Walker Chandiok & Co LLP
Chartered Accountants
21st Floor, DLF Square,
Jacaranda Marg, DLF Phase II,
Gurugram, Haryana 122002

A Prasad & Associates
Chartered Accountants
Unit No. B1, Plot No. B9,
Sector-3, Pinnacle Business Park
Gautam Budh Nagar, UP-201301

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited)

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited) ('the Company') for the year ended 31 March 2026, 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) ('Listing Regulations').

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

   (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and

   (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the 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 is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 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 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Chartered Accountants

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

5. In preparing the Statement, the Board of Directors is 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.

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

Auditor's Responsibilities for the Audit of the Statement

7. 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.

8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, 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 in place an adequate internal financial controls with reference to financial statements 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 Statement 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; and

   - 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.

9. 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.

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





Chartered Accountants

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Other Matters

11. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

12. The audit of standalone financial results for the corresponding quarter and year ended 31 March 2025 included in the Statement was carried out and reported by Walker Chandiok & Co LLP, one of the joint auditors of the Company, jointly with the other auditor, S. Tekriwal & Associates who have expressed unmodified opinion vide their audit report dated 19 May 2025, whose report have been furnished to us, and which have been relied upon by us for the purpose of our audit of the Statement. Our opinion is not modified in respect of this matter.

For **Walker Chandiok & Co LLP**
Chartered Accountants
Firm's Registration No.: 001076N/N500013

Anamitra Das
Partner
Membership No.: 062191
UDIN: 26062191GCTIBQ7780

Place: Gurugram
Date: 07 May 2026

For **A Prasad & Associates**
Chartered Accountants
Firm Registration No.: 004250C

Isha Baidya
Partner
Membership No.: 430264
UDIN: 26430264QFLBPC7369

Place: Gurugram
Date: 07 May 2026

ACME
Leading Through Innovation

ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited)
Statement of Audited Standalone Financial Results for the quarter and year ended 31 March 2026

(All amounts in Rs. million unless otherwise stated)

S.No.	Particulars	Quarter ended			Year ended	
		31 March 2026 (Refer Note 5)	31 December 2025 Unaudited	31 March 2025 (Refer Note 5)	31 March 2026 Audited	31 March 2025 Audited
I	**Revenue from operations**					
	(a) Revenue from EPC Contracts	23,558.16	8,951.55	2,523.12	38,225.80	13,356.31
	(b) Revenue from O&M Services	222.96	223.37	164.70	879.50	164.70
	(c) Other Operating Revenue	0.86	1.71	-	4.20	-
	Total revenue from operations ((a)+(b)+(c))	**23,781.98**	**9,176.63**	**2,687.82**	**39,109.50**	**13,521.01**
II	Other income	1,476.69	842.99	396.61	4,463.37	1,597.35
III	**Total Income (I+II)**	**25,258.67**	**10,019.62**	**3,084.43**	**43,572.87**	**15,118.36**
IV	**Expenses**					
	(a) Construction expenses	19,685.51	7,882.72	2,113.91	32,394.14	9,076.18
	(b) Employee benefits expense	657.52	682.76	555.31	2,544.45	1,362.91
	(c) Other expenses	358.95	249.50	204.71	1,198.57	396.69
	Total expenses ((a)+(b)+(c))	**20,701.98**	**8,814.98**	**2,873.93**	**36,137.16**	**10,835.78**
V	**Profit before finance cost, depreciation and amortisation expenses, taxes and exceptional items ((III)-(IV))**	**4,556.69**	**1,204.64**	**210.50**	**7,435.71**	**4,282.58**
VI	Finance costs	996.15	758.77	368.52	3,030.99	1,762.64
VII	Depreciation expense	2.26	1.21	0.06	5.30	0.09
VIII	**Profit/(loss) before taxes and exceptional items (V-VI-VII)**	**3,558.28**	**444.66**	**(158.08)**	**4,399.42**	**2,519.85**
IX	Exceptional items (refer note 4)	143.39	-	(6.49)	167.56	11.96
X	**Profit/(loss) before tax (VIII+IX)**	**3,701.67**	**444.66**	**(164.57)**	**4,566.98**	**2,531.81**
XI	**Tax expense:**					
	(a) Current tax	852.18	167.71	(64.69)	1,059.39	559.11
	(b) Deferred tax	85.07	(39.86)	6.25	106.01	84.99
	Total tax expense ((a)+(b))	**937.25**	**127.85**	**(58.44)**	**1,165.40**	**644.10**
XII	**Profit/(loss) for the period/year (X-XI)**	**2,764.42**	**316.81**	**(106.13)**	**3,401.58**	**1,887.71**
XIII	**Other comprehensive income/ (loss)**					
	Items that will not be reclassified to profit or loss					
	(a) Re-measurement gain/(loss) on defined benefit plans	6.10	1.29	(0.66)	6.76	2.28
	(b) Income tax effect	(1.53)	(0.33)	0.17	(1.70)	(0.57)
	Other comprehensive income/(loss) (net of tax) (A+B)	**4.57**	**0.96**	**(0.49)**	**5.06**	**1.71**
XIV	**Total comprehensive income/(loss) for the period/ year (XII+XIII)**	**2,768.99**	**317.77**	**(106.62)**	**3,406.64**	**1,889.42**
XV	Paid-up equity share capital (face value of Rs. 2/- per equity share)	1,210.78	1,210.59	1,210.18	1,210.78	1,210.18
XVI	Other equity				48,305.15	44,374.46
XVII	**Earnings per share (EPS) -face value of Rs. 2/- each***					
	Basic (in Rs)	4.57	0.52	(0.41)	5.62	3.41
	Diluted (in Rs)	4.52	0.52	(0.41)	5.56	3.39

