

**Weave Ghana Ltd**

Financial Statements for the Year ended 31st March 2026

**New Report for WG (Amounts scaled to '0)**

| Balance Sheet                                                   | Note | WG - As at 31-Mar-2026 - |                   | WG - As at 31-Mar-2025 - |  |
|-----------------------------------------------------------------|------|--------------------------|-------------------|--------------------------|--|
|                                                                 |      | V20                      |                   | V20                      |  |
|                                                                 |      | CEDI                     |                   | CEDI                     |  |
| ASSETS                                                          |      |                          |                   |                          |  |
| Non-current assets                                              |      |                          |                   |                          |  |
| (a) Property, Plant and Equipment                               | 1.1  | 2,40,17,163.00           | 1,90,20,042.00    |                          |  |
| (b) Right of Use Assets                                         |      | 44,069.83                | 43,29,571.95      |                          |  |
| (c) Capital work-in-progress                                    |      | -                        | -                 |                          |  |
| (d) Investment Property                                         | 1.2  | -                        | -                 |                          |  |
| (e) Goodwill                                                    |      |                          |                   |                          |  |
| (i) Goodwill - acquired                                         | 1.3  | -                        | -                 |                          |  |
|                                                                 |      | -                        | -                 |                          |  |
| (f) Other Intangible assets                                     | 1.4  | 41,83,952.00             | 47,19,871.00      |                          |  |
| (g) Intangible assets under development                         |      | -                        | -                 |                          |  |
| (h) Biological Assets other than bearer plants                  |      | -                        | -                 |                          |  |
| (i) Financial Assets (NC)                                       |      |                          |                   |                          |  |
| (i) Non-current investments                                     | 2    | -                        | -                 |                          |  |
| (ii) Other Non Current Financial Assets                         | 3    | 45,538.69                | -                 |                          |  |
| (iii) Others                                                    |      | -                        | -                 |                          |  |
|                                                                 |      | 45,538.69                | -                 |                          |  |
| (j) Deferred tax assets (net)                                   |      | 28,25,561.13             | -                 |                          |  |
| (k) Other non-current assets                                    | 4    | 60,68,930.05             | 78,92,169.85      |                          |  |
|                                                                 |      | 3,71,85,214.70           | 3,59,61,654.80    |                          |  |
| Current assets                                                  |      |                          |                   |                          |  |
| (a) Inventories                                                 | 6    | 5,79,15,175.72           | 7,81,64,341.93    |                          |  |
| (b) Financial Assets (C)                                        |      |                          |                   |                          |  |
| (i) Current investments                                         | 5    | -                        | -                 |                          |  |
| (ii) Trade and other receivables                                | 7    | 3,20,50,612.23           | 4,68,51,768.05    |                          |  |
| (iii) Cash and cash equivalents                                 | 8    | 1,68,18,542.45           | 28,73,342.98      |                          |  |
| (iv) Other Current Financial Assets                             | 9    | -                        | -                 |                          |  |
|                                                                 |      | 4,88,69,154.68           | 4,97,25,111.03    |                          |  |
| (c) Assets for Current Tax (Net)                                |      | -                        | -                 |                          |  |
| (d) Other current assets                                        | 10   | 37,43,571.05             | 42,69,264.63      |                          |  |
|                                                                 |      | 11,05,27,901.45          | 13,21,58,717.59   |                          |  |
| Non-current assets classified as held for sale                  |      | -                        | -                 |                          |  |
| TOTAL                                                           |      | 14,77,13,116.15          | 16,81,20,372.39   |                          |  |
| See accompanying notes to the financial statements              |      |                          |                   |                          |  |
| EQUITY AND LIABILITIES                                          |      |                          |                   |                          |  |
| Equity                                                          |      |                          |                   |                          |  |
| (a) Equity Share capital                                        | 11   | 22,12,22,371.08          | 22,12,22,371.08   |                          |  |
| (b) Other Equity                                                | 12   | (14,31,65,101.05)        | (14,93,97,860.93) |                          |  |
| Capital and reserves attributable to owners                     |      | 7,80,57,270.03           | 7,18,24,510.15    |                          |  |
| Non-controlling interests                                       |      | -                        | -                 |                          |  |
|                                                                 |      | 7,80,57,270.03           | 7,18,24,510.15    |                          |  |
| Share application money pending allotment                       |      | -                        | -                 |                          |  |
| Non-current liabilities                                         |      |                          |                   |                          |  |
| (a) Financial Liabilities(NC)                                   |      |                          |                   |                          |  |
| (i) Long-term borrowings                                        | 13   | -                        | -                 |                          |  |
| (ii) Other financial liabilities                                | 15   | -                        | -                 |                          |  |
|                                                                 |      | -                        | -                 |                          |  |
| (b) Long-term provisions                                        | 16   | -                        | 10,03,559.60      |                          |  |
| (c) Deferred tax liabilities (Net)                              | 14   | -                        | -                 |                          |  |
| (d) Other non-current liabilities                               |      | -                        | -                 |                          |  |
|                                                                 |      | -                        | 10,03,559.60      |                          |  |
| Current liabilities                                             |      |                          |                   |                          |  |
| (a) Financial Liabilities (C)                                   |      |                          |                   |                          |  |
| (i) Short Term Borrowings                                       | 17   | 1,24,01,101.29           | 2,89,64,829.35    |                          |  |
| (ii) Trade and other payables                                   | 18   | 5,03,66,126.25           | 5,96,27,216.02    |                          |  |
| (iii) Other financial liabilities                               | 17   | 21,62,711.52             | 16,26,610.95      |                          |  |
|                                                                 |      | 6,49,29,939.06           | 9,02,18,656.32    |                          |  |
| (b) Other current liabilities                                   | 19   | 47,25,907.06             | 50,73,646.32      |                          |  |
| (c) Short-term provisions                                       | 20   | -                        | -                 |                          |  |
| (d) Liabilities for Current Tax (Net)                           |      | -                        | -                 |                          |  |
|                                                                 |      | 6,96,55,846.12           | 9,52,92,302.64    |                          |  |
| Liabilities associated with group(s)of assets held for disposal |      | -                        | -                 |                          |  |
| TOTAL                                                           |      | 14,77,13,116.15          | 16,81,20,372.39   |                          |  |
| Difference                                                      |      | -                        | -                 |                          |  |
| UNMAPPED GL Codes                                               |      |                          |                   |                          |  |
| unmapped GLs of Retained earning Opg                            |      | 14,93,97,860.93          | 12,37,82,517.20   |                          |  |

Duplicate/unidentified GLs

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**New Report for WG (Amounts scaled to '0)**

| Profit and Loss                                                                   | Note | WG - As at 31-Mar-2026 - | WG - As at 31-Mar-2025 - |
|-----------------------------------------------------------------------------------|------|--------------------------|--------------------------|
|                                                                                   |      | V20<br>CEDI              | V20<br>CEDI              |
| I. Revenue from operations                                                        | 21   | 30,33,92,370.81          | 29,16,95,367.70          |
| II. Other Income                                                                  | 22   | 15,49,668.52             | 10,33,993.76             |
| <b>III. Total Revenue (I + II)</b>                                                |      | <b>30,49,42,039.33</b>   | <b>29,27,29,361.46</b>   |
| <b>IV. Expenses:</b>                                                              |      |                          |                          |
| Cost of material consumed                                                         | 23   | 18,02,47,673.49          | 21,31,96,860.77          |
| Changes in inventories of finished goods, work-in-progress and stock-in-Trade     | 24   | 26,67,383.93             | (52,17,094.15)           |
| Employee benefits expense                                                         | 25   | 3,65,43,122.36           | 3,58,65,437.26           |
| Finance costs                                                                     | 26   | 39,44,275.84             | 1,73,24,683.83           |
| Depreciation and amortisation expense                                             | 30   | 33,91,646.27             | 27,88,321.25             |
| Other expenses                                                                    | 27   | 6,36,83,852.68           | 4,49,49,584.07           |
| <b>Total expenses</b>                                                             |      | <b>29,04,77,954.57</b>   | <b>30,89,07,793.03</b>   |
| <b>V. Profit before exceptional items and tax (III - IV)</b>                      |      | <b>1,44,64,084.76</b>    | <b>(1,61,78,431.57)</b>  |
| VI. Exceptional items                                                             |      | 82,31,324.88             | 28,56,909.59             |
| <b>VII. Profit before tax (V-VI)</b>                                              |      | <b>62,32,759.88</b>      | <b>(1,90,35,341.16)</b>  |
| VIII. Tax expense:                                                                |      |                          |                          |
| - Current tax                                                                     |      | 28,25,561.13             | 60,83,502.13             |
| - Deferred tax                                                                    |      | (28,25,561.13)           | -                        |
|                                                                                   |      | -                        | 60,83,502.13             |
| <b>IX. Profit (Loss) for the period from continuing operations</b>                |      | <b>62,32,759.88</b>      | <b>(2,51,18,843.29)</b>  |
| XII. Profit/(loss) from discontinued operations                                   |      | -                        | -                        |
| XIII. Tax expense of discontinued operations                                      |      | -                        | -                        |
| <b>XIV. Profit/(loss) from discontinued operations (after tax) (XII - XIII)</b>   |      | <b>-</b>                 | <b>-</b>                 |
| <b>XV. Profit(Loss) for the period (IX + X + XIV)</b>                             |      | <b>62,32,759.88</b>      | <b>(2,51,18,843.29)</b>  |
| <b>XVI. Other Comprehensive Income :</b>                                          |      |                          |                          |
| A. Items that will not be reclassified to profit or loss                          |      |                          |                          |
| B. Items that will be reclassified to profit or loss                              |      |                          |                          |
| <b>Total Comprehensive Income for the period (XV+XVI)</b>                         |      | <b>62,32,759.88</b>      | <b>(2,51,18,843.29)</b>  |
| <b>(Comprising Profit (Loss) &amp; Other Comprehensive Income for the period)</b> |      |                          |                          |
| Net Profit attributable to :                                                      |      |                          |                          |
| - Owners of the parent                                                            |      | 62,32,759.88             | (2,51,18,843.29)         |
| - Non-Controlling interests                                                       |      | -                        | -                        |
| OCI attributable to :                                                             |      |                          |                          |
| - Owners of the parent                                                            |      | -                        | -                        |
| - Non-Controlling interests                                                       |      | -                        | -                        |
| <b>Earnings per Equity share (for continuing operations)</b>                      |      |                          |                          |
| 1) Basic                                                                          |      |                          |                          |
| 2) Diluted                                                                        |      |                          |                          |
| <b>Earnings per Equity share (for discontinued operations)</b>                    |      |                          |                          |
| 1) Basic                                                                          |      |                          |                          |
| 2) Diluted                                                                        |      |                          |                          |
| <b>Earnings per Equity share (for discontinued &amp; Continuing operations)</b>   |      |                          |                          |
| 1) Basic                                                                          |      |                          |                          |
| 2) Diluted                                                                        |      |                          |                          |
| A (i) Items that will not be reclassified to profit or loss                       |      | -                        | -                        |
| (ii) Income tax relating to item that will not be reclassified to profit or loss  |      | -                        | -                        |
| B (i) Items that will be reclassified to profit or loss                           |      | -                        | -                        |
| B (ii) Income tax relating to item that will be reclassified to profit or loss    |      | -                        | -                        |

# New Report for WG

WG - As at 31-Mar-2026 - V20: Amounts are in CEDI scaled to '0

| Note 1.1 (Property, Plant and Equipment)               | Freehold Land | Leasehold Land      |
|--------------------------------------------------------|---------------|---------------------|
| <b>Gross Block</b>                                     |               |                     |
| Opening Balance                                        | -             | -                   |
| Additions                                              | -             | 41,36,615.00        |
| Disposals                                              | -             | -                   |
| Hyperinflationary Adjustment                           | -             | -                   |
| Reclassification as held for sale                      | -             | -                   |
| Transferred to investment property                     | -             | -                   |
| Acquisitions through business combinations             | -             | -                   |
| Derecognised on disposal of a subsidiary               | -             | -                   |
| <b>Effect of foreign currency exchange differences</b> | -             | -                   |
| Closing Balance                                        | -             | 41,36,615.00        |
| <b>Accumulated Depreciation</b>                        |               |                     |
| Opening Balance                                        | -             | -                   |
| Depreciation charged during the year                   | -             | 1,42,642.00         |
| Disposals                                              | -             | -                   |
| Additional depreciation due to hyperinflation          | -             | -                   |
| Impairment                                             | -             | -                   |
| Hyperinflationary Adjustment                           | -             | -                   |
| Reclassification as held for sale                      | -             | -                   |
| Transferred to investment property                     | -             | -                   |
| Acquisitions through business combinations             | -             | -                   |
| Derecognised on disposal of a subsidiary               | -             | -                   |
| <b>Effect of foreign currency exchange differences</b> | -             | -                   |
| Closing Balance                                        | -             | 1,42,642.00         |
| <b>Net Block</b>                                       | -             | <b>39,93,973.00</b> |

WG - As at 31-Mar-2025 - V20: Amounts are in CEDI scaled to '0

| Note 1.1 (Property, Plant and Equipment)               | Freehold Land | Leasehold Land |
|--------------------------------------------------------|---------------|----------------|
| <b>Gross Block</b>                                     |               |                |
| Opening Balance                                        | -             | -              |
| Additions                                              | -             | -              |
| Disposals                                              | -             | -              |
| Hyperinflationary Adjustment                           | -             | -              |
| Reclassification as held for sale                      | -             | -              |
| Transferred to investment property                     | -             | -              |
| Acquisitions through business combinations             | -             | -              |
| Derecognised on disposal of a subsidiary               | -             | -              |
| <b>Effect of foreign currency exchange differences</b> | -             | -              |
| Closing Balance                                        | -             | -              |
| <b>Accumulated Depreciation</b>                        |               |                |
| Opening Balance                                        | -             | -              |
| Depreciation charged during the year                   | -             | -              |
| Disposals                                              | -             | -              |
| Additional depreciation due to hyperinflation          | -             | -              |
| Impairment                                             | -             | -              |
| Hyperinflationary Adjustment                           | -             | -              |
| Reclassification as held for sale                      | -             | -              |
| Transferred to investment property                     | -             | -              |
| Acquisitions through business combinations             | -             | -              |
| Derecognised on disposal of a subsidiary               | -             | -              |
| <b>Effect of foreign currency exchange differences</b> | -             | -              |
| Closing Balance                                        | -             | -              |
| <b>Net Block</b>                                       | -             | -              |

| Buildings             | Plant & equipment   | Furniture & fixtures | Vehicles            | Office equipment   |
|-----------------------|---------------------|----------------------|---------------------|--------------------|
| 98,50,376.23          | 1,12,01,056.47      | 26,02,904.10         | 59,11,935.26        | 12,06,649.49       |
| 16,81,290.80          | 2,85,614.07         | 25,835.78            | 15,31,450.00        | 48,260.52          |
| 1,21,016.92           | 9,00,616.35         | 6,34,948.67          | 2,91,390.53         | 5,67,816.87        |
| -                     | -                   | -                    | -                   | -                  |
| -                     | -                   | -                    | -                   | -                  |
| -                     | -                   | -                    | -                   | -                  |
| -                     | -                   | -                    | -                   | -                  |
| -                     | -                   | -                    | -                   | -                  |
| -                     | -                   | -                    | -                   | -                  |
| 1,14,10,650.11        | 1,05,86,054.19      | 19,93,791.21         | 71,51,994.73        | 6,87,093.14        |
| 7,76,931.23           | 40,81,106.47        | 10,01,218.10         | 52,42,588.26        | 9,45,594.49        |
| 2,17,285.80           | 8,56,639.07         | 2,33,255.78          | 5,30,209.00         | 1,65,142.52        |
| 8,819.92              | 3,85,940.35         | 2,58,640.67          | 2,82,451.53         | 5,44,139.87        |
| -                     | -                   | -                    | -                   | -                  |
| -                     | -                   | -                    | -                   | -                  |
| -                     | -                   | -                    | -                   | -                  |
| -                     | -                   | -                    | -                   | -                  |
| -                     | -                   | -                    | -                   | -                  |
| -                     | -                   | -                    | -                   | -                  |
| -                     | -                   | -                    | -                   | -                  |
| 9,85,397.11           | 45,51,805.19        | 9,75,833.21          | 54,90,345.73        | 5,66,597.14        |
| <b>1,04,25,253.00</b> | <b>60,34,249.00</b> | <b>10,17,958.00</b>  | <b>16,61,649.00</b> | <b>1,20,496.00</b> |

