Continuum Restricted Group 2

Unaudited Special Purpose Combined Interim Condensed Financial Statements for the period ended June 30, 2026

Continuum Restricted Group 2

Unaudited Special Purpose Combined Interim Condensed Financial Results

Deloitte Haskins & Sells LLP

Chartered Accountants
Commerz III, 30th & 31st floors
International Business Park
Oberoi Garden City
Off. Western Express Highway
Goregaon (East)
Mumbai-400 063
Maharashtra, India

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF UNAUDITED SPECIAL PURPOSE COMBINED INTERIM CONDENSED FINANCIAL STATEMENTS

TO THE BOARD OF DIRECTORS OF CONTINUUM GREEN ENERGY LIMITED (FORMERLY KNOWN AS CONTINUUM GREEN ENERGY PRIVATE LIMITED AND CONTINUUM GREEN ENERGY (INDIA) PRIVATE LIMITED)

Introduction

1. We have reviewed the accompanying Unaudited Special Purpose Combined Interim Condensed Financial Statements of Bothe Windfarm Development Private Limited, DJ Energy Private Limited, Uttar Urja Projects Private Limited, Watsun Infrabuild Private Limited, Trinethra Wind and Hydro Power Private Limited, Renewables Trinethra Private Limited, Kutch Windfarm Development Private Limited and Continuum Trinethra Renewable Private Limited individually considered as "Indian Identified Entities" and together referred to as "Restricted Group 2", subsidiaries of Continuum Green Energy Limited (formerly known as Continuum Green Energy Private Limited and Continuum Green Energy (India) Private Limited) (the "Parent"), which comprise the Unaudited Special Purpose Combined Interim Condensed Balance sheet as at June 30, 2026, the Unaudited Special Purpose Combined Interim Condensed Statement of Profit and Loss, the Unaudited Special Purpose Combined Interim Condensed Statement of Cash flows and Unaudited Special Purpose Combined Interim Condensed Statement of Changes in Equity for the period ended June 30, 2026 and a summary of material accounting policies and other explanatory information (collectively, the "Unaudited Special Purpose Combined Interim Condensed Financial Statements") prepared in accordance with the basis of preparation as set out in Note 2 of the Unaudited Special Purpose Combined Interim Condensed Financial Statements.

Management's Responsibility for the Unaudited Special Purpose Combined Interim Condensed Financial Statements

2. The Parent's Board of Directors is responsible for the preparation and presentation of the Unaudited Special Purpose Combined Interim Condensed Financial Statements in accordance with the basis of preparation as set out in Note 2 to the Unaudited Special Purpose Combined Interim Condensed Financial Statements. The Board of Directors of the respective companies included in the Restricted Group 2 are responsible for maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 (the "Act") for safeguarding the assets of the Restricted Group 2 and preventing and detecting frauds and other irregularities; the selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent and design, implement and maintain adequate internal controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the Unaudited Special Purpose Combined Interim Condensed Financial Statements.

Scope of Review

3. Our responsibility is to express a conclusion on the Unaudited Special Purpose Combined Interim Condensed Financial Statements based on our review. We conducted our review of the Unaudited Special Purpose Combined Interim Condensed Financial Statements in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS

BK

Conclusion

4. Based on our review conducted as stated above in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Unaudited Special Purpose Combined Interim Condensed Financial Statements as at and for the period ended June 30, 2026, are not prepared, in all material respects, in accordance with the basis of preparation as set out in Note 2 to the Unaudited Special Purpose Combined Interim Condensed Financial Statements.

Basis of Preparation and Combination and Restriction on Use

5. We draw attention to Note 2 to the Unaudited Special Purpose Combined Interim Condensed Financial Statements, which describes the basis of preparation and combination. The Unaudited Special Purpose Combined Interim Condensed Financial Statements have been prepared by the management of the Parent in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, solely in connection with issue of USD Senior secured notes by the Restricted Group 2 which is listed on the Global Securities Market – India International Exchange (the "INX") and NSE International Exchange Limited (the "NSE IX). These Unaudited Special Purpose Combined Interim Condensed Financial Statements may, therefore, not be suitable for another purpose or to be distributed or included in any offering document or used for any other purpose except with our prior consent in writing. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without prior consent in writing.

   Our conclusion is not modified in respect of this matter.

For **Deloitte Haskins & Sells LLP**
Chartered Accountants
(Firm's Registration No. 117366W/ W-100018)

M. Parekh

Mehul Parekh
Partner
(Membership No. 121513)
(UDIN: 26121513LIZQVK8664)

Place: Mumbai
Date: September 4, 2026

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CONTINUUM RESTRICTED GROUP 2
Unaudited Special Purpose Combined Interim Condensed Balance sheet as at June 30, 2026
(All amounts are INR in millions unless otherwise stated)

Particulars	As at June 30, 2026	As at March 31, 2026
ASSETS		
1) Non-current assets		
a) Property, plant and equipment	37,096	37,566
b) Capital work-in-progress	195	43
c) Goodwill	315	315
d) Right-of-use assets	576	583
e) Intangible assets	6,460	6,575
f) Financial assets		
i) Investments	1,370	1,338
ii) Unbilled revenue	345	334
iii) Loans	9,801	9,608
iv) Other financial assets	7,419	8,585
g) Deferred tax assets (net)	756	610
h) Income tax assets (net)	97	128
i) Other assets	70	81
Total non-current assets	**64,500**	**65,766**
2) Current assets		
a) Inventories	8	-
b) Financial assets		
i) Investments	1	1
ii) Trade receivables	817	447
iii) Unbilled revenue	1,953	965
iv) Cash and cash equivalents	1,423	1,436
v) Bank balances other than (iv) above	1,113	2,673
vi) Other financial assets	380	315
c) Other assets	418	516
Total current assets	**6,113**	**6,353**
Total assets	**70,613**	**72,119**
EQUITY & LIABILITIES		
Equity		
a) Combined share capital	6,367	6,367
b) Combined other equity	(7,268)	(7,248)
Total Equity	**(901)**	**(881)**
Liabilities		
1) Non-current liabilities		
a) Financial liabilities		
i) Borrowings	59,575	60,658
ii) Lease liabilities	331	332
iii) Other financial liabilities	3,805	3,898
b) Provisions	51	47
c) Deferred tax liabilities (net)	529	598
d) Other non current liabilities	13	16
Total non-current liabilities	**64,304**	**65,549**
2) Current liabilities		
a) Financial liabilities		
i) Borrowings	4,700	5,458
ii) Lease liabilities	34	34
iii) Trade payables		
(a) Total outstanding dues of micro and small enterprises	18	37
(b) Total outstanding dues of other than micro and small enterprises	509	426
iv) Other financial liabilities	1,555	1,343
b) Provisions	137	125
c) Other current liabilities	257	28
Total current liabilities	**7,210**	**7,451**
Total equity and liabilities	**70,613**	**72,119**

