

INDAMER TECHNICS PRIVATE LIMITED
STATEMENT OF ASSETS AND LIABILITIES

Sr. No.	Particulars	Note	Rs. in Crores	
			As at March 31, 2026	As at March 31, 2025
	ASSETS			
I	Non-Current Assets			
(a)	Property, Plant & Equipment		173.53	-
(b)	Right Of Use Assets		16.39	-
(c)	Capital Work-in-Progress		-	-
(d)	Investment Property		-	-
(e)	Goodwill		-	-
(f)	Other Intangible Assets		-	-
(g)	Intangible Assets under development		-	-
(h)	Financial Assets		-	-
	(i) Investments	1	-	-
	(ii) Trade Receivable		-	-
	(iii) Loans	2	-	-
	(iv) Other Financial Assets	3	-	-
(i)	Income Tax Assets (net)		-	-
(j)	Deferred Tax Assets (net)		14.98	-
(k)	Other Non-Current Assets	4	-	-
			204.90	-
II	Current Assets			
(a)	Inventories	5	26.41	-
(b)	Financial Assets			
	(i) Investments	6	-	-
	(ii) Trade Receivables	7	31.63	-
	(iii) Cash & Cash Equivalents	8	7.67	-
	(iv) Other Balances with Bank	9	14.88	-
	(v) Loans	10	-	-
	(vi) Other Financial Assets	11	-	-
(c)	Other Current Assets	12	5.33	-
			85.92	-
(d)	Regulatory Defferal Account		-	-
			-	-
	Total Assets		290.82	-
	EQUITY AND LIABILITIES			
	EQUITY			
(a)	Equity Share Capital		25.00	-
(b)	Other Equity	13	(44.59)	-
	Total Equity attributable to Equity Holders of the Company		(19.59)	-
(c)	Non-Controlling Interests		-	-
	Total Equity		(19.59)	-
	LIABILITIES			
I	Non-Current Liabilities			
(a)	Financial Liabilities			
	(i) Borrowings	14	236.40	-
	(ii) Lease Liabilities		0.01	-
	(iii) Other Financial Liabilities	15	42.30	-
(b)	Long Term Provisions	16	0.19	-
(c)	Deferred Tax Liabilities (net)		-	-
(d)	Other Non-Current Liabilities	17	-	-
			278.90	-
II	Current Liabilities			
(a)	Financial Liabilities			
	(i) Borrowings	18	26.24	-
	(ii) Lease Liabilities		-	-
	(iii) Trade Payables		1.69	-
	(iv) Trade Credits & Acceptances		-	-
	(v) Other Financial Liabilities	19	-	-
(b)	Other Current Liabilities	20	3.58	-
(c)	Short Term Provisions	21	-	-
(d)	Income Tax Liabilities (net)		-	-
			31.51	-
(e)	Deferred Tax account liabilities		-	-
			-	-
	Total Equity and Liabilities		290.82	-

INDAMER TECHNICS PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS ACCOUNT

Sr. No.	Particulars	Note	Rs. in Crores	
			For the Period Ended on March 31, 2026	For the Period Ended on March 31, 2025
I	Income			
	Sale of Products and Services		32.17	-
	Other Operating Income		(3.61)	-
	Revenue from Operations	22	28.56	-
	Other Income	23	7.49	-
	Total Income		36.05	-
II	Expenses			
	Cost of Materials Consumed		-	-
	Purchases of Stock-in-Trade		-	-
	Changes in Inventories	24	-	-
	Other Manufacturing Expenses (incl Direct Operating Exp)	25	8.75	-
	Employee Benefits Expense	26	3.42	-
	Finance Costs	27	8.17	-
	Depreciation and Amortization Expense		2.70	-
	Other Expenses	28	9.94	-
	Total Expenses		32.98	-
III	Profit Before Exceptional Items And Tax		3.07	-
IV	Regulatory Income / (Expense)		-	-
	Exceptional items		-	-
V	Profit Before Tax		3.07	-
VI	Tax Expenses			
	Current Tax		-	-
	Deferred Tax (Credit) / Charge		(7.26)	-
	Mat Credit Utilization		-	-
	Short/(Excess) Provision for Tax of earlier years		-	-
			(7.26)	-
VII	Profit Before Minority Interest From Continuing Operation		10.33	-
	Share of Profit in Associates		-	-
VIII	Profit/(Loss) From Continuing Operation		10.33	-
	Profit/(Loss) From Discontinuing Operation		-	-
	Tax Expense of Discontinuing Operations		-	-
IX	Profit Before Minority Interest From Discontinuing Operation		-	-
X	Other Comprehensive Income			
	Actuarial Gain / (Loss) on Employee Benefits		-	-
	Fair Value of Equity Investments		-	-
	Deferred Tax Adjustments		-	-
	Tax On Fair Value of Investments		-	-
	Movement in Foreign Currency Translation Reserve		-	-
	OCI PL-Tax Adjustments on Hedging		-	-
	INDAS OCI gain/loss on hedging		-	-
	Share in other Comprehensive Income of Joint Venture & Assoc		-	-
	Other Comprehensive Income Total		-	-
XI	Total Comprehensive Income		10.33	-
XII	Minority Interest		-	-
XIII	Total Comprehensive Income attributable to Owners		10.33	-