

ONIX SOLAR ENERGY LIMITED

Formerly Known as ABC GAS (INTERNATIONAL) LIMITED

Ref: ABCG/202627/BSE/003

Date: 26th May 2026

To,

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

Dear Sir/Madam,

Subject: Submission of Audit Report on consolidated financial results for the quarter and financial year ended on 31st March 2026 in the prescribed format:

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

OURSELVES: Scrip Code: 513119 ISIN: INE173M01012

In reference to the outcome of Board Meeting submitted on 23rd April 2026 and 27th April 2026 and pursuant to the query received from BSE Limited, we herewith submit the revised audit report on the consolidated financial results for the quarter and financial year ended on 31st March 2026 in the prescribed format. The Board of Directors considered and approved the same.

Note: The standalone Audited financial results and Consolidated Audited financial results for the quarter and financial year ended on 31st March 2026 were considered and approved by the Board of Directors on 23rd April 2026 in their Board Meeting and outcome for the same was submitted to BSE Limited on the same day and there is no revision or change in the financial results of the Company.

We herewith submit the following:

1. Revised audit report on the consolidated financial results
2. Declaration for Unmodified opinion on the consolidated financial results for the financial year ended on 31st March 2026.
3. Copy of Outcome of Board Meeting submitted to BSE Limited on 23rd April 2026 for ready reference.

Kindly take note of the same.

With regards

For, Onix Solar Energy Limited
(Earlier ABC Gas International Limited)

Savaliya Piyushkumar
Mansukhbhai

Piyush Savaliya

Managing Director

DIN: 06464445



INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of ONIX SOLAR ENERGY LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
ONIX SOLAR ENERGY LIMITED

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Quarterly and Year to Date Consolidated Financial Results of ONIX SOLAR ENERGY LIMITED ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the financial statements / financial information of the subsidiary referred to below in the Other Matters paragraph, the aforesaid Statement:

(a) includes the results of the following entity:

Sr. No.	Name of the Entity	Relationship
1	Nexgenix Solar Manufacturing Private Limited	Subsidiary

(b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(c) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditor in terms of their report referred to in the “Other Matters” paragraph below is sufficient and appropriate to provide a basis for our opinion.

Management’s Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company’s Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit, consolidated total comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Holding Company and its subsidiary incorporated in India have adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the respective Board of Directors.
- Conclude on the appropriateness of the respective Board of Directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a

material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results / financial information of the entities within the Group to express an opinion on the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The accompanying Statement includes the audited financial results / financial information in respect of one subsidiary whose financial statements reflect total assets of Rs. 7286.82 Lacs as at March 31, 2026, total revenues of Rs. 837345 Lacs and Rs. 638.10 Lacs for the quarter and year ended March 31, 2026 respectively, total net profit before tax of Rs. 1234.18 and Rs. 243.39 for the quarter and year ended March 31, 2026 respectively, total comprehensive income of Rs.24,453.57 Lacs and Rs. 7,717.74 Lacs for the quarter and year ended March 31, 2026 respectively and net cash inflows / (outflows) of Rs. 43.08 Lacs for the year ended March 31, 2026, as considered in the Statement.



*M/s. A H Mandaliya & Associates
Chartered Accountants*

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year which were subjected to limited review by us as required under the Listing Regulations.

Our opinion on the Statement is not modified in respect of the above matters.

**For, A H Mandaliya & Associates
CHARTERED ACCOUNTANTS**

FRN: 146705W

HIREN J
MANDALIYA
(Hiren J. Mandaliya)

Digitally signed by
HIREN J MANDALIYA
Date: 2026.05.23
14:43:43 +05'30'

Partner

Mem. No. :- 140193

UDIN :- 26140193CROWWU6702

Date :- 23.04.2026

Place :- Ahmedabad

ONIX SOLAR ENERGY LIMITED

Formerly Known as ABC GAS (INTERNATIONAL) LIMITED

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

Date: 26th May 2026

Dear Sir/Madam,

Subject: Declaration of Unmodified opinion on Consolidated Audited Financial Results for the financial year ended on 31st March 2026
OURSELVES: Scrip Code: 513119 ISIN: INE173M01012

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, I, the undersigned, Managing Director of the Company do herewith state and declare that M/s. A. H. Mandaliya & Associates, Statutory Auditors of the Company have issued an unmodified Audit Report on the consolidated Audited Financial Results of the Company, for the financial year ended on 31st March 2026.