The accompanying selected explanatory notes form an integral part of the Unaudited Special Purpose Combined Interim Condensed Financial Statements

In terms of our report attached of even date

For Deloitte Haskins & Sells LLP
Chartered Accountants

Mehul Parekh
Partner

Place: Mumbai
Date: September 4, 2026

BK

For and on behalf of Board of Directors of
Continuum Green Energy Limited
(Formerly Known as "Continuum Green Energy Private Limited" and "Continuum Green Energy (India) Private Limited")
(For RG-2 Group)

N.V. Venkataraman

Arvind Bansal
Whole Time Director & CEO
DIN : 00139337
Place: Mumbai
Date: September 4, 2026

N V Venkataramanan
Whole Time Director & COO
DIN : 01651045
Place: Mumbai
Date: September 4, 2026

Nilesh Patil
Chief Financial Officer

Place: Mumbai
Date: September 4, 2026

H. Malviya

Mahendra Malviya
Company Secretary
Membership No. : A27547
Place: Jodhpur
Date: September 4, 2026

CONTINUUM GREEN ENERGY LTD. *

CONTINUUM RESTRICTED GROUP 2

Unaudited Special Purpose Combined Interim Condensed Statement of Profit and Loss for the period ended June 30, 2026

(All amounts are INR in millions unless otherwise stated)

	Particulars	For the period ended June 30, 2026	For the period ended June 30, 2025
	Income		
I.	Revenue from operations	3,494	3,442
II.	Other income	276	450
III.	**Total income (I+II)**	**3,770**	**3,892**
IV.	**Expenses**		
	(a) Operating and maintenance expenses	307	301
	(b) Transmission, open access and other operating charges	190	187
	(c) Employee benefits expense	92	81
	(d) Finance costs	1,630	1,588
	(e) Depreciation and amortisation expense	590	580
	(f) Other expenses	228	207
	Total expenses	**3,037**	**2,944**
V.	**Profit before tax (III-IV)**	**733**	**948**
VI.	**Tax expenses**		
	(a) Current tax	-	-
	(b) Deferred tax	11	189
	Total tax expenses	**11**	**189**
VII.	**Profit after tax (V-VI)**	722	759
VIII.	**Other comprehensive income**		
	(A) Items that will not be reclassified subsequently to profit or loss		
	i) Remeasurement of net defined benefit liability	-	(0)
	ii) Income tax relating to above	-	0
	(B) Items that may be reclassified subsequently to profit or loss		
	i) Effective portion of (losses)/profit on hedging instrument in cash flow hedges	(966)	166
	ii) Income tax relating to above	224	(38)
	Other comprehensive (loss)/income for the period, net of tax	**(742)**	**128**
IX.	**Total comprehensive (loss)/income for the period (VII+VIII)**	**(20)**	**887**

The accompanying selected explanatory notes form an integral part of the Unaudited Special Purpose Combined Interim Condensed Financial Statements

In terms of our report attached of even date

For Deloitte Haskins & Sells LLP
Chartered Accountants

Mehul Parekh
Partner

Place: Mumbai
Date: September 4, 2026

For and on behalf of Board of Directors of
Continuum Green Energy Limited
(Formerly Known as "Continuum Green Energy Private Limited" and "Continuum Green Energy (India) Private Limited")
(For RG-2 Group)

Arvind Bansal
Whole Time Director & CEO
DIN : 00139337
Place: Mumbai
Date: September 4, 2026

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Whole Time Director & COO
DIN : 01651045
Place: Mumbai
Date: September 4, 2026

Nilesh Patil
Chief Financial Officer

Place: Mumbai
Date: September 4, 2026

Mahendra Malviya
Company Secretary
Membership No. : A27547
Place: Jodhpur
Date: September 4, 2026

CONTINUUM GREEN ENERGY LTD.

CONTINUUM RESTRICTED GROUP 2

Unaudited Special Purpose Combined Interim Condensed Statement of Cashflows for the period ended June 30, 2026

(All amounts are INR in millions unless otherwise stated)

Particulars	For the period ended June 30, 2026	For the period ended June 30, 2025
Cashflows from operating activities		
Profit before tax	733	948
Adjustments for:		
Depreciation and amortisation expenses	590	580
Interest income	(270)	(417)
Finance costs related to financial institutions and others *	1,813	1,488
Finance costs related to related parties	179	171
Net loss on financial assets and liabilities measured at FVTPL	31	46
Unwinding income on long term trade receivables	-	(5)
Asset written off	3	-
Gain on account of modification of terms of financial liability	-	(5)
Foreign exchange loss*	12	26
Operating profit before change in working capital	3,091	2,832
Movements in working capital:		
Increase in trade receivables and unbilled revenue	(1,369)	(1,311)
Increase in inventories	(8)	-
Decrease in financial and other assets	112	2
Increase in trade and other payables	64	59
Increase in provisions	16	21
Increase in financial and other liabilities	281	202
Cashflows generated from operations	2,187	1,805
Income taxes refund (net of payments)	31	15
Net cashflows generated from operating activities (A)	2,218	1,820
Cashflows from investing activities		
Purchase of property, plant and equipment including capital advances	(4)	(371)
Proceeds from bank deposits (net)	1,493	2,075
Loan given to related parties	(13)	(436)
Payment made for acquisition of right of use asset	-	(7)
Interest income	120	87
Net cashflows generated from investing activities (B)	1,596	1,348
Cashflows from financing activities		
Transfer of share capital to non-controlling interest recognised as redemption liability	-	(3)
Total utilization from issue of share capital (i)	-	(3)
Repayment of borrowings:		
Repayment of 7.50% US$ Senior Secured Notes	(845)	(720)
Total repayment of borrowings (ii)	(845)	(720)
Interest payment and Forward premium cost:		
Finance costs paid in respect of 7.50% US$ Senior Secured Notes	(2,405)	(2,294)
Finance costs paid to related parties	-	(49)
Finance cost paid to others	(567)	(314)
Payment of lease liabilities	(10)	(11)
Total interest payment and forward premium cost (iii)	(2,982)	(2,668)
Net cashflows used in financing activities (C) (i+ii+iii)	(3,827)	(3,391)
Net decrease in cash and cash equivalents (A+B+C)	(13)	(223)
Cash and cash equivalents at the beginning of the period	1,436	2,751
Cash and cash equivalents at the end of the period	1,423	2,528

The accompanying selected explanatory notes form an integral part of the Unaudited Special Purpose Combined Interim Condensed Financial Statements

*After grossing up the effect of exchange gain of INR 362 (June 30, 2025: INR 71) regarded as finance cost in accordance with IND AS 23.

