Destination

31. Mrz 25	Year ended	31. Mrz 26	
Amount in Euro	**Country/Regions**	**Amount in local currency**	**Amount in Euro**
	Europe		-
	Africa		-
	India cluster countries		-
	Middle East		-
	Rest of the World		-
-	**Total external revenue**	-	-

Sales based on nature

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

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

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31-Mar-26
Cost of material

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

Cost of material - inter group

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

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Details of other project expenses

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

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

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31-Mar-26
Employee benefit expenses

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

Break up of other

(Insert additional rows, if required)

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

Reconciliation to IND AS	**Amount in local currency**
	31. Mrz 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	
Insert additional rows, if required	
	-
Carrying amount As per Ind AS	-
Check	-

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Other income - external

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

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

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

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

31-Mar-26

Other expenses - external

31. Mrz 25	Year/Period ended	31. Mrz 26		Variance	Detailed explanation for variance
Amount in Euro	Particulars	Amount in local currency	Amount in Euro		
	Advertisement		-	-	
	Auditor's Remuneration	1.807	1.807	(1.807)	
	Bad Debts		-	-	
	Communication Expenses		-	-	
	Entertainment		-	-	
	Forex losses		-	-	
	Insurance		-	-	
	Loss On Sale Of Tangible Assets		-	-	
	Office Maintenance		-	-	
	Other Selling Expenses		-	-	
	Postage And Telegram		-	-	
	Power And Fuel		-	-	
	Printing And Stationery		-	-	
	Professional And Consultancy Charges		-	-	
	Provision For Bad And Doubtful Debts		-	-	
	Rates And Taxes		-	-	
	Rent		-	-	
	Repairs And Maintenance		-	-	
	Building		-	-	
	Computers		-	-	
	Vehicle		-	-	
	Research & Development		-	-	
	Traveling and Conveyance		-	-	
161	Others	116	116	45	
161	**Total other expenses**	**1.923**	**1.923**	**- 1.762**	

Break up of Others - Other expenses

31. Mrz 25	Particulars	31. Mrz 26	
Amount in Euro		**Amount in Local**	**Amount in Euro**
161		116	116
			-
			-
			-
			-
			-
			-
			-
		-	-
		-	-
			-
			-
			-
			-
161	**Total of others**	**116**	**116**

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. Mrz 26**
Carrying amount as per local GAAP	1.923
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	1.923
Check	-

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Finance costs - external

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

Reconciliation to IND AS	**Amount in local currency**
Finance costs - external	**31. Mrz 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	-

Finance income - external

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

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

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31-Mar-26
Tax expenses reco

31. Mrz 25	Year ended	31. Mrz 26		
Amount in Euro	**Particulars**	**Local currency**	**Local currency**	**Amount in Euro**
Tax		**Value**	**Tax**	**Tax**
-	Result for the year before tax		-	-
	Tax rate			
-	**Expected tax expense**		**-**	**-**
	Adjustment for tax rate differences		-	-
	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		-	-
-	**Actual tax expense, net**		**-**	**-**
-	*Deferred tax charge*		-	-
-	*Net income tax expense*		-	-
-	Check		-	-

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

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31-Mar-26
Related party balances

31-Mar-25			Year ended	31-Mar-26			31-Mar-26		
Amount in Euro				Amount in local currency			Amount in Euro		
Amount outstanding				Amount outstanding			Amount outstanding		
Receivable	Payable	Investments	Particulars	Receivable	Payable	Investments	Receivable	Payable	Investments
			Transactions with the ultimate holding company - VA Tech Wabag						
			India	-	-		-	-	-
			Transaction 2 (please specify)				-	-	-
			Transaction 3 (please specify)				-	-	-
			Transaction 4 (please specify)				-	-	-
			Transaction 5 (please specify)				-	-	-
			Transactions with the holding company -]						
			Transaction 1 (please specify)				-	-	-
			Transaction 2 (please specify)				-	-	-
			Transaction 3 (please specify)				-	-	-
			Transaction 4 (please specify)				-	-	-
			Transaction 5 (please specify)				-	-	-
			Transactions with the fellow subsidiaries						
			Transaction 1 (please specify)	-	-		-	-	-
			Transaction 2 (please specify)	-	-		-	-	-
			Transaction 3 (please specify)				-	-	-
			Transaction 4 (please specify)				-	-	-
			Transaction 5 (please specify)				-	-	-
			Transaction 6 (please specify)				-	-	-
			Transaction 7 (please specify)				-	-	-
			Transaction 8 (please specify)				-	-	-
			Transaction 9 (please specify)				-	-	-
			Transaction 10 (please specify)				-	-	-
			Transactions with the subsidiaries						
			Transaction 1 (please specify)	-			-	-	-
			Transaction 2 (please specify)	-			-	-	-
			Transaction 3 (please specify)				-	-	-
			Transaction 4 (please specify)	-			-	-	-
			Transaction 5 (please specify)	-			-	-	-
			Transaction 6 (please specify)				-	-	-
			Transaction 7 (please specify)				-	-	-
			Transaction 8 (please specify)				-	-	-
			Transaction 9 (please specify)				-	-	-
			Transaction 10 (please specify)				-	-	-
			Transactions with the associates						
			Transaction 1 (please specify)				-	-	-
			Transaction 2 (please specify)				-	-	-
			Transaction 3 (please specify)				-	-	-
			Transaction 4 (please specify)				-	-	-
			Transaction 5 (please specify)				-	-	-

