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: **November 06, 2026**

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. Friday, 06th November, 2026

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. **Friday, 06th November, 2026** 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, 2026.

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, 2026 along with Limited Review Report issued by Statutory Auditors.

2. Considered, approved and declared an Interim Dividend of Rs. 0.15/- (Rupees Fifteen paisa only) per equity shares of Rs. 10/- each.

Further as informed vide letter dated October 26, 2026, the "Record date" for determining eligibility of shareholders for payment of the said Interim dividend, as declared by the Board is Monday, 16th November, 2026. 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 10.30 A.M.(IST) and concluded at 11:00 A.M.(IST).

You are requested to kindly take this information on record.

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

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 the Unaudited Standalone Financial Results of Australian Premium Solar (India) Limited for the half year ended 30th September, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
Australian Premium Solar (India) Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Australian Premium Solar (India) Limited ("the Company") for the half year ended 30th September, 2026 which include Standalone Financial Results, Statement of Standalone Assets and Liabilities and Statement of Standalone 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations").

2. 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 and in compliance with Regulation 33 of the SEBI Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement ("SRE") 2410 "Review of interim financial information performed by the 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 of interim financial information consists of making inquiries, primarily of persons 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 could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Sanjay Bajoria & Associates
Chartered Accountants
FRN: 117443W



CA Kalpesh R. Shah
Partner
Membership No.: 103301
UDIN: 26103301HXNFPT6654

Place: Ahmedabad
Date: 06th November, 2026

Australian Premium Solar (India) Limited

CIN : L40300GJ2013PLC075244

Statement of Standalone Financial Results for the Half Year ended on 30th September, 2026

(₹ In Lakhs except EPS)

	Particulars	Half Year Ended			Year Ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
A	Date of start of reporting period	01.04.2026	01.10.2025	01.04.2025	01.04.2025
B	Date of end of reporting period	30.09.2026	31.03.2026	30.09.2025	31.03.2026
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	43534.24	38818.17	30077.08	68,895.25
II	Other Income	83.99	26.50	46.06	72.56
III	Total Income (I+II)	43618.23	38844.67	30123.14	68967.82
IV	Expenses				
(a)	Cost of materials consumed	34355.86	27184.46	22096.78	49,281.24
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-90.19	730.47	690.21	1,420.68
(d)	Employee benefit expense	1105.13	997.09	771.70	1,768.79
(e)	Finance Costs	313.63	329.85	156.02	485.87
(f)	Depreciation and amortization expense	560.59	560.71	356.29	917.00
(h)	Other Expenses	3132.97	4837.69	2310.98	7,148.68
	(Disclosed each and every item that is being included in other Expenses and than 10% of the Total Expense)				
	Total expenses (IV)	39378.00	34640.27	26381.98	61022.24
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	4240.23	4204.40	3741.17	7945.57
VI	Exceptional items			0.00	0.00
VII	Profit before extraordinary items and tax (V - VI)	4240.23	4204.40	3741.17	7945.57
VIII	Extraordinary items	0.00	0.00	0.00	0.00
IX	Profit before tax (VII-VIII)	4240.23	4204.40	3741.17	7945.57
X	Tax Expenses				
(a)	Current Tax	1060.06	1132.15	860.17	1,992.32
(b)	(Less) :- MAT credit		0.00	0.00	
(c)	Current Tax Expense Relating to Prior years		12.95	0.00	12.95
(d)	Deferred Tax Asset / liabilities	-13.08	200.35	68.26	268.61
XI	Profit (Loss) for the period from continuing operations (IX-X)	3193.26	2858.96	2812.74	5671.70
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)	3193.26	2858.96	2812.74	5671.70
XVI	Share of Profit (Loss) of Associates	0.00	0.00	0.00	0.00
XVII	Profit (Loss) Of Minority Interest	0.00	0.00	0.00	0.00
XVIII	Net profit (Loss) for the period (XV+XVI-XVII)	3193.26	2858.96	2812.74	5671.70
XIX	Details of equity share capital				
	Paid-up equity share capital	2,016.00	2,016.00	2016.00	2,016.00
	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	14179.66
XIX	Earnings per share	15.84	14.18	13.95	28.13
	Earnings per share (not annualized for half year / Period ended)				
	Basic earnings (loss) per share from Continuing and discontinued orations				
	Diluted earnings (loss) per share continuing and discontinue rations				

