

Date: July 29, 2025

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra East, Mumbai – 400051

Sub: Revised Outcome of Board meeting held on July 29, 2025 in accordance of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

REF: TRADING SYMBOL: APS; ISIN: INE0P0001010

Dear Sir/Madam,

With reference to the previous outcome of Board Meeting dated 29 July 2025 due to some typographical error in financial results, we hereby submitted revised outcome of the Board meeting which held on **today i.e. Tuesday, 29th July 2025** through Video Conferencing (“VC”) and other Audio-Visual Means (“OAVM”), inter-alia, have:

1. Considered, approved and taken on record the Unaudited Standalone and Consolidated financial results of the Company for the quarter ended on June 30, 2025.

Further, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are enclosing herewith Unaudited Financial Results for the quarter ended on June 30, 2025 along with Limited Review Report issued by Statutory Auditors.

2. Re-appointment of M/s. Shah Samkit & Associates, Chartered Accountants as the Internal Auditor of the Company for conducting Internal Audit for a period of 2 (two) consecutive years commencing from the financial year 2024-25 till the financial year 2025-26 on the recommendation of the Audit Committee of the Company.

The disclosure as required under Regulation 30 of the SEBI Listing Regulations, as amended from time to time, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 will be given separately.

3. Re-appointment of M/s. Dharti Patel & Associates, Practicing Company Secretary as the Secretarial Auditor of the Company for conducting Secretarial Audit for a period of 2 (two) consecutive years commencing from the financial year 2024-25 till the financial year 2025-26 on the recommendation of the Audit Committee of the Company.

The disclosure as required under Regulation 30 of the SEBI Listing Regulations, as amended from time to time, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 will be given separately.

4. Re-appointment of M/s. Kushal & Co., Cost Accountants as the Cost Auditor of the Company for conducting Cost Audit for a period of 2 (two) consecutive years commencing from the financial year 2025-26 till the financial year 2026-27 on the recommendation of the Audit Committee of the Company.

The disclosure as required under Regulation 30 of the SEBI Listing Regulations, as amended from time to time, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 will be given separately.

The meeting of the Board of Directors of the Company commenced at 12.30 P.M. and concluded at 01:30 P.M.

You are requested to kindly take this information on record.

Thanking You

Yours faithfully,

For Australian Premium Solar (India) Limited (Formerly Known as Australian Premium Solar (India) Private Limited)

Hitesh Nagdev

Company Secretary & Compliance Officer

Encl: As above



Limited Review Report on Standalone Unaudited Financial Results for the Quarter and Three Months Ended 30th June 2025 of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We have reviewed the accompanying statement of unaudited financial results of **M/s AUSTRALIAN PREMIUM SOLAR (INDIA) LIMITED** ("The Company") for the quarter ended **30th June 2025** which include Standalone financial results, Standalone Balance Sheet as on that date, Statement of Cash flows for the quarter ended on that date together with the relevant notes thereon ("The Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with circular no. CIR/CFD/FAC/62/2016 dated 05 July 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of interim financial information performed by 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

A review of interim financial information consists of making inquiries, primarily of company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains and material misstatement.

For, M/s Sanjay Bajoria & Associates

Chartered Accountants

(Firm Regn. No. 117443W)

Kalpesh R. Shah

(CA Kalpesh R Shah)

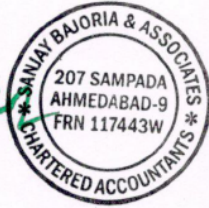
Partner

M.No. 103301

UDIN: 25103301BMMNSR8677

Place: Ahmedabad

Date: 29th July 2025



Australian Premium Solar (India) Limited
CIN : L40300GJ2013PLC075244

Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th June 2025

(In Lakhs Except EPS)