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Foreign currency sensitivity

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

Details of foreign currency denominated financial asset and financial liabilities

31-Mar-25 Amount in Euro										Year ended	31-Mar-26 Enter the values in your entity's local currency										31-Mar-26 Amount in Euro											
EUR	USD	EGP	TRY	NAD	SAR	IRR	LYD	BHD	AED	Particulars	EUR	USD	EGP	TRY	NAD	SAR	IRR	LYD	BHD	AED	EUR	USD	EGP	TRY	NAD	SAR	IRR	LYD	BHD	AED	Check-CY	Check-PY
										Financial assets- Current																						
										Trade receivables																						
										from affiliated companies											-	-	-	-	-	-	-	-	-	-	-	-
										others											-	-	-	-	-	-	-	-	-	-	-	-
										Derivative financial instruments											-	-	-	-	-	-	-	-	-	-	-	-
										Other financial assets																						
										from affiliated companies											-	-	-	-	-	-	-	-	-	-	-	-
										others											-	-	-	-	-	-	-	-	-	-	-	-
										Restricted cash and bank balances											-	-	-	-	-	-	-	-	-	-	-	-
										Cash & bank balances											-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	**Current financial assets**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
										Financial assets- Non-Current																						
										Trade receivables																						
										from affiliated companies											-	-	-	-	-	-	-	-	-	-	-	-
										others											-	-	-	-	-	-	-	-	-	-	-	-
										Derivative financial instruments											-	-	-	-	-	-	-	-	-	-	-	-
										Other financial assets																						
										from affiliated companies											-	-	-	-	-	-	-	-	-	-	-	-
										others											-	-	-	-	-	-	-	-	-	-	-	-
										Restricted cash and bank balances											-	-	-	-	-	-	-	-	-	-	-	-
										Cash & bank balances											-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	**Non-current financial assets**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
										Financial liabilities- Current																						
										Trade payables																						
										from affiliated companies											-	-	-	-	-	-	-	-	-	-	-	-
										others											-	-	-	-	-	-	-	-	-	-	-	-
										Borrowings											-	-	-	-	-	-	-	-	-	-	-	-
										Lease Liabilities											-	-	-	-	-	-	-	-	-	-	-	-
										Bank overdraft											-	-	-	-	-	-	-	-	-	-	-	-
										Derivative financial instruments											-	-	-	-	-	-	-	-	-	-	-	-
										Other financial liabilities											-	-	-									
										from affiliated companies											-	-	-	-	-	-	-	-	-	-	-	-
										others											-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	**Current financial liabilities**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
										Financial liabilities- Non-Current																						
										Trade payables																						
										from affiliated companies											-	-	-	-	-	-	-	-	-	-	-	-
										others											-	-	-	-	-	-	-	-	-	-	-	-
										Borrowings											-	-	-	-	-	-	-	-	-	-	-	-
										Lease Liabilities											-	-	-	-	-	-	-	-	-	-	-	-
										Bank overdraft											-	-	-	-	-	-	-	-	-	-	-	-
										Derivative financial instruments											-	-	-	-	-	-	-	-	-	-	-	-
										Other financial liabilities																						
										from affiliated companies											-	-	-	-	-	-	-	-	-	-	-	-
										others											-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	**Non-Current financial liabilities**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Foreign currency sensitivity analysis

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

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

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31-Mar-26
Credit risk analysis

31. Mrz 25	Particulars	31. Mrz 26	
Amount in Euro		Amount in local currency	Amount in Euro
	Classes of financial assets		
-	Investments	-	-
-	Trade receivables	-	-
-	Derivative financial instruments	-	-
-	Other financial assets	-	-
-	Cash & bank balance	-	-
-		**-**	**-**

