HALDIA WATER MANAGEMENT LIMITED

HALDIA WATER MANAGEMENT LIMITED Balance Sheet as at March 31, 2025			
Datance Sheet as at March S1, 2025		As at March 31, 2025	As at March 31, 2024
	Note No.	(₹ in Thousands)	(₹ in Thousands)
(I) Assets		· · ·	, , , , , , , , , , , , , , , , , , ,
(1) Non current assets			
(a) Financial assets	2	2.265	2.265
(i) Other financial assets (ii) Non current tax assets	2	2,365	2,365 30
Total non current assets	•	32 2,397	
	:	2,357	2,335
(2) Current assets			
(a) Financial assets			
(i) Cash and cash equivalents	3	366	351
(ii) Other financial assets	2	428	226
Total current assets		794	577
		2.402	
Total assets	:	3,192	2,972
(II) Equity and liabilities			
(1) Equity			
(a) Equity share capital	4(A)	2,77,737	2,77,737
(b) Other equity	4(B)	(3,24,328)	(3,23,931)
Total equity	:	(46,591)	(46,194)
(2) Current liabilities			
(a) Financial liabilities			
(i) Trade payables	5		
(a) Total outstanding dues of micro and small enterprises		-	-
(b) Total outstanding dues other than (ii) (a) above		9,632	9,632
(ii) Other financial liabilities	6	40,151	39,534
Total current liabilities		49,783	49,166
Total equity and liabilities		3,192	2,972
	:	·	
Notes forming part of the financial statements The above Balance Sheet should be read in conjunction with the accompany	1 - 9.7		
The above Balance Sheet should be read in conjunction with the accompany This is the Balance Sheet referred to in our report of even date.	ing note		
For Price Waterhouse & Co Chartered Accountants LLP		For and on behalf of the B	and of Directory
Firm Registration Number - 304026E/E-300009		For and on benan of the B	oard of Directors
		Jyoti Prakash	Deepak P. Kamath
		Director	Director
		DIN - 10661544	DIN - 07512546
		Place: Jamshedpur	Place: Jamshedpur
Piyush Sonthalia			
Partner		Ram Narayan Tiwari	Krishna Chandra Mohanta
Membership No - 062447		Chief Financial Officer	Company Secretary
Place : Kolkata		Place: Jamshedpur	Place: Bhubaneswar
			Date: May 30, 2025
			Date. 1910y 30, 2023

Statement of Profit and Loss for the year ended March 31, 2025

Statement of Profit and Loss for the year ended March 31, 2025	Note No.	For the year ended March 31, 2025 (₹ in Thousands)	For the year ended March 31, 2024 (₹ in Thousands)
I. Other income	7	220	115
Total income		220	115
II. Expenses :			
(a) Other expenses	8	617	751
Total expenses		617	751
III. Profit/(Loss) before tax (I - II)		(397)	(636)
IV. Tax expense			
(a) Current tax		-	-
(b) Deferred tax Total tax expense			
		·	<u>-</u>
V. Profit/ (Loss) after taxes for the year (III-IV)		(397)	(636
VI. Other comprehensive income/ (loss)		-	-
Total other comprehensive income/ (loss)		-	-
Total comprehensive income/ (loss) for the year (V + VI)		(397)	(636)
Basic and diluted earnings per share (Fair value 10/- per share)	9.5	(0.01)	(0.02)
Notes forming part of the financial statements	1 - 9.7		
The above Statement of Profit and Loss should be read in conjunctior This is the Statement of Profit and Loss referred to in our report of ev For Price Waterhouse & Co Chartered Accountants LLP Firm Registration Number - 304026E/E-300009		panying note For and on behalf of the E	Board of Directors
		Jyoti Prakash Director DIN - 10661544 Place: Jamshedpur	Deepak P. Kamath Director DIN - 07512546 Place: Jamshedpur
Piyush Sonthalia Partner Membership No - 062447 Place : Kolkata		Ram Narayan Tiwari Chief Financial Officer Place: Jamshedpur	Krishna Chandra Mohanta Company Secretary Place: Bhubaneswar
			Date: May 30, 2025