Note:

The above Unaudited Special Purpose Combined Interim Condensed Statement of Cashflows has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS - 7) "Statement of Cash Flows".

In terms of our report attached of even date

For Deloitte Haskins & Sells LLP
Chartered Accountants

Mparekh

Mehul Parekh
Partner

Place: Mumbai
Date: September 4, 2026

For and on behalf of Board of Directors of
Continuum Green Energy Limited
(Formerly Known as "Continuum Green Energy Private Limited" and "Continuum Green Energy (India) Private Limited")
(For RG-2 Group)

Arvind Bansal
Whole Time Director & CEO
DIN : 00139337
Place: Mumbai
Date: September 4, 2026

N.V.Venkataraman

N V Venkataramanan
Whole Time Director & COO
DIN : 01651045
Place: Mumbai
Date: September 4, 2026

Nilesh Patil
Chief Financial Officer

Place: Mumbai
Date: September 4, 2026

Mahendra Malviya
Company Secretary
Membership No. : A27547
Place: Jodhpur
Date: September 4, 2026

CONTINUUM GREEN ENERGY LIMITED

CONTINUUM RESTRICTED GROUP 2

Unaudited Special Purpose Combined Interim Condensed Statement of Changes in Equity for the period ended June 30, 2026

(All amounts are INR in millions unless otherwise stated)

A) Combined share capital

For the period ended June 30, 2026			
Balance as at April 1, 2026	**Changes in equity share capital during the period**	**Changes due to transaction with non-controlling shareholders**	**Balance as at June 30, 2026**
6,367	-	-	**6,367**

For the period ended June 30, 2025			
Balance as at April 1, 2025	**Changes in equity share capital during the period**	**Changes due to transaction with non-controlling shareholders**	**Balance as at June 30, 2025**
6,373	-	(12)	**6,361**

B) Combined Other equity

Particulars	**Equity component of compulsory convertible debenture**	**Retained earnings**	**Net assets attributable to parent**	**Deemed contribution from parent**	**Deemed distribution to parent**	**Remeasurement of defined benefit plan**	**Cash flow hedging reserves**	**Total**
Balance as at April 1, 2025	2,392	(4,852)	315	2,455	(5,336)	(3)	(589)	(5,618)
Changes during the period	-	-	-	-	(167)		166	(1)
Profit for the period	-	759	-	-	-	-	-	759
Remeasurement of net defined benefit liability (net of tax)	-	-	-	-	-	(0)	-	(0)
Transaction with non-controlling shareholders (Group captive)	-	5	-	-	-	-	-	5
Deferred tax impact on above	-	-	-	-	33	-	(38)	(5)
Balance as at June 30, 2025	2,392	(4,088)	315	2,455	(5,470)	(3)	(461)	(4,860)
Balance as at April 1, 2026	2,392	(8,362)	315	2,610	(5,667)	(2)	1,466	(7,248)
Changes during the period	-	-	-	0	(0)		(966)	(966)
Profit for the period	-	722	-	-	-	-	-	722
Transaction with non-controlling shareholders (Group captive)	-	(0)	-	-	-	-	-	(0)
Deferred tax impact on above	-	0	-	(0)	0	-	224	224
Balance as at June 30, 2026	2,392	(7,640)	315	2,610	(5,667)	(2)	724	(7,268)

The accompanying selected explanatory notes form an integral part of the Unaudited Special Purpose Combined Interim Condensed Financial Statements

In terms of our report attached of even date

For Deloitte Haskins & Sells LLP
Chartered Accountants

Mehul Parekh
Partner

Place: Mumbai
Date: September 4, 2026

BN

For and on behalf of Board of Directors of
Continuum Green Energy Limited
(Formerly Known as "Continuum Green Energy Private Limited" and "Continuum Green Energy (India) Private Limited")
(For RG-2 Group)

Arvind Bansal
Whole Time Director & CEO
DIN : 00139337
Place: Mumbai
Date: September 4, 2026

N V Venkataramanan
Whole Time Director & COO
DIN : 01651045
Place: Mumbai
Date: September 4, 2026

Nilesh Patil
Chief Financial Officer

Place: Mumbai
Date: September 4, 2026

Mahendra Malviya
Company Secretary
Membership No. : A27547
Place: Jodhpur
Date: September 4, 2026

CONTINUUM GREEN ENERGY LIMITED

1 Corporate Information

Continuum Green Energy Limited (formerly known as Continuum Green Energy Private Limited and Continuum Green Energy (India) Private Limited) ("CGELI" or "Parent") owns, 100% in following Restricted Group 2 except Watsun Infrabuild Private Limited where it holds majority share holding

- Bothe Windfarm Development Private Limited ("Bothe")
- DJ Energy Private Limited ("DJEPL")
- Uttar Urja Projects Private Limited ("UUPPL")
- Watsun Infrabuild Private Limited ("Watsun")
- Trinethra Wind and Hydro Power Private Limited ("Trinethra")
- Renewables Trinethra Private Limited ("RTPL")
- Kutch Windfarm Development Private Limited ("KWDPL")
- Continuum Trinethra Renewables Private Limited ("CTRPL")

Bothe, DJEPL, UUPPL, Watsun, Trinethra, RTPL, KWDPL and CTRPL (together referred to as "Continuum Restricted Group 2" or "Restricted Group 2 or "RG-2 Group" and individually considered as "Indian Identified Entities") are subsidiaries of Continuum Green Energy Limited (the "Parent").

Restricted Group 2 is not a separate entity but constituted as a group of Indian Identified Entities for the purpose of preparation of the Unaudited Special Purpose Combined Interim Condensed Financial Statements.

The Restricted Group 2 is engaged in the business of generation and sale of electricity from renewable energy sources in India. The Restricted Group 2 has entered/enters into long term power purchase agreements with various governments agencies and private institutions to sell electricity generated from its wind farms/solar plants with operational capacity of 1,025.92 megawatts ("MW") (as at March 31, 2026: 1,025.92 MW) in the states of Maharashtra, Madhya Pradesh, Gujarat and Tamil Nadu, India.

