

Date: 8TH OCTOBER, 2026

**To,
The Corporate Relationship Department
The Bombay Stock Exchange Limited,
P. J. Towers, Dalal Street, Fort,
Mumbai – 400 001**

Scrip Code: 513119 ISIN: INE173M01012

Dear Sir/Madam,

Subject: outcome of board meeting - Submission of standalone & consolidated Financial Results for the quarter and Half year ended on 30th September 2026:

Ref: Regulation 30 of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

With reference to the above-mentioned subject, we would like to inform you that a meeting of the Board of Directors of Onix Solar Energy Limited held on Thursday, 8th October, 2026, commenced at 05:00 P.M. and concluded at 05:57 P.M. The following business was transacted at the meeting:

1. Considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company (with Limited Review Reports) for the quarter and Half year ended on 30th September 2026.

2. Shifting of Registered Office from the jurisdiction of the Registrar of Companies, Mumbai (Maharashtra) to the State of Gujarat (under the jurisdiction of the ROC, Gujarat)

a. With the permission of chairman, the Board has approved the proposed shifting of the Registered Office of the Company from the jurisdiction of the Registrar of Companies, Mumbai (Maharashtra) to the State of Gujarat (under the jurisdiction of the RoC, Gujarat) and consequential amendment to Clause II of the Memorandum of Association of the Company.

b. The change in Registered Office is subject to the approval of the shareholders of the Company (by way of a special resolution), the Central and other relevant authorities, if any, as may be required in the matter and will be effective in accordance with the requirements and timelines under applicable law.

For, Onix Solar Energy Limited

SAVALIYA
PIYUSHKUMAR
MANSUKHBHAI

**Piyush Savaliya
Managing Director
DIN: 06464445**

Digitally signed by SAVALIYA PIYUSHKUMAR MANSUKHBHAI
DN: cn=SAVALIYA PIYUSHKUMAR MANSUKHBHAI, o=ONIX SOLAR ENERGY LIMITED, ou=ONIX SOLAR ENERGY LIMITED, email=piyushkumar.mansukhbhai@onixsolarenergy.com, c=IN
Date: 2026.10.08 18:11:50 +05'30'



ONIX SOLAR ENERGY LIMITED							
CIN: L35105MH1980PLC022118							
Reg Off: A-308, Rustomjee Central Park, Andheri Kurla Road, Chakala, Andheri East, Mumbai, Maharashtra - 400069							
Email: onixsolarenergylimited@gmail.com, website: www.onixsolarenergy.com							
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th September, 2026							
Rs.in Lakhs							
Particulars		Quarter Ended on			Half Year ended on	Half Year ended on	Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I.	Revenue from operations	3,187.60	9,373.56	4,336.63	12,561.16	8,846.68	15,711.79
II.	Other Income	-	-	10.95	-	31.81	62.29
III.	Total Revenue (I+II)	3,187.60	9,373.56	4,347.58	12,561.16	8,878.49	15,774.08
IV.	Expenses:						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchase of Stock -in- Trade	2,817.80	0.09	4,226.94	2,817.89	8,472.08	17,213.45
	Changes in Inventories (Finished Goods, WIP, Stock-in-Trade)	-	6,452.35	-	6,452.35	-	(6,452.35)
	Employee Benefit Expenses	82.45	66.56	131.41	149.01	268.67	366.76
	Finance Cost	0.59	0.14	6.50	0.73	6.50	11.21
	Depreciation and Amorisatation Expenses	-	-	-	-	0.23	0.22
	Other expenses	38.22	71.29	38.27	109.51	51.50	615.40
	Total Expenses (IV)	2,939.06	6,590.42	4,403.12	9,529.48	8,798.98	11,754.69
V.	Profit/(Loss) before Exceptional and Extraordinary Items and Tax (III-IV)	248.54	2,783.13	(55.54)	3,031.67	79.51	4,019.39
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit/(Loss) before Extraordinary Items and Tax (V-VI)	248.54	2,783.13	(55.54)	3,031.67	79.51	4,019.39
VIII.	Extraordinary Items	-	-	-	-	-	-
IX.	Profit/(Loss) before Tax (V-VI)	248.54	2,783.13	(55.54)	3,031.67	79.51	4,019.39
X.	Tax Expense:						
	(1) Current Tax	57.00	700.00	20.00	757.00	60.00	-
	(2) Deferred Tax	-	-	-	-	1.92	-
XI.	Profit/(Loss) for the period from Continuing Operations (VII-VIII)	191.54	2,083.13	(75.54)	2,274.67	17.59	4,019.39
XII.	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XIII.	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
XIV.	Profit/(Loss) from Discontinued Operations (after tax) (X-XI)	-	-	-	-	-	-
XV.	Profit/(Loss) for the period (IX+XII)	191.54	2,083.13	(75.54)	2,274.67	17.59	4,019.39
XVI.	Other Comprehensive Income						
	A (i) Items will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	B (i) Items will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XVII.	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and other comprehensive income for the period)	191.54	2,083.13	(75.54)	2,274.67	17.59	4,019.39
	Paid up Equity Share Capital (Face Value of the Share-Rs. 10 Per Share)	368.68	368.68	198.00	368.68	198.00	250.70
XVIII.	Earnings per Equity Share						
	(1) Basic	0.52	5.65	(0.38)	6.17	0.09	16.03
	(2) Diluted	0.52	5.65	(0.38)	6.17	0.09	16.03
Date :- 08.10.2026 Place :- Mumbai		On behalf of the Board For, Onix Solar Energy Limited SAVALIYA PIYUSHKUMAR MANSUKHBHAI Piyush Savalia Managing Director DIN: 06464445					
							