Request you to please take the same on your record.

For, Onix Solar Energy Limited
(Earlier ABC Gas International Limited)

Savaliya
Piyushkumar
Mansukhbhai

Digital Signer: Savaliya Piyushkumar
Mansukhbhai
DN: CN=Savaliya Piyushkumar
Mansukhbhai
SERIALNUMBER=104236600070171793
c3f1f2b8d52f587793a3a7c23a22cf119
O=ABC, OU=Corporate, postalCode=400001
Phone=+912244128096236232
25633c4d5c094452c4d5c09445237c
T=6553, O=Personal, C=IN
Date: 26-05-2026 14:00:22 +05:30

Piyush Savaliya
Managing Director
DIN: 06464445



CIN No. : L35105MH1980PLC022118
ONIX SOLAR ENERGY LIMITED

Formerly Known as ABC GAS (INTERNATIONAL) LIMITED

Ref: ABCG/202627/BSE/001

Date: 27th April 2026

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

Dear Sir/Madam,

**Subject: Submission of Revised Results for the quarter and financial year ended
on 31st March 2026:**

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

OURSELVES: Scrip Code: 513119 ISIN: INE173M01012

Please note that the meeting of the Board of Directors of the Company was held today on 23rd April 2026 at 5.30 pm. The Board of Directors considered and approved (i) Audited standalone financial results for the quarter and financial year ended on 31st March 2026 and (ii) Audited consolidated financial results for the quarter and financial year ended on 31st March 2026.

We herewith attach the following:

- (i) Statement of Standalone Profit and Loss Account for the quarter and financial year ended on 31st March 2026 along with comparative figures for the corresponding period for the last year, Assets Liability Statement for the financial year ended on 31st March 2026 along with comparative figures for the half year ended on 30th September 2025, Audit Report issued by the Statutory Auditors of the Company in the prescribed format on the standalone financial results for the financial year ended on 31st March 2026 (iv) Declaration in respect of unmodified opinion on standalone audited financial results for the financial year ended on 31st March 2026.
- (ii) Statement of consolidated Profit and Loss Account for the quarter and financial year ended on 31st March 2026 along with comparative figures for the corresponding period for the last year (ii) Consolidated Assets Liability Statement for the financial year ended on 31st March 2026 along with comparative figures for the half year ended on 30th September 2025. (iii) Audit Report issued by the Statutory Auditors of the Company in the prescribed format on the consolidated financial results for the financial year ended on 31st March 2026.

CIN No. : L35105MH1980PLC022118
ONIX SOLAR ENERGY LIMITED

Formerly Known as ABC GAS (INTERNATIONAL) LIMITED

The meeting was concluded at 7.50 pm on the same day.

Note: In reference to the earlier outcome of board meeting given on 23rd April 2026, we inadvertently missed to attach the audited consolidated financial results of the company. Hence, we herewith submit the revised financial results with consolidated financial results. There is no change in the audited figures of the standalone financial results.

Kindly take note of the same.

With regards

For, Onix Solar Energy Limited
(Earlier ABC Gas International Limited)

Savaliya
Piyushkumar
Mansukhbhai

Digitally signed by Savaliya Piyushkumar Mansukhbhai
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ce904425cef8c7f0a82a037e, postalCode=360405,
st=Gujarat,
serialNumber=3ea2abec500072d7017763c38715038d32
7f567793a3a7c23a221f11905f6ea, cn=Savaliya
Piyushkumar Mansukhbhai
Date: 2026.04.27 12:37:54 +05'30'

Piyush Savaliya
Managing Director
DIN: 06464445

ONIX SOLAR ENERGY LIMITED

CIN: L35105MH1980PLC022118

Reg Off: A-204, Rustomjee Central Park, Andheri Kurla Road, Chakala, Andheri East, Mumbai, Maharashtra - 400069

Email: onixsolarenergylimited@gmail.com, **website:** www.onixsolarenergy.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31st March, 2026