** Not been annualised except for year ended 31 March 2026 and 31 March 2025*

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

A Prasad & Associates * Chartered Accountants *

ACME Solar Holdings Limited

ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited)
Statement of Audited Standalone Assets and Liabilities

(All amounts in Rs. million, unless otherwise stated)

S.No.	Particulars	As at 31 March 2026	As at 31 March 2025
		Audited	Audited
A	**ASSETS**		
1	**Non-current assets**		
	Property, plant and equipment	64.07	4.96
	Investment property	-	14.02
	Capital work-in-progress	12.51	-
	Financial assets		
	(i) Investments	69,954.56	49,731.00
	(ii) Other financial assets	2,846.36	757.31
	Deferred tax assets (net)	-	6.45
	Non-current tax assets (net)	-	168.45
	Other non current assets	922.16	87.99
	Total non-current assets	**73,799.66**	**50,770.18**
2	**Current assets**		
	Inventories	953.82	39.27
	Financial assets		
	(i) Trade receivables	6,151.32	49.33
	(ii) Cash and cash equivalents	14,453.28	3,545.51
	(iii) Bank balance other than cash and cash equivalents	14,200.48	10,414.81
	(iv) Loans	5,669.43	15,668.48
	(v) Other financial assets	9,745.32	4,753.15
	Other current assets	4,449.70	1,670.19
		55,623.35	**36,140.74**
	Assets classified as held for sale	-	0.05
	Total current assets	**55,623.35**	**36,140.79**
	Total Assets	**1,29,423.01**	**86,910.97**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity share capital	1,210.78	1,210.18
	Other equity	48,305.15	44,374.46
	Total equity	**49,515.93**	**45,584.64**
2	**Non-current liabilities**		
	Financial liabilities		
	(i) Long term borrowings	36,094.80	20,944.51
	Provisions	94.83	52.55
	Deferred tax liabilities (net)	101.26	-
	Total non-current liabilities	**36,290.89**	**20,997.06**
3	**Current liabilities**		
	Financial liabilities		
	(i) Short term borrowings	6,503.25	1,750.00
	(ii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	250.19	56.58
	Total outstanding dues of creditors other than micro enterprises and small enterprises	4,758.24	2,075.42
	(iii) Other financial liabilities	5,251.31	3,968.08
	Other current liabilities	26,509.97	12,467.82
	Provisions	16.74	11.37
	Current tax liabilities (net)	326.49	-
	Total current liabilities	**43,616.19**	**20,329.27**
	Total Liabilities	**79,907.08**	**41,326.33**
	Total Equity and Liabilities	**1,29,423.01**	**86,910.97**

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

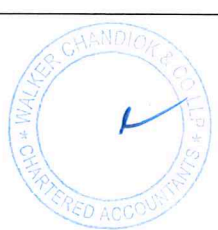
A Prasad & Associates * Chartered Accountants *

ACME Solar Holdings Limited

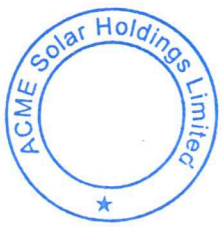
ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited)
Statement of Audited Standalone Cash Flows

(All amounts in Rs. million, unless otherwise stated)