	For the ye			the year ended
	March 3: (₹ in Tho			arch 31, 2024 in Thousands)
A) Cash flow from operating activities:		usanusj	(\)	in mousanus)
Profit/(Loss) before taxes		(397)		(63
Adjustments for:		. ,		,
nterest received	(220)		(115)	
iability no longer required written back	-		-	
		(220)		(11)
Operating profit/(loss) before working capital changes Adjustments for:		(617)		(75
Adjustments for . Novements in financial assets	18		162	
Novements in trade payable and other financial liabilities	617		600	
		635		76
Cash generated from operations		18		1
ncome taxes paid (net of refund)	- 2	-	12	
Net Cash from/(used in) operating activities (A)	_	16	_	(
3) Cash flow from investing activities:				
Fixed / restricted deposits with banks	-			
National from ((used in) investing activities (D)		-		
Net cash from / (used in) investing activities (B)		-		
C) Cash flow from financing activities:		-		-
Net cash from / (used in) financing activities (C)		-		-
Net increase / (decrease) in cash and cash equivalents (A+B+C)		16		(
Cash and cash equivalents at the beginning of the year (Refer note - 3)		351		35
Cash and cash equivalents at the end of the year (Refer note - 3)		367		35
Cash and each activalants commiss of				
Cash and cash equivalents comprise of: Cash on hand		0		
Balance with banks in current account		366		35
		366		35
		300		33
		500		
1. The above Statement of Cash Flows has been prepared under the indirect method a		nting Standards (Ind AS)		f Cash Flows notified under
 The above Statement of Cash Flows has been prepared under the indirect method a Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting S 		nting Standards (Ind AS)		f Cash Flows notified under
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Statement of Changes in Equity for the year ended March 31, 2025

A. Equity Share Capital (issued and subscribed)	Note No.	(₹ in Thousands)	
Balance as at April 1, 2023		2,77,737	
Changes in equity share capital during the year		-	
Balance as at March 31, 2024	4(A)	2,77,737	
Changes in equity share capital during the year		-	
Balance as at March 31, 2025	4(A)	2,77,737	
			(₹ in Thousands)
B. Other Equity	F	Retained earnings	Total
Balance as at April 1, 2023		(3,23,295)	(3,23,295)
Profit/(loss) for the year after tax		(636)	(636)
Balance as at March 31, 2024	4(B)	(3,23,931)	(3,23,931)
Profit/(loss) for the year after tax		(397)	(397)
Balance as at March 31, 2025	4(B)	(3,24,328)	(3,24,328)
Notes forming part of financial statements The above Statement of changes in equity should be read in conjunctic This is the Statement of changes in equity referred to in our report of e			
The above Statement of changes in equity should be read in conjunctic This is the Statement of changes in equity referred to in our report of e For Price Waterhouse & Co Chartered Accountants LLP	on with the accompanying note even date.	half of the Board of Direct	tors
The above Statement of changes in equity should be read in conjunctic This is the Statement of changes in equity referred to in our report of e	on with the accompanying note even date. For and on be		
The above Statement of changes in equity should be read in conjunctic This is the Statement of changes in equity referred to in our report of e For Price Waterhouse & Co Chartered Accountants LLP	on with the accompanying note even date.		ak P. Kamath
The above Statement of changes in equity should be read in conjunctic This is the Statement of changes in equity referred to in our report of e For Price Waterhouse & Co Chartered Accountants LLP	on with the accompanying note even date. For and on be Jyoti Prakash	Deep Direc	ak P. Kamath
The above Statement of changes in equity should be read in conjunctic This is the Statement of changes in equity referred to in our report of e For Price Waterhouse & Co Chartered Accountants LLP	on with the accompanying note even date. For and on be Jyoti Prakash Director	Deep Direc 44 DIN -	ak P. Kamath tor
The above Statement of changes in equity should be read in conjunctic This is the Statement of changes in equity referred to in our report of e For Price Waterhouse & Co Chartered Accountants LLP Firm Registration Number - 304026E/E-300009	on with the accompanying note even date. For and on be Jyoti Prakash Director DIN - 1066154 Place: Jamshe	Deep Direc 44 DIN - edpur Place	ak P. Kamath tor 07512546 :: Jamshedpur
The above Statement of changes in equity should be read in conjunctic This is the Statement of changes in equity referred to in our report of e For Price Waterhouse & Co Chartered Accountants LLP Firm Registration Number - 304026E/E-300009 Piyush Sonthalia	on with the accompanying note even date. For and on be Jyoti Prakash Director DIN - 1066154 Place: Jamshe Ram Narayan	Deep Direc 44 DIN - edpur Place	oak P. Kamath tor 07512546 :: Jamshedpur nna Chandra Mohanta
The above Statement of changes in equity should be read in conjunctic This is the Statement of changes in equity referred to in our report of e For Price Waterhouse & Co Chartered Accountants LLP Firm Registration Number - 304026E/E-300009 Piyush Sonthalia Partner	on with the accompanying note even date. For and on be Jyoti Prakash Director DIN - 1066154 Place: Jamshe Ram Narayan Chief Financia	Deep Direc 44 DIN - edpur Place Tiwari Krisł al Officer Com	aak P. Kamath tor 07512546 :: Jamshedpur nna Chandra Mohanta ipany Secretary
The above Statement of changes in equity should be read in conjunctic This is the Statement of changes in equity referred to in our report of e For Price Waterhouse & Co Chartered Accountants LLP Firm Registration Number - 304026E/E-300009 Piyush Sonthalia	on with the accompanying note even date. For and on be Jyoti Prakash Director DIN - 1066154 Place: Jamshe Ram Narayan	Deep Direc 44 DIN - edpur Place Tiwari Krisł al Officer Com	oak P. Kamath tor 07512546 :: Jamshedpur nna Chandra Mohanta