Particulars	Quarter Ended			Year Ended
	01.04.2025	01.01.2025	01.04.2024	01.04.2024
A Date of start of reporting period	30.06.2025	31.03.2025	30.06.2024	31.03.2025
B Date of end of reporting period	Unaudited	Unaudited	Unaudited	Audited
C Whether results are audited or unaudited	Standalone	Standalone	Standalone	Standalone
D Nature of report standalone or consolidated				
I Revenue From Operations	15,213.49	14,822.45	8,178.75	43,280.30
Net sales or Revenue from Operations	11.60	130.86	24.20	224.58
II Other Income	15,225.09	14,953.31	8,202.95	43,504.88
III Total Income (I+II)				
IV Expenses	11916.36	14,343.76	7,122.19	37,514.91
(a) Cost of materials consumed	-80.09	-2,791.33	-453.15	-2,981.26
(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	382.49	378.34	212.73	1,174.88
(d) Employee benefit expense	29.75	38.50	11.37	119.83
(e) Finance Costs	108.67	121.85	89.32	398.73
(f) Depreciation and amortization expense	914.66	868.00	344.11	2,012.27
(h) Other Expenses				
(Disclosed each and every item that is being included in other Expenses and than 10% of the Total Expense)	13,271.83	12,959.13	7,326.57	38,239.37
Total expenses (IV)				
V Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	1,953.26	1,994.16	876.38	5,265.52
VI Exceptional items	1,953.26	1,994.16	876.38	5,265.52
VII Profit before extraordinary items and tax (V - VI)		(0.15)		(0.15)
VIII Extraordinary items	1,953.26	1,994.01	876.38	5,265.37
IX Profit before tax (VII-VIII)	507.80			1,275.00
X Tax Expenses	494.15	451.66	220.57	
(a) Current Tax				
(b) (Less) :- MAT credit		12.15		12.15
(c) Current Tax Expense Relating to Prior years	13.64	65.66		65.66
(d) Deferred Tax Asset / liabilities	1,445.46	1,464.53	655.81	3,912.56
XI Profit (Loss) for the period from continuing operations (IX-X)				
XII profit/ (loss) from discontinued operation before Tax				
XIII Tax expenses of discontinued operations	1,445.46	1,464.53	655.81	3,912.56
XIV Profit/(Loss) from Discontinued operations (after tax) (XII-XIII)	1,445.46	1,464.53	655.81	3,912.56
XV Profit (Loss) for the period before minority interest (XI + XIV)				
XVI Share of Profit (Loss) of Associates				
XVII Profit (Loss) Of Minority Interest	1,445.46	1,464.53	655.81	3,912.56
XVIII Net profit (Loss) for the period (XV+XVI-XVII)				
XIX Details of equity share capital	1,974.00	1,974.00	1,974.00	1,974.00
Paid-up equity share capital	10.00	10.00	10.00	10.00
Face value of equity share capital (Per Share)				
XX Details of Debt Securities				
Reserves excluding Revaluation Reserve				
XIX Earnings per share				
Earnings per share (not annualized for half year / Period ended)	7.32	7.42	3.32	19.82
Basic earnings (loss) per share from Continuing and discontinued orations				
Diluted earnings (loss) per share continuing and discontinue orations				

Notes on Audited Consolidated Financial Results

- Previous period figures have been reclassified /regrouped wherever considered necessary to conform to the current period figures.
- The statement is prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014. The above Unaudited financial results have been prepared in accordance with Companies(Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 or 133 of Companies Act, 2013, read with relevant rules.
- The company has only one reportable business segment Hence no separate information for segment wise disclosure is given in accordance with the requirement of accounting standard (AS) 17- "Segment Reporting"
- The above said financial results were reviewed by the Audit committee and then approved by the Board of Directors at their respective Meetings Held on 29 July 2025. The Statutory Auditors have carried out limited review of unaudited results of the company for the quarter ended 30th June, 2025.

Date : July 29 2025
Place : Sabarkantha



Australian Premium Solar (India) Limited

Dhaval Kumar J Suthar
Dhaval Kumar J Suthar
Whole Time Director
DIN: 07556437

Australian Premium Solar (India) Limited
CIN : L40300GJ2013PLC075244

Standalone Balance Sheet as on 30th June 2025

(Figures in Lakh)