ONIX SOLAR ENERGY LIMITED			
CIN: L35105MH1980PLC022118			
Reg Off: A-308, Rustomjee Central Park, Andheri Kurla Road, Chakala, Andheri East, Mumbai, Maharashtra - 400069			
E-Mail: onixsolarenergylimited@gmail.com, website: www.onixsolarenergy.com			
BALANCE SHEET AS ON 30th September, 2026			
(Amount in Lakhs)			
Sr. No.	Particulars	As at 30.09.2026 (In Rs.)	As at 31.03.2026 (In Rs.)
		(Un-Audited)	(Audited)
I.	ASSETS		
1	Non-current assets	-	
	(a) Property, Plant & Equipments & Intangible Assets	707.26	0.52
	(b) Financial Assets :		
	(i) Investment	63,164.16	57,176.66
	(ii) Deferred Tax Asset	1.93	1.93
	(iii) Loan & Advances	2,484.48	1,712.60
	(iv) Others	2.44	
	Total Non-Current Asset	66,360.27	58,891.71
2	Current assets		
	(a) Inventory	-	6,452.35
	(b) Financial Asset	-	-
	(i) Investment	-	-
	(ii) Trade Receivable	17,009.18	9,039.26
	(iii) Cash and Cash equivalent	4.12	188.88
	(iv) Bank Balance other than (iii) above	-	-
	(v) Short Term Loan	5,436.59	5,480.09
	(vi) Others (Advances)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other Current Asset	-	-
	Total Current Asset	22,449.89	21,160.58
	TOTAL ASSET	88,810.16	80,052.29
II.	EQUITY AND LIABILITIES		
A	Equity		
	(a) Share Capital	3,686.79	2,507.02
	(b) Reserves and Surplus	82,025.80	74,914.24
	Total Equity	85,712.59	77,421.26
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(c) Deferred tax liabilities / Asset	-	-
	(d) Othe Non-Current Liabilities	-	2.41
	Total Non-Current Liabilities	-	2.41
2	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	175.53	1,503.05
	(A) total outstanding dues of micro enterprises and small enterprises	-	-
	(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	175.53	1,503.05
	(b) Other Current Liabilities	1,125.39	79.75
	(c) Provisions	1,796.65	1,045.82
	(d) Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	3,097.57	2,628.62
	TOTAL EQUITY AND LIABILITIES	88,810.16	80,052.29

Notes :-

- The above results were approved by Audit Committee and by Board of Directors in their meeting held on 8th October 2026
- The above stated results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards and notified under Companies (Indian Accounting Standards) Rules, 2015 (as amended), specified under Section 133 of Companies Act, 2013 and other Segment Results as per AS is not applicable as dealing in only one segment i.e. "Renewable Energy Sector Solar Module Products".
- No Investor Complaints were received during the quarter ended 30-Sep-2026 nor any pending as on 30.09.2026
- Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period and to make them comparable.

