

# Group Company Financial Information

## 1 Oms shri Holdings Pte. Ltd.\*

(SGD in millions except per share data)

| Particulars                                             | Financial Year 2025 |              | Financial Year 2024 |              | Financial Year 2023 |              |
|---------------------------------------------------------|---------------------|--------------|---------------------|--------------|---------------------|--------------|
|                                                         | Standalone          | Consolidated | Standalone          | Consolidated | Standalone          | Consolidated |
| Reserves (Excluding Revaluation Reserve)                | 0.03                | (0.01)       | 0.06                | 0.04         | (0.01)              | (0.02)       |
| Sales                                                   | NIL                 | NIL          | NIL                 | NIL          | NIL                 | NIL          |
| Profit/(Loss) after Tax                                 | (0.03)              | (0.05)       | 0.07                | 0.07         | (0.01)              | (0.02)       |
| Earnings per Share (Basic)<br>(Face Value of SGD 1)     | (6.65)              | (9.66)       | 14.63               | 13.18        | (1.86)              | (4.91)       |
| Earnings per Share (Diluted)<br>(Face Value of ₹ SGD 1) | (6.65)              | (9.66)       | 14.63               | 13.18        | (1.86)              | (4.91)       |
| Net Asset Value                                         | 0.04                | (0.00)       | 0.07                | 0.05         | 0.00                | (0.02)       |

\* Oms shri Holdings Pte. Ltd has been incorporated on August 18, 2022.

## 2 CommTEL Foundation\*\*

(In ₹ million, except per share data)

| Particulars                              | Financial Year 2024<br>Standalone | Financial Year 2023<br>Standalone | Financial Year 2022<br>Standalone |
|------------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Reserves (Excluding Revaluation Reserve) | 2.16                              | 2.08                              | 1.77                              |
| Total Revenue                            | 2.53                              | 1.96                              | 2.19                              |
| Surplus/(Deficit) after Tax              | 0.08                              | 0.31                              | 0.11                              |
| Earnings per Share (Basic)               | Not Applicable                    | Not Applicable                    | Not Applicable                    |
| Earnings per Share (Diluted)             | Not Applicable                    | Not Applicable                    | Not Applicable                    |
| Net Asset Value                          | 2.16                              | 2.08                              | 1.77                              |

\*\*CommTEL Foundation is incorporated as a Section 8 Company under the provisions of the Companies Act, 2013.

### 3 NYBL Holding Limited

(In USD million, except per share data)

| Particulars                                              | Financial year ended<br>December 2024 – Standalone | Financial year ended<br>December 2023 –<br>Standalone | Financial year ended<br>December 2022 - Standalone |
|----------------------------------------------------------|----------------------------------------------------|-------------------------------------------------------|----------------------------------------------------|
| Reserves (Excluding<br>Revaluation Reserve)              | (0.56)                                             | (0.27)                                                | (0.12)                                             |
| Sales                                                    | NIL                                                | NIL                                                   | NIL                                                |
| Profit/(Loss) after Tax                                  | (0.29)                                             | (0.14)                                                | (0.12)                                             |
| Earnings per Share (Basic)<br>(Face Value of USD 0.01)   | (0.16)                                             | (0.08)                                                | (0.07)                                             |
| Earnings per Share (Diluted)<br>(Face Value of USD 0.01) | (0.16)                                             | (0.08)                                                | (0.07)                                             |
| Net Asset Value                                          | 6.24                                               | 6.53                                                  | 6.67                                               |

### 4 Volks Resources LLC

(USD in million, except per share data)

| Particulars                                 | December 31, 2024<br>Standalone | December 31, 2023<br>Standalone | December 31, 2022 -<br>Standalone |
|---------------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| Reserves (Excluding<br>Revaluation Reserve) | 1.85                            | 1.71                            | 1.60                              |
| Sales                                       | 8.79                            | 6.90                            | 8.66                              |
| Profit/(Loss) after Tax                     | 0.34                            | 0.31                            | 0.28                              |
| Earnings per Share (Basic)                  | Not Applicable                  | Not Applicable                  | Not Applicable                    |
| Earnings per Share (Diluted)                | Not Applicable                  | Not Applicable                  | Not Applicable                    |
| Net Asset Value                             | 1.85                            | 1.71                            | 1.60                              |

## 5 Energia Resources LLC

(USD in million, except per share data)

| Particulars                              | December 31, 2024<br>Standalone | December 31, 2023<br>Standalone | December 31, 2022<br>Standalone |
|------------------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Reserves (Excluding Revaluation Reserve) | (0.59)                          | (0.63)                          | (0.74)                          |
| Sales                                    | 0.50                            | 0.48                            | 0.22                            |
| Profit/(Loss) after Tax                  | 0.23                            | 0.20                            | (0.11)                          |
| Earnings per Share (Basic)               | Not Applicable                  | Not Applicable                  | Not Applicable                  |
| Earnings per Share (Diluted)             | Not Applicable                  | Not Applicable                  | Not Applicable                  |
| Net Asset Value                          | (0.59)                          | (0.63)                          | (0.74)                          |

### Note for Annexure A:

- Basic EPS (₹) = Net Profit after tax, as restated, attributable to equity shareholders of the Parent Company for the year / Weighted average number of Equity Shares outstanding during the year
- Diluted EPS (₹) = Diluted earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of Equity Shares outstanding during the year as adjusted for the effects of all dilutive potential Equity Shares outstanding during the year
- Net asset value per Equity Share is calculated as Net Worth as of the end of relevant year.

Net worth as per the SEBI ICDR Regulations, 2018 means the aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account and debit or credit balance of profit and loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the audited balance sheet, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation, hence, Net Worth is calculated as total equity less capital reserve, capital redemption reserve, statutory reserve and foreign currency translation reserve.