Particulars	30.06.2025	31.03.2025
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,974.00	1,974.00
(b) Reserves and Surplus	8,272.76	6,751.53
Total Shareholder's Funds	10,246.76	8,725.53
(2) Non-Current Liabilities		
(a) Long term Borrowing	707.88	759.93
(b) Deferred Tax Liabilities (Net)	217.70	204.06
Total Non-Current Liabilities	925.58	963.99
(3) Current Liabilities		
(a) Short Term Borrowings	1,224.46	31.35
(a) Trade Payables	6,276.39	8,554.44
(b) Other Current Liabilities	2,046.82	1,098.78
(c) Short-Term Provisions	1,442.62	1,439.49
Total Current Liabilities	10,990.30	11,124.06
Total Equity & Liabilities	22,162.64	20,813.58
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipments And Intangible assets :-	3,297.38	3,015.69
(i) Property Plant & Equipment	3,297.38	3,015.69
Non Current Investment	13.04	12.04
Total Non-Current Assets		
(2) Current Assets		
(a) Inventories	3,671.60	4,849.12
(b) Trade receivables	5,362.17	4,325.01
(c) Cash and cash equivalents	2,531.01	2,943.75
(d) Short-term loans and advances	7,267.86	5,661.80
(e) Other current assets	19.57	6.16
Total Current Assets	18,852.22	17,785.85
Total Assets	22,162.64	20,813.58
Significant Accounting Policies		
Notes To Accounts		

For, Australian Premium Solar (India) Limited


Mr Dhaval Kumar J Suthar
Whole Time Director
DIN-07556437
Place: Sabarkantha
Date: July 29 2025



Australian Premium Solar (India) Limited			
Standalone Cash Flow Statement as on 30th June, 2025		(Figures In Lakh)	
Particulars	As on 30.06.2025	As on 31.03.2025	
	Unaudited	Audited	
A. Cash Flow from Operating Activities	1,953.26	5,265.52	
Net Profit Before Tax and Extraordinary Items			
Adjustments for :	108.67	398.73	
Depreciation/Written off	(8.43)	(42.74)	
Interest/Dividend (Net)			
Loss/(Profit) on sale of Investments			
Loss/(Profit) on sale of Assets			
Operating Profit before Working Capital Changes	2,053.50	5,621.51	
Adjustments for :	(2,653.41)	(6,358.94)	
Trade Receivable, Other Current & Non-current Assets, short term and long term advance	1,177.52	(4,422.12)	
Inventories	(1,821.03)	7,828.01	
Trade Payables, Current & Non-current Liabilities and Provisions	(1,243.42)	2,668.46	
Cash Generated from Operations	(19.09)	(77.37)	
Interest Paid (Net)	(1,262.51)	2,591.09	
Cash flow before extraordinary items		-	
Extra Ordinary Items	13.64	2,591.09	
Net Cash Generated from/used in operations		(162.15)	
Taxes Paid	(1,248.87)	2,428.94	
Net Cash Flow From Operating Activities			
B. Cash Flow From Investment Activities	(390.36)	(1,499.22)	
Net Purchase / Sale of Fixed Assets	(1.00)	(12.04)	
Sale/(Purchase) of Non- current investment/ Current investment	10.65	120.11	
Interest/Dividend received	(380.71)	(1,391.15)	
Net Cash Flow From Investment Activities			
C. Cash Flow From Financing Activities	75.78	5.00	
Proceed from issue of Share Capital/Premium	1,141.06	(160.19)	
Proceed from Long Term/ Short term Borrowings			
Dividend Paid	1,216.84	(155.19)	
Net Cash Flow From Financing Activities			
	(412.75)	882.60	
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	2,943.75	2,061.15	
D. Opening Cash & Cash Equivalents	2,531.01	2,943.75	
E. Closing Cash & Cash Equivalents			





Limited Review Report on Consolidated Unaudited Financial Results for the Quarter and three Months Ended 30th June 2025 of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

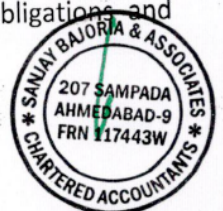
We have reviewed the accompanying statement of unaudited consolidated financial results of **M/s. AUSTRALIAN PREMIUM SOLAR (INDIA) LIMITED** ("The Parent") which includes its subsidiaries **M/s APS ROOFTOP SOLAR PRIVATE LIMITED, APLUS SOLAR CELL PRIVATE LIMITED, APS SOLAR PUMP PRIVATE LIMITED, APS RENEWABLE ENERGY PRIVATE LIMITED (The Subsidiary)**, for the quarter ended **30th June 2025** which include Consolidated financial results, Consolidated Balance Sheet as on that date, Statement of Cash flows for the quarter ended on that date together with the relevant notes thereon ("The Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with circular no.CIR/CFD/FAC/62/2 016 dated 05th July 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410. Review of interim financial information performed by 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

A review of interim financial information consists of making inquiries, primarily of company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

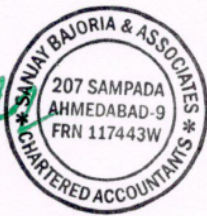


Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains and material misstatement.

