### SUMMARY AUDITED SPECIAL PURPOSE COMBINED FINANCIAL STATEMENTS

This Special Purpose Combined Financial Statements of the Restricted Group 2 are prepared for the financial year ended on March 31, 2023 and 2024. These Special Purpose Combined Financial Statements are prepared on a basis that combines the results and assets and liabilities of each of the following entities (collectively, the "Restricted Group 2") and include the assets, liabilities, revenues and expenses:

- · Bothe Windfarm Development Pvt. Ltd.
- DJ Energy Pvt. Ltd. ("DJ Energy")
- Uttar Urja Projects Pvt. Ltd. ("Uttar Urja" and together with DJ Energy, "Ratlam 1")
- Watsun Infrabuild Pvt. Ltd. ("Watsun")
- Trinethra Wind and Hydro Power Pvt. Ltd. ("Rajkot 1")
- Renewables Trinethra Pvt. Ltd. ("Rajkot 2A")
- Kutch Windfarm Development Pvt. Ltd. ("Rajkot 2B")
- Continuum Trinethra Renewables Pvt. Ltd. ("Rajkot 3")

This Special Purpose Combined Financial Statements of the Restricted Group 2 are prepared in accordance with the Indian Accounting Standards as prescribed under section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS").

#### Summary of Combined Statement of Profit and Loss (as per Ind AS)

	Fiscal year ended March 31,			
<del></del>	2023	2024	2024	
	(INR in millions)		(US\$ in millions) <sup>(1)</sup>	
Summary of Combined Statement of Profit and Loss (as per Ind AS)				
Income				
Revenue from operations	9,198	11,055	132.6	
Other income	1,614	1,445	17.3	
I. Total income	10,812	12,500	149.9	
Expenses				
Operating and maintenance expenses	1,505	1,703	20.4	
Employee benefits expense	171	238	2.9	
Finance costs	5,895	7,245	86.9	
Depreciation and amortisation expenses	2,051	2,310	27.7	
Other expenses	802	1,061	12.7	
II. Total expenses	10,424	12,557	150.6	
III. Profit/(loss) before exceptional items and Tax (I-II)	388	(57)	(0.7)	
IV. Exceptional Items	_	264	3.2	
V. Profit/(Loss) before tax (III-IV)	388	(321)	(3.9)	

	Fiscal year ended March 31,		
	2023	2024	2024
	(INR in millions)		(US\$ in millions) <sup>(1)</sup>
VI. Tax Expenses			
Current tax		_	_
Tax related to earlier years	2	5	0.1
Deferred tax	470	788	9.4
Total tax expenses	472	793	9.5
VII. (Loss) for the year (V-VI)	(84)	(1,114)	(13.4)
VIII. Other Comprehensive Income			
Items that will not be reclassified subsequently to profit or loss:			
i) Remeasurement of net defined benefit liability	0	(1)	(0.0)
ii) Income tax relating to above	(0)	0	0.0
Other comprehensive income for the year, net of tax	0	(1)	(0.0)
IX. Total Comprehensive Income for the year (VII+VIII)	(84)	(1,115)	(13.4)

Notes:

# Summary of Combined Balance Sheet (as per Ind AS)

		As at March 31,		
		2023	2024	2024
	_	(INR in millions)		(US\$ in millions) <sup>(1)</sup>
ASSETS	<u>S</u>			
Non-cui	rrent assets			
a)	Property, plant and equipment	39,287	40,251	482.8
b)	Capital work in progress	2,817		_
c)	Goodwill	315	315	3.8
d)	Right of use assets	426	415	5.0
e)	Intangible assets	7,947	7,496	89.9
f)	Financial assets			
	a. Investments	140	154	1.8
	b. Trade Receivables	811	335	4.0
	c. Unbilled Revenue	308	315	3.8
	d. Loans	5,151	7,554	90.6
	e. Other financial assets	116	110	1.3
g)	Income tax assets (net)	132	145	1.7
h)	Other assets	61	50	0.6
Total no	on-current assets	57,511	57,140	685.4

<sup>(1)</sup> Translations of Indian rupee amounts to U.S. dollars are provided solely for the convenience of the reader. Translations were made at the exchange rate of INR 83.3739 per US\$1.00, being the closing exchange rate published by the FBIL as of March 28, 2024.

