

ADANI ISRAEL LIMITED

STATEMENT OF ASSETS AND LIABILITIES

| Sr. No. | Particulars | Note | Amount in ₹ | |
|-----------|--|------|-----------------------|---------------------|
| | | | As at | As at |
| | | | September 30, 2025 | March 31, 2025 |
| | ASSETS | | | |
| I | Non-Current Assets | | | |
| (a) | Property, Plant & Equipment | | 30,607.00 | 25,309.00 |
| (b) | Right Of Use Assets | | - | - |
| (c) | Capital Work-in-Progress | | - | - |
| (d) | Investment Property | | - | - |
| (e) | Goodwill | | - | - |
| (f) | Other Intangible Assets | | - | - |
| (g) | Intangible Assets under development | | - | - |
| (h) | Financial Assets | | - | - |
| | (i) Investments | 1 | - | - |
| | (ii) Trade Receivable | | - | - |
| | (iii) Loans | 2 | - | - |
| | (iv) Other Financial Assets | 3 | - | - |
| (i) | Income Tax Assets (net) | | - | - |
| (j) | Deferred Tax Assets (net) | | - | - |
| (k) | Other Non-Current Assets | 4 | - | - |
| | | | 30,607.00 | 25,309.00 |
| II | Current Assets | | | |
| (a) | Inventories | 5 | - | - |
| (b) | Financial Assets | | | |
| | (i) Investments | 6 | - | - |
| | (ii) Trade Receivables | 7 | - | - |
| | (iii) Cash & Cash Equivalents | 8 | 33,827.71 | 323,227.67 |
| | (iv) Other Balances with Bank | 9 | - | - |
| | (v) Loans | 10 | - | - |
| | (vi) Other Financial Assets | 11 | 70,553.00 | - |
| (c) | Other Current Assets | 12 | 2,312.00 | 84,717.21 |
| | | | 106,692.71 | 407,944.88 |
| (d) | Regulatory Defferal Account | | - | - |
| | | | | |
| | Total Assets | | 137,299.71 | 433,253.88 |
| | EQUITY AND LIABILITIES | | | |
| | EQUITY | | | |
| (a) | Equity Share Capital | | 372,000.00 | 372,000.00 |
| (b) | Other Equity | 13 | (3,493,292.29) | (1,214,639.20) |
| | Total Equity attributable to Equity Holders of the Company | | (3,121,292.29) | (842,639.20) |
| (c) | Non-Controlling Interests | | - | - |
| | Total Equity | | (3,121,292.29) | (842,639.20) |
| | LIABILITIES | | | |
| I | Non-Current Liabilities | | | |
| (a) | Financial Liabilities | | | |
| | (i) Borrowings | 14 | - | 1,191,800.00 |
| | (ii) Lease Liabilities | | - | - |
| | (iii) Other Financial Liabilities | 15 | - | - |
| (b) | Long Term Provisions | 16 | - | - |
| (c) | Deferred Tax Liabilities (net) | | - | - |
| (d) | Other Non-Current Liabilities | 17 | - | - |
| | | | - | 1,191,800.00 |
| II | Current Liabilities | | | |
| (a) | Financial Liabilities | | | |
| | (i) Borrowings | 18 | 3,229,605.00 | - |
| | (ii) Lease Liabilities | | - | - |
| | (iii) Trade Payables | | 28,987.00 | 84,093.08 |
| | (iv) Other Financial Liabilities | 19 | - | - |
| (b) | Other Current Liabilities | 20 | - | - |
| (c) | Short Term Provisions | 21 | - | - |
| (d) | Income Tax Liabilities (net) | | - | - |
| | | | 3,258,592.00 | 84,093.08 |
| (e) | Deferred Tax account liabilities | | - | - |
| | | | | |
| | Total Equity and Liabilities | | 137,299.71 | 433,253.88 |



ADANI ISRAEL LIMITED

STATEMENT OF PROFIT AND LOSS ACCOUNT

| Sr. No. | Particulars | Note | Amount in ₹ | |
|-------------|---|-----------|---|---|
| | | | For the Period Ended on September 30, 2025 | For the Period Ended on March 31, 2025 |
| I | Income | | | |
| | Sale of Products and Services | | - | - |
| | Other Operating Income | | - | - |
| | Revenue from Operations | 22 | - | - |
| | Other Income | 23 | 16,380.00 | 16,380.00 |
| | Total Income | | 16,380.00 | 16,380.00 |
| II | Expenses | | | |
| | Cost of Materials Consumed | | - | - |
| | Purchases of Stock-in-Trade | | - | - |
| | Changes in Inventories | 24 | - | - |
| | Other Manufacturing Expenses (incl Direct Operating Exp) | 25 | - | - |
| | Employee Benefits Expense | 26 | 1,921,475.82 | - |
| | Finance Costs | 27 | 6,980.18 | - |
| | Depreciation and Amortization Expense | | - | - |
| | Other Expenses | 28 | 366,577.09 | 1,216,560.42 |
| | Total Expenses | | 2,295,033.09 | 1,216,560.42 |
| III | Profit Before Exceptional Items And Tax | | (2,278,653.09) | (1,200,180.42) |
| IV | Regulatory Income / (Expense) | | - | - |
| | Exceptional items | | - | - |
| V | Profit Before Tax | | (2,278,653.09) | (1,200,180.42) |
| VI | Tax Expenses | | | |
| | Current Tax | | - | - |
| | Deferred Tax (Credit) / Charge | | - | - |
| | Mat Credit Utilization | | - | - |
| | Short/(Excess) Provision for Tax of earlier years | | - | - |
| | | | - | - |
| VII | Profit Before Minority Interest From Continuing Operation | | (2,278,653.09) | (1,200,180.42) |
| | Share of Profit in Associates | | - | - |
| VIII | Profit/(Loss) From Continuing Operation | | (2,278,653.09) | (1,200,180.42) |
| | Profit/(Loss) From Discontinuing Operation | | - | - |
| | Tax Expense of Discontinuing Operations | | - | - |
| IX | Profit Before Minority Interest From Discontinuing Operation | | - | - |
| X | Other Comprehensive Income | | | |
| | Actuarial Gain / (Loss) on Employee Benefits | | - | - |
| | Fair Value of Equity Investments | | - | - |
| | Deferred Tax Adjustments | | - | - |
| | Tax On Fair Value of Investments | | - | - |
| | Movement in Foreign Currency Translation Reserve | | - | - |
| | OCI PL-Tax Adjustments on Hedging | | - | - |
| | INDAS OCI gain/loss on hedging | | - | - |
| | Share in other Comprehensive Income of Joint Venture & Assoc | | - | - |
| | Other Comprehensive Income Total | | - | - |
| XI | Total Comprehensive Income | | (2,278,653.09) | (1,200,180.42) |
| XII | Minority Interest | | - | - |
| XIII | Total Comprehensive Income attributable to Owners | | (2,278,653.09) | (1,200,180.42) |