| Buildings           | Plant & equipment   | Furniture & fixtures | Vehicles           | Office equipment   |
|---------------------|---------------------|----------------------|--------------------|--------------------|
| 1,02,07,778.87      | 93,14,273.59        | 27,40,704.82         | 60,91,935.26       | 23,05,393.80       |
| 1,27,866.00         | 24,51,553.89        | -                    | -                  | -                  |
| 4,85,268.64         | 5,64,771.01         | 1,37,800.72          | 1,80,000.00        | 10,98,744.31       |
| -                   | -                   | -                    | -                  | -                  |
| -                   | -                   | -                    | -                  | -                  |
| -                   | -                   | -                    | -                  | -                  |
| -                   | -                   | -                    | -                  | -                  |
| -                   | -                   | -                    | -                  | -                  |
| -                   | -                   | -                    | -                  | -                  |
| 98,50,376.23        | 1,12,01,056.47      | 26,02,904.10         | 59,11,935.26       | 12,06,649.49       |
| 6,05,489.34         | 23,65,983.23        | 8,35,488.47          | 46,27,602.27       | 10,49,012.13       |
| 2,02,076.53         | 8,86,776.76         | 1,72,055.40          | 7,94,985.99        | 3,44,210.98        |
| 30,634.64           | (8,37,820.43)       | 6,325.77             | 1,80,000.00        | 4,57,102.57        |
| -                   | -                   | -                    | -                  | -                  |
| -                   | -                   | -                    | -                  | -                  |
| -                   | -                   | -                    | -                  | -                  |
| -                   | -                   | -                    | -                  | -                  |
| -                   | -                   | -                    | -                  | -                  |
| -                   | -                   | -                    | -                  | -                  |
| -                   | <b>(9,473.95)</b>   | -                    | -                  | <b>9,473.95</b>    |
| 7,76,931.23         | 40,81,106.47        | 10,01,218.10         | 52,42,588.26       | 9,45,594.49        |
| <b>90,73,445.00</b> | <b>71,19,950.00</b> | <b>16,01,686.00</b>  | <b>6,69,347.00</b> | <b>2,61,055.00</b> |

| Lease Hold Improvement | Leased Vehicle | Others - Computers | Total                 |
|------------------------|----------------|--------------------|-----------------------|
| -                      |                | 12,84,124.80       | 3,20,57,046.35        |
| -                      |                | 7,58,616.48        | 84,67,682.65          |
| -                      |                | 6,54,458.31        | 31,70,247.65          |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | 13,88,282.97       | 3,73,54,481.35        |
| -                      |                | 9,89,565.80        | 1,30,37,004.35        |
| -                      |                | 2,84,159.48        | 24,29,333.65          |
| -                      |                | 6,49,027.31        | 21,29,019.65          |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | 6,24,697.97        | 1,33,37,318.35        |
| -                      |                | <b>7,63,585.00</b> | <b>2,40,17,163.00</b> |

| Lease Hold Improvement | Leased Vehicle | Others - Computers | Total                 |
|------------------------|----------------|--------------------|-----------------------|
| -                      |                | 22,13,704.43       | 3,28,73,790.77        |
| -                      |                | 1,47,050.09        | 27,26,469.98          |
| -                      |                | 10,76,629.72       | 35,43,214.40          |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | 12,84,124.80       | 3,20,57,046.35        |
| -                      |                | 14,56,333.66       | 1,09,39,909.10        |
| -                      |                | 1,50,028.52        | 25,50,134.18          |
| -                      |                | 6,16,796.38        | 4,53,038.93           |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | -                  | -                     |
| -                      |                | 9,89,565.80        | 1,30,37,004.35        |
| -                      |                | <b>2,94,559.00</b> | <b>1,90,20,042.00</b> |

**New Report for WG (Amounts scaled to '0)**

| Note 1.1 (Property, Plant and Equipment)               | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|--------------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| <b>Freehold Land</b>                                   |      |                                         |                                         |
| <b>Gross Block</b>                                     |      |                                         |                                         |
| Opening Balance                                        |      | -                                       | -                                       |
| Additions                                              |      | -                                       | -                                       |
| Disposals                                              |      | -                                       | -                                       |
| Hyperinflationary Adjustment                           |      | -                                       | -                                       |
| Reclassification as held for sale                      |      | -                                       | -                                       |
| Transferred to investment property                     |      | -                                       | -                                       |
| Acquisitions through business combinations             |      | -                                       | -                                       |
| Derecognised on disposal of a subsidiary               |      | -                                       | -                                       |
| <b>Effect of foreign currency exchange differences</b> |      | -                                       | -                                       |
| Closing Balance                                        |      | -                                       | -                                       |
| <b>Accumulated Depreciation</b>                        |      |                                         |                                         |
| Opening Balance                                        |      | -                                       | -                                       |
| Depreciation charged during the year                   |      | -                                       | -                                       |
| Disposals                                              |      | -                                       | -                                       |
| Additional depreciation due to hyperinflation          |      | -                                       | -                                       |
| Impairment                                             |      | -                                       | -                                       |
| Hyperinflationary Adjustment                           |      | -                                       | -                                       |
| Reclassification as held for sale                      |      | -                                       | -                                       |
| Transferred to investment property                     |      | -                                       | -                                       |
| Acquisitions through business combinations             |      | -                                       | -                                       |
| Derecognised on disposal of a subsidiary               |      | -                                       | -                                       |
| <b>Effect of foreign currency exchange differences</b> |      | -                                       | -                                       |
| Closing Balance                                        |      | -                                       | -                                       |
| <b>Net Block</b>                                       |      | -                                       | -                                       |
| <b>Leasehold Land</b>                                  |      |                                         |                                         |
| <b>Gross Block</b>                                     |      |                                         |                                         |
| Opening Balance                                        |      | -                                       | -                                       |
| Additions                                              |      | 41,36,615.00                            | -                                       |
| Disposals                                              |      | -                                       | -                                       |
| Hyperinflationary Adjustment                           |      | -                                       | -                                       |
| Reclassification as held for sale                      |      | -                                       | -                                       |
| <b>Transferred to investment property</b>              |      | -                                       | -                                       |
| <b>Acquisitions through business combinations</b>      |      | -                                       | -                                       |
| Derecognised on disposal of a subsidiary               |      | -                                       | -                                       |
| <b>Effect of foreign currency exchange differences</b> |      | -                                       | -                                       |
| Closing Balance                                        |      | 41,36,615.00                            | -                                       |
| <b>Accumulated Depreciation</b>                        |      |                                         |                                         |
| Opening Balance                                        |      | -                                       | -                                       |
| Depreciation charged during the year                   |      | 1,42,642.00                             | -                                       |
| Disposals                                              |      | -                                       | -                                       |
| Additional depreciation due to hyperinflation          |      | -                                       | -                                       |
| Impairment                                             |      | -                                       | -                                       |
| Hyperinflationary Adjustment                           |      | -                                       | -                                       |
| Reclassification as held for sale                      |      | -                                       | -                                       |
| Transferred to investment property                     |      | -                                       | -                                       |
| Acquisitions through business combinations             |      | -                                       | -                                       |
| Derecognised on disposal of a subsidiary               |      | -                                       | -                                       |
| <b>Effect of foreign currency exchange differences</b> |      | -                                       | -                                       |
| Closing Balance                                        |      | 1,42,642.00                             | -                                       |
| <b>Net Block</b>                                       |      | <b>39,93,973.00</b>                     | -                                       |
| <b>Buildings</b>                                       |      |                                         |                                         |

|                                                        |                       |                     |
|--------------------------------------------------------|-----------------------|---------------------|
| <b>Gross Block</b>                                     |                       |                     |
| Opening Balance                                        | 98,50,376.23          | 1,02,07,778.87      |
| Additions                                              | 16,81,290.80          | 1,27,866.00         |
| Disposals                                              | 1,21,016.92           | 4,85,268.64         |
| Hyperinflationary Adjustment                           | -                     | -                   |
| Reclassification as held for sale                      | -                     | -                   |
| Transferred to investment property                     | -                     | -                   |
| Acquisitions through business combinations             | -                     | -                   |
| Derecognised on disposal of a subsidiary               | -                     | -                   |
| <b>Effect of foreign currency exchange differences</b> | -                     | -                   |
| <b>Closing Balance</b>                                 | <b>1,14,10,650.11</b> | <b>98,50,376.23</b> |
| <b>Accumulated Depreciation</b>                        |                       |                     |
| <b>Opening Balance</b>                                 | 7,76,931.23           | 6,05,489.34         |
| Depreciation charged during the year                   | 2,17,285.80           | 2,02,076.53         |
| Disposals                                              | 8,819.92              | 30,634.64           |
| Additional depreciation due to hyperinflation          | -                     | -                   |
| Impairment                                             | -                     | -                   |
| Hyperinflationary Adjustment                           | -                     | -                   |
| <b>Reclassification as held for sale</b>               | -                     | -                   |
| <b>Transferred to investment property</b>              | -                     | -                   |
| Acquisitions through business combinations             | -                     | -                   |
| Derecognised on disposal of a subsidiary               | -                     | -                   |
| <b>Effect of foreign currency exchange differences</b> | -                     | -                   |
| <b>Closing Balance</b>                                 | 9,85,397.11           | 7,76,931.23         |
| <b>Net Block</b>                                       | <b>1,04,25,253.00</b> | <b>90,73,445.00</b> |
| <b>Plant &amp; equipment</b>                           |                       |                     |
| <b>Gross Block</b>                                     |                       |                     |
| <b>Opening Balance</b>                                 | <b>1,12,01,056.47</b> | <b>93,14,273.59</b> |
| Additions                                              | 2,85,614.07           | 24,51,553.89        |
| Disposals                                              | 9,00,616.35           | 5,64,771.01         |
| Hyperinflationary Adjustment                           | -                     | -                   |
| Reclassification as held for sale                      | -                     | -                   |
| Transferred to investment property                     | -                     | -                   |
| Acquisitions through business combinations             | -                     | -                   |
| Derecognised on disposal of a subsidiary               | -                     | -                   |
| <b>Effect of foreign currency exchange differences</b> | -                     | -                   |
| <b>Closing Balance</b>                                 | 1,05,86,054.19        | 1,12,01,056.47      |
| <b>Accumulated Depreciation</b>                        |                       |                     |
| Opening Balance                                        | 40,81,106.47          | 23,65,983.23        |
| Depreciation charged during the year                   | 8,56,639.07           | 8,86,776.76         |
| Disposals                                              | 3,85,940.35           | (8,37,820.43)       |
| Additional depreciation due to hyperinflation          | -                     | -                   |
| Impairment                                             | -                     | -                   |
| Hyperinflationary Adjustment                           | -                     | -                   |
| Reclassification as held for sale                      | -                     | -                   |
| Transferred to investment property                     | -                     | -                   |
| Acquisitions through business combinations             | -                     | -                   |
| Derecognised on disposal of a subsidiary               | -                     | -                   |
| <b>Effect of foreign currency exchange differences</b> | -                     | <b>(9,473.95)</b>   |
| <b>Closing Balance</b>                                 | <b>45,51,805.19</b>   | <b>40,81,106.47</b> |
| <b>Net Block</b>                                       | <b>60,34,249.00</b>   | <b>71,19,950.00</b> |
| <b>Furniture &amp; fixtures</b>                        |                       |                     |
| <b>Gross Block</b>                                     |                       |                     |
| <b>Opening Balance</b>                                 | 26,02,904.10          | 27,40,704.82        |
| <b>Additions</b>                                       | 25,835.78             | -                   |
| Disposals                                              | 6,34,948.67           | 1,37,800.72         |
| Hyperinflationary Adjustment                           | -                     | -                   |
| Reclassification as held for sale                      | -                     | -                   |

|                                                 |                     |                     |
|-------------------------------------------------|---------------------|---------------------|
| Transferred to investment property              | -                   | -                   |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| Closing Balance                                 | 19,93,791.21        | 26,02,904.10        |
| <b>Accumulated Depreciation</b>                 |                     |                     |
| Opening Balance                                 | 10,01,218.10        | 8,35,488.47         |
| Depreciation charged during the year            | 2,33,255.78         | 1,72,055.40         |
| Disposals                                       | 2,58,640.67         | 6,325.77            |
| Additional depreciation due to hyperinflation   | -                   | -                   |
| Impairment                                      | -                   | -                   |
| Hyperinflationary Adjustment                    | -                   | -                   |
| Reclassification as held for sale               | -                   | -                   |
| Transferred to investment property              | -                   | -                   |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| Closing Balance                                 | 9,75,833.21         | 10,01,218.10        |
| <b>Net Block</b>                                | <b>10,17,958.00</b> | <b>16,01,686.00</b> |
| <b>Vehicles</b>                                 |                     |                     |
| <b>Gross Block</b>                              |                     |                     |
| Opening Balance                                 | 59,11,935.26        | 60,91,935.26        |
| Additions                                       | 15,31,450.00        | -                   |
| Disposals                                       | 2,91,390.53         | 1,80,000.00         |
| Hyperinflationary Adjustment                    | -                   | -                   |
| Reclassification as held for sale               | -                   | -                   |
| Transferred to investment property              | -                   | -                   |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| Closing Balance                                 | 71,51,994.73        | 59,11,935.26        |
| <b>Accumulated Depreciation</b>                 |                     |                     |
| Opening Balance                                 | 52,42,588.26        | 46,27,602.27        |
| Depreciation charged during the year            | 5,30,209.00         | 7,94,985.99         |
| Disposals                                       | 2,82,451.53         | 1,80,000.00         |
| Additional depreciation due to hyperinflation   | -                   | -                   |
| Impairment                                      | -                   | -                   |
| Hyperinflationary Adjustment                    | -                   | -                   |
| Reclassification as held for sale               | -                   | -                   |
| Transferred to investment property              | -                   | -                   |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| Closing Balance                                 | 54,90,345.73        | 52,42,588.26        |
| <b>Net Block</b>                                | <b>16,61,649.00</b> | <b>6,69,347.00</b>  |
| <b>Office equipment</b>                         |                     |                     |
| <b>Gross Block</b>                              |                     |                     |
| Opening Balance                                 | 12,06,649.49        | 23,05,393.80        |
| Additions                                       | 48,260.52           | -                   |
| Disposals                                       | 5,67,816.87         | 10,98,744.31        |
| Hyperinflationary Adjustment                    | -                   | -                   |
| Reclassification as held for sale               | -                   | -                   |
| Transferred to investment property              | -                   | -                   |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| Closing Balance                                 | 6,87,093.14         | 12,06,649.49        |
| <b>Accumulated Depreciation</b>                 |                     |                     |