Paris			As		
Current assets           Current assets           a         Innacia cecivables         1,349         1,173         14.1           b         Unbilled revenue         776         1,163         13.9           d         Bank balances other than (iii) above         2,114         2,088         25.0           d         Bank balances other than (iii) above         2,114         2,088         25.0           b         Other financial assets         96         55         0.7           b)         Other asset         206         317         3.8           Coult I will be set to be set asset		_			2024
Primarcial Assets			(INR in millions)		•
1,349	Current	t assets			
b. Unbilled revenue	a)	Financial Assets			
c. Cash & cash equivalents         3,217         2,017         24.2           d. Bank balances other than (iii) above         2,114         2,088         25.0           e. Loans         179         186         2.2           f. Other financial assets         96         55         0.7           b) Other asset         206         317         3.8           Total Current Assets         6.298         6.317         3.8           Total Assets         6.298         6.373         76.4           EQUITY & LIABILITIES           Equity         (1,247)         (3,060)         (36.7)           Total cquity attributable to owners of the Group         5,051         3,313         39.7           Total cquity attributable to owners of the Group         5,051         3,313         39.7           Liabilities         8         6,373         76.4         57.0           Total equity attributable to owners of the Group         5,051         3,313         39.7           Liabilities         8         6,373         3,40         2.0         2.0         2.0         2.0         2.0         2.0         2.0         2.0         2.0         2.0<		a. Trade receivables	1,349	1,173	14.1
Company   Comp		b. Unbilled revenue	776	1,163	13.9
Part		c. Cash & cash equivalents	3,217	2,017	24.2
f. Other financial assets         96         55         0.7           b) Other asset         206         317         3.8           Total Current Assets         7,937         6,999         83.9           Total Assets         65,448         64,139         769.3           EQUITY & LIABILITIES           Equity           a) Combined share capital.         6,298         6,373         76.4           b) Combined other equity.         (1,247)         (3,060)         (36.7)           Total equity attributable to owners of the Group         5,051         3,313         39.7           Liabilities         8         6,298         6,373         76.4           b) Combined other equity.         (1,247)         (3,060)         (36.7)           Total equity attributable to owners of the Group         5,051         3,313         39.7           Liabilities         8         6,298         6,373         76.4           b) Combined other equity.         (1,247)         (3,060)         (36.7)           Total equity attributable to owners of the Group         5,051         3,313         39.7           Lias of Equity attributable to owners of the Group         1,94,550         47,941         575.0 <td></td> <td>d. Bank balances other than (iii) above</td> <td>2,114</td> <td>2,088</td> <td>25.0</td>		d. Bank balances other than (iii) above	2,114	2,088	25.0
Diamonal Current Assets   206   317   3.8		e. Loans	179	186	2.2
Total Current Assets		f. Other financial assets	96	55	0.7
Formation   For	b)	Other asset	206	317	3.8
EQUITY & LIABILITIES   Equity	Total C	urrent Assets	7,937	6,999	83.9
Equity	Total A	ssets	65,448	64,139	769.3
a) Combined share capital       6,298       6,373       76.4         b) Combined other equity       (1,247)       (3,060)       (36.7)         Total equity attributable to owners of the Group       5,051       3,313       39.7         Liabilities         Non-current liabilities         a) Financial liabilities       49,550       47,941       575.0         b. Lease liabilities       198       200       2.4         c. Other financial liabilities       108       102       1.2         b) Provisions       19       25       0.3         c) Deferred tax liabilities (net)       1,433       1,983       23.8         d) Other non-current liabilities       26       21       0.3         Total non-current liabilities         a) Financial liabilities       7,923       9,556       114.6         b. Lease liabilities       18       18       0.2         Current liabilities         a) Financial liabilities       4       4       0.0         ii. Total outstanding dues of micro and small enterprises       4       4       0.0         ii. Total outstanding dues of other than micro and small enterprises       202       427       5.1 </td <td><b>EQUIT</b></td> <td>Y &amp; LIABILITIES</td> <td></td> <td></td> <td></td>	<b>EQUIT</b>	Y & LIABILITIES			