On behalf of the Board
For, Onix Solar Energy Limited

SAVALIYA
PIYUSHKUMAR
MANSUKHBHAI

Piyush Savalia
Managing Director
DIN: 06464445

Date :- 08.10.2026
Place :- Mumbai

ONIX SOLAR ENERGY LIMITED		
CIN: L35105MH1980PLC022118		
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Email: onixsolarenergylimited@gmail.com, website: www.onixsolarenergy.com		
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 30th September, 2026		
	(Rs. In Lakhs)	
Particulars	Half Year Ended on 30.09.2026	For Year Ended on 31.03.2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	3,031.67	4,020.22
Adjustments for:		
Depreciation and amortisation expenses	-	0.99
Finance costs	0.73	11.17
Gratuity provision	-	-
Kasar vatav	-	-
Rent income	-	-
Dividend income	-	-
Interest income	-	(54.08)
Interest on income-tax refund	-	-
Excess income-tax provision written back	-	-
Excess provision for gratuity written back	-	-
Surplus / loss on sale of property, plant and equipment	-	-
Operating profit before working capital changes	3,032.40	3,978.30
Adjustments for:		
Increase / (decrease) in trade and other receivables	(15,394.87)	(12,719.67)
Increase / (decrease) in inventories	6,452.35	(6,452.00)
Increase/(decrease) in trade payables, other liabilities and provisions	466.37	(765.41)
Cash generated from operations	(5,443.75)	(15,958.78)
Taxes paid	57.00	-
Cash flow before extraordinary items	(5,500.75)	(15,958.78)
Extraordinary items	-	-
Net cash flow from / (used in) operating activities	(5,500.75)	(15,958.78)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	(0.42)
Purchase of investments	-	-
Interest income	-	54.08
Dividend income	-	-
Net cash used in investing activities	-	53.66
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	5,316.72	15,682.88
Dividend paid (including dividend distribution tax)	-	-
Proceeds/repayment of pending share application money	-	-
Proceeds from long-term borrowings	-	258.06
Proceeds from short-term borrowings (net)	-	-
Interest & other borrowing costs	(0.73)	(11.17)
Interest received from others	-	-
Net cash used in financing activities	5,315.99	15,929.77
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(184.76)	24.64
Cash and cash equivalents as at beginning (Opening balance)	188.88	164.24
Cash and cash equivalents as at end of the year (Closing balance)	4.12	188.88
Net increase/ decrease	(184.76)	24.64
On behalf of the Board For, Onix Solar Energy Limited SAVALIYA PIYUSHKUMAR MANISUKHBHAI Piyush Savalia Managing Director DIN: 06464445 Date :- 08.10.2026 Place :- Mumbai		

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of Onix Solar Energy Limited (Formerly known as ABC Gas (International) Limited) for the Quarter ended on September 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To
The Board of Directors of
Onix Solar Energy Limited**

1. Introduction

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Onix Solar Energy Limited ("the Company") for the quarter ended 30 Sep. 2026 ("the Statement"), being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. Management's Responsibility

The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with Indian Accounting Standard (Ind AS) 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. Auditor's Responsibility

We conducted our review in accordance with SRE 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the ICAI. A review consists primarily of making inquiries 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 would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Conclusion

Based on our review conducted and procedures performed as stated 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 Indian Accounting Standard (Ind AS) 34 prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

Date :- 08.10.2026
Place :- Ahmedabad

For, A H Mandaliya & Associates
CHARTERED ACCOUNTANTS
FRN: 146705W
HIREN J
MANDALIYA
(Hiren J. Mandaliya)
Partner
Mem. No. :- 140193
UDIN :- 26140193LRIKNX5312

