

Surguja Power Limited (Formerly known as Surguja Power Private Limited)

CIN - U10100GJ2012PLC068748

Standalone Balance Sheet as at 31st December, 2025

All amounts are in ₹ Lacs, unless otherwise stated

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Particulars	Notes	As at 31st December, 2025	As at 31st March, 2025
ASSETS			
Non-current Assets			
(a) Property, Plant and Equipment	4.1	-	1.68
(b) Capital Work-In-Progress	4.2	-	-
(b) Non current tax asset(Net)	5	-	*
Total Non-current Assets		-	1.68
Current Assets			
(a) Financial Assets			
(i) Cash and Cash Equivalents	6	-	2.89
Total Current Assets		-	2.89
Total Assets		-	4.57
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	7	1.00	1.00
(b) Other Equity	8	(1.00)	(1,575.60)
Total Equity		-	(1,574.60)
Liabilities			
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	9	-	1,575.78
(ii) Trade Payables	10		
Total outstanding dues of micro enterprises and small enterprises		-	0.28
Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(b) Other Current Liabilities	11	-	3.11
Total Current Liabilities		-	1,579.17
Total Liabilities		-	1,579.17
Total Equity and Liabilities		-	4.57
Summary of material accounting policies	4		
See accompanying notes forming part of the financial statement			
(Figures below ₹ 500 are denominated by *)			

For and on behalf of the board of directors of
Surguja Power Limited (Formerly known as
Surguja Power Private Limited)



(Finance Controller)
Place : Ahmedabad
Date :

Surguja Power Limited (Formerly known as Surguja Power Private Limited)

CIN - U10100GJ2012PLC068748

Standalone Statement of Profit and Loss for the period ended 31st December, 2025

All amounts are in ₹ Lacs, unless otherwise stated

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Particulars	Notes	For the period ended 31st December, 2025	For the year ended 31st March, 2025
Income			
Revenue from Operations		-	-
Other Income	12	1,610.02	-
Total Income		1,610.02	-
Expenses			
Finance Costs	13	33.43	123.96
Depreciation and Amortisation Expenses	4.1	0.23	0.46
Other Expenses	14	1.76	0.56
Total Expenses		35.42	124.98
Profit / (Loss) before exceptional item and tax		1,574.60	(124.98)
Exceptional items		-	-
(Loss) before tax		1,574.60	(124.98)
Tax Expense:			
Current Tax	15	-	-
Adjustment in respect of prior year		*	-
		-	-
(Loss) for the year		1,574.60	(124.98)
Other Comprehensive Income			
Items that will not be reclassified to profit and loss		-	-
Other Comprehensive Income (After Tax)		-	-
Total comprehensive (Loss) for the year		1,574.60	(124.98)
Earnings Per Equity Share (EPS)			
Basic and Diluted EPS (₹)	18	15,746.04	(1,249.80)
Summary of material accounting policies	4		
See accompanying notes forming part of the financial statement			
(Figures below ₹ 500 are denominated by *)			

For and on behalf of the board of directors of
Surguja Power Limited (Formerly known as Surguja
Power Private Limited)



(Finance Controller)

Place : Ahmedabad

Date :

Surguja Power Limited (Formerly known as Surguja Power Private Limited)

CIN - U10100GJ2012PLC068748

Notes to Standalone financial statements for the period ended 31st December, 2025

All amounts are in ₹ Lacs, unless otherwise stated

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Description of relationship	Name of Related Parties
Ultimate Controlling Entity	S. B. Adani Family Trust
Parent Company	Adani Enterprises Limited
Key Management Personnel	Dileep Kottekkat Velayudan, Add. Director Peush Shankar, Director Amitabh Mishra, Director

Terms and conditions of transactions with related parties

Outstanding balances of related parties at the year-end are unsecured. Transaction entered into with related party are made on terms equivalent to those that prevail in arm's length transactions.

b) Transaction with Related Parties :

The names of the related parties and nature of the relationships where control exists are disclosed irrespective of whether or not there have been transactions between the related parties. For others, the names and the nature of relationships is disclosed only when the transactions are entered into by the Company with the related parties during the existence of the related party relationship.

Name of Related Party	Nature of Transaction	For the period ended 31st December, 2025	For the year ended 31st March, 2025
Adani Enterprises Limited	Loan Taken	6.50	125.07
	Loan Repaid	2.33	-
	Balances Written back	1,610.03	-
	Interest Expenses	33.43	123.96

c) Parties :

Name of Related Party	Nature of Closing Balance	As at 31st December, 2025	As at 31st March, 2025
Adani Enterprises Limited	Borrowings	-	1,575.78

For and on behalf of the board of directors of
Surguja Power Private Limited (Formerly known as
Surguja Power Private Limited)


(Finance Controller)
Place : Ahmedabad
Date :

