

Date: October 30, 2025

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

Sub.: Outcome of Board meeting held today i.e. Thursday, 30th October, 2025

Ref: Disclosure under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015

REF: TRADING SYMBOL: APS; ISIN: INE0P0001010

Dear Sir/Madam,

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, at their Board Meeting held today, i.e. **Thursday, 30th October, 2025** through Video Conferencing (“VC”) other Audio-Visual Means (“OAVM”), inter-alia:

1. Considered, approved and taken on record the Unaudited Standalone and Consolidated financial results of the Company for the half year ended September 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 half year ended September 30, 2025 along with Limited Review Report issued by Statutory Auditors.

2. Considered, approved and declared an Interim Dividend of Rs. 0.10/- (Rupees Ten paisa only) per equity shares of Rs. 10/- each.

Further as informed vide letter dated 23rd October, 2025, the “Record date” for determining eligibility of shareholders for payment of the said Interim dividend, as declared by the Board is Friday, 07th November, 2025. The dividend will be paid in the account of the shareholder(s) within thirty (30) days from the date of declaration of interim dividend.

The meeting of the Board of Directors of the Company commenced at 12.00 P.M. and concluded at 12:20 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 Half Year Ended 30th September, 2025 of the Australian Premium Solar (India) Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

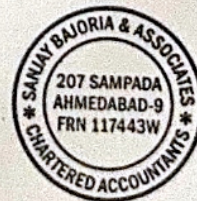
We have reviewed the accompanying statement of unaudited financial results of **M/s AUSTRALIAN PREMIUM SOLAR (INDIA) LIMITED** ("The Company") for the **Half Year Ended 30th September, 2025** which include Standalone financial results, Statement of Standalone Assets and Liabilities and Statement of Cash flows for the Half Year 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 Sanjay Bajoria & Associates
Chartered Accountants**

FRN: 117443W

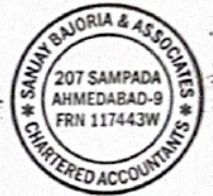
Kalpesh R. Shah

Kalpesh R. Shah

Partner

Membership No. 103301

UDIN: 25103301BMMNUV7630



Place: Ahmedabad

Date: 30th October, 2025

Australian Premium Solar (India) Limited
CIN : L40300GJ2013PLC075244

Statement of Standalone Financial Results for the Half Year ended on 30th September, 2025

(INR In Lakh except EPS)

Particulars		Half Year Ended			Year Ended
		30.09.2025	31.03.2025	30.09.2024	31.03.2025
A	Date of start of reporting period	01.04.2025	01.10.2024	01.04.2024	01.04.2024
B	Date of end of reporting period	30.09.2025	31.03.2025	30.09.2024	31.03.2025
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone
I	Revenue From Operations				
	Net sales or Revenue from Operations	30077.08	26964.15	16357.49	43280.30
II	Other Income	46.06	176.19	48.39	224.58
III	Total Income (I+II)	30123.14	27140.34	16405.88	43504.88
IV	Expenses				
(a)	Cost of materials consumed	22096.78	23303.63	14244.39	37514.91
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	690.21	(2,089.19)	(906.35)	(2,981.26)
(d)	Employee benefit expense	771.70	752.05	425.47	1174.88
(e)	Finance Costs	156.02	97.09	22.74	119.83
(f)	Depreciation and amortization expense	356.29	220.09	178.64	398.73
(h)	Other Expenses	2310.98	1338.03	688.20	2012.27
	(Disclosed each and every item that is being included in other Expenses and than 10% of the Total Expense)				
	Total expenses (IV)	26381.98	23621.70	14653.10	38239.37
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	3741.17	3518.63	1752.77	5265.52
VI	Exceptional items	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V - VI)	3741.17	3518.63	1752.77	5265.52
VIII	Extraordinary items		-0.15	0.00	-0.15
IX	Profit before tax (VII-VIII)	3741.17	3518.48	1752.77	5265.37
X	Tax Expenses				
(a)	Current Tax	860.17	834.42	441.14	1275.00
(b)	(Less) :- MAT credit	0.00	0.00	0.00	0.00
(c)	Current Tax Expense Relating to Prior years	0.00	12.15	0.00	12.15
(d)	Deferred Tax Asset / liabilities	68.26	65.66	0.00	65.66
XI	Profit (Loss) for the period from continuing operations (IX-X)	2812.74	2606.25	1311.63	3912.56
XII	profit/ (loss) from discontinued operation before Tax	0.00	2606.24	1311.63	0.00
XIII	Tax expenses of discontinued operations	0.00	0.00		0.00
XIV	Profit/(Loss) from Discontinued operations (after tax) (XII-XIII)	0.00	2606.24	1311.63	0.00
XV	Profit (Loss) for the period before minority interest (XI + XIV)	2812.74	2606.25	1311.63	3912.56
XVI	Share of Profit (Loss) of Associates	0.00	0.00		0.00
XVII	Profit (Loss) Of Minority Interest	0.00	0.00		0.00
XVIII	Net profit (Loss) for the period (XV+XVI-XVII)	2812.74	2606.25	1311.63	3912.56
XIX	Details of equity share capital				
	Paid-up equity share capital	2,016.00	1,974.00	1974.00	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	0.00	0.00	0.00	0.00
XIX	Earnings per share				
	Earnings per share (not annualized for half year / Period ended)				
	Basic earnings (loss) per share from Continuing and discontinued orations	13.95	13.20	6.64	19.82
	Diluted earnings (loss) per share continuing and discontinue rations	0.00	0.00	0.00	0.00