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 : November 06, 2026
Place : Sabarkantha

NOTES TO THE UNAUDITED STANDALONE FINANCIAL RESULTS:

1. The above unaudited standalone financial results have been prepared in accordance with recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounting Standards) Rules, 2021, as amended from time to time, and other accounting principles generally accepted in India.

2. The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 06th November. 2026. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors of the Company. The Company publishes these financial results along with the consolidated financial results.

3. The Company has only one Reportable Business Segment i.e. manufacturing of solar panels Hence, separate information for Segment Reporting as defined in Accounting Standard 17 is not applicable.

4. During the half year ended 30th September, 2026, the Company has acquired remaining 9,999 equity shares of Aplus Solar Bess Limited ("ASBL") having face value of Rs. 10/- per share for an aggregate consideration of Rs. 99,990 on 26th June, 2026. The equity shares held by the Company now represents 99.99% ownership of the total paid up share capital of ASBL. ASBL is the holding company of APS Bess Private Limited. Hence, APS Bess Private Limited is a step-down subsidiary of Australian Premium Solar (India) Limited.

5. There were no investors' complaints, known to the Company, outstanding as on the half year ended 30th September, 2026.

6. The figures for the half year ended 31st March, 2026 are the balancing figures between audited figures in respect of the financial year ended 31st March, 2026 and the published unaudited standalone financial results for the half year ended 30th September, 2025.

7. Basic and Diluted Earnings per share (not annualised) of periods presented have been calculated based on the weighted average number of shares outstanding in respective periods.

8. Previous year's / period's figures have been reclassified / regrouped / rearranged, wherever considered necessary so as to make them comparable with current year's / period's figures.

For and on Behlaf of Board of Directors
For, Australian Premium Solar (India) Limited



Mr Dhavalkumar j Suthar
Whole Time Director
DIN-07556437

Place: Sabarkantha
Date: November 06, 2026

Australian Premium Solar (India) Limited

CIN : L40300GJ2013PLC075244

Statement of Standalone Assets and Liabilities for the Half year ended 30th September, 2026

(₹ In Lakhs)

Particulars	As on September 30, 2026	As on March 31, 2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	2,016.00	2,016.00
(b) Reserves and Surplus	17,372.92	14,179.66
Total Sharehoder"s Funds	**19,388.92**	**16,195.66**
(2) Share Application money pending allotment		
(3) Non-Current Liabilities		
(a) Long term Borrowing	2,880.21	2,694.06
(b) Deferred Tax Liabilities (Net)	459.59	472.67
Total Non-Current Liabilities	3,339.80	3,166.73
(4) Current Liabilities		
(a) Short Term Borrowings	2,172.39	1,666.96
(b) Trade Payables	15,860.24	12,233.46
(c) Other Current Liabilities	935.90	3,068.34
(d) Short-Term Provisions	3,052.37	2,230.33
Total Current Liabilities	**22,020.90**	**19,199.10**
Total Equity & Liabilities	**44,749.62**	**38,561.49**
II.ASSETS		
(1) Non-Current Assets		
(a) Property,Plant and Equipments And Intangiable assets :-		
(i) Property Plant & Equipment	7,493.09	6,679.29
Non Current Investment	14.04	13.04
Total Non-Current Assets		
(2) Current Assets		
(a) Inventories	7,513.49	4,717.91
(b) Trade receivables	21,538.20	17,904.02
(c) Cash and cash equivalents	2,382.50	3,386.89
(d) Short-term loans and advances	5,561.98	5,786.46
(e) Other current assets	246.31	73.88
Total Current Assets	**37,242.49**	**31,869.15**
Total Assets	**44,749.62**	**38,561.49**

