ASIAN PETROPRODUCTS AND EXPORTS LIMITED

CIN: L23209GJ1991PLC016666

Regd. Office: 24, Suwernapuri Soceity, Chikuwadi, Near Jetalpur Road, Alkapuri, Vadodara 390 007

Website: www.asianpetro.in Email: barodagroup99@gmail.com

No.426/fy26-27 **07th November, 2026**

The Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring,
Rotunda Bldg., P.J. Towers, Dalal Street,
Fort, Mumbai-400 001

SCRIP CODE: 524434 **SYMBOL: ASINPET**

Sub: Outcome of Board Meeting - Unaudited Financial Results for the Second Quarter and half year ended on 30th September, 2026.

Dear Sir / Ma'am,

With reference to the above mentioned subject, the meeting of Board of Directors of the Company held on Saturday, 07th November, 2026 and inter alia, Board approved the Unaudited Financial Results for Second Quarter and half year ended on 30th September, 2026 along with Limited Review Reports received from Statutory Auditors of the Company M/s. Maheshwari & Co., Chartered Accountants, Mumbai.

The Meeting of the Board of Directors commenced at 4.45 pm and concludes at 5.00 pm on the same day.

Kindly take the same on your records.

Thanking You,

Yours Sincerely,

For ASIAN PETROPRODUCTS AND EXPORTS LIMITED

JAYKISHOR CHAITANYAKISHOR CHATURVEDI
Digitally signed by JAYKISHOR CHAITANYAKISHOR CHATURVEDI
Date: 2026.11.07 17:13:09 +05'30'

Jaykishore Chaturvedi
Managing Director
DIN: 00467706

Encl: As Above

Independent Auditor's Limited Review Report on unaudited financial results of Asian Petroproducts And Exports Limited for Quarter and Half year ended September 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of
Asian Petroproducts and Exports Limited

1. We have reviewed the accompanying statement of unaudited financial Results of **Asian Petroproducts And Exports Limited ('the Company') for the quarter and half year ended September 30, 2026 (the "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 (the "Listing Regulation").

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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. Our responsibility is to issue a report 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 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. **Emphasis of Matter**-

We draw attention to Note 5(a) to the accompanying financial results, which describes Balances in the accounts of Trade Receivables, Trade Payables, Loans & Advance are subject to confirmation, reconciliation and adjustment, if any required. Classification of Trade Payables as MSME and Others is based on available information with management.

We draw attention to Note 5(b) to the accompanying financial results, which describes Statutory Compliance with respect to GST and TDS is subject to reconciliation and subsequent adjustment, if any required.

5. Based on our review conducted as stated above, ***except as stated in para 4 above***, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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,
Maheshwari & Co.
Chartered Accountants
FRN: 105834W





Gautam Jain
(Partner)
M.No.: 449094
UDIN: 26449094LTKOMK5791

Date: November 7, 2026
Place: Mumbai

ASIAN PETROPRODUCTS AND EXPORTS LIMITED
Regd. Office : 24, Suwernapuri Soceity, Chikuwadi, Near Jetalpur Road, Alkapuri, Vadodara 390 007
CIN: L23209GJ1991PLC016666
Statement of audited Financial Results for the Quarter and half year ended 30th September 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from Operations	324.00	3,770.31	4,370.54	4094.31	4,841.64	6,695.30
2	(b) Other Income	15.50	19.16	(4.79)	34.66	32.22	220.42
3	**Total income**	**339.50**	**3,789.47**	**4,365.75**	**4,128.97**	**4,873.86**	**6,915.72**
4	**Expenses**						
	(a) Cost of materials consumed	-	-	4,317.40	-	-	-
	(b)Purchases of stock-in-trade	317.50	3,638.66	-	3,956.16	4,785.27	6,781.73
	(c) Changes in inventories of finished goods, work-in-progress & stock in trade	(0.00)	124.73	-	124.73	-	(134.28)
	(d) Employee benefits expense	17.12	16.57	16.17	33.69	32.34	64.31
	(e) Finance Costs	10.96	11.54	5.31	22.50	10.31	33.85
	(f) Depreciation and amortisation expense	0.11	0.11	0.03	0.22	0.06	0.25
	(g) Other expenses	92.67	7.68	31.59	100.35	36.91	47.87
	Total expenses	**438.35**	**3,799.29**	**4,370.50**	**4,237.64**	**4,864.89**	**6,793.73**
5	**Profit/(Loss) before tax (3-4)**	**(98.85)**	**(9.82)**	**(4.75)**	**(108.67)**	**8.97**	**121.99**
6	Tax Expenses (including deferred tax)	0.31	0.25	-	0.56	-	1.00
7	**Profit/ (Loss) for the period (5-6)**	**(99.16)**	**(10.07)**	**(4.75)**	**(109.23)**	**8.97**	**120.99**
8	**Other Comprehensive Income net of taxes**						
	a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) Items that will be reclassified to profit or loss	-	-	-	-	-	-
9	**Total Comprehensive Income**	**(99.17)**	**(10.07)**	**(4.75)**	**(109.23)**	**8.97**	**120.99**
10	**Paid-up Equity Share Capital (Face Value of Rs. 10/- each)**	**2,455.79**	**2,455.79**	**2,455.79**	**2,455.79**	**2,455.79**	**2,455.79**
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
12	**(i) Earning Per Share (For Continuing Operations) (Face Value INR 10/- each)**						
	- Basic	(0.40)	(0.04)	(0.02)	(0.44)	0.04	0.49
	- Diluted	(0.40)	(0.04)	(0.02)	(0.44)	0.04	0.49