Rs.in Lakhs

Particulars	Quarter Ended on			Half Year ended on	Year Ended	
	31.03.2026	31.12.2025	31.03.2025	30.09.2025	31.03.2026	31.03.2025
	Audited	Un-Audited	Audited	Un-Audited	Audited	Audited
I. Revenue from operations	7,029.54	1,612.24	2,327.00	8,846.68	15,711.79	2,938.53
II. Other Income	29.60	11.48	10.85	31.81	62.29	42.09
III. Total Revenue (I+II)	7,059.14	1,623.72	2,337.85	8,878.49	15,774.08	2,980.62
IV. Expenses:						
Cost of Material Consumed	-	-	-	-		-
Purchase of Stock -in- Trade	10,401.21	84.42	2,163.18	8,472.08	17,213.45	2,618.16
Changes in Inventories (Finished Goods, WIP, Stock-in-Trade)	(6,452.35)	-	-	-	(6,452.35)	27.38
Employee Benefit Expenses	11.31	87.45	93.52	268.67	366.76	162.06
Finance Cost	4.46	-	0.00	6.50	11.21	-
Depreciation and Amorisatation Expenses	-	-	0.18	0.23	0.22	0.77
Other expenses	527.47	14.53	10.41	51.50	615.40	19.93
Total Expenses (IV)	4,492.10	186.41	2,267.29	8,798.98	11,754.69	2,828.30
V. Profit/(Loss) before Exceptional and Extraordinary Items and Tax (III-IV)	2,567.04	1,437.32	70.56	79.51	4,019.39	152.32
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(Loss) before Extraordinary Items and Tax (V-VI)	2,567.04	1,437.32	70.56	79.51	4,019.39	152.32
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Profit/(Loss) before Tax (V-VI)	2,567.04	1,437.32	70.56	79.51	4,019.39	152.32
X. Tax Expense:						
(1) Current Tax	-	-	8.83	60.00	-	8.86
(2) Deferred Tax	-	-	(1.93)	1.92	-	(1.93)
XI. Profit/(Loss) for the period from Continuing Operations (VII-VIII)	2,567.04	1,437.32	63.66	17.59	4,019.39	145.39
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)	2,567.04	1,437.32	63.66	17.59	4,019.39	145.39

ONIX SOLAR ENERGY LIMITED

CIN: L35105MH1980PLC022118

Reg Off: A-204, Rustomjee Central Park, Andheri Kurla Road, Chakala, Andheri East, Mumbai, Maharashtra - 400069

Email: onixsolarenergylimited@gmail.com, **website:** www.onixsolarenergy.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31st March, 2026

Rs.in Lakhs

Particulars	Quarter Ended on			Half Year ended on	Year Ended	
	31.03.2026	31.12.2025	31.03.2025	30.09.2025	31.03.2026	31.03.2025
	Audited	Un-Audited	Audited	Un-Audited	Audited	Audited
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)	2,567.04	1,437.32	63.66	17.59	4,019.39	145.39
Paid up Equity Share Capital (Face Value of the Share-Rs. 10 Per Share)	250.70	250.70	198.00	198.00	250.70	198.00
XVIII Earnings per Equity Share						
(1) Basic	10.24	5.73	0.32	0.09	16.03	0.73
(2) Diluted	10.24	5.73	0.32	0.09	16.03	0.73

On behalf of the Board
For, Onix Solar Energy Limited

**Savaliya
Piyushkumar
Mansukhbhai**

Digital Signer: Savaliya Piyushkumar
Mansukhbhai
DN: CN=Savaliya Piyushkumar
Mansukhbhai,
SERIALNUMBER=3ea2abec5000724701
7f63c387150384327f587793a3a7c23a2
21c113905f4ea, S=Dujarat,
PostalCode=360405,
Phone=5a56ec8c9d1b2204ad280662b8
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Date:23-04-2026 19:47:20 +05:30