Particulars	for the year ended 31 March 2026	for the year ended 31 March 2025
	Audited	Audited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	4,566.98	2,531.81
Adjustments for:		
Depreciation expense	5.30	0.09
Finance costs	3,030.99	1,762.64
Interest income	(3,066.12)	(1,579.98)
Contingent consideration related to investment disposed in earlier year	(167.56)	(11.96)
Net loss on sale of investment	197.68	-
Employee stock option expense	400.72	240.86
Gain on derivative instruments marked to market	(518.81)	-
Net foreign exchange difference	5.69	0.07
Operating profit before working capital changes	**4,454.87**	**2,943.53**
Movement in working capital		
Change in inventories	(914.55)	(39.27)
Change in trade receivables	(6,101.99)	(47.43)
Change in other current and non-current financial assets	(4,159.37)	(925.42)
Change in other current and non-current assets	(3,613.60)	2,171.03
Change in trade payables	2,863.88	1,627.39
Change in other current and non-current financial liabilities	(724.17)	(2,628.54)
Change in current and non-current provisions	54.39	42.57
Change in other current and non-current liabilities	14,042.14	1,796.76
Cash flows generated from operating activities post working capital changes	**5,901.60**	**4,940.62**
Income tax paid (net)	(598.68)	(987.29)
Net cash flows generated from operating activities (A)	**5,302.92**	**3,953.33**
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for purchase of property, plant and equipment (including capital work-in-progress)	(62.29)	(4.83)
Interest received from deposits and others	2,358.69	936.06
Proceeds from sale of investment in subsidiaries	1,331.55	-
Investment in compulsorily convertible debentures of subsidiaries	-	(2,500.00)
Redemption of commercial paper	-	1,498.68
Proceeds from contingent consideration related to investment disposed in earlier years	167.56	11.96
Investment in equity share capital of subsidiary company	(2,586.14)	(2.60)
Investment in fixed deposits (net)	(5,628.58)	(9,653.83)
Loans given to related parties (net)	(10,627.52)	(20,044.43)
Net cash flows used in investing activities (B)	**(15,046.73)**	**(29,758.99)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from equity share capital issued net of issue expenses	0.60	22,932.89
Proceeds from long term borrowings	17,809.25	6,143.80
Repayment of long term borrowings (including current maturity of non-convertible debentures)	(1,054.35)	(2,226.52)
Proceeds from short term borrowings (net)	4,753.25	1,750.00
Dividend Paid	(242.10)	-
Finance costs paid	(615.07)	(565.52)
Net cash flows generated from financing activities (C)	**20,651.58**	**28,034.65**
Increase in cash and cash equivalents (A+B+C)	10,907.77	2,228.99
Cash and cash equivalents at the beginning of the year	3,545.51	1,316.52
Cash and cash equivalents at the end of the year	14,453.28	3,545.51







ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited)
Notes to the Audited Standalone Financial Results for the quarter and year ended 31 March 2026

1. The above standalone financial results of ACME Solar Holdings Limited (Formerly known as ACME Solar Holdings Private Limited) ('the Company') for the quarter and year ended 31 March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 07 May 2026. The Joint Statutory Auditors of the Company have carried out an audit of these standalone financial results for the year ended 31 March 2026.

2 The above standalone financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standard ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) specified under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended).

3 The Government of India has consolidated 29 existing labour legislations into a united framework comprising 4 Labour Codes which were made effective from 21 November 2025. The corresponding supporting rules under these codes are yet to be notified. The Company has considered the impact on the basis of best information and estimate available and accordingly, financial implications of Rs. 19.28 million has been recognised in the Standalone financial results in the quarter ended 31 December 2025 and year ended 31 March 2026.

4 The exceptional items includes contingent consideration received/(paid back) related to investments disposed in earlier years amounting to Rs. 143.39 million, Rs. (6.49 million), Rs. 167.56 million and Rs. 11.96 million during the quarter ended 31 March 2026, 31 March 2025, during year ended 31 March 2026 and 31 March 2025 respectively.

5 The figures for the current quarter ended 31 March 2026 and corresponding quarter ended 31 March 2025 represents the balancing figures between the audited figures in respect of the full financial year and published year to date figures upto 31 December 2025 and 31 December 2024 respectively which were subjected to limited review.

6 During the year, the Board of Directors of Company paid an interim dividend of Rs. 0.20 per share each on 25 April 2025 and 29 January 2026, amounting to a total of Rs. 242.10 million.