|                                                        |                    |                    |
|--------------------------------------------------------|--------------------|--------------------|
| Opening Balance                                        | 9,45,594.49        | 10,49,012.13       |
| Depreciation charged during the year                   | 1,65,142.52        | 3,44,210.98        |
| Disposals                                              | 5,44,139.87        | 4,57,102.57        |
| Additional depreciation due to hyperinflation          | -                  | -                  |
| Impairment                                             | -                  | -                  |
| Hyperinflationary Adjustment                           | -                  | -                  |
| Reclassification as held for sale                      | -                  | -                  |
| Transferred to investment property                     | -                  | -                  |
| Acquisitions through business combinations             | -                  | -                  |
| Derecognised on disposal of a subsidiary               | -                  | -                  |
| <b>Effect of foreign currency exchange differences</b> | -                  | <b>9,473.95</b>    |
| Closing Balance                                        | 5,66,597.14        | 9,45,594.49        |
| <b>Net Block</b>                                       | <b>1,20,496.00</b> | <b>2,61,055.00</b> |
| <b>Lease Hold Improvement</b>                          |                    |                    |
| <b>Gross Block</b>                                     |                    |                    |
| Opening Balance                                        | -                  | -                  |
| Additions                                              | -                  | -                  |
| Disposals                                              | -                  | -                  |
| Hyperinflationary Adjustment                           | -                  | -                  |
| Reclassification as held for sale                      | -                  | -                  |
| Transferred to investment property                     | -                  | -                  |
| Acquisitions through business combinations             | -                  | -                  |
| Derecognised on disposal of a subsidiary               | -                  | -                  |
| <b>Effect of foreign currency exchange differences</b> | -                  | -                  |
| Closing Balance                                        | -                  | -                  |
| <b>Accumulated Depreciation</b>                        |                    |                    |
| Opening Balance                                        | -                  | -                  |
| Depreciation charged during the year                   | -                  | -                  |
| Disposals                                              | -                  | -                  |
| Additional depreciation due to hyperinflation          | -                  | -                  |
| Impairment                                             | -                  | -                  |
| Hyperinflationary Adjustment                           | -                  | -                  |
| Reclassification as held for sale                      | -                  | -                  |
| Transferred to investment property                     | -                  | -                  |
| Acquisitions through business combinations             | -                  | -                  |
| Derecognised on disposal of a subsidiary               | -                  | -                  |
| <b>Effect of foreign currency exchange differences</b> | -                  | -                  |
| Closing Balance                                        | -                  | -                  |
| <b>Net Block</b>                                       | -                  | -                  |
| <b>Leased Vehicle</b>                                  |                    |                    |
| <b>Gross Block</b>                                     |                    |                    |
| <b>Accumulated Depreciation</b>                        |                    |                    |
| <b>Others - Computers</b>                              |                    |                    |
| <b>Gross Block</b>                                     |                    |                    |
| Opening Balance                                        | 12,84,124.80       | 22,13,704.43       |
| Additions                                              | 7,58,616.48        | 1,47,050.09        |
| Disposals                                              | 6,54,458.31        | 10,76,629.72       |
| Hyperinflationary Adjustment                           | -                  | -                  |
| Reclassification as held for sale                      | -                  | -                  |
| Transferred to investment property                     | -                  | -                  |
| Acquisitions through business combinations             | -                  | -                  |
| Derecognised on disposal of a subsidiary               | -                  | -                  |
| <b>Effect of foreign currency exchange differences</b> | -                  | -                  |
| Closing Balance                                        | 13,88,282.97       | 12,84,124.80       |
| <b>Accumulated Depreciation</b>                        |                    |                    |
| Opening Balance                                        | 9,89,565.80        | 14,56,333.66       |
| Depreciation charged during the year                   | 2,84,159.48        | 1,50,028.52        |
| Disposals                                              | 6,49,027.31        | 6,16,796.38        |

|                                                        |                       |                       |
|--------------------------------------------------------|-----------------------|-----------------------|
| Additional depreciation due to hyperinflation          | -                     | -                     |
| Impairment                                             | -                     | -                     |
| Hyperinflationary Adjustment                           | -                     | -                     |
| Reclassification as held for sale                      | -                     | -                     |
| Transferred to investment property                     | -                     | -                     |
| Acquisitions through business combinations             | -                     | -                     |
| Derecognised on disposal of a subsidiary               | -                     | -                     |
| <b>Effect of foreign currency exchange differences</b> | -                     | -                     |
| Closing Balance                                        | 6,24,697.97           | 9,89,565.80           |
| <b>Net Block</b>                                       | <b>7,63,585.00</b>    | <b>2,94,559.00</b>    |
| <b>Total</b>                                           |                       |                       |
| <b>Gross Block</b>                                     |                       |                       |
| <b>Opening Balance</b>                                 | <b>3,20,57,046.35</b> | <b>3,28,73,790.77</b> |
| <b>Additions</b>                                       | <b>84,67,682.65</b>   | <b>27,26,469.98</b>   |
| <b>Disposals</b>                                       | <b>31,70,247.65</b>   | <b>35,43,214.40</b>   |
| Hyperinflationary Adjustment                           | -                     | -                     |
| Reclassification as held for sale                      | -                     | -                     |
| Transferred to investment property                     | -                     | -                     |
| Acquisitions through business combinations             | -                     | -                     |
| Derecognised on disposal of a subsidiary               | -                     | -                     |
| Effect of foreign currency exchange differences        | -                     | -                     |
| Closing Balance                                        | 3,73,54,481.35        | 3,20,57,046.35        |
| <b>Accumulated Depreciation</b>                        |                       |                       |
| <b>Opening Balance</b>                                 | <b>1,30,37,004.35</b> | <b>1,09,39,909.10</b> |
| <b>Depreciation charged during the year</b>            | <b>24,29,333.65</b>   | <b>25,50,134.18</b>   |
| <b>Disposals</b>                                       | <b>21,29,019.65</b>   | <b>4,53,038.93</b>    |
| Additional depreciation due to hyperinflation          | -                     | -                     |
| Impairment                                             | -                     | -                     |
| Hyperinflationary Adjustment                           | -                     | -                     |
| Reclassification as held for sale                      | -                     | -                     |
| Transferred to investment property                     | -                     | -                     |
| Acquisitions through business combinations             | -                     | -                     |
| Derecognised on disposal of a subsidiary               | -                     | -                     |
| Effect of foreign currency exchange differences        | -                     | -                     |
| Closing Balance                                        | 1,33,37,318.35        | 1,30,37,004.35        |
| <b>Net Block</b>                                       | <b>2,40,17,163.00</b> | <b>1,90,20,042.00</b> |

**New Report for WG**

**WG - As at 31-Mar-2026 - V20: Amounts are in CEDI scaled to '0**

| <b>Right of Use Asset</b>                              | <b>Land and Building</b> | <b>Plant &amp; equipment</b> | <b>Others</b> | <b>Total</b>       |
|--------------------------------------------------------|--------------------------|------------------------------|---------------|--------------------|
| <b>Gross Block</b>                                     |                          |                              |               |                    |
| Opening Balance                                        | 46,13,187.78             | -                            | -             | 46,13,187.78       |
| Additions                                              | -                        | -                            | -             | -                  |
| Disposals                                              | 41,36,615.00             | -                            | -             | 41,36,615.00       |
| Reclassification as held for sale                      | -                        | -                            | -             | -                  |
| Transferred to investment property                     | -                        | -                            | -             | -                  |
| Acquisitions through business combinations             | -                        | -                            | -             | -                  |
| Derecognised on disposal of a subsidiary               | -                        | -                            | -             | -                  |
| <b>Effect of foreign currency exchange differences</b> | -                        | -                            | -             | -                  |
| Closing Balance                                        | 4,76,572.78              | -                            | -             | 4,76,572.78        |
| <b>Accumulated Depreciation</b>                        |                          |                              |               |                    |
| Opening Balance                                        | 2,83,615.83              | -                            | -             | 2,83,615.83        |
| Additions                                              | 1,48,887.12              | -                            | -             | 1,48,887.12        |
| Disposals                                              | -                        | -                            | -             | -                  |
| Reclassification as held for sale                      | -                        | -                            | -             | -                  |
| Transferred to investment property                     | -                        | -                            | -             | -                  |
| Acquisitions through business combinations             | -                        | -                            | -             | -                  |
| Derecognised on disposal of a subsidiary               | -                        | -                            | -             | -                  |
| <b>Effect of foreign currency exchange differences</b> | <b>2,97,774.24</b>       | -                            | -             | <b>2,97,774.24</b> |
| Closing Balance                                        | 4,32,502.95              | -                            | -             | 4,32,502.95        |
| <b>Net Block</b>                                       | <b>44,069.83</b>         | -                            | -             | <b>44,069.83</b>   |

**WG - As at 31-Mar-2025 - V20: Amounts are in CEDI scaled to '0**

| <b>Right of Use Asset</b>                              | <b>Land and Building</b> | <b>Plant &amp; equipment</b> | <b>Others</b> | <b>Total</b>        |
|--------------------------------------------------------|--------------------------|------------------------------|---------------|---------------------|
| <b>Gross Block</b>                                     |                          |                              |               |                     |
| Opening Balance                                        | 46,13,187.78             | -                            | -             | 46,13,187.78        |
| Additions                                              | -                        | -                            | -             | -                   |
| Disposals                                              | -                        | -                            | -             | -                   |
| Reclassification as held for sale                      | -                        | -                            | -             | -                   |
| Transferred to investment property                     | -                        | -                            | -             | -                   |
| Acquisitions through business combinations             | -                        | -                            | -             | -                   |
| Derecognised on disposal of a subsidiary               | -                        | -                            | -             | -                   |
| <b>Effect of foreign currency exchange differences</b> | -                        | -                            | -             | -                   |
| Closing Balance                                        | 46,13,187.78             | -                            | -             | 46,13,187.78        |
| <b>Accumulated Depreciation</b>                        |                          |                              |               |                     |
| Opening Balance                                        | 81,936.54                | -                            | -             | 81,936.54           |
| Additions                                              | 2,01,679.29              | -                            | -             | 2,01,679.29         |
| Disposals                                              | -                        | -                            | -             | -                   |
| Reclassification as held for sale                      | -                        | -                            | -             | -                   |
| Transferred to investment property                     | -                        | -                            | -             | -                   |
| Acquisitions through business combinations             | -                        | -                            | -             | -                   |
| Derecognised on disposal of a subsidiary               | -                        | -                            | -             | -                   |
| <b>Effect of foreign currency exchange differences</b> | <b>4,03,358.58</b>       | -                            | -             | <b>4,03,358.58</b>  |
| Closing Balance                                        | 2,83,615.83              | -                            | -             | 2,83,615.83         |
| <b>Net Block</b>                                       | <b>43,29,571.95</b>      | -                            | -             | <b>43,29,571.95</b> |

# New Report for WG (Amounts scaled to '0)

| Right of Use Asset                                     | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|--------------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| <b>Land and Building</b>                               |      |                                         |                                         |
| <b>Gross Block</b>                                     |      |                                         |                                         |
| Opening Balance                                        |      | 46,13,187.78                            | 46,13,187.78                            |
| Additions                                              |      | -                                       | -                                       |
| Disposals                                              |      | 41,36,615.00                            | -                                       |
| Reclassification as held for sale                      |      | -                                       | -                                       |
| Transferred to investment property                     |      | -                                       | -                                       |
| Acquisitions through business combinations             |      | -                                       | -                                       |
| Derecognised on disposal of a subsidiary               |      | -                                       | -                                       |
| <b>Effect of foreign currency exchange differences</b> |      | -                                       | -                                       |
| Closing Balance                                        |      | 4,76,572.78                             | 46,13,187.78                            |
| <b>Accumulated Depreciation</b>                        |      |                                         |                                         |
| Opening Balance                                        |      | 2,83,615.83                             | 81,936.54                               |
| Additions                                              |      | 1,48,887.12                             | 2,01,679.29                             |
| Disposals                                              |      | -                                       | -                                       |
| Reclassification as held for sale                      |      | -                                       | -                                       |
| Transferred to investment property                     |      | -                                       | -                                       |
| Acquisitions through business combinations             |      | -                                       | -                                       |
| Derecognised on disposal of a subsidiary               |      | -                                       | -                                       |
| <b>Effect of foreign currency exchange differences</b> |      | <b>2,97,774.24</b>                      | <b>4,03,358.58</b>                      |
| Closing Balance                                        |      | 4,32,502.95                             | 2,83,615.83                             |
| <b>Net Block</b>                                       |      | <b>44,069.83</b>                        | <b>43,29,571.95</b>                     |
| <b>Plant &amp; equipment</b>                           |      |                                         |                                         |
| <b>Gross Block</b>                                     |      |                                         |                                         |
| <b>Opening Balance</b>                                 |      | -                                       | -                                       |
| Additions                                              |      | -                                       | -                                       |
| Disposals                                              |      | -                                       | -                                       |
| Reclassification as held for sale                      |      | -                                       | -                                       |
| Transferred to investment property                     |      | -                                       | -                                       |
| Acquisitions through business combinations             |      | -                                       | -                                       |
| Derecognised on disposal of a subsidiary               |      | -                                       | -                                       |
| <b>Effect of foreign currency exchange differences</b> |      | -                                       | -                                       |
| Closing Balance                                        |      | -                                       | -                                       |
| <b>Accumulated Depreciation</b>                        |      |                                         |                                         |
| Opening Balance                                        |      | -                                       | -                                       |
| Additions                                              |      | -                                       | -                                       |
| Disposals                                              |      | -                                       | -                                       |
| Reclassification as held for sale                      |      | -                                       | -                                       |
| Transferred to investment property                     |      | -                                       | -                                       |
| Acquisitions through business combinations             |      | -                                       | -                                       |
| Derecognised on disposal of a subsidiary               |      | -                                       | -                                       |
| <b>Effect of foreign currency exchange differences</b> |      | -                                       | -                                       |
| Closing Balance                                        |      | -                                       | -                                       |
| <b>Net Block</b>                                       |      | -                                       | -                                       |
| <b>Others</b>                                          |      |                                         |                                         |
| <b>Gross Block</b>                                     |      |                                         |                                         |
| Opening Balance                                        |      | -                                       | -                                       |
| Additions                                              |      | -                                       | -                                       |
| Disposals                                              |      | -                                       | -                                       |
| Reclassification as held for sale                      |      | -                                       | -                                       |
| Transferred to investment property                     |      | -                                       | -                                       |
| Derecognised on disposal of a subsidiary               |      | -                                       | -                                       |
| <b>Effect of foreign currency exchange differences</b> |      | -                                       | -                                       |

|                                                        |              |              |
|--------------------------------------------------------|--------------|--------------|
| Closing Balance                                        | -            | -            |
| <b>Accumulated Depreciation</b>                        |              |              |
| Opening Balance                                        | -            | -            |
| Additions                                              | -            | -            |
| Disposals                                              | -            | -            |
| Reclassification as held for sale                      | -            | -            |
| Transferred to investment property                     | -            | -            |
| Acquisitions through business combinations             | -            | -            |
| Derecognised on disposal of a subsidiary               | -            | -            |
| <b>Effect of foreign currency exchange differences</b> | -            | -            |
| Closing Balance                                        | -            | -            |
| <b>Net Block</b>                                       | -            | -            |
| <b>Total</b>                                           |              |              |
| <b>Gross Block</b>                                     |              |              |
| Opening Balance                                        | 46,13,187.78 | 46,13,187.78 |
| Additions                                              | -            | -            |
| Disposals                                              | 41,36,615.00 | -            |
| Reclassification as held for sale                      | -            | -            |
| Transferred to investment property                     | -            | -            |
| Acquisitions through business combinations             | -            | -            |
| Derecognised on disposal of a subsidiary               | -            | -            |
| <b>Effect of foreign currency exchange differences</b> | -            | -            |
| Closing Balance                                        | 4,76,572.78  | 46,13,187.78 |
| <b>Accumulated Depreciation</b>                        |              |              |
| Opening Balance                                        | 2,83,615.83  | 81,936.54    |
| Additions                                              | 1,48,887.12  | 2,01,679.29  |
| Disposals                                              | -            | -            |
| Reclassification as held for sale                      | -            | -            |
| Transferred to investment property                     | -            | -            |
| Acquisitions through business combinations             | -            | -            |
| Derecognised on disposal of a subsidiary               | -            | -            |
| <b>Effect of foreign currency exchange differences</b> | 2,97,774.24  | 4,03,358.58  |
| Closing Balance                                        | 4,32,502.95  | 2,83,615.83  |
| <b>Net Block</b>                                       | 44,069.83    | 43,29,571.95 |

# New Report for WG

WG - As at 31-Mar-2026 - V20: Amounts are in CEDI scaled to '0

| Note 1.2 (Investment Property)                         | Land | Buildings | Total |
|--------------------------------------------------------|------|-----------|-------|
| <b>Gross Block</b>                                     |      |           |       |
| Opening Balance                                        | -    | -         | -     |
| Additions                                              | -    | -         | -     |
| Disposals                                              | -    | -         | -     |
| Reclassification as held for sale                      | -    | -         | -     |
| Transferred to investment property                     | -    | -         | -     |
| <b>Acquisitions through business combinations</b>      | -    | -         | -     |
| Derecognised on disposal of a subsidiary               | -    | -         | -     |
| <b>Effect of foreign currency exchange differences</b> | -    | -         | -     |
| Closing Balance                                        | -    | -         | -     |
| <b>Accumulated Depreciation</b>                        |      |           |       |
| Opening Balance                                        | -    | -         | -     |
| Additions                                              | -    | -         | -     |
| Disposals                                              | -    | -         | -     |
| Reclassification as held for sale                      | -    | -         | -     |
| Transferred to investment property                     | -    | -         | -     |
| Acquisitions through business combinations             | -    | -         | -     |
| Derecognised on disposal of a subsidiary               | -    | -         | -     |
| <b>Effect of foreign currency exchange differences</b> | -    | -         | -     |
| Closing Balance                                        | -    | -         | -     |
| <b>Net Block</b>                                       | -    | -         | -     |

