AUSTRALIAN PREMIUM SOLAR

Australian Premium Solar (India) Ltd.
(Formerly Kmown as, Australian Premium Solar (India) Pvt. Ltd.)

E-Mail : info@australianpremiumsolar.co.in
Web : www.australianpremiumsolar.co.in
Contact : 1800-313-5052

Date: February 13, 2025

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

Sub: Submission of Unaudited Financial Result of the Company for the quarter and nine months ended on December 31, 2024 along with along with Limited Review Report

REF: TRADING SYMBOL: APS; ISIN: INE0P0001010

Dear Sir/Madam,

With reference to the above subject and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the following:

1. Unaudited Financial Results for the quarter and nine months ended on December 31, 2024;
2. Limited Review Report.

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)

Dhavalkumar Jayeshkumar Suthar
Digitally signed by Dhavalkumar Jayeshkumar Suthar
Date: 2025.02.13 13:49:23 +05'30'

Dhavalkumar Jayeshkumar Suthar
Whole time Director
DIN: 07556437

Encl.: A/a

SANJAY BAJORIA & ASSOCIATES
CHARTERED ACCOUNTANTS

Limited Review Report on Standalone Unaudited Financial Results for the Quarter and Nine Months Ended 31st December 2024 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 AUSTRALIAN PREMIUM SOLAR (INDIA) LIMITED** ("The Company") for the quarter ended **31st December 2024** 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 no 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

SANJAY BAJORIA & ASSOCIATES
207 SAMPADA
AHMEDABAD-9
FRN 117443W
CHARTERED ACCOUNTANTS

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)

(CA Kalpesh R Shah)
Partner
Membership No. 103301
UDIN: 25103301BMMNRU4637
Place: Ahmedabad
Date: 13th February, 2025

Australian Premium Solar (India) Limited

CIN : L40300GJ2013PLC075244

Statement of Standalone Financial Results for the Quarter and Nine month ended on 31st December 2024

(INR In Lakh except per share data)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
A	Date of start of reporting period	01.10.2024	01.07.2024	01.10.2023	01.04.2024	01.04.2023	01.04.2023
B	Date of end of reporting period	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
I	**Revenue From Operations**						
	Net sales or Revenue from Operations	12100.36	8178.74	3741.82	28457.85	11225.47	14967.29
II	Other Income	45.33	24.19	16.05	93.72	48.16	64.21
III	**Total Income (I+II)**	12145.70	8202.94	3757.88	28551.57	11273.63	15031.51
IV	**Expenses**						
(a)	Cost of materials consumed	8926.76	7122.20	3177.73	23171.15	9533.20	12710.93
(b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	716.39	-453.17	-41.82	-189.96	-125.45	-167.27
(c)	Employee benefit expense	371.07	212.74	130.97	796.54	392.92	523.89
(d)	Finance Costs	58.59	11.37	6.60	81.33	19.79	26.38
(e)	Depreciation and amortization expense	98.24	89.32	36.73	276.88	110.18	146.91
(f)	Other Expenses	456.06	344.10	241.37	1144.27	724.10	965.46
	(Disclosed each and every item that is being included in other Expenses and than 10% of the Total Expense)						
	Total expenses (IV)	10627.10	7326.55	3551.58	25280.20	10654.73	14206.31
V	**Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)**	1518.60	876.39	206.30	3271.37	618.90	825.20
VI	Exceptional items						
VII	**Profit before extraordinary items and tax (V - VI)**	1518.60	876.39	206.30	3271.37	618.90	825.20
VIII	Extraordinary items						
IX	**Profit before tax (VII-VIII)**	1518.60	876.39	206.30	3271.37	618.90	825.20
X	**Tax Expenses**	382.20	220.57	52.48	823.34	157.44	209.91
(a)	Current Tax	382.20	220.57	37.50	823.34	112.50	150.00
(b)	(Less) :- MAT credit						
(c)	Current Tax Expense Relating to Prior years	0.00	0.00	0.47	0.00	1.42	1.89
(d)	Deferred Tax Asset / liabilities	0.00	0.00	14.51	0.00	43.52	58.02
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	1136.40	655.82	153.82	2448.03	461.46	615.28
XII	profit/ (loss) from discontinued operation before Tax	1136.40	655.82	153.82	2448.03	461.46	615.28
XIII	Tax expenses of discontinued operations						
XIV	**Profit/(Loss) from Discontinued operations (after tax) (XII-XIII)**	1136.40	655.82	153.82	2448.03	461.46	615.28
XV	**Profit (Loss) for the period before minority interest (XI + XIV)**	1136.40	655.82	153.82	2448.03	461.46	615.28
XVI	Share of Profit (Loss) of Associates						
XVII	Profit (Loss) Of Minority Interest						
XVIII	**Net profit (Loss) for the period (XV+XVI-XVII)**	1136.40	655.82	153.82	2448.03	461.46	615.28
XIX	**Details of equity share capital**						
	Paid-up equity share capital	1,97,40,000.00	1,97,40,000.00	1,97,40,000.00	1,97,40,000.00	1,97,40,000.00	1,97,40,000.00
	Face value of equity share capital (Per Share)	10.00	10.00	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)	5.76	3.32	0.78	12.40	2.34	3.12
	Basic earnings (loss) per share from Continuing and discontinued orations	5.76	3.32	0.78	12.40	2.34	3.12
	Diluted earnings (loss) per share continuing and discontinue rations	0.00	0.00	0.00	0.00	0.00	0.00

