

# Integrated Filing (Finance) Ind AS

## ACME Solar Holdings Limited

### General Information

Scrip code*	544283
NSE Symbol*	ACMESOLAR
MSEI Symbol*	NOTLISTED
ISIN*	INE622W01025
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	29-01-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	13-01-2026
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Sale of Electricity through Renewable Projects
Start date of board meeting	29-01-2026
Start time of board meeting	19:30:00
End date of board meeting	29-01-2026
End time of board meeting	19:46:00

Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

## Financial Results - Ind-AS

Amount in (Millions)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
1	<b>Income</b>		
	Revenue from operations	4,967.93	14,755.25
	Other income	1,200.19	3,266.43
	<b>Total income</b>	6,168.12	18,021.68
2	<b>Expenses</b>		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d)	Employee benefit expense	158.30	470.84
(e)	Finance costs	2,880.26	7,855.10
(f)	Depreciation, depletion and amortisation expense	1,201.81	3,451.09
(g)	<b>Other Expenses</b>		
1	Other expenses	364.85	1,259.41
	<b>Total other expenses</b>	364.85	1,259.41
	<b>Total expenses</b>	4,605.22	13,036.44
3	<b>Total profit before exceptional items and tax</b>	1,562.90	4,985.24
4	Exceptional items	0.00	(116.62)
5	<b>Total profit before tax</b>	1,562.90	4,868.62

6	<b>Tax expense</b>		
7	Current tax	243.59	429.77
8	Deferred tax	182.22	842.87
9	<b>Total tax expenses</b>	425.81	1,272.64
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	1,137.09	3,595.98
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	<b>Total profit (loss) for period</b>	1,137.09	3,595.98
17	Other comprehensive income net of taxes	0.86	0.19
18	<b>Total Comprehensive Income for the period</b>	1,137.95	3,596.17
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	1,137.14	3,596.17
	Total profit or loss, attributable to non-controlling interests	(0.05)	(0.19)
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0.86	0.19
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	1,210.59	1,210.59
	Face value of equity share capital	2.00	2.00
22	Reserves excluding revaluation reserve		
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	1.88	5.94
	Diluted earnings (loss) per share from continuing operations	1.87	5.89

ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	1.88	5.94
	Diluted earnings (loss) per share from continuing and discontinued operations	1.87	5.89
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

## Other Comprehensive Income

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Re-measurement gain/(loss) on defined benefit plans	1.16	0.26
Total Amount of items that will not be reclassified to profit and loss	1.16	0.26
2 Income tax relating to items that will not be reclassified to profit or loss	0.30	0.07
<b>3 Amount of items that will be reclassified to profit and loss</b>		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income	0.86	0.19

## Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor			
					Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
								No records available