Indian Identified Entities are domiciled in India and Corporate office of these Indian Identified Entities is located at 402 & 404 & 504, Delphi, C Wing, Hiranandani Business Park, Orchard Avenue, Powai, Mumbai - 400076, India.

2 Basis of preparation and combination

The Unaudited Special Purpose Combined Interim Condensed Financial Statements of the Restricted Group 2, comprise of the Unaudited Special Purpose Combined Interim Condensed Balance Sheet, the Unaudited Special Purpose Combined Interim Condensed Statement of Profit and Loss, the Unaudited Special Purpose Combined Interim Condensed Statement of Cash flow, Unaudited Special Purpose Combined Interim Condensed Statement of Changes in Equity and the explanatory notes (referred as the "Unaudited Special Purpose Combined Interim Condensed Financial Statements").The Unaudited Special Purpose Combined Interim Condensed Financial Statements have been prepared in accordance with recognition and measurement principles of Indian Accounting Standard "Interim Financial Reporting" (Ind AS 34) issued by Institute of Chartered Accountants of India and as notified under the Companies (Indian Accounting Standards) Rules, 2015 (except IND AS-33 on Earning per Share) and other accounting principles generally accepted in India and the Guidance Note on Combined and Carveout Financial Statements issued by the Institute of Chartered Accountants of India (ICAI).

The Unaudited Special Purpose Combined Interim Condensed Financial Statements are special purpose financial statements and have been prepared by the management of the Parent in connection with issue of 7.5% US$ Senior Secured Notes by the Restricted Group 2 which are listed on the Global Securities Market – India International Exchange (the "India INX") and NSE International Exchange (NSEIX) Limited. As a result, the Unaudited Special Purpose Combined Interim Condensed Financial Statements may not be suitable for any other purpose.

As these Unaudited Special Purpose Combined Interim Condensed Financial Statements have been prepared on a combined basis, it is not meaningful to show share capital or provide an analysis of reserves. Net Shareholder's investment, therefore, represents the difference between the assets and liabilities pertaining to combined businesses.

As per the Guidance Note on Combined and Carve Out Financial Statements, the procedure for preparing combined financial statements of the combining entities is similar to that of consolidated financial statements as per the applicable Ind AS. Accordingly, when combined financial statements are prepared, intra-group transactions and profits or losses are eliminated. The resulting financial position may not be that which might have existed if the combining businesses had been a stand-alone business.

Accordingly, the following procedure is followed for the preparation of the Unaudited Special Purpose Combined Interim Condensed Financial Statements:
(a) Combined like items of assets, liabilities, equity, income, expenses and cash flows of the entities of the Restricted Group 2.
(b) Eliminated in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the Restricted Group 2.
(c) Earnings per Share (EPS) is not disclosed at Restricted Group 2 level since Restricted Group 2 does not constitute a separate legal group of Indian Identified Entities as explained above.

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DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS

CONTINUUM GREEN ENERGY LIMITED

As required by the Guidance Note on Combined and Carve-Out Financial Statements issued by the Institute of Chartered Accountants of India, the details of various entities comprised in the Unaudited Special Purpose Combined Interim Condensed Financial Statements are given below:

Name	Principal activities	Control w.e.f.	Country of Incorporation	% of interest held by CGELI as at	
				June 30, 2026	March 31, 2026
Bothe Windfarm Development Private Limited	Generation and sale of wind energy	18-Jun-12	India	100%	100%
DJ Energy Private Limited	Generation and sale of wind energy	23-Aug-13	India	100%	100%
Uttar Urja Projects Private Limited	Generation and sale of wind energy	23-Aug-13	India	100%	100%
Watsun Infrabuild Private Limited	Generation and sale of wind / solar energy	30-May-16	India	70.96%	70.96%
Trinethra Wind and Hydro Power Private Limited	Generation and sale of wind energy	18-Jun-12	India	100%	100%
Renewables Trinethra Private Limited	Generation and sale of wind energy	13-Jun-19	India	100%	100%
Kutch Windfarm Development Private Limited	Generation and sale of wind energy	24-Oct-18	India	100%	100%
Continuum Trinethra Renewables Private Limited	Generation and sale of wind / solar energy	17-Jul-20	India	100%	100%

The Unaudited Special Purpose Combined Interim Condensed Financial Statements are presented in Indian Rupees and all amounts disclosed in the financial statements and notes have been rounded off to the nearest Million, unless otherwise stated.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

Basis of Accounting

The Restricted Group 2 maintains its accounts on accrual basis following historical cost convention, except for certain assets and liabilities that are measured at fair value in accordance with Ind AS.

The Restricted Group 2 has prepared the financial statements on the basis that it will continue to operate as a going concern.

In preparing these Unaudited Special Purpose Combined Interim Condensed Financial Statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively in the period in which the estimates are revised and in any future periods affected.

The areas involving critical estimates or judgements are:

- Determination of useful lives of property, plant and equipment and intangibles
- Impairment test of non-financial assets
- Recognition of deferred tax assets
- Recognition and measurement of provisions and contingencies
- Fair value of financial instruments
- Impairment of financial assets
- Measurement of defined benefit obligations
- Revenue recognition
- Recognition of service concession arrangements
- Determination of incremental borrowing rate for leases
- Share based payments

3 **Summary of material accounting policies**

The Unaudited Special Purpose Combined Interim Condensed Financial Statements have been prepared in accordance with the material accounting policies adopted in the latest Audited Annual Combined Financial Statements for the year ended March 31, 2026. The presentation of the Unaudited Special Purpose Combined Interim Condensed Financial Statements is consistent with the Annual Audited Combined Financial Statements to the extent applicable for Unaudited Special Purpose Combined Interim Condensed Financial Statements.

CONTINUUM GREEN ENERGY LIMITED

DELOITTE HASKINS & SELLS LLP CHARTERED ACCOUNTANTS

(All amounts in INR millions, unless otherwise stated)

4 Hedging activities and derivatives

Contracts designated as Cash flow hedges

During the period ended June 30, 2026, RG-2 Group preparing its books in INR (as its functional currency), hedged the foreign currency exposure risk related to its 7.50% US$ Senior Secured Notes listed on India INX and NSEIX exchange denominated in USD through call spread option and call option for bullet payments ("together referred to as derivative financial instruments") These derivative financial instruments are not entered for trading or speculative purposes.