Piyush Savalia
Managing Director
DIN: 06464445

Date :- 23.04.2026
Place :- Mumbai

ONIX SOLAR ENERGY LIMITED			
CIN: L35105MH1980PLC022118			
Reg Off: A-204, Rustomjee Central Park, Andheri Kurla Road, Chakala, Andheri East, Mumbai, Maharashtra - 400069			
EMail: onixsolarenergylimited@gmail.com, website: www.onixsolarenergy.com			
BALANCE SHEET AS ON 31st March, 2026			
(Amount in Lakhs)			
Sr. No.	Particulars	As at 31.03.2026 (In Rs.)	As at 31.03.2025 (In Rs.)
		(Audited)	(Audited)
I.	ASSETS		
1	Non-current assets	141.97	3.02
	Total Non-Current Asset	141.97	3.02
2	Current assets		
	(a) Inventory	6,452.35	-
	(b) Financial Asset	-	-
	(i) Investment	48,876.66	-
	(ii) Trade Receivable	9,557.63	31.32
	(iii) Cash and Cash equivalent	2.69	164.25
	(iv) Bank Balance other than (iii) above	186.20	-
	(v) Loan	2,151.40	371.59
	(vi) Others (Advances)	-	-
	(c) Current Tax Assets (Net)	-	40.10
	(d) Other Current Asset	13,175.41	3,327.66
	Total Current Asset	80,402.33	3,934.92
	TOTAL ASSET	80,544.31	3,937.94
II.	EQUITY AND LIABILITIES		
A	Equity		
	(a) Share Capital	2,507.02	198.00
	(b) Reserves and Surplus	75,917.16	343.51
	Total Equity	78,424.18	541.51
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(c) Deferred tax liabilities / Asset	-	-
	(d) Othe Non-Current Liabilities	-	-
	Total Non-Current Liabilities	-	-
2	Current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	1,503.05	86.68
	(A) total outstanding dues of micro enterprises and small enterprises	-	-
	(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	1,503.05	86.68
	(b) Other Current Liabilities	560.93	3,269.55
	(c) Provisions	56.15	40.20
	(d) Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	2,120.13	3,396.43
	TOTAL EQUITY AND LIABILITIES	80,544.31	3,937.94

Notes :-

- The above results were approved by Audit Committee and by Board of Directors in their meeting held on 23rd April 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, 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 31-Mar-2026 nor any pending as on 31.03.2026
- 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 Savaliya
Managing Director
DIN: 06464445

Date :- 23.04.2026
Place :- Mumbai

ONIX SOLAR ENERGY LIMITED		
CIN: L35105MH1980PLC022118		
Reg Off: A-204, Rustomjee Central Park, Andheri Kurla Road, Chakala, Andheri East, Mumbai, Maharashtra - 400069		
Email: onixsolarenergylimited@gmail.com, website: www.onixsolarenergy.com		
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st March, 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	4,019.39	152.32
Adjustments for:		
Depreciation and amortisation expenses	0.22	0.77
Finance costs	11.21	-
Gratuity provision	-	-
Kasar vatav	-	-
Rent income	-	-
Dividend income	-	-
Interest income	(52.23)	(42.09)
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	3,978.59	111.00
Adjustments for:		
Increase / (decrease) in trade and other receivables	(21,253.28)	(1,755.60)
Increase / (decrease) in inventories	(6,452.00)	27.38
Increase/(decrease) in trade payables, other liabilities and provisions	(1,276.30)	3,390.19
Cash generated from operations	(25,002.99)	1,772.97
Taxes paid	-	49.42
Cash flow before extraordinary items	(25,002.99)	1,723.55
Extraordinary items	-	-
Net cash flow from / (used in) operating activities	(25,002.99)	1,723.55
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	(1,971.00)
Purchase of investments	-	-
Interest income	52.23	42.09
Dividend income	-	-
Net cash used in investing activities	52.23	(1,928.91)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	24,986.62	-
Dividend paid (including dividend distribution tax)	-	-
Proceeds/repayment of pending share application money	-	-
Proceeds from long-term borrowings	-	-
Proceeds from short-term borrowings (net)	-	-
Interest & other borrowing costs	(11.21)	-
Interest received from others	-	-
Net cash used in financing activities	24,975.41	-
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	24.65	(205.36)
Cash and cash equivalents as at beginning (Opening balance)	164.24	369.60
Cash and cash equivalents as at end of the year (Closing balance)	188.89	164.24
Net increase/ decrease	24.65	(205.36)
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 45%;"> <p>Savaliya Piyushkumar Mansukhbhai</p> <p>Date :- 23.04.2026 Place :- Mumbai</p> </div> <div style="width: 45%; text-align: right;"> <p>On behalf of the Board For, Onix Solar Energy Limited</p> <p>Piyush Savaliya Managing Director DIN: 06464445</p> </div> </div>		

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on the Quarterly and Year to Date Standalone Financial Results of ONIX SOLAR ENERGY LIMITED Pursuant to the requirements of Regulation 33 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the board of directors of
ONIX SOLAR ENERGY LIMITED**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of ONIX SOLAR ENERGY LIMITED (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("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.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. gives a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the Net Profit for the quarter and year ended March 31, 2026, other comprehensive income and other state of the affairs of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the Net Profit, other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the Statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on the standalone financial results.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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

