

**Independent Auditor's Review Report on the Quarterly and year to date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Easy Green Mobility Private Limited**

1. We have reviewed the accompanying statement of audited Special Purpose Interim IND AS Financial Information of Easy Green Mobility Private Limited (the "Company") for the quarter ended March 31, 2025 and year ended March 31, 2025 (the "Statement") attached herewith, being submitted by the Company to the group auditors of Easy Trip Planners Limited, pursuant to their review of the consolidated financial results for the year ended March 31, 2025.
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



## Other Matters

5. This Special Purpose Interim Ind AS Financial Information has been prepared by the Company's Management solely to assist the management of Easy Trip Planners Limited in the preparation of their consolidated financial results for the quarter ended March 31, 2025 and year ended March 31, 2025 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time and their auditors in their review of such consolidated financial results and therefore it may not be suitable for other purpose. This review report is solely for the aforementioned purpose, and accordingly should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Further, we do not accept or assume any liability or any duty of care for any other purpose for which or to any other person to whom this review report is shown or into whose hands it may come without our prior consent in writing.

For **Ambani & Associates LLP.**

Chartered Accountants

Firm registration number: 016923N

**HITESH**

**AMBANI**

per **Hitesh Ambani**

Partner

Membership No.: 506267

UDIN: 25506267BMJBNT6872

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HITESH AMBANI  
Date: 2025.05.29 21:46:21  
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Place: New Delhi

Date: May 29, 2025

**Easy Green Mobility Private Limited**  
**Registered Office: 4th Floor Plot No. 80, Institutional Area Sec - 32, Gurgaon, Sadar Bazar, Haryana - 122001**  
**CIN - U29109HR2024PTC125424**  
**Notes to the statement of audited standalone financial results for the quarter and year ended March 31, 2025**

- 1 This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter and other recognised accounting practices and policies to the extent applicable.
- 2 The Company's business activity falls within a single line of business segment in terms of IND AS 108 "Operating Segments"
- 3 These financial results have been prepared to enable the management of the Holding Company (Easy Trip Planner Ltd) to prepare its consolidated financial statements for the period ended March 31, 2025.
- 4 The Code on Social Security, 2020 ("Code") relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules / interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- 5 The company has been incorporated on October 09, 2024, hence previous period numbers have not been disclosed.

**Place: New Delhi**  
**Date: May 29, 2025**

**For and on behalf of the Board of Directors of**  
**Easy Green Mobility Private Limited**

**RIKANT**  
**PITTIE**

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Date: 2025.05.29  
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**Rikant Pitti**  
**Director**  
**DIN: 03136369**



**Easy Green Mobility Private Limited**  
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**Audited Standalone Statement of Assets and Liabilities as at March 31, 2025**

(Amount in INR millions, unless otherwise stated)

Particulars	As at	
	March 31, 2025 Audited	March 31, 2024 Audited (Refer note 5)
<b>ASSETS</b>		
<b>I. Non-current assets</b>		
(a) Capital work in Progress	1.74	-
(b) Intangible assets	24.50	-
(c) Financial assets	-	-
(i) Other financial assets	27.34	-
(d) Deferred tax asset	0.11	-
(e) Other non current assets	12.21	-
<b>Total non-current assets</b>	<b>65.90</b>	<b>-</b>
<b>II. Current assets</b>		
(a) Financial assets		
(i) Cash and cash equivalents	0.38	-
(ii) Bank balances other than (i) above	0.17	-
(b) Other current assets	3.21	-
(c) Current Tax asset (net)	0.04	-
<b>Total current assets</b>	<b>3.80</b>	<b>-</b>
<b>Total assets (I+II)</b>	<b>69.70</b>	<b>-</b>
<b>EQUITY AND LIABILITIES</b>		
<b>III. EQUITY</b>		
(a) Equity share capital	10.00	-
(b) Other equity		
Retained earnings	(0.11)	-
	<b>9.89</b>	<b>-</b>
<b>LIABILITIES</b>		
<b>IV. Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowing	47.50	-
<b>Total non-current liabilities</b>	<b>47.50</b>	<b>-</b>
<b>V. Current liabilities</b>		
(a) Financial liabilities		
(i) Trade payables		
Total outstanding dues of micro enterprises and small enterprises;	0.05	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(ii) Other financial liabilities	11.94	-
(b) Other current liabilities	0.32	-
<b>Total current liabilities</b>	<b>12.31</b>	<b>-</b>
<b>Total equity and liabilities (III+IV+V)</b>	<b>69.70</b>	<b>-</b>

For and on behalf of the Board of Directors of  
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CIN - U29109HR2024PTC125424

**Statement of audited standalone financial results for the quarter and year ended March 31, 2025**

(Amount in INR millions, unless otherwise stated)