b)   Combined other equity	Equity				
Total equity attributable to owners of the Group         5,051         3,313         39.7           Liabilities         Non-current liabilities         3         Financial liabilities           a) Financial liabilities         49,550         47,941         575.0           b. Lease liabilities         198         200         2.4           c. Other financial liabilities         108         102         1.2           b) Provisions         19         25         0.3           c) Deferred tax liabilities (net)         1,433         1,983         23.8           d) Other non-current liabilities         26         21         0.3           Total non-current liabilities         51,334         50,272         603.0           Current liabilities           a) Financial liabilities         7,923         9,556         114.6           b. Lease liabilities         18         18         0.2           c. Trade payables         1         Total outstanding dues of micro and small enterprises         4         4         0.0           ii. Total outstanding dues of other than micro and small enterprises         202         427         5.1           d. Other financial liabilities         841         470         5.6	a)	Combined share capital	6,298	6,373	76.4
Provision   Pro	b)	Combined other equity	(1,247)	(3,060)	(36.7)
Non-current liabilities   Similar   Similar	Total eq	quity attributable to owners of the Group	5,051	3,313	39.7
a) Financial liabilities  a. Borrowings					
a. Borrowings	Non-cui				
b. Lease liabilities       198       200       2.4         c. Other financial liabilities       108       102       1.2         b) Provisions       19       25       0.3         c) Deferred tax liabilities (net)       1,433       1,983       23.8         d) Other non-current liabilities       26       21       0.3         Total non-current liabilities         a) Financial liabilities       51,334       50,272       603.0         Current liabilities         a. Borrowings       7,923       9,556       114.6         b. Lease liabilities       18       18       0.2         c. Trade payables       i. Total outstanding dues of micro and small enterprises       4       4       0.0         ii. Total outstanding dues of other than micro and small enterprises       202       427       5.1         d. Other financial liabilities       841       470       5.6         b) Provisions       46       49       0.6         c) Other current liabilities       29       30       0.4         Total current liabilities	a)	Financial liabilities			
c. Other financial liabilities       108       102       1.2         b) Provisions       19       25       0.3         c) Deferred tax liabilities (net)       1,433       1,983       23.8         d) Other non-current liabilities       26       21       0.3         Total non-current liabilities       51,334       50,272       603.0         Current liabilities         a. Borrowings       7,923       9,556       114.6         b. Lease liabilities       18       18       0.2         c. Trade payables       i. Total outstanding dues of micro and small enterprises       4       4       0.0         ii. Total outstanding dues of other than micro and small enterprises       202       427       5.1         d. Other financial liabilities       841       470       5.6         b) Provisions       46       49       0.6         c) Other current liabilities       29       30       0.4         Total current liabilities       9,063       10,554       126.6		e e e e e e e e e e e e e e e e e e e	49,550	47,941	575.0
b) Provisions			198	200	2.4
c)       Deferred tax liabilities (net)       1,433       1,983       23.8         d)       Other non-current liabilities       26       21       0.3         Total non-current liabilities         Current liabilities         a)       Financial liabilities       7,923       9,556       114.6         b.       Lease liabilities       18       18       0.2         c.       Trade payables       1       Total outstanding dues of micro and small enterprises       4       4       0.0         ii.       Total outstanding dues of other than micro and small enterprises       202       427       5.1         d.       Other financial liabilities       841       470       5.6         b)       Provisions       46       49       0.6         c)       Other current liabilities       29       30       0.4         Total current liabilities       9,063       10,554       126.6		c. Other financial liabilities	108	102	1.2