RG-2 Group documented each hedging relationship and assessed its initial effectiveness on inception date and the subsequent effectiveness is being tested on a quarterly basis using dollar offset method. RG-2 Group uses the Swap pricing model based on present value calculations and option pricing model based on the principles of the Black-Scholes model to determine the fair value of the derivative instruments. These models incorporate various market observable inputs such as underlying spot exchange rate & forward rate, the contracted price of the respective contract, the term of the contract, the implied volatility of the underlying foreign exchange rates and the interest rates in respective currency. The changes in counterparty's or RG-2 Group's credit risk had no material effect on the hedge effectiveness assessment for derivatives designated in hedge relationship and the value of other financial instruments recognised at fair value. The hedge contracts were effective as of June 30, 2026.

Derivative financial instruments

The fair value of the derivative position recorded under derivative assets and derivative liabilities are as follows

	As at June 30, 2026		As at March 31, 2026	
	Assets (Unaudited)	Liabilities (Unaudited)	Assets (Audited)	Liabilities (Audited)
Non current				
Derivative contract asset:				
Call spread option	3,850	-	3,877	-
Call	3,552	-	4,691	-
	7,402	-	**8,568**	-
Current				
Derivative contract asset:				
Call spread option	321	-	254	-
Call	-	-	-	-
	321	-	**254**	-
Non current				
Deferred premium liability				
Call spread option	-	2,134	-	2,207
Call	-	1,576	-	1,597
	-	**3,710**	-	**3,804**
Current				
Deferred premium liability				
Call spread option	-	570		560
Call	-	334		333
	-	**904**	-	**893**

5 Unbilled revenue

Out of 199.9 MW capacity, Wind Energy Purchase Agreements (WEPA) have been signed between Bothe Windfarm Development Private Limited (Bothe) and Maharashtra State Electricity Distribution Company Limited (MSEDCL) for 193.4 MW. Due to delay in implementation of policy for renewable energy by the Maharashtra state government and also due to delay in receipt of registration certificates from Maharashtra Energy Development Agency (MEDA) against 3 WTGs, a pre-requisite for execution of WEPAs, WEPAs are not executed for 6.3 MW capacity of these 3 WTGs. Upon receipt of registration certificates, Bothe approached MSEDCL for signing of Power Purchase Agreements ("PPAs") towards these WTGs. However, MSEDCL took a contrary & arbitrary view and rejected Bothe's valid application for signing PPAs

Bothe approached Maharashtra Electricity Regulatory Commission (MERC) where Bothe has received partial favourable order, pursuant to which Bothe has received collection of INR 91 against generation till March 31, 2017 in financial year 2021-22. Bothe has challenged MERC Order in Appellate Tribunal for Electricity (APTEL). Bothe has received a favourable judgement from APTEL where APTEL has upheld the matter and directed MSEDCL to:

i. immediately sign 6.3 MW PPA with Bothe effective from application date for MEDA registration;
ii. to pay tariff at Average Power Purchase Price (APPC) for the power supplied from the date of commissioning till application date for MEDA registration and
iii. to sign PPA w.e.f MEDA registration application date at the rate approved by MERC for WTGs commissioned in financial year 2014-15.

In October 2022, MSEDCL has been granted interim stay by Hon'ble Supreme Court against the APTEL judgment, however the Hon'ble Supreme Court has directed MSEDCL:
i. to deposit INR 300 with the Hon'ble Supreme Court;
ii. to pay Bothe for the electricity supplied to Maharashtra Discom at the rate of INR 3.5/ kWh and to deposit the difference amount with Hon'ble Supreme Court on bi-monthly basis

The RG-2 Group believes that with the APTEL judgement and other facts as considered above, Bothe is rightfully eligible for revenues towards 6.3 MW capacity, accordingly, Bothe has reversed the provision of INR 119 during FY 22-23

(All amounts in INR millions, unless otherwise stated)

6 Financial instruments and risk management

6.1 Categories of financial instruments

The following table provides categorisation of all financial instruments

Particulars	As at June 30, 2026	As at March 31, 2026
Financial Assets		
Measured at fair value through profit and loss (FVTPL)		
(a) Investment in optionally convertible redeemable preference shares	150	148
(b) Investment in mutual fund	1	1
(c) Investment in optionally convertible debentures	145	145
	296	**294**
Measured at fair value through other comprehensive income (FVTOCI)		
(a) Derivative asset	7,723	8,822
	7,723	**8,822**
Measured at amortised cost		
(a) Investments in non-convertible debentures	1,075	1,045
(b) Trade receivables	817	447
(c) Unbilled revenue	2,298	1,299
(d) Cash and cash equivalent	1,423	1,436
(e) Bank balances other than (d) above	1,113	2,673
(f) Loans	9,801	9,608
(g) Other financial assets	76	78
	16,603	**16,586**
Total financial assets	**24,622**	**25,702**
Financial Liabilities		
Measured at fair value through profit and loss (FVTPL)		
(a) Compulsory convertible debentures	1,388	1,355
	1,388	**1,355**
Measured at fair value through other comprehensive income (FVTOCI)		
(a) Deferred premium liability	4,614	4,697
	4,614	**4,697**
Measured at amortised cost		
(a) Borrowings	62,887	64,761
(b) Lease liabilities	365	366
(c) Trade payables	527	463
(d) Other financial liabilities	746	544
	64,525	**66,134**
Total financial liabilities	**70,527**	**72,186**

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CONTINUUM GREEN ENERGY LIMITED

(All amounts in INR millions, unless otherwise stated)

6.2 Liquidity risk management

Liquidity risk is the risk that the RG-2 Group will not be able to meet its financial obligations as they become due. Cash flow from operating activities provides the funds to service the financial liabilities on a day-to-day basis. The RG-2 Group regularly monitors the rolling forecasts to ensure it has sufficient cash on an on-going basis to meet operational needs.