HIREN J
MANDALIYA

Digitally signed by
HIREN J MANDALIYA
Date: 2026.04.23
19:29:18 +05'30'

(Hiren J. Mandaliya)

Partner

Mem. No. :- 140193

UDIN :- 26140193IHTUWA3625

Date :- 23.04.2026

Place :- Ahmedabad

ONIX SOLAR ENERGY LIMITED

CIN: L35105MH1980PLC022118

Reg Off: A-204, Rustomjee Central Park, Andheri Kurla Road, Chakala, Andheri East, Mumbai, Maharashtra - 400069

Email: onixsolarenergylimited@gmail.com, **website:** www.onixsolarenergy.com

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31st March, 2026

Rs.in Lakhs

Particulars	Quarter Ended on			Half Year ended on	Year Ended	
	31.03.2026	31.12.2025	31.03.2025	30.09.2025	31.03.2026	31.03.2025
	Audited	Un-Audited	Audited	Un-Audited	Audited	Audited
I. Revenue from operations	7,667.64	1,640.29	2,327.00	16,553.98	24,085.24	12,908.03
II. Other Income	50.10	216.23	73.44	112.60	368.33	104.04
III. Total Revenue (I+II)	7,717.74	1,856.51	2,400.44	16,666.59	24,453.57	13,012.07
IV. Expenses:						
Cost of Material Consumed	-	-	-	-	-	-
Purchase of Stock -in- Trade	10,479.43	84.42	3,686.01	11,631.07	20,433.16	12,476.92
Changes in Inventories (Finished Goods, WIP, Stock-in-Trade)	(6,425.27)	(200.65)	(3,489.03)	3,028.04	(3,597.89)	(2,467.37)
Employee Benefit Expenses	40.14	133.74	142.04	361.31	534.52	297.69
Finance Cost	173.96	114.07	96.79	176.23	464.52	389.93
Depreciation and Amorisatation Expenses	30.47	-	59.09	35.76	66.23	59.68
Other expenses	608.58	212.70	1,552.04	438.79	1,299.45	872.28
Total Expenses (IV)	4,907.31	344.28	2,046.94	15,671.21	19,199.99	11,629.13
V. Profit/(Loss) before Exceptional and Extraordinary Items and Tax (III-IV)	2,810.44	1,512.23	353.50	995.38	5,253.57	152.32
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(Loss) before Extraordinary Items and Tax (V-VI)	2,810.44	1,512.23	353.50	995.38	5,253.57	152.32
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Profit/(Loss) before Tax (V-VI)	2,810.44	1,512.23	353.50	995.38	5,253.57	152.32
X. Tax Expense:						
(1) Current Tax	-	-	322.56	60.00	-	322.59
(2) Deferred Tax	-	-	(1.93)	1.92	-	(1.93)
XI. Profit/(Loss) for the period from Continuing Operations (VII-VIII)	2,810.44	1,512.23	32.87	933.46	5,253.57	(168.34)
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)	2,810.44	1,512.23	32.87	933.46	5,253.57	(168.34)

ONIX SOLAR ENERGY LIMITED

CIN: L35105MH1980PLC022118

Reg Off: A-204, Rustomjee Central Park, Andheri Kurla Road, Chakala, Andheri East, Mumbai, Maharashtra - 400069

Email: onixsolarenergylimited@gmail.com, **website:** www.onixsolarenergy.com

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31st March, 2026

Rs.in Lakhs

Particulars	Quarter Ended on			Half Year ended on	Year Ended	
	31.03.2026	31.12.2025	31.03.2025	30.09.2025	31.03.2026	31.03.2025
	Audited	Un-Audited	Audited	Un-Audited	Audited	Audited
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)	2,810.44	1,512.23	32.87	933.46	5,253.57	(168.34)
Paid up Equity Share Capital (Face Value of the Share-Rs. 10 Per Share)	250.70	250.70	198.00	198.00	250.70	198.00
XVIII Earnings per Equity Share						
(1) Basic	11.21	6.03	0.17	4.71	20.96	(0.85)
(2) Diluted	11.21	6.03	0.17	4.71	20.96	(0.85)

