SURYACHAKRA POWER CORPORATION LIMITED

CIN: L40103TG1995PLC019554
Regd. Office: Plot No.304-L-III, Ground Floor, Room No.1A, Road No. 78,
Jubilee Hills, Film Nagar, Hyderabad, Telangana, India, 500096
Email: admin@suryachakra.com

To
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai — 400001

Dear Sirs,

Subject: Outcome of the Board Meeting held on 30th May 2026

Pursuant to the provisions of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of Suryachakra Power Corporation Limited (the Company) at their meeting held today i.e., **30th May 2026**, *inter alia,* had:

"Discussed, considered, taken note and approved the quarterly Financial Results of the Company for the Quarter ended 31.03.2026, in pursuance of relevant provisions of the Regulation 33 of SEBI [Listing Obligations and Disclosure Requirements] Regulations, 2015. A copy of the said results along with the Limited Review Report thereon issued by the Statutory Auditors of the Company is annexed herewith as ***Annexure-A***"

The Board meeting commenced at 6:30 PM and concluded at 07:30 PM.

This is for your information and record.

Thanking you.
Yours faithfully
For Suryachakra Power Corporation Limited

Suryachakra Power Corporation Ltd. ★ Hyd.

S V R Murthy
Managing Director
DIN: 08251740

Date: 30th May 2026
Place: Hyderabad

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

To

The Board of Directors of

Suryachakra Power Corporation Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the standalone financial results and information for the quarter and year ended March 31, 2026 included in the accompanying "Statement of Audited Consolidated and Standalone Financial Results for the quarter and year ended March 31, 2026" (the "Statement") of Suryachakra Power Corporation Limited (the "Company"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i.is presented in accordance with the requirements of the Listing Regulations in this regard; and

ii.gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 3 to the financial statements, which describes the sale of the Company as a Going Concern vide Sale Certificate dated 14.06.2023 issued by the Liquidator appointed by the Hon'ble National Company Law Tribunal, Hyderabad Bench, the consequential extinguishment of pre-existing equity shareholding by operation of law pursuant to the Insolvency and Bankruptcy Code, 2016 and the orders of the Hon'ble NCLT, and the reversal of the pre-existing paid-up share capital of approximately Rs. 145 Crores together with all assets and liabilities as on the date of transfer to a Business Reconstruction Reserve. The Note further describes the subsequent assignment of the acquirer's rights to M/s Reddy Investments Private Limited and the resultant position of zero public shareholding in the Company as on the date of these financial statements. Our opinion is not modified in respect of these matters.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required

to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Hon'ble National Company Law Tribunal, Hyderabad Bench (NCLT) vide its order dated 01.09.2022 initiated the liquidation proceedings against Suryachakra Power Corporation Limited (Company). Thereafter, Hon'ble NCLT by its order dated 18.07.2024 approved the directions for implementing sale of the Company as a going concern to a Successful Auction Purchaser i.e. Indo Aquatics Limited (IAL/Acquirer) assigned to Reddy Investments Private Limited (RIPL/Assigner). The Liquidator has already issued the Sale Certificate dated 14.06.2023 for sale of the Company as going concern pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016 (Code).

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our Conclusions are modified in respect of others matter above.

For Bhanu Murali & Co
Chartered Accountants
Firm Registration Number: 014993S

BHANU MURALI & CO. Hyderabad Chartered Accountants

Bhanu Prakash Yelchuri
Partner
Membership No.: 223184

UDIN: 26223184ACSYJK9153

Place : Hyderabad
Date : May 30, 2026

Suryachakra Power Corporation Limited
Corporate Identity Number (CIN): L40103TG1995PLC019554
Registered Office: Plot No.304-L-III, Ground Floor, Room No.1A, Road No. 78, Jubilee Hills, Film Nagar, Hyderabad, Shaikpet, Telangana, India, 500096
Financial Results for the quarter and Year ended March 31, 2026