For, Australian Premium Solar (India) Limited

AUSTRALIAN PREMIUM SOLAR (INDIA) LIMITED TAJPUR

Mr Dhavalkumar J Suthar
Whole Time Director
DIN-07555437
Place: Sabarkantha
Date: 06/11/2026

Australian Premium Solar (India) Limited

Standalone Cash Flow Statement for the Half Year ended on 30th September, 2026

(₹ In Lakhs)

	Particulars	As on September 30, 2026	As on September 30, 2025
		Unaudited	Unaudited
A.	**Cash Flow from Operating Activities**		-
	Net Profit Before Tax and Extraordinary Items	4,240.23	5265.32
	Adjustments for :		
	Depreciation/Written off	560.59	398.73
	Interest/Dividend (Net)	180.91	-42.74
	Loss/(Profit) on sale of Investments		
	Loss/(Profit) on sale of Assets		
	Operating Profit before Working Capital Changes	**4,981.74**	**5,621.31**
	Adjustments for :		
	Trade Receivable, Other Current & Non-current Assets, short term and long term advance	-3,582.12	(6,358.94)
	Inventories	**-2,795.58**	(4,422.12)
	Trade Payables, Current & Non-current Liabilities and Provisions	2,316.38	7,828.01
	Cash Genearated from Operations	**920.41**	**2,668.26**
	Interest Paid (Net)	-196.79	(77.37)
	Cash flow before extraordinary items	723.62	2,590.89
	Extra Ordinary Items		
	Net Cash Generated from/used in operations		
	Taxes Paid	-1,060.06	(162.15)
	Net Cash Flow From Operating Activities	**(336.44)**	**2,428.74**
B.	**Cash Flow From Investment Activities**		
	Net Purchase / Sale of Fixed Assets	-1,374.39	(1,499.22)
	Sale/(Purchase) of Non- current investment/ Current investment	(1.00)	(12.04)
	Interest/Dividend received	15.87	120.11
	Net Cash Flow From Investment Activities	**(1,359.52)**	**(1,391.15)**
C.	**Cash Flow From Financing Activities**		
	Proceed from issue of Share Capital/Premium	-	5.00
	Proceed from Long Term/ Short term Borrowings	691.58	(160.19)
	Dividend Paid	-	-
	Net Cash Flow From Financing Activities	**691.58**	**-155.19**
	NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	**-1,004.38**	**882.40**
D.	Opeing Cash & Cash Equivalents	**3,386.89**	**2,061.15**
E.	Closing Cash & Cash Equivalents	**2,382.50**	**2,943.75**

Limited Review Report on the Unaudited Consolidated Financial Results of Australian Premium Solar (India) Limited for the half year ended 30th September, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,
The Board of Directors of
Australian Premium Solar (India) Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of M/s Australian Premium Solar (India) Limited ("the Company" / the Parent") and its subsidiaries, M/s. APS Rooftop Solar Private Limited, M/s. APS Solar Pump Private Limited, M/s. Aplus Solar Bess Limited and M/s. APS Renewable Energy Private Limited M/s APS Bess Private Limited (the Parent and its subsidiaries together referred to as "the Group"), **for the half year ended 30th September, 2026** which include Unaudited Consolidated Financial Results, Statement of Unaudited Consolidated Assets and Liabilities and Statement of Unaudited Consolidated Cash Flows for the half year ended on that date together with the relevant notes thereon, 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 SEBI Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 and in compliance with Regulation 33 of the SEBI Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements ("SRE") 2410 "Review of interim financial information performed by the 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 of interim financial information consists of making inquiries, primarily of Parent'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

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

Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently, does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed the procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI Listing Regulations, as amended, to the extent applicable, while reviewing or auditing the consolidated financial results.