Disclosure of Notes on Financial Results

1. Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.
2. 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
3. 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"
4. 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 13th February, 2025. The Statuory Auditors have carried out limited review of unaudited results of the company for the quarter ended 31st December, 2024.

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

Dhavalkumar J Suthar
Whole Time Director
DIN: 07556437

Date : February 13, 2025
Place : Sabarkantha

Australian Premium Solar (India) Limited

CIN : L40300GJ2013PLC075244

Standalone Balance Sheet as on 31st December 2024

(Figures in In Lakh)

Particulars	No	As On 31st December 2024	As on 31st March 2024
		Unaudited	Audited
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,974.00	1,974.00
(b) Reserves and Surplus	2	5,282.01	2,833.97
Total Shareholder"s Funds		**7,256.01**	**4,807.97**
(2) Share Application money pending allotment		-	-
(3) Non-Current Liabilities		-	-
(a) Long term Borrowing	3	800.97	917.17
(b) Deferred Tax Liabilities (Net)		138.40	138.40
		-	-
		-	-
Total Non-Current Liabilities		939.37	1,055.57
(4) Current Liabilities		-	-
(a) Short Term Borrowings	4	30.69	34.30
(a) Trade Payables	5	5,545.92	1,639.55
(b) Other Current Liabilities	6	882.12	280.88
(c) Short-Term Provisions	7	1,099.07	219.27
Total Current Liabilities		**7,557.81**	**2,174.00**
Total Equity & Liabilities		**15,753.18**	**8,037.54**
II.ASSETS		-	-
(1) Non-Current Assets	8	-	-
(a) Property,Plant and Equipments And		-	-
Intangiable assets :-		-	-
(i) Property Plant & Equipment		2,850.21	1,915.36
Non Current Investment		10.00	
		2,860.21	**1,915.36**
		-	-
		-	-
Total Non-Current Assets		**2,860.21**	**1,915.36**
(2) Current Assets		-	-
(a) Inventories	9	880.28	427.00
(b) Trade receivables	10	3,208.13	1,646.61
(c) Cash and cash equivalents	11	4,010.80	2,061.15
(d) Short-term loans and advances	12	4,456.95	1,982.28
(e) Other current assets	13	336.81	5.14
Total Current Assets		**12,892.97**	**6,122.18**
Total Assets		**15,753.18**	**8,037.54**
Significant Accounting Policies			
Notes To Accounts	Date :		

For, Australian Premium Solar (India) Limited

AUSTRALIAN PREMIUM SOLAR (INDIA) LIMITED
TAJPUR

Mr Dhavalkumar J Suthar
Whole Time Director
DIN-07556437
Place: Sabarkantha
Date: February 13, 2025