Disclosure of Notes on 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 requirement of Accounting Standards (AS) specified 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 October 30, 2025 and The Statutory Auditors have carried out limited review of unaudited results of the company for the half year ended September 30, 2025.

For and on behalf of the Board of Directors of
Australian Premium Solar (India) Limited

Date: October 30, 2025
Place : Sabarkantha



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

Australian Premium Solar (India) Limited

CIN : L40300GJ2013PLC075244

Statement of Standalone Assets and Liabilities for the Half year ended 30th September, 2025

(In Lakhs)

Particulars	No	As on September 30, 2025	As on March 31, 2025
		Unaudited	Audited
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	2,016.00	1,974.00
(b) Reserves and Surplus	2	11,340.87	6,751.53
Total Shareholder's Funds		13,356.87	8,725.53
(2) Share Application money pending allotment			
(3) Non-Current Liabilities			
(a) Long term Borrowing	3	3,089.19	759.93
(b) Deferred Tax Liabilities (Net)		272.32	204.06
Total Non-Current Liabilities		3,361.51	963.99
(4) Current Liabilities			
(a) Short Term Borrowings	4	31.35	31.35
(a) Trade Payables	5	7,104.28	8,554.44
(b) Other Current Liabilities	6	269.20	1,098.78
(c) Short-Term Provisions	7	2,301.97	1,439.49
Total Current Liabilities		9,706.80	11,124.06
Total Equity & Liabilities		26,425.18	20,813.58
II. ASSETS			
(1) Non-Current Assets	8		
(a) Property, Plant and Equipments And Intangible assets :-			
(i) Property Plant & Equipment		6,792.07	3,015.69
Non Current Investment		13.04	12.04
Total Non-Current Assets		6,805.11	3,027.73
(2) Current Assets			
(a) Inventories	9	2,996.71	4,849.12
(b) Trade receivables	10	10,760.39	4,325.01
(c) Cash and cash equivalents	11	2,367.17	2,943.75
(d) Short-term loans and advances	12	3,476.22	5,661.80
(e) Other current assets	13	19.57	6.16
Total Current Assets		19,620.07	17,785.84
Total Assets		26,425.18	20,813.58
Significant Accounting Policies			
Notes To Accounts			

For, Australian Premium Solar (India) Limited

[Signature]

Mr Dhavalkumar J Suthar
Whole Time Director
DIN-07556437
Place: Sabarkantha
Date: October 30, 2025



Australian Premium Solar (India) Limited

CIN : L40300GJ2013PLC075244

Standalone Cash Flow Statement for the Half Year ended on 30th September, 2025

(In Lakhs)

Particulars	As on September 30, 2025	As on March 31, 2025
	Unaudited	Audited
A. Cash Flow from Operating Activities		
Net Profit Before Tax and Extraordinary Items	3,741.17	5,265.52
Adjustments for :		
Depreciation/Written off	356.29	398.73
Interest/Dividend (Net)	63.04	-42.74
Loss/(Profit) on sale of Investments		-
Loss/(Profit) on sale of Assets		-
Operating Profit before Working Capital Changes	4,160.50	5,621.51
Adjustments for :		
Trade Receivable, Other Current & Non-current Assets, short term and long term advance	(3,648.22)	-6,358.94
Inventories	1,852.41	-4,422.12
Trade Payables, Current & Non-current Liabilities and Provisions	(1,349.00)	7,828.01
Cash Generated from Operations	1,015.69	2,668.46
Interest Paid (Net)	(81.65)	-77.37
Cash flow before extraordinary items	934.04	2,591.09
Extra Ordinary Items	-	-
Net Cash Generated from/used in operations	934.04	2,591.09
Taxes Paid	(1,543.43)	-162.15
Net Cash Flow From Operating Activities	-609.39	2,428.94
B. Cash Flow From Investment Activities		
Net Purchase / Sale of Fixed Assets	(4,132.67)	-1,499.22
Sale/(Purchase) of Non- current investment/ Current investment	(1.00)	-12.04
Interest/Dividend received	18.61	120.11
Net Cash Flow From Investment Activities	-4,115.06	-1,391.15
C. Cash Flow From Financing Activities		
Proceed from issue of Share Capital/Premium	1,818.60	5.00
Proceed from Long Term/ Short term Borrowings	2,329.26	-160.19
Dividend Paid		
Net Cash Flow From Financing Activities	4,147.86	-155.19
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	(576.58)	882.60
D. Opening Cash & Cash Equivalents	2,943.75	2,061.15
E. Closing Cash & Cash Equivalents	2,367.17	2,943.75