d) Other non-current liabilities       26       21       0.3         Total non-current liabilities       51,334       50,272       603.0         Current liabilities       3       Financial liabilities       7,923       9,556       114.6         a. Borrowings	b)	Provisions	19	25	0.3
Total non-current liabilities           Current liabilities           a) Financial liabilities         7,923         9,556         114.6           b. Lease liabilities         18         18         0.2           c. Trade payables         i. Total outstanding dues of micro and small enterprises         4         4         0.0           ii. Total outstanding dues of other than micro and small enterprises         202         427         5.1           d. Other financial liabilities         841         470         5.6           b) Provisions         46         49         0.6           c) Other current liabilities         29         30         0.4           Total current liabilities         9,063         10,554         126.6	c)		1,433	1,983	23.8
Current liabilities   Financial liabilities   A. Borrowings	d)	Other non-current liabilities	26	21	0.3
a. Borrowings			51,334	50,272	603.0
a. Borrowings	Current				
b. Lease liabilities       18       18       0.2         c. Trade payables       i. Total outstanding dues of micro and small enterprises       4       4       4       0.0         ii. Total outstanding dues of other than micro and small enterprises       202       427       5.1         d. Other financial liabilities       841       470       5.6         b) Provisions       46       49       0.6         c) Other current liabilities       29       30       0.4         Total current liabilities       9,063       10,554       126.6	a)				
c. Trade payables       i. Total outstanding dues of micro and small enterprises			ŕ	•	
i. Total outstanding dues of micro and small enterprises			18	18	0.2
and small enterprises					
ii. Total outstanding dues of other than micro and small enterprises       202       427       5.1         d. Other financial liabilities       841       470       5.6         b) Provisions       46       49       0.6         c) Other current liabilities       29       30       0.4         Total current liabilities       9,063       10,554       126.6		č	4	4	0.0
than micro and small enterprises       202       427       5.1         d. Other financial liabilities       841       470       5.6         b) Provisions       46       49       0.6         c) Other current liabilities       29       30       0.4         Total current liabilities       9,063       10,554       126.6			4	4	0.0
enterprises         202         427         5.1           d. Other financial liabilities         841         470         5.6           b) Provisions         46         49         0.6           c) Other current liabilities         29         30         0.4           Total current liabilities         9,063         10,554         126.6		<u> </u>			
d. Other financial liabilities.       841       470       5.6         b) Provisions.       46       49       0.6         c) Other current liabilities.       29       30       0.4         Total current liabilities.       9,063       10,554       126.6			202	42.7	5.1
b) Provisions       46       49       0.6         c) Other current liabilities       29       30       0.4         Total current liabilities       9,063       10,554       126.6					
c) Other current liabilities         29         30         0.4           Total current liabilities         9,063         10,554         126.6	b)				
Total current liabilities					
		<del>-</del>			
	Total ed	uity and liabilities			

Notes:

<sup>(1)</sup> Translations of Indian rupee amounts to U.S. dollars are provided solely for the convenience of the reader. Translations were made at the exchange rate of INR 83.3739 per US\$1.00, being the closing exchange rate published by the FBIL as of March 28, 2024.

# Summary of Combined Statement of Cash Flows (as per Ind AS)

# Fiscal year ended March 31,

-	2023	2024	2024
<u>-</u>	(INR in millions)		(US\$ in millions) <sup>(1)</sup>
Net cash generated by operating activities	9,268	8,479	101.7
Net cash flow (used in) investing activities	(4,170)	(1,942)	(23.3)
Net cash flow (used in) from financing activities	(5,290)	(7,737)	(92.8)
Cash and cash equivalents at the beginning of the year	3,409	3,217	38.6
Cash and cash equivalents at the end of the year	3,217	2,017	24.2

### Notes:

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