The Statement includes the results of the following Parent and Subsidiaries ("Entities"):

Sl. No.	Name of the Entities	Relation with Parent Company	% of Parent's Holding as on Dated. 30/09/2026
1.	Australian Premium Solar (India) Limited	Parent	N. A.
2.	APS Rooftop Solar Private Limited	Wholly Owned Subsidiary	99.99
3.	APS Solar Pump Private Limited	Wholly Owned Subsidiary	99.99
4.	Aplus Solar Bess Limited	Wholly Owned Subsidiary	99.99
5.	APS Renewable Energy Private Limited	Wholly Owned Subsidiary	99.99
6.	APS Bess Private Limited	Subsidiary of Wholly Owned Subsidiary	89.99

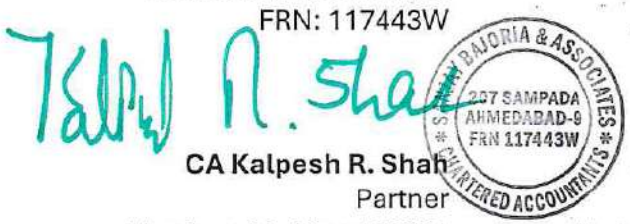
4. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors of the subsidiaries, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Accounting Standard prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. We did not review the interim standalone financial information of subsidiaries included in the unaudited consolidated financial results, whose interim financial information reflects total assets of ₹ **45,438.28 Lakhs** as on 30th September, 2026, total revenues of ₹ **43,856.89 Lakhs**, total net profit after tax / (loss) of ₹ 3312.28 lakhs, and net cash inflow / (outflow) of **(₹ 8,89.76 Lakhs)** for the half year ended 30th September, 2026 as considered in the Statement. These interim financial information have been reviewed by other auditors and their reports, vide which they have issued an unmodified conclusion, have been furnished to us by the Parent's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based on the reports of other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

For, Sanjay Bajoria & Associates
Chartered Accountants
FRN: 117443W



CA Kalpesh R. Shah
Partner
Membership No.: 103301
UDIN:26103301COGLBD4342

Place: Ahmedabad
Date: 06th November, 2026

Australian Premium Solar (India) Limited

CIN : L40300GJ2013PLC075244

Statement of Consolidated Financial Results for the Half Year ended on 30th September, 2026

(₹ In Lakhs except EPS)

	Particulars	Half Year Ended			Year Ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026
A	Date of start of reporting period	01.04.2026	01.10.2025	01.04.2025	01.04.2025
B	Date of end of reporting period	30.09.2026	31.03.2026	30.09.2025	31.03.2026
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	43856.89	40551.05	30247.07	70798.12
II	Other Income	84.20	29.28	46.27	75.55
III	Total Income (I+II)	43941.09	40580.33	30293.34	70873.67
IV	Expenses				
(a)	Cost of materials consumed	34654.69	29277.66	22001.06	51,278.71
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-334.44	4.81	658.16	662.97
(d)	Employee benefit expense	1109.55	1008.27	771.70	1,779.97
(e)	Finance Costs	320.45	341.38	156.05	497.43
(f)	Depreciation and amortization expense	560.59	561.35	356.29	917.63
(h)	Other Expenses	3270.98	5037.42	2534.12	7,571.54
	(Disclosed each and every item that is being included in other Expenses and than 10% of the Total Expense)				
	Total expenses (IV)	39581.83	36230.89	26477.37	62708.26
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	4359.26	4349.44	3815.97	8165.41
VI	Exceptional items	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V - VI)	4359.26	4349.44	3815.97	8165.41
VIII	Extraordinary items	0.00	0.00	0.00	0.00
IX	Profit before tax (VII-VIII)	4359.26	4349.44	3815.97	8165.41
X	Tax Expenses				
(a)	Current Tax	1060.06	1161.56	887.62	2049.18
(b)	(Less) :- MAT credit			0.00	0.00
(c)	Current Tax Expense Relating to Prior years		40.47	0.00	40.47
(d)	Deferred Tax Asset / liabilities	-13.08	200.60	68.26	268.86
XI	Profit (Loss) for the period from continuing operations (IX-X)	3312.28	2946.81	2860.09	5806.90
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)	3312.28	2946.81	2860.09	5806.90
XVI	Share of Profit (Loss) of Associates	0.00	0.00	0.00	0.00
XVII	Profit (Loss) Of Minority Interest	0.00	0.00	0.00	0.00
XVIII	Net profit (Loss) for the period (XV+XVI-XVII)	3312.28	2946.81	2860.09	5806.90
XIX	Details of equity share capital				
	Paid-up equity share capital	2,016.00	2,016.00	2,016.00	2,016.00
	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	14403.41
XIX	Earnings per share				
	Earnings per share (not annualized for half year / Period ended)	16.43	14.61	14.19	28.80
	Basic earnings (loss) per share from Continuing and discontinued orations				
	Diluted earnings (loss) per share continuing and discontinue rations				

