

INDIAN BANK, IFSC BANKING UNIT GIFT CITY
BALANCE SHEET AS AT MARCH 31st, 2026

Particulars	Note No.	Amount (in USD MIO)
		As at March 31st, 2026
(1) Assets		
(a) Cash and bank balances	1	4.86
(b) Investments	2	2.97
(c) Loans and advances	3	1,096.57
(d) Inter Bank advances/Placements	4	1,295.00
(e) Property plant & equipments	5	0.03
(f) Right of use assets	6	0.12
(g) Prepayments, accrued income and other assets	7	30.05
(h) Other assets	8	295.00
Total assets		<u>2,724.59</u>
(2) Liabilities and equity		
(2.1) Liabilities		
(a) Borrowings and Deposits	9	2,633.35
(b) Lease liabilities	10	0.13
(c) Other liabilities	11	20.27
(d) Provisions	12	19.10
Total liabilities		<u>2,672.85</u>
(2.2) Equity		
(a) Equity Share Capital	13	-
(b) Other Equity	14	51.74
Total equity		<u>51.74</u>
Total liabilities and equity		<u>2,724.59</u>

See accompanying notes forming part of the financial statements

I-20

Assistant Branch Manager

Date 20/04/2026



Branch Manager



Auditor

M.No - 521845

INDIAN BANK, IFSC BANKING UNIT GIFT CITY

COMPREHENSIVE INCOME STATEMENT FOR THE PERIOD ENDED MARCH 31st, 2026

Particulars	Note No.	Amount (in USD MIO)
		For the period ended March 31st, 2026
Net interest income		11.07
-Interest income	15	117.80
-Interest expense	16	(106.73)
Employee compensation ,benefits & Other Exp	17	(0.24)
Depreciation & amortisation	18	(0.03)
Other operating income/(expense)	19	0.75
Total operating income		11.56
Change in expected credit losses and other credit impairment charges		-
Loan impairment charges and other credit risk provisions	20	(2.90)
Net operating income		8.66
Total operating expenses excluding impairment of goodwill and other intangible assets		-
Impairment of goodwill and other intangible assets		-
Profit before tax		8.66
Tax expense		-
-Current tax		-
Profit for the period ended		8.66
Other comprehensive income/ (expense)		
Items that will be reclassified subsequently to profit or loss when specific conditions are met:		
-Fair value gain or loss on financial assets		-
Items that will not be reclassified subsequently to profit or loss:		
-Fair value gain or loss on defined benefit of assets & liabilities		-
Other comprehensive income for the year net of taxation		-
Total comprehensive income for the year		8.66


Assistant Branch Manager
Date 20/04/2026




Branch Manager




Auditor
M.No-52845