Particulars	Quarter ended			Year ended	
	March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
	(Audited)	(Unaudited)	(Refer note 5)	(Audited)	(Refer note 5)
<b>1. Income</b>					
Revenue from operations	-	-	-	-	-
Other income	0.38	-	-	0.38	-
<b>Total Income</b>	<b>0.38</b>	<b>-</b>	<b>-</b>	<b>0.38</b>	<b>-</b>
<b>2. Expense</b>					
Finance costs	(0.04)	0.04	-	0.00	-
Other expenses	0.07	0.53	-	0.60	-
<b>Total expenses</b>	<b>0.03</b>	<b>0.57</b>	<b>-</b>	<b>0.60</b>	<b>-</b>
<b>3. Loss before tax (1-2)</b>	<b>0.35</b>	<b>(0.57)</b>	<b>-</b>	<b>(0.22)</b>	<b>-</b>
<b>4. Tax expense:</b>					
Current tax	-	-	-	-	-
Deferred tax charge / (credit)	(0.11)	-	-	(0.11)	-
<b>Total tax expenses</b>	<b>(0.11)</b>	<b>-</b>	<b>-</b>	<b>(0.11)</b>	<b>-</b>
<b>5. Loss Profit for the periods (3-4)</b>	<b>0.46</b>	<b>(0.57)</b>	<b>-</b>	<b>(0.11)</b>	<b>-</b>
<b>6. Other comprehensive income</b>					
<b>Items that will not be reclassified to profit or loss in subsequent period</b>					
Re-measurement gains on defined benefit plans	-	-	-	-	-
Income tax effect	-	-	-	-	-
<b>Other comprehensive income net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7. Total comprehensive income for the periods net of tax (5+6)</b>	<b>0.46</b>	<b>(0.57)</b>	<b>-</b>	<b>(0.11)</b>	<b>-</b>
8. Paid-up equity share capital (face value INR 10/- per equity share)	10.00	10.00	-	10.00	-
9. Other equity as shown in the audited balance sheet				(0.11)	-
<b>10. Earnings per equity share (face value INR 10/- per equity share) (not annualised for quarters):</b>					
(a) Basic	0.46	(0.62)	-	(0.11)	-
(b) Diluted	0.46	(0.62)	-	(0.11)	-

**For and on behalf of the Board of Directors of  
Easy Green Mobility Private Limited**

**RIKANT PITTIE**

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Date: 2025.05.29 20:56:28  
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**Rikant Pitti**

**Director**

**DIN: 03136369**

**Place: New Delhi**

**Date: May 29, 2025**

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**Audited Statement of Cash Flows for the period ended March 31, 2025**

(Amount in INR millions, unless otherwise stated)

Particulars	As at	
	March 31, 2025 (Audited)	March 31, 2024 (Audited) (Refer note 5)
<b>A. Cash Flow from Operating Activities</b>		
Loss before tax from continuing operations	(0.22)	-
<b>Non cash adjustment to reconcile Loss before tax to net cash flows</b>		
Finance cost	0.00	-
Interest income on fixed deposit	(0.38)	-
<b>Operating profit before working capital changes</b>	<b>(0.60)</b>	-
<b>Change in working capital:</b>		
Increase in trade payables	0.05	-
(Increase) / Decrease in Other current liabilities	0.32	-
(Increase) / Decrease in other current assets	(2.87)	-
Increase/ (decrease) in other financial liabilities	10.53	-
<b>Cash generated from operations</b>	<b>7.43</b>	-
Taxes paid (net of refunds)	(0.04)	-
<b>Net cash flow from operating activities (A)</b>	<b>7.39</b>	-
<b>B. Cash flow from investing activities:</b>		
Payment for purchase of intangibles assets under development and capital work in progress including capital advance and capital creditor	(37.58)	-
Interest received	0.04	-
Investments in bank deposits	(27.51)	-
<b>Net cash flow used in investing activities (B)</b>	<b>(65.05)</b>	-
<b>C. Cash flow from financing activities:</b>		
Proceeds from issue of equity shares	10.00	-
Proceeds from borrowing	47.50	-
Interest paid	0.54	-
<b>Net cash flow from financing activities (C)</b>	<b>58.04</b>	-
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>0.38</b>	-
Cash and cash equivalents as at the beginning of period	-	-
<b>Cash and cash equivalents as at the end of period</b>	<b>0.38</b>	-
<b>Components of cash and cash equivalents:</b>		
Balances with banks:		
-Current account	0.38	-
<b>Total cash and cash equivalents</b>	<b>0.38</b>	-

**For and on behalf of the Board of Directors of  
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**Rikant Pitti  
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