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 : November 06,2026
Place : Sabarkantha

NOTES TO THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS:

1. The above unaudited consolidated financial results have been prepared in accordance with recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounting Standards) Rules, 2021, as amended from time to time, and other accounting principles generally accepted in India.

2. The above unaudited consolidated financial results of Australian Premium Solar (India) Limited (the "Company" or "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 06th November, 2026. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, has been carried out by the Statutory Auditors of the Company.

3. The Company has only one Reportable Business Segment i.e. manufacturing of solar panels. Hence, separate information for Segment Reporting as defined in Accounting Standard 17 is not applicable.

4. During the half year ended 30th September, 2026, the Company has acquired remaining 9,999 equity shares of Aplus Solar Bess Limited ("ASBL") having face value of Rs. 10/- per share for an aggregate consideration of Rs. 99,990 on 26th June, 2026. The equity shares held by the Company now represents 99.99% ownership of the total paid up share capital of ASBL. ASBL is the holding company of APS Bess Private Limited. Hence, APS Bess Private Limited is a step-down subsidiary of Australian Premium Solar (India) Limited.

5. The consolidated financial results of the Company for the half year ended 30th September, 2026 includes the financial results of its subsidiaries, M/s. APS Rooftop Solar Private Limited, M/s. APS Solar Pump Private Limited, M/s. Aplus Solar Bess Limited and M/s. APS Renewable Energy Private Limited, APS Bess Private Limited and the same have been considered for consolidated financial results of the Group.

6. There were no investors' complaints, known to the Company, outstanding as on the half year ended 30th September, 2026.

7. The figures for the half year ended 31st March, 2026 are the balancing figures between audited figures in respect of the financial year ended 31st March, 2026 and the published unaudited consolidated financial results for the half year ended 30th September, 2025.

9. Previous year's / period's figures have been reclassified / regrouped / rearranged, wherever considered necessary so as to make them comparable with current year's / period's figures.

For and on Behlaf of Board of Directors
For, Australian Premium Solar (India) Limited



Mr Dhavalkumar j Suthar
Whole Time Director
DIN-07556437

Place: Sabarkantha
Date: November 06, 2026

Australian Premium Solar (India) Limited

CIN : L40300GJ2013PLC075244

Statement of Consolidated Assets and Liabilities for the Half year ended 30th September, 2026

(₹ In Lakhs)