WG - As at 31-Mar-2025 - V20: Amounts are in CEDI scaled to '0

| Note 1.2 (Investment Property)                         | Land | Buildings | Total |
|--------------------------------------------------------|------|-----------|-------|
| <b>Gross Block</b>                                     |      |           |       |
| Opening Balance                                        | -    | -         | -     |
| Additions                                              | -    | -         | -     |
| Disposals                                              | -    | -         | -     |
| Reclassification as held for sale                      | -    | -         | -     |
| Transferred to investment property                     | -    | -         | -     |
| <b>Acquisitions through business combinations</b>      | -    | -         | -     |
| Derecognised on disposal of a subsidiary               | -    | -         | -     |
| <b>Effect of foreign currency exchange differences</b> | -    | -         | -     |
| Closing Balance                                        | -    | -         | -     |
| <b>Accumulated Depreciation</b>                        |      |           |       |
| Opening Balance                                        | -    | -         | -     |
| Additions                                              | -    | -         | -     |
| Disposals                                              | -    | -         | -     |
| Reclassification as held for sale                      | -    | -         | -     |
| Transferred to investment property                     | -    | -         | -     |
| Acquisitions through business combinations             | -    | -         | -     |
| Derecognised on disposal of a subsidiary               | -    | -         | -     |
| <b>Effect of foreign currency exchange differences</b> | -    | -         | -     |
| Closing Balance                                        | -    | -         | -     |
| <b>Net Block</b>                                       | -    | -         | -     |

# New Report for WG (Amounts scaled to '0)

| Note 1.2 (Investment Property)                  | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|-------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| Land                                            |      |                                         |                                         |
| Gross Block                                     |      |                                         |                                         |
| Opening Balance                                 |      | -                                       | -                                       |
| Additions                                       |      | -                                       | -                                       |
| Disposals                                       |      | -                                       | -                                       |
| Reclassification as held for sale               |      | -                                       | -                                       |
| Transferred to investment property              |      | -                                       | -                                       |
| Acquisitions through business combinations      |      | -                                       | -                                       |
| Derecognised on disposal of a subsidiary        |      | -                                       | -                                       |
| Effect of foreign currency exchange differences |      | -                                       | -                                       |
| Closing Balance                                 |      | -                                       | -                                       |
| Accumulated Depreciation                        |      |                                         |                                         |
| Opening Balance                                 |      | -                                       | -                                       |
| Additions                                       |      | -                                       | -                                       |
| Disposals                                       |      | -                                       | -                                       |
| Reclassification as held for sale               |      | -                                       | -                                       |
| Transferred to investment property              |      | -                                       | -                                       |
| Acquisitions through business combinations      |      | -                                       | -                                       |
| Derecognised on disposal of a subsidiary        |      | -                                       | -                                       |
| Effect of foreign currency exchange differences |      | -                                       | -                                       |
| Closing Balance                                 |      | -                                       | -                                       |
| Net Block                                       |      | -                                       | -                                       |
| Buildings                                       |      |                                         |                                         |
| Gross Block                                     |      |                                         |                                         |
| Opening Balance                                 |      | -                                       | -                                       |
| Additions                                       |      | -                                       | -                                       |
| Disposals                                       |      | -                                       | -                                       |
| Reclassification as held for sale               |      | -                                       | -                                       |
| Transferred to investment property              |      | -                                       | -                                       |
| Acquisitions through business combinations      |      | -                                       | -                                       |
| Derecognised on disposal of a subsidiary        |      | -                                       | -                                       |
| Effect of foreign currency exchange differences |      | -                                       | -                                       |
| Closing Balance                                 |      | -                                       | -                                       |
| Accumulated Depreciation                        |      |                                         |                                         |
| Opening Balance                                 |      | -                                       | -                                       |
| Additions                                       |      | -                                       | -                                       |
| Disposals                                       |      | -                                       | -                                       |
| Reclassification as held for sale               |      | -                                       | -                                       |
| Transferred to investment property              |      | -                                       | -                                       |
| Acquisitions through business combinations      |      | -                                       | -                                       |
| Derecognised on disposal of a subsidiary        |      | -                                       | -                                       |
| Effect of foreign currency exchange differences |      | -                                       | -                                       |
| Closing Balance                                 |      | -                                       | -                                       |
| Net Block                                       |      | -                                       | -                                       |
| Total                                           |      |                                         |                                         |
| Gross Block                                     |      |                                         |                                         |
| Opening Balance                                 |      | -                                       | -                                       |
| Additions                                       |      | -                                       | -                                       |
| Disposals                                       |      | -                                       | -                                       |
| Reclassification as held for sale               |      | -                                       | -                                       |
| Transferred to investment property              |      | -                                       | -                                       |
| Acquisitions through business combinations      |      | -                                       | -                                       |
| Derecognised on disposal of a subsidiary        |      | -                                       | -                                       |

|                                                 |   |   |
|-------------------------------------------------|---|---|
| Effect of foreign currency exchange differences | - | - |
| Closing Balance                                 | - | - |
| <b>Accumulated Depreciation</b>                 |   |   |
| Opening Balance                                 | - | - |
| Additions                                       | - | - |
| Disposals                                       | - | - |
| Reclassification as held for sale               | - | - |
| Transferred to investment property              | - | - |
| Acquisitions through business combinations      | - | - |
| Derecognised on disposal of a subsidiary        | - | - |
| Effect of foreign currency exchange differences | - | - |
| Closing Balance                                 | - | - |
| <b>Net Block</b>                                | - | - |

# New Report for WG (Amounts scaled to '0)

| Note 1.3 (Goodwill)                             | Note | WG - As at 31-Mar-2026 - | WG - As at 31-Mar-2025 - |
|-------------------------------------------------|------|--------------------------|--------------------------|
|                                                 |      | V20                      | V20                      |
|                                                 |      | CEDI                     | CEDI                     |
| Gross Block                                     |      |                          |                          |
| Opening Balance                                 |      | -                        | -                        |
| Additions                                       |      | -                        | -                        |
| Disposals                                       |      | -                        | -                        |
| Acquisitions through business combinations      |      | -                        | -                        |
| Derecognised on disposal of a subsidiary        |      | -                        | -                        |
| Effect of foreign currency exchange differences |      | -                        | -                        |
| Closing Balance                                 |      | -                        | -                        |
| Accumulated Depreciation                        |      |                          |                          |
| Opening Balance                                 |      | -                        | -                        |
| Additions                                       |      | -                        | -                        |
| Disposals                                       |      | -                        | -                        |
| Acquisitions through business combinations      |      | -                        | -                        |
| Derecognised on disposal of a subsidiary        |      | -                        | -                        |
| Effect of foreign currency exchange differences |      | -                        | -                        |
| Closing Balance                                 |      | -                        | -                        |
| Net Block                                       |      | -                        | -                        |

**New Report for WG**

**WG - As at 31-Mar-2026 - V20: Amounts are in CEDI scaled to '0**

| <b>Note 1.4 (Intangible assets)</b>                    | <b>Brands/Trademarks</b> | <b>Computer Software</b> | <b>Others - Technical knowhow</b> | <b>Total</b>        |
|--------------------------------------------------------|--------------------------|--------------------------|-----------------------------------|---------------------|
| <b>Gross Block</b>                                     |                          |                          |                                   |                     |
| Opening Balance                                        | -                        | 47,28,507.50             | -                                 | 47,28,507.50        |
| Additions                                              | -                        | 2,77,506.50              | -                                 | 2,77,506.50         |
| Disposals                                              | -                        | -                        | -                                 | -                   |
| Acquisitions through business combinations             | -                        | -                        | -                                 | -                   |
| Derecognised on disposal of a subsidiary               | -                        | -                        | -                                 | -                   |
| Hyperinflationary Adjustment                           | -                        | -                        | -                                 | -                   |
| <b>Effect of foreign currency exchange differences</b> | -                        | -                        | -                                 | -                   |
| Closing Balance                                        | -                        | 50,06,014.00             | -                                 | 50,06,014.00        |
| <b>Accumulated Depreciation</b>                        |                          |                          |                                   |                     |
| Opening Balance                                        | -                        | 8,636.50                 | -                                 | 8,636.50            |
| Amortization during the year                           | -                        | 8,13,425.50              | -                                 | 8,13,425.50         |
| Additional amortization due to hyperinflation          | -                        | -                        | -                                 | -                   |
| Disposals                                              | -                        | -                        | -                                 | -                   |
| Acquisitions through business combinations             | -                        | -                        | -                                 | -                   |
| Derecognised on disposal of a subsidiary               | -                        | -                        | -                                 | -                   |
| Impairment                                             | -                        | -                        | -                                 | -                   |
| Hyperinflationary Adjustment                           | -                        | -                        | -                                 | -                   |
| <b>Effect of foreign currency exchange differences</b> | -                        | -                        | -                                 | -                   |
| Closing Balance                                        | -                        | 8,22,062.00              | -                                 | 8,22,062.00         |
| <b>Net Block</b>                                       | -                        | <b>41,83,952.00</b>      | -                                 | <b>41,83,952.00</b> |

**WG - As at 31-Mar-2025 - V20: Amounts are in CEDI scaled to '0**

| <b>Note 1.4 (Intangible assets)</b>                    | <b>Brands/Trademarks</b> | <b>Computer Software</b> | <b>Others - Technical knowhow</b> | <b>Total</b>        |
|--------------------------------------------------------|--------------------------|--------------------------|-----------------------------------|---------------------|
| <b>Gross Block</b>                                     |                          |                          |                                   |                     |
| Opening Balance                                        | -                        | 9,40,816.51              | -                                 | 9,40,816.51         |
| Additions                                              | -                        | 47,28,507.50             | -                                 | 47,28,507.50        |
| Disposals                                              | -                        | 9,40,816.51              | -                                 | 9,40,816.51         |
| Acquisitions through business combinations             | -                        | -                        | -                                 | -                   |
| Derecognised on disposal of a subsidiary               | -                        | -                        | -                                 | -                   |
| Hyperinflationary Adjustment                           | -                        | -                        | -                                 | -                   |
| <b>Effect of foreign currency exchange differences</b> | -                        | -                        | -                                 | -                   |
| Closing Balance                                        | -                        | 47,28,507.50             | -                                 | 47,28,507.50        |
| <b>Accumulated Depreciation</b>                        |                          |                          |                                   |                     |
| Opening Balance                                        | -                        | 8,23,489.19              | -                                 | 8,23,489.19         |
| Amortization during the year                           | -                        | 36,507.78                | -                                 | 36,507.78           |
| Additional amortization due to hyperinflation          | -                        | -                        | -                                 | -                   |
| Disposals                                              | -                        | 8,51,360.47              | -                                 | 8,51,360.47         |
| Acquisitions through business combinations             | -                        | -                        | -                                 | -                   |
| Derecognised on disposal of a subsidiary               | -                        | -                        | -                                 | -                   |
| Impairment                                             | -                        | -                        | -                                 | -                   |
| Hyperinflationary Adjustment                           | -                        | -                        | -                                 | -                   |
| <b>Effect of foreign currency exchange differences</b> | -                        | -                        | -                                 | -                   |
| Closing Balance                                        | -                        | 8,636.50                 | -                                 | 8,636.50            |
| <b>Net Block</b>                                       | -                        | <b>47,19,871.00</b>      | -                                 | <b>47,19,871.00</b> |

**New Report for WG (Amounts scaled to '0)**

| Note 1.4 (Intangible assets)                           | Note | WG - As at 31-Mar-2026 - | WG - As at 31-Mar-2025 - |
|--------------------------------------------------------|------|--------------------------|--------------------------|
|                                                        |      | V20                      | V20                      |
|                                                        |      | CEDI                     | CEDI                     |
| <b>Brands/Trademarks</b>                               |      |                          |                          |
| <b>Gross Block</b>                                     |      |                          |                          |
| Opening Balance                                        |      | -                        | -                        |
| Additions                                              |      | -                        | -                        |
| Disposals                                              |      | -                        | -                        |
| Acquisitions through business combinations             |      | -                        | -                        |
| Derecognised on disposal of a subsidiary               |      | -                        | -                        |
| Hyperinflationary Adjustment                           |      | -                        | -                        |
| <b>Effect of foreign currency exchange differences</b> |      | -                        | -                        |
| Closing Balance                                        |      | -                        | -                        |
| <b>Accumulated Depreciation</b>                        |      |                          |                          |
| Opening Balance                                        |      | -                        | -                        |
| Amortization during the year                           |      | -                        | -                        |
| Additional amortization due to hyperinflation          |      | -                        | -                        |
| Disposals                                              |      | -                        | -                        |
| Acquisitions through business combinations             |      | -                        | -                        |
| Derecognised on disposal of a subsidiary               |      | -                        | -                        |
| Impairment                                             |      | -                        | -                        |
| Hyperinflationary Adjustment                           |      | -                        | -                        |
| <b>Effect of foreign currency exchange differences</b> |      | -                        | -                        |
| Closing Balance                                        |      | -                        | -                        |
| <b>Net Block</b>                                       |      | -                        | -                        |
| <b>Computer Software</b>                               |      |                          |                          |
| <b>Gross Block</b>                                     |      |                          |                          |
| Opening Balance                                        |      | 47,28,507.50             | 9,40,816.51              |
| Additions                                              |      | 2,77,506.50              | 47,28,507.50             |
| Disposals                                              |      | -                        | 9,40,816.51              |
| Acquisitions through business combinations             |      | -                        | -                        |
| Derecognised on disposal of a subsidiary               |      | -                        | -                        |
| Hyperinflationary Adjustment                           |      | -                        | -                        |
| <b>Effect of foreign currency exchange differences</b> |      | -                        | -                        |
| Closing Balance                                        |      | 50,06,014.00             | 47,28,507.50             |
| <b>Accumulated Depreciation</b>                        |      |                          |                          |
| Opening Balance                                        |      | 8,636.50                 | 8,23,489.19              |
| Amortization during the year                           |      | 8,13,425.50              | 36,507.78                |
| Additional amortization due to hyperinflation          |      | -                        | -                        |
| Disposals                                              |      | -                        | 8,51,360.47              |
| Acquisitions through business combinations             |      | -                        | -                        |
| Derecognised on disposal of a subsidiary               |      | -                        | -                        |
| Impairment                                             |      | -                        | -                        |
| Hyperinflationary Adjustment                           |      | -                        | -                        |
| <b>Effect of foreign currency exchange differences</b> |      | -                        | -                        |
| Closing Balance                                        |      | 8,22,062.00              | 8,636.50                 |
| <b>Net Block</b>                                       |      | <b>41,83,952.00</b>      | <b>47,19,871.00</b>      |
| <b>Others - Technical knowhow</b>                      |      |                          |                          |
| <b>Gross Block</b>                                     |      |                          |                          |
| Opening Balance                                        |      | -                        | -                        |
| Additions                                              |      | -                        | -                        |
| Disposals                                              |      | -                        | -                        |
| Acquisitions through business combinations             |      | -                        | -                        |
| Derecognised on disposal of a subsidiary               |      | -                        | -                        |
| Hyperinflationary Adjustment                           |      | -                        | -                        |
| <b>Effect of foreign currency exchange differences</b> |      | -                        | -                        |

|                                                 |                     |                     |
|-------------------------------------------------|---------------------|---------------------|
| Closing Balance                                 | -                   | -                   |
| <b>Accumulated Depreciation</b>                 |                     |                     |
| Opening Balance                                 | -                   | -                   |
| Amortization during the year                    | -                   | -                   |
| Additional amortization due to hyperinflation   | -                   | -                   |
| Disposals                                       | -                   | -                   |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Impairment                                      | -                   | -                   |
| Hyperinflationary Adjustment                    | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| Closing Balance                                 | -                   | -                   |
| <b>Net Block</b>                                | -                   | -                   |
| <b>Total</b>                                    |                     |                     |
| <b>Gross Block</b>                              |                     |                     |
| Opening Balance                                 | 47,28,507.50        | 9,40,816.51         |
| Additions                                       | 2,77,506.50         | 47,28,507.50        |
| Disposals                                       | -                   | 9,40,816.51         |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Hyperinflationary Adjustment                    | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| Closing Balance                                 | 50,06,014.00        | 47,28,507.50        |
| <b>Accumulated Depreciation</b>                 |                     |                     |
| Opening Balance                                 | 8,636.50            | 8,23,489.19         |
| Amortization during the year                    | 8,13,425.50         | 36,507.78           |
| Additional amortization due to hyperinflation   | -                   | -                   |
| Disposals                                       | -                   | 8,51,360.47         |
| Acquisitions through business combinations      | -                   | -                   |
| Derecognised on disposal of a subsidiary        | -                   | -                   |
| Impairment                                      | -                   | -                   |
| Hyperinflationary Adjustment                    | -                   | -                   |
| Effect of foreign currency exchange differences | -                   | -                   |
| <b>Closing Balance</b>                          | <b>8,22,062.00</b>  | <b>8,636.50</b>     |
| <b>Net Block</b>                                | <b>41,83,952.00</b> | <b>47,19,871.00</b> |