HALDIA WATER MANAGEMENT LIMITED Notes forming part of the Financial Statements

		at March 31, 20 (₹ in Thousands)		А	s at March 31, 202 (₹ in Thousands)	24
lote 2: Other financial assets	Non Current	Current	Total	Non Current	Current	Total
(a) Security deposits	_	165	165	-	165	165
(b) Interest accrued on deposits	-	428	428	-	226	226
(c) Bank deposit with maturity of more than 12 months	2,365	-	2,365	2,365	-	2,365
Total other financial assets	2,365	593	2,958	2,365	391	2,756
Less: Provision for bad & doubtful other financial assets						
(a) Security deposits	-	165	165	-	165	165
Total provision for bad & doubtful other financial assets	-	165	165	-	165	165
Net other financial assets	2,365	428	2,793	2,365	226	2,591
Classification of other financial assets						
Unsecured, considered good	2,365	428	2,793	2,365	226	2,591
Considered doubtful	-	165	165	-	15	15
Total other financial assets	2,365	593	2,958	2,365	241	2,606

HALDIA WATER MANAGEMENT LIMITED Notes forming part of the Financial Statements

0	0
366	351
366	351
	366

HALDIA WATER MANAGEMENT LIMITED Notes forming part of the Financial Statements

Note 4(A) : Equity share capital	As at March 31, 2025 (₹ in Thousands)	As at March 31, 2024 (₹ in Thousands)
Authorised : 3,00,00,000 Equity Shares of Rs. 10 each (March 31,2023: 3,00,00,000) Equity Shares of Rs. 10/- each	3,00,000	3,00,000
Issued, Subscribed and Fully Paid up: 2,77,73,683 Equity Shares of Rs 10 each (March 31,2023: 2,77,73,683) Equity Shares of Rs. 10/- each	2,77,737	2,77,737
	2,77,737	2,77,737

Notes:

(a) Reconciliation of the number of Equity shares and the amount outstanding at the beginning and at the end of the reporting period is as below:

Particulars	Number of shares	Share capital (₹ in Thousands)
Balance at March 31, 2023	2,77,73,683	2,77,737
Shares issued during the year	-	-
Balance at March 31, 2024	2,77,73,683	2,77,737
Shares issued during the year	-	-
Balance at March 31, 2025	2,77,73,683	2,77,737

(b) Shareholding of Promoters are as follows:

Shares held by Promoters at the end	of the year		% Change during
Promoter name	No of shares	% of Total shares	the year
Tata Steel Utilities and Infrastructure Services Limited	1,66,64,210	60%	Nil
Ranhill Utilities Sdn Bhd	1,11,09,473	40%	Nil

(c) Details of shareholders holding more than 5% shares of the company

Promoter name	As at March 31, 2025		As at Marc	h 31, 2024
	No. of shares held	% of Holding	No. of shares held	% of Holding
Tata Steel Utilities and Infrastructure Services Limited	1,66,64,210	60%	1,66,64,210	60%
Ranhill Utilities Sdn Bhd	1,11,09,473	40%	1,11,09,473	40%

(d) Rights of equity shareholders:

The rights, powers and preferences relating to each class of share capital and the qualifications, limitations and restrictions thereof are contained in the Memorandum and Articles of Association of the Company.

In respect of every equity share, voting rights shall be in same proportion as the capital paid up on such equity share bears to the total paid up capital of the Company.

In the event of liquidation, the shareholders of equity shares are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

Note 4(B) : Other equity	As at March 31, 2025 (₹ in Thousands)	As at March 31, 2024 (₹ in Thousands)
Retained earnings	(3,23,960) (3,23,960)	(3,23,931) (3,23,931)
Reconciliation of retained earnings		
Balance as at the beginning of the year	(3,23,931)	(3,23,295)
Profit/(Loss) for the year	(397)	(636)
Balance as at the end of year	(3,24,328)	(3,23,931)