Australian Premium Solar (India) Limited

	Standalone Cash Flow Statement as on 31st December 2024	(Figures In In Lakh)	
	Particulars	As on 31st December 2024 Unaudited	As on 31st March 2024 Audited
A.	Cash Flow from Operating Activities		-
	Net Profit Before Tax and Extraordinary Items	3,271.37	825.20
	Adjustments for :	-	-
	Depreciation/Written off	276.88	146.91
	Interest/Dividend (Net)	33.61	-7.43
	Loss/(Profit) on sale of Investments	-	-
	Loss/(Profit) on sale of Assets	-	-
	Operating Profit before Working Capital Changes	**3,581.86**	**964.68**
	Adjustments for :	-	-
	Trade Receivable, Other Current & Non-current Assets, short term and long term advance	-5,312.71	-1,359.14
	Inventories	-453.28	43.86
	Trade Payables, Current & Non-current Liabilities and Provisions	6,155.41	-51.06
	Cash Genearated from Operations	**3,971.29**	**-401.66**
	Interest Paid (Net)	-58.85	-20.43
	Cash flow before extraordinary items	3,912.44	-422.09
	Extra Ordinary Items	-	-
	Net Cash Generated from/used in operations	3,912.44	-422.09
	Taxes Paid	-650.00	-111.89
	Net Cash Flow From Operating Activities	**3,262.44**	**-533.99**
B.	Cash Flow From Investment Activities	-	-
	Net Purchase / Sale of Fixed Assets	-1,211.83	-1,369.84
	Sale/(Purchase) of Non- current investment/ Current investment	-10.00	-
	Interest/Dividend received	25.24	27.86
	Net Cash Flow From Investment Activities	**-1,196.59**	**-1,341.97**
C.	Cash Flow From Financing Activities	-	-
	Proceed from issue of Share Capital/Premium	-	2,730.37
	Proceed from Long Term/ Short term Borrowings	-116.20	729.34
	Dividend Paid	-	-
	Net Cash Flow From Financing Activities	**-116.20**	**3,459.72**
	NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	**1,949.65**	**1,583.76**
D.	Opeing Cash & Cash Equivalents	2,061.15	477.39
E.	Closing Cash & Cash Equivalents	**4,010.80**	**2,061.15**

Limited Review Report on Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended 31st December 2024 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 AUSTRALIAN PREMIUM SOLAR (INDIA) LIMITED** ("The Parent") which includes its subsidiaries **APS ROOFTOP SOLAR PRIVATE LIMITED (The Subsidiary)** for the quarter ended **31st December 2024** 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 no 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

SANJAY BAJORIA & ASSOCIATES
207 SAMPADA
AHMEDABAD-9
FRN 117443W
CHARTERED ACCOUNTANTS

AHMEDABAD : 207 Sampada
Near Mithakhali Six Roads, Ahmedabad-380009
Ph. 079-6631-8660/61, (M) 9824065269
E-mail : shah.kalpesh@rediffmail.com

KOLKATA : 7A, Bentinck Street
2nd Floor, Suite 201, Kolkata-700 001.
Phone : 033-2248-6988 / 3295-8469
Fax : 2248 6988. E-mail : sbacal@vsnl.net

RANCHI : 4, Kunjlal Street
Upper Bazar, Ranchi - 834001
Phone : 0651-220-7695 / 09334393111
E-mail : sbacal@vsnl.net

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)

SANJAY BAJORIA & ASSOCIATES
207 SAMPADA
AHMEDABAD-9
FRN 117443W
CHARTERED ACCOUNTANTS

(CA Kalpesh R Shah)
Partner
Membership No. 103301
UDIN: 25103301BMMNRT3342
Place: Ahmedabad
Date: 13th February,2025

Australian Premium Solar (India) Limited
CIN : L40300GJ2013PLC075244

Statement of Consolidated Financial Results for the Quarter and Nine month ended on 31st December 2024