	Particulars	Quarter ended			Year ended	
		31-Mar-2026 (Audited)	31-Dec-2025 (Unaudited)	31-Mar-2025 (Unaudited)	31-Mar-2026 (Audited)	31-Mar-2025 (Audited)
1	**Income**					
	Revenue from operations	-	-	-	-	-
	Other income	0.00	-	-	200.00	-
	Total Income	**0.00**	-	-	**200.00**	-
2	**Expenses**			-		
	Employee benefits expense	126	102	-	229	-
	Finance costs	1	0	0.01	1	1
	Depreciation and amortization expense	-	-	2.85	-	
	Other expenses	15607	12	-	16,419	790
	Total Expenses	**15733**	**114**	2.86	**16,649**	**790**
3	**Profit / (Loss) before tax for the period / year (1-2)**	**-15733**	**-114**	-2.86	**-16,449**	**-790**
4	**Tax expense**					
	(i) Current tax	-	-	-	-	-
	(ii) Deferred tax	-	-	-	-	-
	Total tax expense	-	-	0.00	-	-
5	**Profit / (Loss) for the period / year (3-4)**	**-15733**	**-114**	-2.86	**-16,449**	**-790**
6	**Other comprehensive income**			-		
	Items that will not be reclassified to profit or loss in subsequent years	-	-	-	-	-
	Items that will be reclassified to profit or loss in subsequent years	-	-	-	-	-
	Other comprehensive income / (loss) net of income tax	-	-	-	-	-
7	**Total comprehensive income for the periods / year (5+6)**	**-15,733**	**-114**	-2.86	**-16,449**	**-790**
8	Paid-up equity share capital (Face value per share - Rs.10 each)	19,400	19,400	0.00	19,400	Nil (refer note 3(e))
9	Other equity			0.00	-16,449	19,400
10	Earnings per equity share (Face value per share - Rs.10 each) (not annualised for quarters):					
	a) Basic	(8.11)	(0.06)	(0.00)	(8.48)	(0.41)
	b) Diluted	(8.11)	(0.06)	(0.00)	(8.48)	(0.41)

Notes:

1. The above statement of standalone audited financial results of Suryachakra Power Corporation Limited (the "Company") which have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 30.05.2026. The Statutory Auditors have expressed an unmodified opinion on the consolidated and standalone financial results. Audited numbers for the year ended 31 March 2025 have been audited by an auditor other than us.
2. The audited standalone balance sheet and statement of cash flow are attached in Annexure – 1 and 2 respectively.

3. a. Sale as a Going Concern
The Company was sold as a Going Concern vide Sale Certificate dated 14.06.2023 issued by the Liquidator appointed by the Hon'ble NCLT, Hyderabad Bench, in favour of M/s Indo Aquatics Limited ("IAL") for a total consideration of Rs. 1,94,00,000/-.
b. Assignment to M/s Reddy Investments Private Limited IAL subsequently assigned all its rights, interests and obligations arising from the above acquisition to M/s Reddy Investments Private Limited ("RIPL") vide Deed of Assignment dated 14.09.2023 for a consideration of Rs. 1,99,00,000/-. RIPL is accordingly the effective owner of the Company as on the date of these financial statements.

Suryachakra Power Corporation Ltd. Hyd

c. Accounting Treatment

(a) The pre-existing paid-up share capital of approximately Rs. 149.63 Crores, together with all assets and liabilities as on the date of transfer, have been reversed and the net balance transferred to Capital Reserve, consequent to the extinguishment of pre-existing equity by operation of law pursuant to the IBC proceedings and NCLT orders.