Digitally signed by HIREN J
MANDALIYA
Date: 2026.10.08 16:52:25
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ONIX SOLAR ENERGY LIMITED							
CIN: L35105MH1980PLC022118							
Reg Off: A-308, Rustomjee Central Park, Andheri Kurla Road, Chakala, Andheri East, Mumbai, Maharashtra - 400069							
EMail: onixsolarenergylimited@gmail.com, website: www.onixsolarenergy.com							
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th September, 2026							
Rs.in Lakhs							
Particulars		Quarter Ended on			Half Year ended on	Half Year ended on	Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Audited	Un-Audited	Audited	Un-Audited	Audited	Audited
I.	Revenue from operations	3,242.09	9,451.03	4,336.63	12,693.12	8,846.68	24,085.24
II.	Other Income	0.16	0.76	10.95	0.92	31.81	368.33
III.	Total Revenue (I+II)	3,242.25	9,451.80	4,347.58	12,694.05	8,878.49	24,453.57
IV.	Expenses:						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchase of Stock -in- Trade	2,846.03	1,175.50	4,226.94	4,021.53	8,472.08	20,433.16
	Changes in Inventories (Finished Goods, WIP, Stock-in-Trade)	-	5,276.34	-	5,276.34	-	(3,597.89)
	Employee Benefit Expenses	103.50	87.28	131.41	190.78	268.67	534.52
	Finance Cost	6.16	6.02	6.50	12.18	6.50	464.52
	Depreciation and Amorisatation Expenses	12.56	13.48	-	26.04	0.23	66.23
	Other expenses	68.13	101.24	38.27	169.37	51.50	1,299.45
	Total Expenses (IV)	3,036.38	6,659.86	4,403.12	9,696.24	8,798.98	19,199.99
V.	Profit/(Loss) before Exceptional and Extraordinary Items and Tax (III-IV)	205.87	2,791.94	(55.54)	2,997.81	79.51	5,253.57
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit/(Loss) before Extraordinary Items and Tax (V-VI)	205.87	2,791.94	(55.54)	2,997.81	79.51	5,253.57
VIII.	Extraordinary Items	-	-	-	-	-	-
IX.	Profit/(Loss) before Tax (V-VI)	205.87	2,791.94	(55.54)	2,997.81	79.51	5,253.57
X.	Tax Expense:						
	(1) Current Tax	57.00	702.20	20.00	757.00	60.00	-
	(2) Deferred Tax	-	-	(1.93)	1.92	-	-
XI.	Profit/(Loss) for the period from Continuing Operations (VII-VIII)	148.87	2,089.74	(73.61)	2,238.89	19.51	5,253.57
XII.	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XIII.	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
XIV.	Profit/(Loss) from Discontinued Operations (after tax) (X-XI)	-	-	-	-	-	-
XV.	Profit/(Loss) for the period (IX+XII)	148.87	2,089.74	(73.61)	2,238.89	19.51	5,253.57
XVI.	Other Comprehensive Income						
	A (i) Items will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	B (i) Items will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XVII.	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and other comprehensive income for the period)	148.87	2,089.74	(73.61)	2,238.89	19.51	5,253.57
	Paid up Equity Share Capital (Face Value of the Share-Rs. 10 Per Share)	368.68	368.68	198.00	368.68	368.68	250.70
XVIII.	Earnings per Equity Share						
	(1) Basic	0.40	5.67	(0.37)	6.07	0.05	20.96
	(2) Diluted	0.40	5.67	(0.37)	6.07	0.05	20.96
Date :- 08.10.2026 Place :- Mumbai		On behalf of the Board For, Onix Solar Energy Limited SAVALIYA PIYUSHKUMAR MANSUKHBHAI Piyush Savalia Managing Director DIN: 06464445					

ONIX SOLAR ENERGY LIMITED			
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Email: onixsolarenergylimited@gmail.com, website: www.onixsolarenergy.com			
CONSOLIDATED BALANCE SHEET AS ON 30th September, 2026			
(Amount in Lakhs)			
Sr. No.	Particulars	As at 31.03.2026 (In Rs.) (Audited)	As at 31.03.2025 (In Rs.) (Audited)
I.	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipments & Intangible Assets		
	PPE	854.35	173.67
	Intangible Asset :- Goodwill on Consolidation	45,971.88	45,971.88
	(b) Financial Assets :		
	(i) Investment	14,287.50	8,300.00
	(ii) Deferred Tax Asset	6.85	6.85
	(iii) Loan & Advances	6,955.78	6,038.46
	(iv) Others	2.44	-
	Total Non-Current Asset	68,078.80	60,490.86
2	Current assets		
	(a) Inventory	2,441.18	7,717.51
	(b) Financial Asset	-	-
	(i) Investment	-	-
	(ii) Trade Receivable	18,165.40	11,858.14
	(iii) Cash and Cash equivalent	19.48	210.13
	(iv) Bank Balance other than (iii) above	-	-
	(v) Loan	5,436.59	-
	(vi) Others (Advances)	926.84	6,345.09
	(c) Current Tax Assets (Net)	-	-
	(d) Other Current Asset	-	-
	Total Current Asset	26,989.49	26,130.87
	TOTAL ASSET	95,068.29	86,621.73
II.	EQUITY AND LIABILITIES		
A	Equity		
	(a) Share Capital	3,686.79	2,507.02
	(b) Reserves and Surplus	82,025.80	75,045.47
	Total Equity	85,712.59	77,552.49
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	5,486.36	5,561.76
	(c) Deferred tax liabilities / Asset	-	-
	(d) Othe Non-Current Liabilities	-	-
	Total Non-Current Liabilities	5,486.36	5,561.76
2	Current Liabilities		
	(a) Financial liabilities	-	-
	(i) Borrowings	134.64	151.87
	(ii) Trade payables	507.16	1,902.44
	(A) total outstanding dues of micro enterprises and small enterprises	-	-
	(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	507.16	1,902.44
	(b) Other Current Liabilities	1,127.62	101.27
	(c) Provisions	2,099.92	1,351.90
	(d) Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	3,869.34	3,507.48
	TOTAL EQUITY AND LIABILITIES	95,068.29	86,621.73