(INR In Lakh except per share data)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
A	Date of start of reporting period	01.10.2024	01.07.2024	01.10.2023	01.04.2024	01.04.2023	01.04.2023
B	Date of end of reporting period	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
I	**Revenue From Operations**						
	Net sales or Revenue from Operations	12141.70	8187.58	3741.82	28516.87	11225.47	14967.29
II	Other Income	45.33	24.19	16.05	93.72	48.16	64.21
III	**Total Income (I+II)**	12187.04	8211.78	3757.88	28610.59	11273.63	15031.51
IV	**Expenses**						
(a)	Cost of materials consumed	8959.87	7133.35	3177.73	23226.57	9533.20	12710.93
(b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	702.14	-456.02	-41.82	-209.91	-125.45	-167.27
(c)	Employee benefit expense	373.71	213.37	130.97	800.44	392.92	523.89
(d)	Finance Costs	58.59	11.37	6.60	81.33	19.79	26.38
(e)	Depreciation and amortization expense	98.24	89.32	36.73	276.88	110.18	146.91
(f)	Other Expenses	470.03	345.82	241.37	1161.67	724.10	965.46
	(Disclosed each and every item that is being included in other Expenses and than 10% of the Total Expense)						
	Total expenses (IV)	10662.57	7337.20	3551.58	25336.97	10654.73	14206.31
V	**Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)**	1524.47	874.58	206.30	3273.62	618.90	825.20
VI	Exceptional items						
VII	**Profit before extraordinary items and tax (V - VI)**	1524.47	874.58	206.30	3273.62	618.90	825.20
VIII	Extraordinary items						
IX	**Profit before tax (VII-VIII)**	1524.47	874.58	206.30	3273.62	618.90	825.20
X	**Tax Expenses**	382.76	220.57	52.48	823.90	157.44	209.91
(a)	Current Tax	382.76	220.57	37.50	823.90	112.50	150.00
(b)	(Less) :- MAT credit						
(c)	Current Tax Expense Relating to Prior years	0.00	0.00	0.47	0.00	1.42	1.89
(d)	Deferred Tax Asset / liabilities	0.00	0.00	14.51	0.00	43.52	58.02
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	1141.71	654.01	153.82	2449.72	461.46	615.28
XII	profit/ (loss) from discontinued operation before Tax	1141.71	654.01	153.82	2449.72	461.46	615.28
XIII	Tax expenses of discontinued operations						
XIV	**Profit/(Loss) from Discontinued operations (after tax) (XII-XIII)**	1141.71	654.01	153.82	2449.72	461.46	615.28
XV	**Profit (Loss) for the period before minority interest (XI + XIV)**	1141.71	654.01	153.82	2449.72	461.46	615.28
XVI	Share of Profit (Loss) of Associates						
XVII	Profit (Loss) Of Minority Interest						
XVIII	**Net profit (Loss) for the period (XV+XVI-XVII)**	1141.71	654.01	153.82	2449.72	461.46	615.28
XIX	**Details of equity share capital**						
	Paid-up equity share capital	1,97,40,000.00	1,97,40,000.00	1,97,40,000.00	1,97,40,000.00	1,97,40,000.00	1,97,40,000.00
	Face value of equity share capital (Per Share)	10.00	10.00	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)	5.78	3.31	0.78	12.41	2.34	3.12
	Basic earnings (loss) per share from Continuing and discontinued orations	5.78	3.31	0.78	12.41	2.34	3.12
	Diluted earnings (loss) per share continuing and discontinue rations	0.00	0.00	0.00	0.00	0.00	0.00

Disclosure of Notes on Financial Results

1	Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.
2	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
3	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"
4	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 13th February, 2025. The Statuory Auditors have carried out limited review of unaudited results of the company for the quarter ended 31st December, 2024.

