

CIN No.: L35105MH1980PLC022118  
**ONIX SOLAR ENERGY LIMITED**

Formerly Known as ABC GAS (INTERNATIONAL) LIMITED

Ref: ABCG/202526/BSE/007

Date: 29<sup>th</sup> November, 2025

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

Dear Sir/Madam,

**Subject: Outcome of Board Meeting:**  
**Ref: Regulation 30 of SEBI (LODR) Regulations, 2015**  
**OURSELVES: Scrip Code: 513119 ISIN: INE173M01012**

This is to inform you that the meeting of the Board of Directors of the Company was held today on 29<sup>th</sup> November 2025 at 6.30 pm. The Board of Directors considered and approved the unaudited financial results for the quarter and six months ended on 30<sup>th</sup> September 2025.

The copy of unaudited financial results for the quarter and six months ended on 30<sup>th</sup> September 2025 along with Cash Flow Statement and Assets Liabilities Statement is attached herewith.

The meeting was concluded at 8.30 pm on the same day.

Kindly take note of the same.

With regards

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

**Harpreet Singh**  
**Managing Director**  
**DIN: 09554648**



**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 Half Year ended September 30, 2025 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. We have reviewed the accompanying statement of unaudited standalone financial results of Onix Solar Energy Limited (Formerly known as ABC Gas (International) Limited) (the "Company") for the half year ended September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This 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 the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("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 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. 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 Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for the 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 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. 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



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

and measurement principles laid down in the aforesaid Indian Accounting Standard 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  
JITENDRABHAI  
MANDALIYA

Digitally signed by  
HIREN JITENDRABHAI  
MANDALIYA  
Date: 2025.11.29  
21:24:58 +0530'

**(Hiren J. Mandaliya)**

**Partner**

**Mem. No. :- 140193**

**UDIN :- 25140193BMHTKT1292**

**Date :- 29.11.2025  
Place :- Ahmedabad**

**ONIX SOLAR ENERGY LIMITED**

**(Earlier known as ABC Gas International 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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025**

Rs.in Lakhs

Particulars	Quarter Ended on			Half Year ended on	Half Year ended on	Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I. Revenue from operations	4,336.63	4,510.05	13.00	8,846.68	38.96	2,938.53
II. Other Income	10.95	20.86	10.29	31.81	20.34	42.09
<b>III. Total Revenue (I+II)</b>	<b>4,347.58</b>	<b>4,530.91</b>	<b>23.29</b>	<b>8,878.49</b>	<b>59.30</b>	<b>2,980.62</b>
IV. Expenses:						
Cost of Material Consumed	-	-	-	-	-	-
Purchase of Stock -in- Trade	4,226.94	4,245.14	-	8,472.08	-	2,618.16
Changes in Inventories (Finished Goods, WIP, Stock-in-Trade)	-	-	-	-	27.38	27.38
Employee Benefit Expenses	131.41	137.26	4.20	268.67	5.53	162.06
Finance Cost	6.50	-	0.00	6.50	0.00	-
Depreciation and Amorisatation Expenses	-	0.23	0.18	0.23	0.40	0.77
Other expenses	38.27	13.23	4.07	51.50	6.90	19.93
<b>Total Expenses (IV)</b>	<b>4,403.12</b>	<b>4,395.86</b>	<b>8.45</b>	<b>8,798.98</b>	<b>40.21</b>	<b>2,828.30</b>
V. Profit/(Loss) before Exceptional and Extraordinary Items and Tax (III-IV)	(55.54)	135.05	14.84	79.51	19.09	152.32
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit/(Loss) before Extraordinary Items and Tax (V-VI)	<b>(55.54)</b>	<b>135.05</b>	<b>14.84</b>	<b>79.51</b>	<b>19.09</b>	<b>152.32</b>
VIII. Extraordinary Items	-	-	-	-	-	-
IX. Profit/(Loss) before Tax (V-VI)	<b>(55.54)</b>	<b>135.05</b>	<b>14.84</b>	<b>79.51</b>	<b>19.09</b>	<b>152.32</b>
X. Tax Expense:						
(1) Current Tax	20.00	40.00	-	60.00	-	8.86
(2) Deferred Tax	-	1.92	-	1.92	-	(1.93)
XI. Profit/(Loss) for the period from Continuing Operations (VII-VIII)	<b>(75.54)</b>	<b>93.13</b>	<b>14.84</b>	<b>17.59</b>	<b>19.09</b>	<b>145.39</b>
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)	<b>(75.54)</b>	<b>93.13</b>	<b>14.84</b>	<b>17.59</b>	<b>19.09</b>	<b>145.39</b>

**ONIX SOLAR ENERGY LIMITED****(Earlier known as ABC Gas International Limited)**

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**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025**

Rs.in Lakhs

Particulars	Quarter Ended on			Half Year ended on	Half Year ended on	Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-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	-	-	-	-	-	-
<b>XVII. Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and other comprehensive income for the period)</b>	<b>(75.54)</b>	<b>93.13</b>	<b>14.84</b>	<b>17.59</b>	<b>19.09</b>	<b>145.39</b>
Paid up Equity Share Capital (Face Value of the Share-Rs. 10 Per Share)	198.00	198.00	198.00	198.00	198.00	198.00
XVIII Earnings per Equity Share						
(1) Basic	(3.82)	4.70	0.75	0.89	0.96	7.34
(2) Diluted	(3.82)	4.70	0.75	0.89	0.96	7.34