7 During the year ended 31 March 2026, the Company has allotted 884,023 equity shares of Rs. 2 each to the Employee Welfare Trust ('the Trust') under the ESOP Scheme 2025. Out of these, 301,133 shares were transferred to eligible employees upon exercise of vested options. The remaining 582,890 shares are held by the Trust as of 31 March 2026.

8 The Company operates in only one segment. Therefore, disclosure relating to segment as per Ind AS 108 - Operating Segments, is not applicable and accordingly not made.

Registered Office: Plot No. 152, Sector 44, Gurugram 122002, Haryana, India
CIN: L40106HR2015PLC102129

For and on behalf of the Board of Directors of
ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited)

Shashi Shekhar

Shashi Shekhar
Whole Time Director and Vice Chairman
DIN No. 01747358

ACME Solar Holdings Limited

Place: Gurugram
Date: 07 May 2026

A Prasad & Associates
Chartered Accountants

WALKER CHANDIOK & CO LLP
CHARTERED ACCOUNTANTS

Walker Chandiok & Co LLP
Chartered Accountants
21st Floor, DLF Square,
Jacaranda Marg, DLF Phase II,
Gurugram, Haryana 122002

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Unit No. B1, Plot No. B9,
Sector-3, Pinnacle Business Park
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Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited)

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. 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 reports of other auditors on separate audited financial statements of the subsidiaries, as referred to in paragraph 12 below, the Statement:

   (i) includes the annual financial results of the entities listed in Annexure 1;

   (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and

   (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group, for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in *the Auditor's Responsibilities for the Audit of the Statement* 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 ('the 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 together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss and other comprehensive income, and other financial information of the Group in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 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

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

5. 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.

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

Auditor's Responsibilities for the Audit of the Statement

7. 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 Standards on Auditing specified under section 143(10) of the Act 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 this Statement.

8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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 Holding 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 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. 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 Statement 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 Group to cease to continue as a going concern;

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

- 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; and

- Obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

9. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, 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.

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

11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. We did not audit the financial statements of 49 subsidiaries, whose financial statements reflects total assets of Rs. 1,68,072.59 million as at 31 March 2026, total revenues of Rs. 19,045.96 million, total net profit after tax of Rs. 1,333.50 million, total comprehensive income of Rs. 1,333.57 million, and net cash inflow of Rs. 4,201.17 million for the year ended on that date, as considered in the Statement. These annual financial statements have been audited by other auditors whose audit report has been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit report of such other auditor and the procedures performed by us as stated in paragraph 11 above.

    The Statement include total assets of Rs. 1,61,050.49 million as at 31 March 2026, total revenues of Rs. 20,810.65 million, total net profit after tax of Rs. 3,438.39 million, total comprehensive income of Rs. 3,438.64 million and net cash outflow of Rs. 5,769.57 million for the year ended on that date, in respect of 23 subsidiaries, whose annual financial statements have been audited by Walker Chandiok & Co LLP, Chartered Accountants, one of the joint auditors of the Group, jointly with the other auditors and A Prasad & Associate's joint opinion, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based on the audit reports issued by Walker Chandiok & Co LLP, Chartered Accountants, jointly with the other auditors on aforementioned annual financial statements for the year ended 31 March 2026.

    Our opinion above on the Statement is not modified in respect of above matters with respect to our reliance on the work done by and the reports of the other auditors.

13. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

14. The audit of consolidated financial results for the corresponding quarter and year ended 31 March 2025 included in the Statement was carried out and reported by Walker Chandiok & Co LLP, one of the joint auditors of the Group, jointly with the other auditor, S. Tekriwal & Associates who have expressed unmodified

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

opinion vide their audit report dated 19 May 2025, whose report have been furnished to us, and which have been relied upon by us for the purpose of our audit of the Statement. Our opinion is not modified in respect of this matter.

For **Walker Chandiok & Co LLP**
Chartered Accountants
Firm's Registration No.: 001076N/N500013

Anamitra Das
Partner
Membership No.: 062191
UDIN: 26062191BDMBVL1370

Place: Gurugram
Date: 07 May 2026

For **A Prasad & Associates**
Chartered Accountants
Firm Registration No.: 004250C

Isha Baidya
Partner
Membership No.: 430264
UDIN: 26430264FTFPCO4547

Place: Gurugram
Date: 07 May 2026

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Annexure 1

List of entities included in the Statement

Holding Company

1. ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited)