Notes forming part of the Financial Statements

	As At March	a 31, 2025 (₹ in Thou	sands)	As At I	Varch 31, 2024 (₹ in	Thousands)
Note 5: Trade payables	Non-current	Current	Total	Non-current	Current	Total
(a) Creditors for supplies/services						
(i) Total outstanding due to micro & small enterprises		_		_		
(ii) Total outstanding due to other than (a) (i) above	_	9,632	9,632	_	9,632	9,632
	-	9,632	9,632 9,632	-	9,632 9,632	9,032 9,632
Natar						
Notes:						
(a) Ageing and classification of trade payables:	0	dia a familia fallanda				(
		-	ng periods from due o			(₹ in Thousands)
	Unbilled dues/ not yet	Less than 1 Year	1-2 Year	2-3 Year	More than 3 Year	Total
As at March 31, 2024	due					
Undisputed trade payables						
(i) MSME		-	-	-	-	-
(ii) Others		-	-	-	9,632	9,632
Disputed trade payables						
(i) MSME	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	
	-	-	-	-	9,632	9,632
			- ng periods from due o		.	· ·
		ding for the followin			.	· ·
	Outstan	ding for the followin	ng periods from due o	late of paymer	t	(₹ in Thousands)
As at March 31, 2023	Outstan Unbilled dues/ not yet	ding for the followin	ng periods from due o	late of paymer	t	(₹ in Thousands)
As at March 31, 2023 Undisputed trade payables	Outstan Unbilled dues/ not yet	ding for the followin	ng periods from due o	late of paymer	t	(₹ in Thousands)
As at March 31, 2023 Undisputed trade payables (i) MSME	Outstan Unbilled dues/ not yet due	ding for the followin Less than 1 Year	ng periods from due o 1-2 Year	date of paymer 2-3 Year	t More than 3 Year	9,632 (₹ in Thousands) Total - - 9,632
As at March 31, 2023 Undisputed trade payables (i) MSME (ii) Others	Outstan Unbilled dues/ not yet due -	ding for the followin Less than 1 Year -	ng periods from due o 1-2 Year -	date of paymer 2-3 Year -	t More than 3 Year	(₹ in Thousands) Total
As at March 31, 2023 Undisputed trade payables (i) MSME (ii) Others Disputed trade payables	Outstan Unbilled dues/ not yet due -	ding for the followin Less than 1 Year -	ng periods from due o 1-2 Year -	date of paymer 2-3 Year -	t More than 3 Year	(₹ in Thousands) Total
As at March 31, 2023 Undisputed trade payables (i) MSME (ii) Others Disputed trade payables (i) MSME	Outstan Unbilled dues/ not yet due - -	ding for the followin Less than 1 Year - -	ng periods from due o 1-2 Year - -	date of paymer 2-3 Year - -	t More than 3 Year 9,632	(₹ in Thousands) Total
As at March 31, 2023 Undisputed trade payables (i) MSME (ii) Others Disputed trade payables (i) MSME (ii) Others	Outstan Unbilled dues/ not yet due - - -	ding for the followin Less than 1 Year - -	ng periods from due o 1-2 Year - - -	date of paymer 2-3 Year - -	Nore than 3 Year 9,632	(₹ in Thousands) Total
As at March 31, 2023 Undisputed trade payables (i) MSME (ii) Others Disputed trade payables (i) MSME	Outstan Unbilled dues/ not yet due - - - - - - -	ding for the followin Less than 1 Year - - - - -	ng periods from due o 1-2 Year - - - - - -	date of paymer 2-3 Year - - - - - - -	Nore than 3 Year 9,632	(₹ in Thousands) Total 9,632 9,632
As at March 31, 2023 Undisputed trade payables (i) MSME (ii) Others Disputed trade payables (i) MSME (ii) Others	Outstan Unbilled dues/ not yet due - - - - - - -	ding for the followin Less than 1 Year - - - - - - - -	ng periods from due o 1-2 Year - - - - - -	date of paymer 2-3 Year - - - - - - -	More than 3 Year 9,632 9,632	(₹ in Thousands) Total 9,632 9,632
As at March 31, 2023 Undisputed trade payables (i) MSME (ii) Others Disputed trade payables (i) MSME (ii) Others Note 6: Other financial liabilities	Outstan Unbilled dues/ not yet due 	ding for the followin Less than 1 Year - - - - 31, 2025 (₹ in Thou: Current	ng periods from due o 1-2 Year - - - - - - - - - - - - -	date of paymer 2-3 Year - - - - - - - - - - - - - - - - - - -	It More than 3 Year 9,632 9,632 9,632 March 31, 2024 (₹ in Current	(₹ in Thousands) Total 9,632 9,632 9,632 Thousands) Total
As at March 31, 2023 Undisputed trade payables (i) MSME (ii) Others Disputed trade payables (i) MSME	Outstan Unbilled dues/ not yet due - - - - - - - - - - - - - - - - - - -	ding for the followin Less than 1 Year - - - - - 31, 2025 (₹ in Thous	ng periods from due o 1-2 Year - - - - - - - - - - - - - - - - - - -	date of paymer 2-3 Year - - - - - - - - - - - - - - - - - - -	nt More than 3 Year 9,632 9,632 9,632 March 31, 2024 (₹ in	(₹ in Thousands) Total 9,632 9 ,632 9 ,632 Thousands)

Notes forming part of the Financial Statements

	For the year ended March 31, 2025 (₹ in Thousands)	For the year ended March 31, 2024 (₹ in Thousands)
Note 7 : Other income		
(a) Interest income	220	115
(b) Liability no longer required written back	-	-
(c) Other miscellaneous income	<u> </u>	-
	220	115
Note 8 : Other expenses		
(a) Rates and taxes	124	245
(b) Legal and Professional fees	224	108
(c) Provision for penalty	-	-
(d) Bank charges	1	1
(e) Payment to auditors (Refer note 9.2)	124	124
(f) Sitting fees to Independent Director	144	113
(g) Brand equity fee	-	10
(h) Receivables written off	<u> </u>	150
	617	751