Liquidity risk table

The table below summarises the maturity profile of the RG-2 Group financial liabilities based on contractual undiscounted payments

As at June 30, 2026	Upto1 year	1-5 years	More than 5 years	Total
7.50% US$ Senior Secured Notes - Principal	3,074	14,788	39,137	56,999
Loans from related parties - Principal	-	-	14	14
Borrowings (Principal)	**3,074**	**14,788**	**39,151**	**57,013**
7.50% US$ Senior Secured Notes - Interest accrued	65	-	-	65
OCD issued to related parties - Interest accrued	214	-	-	214
CCD issued to related parties - Interest accrued	1,336	-	-	1,336
Borrowings (Interest accrued)	**1,615**	-	-	**1,615**
Lease liabilities	34	153	964	1,151
Trade payables	527	-	-	527
Other financial liabilities	640	34	18	692
Total financial liabilities	**5,890**	**14,975**	**40,133**	**60,998**
7.50% US$ Senior Secured Notes- Future interest	4,547	15,827	6,856	27,230
OCD issued to related parties - Future interest	47	738	3,020	3,805
CCD issued to related parties - Future interest	261	3,189	4,393	7,843
Borrowings (Future interest)	**4,855**	**19,754**	**14,269**	**38,878**

As at March 31, 2026	Upto1 year	1-5 years	More than 5 years	Total
7.50% US$ Senior Secured Notes - Principal	2,846	14,412	40,622	57,880
Loans from related parties - Principal	-	-	14	14
Borrowings (Principal)	**2,846**	**14,412**	**40,636**	**57,894**
7.50% US$ Senior Secured Notes - Interest accrued	1,270	-	-	1,270
OCD issued to related parties - Interest accrued	168	-	-	168
CCD issued to related parties - Interest accrued	1,193	-	-	1,193
Borrowings (Interest accrued)	**2,631**	-	-	**2,631**
Lease liabilities	34	152	975	1,161
Trade payables	464	-	-	464
Other financial liabilities	439	39	20	499
Total financial liabilities	**6,414**	**14,603**	**41,631**	**62,649**
7.50% US$ Senior Secured Notes- Future interest	3,509	16,466	7,599	27,574
OCD issued to related parties - Future interest	93	738	3,020	3,851
CCD issued to related parties - Future interest	403	3,189	4,393	7,985
Borrowings (Future interest)	**4,005**	**20,393**	**15,012**	**39,410**

The above table details the RG-2 Group remaining contractual maturity for its non-derivative financial liabilities with agreed repayment years. The amount disclosed in the table have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the RG-2 Group can be required to pay.

Note on management of negative working capital

The Restricted Group 2 has current liabilities higher than current assets by INR 1,097. Taking into consideration, all projects of Restricted Group 2 are operational and having positive cashflows from operations along with long term PPAs and considering investments made by the Company, the Board of Directors have concluded that Restricted Group 2 can generate sufficient future cash flows to be able to meet its current obligations, as and when due, in the foreseeable future and it also has INR 3,358 as undrawn working capital facility. Accordingly, the special purpose combined financial statements have been prepared on a going concern basis.

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CONTINUUM GREEN ENERGY LIMITED

(All amounts in INR millions, unless otherwise stated)

7 Fair Value Measurement

7.1 Fair value of the financial assets and financial liabilities that are measured at fair value on a recurring basis

Financial assets/ financial liabilities measured at fair value	Fair value as at		Fair value hierarchy	Valuation technique(s) and key input(s)
	June 30, 2026	March 31, 2026		
A) Financial assets				
(a) Investment in optionally convertible redeemable preference shares (OCRPS)	150	148	Level 3	Discounted cash flow method - Future cash flows are based on terms of the loan discounted at a rate that reflects market risk.
(b) Investment in optionally convertible debentures (OCD)	145	145	Level 3	Discounted cash flow method - Future cash flows are based on terms of the loan discounted at a rate that reflects market risk.
(c) Investment in mutual fund	1	1	Level 2	The mutual funds are valued using the closing NAV.
(d) Derivative asset	7,723	8,822	Level 2	Swap pricing model based on present value calculations and option pricing model based on the principles of the Black-Scholes model to determine the fair value of the derivative instruments.
B) Financial liabilities				
(a) Compulsory convertible debentures	1,388	1,355	Level 3	Face value of the instrument along with interest accrued at market rates, considering holder's option to convert at any time.
(b) Deferred premium liability	4,614	4,697	Level 2	Discounted cash flow method - Future cash flows are based on terms of the deals discounted using applicable interest rate curve as of assessment date.

7.2 Reconciliation of Level 3 fair value measurement:

Investment in optionally convertible redeemable preference shares (OCRPS)

Particulars	For the period ended June 30, 2026	For the year ended March 31, 2026
Opening balance	148	132
Gain recognised in the Unaudited Special Purpose Combined Interim condensed Statement of Profit and Loss	2	16
Closing balance	**150**	**148**

Investment in optionally convertible debentures (OCD)

Particulars	For the period ended June 30, 2026	For the year ended March 31, 2026
Opening balance	145	-
Additional investment/obligation	-	138
Gain recognised in the Unaudited Special Purpose Combined Interim condensed Statement of Profit and Loss	-	7
Closing balance	**145**	**145**

Compulsory convertible debentures (issued to parent)

Particulars	For the period ended June 30, 2026	For the year ended March 31, 2026
Opening balance	1,355	1,286
Loss recognised in the Unaudited Special Purpose Combined Interim condensed Statement of Profit and Loss	33	134
Disposals/settlements	-	(65)
Closing balance	**1,388**	**1,355**

7.3 Valuation techniques and key inputs for Level 3 fair value measurements

The above fair values were calculated based on cash flows discounted using a current lending rate.

Particulars	Valuation technique	Significant unobservable inputs	Change	Sensitivity of the input to fair value
Investment in OCRPS	Discounted cashflows	Discount rate	0.50%	0.50% increase / decrease in the discount rate would decrease / increase the fair value by INR 1 / INR 1 (June 30, 2025: INR 8 / INR 9).
Compulsory convertible debentures	Interest at market rates	Interest rate	0.50%	0.50% increase / decrease in the rate would decrease / increase the fair value by INR 42 / INR 44 (June 30, 2025: INR 43 / INR 45).
Optionally convertible debentures	Discounted cashflows	Weighted Average Cost of Capital	0.50%	0.50% increase / decrease in the rate would decrease / increase the fair value by INR 15 / INR 15 (June 30, 2025: Nil.)

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CONTINUUM GREEN ENERGY LIMITED

(All amounts in INR millions, unless otherwise stated)

7.4 Fair value of financial assets and financial liabilities that are measured at amortised cost:

Particulars	As at June 30, 2026		As at March 31, 2026		Level
	Carrying Value	Fair Value	Carrying Value	Fair Value	
Financial assets					
(a) Investment	1,075	1,075	1,045	1,045	3
(b) Trade receivables	817	817	447	447	3
(c) Unbilled revenue	2,298	2,298	1,299	1,299	3
(d) Loans	9,801	9,755	9,608	9,809	3
(e) Other financial assets	76	76	78	78	3
Financial liabilities					
(a) Borrowings					
7.50% US$ Senior Secured Notes	56,352	58,458	58,404	58,730	1
Others	6,535	15,778	6,356	15,571	3
(b) Trade Payables	527	527	463	463	3
(c) Other financial liabilities	746	744	544	542	3

There are no transfers between Level 1, Level 2 and Level 3 during the period/year.