On behalf of the Board
For, Onix Solar Energy Limited

**Savaliya
Piyushkumar
Mansukhbhai**

Digitally signed by Savaliya Piyushkumar Mansukhbhai
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2.5.4.20=5a6ece8c9d1b22c4dd280662b82b256fb30ca8bc
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serialNumber=3ea2abec500072d7017763c38715038d327
f587793a3a7c23a221cf13905f4ea, cn=Savaliya
Piyushkumar Mansukhbhai
Date: 2026.04.23 19:53:46 +05'30'

Piyush Savalia
Managing Director
DIN: 06464445

Date :- 23.04.2026
Place :- Mumbai

ONIX SOLAR ENERGY LIMITED			
CIN: L35105MH1980PLC022118			
Reg Off: A-204, Rustomjee Central Park, Andheri Kurla Road, Chakala, Andheri East, Mumbai, Maharashtra - 400069			
EMail: onixsolarenergylimited@gmail.com, website: www.onixsolarenergy.com			
CONSOLIDATED BALANCE SHEET AS ON 31st March, 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	320.04	3.02
	INTANGIBLE ASSET :-		
	Good will on Consolidation	45,539.42	
	Total Non-Current Asset	45,859.46	3.02
2	Current assets		
	(a) Inventory	7,717.51	-
	(b) Financial Asset	-	-
	(i) Investment	-	-
	(ii) Trade Receivable	12,376.49	31.32
	(iii) Cash and Cash equivalent	23.90	164.25
	(iv) Bank Balance other than (iii) above	186.20	-
	(v) Loan	4,534.00	371.59
	(vi) Others (Advances)	569.72	-
	(c) Current Tax Assets (Net)	-	40.10
	(d) Other Current Asset	13,226.61	3,327.66
	Total Current Asset	38,634.43	3,934.92
	TOTAL ASSET	84,493.89	3,937.94
II.	EQUITY AND LIABILITIES		
A	Equity		
	(a) Share Capital	2,507.02	198.00
	(b) Reserves and Surplus	75,917.16	343.51
	Total Equity	78,424.18	541.51
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities	3,699.43	-
	(i) Borrowings	3,699.43	-
	(c) Deferred tax liabilities / Asset	-	-
	(d) Othe Non-Current Liabilities	-	-
	Total Non-Current Liabilities	3,699.43	-
2	Current Liabilities		
	(a) Financial liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	1,729.89	86.68
	(A) total outstanding dues of micro enterprises and small enterprises	-	-
	(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	1,503.05	86.68
	(b) Other Current Liabilities	581.17	3,269.55
	(c) Provisions	59.23	40.20
	(d) Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	2,370.29	3,396.43
	TOTAL EQUITY AND LIABILITIES	84,493.89	3,937.94

Notes :-

- 1 The above results were approved by Audit Committee and by Board of Directors in their meeting held on 23rd April 2026
- 2 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.
- 3 Segment Results as per AS is not applicable as dealing in only one segment i.e. "Renewable Energy Sector Solar Module Products".
- 4 No Investor Complaints were received during the quarter ended 31-Mar-2026 nor any pending as on 31.03.2026
- 5 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.

INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of ONIX SOLAR ENERGY LIMITED Pursuant to the requirements of Regulation 33 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the board of directors of
ONIX SOLAR ENERGY LIMITED**

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of ONIX SOLAR ENERGY LIMITED (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("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.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. gives a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the Net Profit for the quarter and year ended March 31, 2026, other comprehensive income and other state of the affairs of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ('the Act'). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the consolidated Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities

The Statement has been prepared on the basis of the consolidated annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the Net Profit, other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and

other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the Statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the consolidated financial results of the Company to express an opinion on the consolidated financial results.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