For, M/s Sanjay Bajoria & Associates
Chartered Accountants
(Firm Regn. No. 117443W)

Kalpesh R. Shah

(CA Kalpesh R Shah)
Partner



M.No. 103301

UDIN: 25103301BMMNSQ7609

Place: Ahmedabad

Date: 29th July 2025

Australian Premium Solar (India) Limited

CIN : L40300GJ2013PLC075244

Statement of Consolidated Unaudited Financial Results for the Quarter Ended 30th June 2025

(In Lakhs Except EPS)

Particulars		Quarter Ended			Year Ended
A	Date of start of reporting period	01.04.2025	01.01.2025	01.04.2024	01.04.2024
B	Date of end of reporting period	30.06.2025	31.03.2025	30.06.2024	31.03.2025
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated	Consolidated
I	Revenue From Operations				
	Net sales or Revenue from Operations	15311.38	15370.85	8187.59	43887.73
II	Other Income	11.61	132.56	24.20	226.29
III	Total Income (I+II)	15322.99	15503.41	8211.79	44114.02
IV	Expenses				
(a)	Cost of materials consumed	11969.05	14988.50	7133.35	38214.67
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-181.66	-3018.64	-456.03	(3228.56)
(d)	Employee benefit expense	382.49	382.65	213.37	1183.10
(e)	Finance Costs	31.71	38.81	11.37	120.14
(f)	Depreciation and amortization expense	108.67	121.89	89.32	398.77
(h)	Other Expenses	1021.15	901.77	345.82	2063.44
	(Disclosed each and every item that is being included in other Expenses and than 10% of the Total Expense)				
	Total expenses (IV)	13331.41	13414.59	7337.20	38751.56
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	1991.59	2088.84	874.58	5362.47
VI	Exceptional items	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V - VI)	1991.59	2088.84	874.58	5362.47
VIII	Extraordinary items	0.00	(0.15)		(0.15)
IX	Profit before tax (VII-VIII)	1991.59	2088.68	874.58	5362.31
X	Tax Expenses				
(a)	Current Tax	508.01	451.10	220.57	1275.00
(b)	(Less) :- MAT credit		12.15		12.15
(c)	Current Tax Expense Relating to Prior years				0.00
(d)	Deferred Tax Asset / liabilities	13.64	65.66		65.66
XI	Profit (Loss) for the period from continuing operations (IX-X)	1469.94	1559.77	654.01	4009.50
XII	profit/ (loss) from discontinued operation before Tax	0.00	0.00	0.00	0.00
XIII	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00
XIV	Profit/(Loss) from Discontinued operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00
XV	Profit (Loss) for the period before minority interest (XI + XIV)				
XVI	Share of Profit (Loss) of Associates				
XVII	Profit (Loss) Of Minority Interest				
XVIII	Net profit (Loss) for the period (XV+XVI-XVII)	1469.94	1559.77	654.01	4009.50
XIX	Details of equity share capital				
	Paid-up equity share capital	1974.00	1974.00	1,974.00	1,974.00
	Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00
XX	Details of Debt Securities				
	Reserves excluding Revaluation Reserve				
XIX	Earnings per share				
	Earnings per share (not annualized for half year / Period ended)				
	Basic earnings (loss) per share from Continuing and discontinued orations	7.45	7.90	3.31	20.31
	Diluted earnings (loss) per share continuing and discontinue rations				

Notes on Audited Consolidated Financial Results

- Previous period figures have been reclassified /regrouped wherever considered necessary to confirm to the current period figures.
- The statement is prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014. The above Unaudited financial results have been prepared in accordance with Companies(Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 or 133 of Companies Act, 2013, read with relevant rules.
- The company has only one reportable business segment Hence no separate information for segment wise disclosure is given in accordance with the requirement of accounting standard (AS) 17- "Segment Reporting"
- The above said financial results were reviewed by the Audit committee and then approved by the Board of Directors at their respective Meetings Held 29 July 2025. The Statutory Auditors have carried out limited review of unaudited results of the company for the quarter ended 30th June, 2025.