# New Report for WG (Amounts scaled to '0)

| Note 2 (Non-Current Investments)                             | Note | WG - As at 31-Mar-2026 - V20<br>CEDI | WG - As at 31-Mar-2025 - V20<br>CEDI |
|--------------------------------------------------------------|------|--------------------------------------|--------------------------------------|
| <b>Non-Current Investments</b>                               |      |                                      |                                      |
| <b>Trade Investments</b>                                     |      |                                      |                                      |
| Investments in Deposits with Non-Banking Financial Companies |      | -                                    | -                                    |
| Investments in Equity Instruments(Trade Inv)                 |      | -                                    | -                                    |
| Investments in preference shares(Trade Inv)                  |      | -                                    | -                                    |
| Investments in Government or trust securities(Trade Inv)     |      | -                                    | -                                    |
| Investments in debentures or bonds(Trade Inv)                |      | -                                    | -                                    |
| Investments in Mutual Funds(Trade Inv)                       |      | -                                    | -                                    |
| Investments in Equity Instruments of Associate Company       |      | -                                    | -                                    |
|                                                              |      | -                                    | -                                    |
| <b>Other Investments</b>                                     |      |                                      |                                      |
| Investment Properties(Other Inv)                             |      | -                                    | -                                    |
| Investment in Equity instruments(Other Inv)                  |      | -                                    | -                                    |
| Investments in preference shares(Other Inv)                  |      | -                                    | -                                    |
| Investments in Government or Trust securities(Other Inv)     |      | -                                    | -                                    |
| Investments in debentures or bonds(Other Inv)                |      | -                                    | -                                    |
| Investments in Mutual Funds(Other Inv)                       |      | -                                    | -                                    |
| Investments in debentures or bonds in associates             |      | -                                    | -                                    |
|                                                              |      | -                                    | -                                    |
|                                                              |      | -                                    | -                                    |
| Less : Provision for dimunition in the value of Investments  |      | -                                    | -                                    |
| Total Non Current Investment                                 |      | -                                    | -                                    |

# New Report for WG (Amounts scaled to '0)

| Note 3 (Long-Term Loans & Advances)                                             | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|---------------------------------------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| <b>Long-Term Loans &amp; Advances</b>                                           |      |                                         |                                         |
| <b>Capital Advances</b>                                                         |      |                                         |                                         |
| Secured, considered good (Capital Advances)                                     |      | -                                       | -                                       |
| Unsecured, considered good (Capital Advances)                                   |      | 45,538.69                               | -                                       |
| Doubtful (Capital Advances)                                                     |      | -                                       | -                                       |
| Less : Provision for Doubtful Debts (Capital Advances)                          |      | -                                       | -                                       |
|                                                                                 |      | <b>45,538.69</b>                        | -                                       |
| <b>Security Deposits</b>                                                        |      |                                         |                                         |
| Secured, considered good (Security Deposits)                                    |      | -                                       | -                                       |
| Unsecured, considered good (Security Deposits)                                  |      | -                                       | -                                       |
| Doubtful (Security Deposits)                                                    |      | -                                       | -                                       |
| Less : Provision for Doubtful Debts (Security Deposits)                         |      | -                                       | -                                       |
|                                                                                 |      | -                                       | -                                       |
| <b>Loans and Advances to Related Parties</b>                                    |      |                                         |                                         |
| Secured, considered good (Related Parties)                                      |      | -                                       | -                                       |
| Unsecured, considered good (Related Parties)                                    |      | -                                       | -                                       |
| Doubtful (Related Parties)                                                      |      | -                                       | -                                       |
| Less : Provision for Doubtful Debts (Related Parties)                           |      | -                                       | -                                       |
|                                                                                 |      | -                                       | -                                       |
| <b>Other Loans and Advances</b>                                                 |      |                                         |                                         |
| Secured, Considered Good (Other Loan & Adv)                                     |      | -                                       | -                                       |
| Unsecured, Considered Good (Other Loan & Adv)                                   |      | -                                       | -                                       |
| Doubtful (Other Loan & Adv)                                                     |      | -                                       | -                                       |
| Less: Provision for Other doubtful loans and advances (Other Loan & Adv)        |      | -                                       | -                                       |
|                                                                                 |      | -                                       | -                                       |
| <b>Amount due from ESOP Trust</b>                                               |      |                                         |                                         |
| Secured, considered good ( ESOP Trust)                                          |      | -                                       | -                                       |
| Unsecured, considered good ( ESOP Trust)                                        |      | -                                       | -                                       |
| Doubtful ( ESOP Trust )                                                         |      | -                                       | -                                       |
| Less: Provision for doubtful loans and advances ( ESOP Trust)                   |      | -                                       | -                                       |
|                                                                                 |      | -                                       | -                                       |
| <b>Excise and VAT Receivables</b>                                               |      |                                         |                                         |
| Secured, considered good ( Excise and VAT Receivable)                           |      | -                                       | -                                       |
| Unsecured, considered good ( xcise and VAT Receivables)                         |      | -                                       | -                                       |
| Doubtful ( Excise and VAT Receivables )                                         |      | -                                       | -                                       |
| Less: Provision for doubtful loans and advances ( Excise and VAT Rece)          |      | -                                       | -                                       |
|                                                                                 |      | -                                       | -                                       |
| <b>Advance Tax (net of Provisions)</b>                                          |      |                                         |                                         |
| Secured, considered good ( Adv. Tax (net of Provisions))                        |      | -                                       | -                                       |
| Unsecured, considered good ( Adv. Tax (net of Provisions))                      |      | -                                       | -                                       |
|                                                                                 |      |                                         |                                         |
| Doubtful ( Adv. Tax (net of Provisions))                                        |      | -                                       | -                                       |
| Less: Provision for doubtful loans and advances ( Adv. Tax (net of Provisions)) |      | -                                       | -                                       |
|                                                                                 |      | -                                       | -                                       |
| <b>Misc Loans and Advances</b>                                                  |      |                                         |                                         |
| Secured, considered good ( Misc Loans and Advances)                             |      | -                                       | -                                       |
| Unsecured, considered good (Misc Loans and Advances)                            |      | -                                       | -                                       |
| Doubtful ( Misc Loans and Advances)                                             |      | -                                       | -                                       |

Less: Provision for doubtful loans and advances(Misc Loans  
and Advances)

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**45,538.69**

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# New Report for WG (Amounts scaled to '0)

| Note 4 (Other Non-current Assets)                                      | Note | WG - As at 31-Mar-2026 - V20 CEDI | WG - As at 31-Mar-2025 - V20 CEDI |
|------------------------------------------------------------------------|------|-----------------------------------|-----------------------------------|
| Other Non-Current Assets                                               |      |                                   |                                   |
| Long Term Trade Receivables                                            |      |                                   |                                   |
| Unsecured, considered good (Capital Advances)                          |      | -                                 | -                                 |
| Unsecured, considered good ( Excise and VAT Receivables)               |      | -                                 | -                                 |
| Less: Provision for doubtful loans and advances ( Excise and VAT Rece) |      | -                                 | -                                 |
|                                                                        |      | -                                 | -                                 |
| Amount Due from ESOP Trust                                             |      |                                   |                                   |
| Unsecured, considered good ( Adv. Tax (net of Provisions))             |      | 60,68,930.05                      | 78,92,169.85                      |
| Unsecured, considered good(Related Parties)                            |      | -                                 | -                                 |
| Doubtful(Related Parties ESOP Trust)                                   |      | -                                 | -                                 |
| Less: Provision for doubtful debts(Related Parties)                    |      | -                                 | -                                 |
|                                                                        |      | 60,68,930.05                      | 78,92,169.85                      |
| Others                                                                 |      |                                   |                                   |
| Unsecured, considered good(Misc Loans and Advances)                    |      | -                                 | -                                 |
| Misc Loans and Advances (Doubtful)                                     |      | -                                 | -                                 |
| Less: Provision for Other doubtful debts(Other)                        |      | -                                 | -                                 |
|                                                                        |      | -                                 | -                                 |
|                                                                        |      | 60,68,930.05                      | 78,92,169.85                      |

**New Report for WG (Amounts scaled to '0)**

| Note 5 (Current Investments)                                 | Note | WG - As at 31-Mar-2026 - | WG - As at 31-Mar-2025 - |
|--------------------------------------------------------------|------|--------------------------|--------------------------|
|                                                              |      | V20                      | V20                      |
|                                                              |      | CEDI                     | CEDI                     |
| Current Investments                                          |      |                          |                          |
| Investments in Equity Instruments                            |      | -                        | -                        |
| Investment in Preference Shares                              |      | -                        | -                        |
| Investments in Government or Trust securities                |      | -                        | -                        |
| Investments in Debentures or bonds                           |      | -                        | -                        |
| Investments in Mutual Funds                                  |      | -                        | -                        |
| Investments in Deposits with Non-Banking Financial Companies |      | -                        | -                        |
|                                                              |      | -                        | -                        |
| Less : Provision for diminution in the value of Investments  |      | -                        | -                        |
| Total Current Investment                                     |      | -                        | -                        |

# New Report for WG (Amounts scaled to '0)

| Note 6 (Inventories)                             | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|--------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| Inventories                                      |      |                                         |                                         |
| Raw Materials & Goods In Transit                 |      |                                         |                                         |
| Raw Materials and components                     |      | 4,17,30,792.15                          | 5,96,48,164.24                          |
| Less : Provision for Raw Material and components |      | (1,26,39,302.38)                        | (1,34,62,110.61)                        |
| Goods-in Transit                                 |      | 88,99,238.81                            | 79,57,406.02                            |
|                                                  |      | 3,79,90,728.58                          | 5,41,43,459.65                          |
| Work-in-Progress                                 |      | -                                       | -                                       |
| Less : Provision for Work-in-progress            |      | -                                       | -                                       |
| Finished Goods                                   |      | 2,19,00,744.11                          | 2,38,54,559.17                          |
| Less : Provision for Finished goods              |      | (19,90,724.44)                          | (12,77,155.57)                          |
|                                                  |      | 1,99,10,019.67                          | 2,25,77,403.60                          |
| Stock-in-Trade                                   |      | -                                       | -                                       |
| Less : Provision for Stock-in-Trade              |      | -                                       | -                                       |
| Stores and spares                                |      | 31,89,168.46                            | 38,64,867.65                            |
| Less : Provision for Stores and spares           |      | (31,74,740.99)                          | (24,21,388.97)                          |
|                                                  |      | 14,427.47                               | 14,43,478.68                            |
| Loose Tools                                      |      | -                                       | -                                       |
|                                                  |      | 5,79,15,175.72                          | 7,81,64,341.93                          |

# New Report for WG (Amounts scaled to '0)

| Note 7 (Trade Receivables)                                                                          | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|-----------------------------------------------------------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| Trade Receivables                                                                                   |      | 3,20,50,612.23                          | 4,68,51,768.05                          |
| <b>Trade Receivables outstanding for a period exceeding six months from the due date of Payment</b> |      |                                         |                                         |
| Secured, considered good(exceeding Six Months)                                                      |      | -                                       | -                                       |
| Unsecured considered good(exceeding Six Months)                                                     |      | -                                       | -                                       |
| Doubtful(exceeding Six Months)                                                                      |      | -                                       | -                                       |
| Less : Provision for Doubtful Debts(exceeding Six Months)                                           |      | 2,47,643.32                             | 3,75,464.35                             |
|                                                                                                     |      | <b>(2,47,643.32)</b>                    | <b>(3,75,464.35)</b>                    |
| <b>Trade Receivables Others</b>                                                                     |      |                                         |                                         |
| Secured, considered good (Others)                                                                   |      | -                                       | -                                       |
| Unsecured, considered good (Others)                                                                 |      | 3,22,98,255.55                          | 4,72,27,232.40                          |
| Doubtful (Others)                                                                                   |      | -                                       | -                                       |
| Less : Provision for Doubtful Debts (Others)                                                        |      | -                                       | -                                       |
|                                                                                                     |      | <b>(3,22,98,255.55)</b>                 | <b>(4,72,27,232.40)</b>                 |

# New Report for WG (Amounts scaled to '0)

| Note 8 (Cash and Cash Equivalents)                                | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|-------------------------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| <b>Cash and Cash Equivalents</b>                                  |      |                                         |                                         |
| <b>Balances with Banks</b>                                        |      |                                         |                                         |
| Current Accounts                                                  |      | 1,19,86,947.73                          | 3,68,975.29                             |
| Deposits with maturity less than 3 months                         |      | 48,31,594.72                            | 25,04,367.69                            |
| Unpaid Dividend                                                   |      | -                                       | -                                       |
|                                                                   |      | <b>1,68,18,542.45</b>                   | <b>28,73,342.98</b>                     |
| Cheques, drafts on hand                                           |      | -                                       | -                                       |
| Cash on hand                                                      |      | -                                       | -                                       |
| <b>Other Bank Balances</b>                                        |      |                                         |                                         |
| Accrued Interest                                                  |      | -                                       | -                                       |
| Security against borrowings                                       |      | -                                       | -                                       |
| Deposit against Bank Guarantees                                   |      | -                                       | -                                       |
| Other Commitments                                                 |      | -                                       | -                                       |
| Deposits with maturity more than 3 months but less than 12 months |      | -                                       | -                                       |
| Deposits with maturity more than 12 months                        |      | -                                       | -                                       |
|                                                                   |      | -                                       | -                                       |
|                                                                   |      | <b>1,68,18,542.45</b>                   | <b>28,73,342.98</b>                     |