Subsidiaries

1. ACME Rewa Solar Energy Private Limited
2. ACME Jodhpur Solar power Private Limited
3. Aarohi Solar Private Limited
4. Niranjana Solar Energy Private Limited
5. Dayanidhi Solar Power Private Limited
6. ACME Jaisalmer Solar Power Private Limited
7. Vishwatma Solar Energy Private Limited
8. ACME Mahbubnagar Solar Energy Private Limited
9. ACME Yamunanagar Solar Power Private Limted
10. ACME Solar Power Technology Private Limited
11. ACME PV Powertech Private Limited
12. Dayakara Solar Power Private Limited
13. Grahati Solar energy Private Limited
14. ACME Odisha Solar Power Private Limited
15. ACME Raipur Solar Power Private Limited
16. ACME Solar Energy (Madhya Pradesh) Private Limited
17. ACME Solar Technologies (Gujarat) Private Limited
18. ACME Magadh Solar Power Private Limited
19. ACME Nalanda Solar Power Private Limited
20. Nirosha Power Private Limited
21. ACME Solar Rooftop Systems Private Limited
22. ACME Heergarh Powertech Private Limited
23. ACME Aklera Power Technology Private Limited
24. ACME Raisar Solar Energy Private Limited
25. ACME Deoghar Solar Power Private Limited
26. ACME Dhaulpur Powertech Private Limited
27. ACME Phalodi Solar Energy Private Limited
28. ACME Solar Energy Private Limited
29. ACME Urja One Private Limited (formerly known as ACME Barmer Solar Private Limited)
30. ACME Sun Power Private Limited
31. ACME Surya Power Private Limited
32. ACME Urja Two Private Limited (formerly known as ACME Pushkar Solar Private Limited)
33. ACME Solartech Private Limited
34. ACME Sigma Urja Private Limited
35. ACME Alpha Renewables Private Limited
36. ACME Renewtech Private Limited
37. ACME Hybrid Urja Private Limited
38. ACME Gamma Urja Private limited
39. ACME Surya Modules Private Limited
40. ACME Eco Clean Energy Private Limited
41. ACME Pokhran Solar Private Limited
42. ACME Sikar Solar Private Limited
43. ACME Renewable Solutions Private Limited
44. ACME Renewable Resources Private Limited
45. ACME Urja Private Limited

Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

46. ACME Venus Urja Private Limited
47. ACME Sidlaghatta Solar Energy Private Limited
48. ACME Omega Urja Private Limited
49. ACME Platinum Urja Private Limited
50. ACME Marigold Urja Private Limited
51. ACME Suryodaya Private Limited
52. ACME Taurus Urja Private Limited
53. ACME Renewtech First Private Limited
54. ACME Renewtech Second Private Limited
55. ACME Renewtech Fourth Private Limited
56. ACME Renewtech Fifth Private Limited
57. ACME Renewtech Sixth Private Limited
58. ACME Greentech First Private Limited
59. ACME Greentech Second Private Limited
60. ACME Greentech Fourth Private Limited
61. ACME Greentech Fifth Private Limited
62. ACME Greentech Sixth Private Limited
63. ACME Greentech Seventh Private Limited
64. ACME Greentech Eighth Private Limited
65. ACME Greentech Tenth Private Limited
66. ACME Greentech Nineth Private Limited (incorporated on 03 April 2025)
67. ACME Greentech Eleventh Private Limited (incorporated on 03 April 2025)
68. ACME Greentech Twelfth Private Limited (incorporated on 03 September 2025)
69. ACME Greentech Thirteenth Private Limited (incorporated on 03 September 2025)
70. ACME Greentech Fourteenth Private Limited (incorporated on 03 September 2025)
71. ACME Greentech Sixteen Private Limited (incorporated on 23 December 2025)
72. ACME Greentech Seventeen Private Limited (incorporated on 23 December 2025)
73. ACME Greentech Nineteen Private Limited (incorporated on 23 December 2025)
74. ACME Greentech Fifteen Private Limited (incorporated on 01 January 2026)
75. ACME Greentech Eighteen Private Limited (incorporated on 01 January 2026)

Leading Through Innovation

ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited)
Statement of Audited Consolidated Financial Results for the quarter and year ended 31 March 2026

(All amounts in Rs. million, unless otherwise stated)