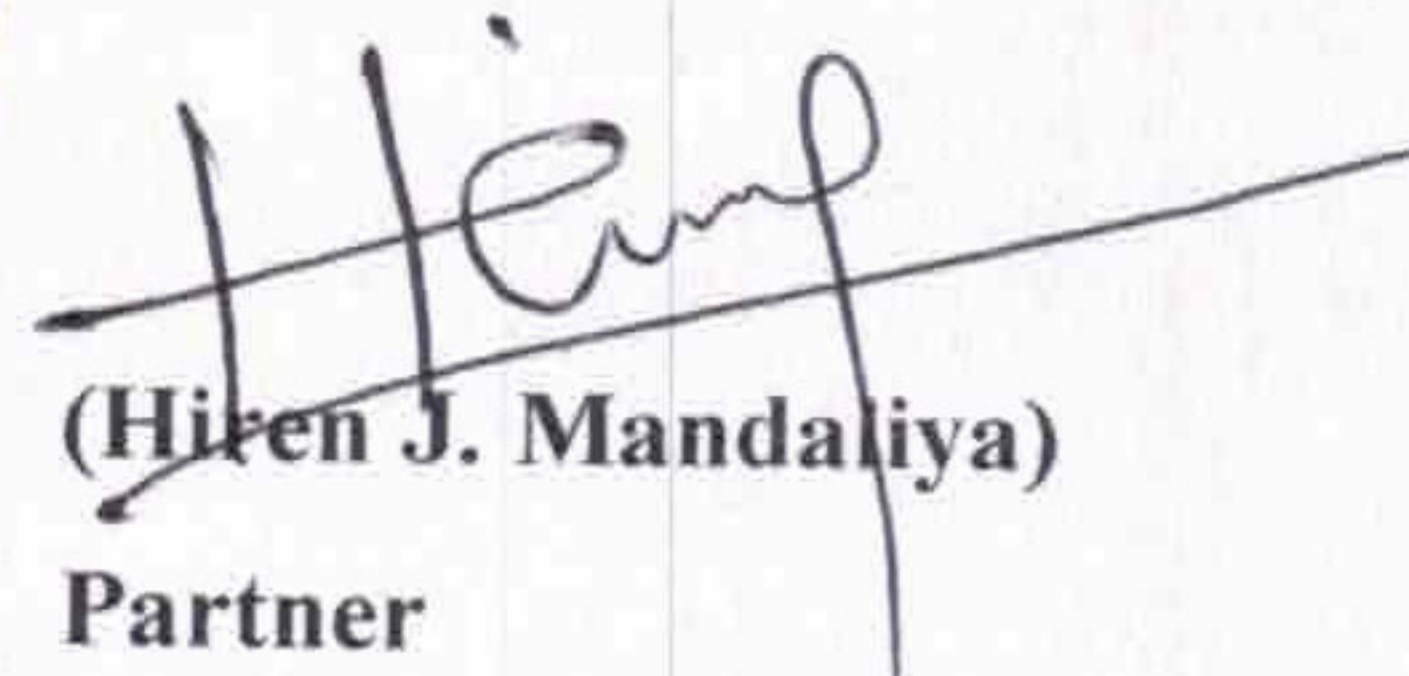


Date :- 23.04.2026

Place :- Ahmedabad

For, A H Mandaliya & Associates
CHARTERED ACCOUNTANTS

FRN: 146705W


(Hiren J. Mandaliya)
Partner

Mem. No. :- 140193

UDIN :- 26140193CROWWU6702

CIN No. : L35105MH1980PLC022118
ONIX SOLAR ENERGY LIMITED

Formerly Known as ABC GAS (INTERNATIONAL) LIMITED

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

Date: 23rd April 2026

Dear Sir/Madam,

Subject: Declaration of Unmodified opinion on Audited Financial Results for the financial year ended on 31st March 2026
OURSELVES: Scrip Code: 513119 ISIN: INE173M01012

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, I, the undersigned, Managing Director of the Company do herewith state and declare that M/s. A. H. Mandaliya & Associates, Statutory Auditors of the Company have issued an unmodified Audit Report on the standalone Audited Financial Results of the Company, for the financial year ended on 31st March 2026.

Request you to please take the same on your record.

For, Onix Solar Energy Limited
(Earlier ABC Gas International Limited)

Savaliya
Piyushkumar
Mansukhbhai

Digitally signed by Savaliya Piyushkumar
Mansukhbhai
DN: c=IN, o=Personal, title=6553,
2.5.4.20=5af6e6c9d1b22c4d4280662b82b256fb
30c4bcb094425eef8100a82a037e,
postalCode=360405, st=Gujarat,
serialNumber=3ea2abec500072d7017763c38715
0386327587793a3a7c23a221cf13905f4ea,
cn=Savaliya Piyushkumar Mansukhbhai
Date: 2026.04.23 19:47:43 +05'30'

Piyush Savaliya
Managing Director
DIN: 06464445