**New Report for WG (Amounts scaled to '0)**

| Note 9 (Short-Term Loans and Advances)                                              | Note | WG - As at 31-Mar-2026 - V20 CEDI | WG - As at 31-Mar-2025 - V20 CEDI |
|-------------------------------------------------------------------------------------|------|-----------------------------------|-----------------------------------|
| Short-Term Loans and Advances                                                       |      |                                   |                                   |
| Loans and Advances to Related Parties -Short Term                                   |      |                                   |                                   |
| Secured, considered good(Related Parties)                                           |      | -                                 | -                                 |
| Unsecured considered good(Related Parties)                                          |      | -                                 | -                                 |
| Doubtful(Related parties)                                                           |      | -                                 | -                                 |
| Less : Provision for Doubtful Debts(Related Parties)                                |      | -                                 | -                                 |
|                                                                                     |      | -                                 | -                                 |
| Security Deposits - Short Term Loan                                                 |      |                                   |                                   |
| Secured, considered good ( Security Deposits - Short Term)                          |      | -                                 | -                                 |
|                                                                                     |      | -                                 | -                                 |
| Unsecured considered good ( Security Deposits - Short Term)                         |      | -                                 | -                                 |
|                                                                                     |      | -                                 | -                                 |
| Doubtful ( Security Deposits - Short Term)                                          |      | -                                 | -                                 |
| Less : Provision for Doubtful Debts ( Security Deposits - Short Term)               |      | -                                 | -                                 |
|                                                                                     |      | -                                 | -                                 |
| Amount due from ESOP Trust                                                          |      |                                   |                                   |
| Accrued Interest                                                                    |      | -                                 | -                                 |
| Derivative Asset                                                                    |      | -                                 | -                                 |
| Doubtful ( ESOP Trust Short Term )                                                  |      | -                                 | -                                 |
| Less: Provision for doubtful loans and advances ( ESOP Trust Short Term)            |      | -                                 | -                                 |
|                                                                                     |      | -                                 | -                                 |
| Excise and VAT Receivables                                                          |      |                                   |                                   |
| Secured, considered good ( Excise and VAT Receivable- Short Term)                   |      | -                                 | -                                 |
| Unsecured, considered good ( xcise and VAT Receivables Short Term)                  |      | -                                 | -                                 |
| Doubtful ( Excise and VAT Receivables Short Term)                                   |      | -                                 | -                                 |
| Less: Provision for doubtful loans and advances ( Excise and VAT Rece Short Term)   |      | -                                 | -                                 |
|                                                                                     |      | -                                 | -                                 |
| Secured, considered good( Adv. Tax (net of Provisions Short Term ))                 |      | -                                 | -                                 |
| Misc Loans and Advances                                                             |      |                                   |                                   |
| Secured, considered good( Misc Loans and Advances Short Term)                       |      | -                                 | -                                 |
| Insurance claim receivable                                                          |      | -                                 | -                                 |
| Doubtful( Misc Loans and Advances short Term)                                       |      | -                                 | -                                 |
| Less: Provision for doubtful loans and advances(Misc Loans and Advances Short Term) |      | -                                 | -                                 |

**New Report for WG (Amounts scaled to '0)**

| Note 10 (Other Current Assets)                                                      | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|-------------------------------------------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| Other Current Assets                                                                |      |                                         |                                         |
| Unsecured, considered good(Misc Loans and Advances Short Term)                      |      | 37,43,571.05                            | 42,69,264.63                            |
| Less: Provision for doubtful loans and advances(Misc Loans and Advances Short Term) |      | -                                       | -                                       |
| Right to Receive Inventory (Asset)                                                  |      | -                                       | -                                       |
| Unsecured, considered good ( xcise and VAT Receivables Short Term)                  |      | -                                       | -                                       |
| Income receivable                                                                   |      | -                                       | -                                       |
| Insurance claim receivable                                                          |      | -                                       | -                                       |
| Others                                                                              |      | -                                       | -                                       |
|                                                                                     |      | 37,43,571.05                            | 42,69,264.63                            |

**New Report for WG (Amounts scaled to '0)**

| <b>Note 11 (Equity Share Capital)</b>                    | <b>Note</b> | WG - As at 31-Mar-2026 - | WG - As at 31-Mar-2025 - |
|----------------------------------------------------------|-------------|--------------------------|--------------------------|
|                                                          |             | V20                      | V20                      |
|                                                          |             | CEDI                     | CEDI                     |
| Balance at the beginning of the reporting period balance |             | 22,12,22,371.08          | 10,24,59,871.08          |
| Changes in equity share capital during the year          |             | -                        | 11,87,62,500.00          |
| Balance at the end of the reporting period Before MI     |             | 22,12,22,371.08          | 22,12,22,371.08          |
| Less : Minority Interest share capital                   |             | -                        | -                        |
| <b>Balance at the end of the reporting period</b>        |             | <b>22,12,22,371.08</b>   | <b>22,12,22,371.08</b>   |

**New Report for WG (Amounts scaled to '0)**

| <b>Note 12. Reserves and Surplus</b>         | <b>Note</b> | WG - As at 31-Mar-2026 - | WG - As at 31-Mar-2025 - |
|----------------------------------------------|-------------|--------------------------|--------------------------|
|                                              |             | V20                      | V20                      |
|                                              |             | CEDI                     | CEDI                     |
| <b>Securities Premium</b>                    |             |                          |                          |
| Opening Balance                              |             | -                        | -                        |
| Additions during the period                  |             | -                        | -                        |
| Closing Balance                              |             | -                        | -                        |
| <b>Closing Balance -Net of NCI</b>           |             | -                        | -                        |
| <b>General Reserve</b>                       |             |                          |                          |
| Opening Balance                              |             | -                        | -                        |
| Additions during the period                  |             | -                        | -                        |
| Transfer to retained earnings                |             | -                        | -                        |
| Closing Balance                              |             | -                        | -                        |
| <b>Closing Balance -Net of NCI</b>           |             | -                        | -                        |
| <b>Capital Redemption Reserve</b>            |             |                          |                          |
| Opening Balance                              |             | -                        | -                        |
| Additions during the period                  |             | -                        | -                        |
| Closing Balance                              |             | -                        | -                        |
| <b>Closing Balance -Net of NCI</b>           |             | -                        | -                        |
| <b>Employee Stock Options Reserve</b>        |             |                          |                          |
| Opening Balance                              |             | -                        | -                        |
| Addition during the period                   |             | -                        | -                        |
| Closing Balance                              |             | -                        | -                        |
| <b>Closing Balance -Net of NCI</b>           |             | -                        | -                        |
| <b>Capital Investment Subsidy Reserve</b>    |             |                          |                          |
| Opening Balance                              |             | -                        | -                        |
| Additions during the period                  |             | -                        | -                        |
| Closing Balance                              |             | -                        | -                        |
| <b>Closing Balance -Net of NCI</b>           |             | -                        | -                        |
| <b>Retained Earnings</b>                     |             |                          |                          |
| Opening Balance - Retained Earnings          |             | (14,93,97,860.93)        | (12,42,79,017.64)        |
| Restated Opening Balance                     |             | (14,93,97,860.93)        | (12,42,79,017.64)        |
| Net Profit for the year                      |             | 62,32,759.88             | (2,51,18,843.29)         |
| Total comprehensive income                   |             | 62,32,759.88             | (2,51,18,843.29)         |
| Closing Balance                              |             | (14,31,65,101.05)        | (14,93,97,860.93)        |
| <b>Closing Balance Net after NCI</b>         |             | <b>(14,31,65,101.05)</b> | <b>(14,93,97,860.93)</b> |
| <b>Effective portion of Cash Flow Hedges</b> |             |                          |                          |
| Opening Balance                              |             | -                        | -                        |
| Changes during the period                    |             | -                        | -                        |
| Closing Balance                              |             | -                        | -                        |
| <b>Closing Balance Net of NCI</b>            |             | -                        | -                        |
| <b>Foreign Currency Translation Reserve</b>  |             |                          |                          |
| Opening Balance                              |             | -                        | -                        |
| Exchange Difference for the period           |             | -                        | -                        |
| Closing Balance                              |             | -                        | -                        |
| <b>Closing Balance -Net of NCI</b>           |             | -                        | -                        |
| <b>Summary Position</b>                      |             |                          |                          |
| Net Reserves Carried to Balance Sheet        |             | (14,31,65,101.05)        | (14,93,97,860.93)        |

**New Report for WG (Amounts scaled to '0)**

| Note 13 (Long Term Borrowings)                                                          | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|-----------------------------------------------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| Long-Term Borrowings                                                                    |      |                                         |                                         |
| Secured:                                                                                |      |                                         |                                         |
| Bonds/debentures                                                                        |      | -                                       | -                                       |
| Term Loans                                                                              |      |                                         |                                         |
| Term loans from banks (Secured)                                                         |      | -                                       | -                                       |
| Term loans from others Parties (Secured)                                                |      | -                                       | -                                       |
|                                                                                         |      | -                                       | -                                       |
| Deferred Payment Liabilities(Secured)                                                   |      | -                                       | -                                       |
| Deposits (long term Secured)                                                            |      | -                                       | -                                       |
| Loans and Advances from Related Parties(Secured)                                        |      | -                                       | -                                       |
| Long term maturities of finance lease obligations(Secured)                              |      | -                                       | -                                       |
|                                                                                         |      | -                                       | -                                       |
| Long term maturities of lease liability                                                 |      | -                                       | -                                       |
| Other Loans and Advances (Long term borr. Secured)                                      |      | -                                       | -                                       |
| Total Secured (a)                                                                       |      | -                                       | -                                       |
| Unsecured:                                                                              |      |                                         |                                         |
| Bonds/debentures (Unseured)                                                             |      |                                         |                                         |
| 2000 Unsecured, Redeemable, Zero Coupon, Non-Convertible Debentures of ₹ 10.00 lac each |      | -                                       | -                                       |
| Premium on Redemption thereon                                                           |      | -                                       | -                                       |
|                                                                                         |      | -                                       | -                                       |
| Term Loans (Unsecured)                                                                  |      |                                         |                                         |
| Term Loans from Banks (Unsecured)-USD                                                   |      | -                                       | -                                       |
| Term Loans from Others Parties (Unsecured)                                              |      | -                                       | -                                       |
|                                                                                         |      | -                                       | -                                       |
| Term Loans from Banks (non USD)                                                         |      | -                                       | -                                       |
| Deposits (Unsecured)                                                                    |      | -                                       | -                                       |
| Loans and Advances from Related Parties(Unsecured)                                      |      | -                                       | -                                       |
| Long term maturities of finance lease obligations(Unsecured)                            |      | -                                       | -                                       |
|                                                                                         |      | -                                       | -                                       |
| Long term maturities of lease liability                                                 |      | -                                       | -                                       |
| Other Loans and Advances (Unsecured)                                                    |      | -                                       | -                                       |
| Total Unsecured (b)                                                                     |      | -                                       | -                                       |
| Total Long-Term borrowings (a+b)                                                        |      | -                                       | -                                       |

**New Report for WG (Amounts scaled to '0)**

| Note 14 (Deferred Tax Liability)                                | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|-----------------------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| 1. Deferred Tax Liability                                       |      |                                         |                                         |
| (a) Depreciation- Deferred tax liability                        |      | -                                       | -                                       |
| (b) Share in Jointly Controlled Entity - Deferred tax liability |      | -                                       | -                                       |
| (c) Others - Deferred Tax Liability                             |      | -                                       | -                                       |
|                                                                 |      | -                                       | -                                       |

New Report for WG (Amounts scaled to '0)

| Note 15 (Other Long Term Liabilities) | Note | WG - As at 31-Mar-2026 - | WG - As at 31-Mar-2025 - |
|---------------------------------------|------|--------------------------|--------------------------|
|                                       |      | V20                      | V20                      |
|                                       |      | CEDI                     | CEDI                     |
| Other Long Term Liabilities           |      |                          |                          |
| Trade payables                        |      | -                        | -                        |
| Security Deposit Received             |      | -                        | -                        |
| Long Term Lease Liabilities           |      | -                        | -                        |
| Others (Long term Liabilities)        |      | -                        | -                        |
|                                       |      | -                        | -                        |

**New Report for WG (Amounts scaled to '0)**

| Note 16 (Long Term Provisions)  | Note | WG - As at 31-Mar-2026 - | WG - As at 31-Mar-2025 - |
|---------------------------------|------|--------------------------|--------------------------|
|                                 |      | V20                      | V20                      |
|                                 |      | CEDI                     | CEDI                     |
| Long-term provisions            |      |                          |                          |
| Provision for Employee Benefits |      |                          |                          |
| Superannuation (unfunded)       |      | -                        | -                        |
| Gratuity (unfunded)             |      | -                        | -                        |
| Leave Encashment (unfunded)     |      | -                        | -                        |
|                                 |      | -                        | -                        |
| Others (Long term provisions)   |      | -                        | 10,03,559.60             |
|                                 |      | -                        | 10,03,559.60             |

# New Report for WG (Amounts scaled to '0)

| Note 17 (Short Term Borrowings) | Note | WG - As at 31-Mar-2026 - |  | WG - As at 31-Mar-2025 - |  |
|---------------------------------|------|--------------------------|--|--------------------------|--|
|                                 |      | V20                      |  | V20                      |  |
|                                 |      | CEDI                     |  | CEDI                     |  |

## Short-Term Borrowings

### Secured:

|                                                        |   |   |
|--------------------------------------------------------|---|---|
| Loans repayable on demand from banks (Secured)         | - | - |
| Loans repayable on demand from other parties (Secured) | - | - |
| Loans and advances from related parties (Secured)      | - | - |
| Deposits (short term Secured)                          | - | - |
| Other Loans and Advances (short term borr. Secured)    | - | - |
| Total Secured (a)                                      | - | - |

### Unsecured:

|                                              |                |                |
|----------------------------------------------|----------------|----------------|
| Loans repayable on demand from banks         | -              | 50,00,000.00   |
| Loans repayable on demand from other parties | -              | -              |
| Loans and advances from related parties      | -              | -              |
| USD Overdraft from banks                     | -              | -              |
| Overdraft from banks-non USD                 | 1,24,01,101.29 | 2,39,64,829.35 |
| Unsecured Loans from other                   | -              | -              |

|                     |                |                |
|---------------------|----------------|----------------|
| Total Unsecured (b) | 1,24,01,101.29 | 2,89,64,829.35 |
|---------------------|----------------|----------------|

|                                    |                |                |
|------------------------------------|----------------|----------------|
| Total Short-Term borrowings (=a+b) | 1,24,01,101.29 | 2,89,64,829.35 |
|------------------------------------|----------------|----------------|

**New Report for WG (Amounts scaled to '0)**

| Note 19 (Other Current Liabilities)                    | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|--------------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| Other Current Liabilities                              |      |                                         |                                         |
| Current maturities of long-term debt;                  |      | -                                       | -                                       |
| Current maturities of finance lease obligations;       |      | -                                       | -                                       |
| Interest accrued but not due on borrowings;            |      | -                                       | -                                       |
| Interest accrued and due on borrowings;                |      | -                                       | -                                       |
| Income received in Advance;                            |      | -                                       | -                                       |
| Advance from customers                                 |      | -                                       | -                                       |
| Security Deposits Received                             |      | -                                       | -                                       |
| Other Current financial liability                      |      | -                                       | 2,10,292.13                             |
| Unpaid matured debentures and interest accrued thereon |      | -                                       | -                                       |
| Taxes, Duties and Other Levies Payable                 |      | 34,17,570.61                            | 46,17,737.29                            |
| Interim Dividend Payable                               |      | -                                       | -                                       |
| Other payables                                         |      | 13,08,336.45                            | 2,45,616.90                             |
|                                                        |      | 47,25,907.06                            | 50,73,646.32                            |

**New Report for WG (Amounts scaled to '0)**

| Note 18 (Trade Payables)                                       | Note | WG - As at 31-Mar-2026 - | WG - As at 31-Mar-2025 - |
|----------------------------------------------------------------|------|--------------------------|--------------------------|
|                                                                |      | V20                      | V20                      |
|                                                                |      | CEDI                     | CEDI                     |
| Trade Payables                                                 |      |                          |                          |
| (a) Due to Micro, Small and Medium Enterprises - Trade Payable |      | -                        | -                        |
| (b) Others - Trade Payable                                     |      | 5,03,66,126.25           | 5,96,27,216.02           |
| Structured Financing                                           |      | -                        | -                        |
|                                                                |      | 5,03,66,126.25           | 5,96,27,216.02           |

# New Report for WG (Amounts scaled to '0)

| Note 20 (Short - Term Provisions) | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|-----------------------------------|------|-----------------------------------------|-----------------------------------------|
|-----------------------------------|------|-----------------------------------------|-----------------------------------------|

## Short-term provisions

### Provision for Employee Benefits

|                                                       |   |   |
|-------------------------------------------------------|---|---|
| Salary & Reimbursements                               | - | - |
| Contribution to PF                                    | - | - |
| Gratuity (Funded)                                     | - | - |
| Leave Encashment (funded)                             | - | - |
| Superannuation (funded)                               | - | - |
|                                                       | - | - |
| Provision for Taxes (Net of Advance Payment of Taxes) | - | - |
| Provision for Tax on Distributed Profits              | - | - |
| Others                                                | - | - |
| Provision for Sales returns                           | - | - |
|                                                       | - | - |