Notes :-

- The above results were approved by Audit Committee and by Board of Directors in their meeting held on 8th October 2026
- The above stated results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards and notified under Compaines (Indian Accounting Standards) Rules, 2015 (as amended), specified under Section 133 of Companies Act. Segment Results as per AS is not applicable as dealing in only one segment i.e. "Renewable Energy Sector Solar Module Products".
- No Investor Complaints were received during the quarter ended 30-Sep-2026 nor any pending as on 30.09.2026
- Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period and to make them comparable.
- NEXGENIX SOLAR MANUFACTURING PVT LTD, is the Subsidiary Company having 99% equity stake applicable provisions of the Companies Act, 2013 and Ind AS 110 – Consolidated Financial Statements.
- Accordingly, the consolidated financial results for the quarter ended September 30, 026 include the financial results of the said subsidiary.

The consolidated financial results have been prepared in accordance with the applicable Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

On behalf of the Board
For, Onix Solar Energy Limited

SAVALIYA
PIYUSHKUMAR
MANSUKHBHAI

Piyush Savalia
Managing Director
DIN: 06464445

Date :- 08.10.2026
Place :- Mumbai

ONIX SOLAR ENERGY LIMITED		
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CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER ENDED ON 30th September, 2026		
	(Rs. In Lakhs)	
Particulars	For Year Ended on 31.03.2026	For Year Ended on 31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax and extraordinary items	2,997.81	4,452.72
Adjustments for:		
Depreciation and amortisation expenses	26.04	31.67
Finance costs	12.19	291.11
Gratuity provision	-	-
Kasar vatav	-	-
Rent income	-	-
Dividend income	-	(122.94)
Interest income	(0.92)	-
Interest on income-tax refund	-	-
Excess income-tax provision written back	-	-
Excess provision for gratuity written back	-	-
Surplus / loss on sale of property, plant and equipment	-	-
Operating profit before working capital changes	3,035.12	4,652.56
Adjustments for:		
Increase / (decrease) in trade and other receivables	(14,006.13)	(20,471.03)
Increase / (decrease) in inventories	5,276.33	(7,717.51)
Increase/(decrease) in trade payables, other liabilities and provis	348.40	(40.82)
Cash generated from operations	(5,346.28)	(23,576.80)
Taxes paid	57.00	-
Cash flow before extraordinary items	(5,403.28)	(23,576.80)
Extraordinary items	-	-
Net cash flow from / (used in) operating activities	(5,403.28)	(23,576.80)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	(3.62)
Purchase of investments	-	(8,300.00)
Interest income	0.92	122.94
Dividend income	-	-
Net cash used in investing activities	0.92	(8,180.68)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	5,316.55	26,380.81
Dividend paid (including dividend distribution tax)	-	-
Proceeds/repayment of pending share application money	-	-
Proceeds from long-term borrowings	(75.40)	5,561.76
Proceeds from short-term borrowings (net)	(17.23)	151.87
Interest & other borrowing costs	(12.18)	(291.11)
Interest received from others	-	-
Net cash used in financing activities	5,211.74	31,803.33
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(190.62)	45.85
Cash and cash equivalents as at beginning (Opening balance)	210.10	164.25
Cash and cash equivalents as at end of the year (Closing balance)	19.48	210.10
Net increase/ decrease	(190.62)	45.85
On behalf of the Board For, Onix Solar Energy Limited SAVALIYA PIYUSHKUMAR MANJUKHBHAI Piyush Savalia Date :- 08.10.2026 Place :- Mumbai Managing Director DIN: 06464445		

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of Onix Solar Energy Limited (Formerly known as ABC Gas (International) Limited) for the Quarter ended on September 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Onix Solar Energy Limited

1. Introduction

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Onix Solar Energy Limited ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended 30 Sep. 2026 ("the Statement"), being submitted by the Holding Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The Statement includes the financial results of Nexgenix Solar Manufacturing Private Limited, a subsidiary of the Holding Company.

2. Management's Responsibility

The Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with Indian Accounting Standard (Ind AS) 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. Auditor's Responsibility

We conducted our review in accordance with SRE 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the ICAI. A review consists primarily of making inquiries 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 would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Conclusion

Based on our review conducted and procedures performed as stated 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 Indian Accounting Standard (Ind AS) 34 prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

For, A H Mandaliya & Associates
CHARTERED ACCOUNTANTS
FRN: 146705W

HIREN J MANDALIYA
Digitally signed by HIREN
J MANDALIYA
Date: 2026.10.08 16:51:44
+05'30'

(Hiren J. Mandaliya)

Partner

Mem. No. :- 140193

UDIN :- 26140193RVUTIE1268

Date :- 08.10.2026

Place :- Ahmedabad