Date : July 29 2025
Place : Sabarkantha



Australian Premium Solar (India) Limited

Dhaval Kumar J Suthar
Whole Time Director
DIN: 07556437

Australian Premium Solar (India) Limited

CIN : L40300GJ2013PLC075244

Consolidated Balance Sheet as on 30th June 2025

(Figures In Lakh)

Particulars	30.06.2025	31.03.2025
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,974.00	1,974.00
(b) Reserves and Surplus	8,393.26	6,841.40
Total Shareholder's Funds	10,367.26	8,815.40
(c) Non Controlling Interest	1.93	8.08
Total Equity	10,369.19	8,823.48
 (2) Non-Current Liabilities		
(a) Long term Borrowing	707.88	759.93
(b) Deferred Tax Liabilities (Net)	217.70	204.06
Total Non-Current Liabilities	925.58	963.99
 (3) Current Liabilities		
(a) Short Term Borrowings	1,276.47	83.35
(b) Trade Payables	6,359.83	8,734.49
(c) Other Current Liabilities	2,046.82	1,106.73
(d) Short-Term Provisions	1,453.25	1,440.43
Total Current Liabilities	11,136.37	11,364.99
Total Equity & Liabilities	22,431.14	21,152.46
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipments And Intangible assets :-		
(i) Property Plant & Equipment	3,297.55	3,015.86
Total Non-Current Assets	3,297.55	3,015.86
 (2) Current Assets		
(a) Inventories	3,922.42	5,096.42
(b) Trade receivables	5,260.88	4,282.97
(c) Cash and cash equivalents	2,606.93	3,021.39
(d) Short-term loans and advances	7,323.78	5,729.66
(e) Other current assets	19.57	6.16
Total Current Assets	19,133.59	18,136.60
Total Assets	22,431.14	21,152.46

For, Australian Premium Solar (India) Limited


Mr Dhavalkumar J Suthar
Whole Time Director
DIN-07556437
Place: Sabarkantha
Date: July 29 2025



Australian Premium Solar (India) Limited		
Consolidated Cash Flow Statement as on 30th June, 2025		(Figures In Lakh)
Particulars	As on 30.06.2025 Unaudited	AsOn 31.03.2025 Audited
A. Cash Flow from Operating Activities		
Net Profit Before Tax and Extraordinary Items	1991.59	5362.37
Adjustments for :		
Depreciation/Written off	108.67	398.77
Interest/Dividend (Net)	(8.43)	(44.44)
Loss/(Profit) on sale of Investments		
Loss/(Profit) on sale of Assets		
Operating Profit before Working Capital Changes	2091.83	5716.7
Adjustments for :		
Trade Receivable, Other Current & Non-current Assets, short term and long term advance	(2,647.93)	(6,384.76)
Inventories	1,174.00	(4,669.42)
Trade Payables, Current & Non-current Liabilities and Provisions	(1,902.25)	8,016.94
Cash Generated from Operations	(1,284.35)	2,679.46
Interest Paid (Net)	(19.09)	(77.37)
Cash flow before extraordinary items		
Extra Ordinary Items		
Net Cash Generated from/used in operations		
Taxes Paid		-162.15
Net Cash Flow From Operating Activities	(1,303.44)	2440.04
B. Cash Flow From Investment Activities		
Net Purchase / Sale of Fixed Assets	(390.36)	(1,499.42)
Sale/(Purchase) of Non- current investment/ Current investment		1.00
Interest/Dividend received	10.65	121.8
Net Cash Flow From Investment Activities	(379.71)	(1,376.62)
C. Cash Flow From Financing Activities		
Proceed from issue of Share Capital/Premium	75.58	5.00
Proceed from Long Term/ Short term Borrowings	1193.11	(108.19)
Dividend Paid		
Net Cash Flow From Financing Activities	1268.69	-103.19
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	(414.46)	960.23
D. Opening Cash & Cash Equivalents	3021.39	2061.15
E. Closing Cash & Cash Equivalents	2606.93	3021.38