Particulars	As on September 30, 2026	As on March 31, 2026
	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	2,016.00	2,016.00
(b) Reserves and Surplus	17,714.48	14,403.41
Total Sharehoder"s Funds	**19,730.48**	**16,419.41**
(c) Non Controlling Intrest	18.64	8.64
Total Equity	**19,749.12**	**16,428.05**
(2) Share Application money pending allotment		
(3) Non-Current Liabilities		
(a) Long term Borrowing	2,932.21	2,694.06
(b) Deferred Tax Liabilities (Net)	459.84	472.92
Total Non-Current Liabilities	3,392.05	3,166.98
(4) Current Liabilities		
(a) Short Term Borrowings	2,172.39	1,821.69
(a) Trade Payables	16,241.50	12,275.90
(b) Other Current Liabilities	773.05	3,112.67
(c) Short-Term Provisions	3,110.17	2,287.97
Total Current Liabilities	**22,297.11**	**19,498.23**
Total Equity & Liabilities	**45,438.28**	**39,093.26**
II.ASSETS		
(1) Non-Current Assets		
(a) Property,Plant and Equipments And Intangiable assets :-		
(i) Property Plant & Equipment	7,497.59	6,683.79
Non Current Investment		
Total Non-Current Assets		
(2) Current Assets		
(a) Inventories	8,762.75	5,722.91
(b) Trade receivables	20,708.59	16,892.92
(c) Cash and cash equivalents	2,560.01	3,449.77
(d) Short-term loans and advances	5,652.98	6,266.24
(e) Other current assets	256.36	77.63
Total Current Assets	**37,940.69**	**32,409.47**
Total Assets	**45,438.28**	**39,093.26**

For, Australian Premium Solar (India) Limited

AUSTRALIAN PREMIUM SOLAR (INDIA) LIMITED * HAJIPUR

Mr Dhavalkumar J Suthar
Whole Time Director
DIN-07556437
Place: Sabarkantha
Date: November 06, 2026

Australian Premium Solar (India) Limited

Consolidated Cash Flow Statement for the Half Year ended on 30th September, 2026

(₹ In Lakhs)

	Particulars	As on September 30, 2026	As on September 30, 2025
		Unaudited	Audited
A.	**Cash Flow from Operating Activities**		-
	Net Profit Before Tax and Extraordinary Items	4,359.26	5,362.47
	Adjustments for :		
	Depreciation/Written off	560.59	398.77
	Interest/Dividend (Net)	187.55	-44.44
	Loss/(Profit) on sale of Investments		
	Loss/(Profit) on sale of Assets		
	Operating Profit before Working Capital Changes	**5,107.40**	**5,716.80**
	Adjustments for :		
	Trade Receivable, Other Current & Non-current Assets, short term and long term advance	-3,381.15	(6,384.76)
	Inventories	-3,039.84	(4,469.42)
	Trade Payables, Current & Non-current Liabilities and Provisions	2,446.96	8,016.94
	Cash Genearated from Operations	**1,133.38**	**2,879.56**
	Interest Paid (Net)	-203.43	-77.37
	Cash flow before extraordinary items	929.95	2,802.19
	Extra Ordinary Items	-	-
	Net Cash Generated from/used in operations	929.95	2,602.19
	Taxes Paid	-1,060.06	-162.15
	Net Cash Flow From Operating Activities	**-130.11**	**2,440.04**
B.	**Cash Flow From Investment Activities**		
	Net Purchase / Sale of Fixed Assets	-1,374.39	(1,499.42)
	Sale/(Purchase) of Non- current investment/ Current investment	-	1.00
	Interest/Dividend received	15.87	121.80
	Net Cash Flow From Investment Activities	**-1,358.51**	**-1,376.62**
C.	**Cash Flow From Financing Activities**		
	Proceed from issue of Share Capital/Premium	10.00	5.00
	Proceed from Long Term/ Short term Borrowings	588.86	(108.19)
	Dividend Paid	-	-
	Net Cash Flow From Financing Activities	**598.86**	**-103.19**
	NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	**-889.76**	**960.23**
D.	Opeing Cash & Cash Equivalents	3,449.77	2,061.15
E.	Closing Cash & Cash Equivalents	**2,560.01**	**3,021.39**