S.No.	Particulars	Quarter ended			Year ended	
		31 March 2026 (Refer Note 5)	31 December 2025 Unaudited	31 March 2025 (Refer Note 5)	31 March 2026 Audited	31 March 2025 Audited
I	**Revenue from operations**					
	(a) Sale of electricity	5,477.68	4,966.22	4,868.87	20,229.59	14,051.31
	(b) Other operating revenue	0.86	1.71	-	4.20	-
	Total revenue from operations ((a)+(b))	**5,478.54**	**4,967.93**	**4,868.87**	**20,233.79**	**14,051.31**
II	Other income	1,570.58	1,200.19	523.68	4,837.01	1,701.10
III	**Total Income (I+II)**	**7,049.12**	**6,168.12**	**5,392.55**	**25,070.80**	**15,752.41**
IV	**Expenses**					
	(a) Employee benefits expense	148.85	158.30	172.72	619.69	649.45
	(b) Other expenses	541.33	364.85	338.68	1,800.74	1,047.56
	Total expenses ((a)+(b))	**690.18**	**523.15**	**511.40**	**2,420.43**	**1,697.01**
V	**Profit before finance cost, depreciation and amortisation expenses, taxes and exceptional items ((III)-(IV))**	**6,358.94**	**5,644.97**	**4,881.15**	**22,650.37**	**14,055.40**
VI	Finance costs	3,374.78	2,880.26	2,055.46	11,229.88	7,592.07
VII	Depreciation and amortisation expense	1,227.93	1,201.81	1,022.20	4,679.02	2,873.13
VIII	**Profit before taxes and exceptional items (V-VI-VII)**	**1,756.23**	**1,562.90**	**1,803.49**	**6,741.47**	**3,590.20**
IX	Exceptional items (refer note 4)	143.39	-	(140.82)	26.77	(209.84)
X	**Profit before tax (VIII+IX)**	**1,899.62**	**1,562.90**	**1,662.67**	**6,768.24**	**3,380.36**
XI	**Tax expense:**					
	(a) Current tax	1,255.29	243.59	(45.71)	1,685.06	730.48
	(b) Deferred tax	(738.73)	182.22	487.63	104.33	141.67
	Total tax expense ((a)+(b))	**516.56**	**425.81**	**441.92**	**1,789.39**	**872.15**
XII	**Profit for the period / year (X-XI)**	**1,383.06**	**1,137.09**	**1,220.75**	**4,978.85**	**2,508.21**
XIII	**Other comprehensive income**					
	Items that will not be reclassified to profit or loss					
	(a) Re-measurement gain/(loss) on defined benefit plans	7.59	1.16	0.15	7.09	3.06
	(b) Income tax effect	(1.91)	(0.30)	(0.04)	(1.78)	(0.77)
	Other comprehensive income (net of tax)	**5.68**	**0.86**	**0.11**	**5.31**	**2.29**
XIV	**Total comprehensive income for the period/year (XII+XIII)**	**1,388.74**	**1,137.95**	**1,220.86**	**4,984.16**	**2,510.50**
	Profit/(loss) attributable to :					
	-Owners of the Company	1,393.17	1,137.14	1,233.62	4,989.15	2,521.08
	-Non-controlling interest	(10.11)	(0.05)	(12.87)	(10.30)	(12.87)
	Other comprehensive income attributable to :					
	-Owners of the Company	5.68	0.86	0.11	5.31	2.29
	-Non-controlling interest	-	-	-	-	-
	Total comprehensive income attributable to :					
	-Owners of the Company	1,398.85	1,138.00	1,233.73	4,994.46	2,523.37
	-Non-controlling interest	(10.11)	(0.05)	(12.87)	(10.30)	(12.87)
XV	Paid-up equity share capital (face value of Rs. 2/- per equity share)	1,210.78	1,210.59	1,210.18	1,210.78	1,210.18
XVI	Other equity				49,404.04	43,895.62
XVII	**Earnings per share (EPS) -face value of Rs. 2/- each***					
	Basic (in Rs)	2.30	1.88	2.15	8.24	4.55
	Diluted (in Rs)	2.27	1.87	2.14	8.16	4.53

** Not been annualised except for year ended 31 Marh 2026 and 31 March 2025*

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

A Prasad & Associates * Chartered Accountants *

ACME Solar Holdings Limited

ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited)
Statement of Audited Consolidated Assets and Liabilities

(All amounts in Rs. million, unless otherwise stated)