**New Report for WG (Amounts scaled to '0)**

| Note 21 (Revenue from Operations)       | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|-----------------------------------------|------|-----------------------------------------|-----------------------------------------|
| Revenue from Operations                 |      |                                         |                                         |
| Net Sale of Products                    |      |                                         |                                         |
| Gross Sale of Products                  |      | 35,46,57,019.00                         | 32,44,95,203.90                         |
| Less : Temporary Price reductions (TPR) |      | (1,26,89,159.81)                        | (33,32,827.83)                          |
| Less : Discounts / rebates              |      | (3,75,67,372.01)                        | (3,51,88,739.92)                        |
| Less : Sales returns                    |      | (11,35,937.39)                          | 55,81,792.25                            |
| Excise Duty                             |      | -                                       | -                                       |
|                                         |      | 30,32,64,549.79                         | 29,15,55,428.40                         |
| Sale of Services                        |      |                                         |                                         |
|                                         |      | -                                       | -                                       |
| Other Operating Revenues                |      |                                         |                                         |
| Royalty & Technical Fees                |      | -                                       | -                                       |
| Business Support Fees                   |      | -                                       | -                                       |
| Export Incentives                       |      | -                                       | -                                       |
| Note 21 Claim Received                  |      | -                                       | -                                       |
| Miscellaneous Income                    |      | 1,27,821.02                             | 1,39,939.30                             |
|                                         |      | 1,27,821.02                             | 1,39,939.30                             |
|                                         |      | 30,33,92,370.81                         | 29,16,95,367.70                         |

**New Report for WG (Amounts scaled to '0)**

| Note 22 (Other Income)                                                                                     | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|------------------------------------------------------------------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| <b>Interest Income</b>                                                                                     |      |                                         |                                         |
| a. On Investments                                                                                          |      | -                                       | -                                       |
| b. On Advances & Deposits                                                                                  |      | 1,08,268.63                             | 1,15,786.33                             |
| c. On Right Issue Proceeds                                                                                 |      | -                                       | -                                       |
| d. On Non-convertible debentures and fixed deposits with Non-Banking Financial Companies at amortised cost |      | -                                       | -                                       |
| e. On Income Tax Refund                                                                                    |      | -                                       | -                                       |
|                                                                                                            |      | <b>1,08,268.63</b>                      | <b>1,15,786.33</b>                      |
| <b>Dividend Income</b>                                                                                     |      |                                         |                                         |
| a. From Subsidiaries                                                                                       |      | -                                       | -                                       |
| b. From Others                                                                                             |      | -                                       | -                                       |
|                                                                                                            |      | -                                       | -                                       |
| Net Gain on Sale of Investments                                                                            |      | -                                       | -                                       |
| Net Gain on Foreign Currency Translations and Transcations                                                 |      | 9,00,644.10                             | -                                       |
| Profit on Sale of Fixed Assets                                                                             |      | -                                       | -                                       |
| Note 22 - Claim Received                                                                                   |      | -                                       | -                                       |
| Misc Non-operating Income                                                                                  |      | 5,40,755.79                             | 9,18,207.43                             |
| Gain/Loss on Purchase Sale Transaction                                                                     |      | -                                       | -                                       |
| Gain/Loss on Purchase Sale Transaction (Computed)                                                          |      | -                                       | -                                       |
| Gain/Loss on Purchase Sale Transaction (Mapped)                                                            |      | -                                       | -                                       |
| <b>Other Income</b>                                                                                        |      | <b>15,49,668.52</b>                     | <b>10,33,993.76</b>                     |

# New Report for WG (Amounts scaled to '0)

| Note 23 (Material Consumed & Purchase of Traded Goods) | Note | WG - As at 31-Mar-2026 - | WG - As at 31-Mar-2025 - |
|--------------------------------------------------------|------|--------------------------|--------------------------|
|                                                        |      | V20                      | V20                      |
|                                                        |      | CEDI                     | CEDI                     |

## Materials Consumed And Purchase Of Goods

### 1. Raw Materials Consumed

|                                                                      |                        |                        |
|----------------------------------------------------------------------|------------------------|------------------------|
| Opening Inventory                                                    | 5,41,43,459.65         | 3,93,54,225.94         |
| Add: Purchases                                                       | 16,42,69,663.96        | 22,41,22,529.32        |
| Add : Provision for raw materials, work in progress & finished goods | (1,74,721.54)          | 38,63,565.16           |
| Less: Closing Inventory                                              | (3,79,90,728.58)       | (5,41,43,459.65)       |
| Raw material consumed during the year                                | -                      | -                      |
|                                                                      | <b>18,02,47,673.49</b> | <b>21,31,96,860.77</b> |

### 2. Purchase of Goods

|                                |   |   |
|--------------------------------|---|---|
| Opening Balance                | - | - |
| Purchase of Goods for Resale   | - | - |
| Net Provision for Traded Goods | - | - |
| Closing Balance                | - | - |

### 3. Share in Jointly Controlled Entity

|                            |                        |                        |
|----------------------------|------------------------|------------------------|
|                            | <b>18,02,47,673.49</b> | <b>21,31,96,860.77</b> |
| Raw Material FG            | 1,99,10,019.67         | 2,25,77,403.60         |
| Raw Material WIP           | -                      | -                      |
| Raw Material FG-Opening    | 2,25,77,403.60         | 1,73,60,309.45         |
| Raw Material WIP - Opening | -                      | -                      |

### Provisions included above

|                              |                      |                     |
|------------------------------|----------------------|---------------------|
| Provision for raw materials  | (1,74,721.54)        | 38,63,565.16        |
| Write off of raw materials   | -                    | -                   |
| Total for raw materials      | <b>(1,74,721.54)</b> | <b>38,63,565.16</b> |
| Provision for WIP            | -                    | -                   |
| Write off of WIP             | -                    | -                   |
| Total for WIP                | -                    | -                   |
| Provision for finished Goods | -                    | -                   |
| Write off of finished Goods  | -                    | -                   |
| Total for finished Goods     | -                    | -                   |
| Provision for Traded Goods   | -                    | -                   |
| Write off of traded Goods    | -                    | -                   |
| Total for traded Goods       | -                    | -                   |

New Report for WG (Amounts scaled to '0)

| Note 24 (Inventory Change)     | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|--------------------------------|------|-----------------------------------------|-----------------------------------------|
| Inventory Change               |      |                                         |                                         |
| Opening Inventory              |      |                                         |                                         |
| Finished Goods (Opening Inv)   |      | 2,25,77,403.60                          | 1,73,60,309.45                          |
| Traded goods                   |      | -                                       | -                                       |
| Work-In-Progress (Opening Inv) |      | -                                       | -                                       |
|                                |      | 2,25,77,403.60                          | 1,73,60,309.45                          |
| Closing Inventory              |      |                                         |                                         |
| Closing - Finished goods       |      | 1,99,10,019.67                          | 2,25,77,403.60                          |
| Closing - Traded goods         |      | -                                       | -                                       |
| Closing - Work-in-Progress     |      | -                                       | -                                       |
|                                |      | 1,99,10,019.67                          | 2,25,77,403.60                          |
| Increase/Decrease in Inventory |      | 26,67,383.93                            | (52,17,094.15)                          |

**New Report for WG (Amounts scaled to '0)**

| Note 25 (Employees Benefits Expenses)             | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|---------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| Employees Benefits Expenses                       |      |                                         |                                         |
| a. Salaries and Wages                             |      | 2,79,76,621.85                          | 3,15,87,996.11                          |
| b. Contribution to Provident and Other Funds      |      | -                                       | -                                       |
| c. Expense on Employee Stock Option Scheme (ESGS) |      | -                                       | -                                       |
| d. Staff Welfare Expense                          |      | 68,28,144.63                            | 37,10,457.15                            |
| e. PLVR (I)                                       |      | 17,38,355.88                            | 5,66,984.00                             |
| f. PLVR (C)                                       |      | -                                       | -                                       |
|                                                   |      | 3,65,43,122.36                          | 3,58,65,437.26                          |

**New Report for WG (Amounts scaled to '0)**

| Note 26 (Finance Cost)                         | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| Finance Costs                                  |      |                                         |                                         |
| Interest Expense                               |      | 39,34,738.56                            | 1,72,88,566.14                          |
| Other Borrowing Costs                          |      | -                                       | -                                       |
| Bill Discounting Charges                       |      | -                                       | -                                       |
| Interest on lease liability                    |      | 9,537.28                                | 36,117.69                               |
| Unwinding of interest on liabilities           |      | -                                       | -                                       |
| Net Monetary gain on account of Hyperinflation |      | -                                       | -                                       |
|                                                |      | 39,44,275.84                            | 1,73,24,683.83                          |

**New Report for WG (Amounts scaled to '0)**

| <b>Note 27 (Other Expenses)</b>                            | <b>Note</b> | WG - As at 31-Mar-2026 - | WG - As at 31-Mar-2025 - |
|------------------------------------------------------------|-------------|--------------------------|--------------------------|
|                                                            |             | V20                      | V20                      |
|                                                            |             | CEDI                     | CEDI                     |
| <b>Other Expenses</b>                                      |             |                          |                          |
| Consumption of Stores and Spare Parts                      |             | 6,96,930.60              | 2,25,193.30              |
| Power and Fuel                                             |             | 18,18,444.98             | 15,31,550.95             |
| Rent                                                       |             | -                        | 21,807.60                |
| <b>Repairs and Maintenance</b>                             |             |                          |                          |
| - Plant and machinery                                      |             | 10,31,334.47             | 5,08,274.76              |
| - Buildings                                                |             | 2,21,597.97              | 1,39,400.44              |
| - Others                                                   |             | 33,06,753.94             | 26,95,774.65             |
|                                                            |             | <b>45,59,686.38</b>      | <b>33,43,449.85</b>      |
| Insurance                                                  |             | 4,00,747.00              | 4,41,008.33              |
| Rates and Taxes                                            |             | 4,37,004.58              | 16,37,396.55             |
| Miscellaneous Expenses                                     |             | 34,50,999.84             | 39,82,078.08             |
| Processing and Other Manufacturing Charges                 |             | 2,11,36,761.01           | -                        |
| <b>Excise Duty Provision on Inventory</b>                  |             |                          |                          |
| Excise Duty Provision                                      |             | -                        | -                        |
| Excise Duty (On Sale)                                      |             | -                        | -                        |
|                                                            |             | -                        | -                        |
| Establishment Expenses                                     |             | -                        | -                        |
| Travelling and Conveyance Expenses                         |             | 14,53,208.69             | 14,54,562.27             |
| <b>Payment to Auditors</b>                                 |             |                          |                          |
| As Auditor                                                 |             | 4,43,810.80              | -                        |
| For Taxation Matters                                       |             | -                        | -                        |
| For Company Law Matters                                    |             | -                        | -                        |
| For Management Services                                    |             | -                        | -                        |
| For Other Services                                         |             | -                        | -                        |
| For Reimbursement of Expenses                              |             | -                        | -                        |
|                                                            |             | <b>4,43,810.80</b>       | -                        |
| Legal and Professional Charges                             |             | 12,17,551.12             | 56,21,605.84             |
| Donations                                                  |             | 38,447.00                | -                        |
| Sales Promotion                                            |             | -                        | -                        |
| Advertising and Publicity                                  |             | 2,34,19,559.04           | 1,06,04,724.57           |
| Selling and Distribution Expenses                          |             | 54,293.31                | 16,970.00                |
| Freight                                                    |             | 40,48,934.81             | 27,81,467.42             |
| Bank Charges                                               |             | 5,07,473.52              | 6,11,273.85              |
| Royalty Expense                                            |             | -                        | -                        |
| Commission                                                 |             | -                        | -                        |
| Discount                                                   |             | -                        | -                        |
| Net Loss on Sale of Fixed Assets                           |             | -                        | -                        |
| Net Loss on Sale of Investments                            |             | -                        | -                        |
| Net Loss on Foreign Currency Translations and Transcations |             | -                        | 1,26,76,495.46           |
| Bad Debts Written Off                                      |             | -                        | -                        |
| Provision for Losses of Subsidiary Companies               |             | -                        | -                        |
| Provision for Doubtful Debts / Advances                    |             | -                        | -                        |
|                                                            |             | <b>6,36,83,852.68</b>    | <b>4,49,49,584.07</b>    |

New Report for WG (Amounts scaled to '0)

| Note 28 (Exceptional Items)                | Note | WG - As at 31-Mar-2026 - | WG - As at 31-Mar-2025 - |
|--------------------------------------------|------|--------------------------|--------------------------|
|                                            |      | V20                      | V20                      |
|                                            |      | CEDI                     | CEDI                     |
| Exceptional Items                          |      |                          |                          |
| License Agreement Termination Compensation |      | (82,31,324.88)           | (28,56,909.59)           |
| Less : Tax Thereon                         |      | -                        | -                        |
|                                            |      | <b>82,31,324.88</b>      | <b>28,56,909.59</b>      |

**New Report for WG (Amounts scaled to '0)**

| Note 30 (Depreciation and Amortisation)         | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|-------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| Depreciation and amortization expense           |      |                                         |                                         |
| Depreciation - Freehold Land                    |      | -                                       | -                                       |
| Depreciation - Leasehold Land                   |      | 1,42,642.00                             | -                                       |
| Depreciation - Office Building                  |      | 2,17,285.80                             | 2,02,076.53                             |
| Depreciation - Plant and Machinery              |      | 8,56,639.07                             | 8,86,776.76                             |
| Depreciation - Furniture and Fixtures           |      | 2,33,255.78                             | 1,72,055.40                             |
| Depreciation - Vehicles                         |      | 5,30,209.00                             | 7,94,985.99                             |
| Depreciation-Lease improvement                  |      | -                                       | -                                       |
| Depreciation-Office Equipment                   |      | 1,65,142.52                             | 3,44,210.98                             |
| Depreciation - Computers                        |      | 2,84,159.48                             | 1,50,028.52                             |
| Depreciation - Brands/Trademarks                |      | -                                       | -                                       |
| Depreciation-Computer Software                  |      | 8,13,425.50                             | 36,507.78                               |
| Depreciation - Technical knowhow                |      | -                                       | -                                       |
| Depreciation-Leased Vehicles - DO NOT MAP       |      | -                                       | -                                       |
| Depreciation - Goodwill                         |      | -                                       | -                                       |
| Depreciation - Assets taken under Finance Lease |      | -                                       | -                                       |
| Depreciation - Leased Vehicle                   |      | -                                       | -                                       |
| Depreciation - ROU assets                       |      | 1,48,887.12                             | 2,01,679.29                             |
|                                                 |      | 33,91,646.27                            | 27,88,321.25                            |

**New Report for WG (Amounts scaled to '0)**

| Schedule (Other Long Term Financial Liabilities) | Note | WG - As at 31-Mar-2026 - |  | WG - As at 31-Mar-2025 - |  |
|--------------------------------------------------|------|--------------------------|--|--------------------------|--|
|                                                  |      | V20                      |  | V20                      |  |
|                                                  |      | CEDI                     |  | CEDI                     |  |
| Other Long Term Financial Liabilities-OLTFL      |      | -                        |  | -                        |  |
| Trade payables-OLTFL                             |      | -                        |  | -                        |  |
| Due to Subsidiaries-OLTFL                        |      | -                        |  | -                        |  |
| Others Liabilites-OLTFL                          |      | -                        |  | -                        |  |

**New Report for WG (Amounts scaled to '0)**

| Schedule (Trade payable and Other Short Term Financial Liabilities) | Note | WG - As at 31-Mar-2026 - | WG - As at 31-Mar-2025 - |
|---------------------------------------------------------------------|------|--------------------------|--------------------------|
|                                                                     |      | V20                      | V20                      |
|                                                                     |      | CEDI                     | CEDI                     |
| Trade payables                                                      |      | -                        | -                        |
| Other Short Term Financial Liabilities                              |      |                          |                          |
| Current maturities of long-term debt-USD                            |      | -                        | -                        |
| Current maturities of lease liability                               |      | -                        | -                        |
| Capital Creditors                                                   |      | -                        | -                        |
| Accrued Salaries and benefits                                       |      | 21,62,711.52             | 13,15,768.99             |
| Current maturities of long-term debt-Non USD                        |      | -                        | -                        |
| Security Deposits Received                                          |      | -                        | -                        |
| Other Current financial liability                                   |      | -                        | -                        |
| Other payables                                                      |      | -                        | -                        |
| Due to related parties                                              |      | -                        | -                        |
| Derivative liability                                                |      | -                        | 2,59,738.13              |
| Unpaid Dividends                                                    |      | -                        | -                        |
| Interest accrued but not due on borrowings                          |      | -                        | 51,103.83                |
|                                                                     |      | -                        | -                        |
|                                                                     |      | 21,62,711.52             | 16,26,610.95             |