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

AUSTRALIAN PREMIUM SOLAR (INDIA) LIMITED
TAJPUR

Dhavalkumar J Suthar
Whole Time Director
DIN: 07556437

Date : February 13, 2025
Place : Sabarkantha

Australian Premium Solar (India) Limited
CIN : L40300GJ2013PLC075244

Consolidated Balance Sheet as on 31st December 2024

(Figures in In Lakh)

Particulars	No	As On 31st December 2024	As on 31st March 2024
		Unaudited	Audited
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,974.00	1,974.00
(b) Reserves and Surplus	2	5,283.68	2,833.97
Total Sharehoder"s Funds		**7,257.68**	**4,807.97**
(2) Share Application money pending allotment		-	-
(3) Non-Current Liabilities		-	-
(a) Long term Borrowing	3	800.97	917.17
(b) Deferred Tax Liabilities (Net)		138.40	138.40
		-	-
		-	-
Total Non-Current Liabilities		**939.37**	**1,055.57**
(4) Current Liabilities		-	-
(a) Short Term Borrowings	4	30.69	34.30
(a) Trade Payables	5	5,728.49	1,639.55
(b) Other Current Liabilities	6	908.62	280.88
(c) Short-Term Provisions	7	1,099.66	219.27
Total Current Liabilities		**7,767.47**	**2,174.00**
Total Equity & Liabilities		**15,964.51**	**8,037.54**
II.ASSETS		-	-
(1) Non-Current Assets		-	-
(a) Property,Plant and Equipments And	8	-	-
Intangiable assets :-		-	-
(i) Property Plant & Equipment		2,850.21	1,915.36
		2,850.21	**1,915.36**
		-	-
		-	-
Total Non-Current Assets		**2,850.21**	**1,915.36**
(2) Current Assets		-	-
(a) Inventories	9	900.23	427.00
(b) Trade receivables	10	3,246.66	1,646.61
(c) Cash and cash equivalents	11	4,170.47	2,061.15
(d) Short-term loans and advances	12	4,460.13	1,982.28
(e) Other current assets	13	336.81	5.14
Total Current Assets		**13,114.30**	**6,122.18**
Total Assets		**15,964.51**	**8,037.54**

For, Australian Premium Solar (India) Limited

AUSTRALIAN PREMIUM SOLAR (INDIA) LIMITED TAJPUR

Mr Dhavalkumar J Suthar
Whole Time Director
DIN-07556437
Place: Sabarkantha
Date: February 13, 2025

Australian Premium Solar (India) Limited

	Consolidated Cash Flow Statement as on 31st December 2024	(Figures In In Lakh)	
	Particulars	As On 31st December 2024 Unaudited	As on 31st March 2024 Audited
A.	**Cash Flow from Operating Activities**		-
	Net Profit Before Tax and Extraordinary Items	3,273.62	825.20
	Adjustments for :	-	-
	Depreciation/Written off	276.88	146.91
	Interest/Dividend (Net)	33.61	-7.43
	Loss/(Profit) on sale of Investments	-	-
	Loss/(Profit) on sale of Assets	-	-
	Operating Profit before Working Capital Changes	**3,584.11**	**964.68**
	Adjustments for :	-	-
	Trade Receivable, Other Current & Non-current Assets, short term and long term advance	-5,344.42	-1,359.14
	Inventories	-473.22	43.86
	Trade Payables, Current & Non-current Liabilities and Provisions	6,354.49	-51.06
	Cash Genearated from Operations	**4,120.96**	**-401.66**
	Interest Paid (Net)	-58.85	-20.43
	Cash flow before extraordinary items	4,062.11	-422.09
	Extra Ordinary Items	-	-
	Net Cash Generated from/used in operations	4,062.11	-422.09
	Taxes Paid	-650.00	-111.89
	Net Cash Flow From Operating Activities	**3,412.11**	**-533.99**
B.	**Cash Flow From Investment Activities**	-	-
	Net Purchase / Sale of Fixed Assets	-1,211.83	-1,369.84
	Sale/(Purchase) of Non- current investment/ Current investment		-
	Interest/Dividend received	25.24	27.86
	Net Cash Flow From Investment Activities	**-1,186.59**	**-1,341.97**
C.	**Cash Flow From Financing Activities**	-	-
	Proceed from issue of Share Capital/Premium		2,730.37
	Proceed from Long Term/ Short term Borrowings	-116.20	729.34
	Dividend Paid	-	-
	Net Cash Flow From Financing Activities	**-116.20**	**3,459.72**
	NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	**2,109.32**	**1,583.76**
D.	Opeing Cash & Cash Equivalents	2,061.15	477.39
E.	Closing Cash & Cash Equivalents	**4,170.47**	**2,061.15**