Limited Review Report on Consolidated Unaudited Financial Results for the Half Year Ended 30th September, 2025 of the Australian Premium Solar (India) Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

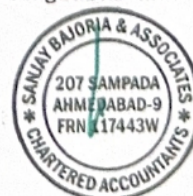
We have reviewed the accompanying statement of unaudited consolidated financial results of M/s. AUSTRALIAN PREMIUM SOLAR (INDIA) LIMITED ("The Parent") which includes its subsidiaries M/s APS Rooftop Solar Private Limited, M/s. Aplus Solar Cell Private Limited, M/s. APS Solar Pump Private Limited and M/s. APS Renewable Energy Private Limited (The Subsidiaries) for the Half Year Ended 30th September, 2025 which include Consolidated financial results, Statement of Consolidated Assets and Liabilities and Statement of Cash flows for the Half Year 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 Sanjay Bajoria & Associates
Chartered Accountants
FRN: 117443W

Kalpesh R. Shah

Kalpesh R. Shah

Partner

Membership No. 103301

UDIN: 25103301BMMNUU6925



Place: Ahmedabad

Date: 30th October, 2025

Australian Premium Solar (India) Limited
CIN : L40300GJ2013PLC075244

Statement of Consolidated Financial Results for the Half Year ended on 30th September, 2025

(In Lakhs except EPS)

Particulars		Half Year Ended			Year Ended
		30.09.2025	31.03.2025	30.09.2024	31.03.2025
A	Date of start of reporting period	01.04.2025	01.10.2024	01.04.2024	01.04.2024
B	Date of end of reporting period	30.09.2025	31.03.2025	30.09.2024	31.03.2025
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated	Consolidated
I	Revenue From Operations				
	Net sales or Revenue from Operations	30247.07	27512.55	16375.17	43887.73
II	Other Income	46.27	177.89	48.39	226.29
III	Total Income (I+II)	30293.34	27690.44	16423.56	44114.02
IV	Expenses				
(a)	Cost of materials consumed	22001.06	23948.37	14266.70	38214.67
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	658.16	(2,316.50)	(912.05)	(3,228.56)
(d)	Employee benefit expense	771.70	756.36	426.73	1183.10
(e)	Finance Costs	156.05	97.40	22.74	120.14
(f)	Depreciation and amortization expense	356.29	220.13	178.64	398.77
(h)	Other Expenses	2534.12	1371.80	691.63	2063.44
	(Disclosed each and every item that is being included in other Expenses and than 10% of the Total Expense)				
	Total expenses (IV)	26477.37	24077.57	14674.40	38751.56
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	3815.97	3612.87	1749.16	5362.46
VI	Exceptional items	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V - VI)	3815.97	3612.87	1749.16	5362.46
VIII	Extraordinary items				-0.15
IX	Profit before tax (VII-VIII)	3815.97	3612.87	1749.16	5362.31
X	Tax Expenses				
(a)	Current Tax	887.62	833.86	441.14	1275.00
(b)	(Less) :- MAT credit	0.00	12.15		0.00
(c)	Current Tax Expense Relating to Prior years	0.00	0.00	0.00	12.15
(d)	Deferred Tax Asset / liabilities	68.26	65.66	0.00	65.66
XI	Profit (Loss) for the period from continuing operations (IX-X)	2860.09	2701.20	1308.02	4009.51
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)	2860.09	2701.20	1308.02	4009.51
XVI	Share of Profit (Loss) of Associates				
XVII	Profit (Loss) Of Minority Interest				
XVIII	Net profit (Loss) for the period (XV+XVI-XVII)	2860.09	2701.20	1308.02	4009.51
XIX	Details of equity share capital				
	Paid-up equity share capital	2,016.00	1,974.00	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	14.19	13.68	6.63	20.31
	Diluted earnings (loss) per share continuing and discontinue rations	14.19	13.68	6.63	20.31

Notes on Consolidated Financial Results

- Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures AND The above consolidated Unaudited financial results have been prepared in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and have been audited by the Statutory Auditors of the Company.
- The Consolidated financial results of the Company for the half year ended September 30, 2025 includes the financial results of M/s. APS Rooftop Solar Private Limited , M/s. Aplus Solar Cell Private Limited , M/s. APS Solar Pump Private Limited and M/s. APS Renewable Energy Private Limited and the same has been considered for consolidated financial results of the Group.
- 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 October 30, 2025 and The Statutory Auditors have carried out limited review of unaudited results of the company for the half year ended September 30, 2025.