S.No.	Particulars	As at 31 March 2026	As at 31 March 2025
		Audited	Audited
A	**ASSETS**		
1	**Non-current assets**		
	Property, plant and equipment	146,638.28	116,624.98
	Investment property	-	14.02
	Right-of-use assets	10,677.80	6,512.17
	Capital work-in-progress	43,576.60	13,623.37
	Intangible assets	0.25	0.26
	Financial assets		
	(i) Investments	2,750.00	2,750.00
	(ii) Loans	-	1,874.35
	(iii) Other financial assets	3,161.33	1,188.84
	Deferred tax assets (net)	3,949.72	2,634.51
	Non-current tax assets (net)	262.59	651.10
	Other non current assets	4,529.14	346.33
	Total non-current Assets	**215,545.71**	**146,219.93**
2	**Current assets**		
	Inventories	173.73	39.27
	Financial assets		
	(i) Trade receivables	3,329.47	3,808.19
	(ii) Cash and cash equivalents	22,309.43	12,842.73
	(iii) Bank balance other than cash and cash equivalents	39,271.48	16,317.59
	(iv) Other financial assets	1,450.93	1,744.06
	Other current assets	3,226.58	2,969.25
		69,761.62	**37,721.09**
	Assets classified as held for sale	95.76	96.37
	Total current assets	**69,857.38**	**37,817.46**
	Total Assets	**285,403.09**	**184,037.39**
B	**EQUITY AND LIABILITIES**		
3	**Equity**		
	Equity share capital	1,210.78	1,210.18
	Other equity	49,404.04	43,895.62
	Equity attributable to Shareholders of the Company	**50,614.82**	**45,105.80**
	Non-controlling interests	(13.14)	(12.88)
	Total Equity	**50,601.68**	**45,092.92**
4	**Non-current liabilities**		
	Financial liabilities		
	(i) Long term borrowings	167,398.76	98,571.70
	(ii) Lease liabilities	8,449.45	5,048.31
	(iii) Other financial liabilities	2,483.15	1,916.17
	Provisions	144.58	100.57
	Deferred tax liabilities (net)	4,388.86	2,968.30
	Other non-current liabilities	19,735.02	17,144.12
	Total non-current liabilities	**202,599.82**	**125,749.17**
5	**Current liabilities**		
	Financial liabilities		
	(i) Short term borrowings	22,481.73	5,655.31
	(ii) Lease liabilities	633.00	481.97
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	41.15	71.71
	Total outstanding dues of creditors other than micro enterprises and small enterprises	111.55	2,175.55
	(iv) Other financial liabilities	6,802.35	3,323.42
	Other current liabilities	1,637.53	1,474.33
	Provisions	17.19	11.55
	Current tax liabilities (net)	477.09	1.46
	Total current liabilities	**32,201.59**	**13,195.30**
	Total Liabilities	**234,801.41**	**138,944.47**
	Total Equity and Liabilities	**285,403.09**	**184,037.39**

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

A Prasad & Associates * Chartered Accountants *

ACME Solar Holdings Limited

ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited)
Statement of Audited Consolidated Cash Flows

(All amounts in Rs. million, unless otherwise stated)

Particulars	for the year ended 31 March 2026 Audited	for the year ended 31 March 2025 Audited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	6,768.24	3,380.36
Adjustments for:		
Depreciation and amortisation expense	4,679.02	2,873.13
Finance costs	11,229.88	7,592.07
Interest income	(2,555.82)	(1,335.89)
Amortisation of deferred income	(711.44)	(320.07)
Amortisation of deferred expenses	1.95	3.65
Ancilliary cost on borrowings prepaid	159.11	259.03
Contingent consideration related to investment disposed in earlier years	(185.88)	(49.19)
Gain on derivate instruments marked to market	(518.81)	-
Deferred consideration written off	147.28	-
Net foreign exchange difference	5.93	0.39
Employee stock option expense	91.45	240.86
Loss on sale of fixed assets (net)	39.28	16.82
Operating profit before working capital changes	**19,150.20**	**12,661.16**
Movement in working capital		
Change in inventories	(134.46)	(39.27)
Change in trade receivables	478.72	400.66
Change in other current and non-current financial assets	723.41	(185.00)
Change in other current and non-current assets	(3,769.01)	1,489.03
Change in trade payables	(2,100.49)	1,509.29
Change in other current and non-current financial liabilities	(1,109.03)	753.35
Change in current and non-current provisions	56.74	45.02
Change in other current and non-current liabilities	11.52	120.14
Cash flows generated from operating activities post working capital changes	**13,307.59**	**16,754.38**
Income tax paid (net)	(821.68)	(1,324.19)
Net cash flows generated from operating activities (A)	**12,485.91**	**15,430.19**
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for purchase of property, plant and equipment (including capital work-in-progress, capital creditors and capital advances)	(53,212.04)	(32,659.93)
Proceeds from sale of property, plant and equipment	20.41	39.27
Proceeds related to investment disposed in earlier years	185.88	49.19
Payment made for acquisition of non-controlling interest in subsidiary company	(0.05)	(0.05)
Interest received from deposits and others	2,665.94	1,530.38
Payment made for purchase of investment	-	(2,750.00)
Proceeds from sale of investment	-	1,498.68
Investment in fixed deposits (net)	(24,708.30)	(6,762.51)
Loans received back/(given to) from related parties (net)	1,874.35	(706.33)
Net cash flows used in investing activities (B)	**(73,173.80)**	**(39,761.30)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from equity share capital issued net of issue expenses	0.60	22,932.88
Repayment of non convertible debentures	(11,445.84)	(4,736.56)
Proceeds from long term borrowings	121,187.71	65,239.42
Repayment of long term borrowings	(27,476.62)	(40,402.78)
Proceeds from/ (repayment of) short term borrowings (net)	4,753.25	1,288.73
Payment of lease liabilities (including interest paid on lease liabilities Rs. 651.64 million (31 March 2025: Rs. 384.27 million)	(1,649.48)	(605.10)
Finance costs paid	(14,972.93)	(9,634.34)
Dividend paid	(242.10)	-
Net cash flows generated from financing activities (C)	**70,154.59**	**34,082.25**
Increase in cash and cash equivalents (A+B+C)	9,466.70	9,751.14
Cash and cash equivalents at the beginning of the year	12,842.73	3,091.59
Cash and cash equivalents at the end of the year	22,309.43	12,842.73