On behalf of the Board  
Onix Solar Energy Limited  
(Earlier known as ABC Gas International Limited)

Harpreet Singh  
Managing Director  
DIN: 09554648

<b>ONIX SOLAR ENERGY LIMITED</b>			
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E-Mail: onixsolarenergylimited@gmail.com, website: www.onixsolarenergy.com			
<b>ASSETS LIABILITY STATEMENT AS ON 30TH SEPTEMBER, 2025</b>			
<b>(INR in Lakhs)</b>			
Sr. No.	Particulars	As at 30.09.2025	As at 31.03.2025
		(Un-Audited)	(Audited)
I.	<b>ASSETS</b>		
1	<b>Non-current assets</b>	156.25	3.02
	<b>Total Non-Current Asset</b>	<b>156.25</b>	<b>3.02</b>
2	<b>Current assets</b>		
	(a) Current investments	-	-
	(b) Financial Asset	-	-
	(i) Investment	-	-
	(ii) Trade Receivable	2,363.30	31.32
	(iii) Cash and Cash equivalent	4.26	164.25
	(iv) Bank Balance other than (iii) above	-	-
	(v) Loan	37.00	371.59
	(vi) Others (Advances)	1,632.71	-
	(c) Current Tax Assets (Net)	76.63	40.10
	(d) Other Current Asset	1.92	3,327.66
	<b>Total Current Asset</b>	<b>4,115.81</b>	<b>3,934.92</b>
	<b>TOTAL ASSET</b>	<b>4,272.06</b>	<b>3,937.94</b>
II.	<b>EQUITY AND LIABILITIES</b>		
A	<b>Equity</b>		
	(a) Share Capital	198.00	198.00
	(b) Reserves and Surplus	422.97	343.51
	<b>Total Equity</b>	<b>620.97</b>	<b>541.51</b>
B	<b>Liabilities</b>		
1	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(c) Deferred tax liabilities / Asset	-	-
	(d) Othe Non-Current Liabilities	-	-
	<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
2	<b>Current Liabilities</b>		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	3,537.79	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	3,537.79	86.68
	(b) Other Current Liabilities	66.13	3,269.55
	(c) Provisions	47.18	40.20
	(d) Current Tax Liabilities (Net)	-	-
	<b>Total Current Liabilities</b>	<b>3,651.09</b>	<b>3,396.43</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,272.06</b>	<b>3,937.94</b>
<b>Notes :-</b>			
1	The above results were approved by Audit Committee and by Board of Directors in their meeting held on 29.11.2025		
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, 2013 and other accountings principles generally accepted in India.		
3	Segment Results as per AS is not applicable as dealing in only one segment i.e. "Renewable Energy Sector".		
5	No Investor Complaints were received during the quarter ended 30-Sep-2025 nor any pending as on 01-Oct-2025.		
6	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 Onix Solar Energy Limited		
	Harpreet Singh Managing Director DIN: 09554648		

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Email: onixsolarenergylimited@gmail.com, website: www.onixsolarenergy.com		
STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2025		
	(Rs. In Lakhs)	
Particulars	Half Year Ended on 30.09.2025	Year Ended on 31.03.2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax and extraordinary items	79.51	152.32
<b>Adjustments for:</b>		
Depreciation and amortisation expenses	0.23	0.77
Finance costs	6.50	-
Gratuity provision	-	-
Kasar vatav	-	-
Rent income	-	-
Dividend income	-	-
Interest income	(11.14)	(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	-	-
<b>Operating profit before working capital changes</b>	<b>75.10</b>	<b>111.00</b>
Adjustments for:		
Increase / (decrease) in trade and other receivables	(334.12)	(1,755.60)
Increase / (decrease) in inventories	-	27.38
Increase/(decrease) in trade payables, other liabilities and provis	227.07	3,390.19
<b>Cash generated from operations</b>	<b>(31.95)</b>	<b>1,772.97</b>
Taxes paid	-	49.42
Cash flow before extraordinary items	(31.95)	1,723.55
Extraordinary items	-	-
<b>Net cash flow from / (used in) operating activities</b>	<b>(31.95)</b>	<b>1,723.55</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	(139.17)	(1,971.00)
Purchase of investments	-	-
Interest income	11.14	42.09
Dividend income	-	-
<b>Net cash used in investing activities</b>	<b>(128.03)</b>	<b>(1,928.91)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of share capital	-	-
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	-	-
Interest received from others	-	-
<b>Net cash used in financing activities</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>(159.98)</b>	<b>(205.36)</b>
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)	4.26	164.24
<b>Net increase/ decrease</b>	<b>(159.98)</b>	<b>(205.36)</b>
<b>On behalf of the Board</b> <b>Onix Solar Energy Limited</b>  Harpreet Singh Managing Director DIN: 09554648		