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8 Related party disclosures

8.1 Details of related parties

Description of relationship	Name of the related party	
Ultimate holding company of Indian Identified Entities ('IIE's')	Continuum Energy Pte. Limited, Singapore	
Intermediate holding company of Indian Identified Entities	Continuum Green Energy Holdings Limited, Singapore (Formerly known as Continuum Green Energy Limited)	
Immediate holding company of Indian Identified Entities	Continuum Green Energy Limited (Formerly Known as "Continuum Green Energy Private Limited" and "Continuum Green Energy (India) Private Limited") ('CGELI')	
Fellow subsidiaries (where transactions have taken place)	Bhuj Wind Energy Private Limited	
	Dalavaipuram Renewables Private Limited	
	DRPL Captive Hybrid Private Limited	
	Continuum Power Trading (TN) Private Limited	
	Continuum MP Windfarm Development Private Limited	
	CGE II Hybrid Energy Pvt Limited	
	Morjar Renewables Private Limited	
	Srijan Energy Systems Private Limited	
	Shubh Wind Power Private Limited	
	Jamnagar Renewables Two Private Limited	
Key management personnel	Arvind Bansal	Whole-time Director and Chief Executive Officer of CGELI
	Raja Parthasarathy	Director of 7 IIE's (upto March 20, 2026)
	Vikash Saraf	Non-Executive Director of CGELI
	N V Venkataramanan	Whole-Time Director and Chief Operating Officer of CGELI
	Kumar Tushar	Non-Executive Director of CGELI
	Shailesh Haribhakti	Chairman and Non-Executive Independent Director of CGELI
	Purvi Sheth	Non-Executive Independent Director of CGELI
	Mohit Batra	Non-Executive Independent Director of CGELI
	Aishwarya Chandramohan	Non-Executive Independent Director of CGELI
	Girija Varma	Non-Executive Independent Director of CGELI and 4 IIE's
	Nilesh Patil	Chief Financial Officer of CGELI and Director of all IIE's
	Mahendra Malviya	Company Secretary of CGELI and Director of all IIE's
	Aditi Kamalakar	Director of 1 IIE w.e.f. February 27, 2025
	Kunal Mehta	Director of 3 IIE's
	Joris Reinier Mattheus Rademakers	Director of 2 IIE's
Relatives of key management personnel	Anjali Bansal	Vice President- Human Resource

(All amounts are INR in millions unless otherwise stated)

8.2 Transactions during the period with related parties

S. No.	Particulars	For the period ended June 30, 2026	For the period ended June 30, 2025
A	**Loan given during the period**		
I	**Immediate holding company**		
	Continuum Green Energy Limited	-	396
		-	**396**
II	**Fellow subsidiaries**		
	Shubh Wind Power Private Limited	-	40
	Morjar Renewables Private Limited	13	-
		13	**40**
	Total	**13**	**436**
B	**Allocable overheads reimbursable to related parties**		
I	**Immediate holding company**		
	Continuum Green Energy Limited	58	39
	Total	**58**	**39**
C	**Sharing fees income for infrastructure facilities**		
I	**Fellow subsidiaries**		
	Continuum MP Windfarm Development Private Limited	4	3
	Total	**4**	**3**
D	**Interest income on Loan to related parties and Investments in Non-Convertible Debenture**		
I	**Immediate holding company**		
	Continuum Green Energy Limited	315	307
		315	**307**
II	**Fellow subsidiaries**		
	Srijan Energy Systems Private Limited	4	4
	Morjar Renewables Private Limited	21	-
	Dalavaipuram Renewables Private Limited	4	-
		29	**4**
	Total	**344**	**311**
E	**Interest expense on Loan from related parties, Compulsorily Convertible Debentures and Optionally Convertible Debentures**		
I	**Immediate holding company**		
	Continuum Green Energy Limited	245	245
	Total	**245**	**245**
F	**Assignment of immovable properties under construction**		
I	**Fellow Subsidiaries**		
	DRPL Captive Hybrid Private Limited	-	3
	Total	**-**	**3**
G	**Engineering, Procurement and Construction Cost**		
I	**Immediate holding company**		
	Continuum Green Energy Limited	148	170
	Total	**148**	**170**
H	**Service charges**		
I	**Fellow Subsidiaries**		
	DRPL Captive Hybrid Private Limited	1	-
	Total	**1**	**-**

Note: These amount are reported are based on contractual terms of respective financial instruments and do not include adjustments on account of effective interest rates, fair value changes, etc.

CONTINUUM GREEN ENERGY LIMITED

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CONTINUUM RESTRICTED GROUP 2

Notes to the Unaudited Special Purpose Combined Interim Condensed Financial Statements as at and for the period ended June 30, 2026

(All amounts are INR in millions unless otherwise stated)

8.3 Amounts outstanding with related parties

S. No.	Particulars		As at June 30, 2026	As at March 31, 2026
A	Loan receivable			
I	Immediate holding company			
	Continuum Green Energy Limited		10,531	10,531
			10,531	**10,531**
II	Fellow subsidiaries			
	Srijan Energy Systems Private Limited		143	143
	Morjar Renewables Private Limited		316	303
			459	**446**
		Total	**10,990**	**10,977**
B	Loan payable			
I	Immediate holding company			
	Continuum Green Energy Limited		14	14
		Total	**14**	**14**
C	Reimbursement for allocable overheads payable			
I	Immediate holding company			
	Continuum Green Energy Limited		168	283
		Total	**168**	**283**
D	Interest receivable			
I	Immediate holding company			
	Continuum Green Energy Limited		4,846	4,538
			4,846	**4,538**
II	Fellow subsidiaries			
	Morjar Renewables Private Limited		21	-
	Srijan Energy Systems Private Limited		99	95
	Dalavaipuram Renewables Private Limited		4	2
			124	**97**
		Total	**4,970**	**4,635**
E	Interest payable on Compulsorily Convertible Debentures			
I	Immediate holding company			
	Continuum Green Energy Limited		1,392	1,193
		Total	**1,392**	**1,193**
F	Interest payable on Optionally Convertible Debentures			
I	Immediate holding company			
	Continuum Green Energy Limited		214	168
		Total	**214**	**168**
G	Investment in Optionally Convertible Redeemable Preference Shares			
I	Fellow Subsidiaries			
	Srijan Energy Systems Private Limited		638	638
		Total	**638**	**638**
H	Investment in Optionally Convertible Debentures			
I	Fellow Subsidiaries			
	Shubh Wind Power Private Limited		138	138
		Total	**138**	**138**