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

A Prasad & Associates * Chartered Accountants *

ACME Solar Holdings Limited *

ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited)
Notes to the Audited Consolidated Financial Results for the quarter and year ended 31 March 2026

1 The above consolidated financial results of ACME Solar Holdings Limited (Formerly known as ACME Solar Holdings Private Limited) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the quarter and year ended 31 March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of Holding Company at their respective meetings held on 07 May 2026. The Joint Statutory Auditors of the Holding Company have carried out an audit of these consolidated financial results for the year ended 31 March 2026.

2 The above consolidated financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standard ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) specified under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended).

3 The Government of India has consolidated 29 existing labour legislations into a united framework comprising 4 Labour Codes which were made effective from 21 November 2025. The corresponding supporting rules under these codes are yet to be notified. The Group has considered the impact on the basis of best information and estimate available and accordingly, financial implications of Rs. 5.10 million has been recognised in the Consolidated financial results in the quarter ended 31 December 2025 and year ended 31 March 2026.

4 The exceptional items includes a) contingent consideration received related to investments disposed in earlier year amounting to Rs. 143.39 million, Rs. 39.65 million, 185.88 and Rs. 49.19 million during the quarter ended 31 March 2026, 31 March 2025 and year ended 31 March 2026 and 31 March 2025 respectively and b) Rs. 180.47 million, Rs. 159.11 million and Rs. 259.03 million incurred on prepayment of borrowings by subsidiaries during the quarter ended 31 March 2025, year ended 31 March 2026 and 31 March 2025 respectively.

5 The figures for the current quarter ended 31 March 2026 and corresponding quarter ended 31 March 2025 represents the balancing figures between the audited figures in respect of the full financial year and published year to date figures upto 31 December 2025 and 31 December 2024 respectively which were subjected to limited review.

6 During the year, the Board of Directors of Holding Company paid an interim dividend of Rs. 0.20 per share each on 25 April 2025 and 29 January 2026, amounting to a total of Rs. 242.10 million.

7 During the year ended 31 March 2026, the Holding Company has allotted 884,023 equity shares of Rs. 2 each to the Employee Welfare Trust ('the Trust') under the ESOP Scheme 2025. Out of these, 301,133 shares were transferred to eligible employees upon exercise of vested options. The remaining 582,890 shares are held by the Trust as of 31 March 2026.

8 The Group operates in only one segment. Therefore, disclosure relating to segment as per Ind AS 108 - Operating Segments, is not applicable and accordingly not made.

Registered Office: Plot No. 152, Sector 44, Gurugram 122002, Haryana, India
CIN: L40106HR2015PLC102129

For and on behalf of the Board of Directors of
ACME Solar Holdings Limited (formerly known as ACME Solar Holdings Private Limited)

Shashi Shekhar

Shashi Shekhar
Whole Time Director and Vice Chairman
DIN No. 01747358

Place: Gurugram
Date: 07 May 2026

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

A Prasad & Associates * Chartered Accountants *

ACME Solar Holdings Limited