(b) The consideration of Rs. 1,94,00,000/- received from IAL was initially recorded as Share Application Money and shares were subsequently allotted to RIPL as the assignee. Form PAS-3 was filed with MCA recording opening share capital is NIL. However subsequently the audited financial statements for F Y 2024-25 was revised with restating equity share capital as Rs.7,000 and revised PAS-3 Form are under process of filing.

d. Zero Public Shareholding

100% of the equity share capital is currently held by RIPL, resulting in zero public shareholding. The Company proposes to induct public shareholders within the timelines permitted under applicable law in compliance with SEBI (LODR) Regulations, 2015, to the extent applicable.

e. Nil Share Capital

Share capital as at 31 March 2025 as per the audited financial statements is disclosed as NIL on account of the extinguishment of the pre-existing share capital of Rs. 149.63 crores. Amount of Rs. 1.94 crore received towards allotment of equity shares is disclosed under Other equity. However, for the purpose of computation of EPS for the year ended 31 March, 2025 the same was considered as equivalent number of equity shares.

f. Company allotted 700 shares on 18.09.2025, for that share application money received on the same date of Extinguishment of share capital as per Honourable NCLT Order, and filled PAS - 3 on 04.05.2026.

4. The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026, and the unpublished unaudited year-to-date figures up to the third quarter ended December 31, 2025 which were subjected to limited review.

5. Figures for the previous period have been regrouped or reclassified, wherever necessary, to conform to the classification adopted in the current period.

Place: Hyderabad

Date : May 30, 2026

Suryachakra Power Corporation Ltd. * Hyd.

Suryachakra Power Corporation Limited
Standalone Balance Sheet as at March 31, 2026
(All amounts in Indian rupees , rounded off to '000's except share data and where other **Annexure-1**

	Notes	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	4	-	15,200
Financial assets			
Investments	5	-	-
Other non-current assets	8	-	-
		-	**15,200**
Current assets			
Inventories	9	-	-
Financial assets			
Trade receivables	6	3,707.60	4,200
Cash and cash equivalents	10	4,310.71	4,813
Other current assets	11	15,393.34	12,429
		23,411.64	**21,442**
Total assets		**23,411.64**	**36,642**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	12	19,400.00	-
Other equity	13	-16,448.82	19,400
Total equity		**2,951.18**	**19,400**
Non-current liabilities		-	-
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	16	3,578.05	506
(ii) Trade payables	17	50.00	50
Other current liabilities	18	16,832.56	16,686
		20,460.61	**17,242**
Total equity and liabilities		**23,411.80**	**36,642**

For and on behalf of the Board of Directors
Suryachakra Power Corporation Limited

Suryachakra Power Corporation Ltd. Hyd.

VENKATA RAMA MURTHY S
MANAGING DIRECTOR
DIN NO:08251740

Place: Hyderabad
Date: 30-05-2026

Suryachakra Power Corporation Limited

Cash flow statement for the year ended 31st March 2026

(All amounts in Indian rupees, Rounded off to '000's except share data and where otherwise stated)

Annexure-2

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Cash flows from operating activities		
Net profit before tax	**(16,449)**	**(790)**
Adjustments:		
Finance charges	1	1
Interest Received	(200)	-
Operating profit before working capital changes	**(16,648)**	**(790)**
(Increase)/Decrease in inventory	-	-
(Increase)/Decrease in sundry debtors	492	(4,200)
(Increase)/Decrease in loans and advances & other Assets	(2,964)	7,338
Increase/(Decrease) in current liabilities and provisions	3,219	(2,550)
Cash generated from operations	**(15,901)**	**(202)**
Income taxes paid/ (refund)	-	-
Net cash generated from operating activities	**(15,901)**	**(202)**
Cash flows from investing activities:		
Interest received	200	-
Purchase of fixed assets	15,200	4,200
Net cash generated from / (used in) investing activities	**15,400**	**4,200**
Cash flows from financing activities:		
Interest paid	(1)	(1)
Net cash generated from / (used in) financing activities	**(1)**	**(1)**
Net increase in cash and cash equivalents	(502)	3,997
Cash and cash equivalents at beginning of the year	4,813	815
Cash and cash equivalents at end of the year	**4,311**	**4,813**

For and on behalf of the Board of Directors of
Suryachakra Power Corporation Limited

Suryachakra Power Corporation Ltd. ★ Hyd.

VENKATA RAMA MURTHY S
DIRECTOR
DIN NO:08251740

Place: Hyderabad
Date: 30-05-2026