

Etergo Operations B.V.

All amounts are in INR Lakhs unless otherwise stated

Balance Sheet	As at 31 March 2025	As at 31 March 2024
ASSETS		
Current assets		
(a) Financial assets		
(i) Cash and cash equivalents	-	-
(b) Other current assets	0.50	0.74
Total current assets	0.50	0.74
TOTAL ASSETS	0.50	0.74
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	0.08	0.08
(b) Other equity	(9.03)	(6.75)
Total equity	(8.95)	(6.67)
Liabilities		
Current liabilities		
(a) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	2.05	2.86
(b) Other financial liabilities	7.40	4.21
(c) Other current liabilities	-	0.34
Total current liabilities	9.45	7.41
Total liabilities	9.45	7.41
TOTAL EQUITY AND LIABILITIES	0.50	0.74

For and on behalf of Etergo Operations B.V.


Authorized signatory

Date: May 21, 2025

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Statement of Profit and Loss	For the year ended 31 March 2025	For the year ended 31 March 2024
I Income		
Revenue from operations	-	-
Other income	-	-
Total Income	-	-
II Expenses		
Employee benefits expense	-	-
Other expenses	2.06	1.19
Total expenses	2.06	1.19
III Loss before finance cost, depreciation, amortisation and tax	(2.06)	(1.19)
Finance costs	-	-
Depreciation and amortisation expense	-	-
Loss before tax	(2.06)	(1.19)
IV Tax expense		
(1) Current tax	-	-
(2) Deferred tax	-	-
Total tax expense	-	-
V Loss for the year	(2.06)	(1.19)
VI Other comprehensive income		
<i>Items that will be reclassified subsequently to profit or loss</i>		
(i) Exchange differences on translating the financial statements of foreign operations	(0.22)	(0.08)
Total other comprehensive income, net of tax	(0.22)	(0.08)
VII Total comprehensive loss for the year	(2.28)	(1.27)

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Statement of Changes in Equity

(a) Equity share capital			
As at 1 April 2023	0.08		
Changes in equity share capital during the year	-		
Balance as at 31 March 2024	0.08		
As at 01 April 2024	0.08		
Changes in equity share capital during the year	-		
Balance as at 31 March 2025	0.08		
(b) Other equity			
Particulars	Reserves and surplus	Foreign currency translation reserve	Total Equity
	Retained earnings		
Balance as at 1 April 2023	(5.28)	(0.20)	(5.48)
Total comprehensive loss for the year ended 31 March 2024			
Loss for the year	(1.19)	-	(1.19)
Other comprehensive income	-	(0.08)	(0.08)
Total comprehensive loss	(1.19)	(0.08)	(1.27)
Contributions by and distributions to owners			
Application money received during the year for allotment of shares	-	-	-
Shares issued during the year	-	-	-
Equity settled share based payments	-	-	-
Total contributions by and distributions to owners	-	-	-
Balance as at 31 March 2024	(6.47)	(0.28)	(6.75)
Balance as at 1 April 2024	(6.47)	(0.28)	(6.75)
Total comprehensive loss for the year ended 31 March 2025			
Loss for the year	(2.06)	-	(2.06)
Other comprehensive income	-	(0.22)	(0.22)
Total comprehensive loss	(2.06)	(0.22)	(2.28)
Contributions by and distributions to owners			
Application money received during the year for allotment of shares	-	-	-
Shares issued during the year	-	-	-
Equity settled share based payments	-	-	-
Total contributions by and distributions to owners	-	-	-
Balance as at 31 March 2025	(8.53)	(0.50)	(9.03)

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Statement of Cash Flows	For the year ended 31 March 2025	For the year ended 31 March 2024
A. Cash flow from operating activities		
Loss before tax for the year	(2.06)	(1.19)
Adjustments to reconcile loss before tax to net cash used by operating activities		
Net unrealised foreign exchange (gain)/loss	0.04	0.00
Movements in working capital	(2.02)	(1.19)
Trade payables	(0.85)	(0.27)
Other financial liabilities	3.19	1.88
Other current liabilities	(0.34)	0.01
Other current assets	0.24	(0.35)
Net cash flow generated from operating activities (A)	0.22	0.08
B. Cash flow from investing activities		
Acquisition of property, plant and equipment	-	-
Net cash used in investing activities (B)	-	-
C. Cash flow from financing activities		
Proceeds from issue of equity shares	-	-
Net cash flow generated from financing activities (C)	-	-
Net increase in cash and cash equivalents (A+B+C)	0.22	0.08
Cash and cash equivalents at the beginning of the year	-	-
Effect of movement in exchange rates	(0.22)	(0.08)
Cash and cash equivalents at the end of the year	-	-
Components of cash and cash equivalents		
Balance with banks		
-in current account	-	-

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