For and on behalf of the Board of Directors of
Australian Premium Solar (India) Limited

Date: October 30, 2025
Place : Sabarkantha



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

Australian Premium Solar (India) Limited

CIN : L40300GJ2013PLC075244

Statement of Consolidated Assets and Liabilities for the Half year ended 30th September, 2025

(In Lakhs)

Particulars	No	As on September 30, 2025	As on March 31, 2025
		Unaudited	Audited
<u>I. EQUITY AND LIABILITIES</u>			
(1) Shareholder's Funds			
(a) Share Capital	1	2,016.00	1,974.00
(b) Reserves and Surplus	2	11,484.03	6,841.40
Total Shareholder's Funds		13,500.03	8,815.40
(c) Non Controlling Intrest		0.35	8.08
(2) Share Application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long term Borrowing	3	3,141.19	759.93
(b) Deferred Tax Liabilities (Net)		273.80	204.06
Total Non-Current Liabilities		3,414.99	963.99
(4) Current Liabilities			
(a) Short Term Borrowings	4	31.35	83.35
(a) Trade Payables	5	7,477.61	8,734.49
(b) Other Current Liabilities	6	205.95	1,106.73
(c) Short-Term Provisions	7	2,325.44	1,440.43
Total Current Liabilities		10,040.34	11,365.00
Total Equity & Liabilities		26,955.71	21,152.46
<u>II.ASSETS</u>			
(1) Non-Current Assets	8		
(a) Property,Plant and Equipments And Intangible assets :-			
(i) Property Plant & Equipment		6,795.31	3,015.86
Non Current Investment			
Total Non-Current Assets		6,795.31	3,015.86
(2) Current Assets			
(a) Inventories	9	3,872.96	5,096.42
(b) Trade receivables	10	9,823.91	4,282.97
(c) Cash and cash equivalents	11	2,594.01	3,021.39
(d) Short-term loans and advances	12	3,849.95	5,729.66
(e) Other current assets	13	19.57	6.16
Total Current Assets		20,160.40	18,136.60
Total Assets		26,955.71	21,152.46
Significant Accounting Policies			
Notes To Accounts			

For, Australian Premium Solar (India) Limited

[Signature]

Mr Dhavalkumar J Suthar
Whole Time Director
DIN-07556437
Place: Sabarkantha
Date: October 30, 2025



Australian Premium Solar (India) Limited		
Consolidated Cash Flow Statement for the Half Year ended on 30th September, 2025		(In Lakhs)
Particulars	As on September 30, 2025	As on March 31, 2025
	Unaudited	Audited
A. Cash Flow from Operating Activities		
Net Profit Before Tax and Extraordinary Items	3,815.97	5,362.47
Adjustments for :		
Depreciation/Written off	356.29	398.77
Interest/Dividend (Net)	63.04	-44.44
Loss/(Profit) on sale of Investments		-
Loss/(Profit) on sale of Assets		-
Operating Profit before Working Capital Changes	4,235.30	5,716.80
Adjustments for :		
Trade Receivable, Other Current & Non-current Assets, short term and long term advance	(3,059.64)	-6,384.76
Inventories	1,223.46	-4,669.42
Trade Payables, Current & Non-current Liabilities and Provisions	(1,202.92)	8,016.94
Cash Generated from Operations	1,196.20	2,679.56
Interest Paid (Net)	(81.65)	-77.37
Cash flow before extraordinary items	1,114.55	2,602.19
Extra Ordinary Items	-	-
Net Cash Generated from/used in operations	1,114.55	2,602.19
Taxes Paid	(1,570.88)	-162.15
Net Cash Flow From Operating Activities	-456.33	2,440.04
B. Cash Flow From Investment Activities		
Net Purchase / Sale of Fixed Assets	(4,138.51)	-1,499.42
Sale/(Purchase) of Non- current investment/ Current investment	-	1.00
Interest/Dividend received	18.61	121.80
Net Cash Flow From Investment Activities	(4,119.90)	-1,376.62
C. Cash Flow From Financing Activities		
Proceed from issue of Share Capital/Premium	1,819.60	5.00
Proceed from Long Term/ Short term Borrowings	2,329.26	-108.19
Dividend Paid	-	-
Net Cash Flow From Financing Activities	4,148.86	-103.19
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	(427.37)	960.23
D. Opening Cash & Cash Equivalents	3,021.39	2,061.15
E. Closing Cash & Cash Equivalents	2,594.01	3,021.39