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Liquidity risk analysis

23.2

31-Mar-25				Year ended	31-Mar-26									
Amount in Euro					Amount in local currency				Amount in Euro					
Current		Non Current			Current		Non Current		Current		Non Current		Check	
0 to 6 months	6 to 12 months	1 to 5 years	Beyond 5 years	Particulars	0 to 6 months	6 to 12 months	1 to 5 years	Beyond 5 years	0 to 6 months	6 to 12 months	1 to 5 years	Beyond 5 years	Current	Non-current
				Borrowings					-	-	-	-	-	-
				Lease liabilities					-	-	-	-	-	-
				Trade payables										
				from affiliated companies					-	-	-	-	-	-
				MSME					-	-	-	-	-	-
				other than MSME					-	-	-	-	-	-
				Other financial liabilities										
				from affiliated companies					-	-	-	-	-	-
				Lease liabilities					-	-	-	-	-	-
				others					-	-	-	-		
-	-	-	-		-	-	-	-	-	-	-	-	-	-

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Fair Value Hierarchy

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

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

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

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

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

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Contingent Liability

A ***Contingent liabilities - Guarantees***

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

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

31-Mar-26

Contingent Liability

B *Contingent liabilities - Other matters*

				Amount in Euro	Amounts in local currency			Amount in Euro
Area *Refer note-2 below*	**Background of the issue**	**Forum of dispute and status of the case**	**External opinion obtained, if necessary**	**31. Mrz 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. Mrz 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 …….).

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31. Mrz 26
Contract balances

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

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

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

31. Mrz 26

Contract balances

Project wise data of contract assets and liabilities :

(All amounts in local currency)

	Check		-		-		-			
	Total	-	-	-	-	-	-	-	-	-
Project No.	Customer name	Closing balances of						Movement in balances		
		Dues from customers for construction contract works as at		Advance from customer as at		Due to customers for construction contract work as at		Dues from customers for construction contract works	Advance from customer	Due to customers for construction contract work
		31. Mrz 25	31. Mrz 26	31. Mrz 25	31. Mrz 26	31. Mrz 25	31. Mrz 26	2025 - 26	2025 - 26	2025 - 26
								-	-	-
								-	-	-
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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

31. Mrz 26

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

Summary : *(All amounts in local currency)*

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(A)

Total Remaining performance obligation	**31.03.2026**
EPC	-
O&M	-
Total	-

Check	-

(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	-

Project No.	**Name of customer**	**Category Internal/ External**	**Type of project**	**Expected date of completion**	**Order back log as at March 31, 2026**	**Estimated revenues for 2025 - 26**	**Estimated revenues beyond 2025 - 26**
				Total	-	-	-
							-
							-
							-
							-
							-
							-
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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Notes disclosure data

Detail 1 : Auditors remuneration

Particulars	Amount in Euro	
	31. Mrz 25	31. Mrz 26
Local Auditors remuneration		
Audit fees		1.807
Taxation matters		
Company Law matters		
Management Services		
Other Services		
Reimbursement of expenses		
Group Auditors remuneration		
Audit fees		
Taxation matters		
Company Law matters		
Management Services		
Other Services		
Reimbursement of expenses		
	-	**1.807**
Check	-	-

Detail 2 : Forex Gain /(Loss)

Particulars	Amount in Euro	
	31. Mrz 25	31. Mrz 26
Forex Gain /(Loss)		
Unrealised Forex Gain		
Realised Forex Gain		
Unrealised Forex Loss		
Realised Forex Loss		
	-	-
Check	-	-

VA TECH WABAG DEUTSCHLAND GMBH, GERMANY
31-Mar-26
Notes disclosure data

Detail 3 : Breakup of Unrealised Forex Gain/Loss

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

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

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

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

Detail 5 : Rent expenses break down

Particulars	Amount in Euro
	31. Mrz 26
Rent expenses break down	
Short term leases	
Low value leases	
Other leases	
	-
Check	-

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VA TECH WABAG DEUTSCHLAND GMBH, GERMANY

31-Mar-26

Additional Details for Research and development expense

Research and development expenditure

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

a) technical feasibility of completion of intangible asset so that it will be available for sale.

b) intention to complete and use/ sell the intangible asset

c) Probable future economic benefits to be derived from intangible asset

d) ability to measure reliably the expenditure attributable to intangible asset during its development

Component wise breakdown of research and development cost

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

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IFRS 7 and IAS 7, must disclose outstanding liabilities from supplier finance arrangements			
	31. Mrz 26	**31. Mrz 25**	**31. Mrz 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			

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