**New Report for WG (Amounts scaled to '0)**

| Schedule (Other Non Current Financial Assets)                                   | Note | WG - As at 31-Mar-2026 - |      | WG - As at 31-Mar-2025 - |      |
|---------------------------------------------------------------------------------|------|--------------------------|------|--------------------------|------|
|                                                                                 |      | V20                      | V20  | V20                      | V20  |
|                                                                                 |      | CEDI                     | CEDI | CEDI                     | CEDI |
| Other Non-Current Financial Asset (OLFA)                                        |      |                          |      |                          |      |
| Secured, considered good;-SLLA                                                  |      |                          |      |                          |      |
| Security Deposits;-SLLA                                                         |      | -                        | -    | -                        | -    |
| Less: Allowance for bad & doubtful loans & advances (Security Deposit)-SLLA     |      | -                        | -    | -                        | -    |
| Security Deposits(net)-SLLA                                                     |      | -                        | -    | -                        | -    |
| Loans and advances to related parties (giving details thereof)-SLLA             |      | -                        | -    | -                        | -    |
| Less: Allowance for bad & doubtful loans & advances (RP)-SLLA                   |      | -                        | -    | -                        | -    |
| Loans and advances to related parties (net)-SLLA                                |      | -                        | -    | -                        | -    |
| Intercorporate Deposits-SLLA                                                    |      | -                        | -    | -                        | -    |
|                                                                                 |      |                          |      |                          |      |
| Unsecured, considered good;-ULLA                                                |      |                          |      |                          |      |
| Security Deposits;-ULLA                                                         |      | -                        | -    | -                        | -    |
| Less: Allowance for bad & doubtful loans & advances (Security Deposit)-ULLA     |      | -                        | -    | -                        | -    |
| Security Deposits(net)-ULLA                                                     |      | -                        | -    | -                        | -    |
| Loans and advances to related parties (giving details thereof)-ULLA             |      | -                        | -    | -                        | -    |
| Less: Allowance for bad & doubtful loans & advances (RP)-ULLA                   |      | -                        | -    | -                        | -    |
| Loans and advances to related parties (net)-ULLA                                |      | -                        | -    | -                        | -    |
| Intercorporate Deposits-ULLA                                                    |      | -                        | -    | -                        | -    |
|                                                                                 |      |                          |      |                          |      |
| Doubtful.-DLLA                                                                  |      |                          |      |                          |      |
| Capital Advances-DLLA                                                           |      | -                        | -    | -                        | -    |
| Less: Allowance for bad & doubtful loans & advances (Capital Advance)-DLLA      |      | -                        | -    | -                        | -    |
| Capital Advances-(net)-DLLA                                                     |      | -                        | -    | -                        | -    |
| Security Deposits;-DLLA                                                         |      | -                        | -    | -                        | -    |
| Less: Allowance for bad and doubtful loans and advances (Security Deposit)-DLLA |      | -                        | -    | -                        | -    |
| Security Deposits(net)-DLLA                                                     |      | -                        | -    | -                        | -    |
| Loans and advances to related parties (giving details thereof)-DLLA             |      | -                        | -    | -                        | -    |
| Less: Allowance for bad and doubtful loans and advances (RP)-DLLA               |      | -                        | -    | -                        | -    |
| Loans and advances to related parties (net)-DLLA                                |      | -                        | -    | -                        | -    |
| Intercorporate Deposits-DLLA                                                    |      | -                        | -    | -                        | -    |
|                                                                                 |      |                          |      |                          |      |
| Other NCFA (Specify)                                                            |      |                          |      |                          |      |
| Balances with central excise authorities                                        |      | -                        | -    | -                        | -    |
| Loans to employees - Non Current Gratuity                                       |      | -                        | -    | -                        | -    |
| Interest accrued on loans/deposits                                              |      | -                        | -    | -                        | -    |
| WEOMA Trust (NCFA)                                                              |      | -                        | -    | -                        | -    |
| Other loans and advances (specify nature)                                       |      | -                        | -    | -                        | -    |
| Deposits with statutory/government authorities (NC)                             |      | -                        | -    | -                        | -    |
|                                                                                 |      |                          |      |                          |      |

# New Report for WG (Amounts scaled to '0)

| Schedule (Other Current Financial Assets)                                         | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|-----------------------------------------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| <b>Current Loans and advances</b>                                                 |      |                                         |                                         |
| <b>Loans and advances to related parties-Current</b>                              |      |                                         |                                         |
| Secured, considered good (Related Parties)-Current                                |      | -                                       | -                                       |
| Unsecured, considered good(Related Parties)-Current                               |      | -                                       | -                                       |
| Doubtful(Related Parties)-Current                                                 |      | -                                       | -                                       |
| Loans and advances to related parties (Gross)-Current                             |      | -                                       | -                                       |
| Less : Allowance for bad/doubtful Loans and advances (Related Parties)            |      | -                                       | -                                       |
|                                                                                   |      | -                                       | -                                       |
| <b>Others (specify nature).-STLA</b>                                              |      |                                         |                                         |
| Secured, considered good-Others-STLA                                              |      | -                                       | -                                       |
| <b>Unsecured, considered good-Others-STLA</b>                                     |      |                                         |                                         |
| Advances To Employees - OUSTLA                                                    |      | -                                       | -                                       |
| Advances to Vendors and others - OUSTLA                                           |      | -                                       | -                                       |
| WEOMA Trust (CFA)                                                                 |      | -                                       | -                                       |
| Deposits with statutory/government authorities - OUSTLA                           |      | -                                       | -                                       |
| Electricity, Telephone & Rental Deposits - OUSTLA                                 |      | -                                       | -                                       |
| Other Deposits - OUSTLA                                                           |      | -                                       | -                                       |
| Others - OUSTLA                                                                   |      | -                                       | -                                       |
| Interest accrued and due on loans / deposits                                      |      | -                                       | -                                       |
| Insurance Receivable                                                              |      | -                                       | -                                       |
| Doubtful-Others-STLA                                                              |      | -                                       | -                                       |
| Short term Loans and advances to Others (Gross)-STLA                              |      | -                                       | -                                       |
| Less : Allowance for bad and doubtful short term loans and advances - Others-STLA |      | -                                       | -                                       |
| Forward/ derivative contracts receivables                                         |      | -                                       | -                                       |
|                                                                                   |      | -                                       | -                                       |
|                                                                                   |      | -                                       | -                                       |
|                                                                                   |      | -                                       | -                                       |

**New Report for WG****WG - As at 31-Mar-2026 - V20: Amounts are in CEDI scaled to '0**

| Statement of Changes in Equity                               | Securities Premium | General Reserve |
|--------------------------------------------------------------|--------------------|-----------------|
| Opening Balance                                              |                    |                 |
| Change in Opening Balance due to change in Accounting policy |                    |                 |
| Net Profit for the period                                    |                    |                 |
| Remeasurement of Defined benefit obligation                  |                    |                 |
| Exchange Difference for the period                           |                    |                 |
| Total Comprehensive Income                                   |                    |                 |
| Other Additions during the period                            |                    |                 |
| Dividend distribution                                        |                    |                 |
| Dividend distribution tax                                    |                    |                 |
| Transfer from / to other reserves                            |                    |                 |
| Balance at the end of the period                             |                    |                 |

**WG - As at 31-Mar-2025 - V20: Amounts are in CEDI scaled to '0**

| Statement of Changes in Equity                               | Securities Premium | General Reserve |
|--------------------------------------------------------------|--------------------|-----------------|
| Opening Balance                                              |                    |                 |
| Change in Opening Balance due to change in Accounting policy |                    |                 |
| Net Profit for the period                                    |                    |                 |
| Remeasurement of Defined benefit obligation                  |                    |                 |
| Exchange Difference for the period                           |                    |                 |
| Total Comprehensive Income                                   |                    |                 |
| Other Additions during the period                            |                    |                 |
| Dividend distribution                                        |                    |                 |
| Dividend distribution tax                                    |                    |                 |
| Transfer from / to other reserves                            |                    |                 |
| Balance at the end of the period                             |                    |                 |

| Capital Redemption Reserve | Employee Stock Option Reserve | Capital Investment Subsidy Reserve | Retained earning         | Effective portion of Cashflow Hedges |
|----------------------------|-------------------------------|------------------------------------|--------------------------|--------------------------------------|
|                            |                               |                                    | (14,93,97,860.93)        |                                      |
|                            |                               |                                    | 62,32,759.88             |                                      |
|                            |                               |                                    | 62,32,759.88             |                                      |
|                            |                               |                                    | <hr/>                    |                                      |
|                            |                               |                                    | <b>(14,31,65,101.05)</b> |                                      |
|                            |                               |                                    | <hr/>                    |                                      |

| Capital Redemption Reserve | Employee Stock Option Reserve | Capital Investment Subsidy Reserve | Retained earning         | Effective portion of Cashflow Hedges |
|----------------------------|-------------------------------|------------------------------------|--------------------------|--------------------------------------|
|                            |                               |                                    | (12,42,79,017.64)        |                                      |
|                            |                               |                                    | (2,51,18,843.29)         |                                      |
|                            |                               |                                    | (2,51,18,843.29)         |                                      |
|                            |                               |                                    | <hr/>                    |                                      |
|                            |                               |                                    | <b>(14,93,97,860.93)</b> |                                      |
|                            |                               |                                    | <hr/>                    |                                      |

| Foreign Currency Translation Reserve | Total Attributable to Owners | Non Controlling Interest | Total             |
|--------------------------------------|------------------------------|--------------------------|-------------------|
|                                      | (14,93,97,860.93)            |                          | (14,93,97,860.93) |
|                                      | 62,32,759.88                 |                          | 62,32,759.88      |
|                                      | 62,32,759.88                 |                          | 62,32,759.88      |
| <b>(14,31,65,101.05)</b>             |                              | <b>(14,31,65,101.05)</b> |                   |

| Foreign Currency Translation Reserve | Total Attributable to Owners | Non Controlling Interest | Total             |
|--------------------------------------|------------------------------|--------------------------|-------------------|
|                                      | (12,42,79,017.64)            |                          | (12,42,79,017.64) |
|                                      | (2,51,18,843.29)             |                          | (2,51,18,843.29)  |
|                                      | (2,51,18,843.29)             |                          | (2,51,18,843.29)  |
| <b>(14,93,97,860.93)</b>             |                              | <b>(14,93,97,860.93)</b> |                   |

New Report for WG (Amounts scaled to '0)

| Statement of Changes in Equity                               | Note | WG - As at 31-Mar-2026 -<br>V20<br>CEDI | WG - As at 31-Mar-2025 -<br>V20<br>CEDI |
|--------------------------------------------------------------|------|-----------------------------------------|-----------------------------------------|
| <b>Securities Premium</b>                                    |      |                                         |                                         |
| Change in Opening Balance due to change in Accounting policy |      |                                         |                                         |
| Net Profit for the period                                    |      |                                         |                                         |
| Remeasurement of Defined benefit obligation                  |      |                                         |                                         |
| Exchange Difference for the period                           |      |                                         |                                         |
| Total Comprehensive Income                                   |      |                                         |                                         |
| Dividend distribution                                        |      |                                         |                                         |
| Dividend distribution tax                                    |      |                                         |                                         |
| <b>General Reserve</b>                                       |      |                                         |                                         |
| Change in Opening Balance due to change in Accounting policy |      |                                         |                                         |
| Net Profit for the period                                    |      |                                         |                                         |
| Remeasurement of Defined benefit obligation                  |      |                                         |                                         |
| Exchange Difference for the period                           |      |                                         |                                         |
| Total Comprehensive Income                                   |      |                                         |                                         |
| Dividend distribution                                        |      |                                         |                                         |
| Dividend distribution tax                                    |      |                                         |                                         |
| <b>Capital Redemption Reserve</b>                            |      |                                         |                                         |
| Change in Opening Balance due to change in Accounting policy |      |                                         |                                         |
| Net Profit for the period                                    |      |                                         |                                         |
| Remeasurement of Defined benefit obligation                  |      |                                         |                                         |
| Exchange Difference for the period                           |      |                                         |                                         |
| Total Comprehensive Income                                   |      |                                         |                                         |
| Dividend distribution                                        |      |                                         |                                         |
| Dividend distribution tax                                    |      |                                         |                                         |
| <b>Employee Stock Option Reserve</b>                         |      |                                         |                                         |
| Change in Opening Balance due to change in Accounting policy |      |                                         |                                         |
| Net Profit for the period                                    |      |                                         |                                         |
| Remeasurement of Defined benefit obligation                  |      |                                         |                                         |
| Exchange Difference for the period                           |      |                                         |                                         |
| Total Comprehensive Income                                   |      |                                         |                                         |
| Dividend distribution                                        |      |                                         |                                         |
| Dividend distribution tax                                    |      |                                         |                                         |
| <b>Capital Investment Subsidy Reserve</b>                    |      |                                         |                                         |
| Change in Opening Balance due to change in Accounting policy |      |                                         |                                         |
| Net Profit for the period                                    |      |                                         |                                         |
| Remeasurement of Defined benefit obligation                  |      |                                         |                                         |
| Exchange Difference for the period                           |      |                                         |                                         |
| Total Comprehensive Income                                   |      |                                         |                                         |
| Dividend distribution                                        |      |                                         |                                         |
| Dividend distribution tax                                    |      |                                         |                                         |
| Transfer from / to other reserves                            |      |                                         |                                         |
| <b>Retained earning</b>                                      |      |                                         |                                         |
| Opening Balance                                              |      | (14,93,97,860.93)                       | (12,42,79,017.64)                       |
| Net Profit for the period                                    |      | 62,32,759.88                            | (2,51,18,843.29)                        |
| Exchange Difference for the period                           |      |                                         |                                         |
| Total Comprehensive Income                                   |      | 62,32,759.88                            | (2,51,18,843.29)                        |
| Other Additions during the period                            |      |                                         |                                         |
| <b>Balance at the end of the period</b>                      |      | <b>(14,31,65,101.05)</b>                | <b>(14,93,97,860.93)</b>                |

**Effective portion of Cashflow Hedges****Change in Opening Balance due to change in Accounting policy****Net Profit for the period****Remeasurement of Defined benefit obligation****Exchange Difference for the period****Total Comprehensive Income****Dividend distribution****Dividend distribution tax****Transfer from / to other reserves****Foreign Currency Translation Reserve****Change in Opening Balance due to change in Accounting policy****Net Profit for the period****Remeasurement of Defined benefit obligation****Total Comprehensive Income**

Other Additions during the period

**Dividend distribution****Dividend distribution tax****Transfer from / to other reserves****Total Attributable to Owners**

|                                         |                          |                          |
|-----------------------------------------|--------------------------|--------------------------|
| Opening Balance                         | (14,93,97,860.93)        | (12,42,79,017.64)        |
| Net Profit for the period               | 62,32,759.88             | (2,51,18,843.29)         |
| Total Comprehensive Income              | 62,32,759.88             | (2,51,18,843.29)         |
| <b>Balance at the end of the period</b> | <b>(14,31,65,101.05)</b> | <b>(14,93,97,860.93)</b> |

**Non Controlling Interest****Change in Opening Balance due to change in Accounting policy****Net Profit for the period****Remeasurement of Defined benefit obligation****Exchange Difference for the period****Total Comprehensive Income**

Other Additions during the period

**Dividend distribution****Dividend distribution tax****Transfer from / to other reserves****Total**

|                                         |                          |                          |
|-----------------------------------------|--------------------------|--------------------------|
| Opening Balance                         | (14,93,97,860.93)        | (12,42,79,017.64)        |
| Net Profit for the period               | 62,32,759.88             | (2,51,18,843.29)         |
| Total Comprehensive Income              | 62,32,759.88             | (2,51,18,843.29)         |
| <b>Balance at the end of the period</b> | <b>(14,31,65,101.05)</b> | <b>(14,93,97,860.93)</b> |