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CONTINUUM GREEN ENERGY LIMITED

CONTINUUM RESTRICTED GROUP 2

Notes to the Unaudited Special Purpose Combined Interim Condensed Financial Statements as at and for the period ended June 30, 2026

(All amounts are INR in millions unless otherwise stated)

S. No.	Particulars	As at June 30, 2026	As at March 31, 2026
I	**Compulsorily convertible debentures**		
I	**Immediate holding company**		
	Continuum Green Energy Limited	7,967	7,967
	Total	**7,967**	**7,967**
J	**Receivable for Transfer of material**		
I	**Fellow subsidiaries**		
	Dalavaipuram Renewables Private Limited	1	1
	Total	**1**	**1**
K	**Optionally convertible debentures**		
I	**Immediate holding company**		
	Continuum Green Energy Limited	2,050	2,050
	Total	**2,050**	**2,050**
L	**Rent Payable**		
I	**Fellow Subsidiaries**		
	DRPL Captive Hybrid Private Limited	0	0
	Morjar Renewables Private Limited	15	14
	Total	**15**	**14**
M	**Payable towards lease rent/ assignment of project**		
I	**Fellow Subsidiaries**		
	DRPL Captive Hybrid Private Limited	2	5
	Total	**2**	**5**
N	**Receivable against sharing of infrastructure facilities**		
I	**Fellow Subsidiaries**		
	Continuum MP Windfarm Development Private Limited	34	30
	Total	**34**	**30**
O	**Payable against Engineering, Procurement and Construction services**		
I	**Immediate holding company**		
	Continuum Green Energy Limited	22	4
	Total	**22**	**4**
P	**Investment in Non Convertible Debentures**		
I	**Fellow Subsidiaries**		
	CGE II Hybrid Energy Private Limited	72	72
	Continuum Power Trading (TN) Private Limited	276	276
	Dalavaipuram Renewables Private Limited	185	185
	Jamnagar Renewables Two Private Limited	152	152
	Bhuj Wind Energy Private Limited	213	213
	Morjar Renewables Private Limited	550	550
	Total	**1,448**	**1,448**

Note: These amount are reported are based on contractual terms of respective financial instruments and do not include adjustments on account of effective interest rates, fair value changes, etc.

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CONTINUUM GREEN ENERGY LIMITED

9 **Disaggregation of revenue**

Particulars	For the period ended June 30, 2026	For the period ended June 30, 2025
Sale of electricity	3,490	3,349
Other operating income		
- Generation Based Incentive (GBI)	-	51
- Revenue loss recovered	2	12
- Income arising due to liquidated damages	-	28
- Sale of stores & spares	2	2
Total	**3,494**	**3,442**

Note: One of the Indian Identified Entities, Watsun Infrabuild Private Limited ('Watsun') is eligible for annual banking facility. Under this banking arrangement, in high wind season typically during the first half of the financial year, units generated & not consumed are banked and subsequently supplied to and consumed by consumers, in the second half of the financial year, when generation is lower due to reduced wind speeds. Revenue on such banked energy is accounted at a lower price, as determined by the Electricity Regulatory Commission, until it is sold to consumers in second half of the fiscal year, when the differential revenue for price difference between price as per the PPA with the consumer(s) and such lower price is recognised as revenue. The difference in the revenue recognized at lower rate and average of tariff rates determined in the PPAs for the banked unit available as of June 30, 2026 is INR 34 (INR 180 as of June 30, 2025). In previous financial years, Watsun has been able to sell such banked energy to the consumers in later half of the fiscal year at the tariff determined in the PPAs

10 **Segment Reporting**

10.1 **Segment information**

The Restricted Group 2 has identified one operating segment viz. "Generation and sale of electricity" which is consistent with the internal reporting provided to the Board of Directors, who has been identified as the chief operating decision maker (CODM). The CODM allocates resources and assesses performance of the operating segment of the RG-2 Group

10.2 **Geographical information**

The Restricted group 2 presently caters to only domestic market i.e., India and hence there is no revenue from external customers outside India nor any of its non-current asset is located outside India

11 **Capital and other commitments**

Capital commitments and other commitments remaining to be executed as on June 30, 2026 is INR 642 (March 31, 2026: INR 467).

12 **Contingent liabilities**

Particulars	As at June 30, 2026	As at March 31, 2026
Madhya Pradesh labour department	114	114

13 **Subsequent event**

No events occurred from the Balance sheet date which have material impact on the unaudited special purpose combined interim condensed financial statements at that date or for the period then ended

14 Amount less than INR 0.5 appearing in the Unaudited Special Purpose Combined Interim Condensed Financial Statements are disclosed as "0" due to presentation in millions

15 **Previous period / year comparatives**

Previous period's / year's figures have been regrouped / reclassified, wherever necessary, to conform to current period's classification.

16 Unaudited Special Purpose Combined Interim Condensed Financial Statements for the period ended June 30, 2026 have been subjected to limited review by auditors. These Unaudited Special Purpose Combined Interim Condensed Financial Statements includes balance sheet as at March 31, 2026 which is extracted from Audited Special Purpose Combined Financial Statements for the year ended March 31, 2026. Comparative numbers for the period ended June 30, 2025, presented in the Unaudited Special Purpose Combined Interim Condensed Financial Statements had limited reviewed by auditors.

For and on behalf of Board of Directors of
Continuum Green Energy Limited
(Formerly Known as "Continuum Green Energy Private Limited" and "Continuum Green Energy (India) Private Limited")
(For RG-2 Group)

Arvind Bansal
Whole Time Director & CEO
DIN : 00139337
Place: Mumbai
Date: September 4, 2026

N.V.Venkataraman
N V Venkataramanan
Whole Time Director & COO
DIN : 01651045
Place: Mumbai
Date: September 4, 2026

Nilesh Patil
Chief Financial Officer

Place: Mumbai
Date: September 4, 2026

Mahendra Malviya
Company Secretary
Membership No. : A27547
Place: Jodhpur
Date: September 4, 2026

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CHARTERED ACCOUNTANTS

CONTINUUM GREEN ENERGY LIMITED