Note:

1	The above standalone financial results for the half year and quarter ended September 30, 2026 have been reviewed by the Audit Committee and there after approved and taken on record by the Board of Directors of the Company at their meeting held on November 7, 2025.
2	The unaudited Standalone Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
3	The Statutory Auditors have carried out limited review of the above unaudited standalone financial results for the quarter September 30, 2026.
4	The Company's operations fall under single segment as per Ind AS- 108 "Segment Reporting"
5	a) Balances in the accounts of Trade Receivables, Trade Payables, Loans & Advance are subject to confirmation, reconciliation and adjustment, if any required. b) Statutory Compliance with respect to GST and TDS is subject to reconciliation and subsequent adjustment, if any required. c) The management does not expect any material adjustment in respect of the same effecting the financial statements on such reconciliation / adjustments.
6	The previous periods numbers have been regrouped / reclassified wherever necessary to confirm the presentation of the current period.
7	The figures for the quarter ended September 30, 2026 are the balancing figures between reviewed figures for the half year ended September 30, 2026 and the reviewed figures for the quarter ended June 30, 2026, and the figures for quarter ended September 30, 2025, are the balancing figures between reviewed figures for the half year ended September 30, 2025 and the reviewed figures for the quarter ended June 30, 2025.

By the order of the Board

Date: 7th November, 2026
Place: Varodara

Jaykishor Chaturvedi

Chairman

Unaudited Statement of Assets and Liabilities as at September 30, 2026		
Statement of Assets and Liabilities		**(Rs. In Lakh)**
Particulars	**As at 30-09-2026 (Unaudited)**	**As at 31-03-2026 (Audited)**
I ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	225.90	226.12
(b) Capital Work in progress	-	-
(c) Other Intangible Assets	-	-
(d) Financial Assets	-	-
(e) Non- Current Assets	-	-
TOTAL NON CURRENT ASSETS	**225.90**	**226.12**
CURRENT ASSETS		
(a) Inventories	9.55	134.28
(b) Financial Assets	-	-
(i) Investments	0.05	0.05
(ii) Trade Receivables	3019.02	824.49
(iii) Cash and Cash Equivalents	138.68	671.31
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	891.20	71.89
(vi) Other Financial Assets	808.18	207.34
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	21.59	2,031.64
TOTAL CURRENT ASSETS	**4,888.28**	**3,941.00**
TOTAL ASSETS	**5,114.17**	**4,167.12**
II EQUITY & LIABILITIES		
EQUITY		
(a) Equity share capital	2,455.79	2,455.79
(b) Other equity	(1,267.34)	(1,159.12)
TOTAL EQUITY	**1,188.45**	**1,296.67**
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial liabilities		
(i) Borrowings	596.19	-
(b) Provisions	-	-
(c) Deferred tax liabilities (net)	0.56	1.00
TOTAL NON CURRENT LIABILITIES	**596.75**	**1.00**
CURRENT LIABILITIES		
(a) Financial liabilities		
(i) Borrowings	-	143.62
(ii) Trade payables		
i. Total Outstanding dues of micro enterprises and small enterprises	2.27	2.16
ii. Total Outstanding dues of creditors other than micro enterprises and small enterprises	3,315.21	2,702.05
(iii) Other financial liabilities	-	-
(b) Provisions	4.76	6.09
(c) Other current liabilities	6.74	15.53
(d) Current tax liabilities (net)	-	-
TOTAL CURRENT LIABILITIES	**3,328.98**	**2,869.45**
TOTAL LIABILITIES	**3,925.72**	**2,870.45**
TOTAL EQUITY AND LIABILITIES	**5,114.17**	**4,167.12**
	-	



Unaudited Cash Flow Statement for the half Year Ended 30th September, 2026			(Rs. In Lakh)
	Particulars	**As at 30-09-2026 (Unaudited)**	**As at 30-09-2025 (Unaudited)**
A	**Cash flow from operating activities**		
	Net Profit/(Loss) before tax	(108.67)	8.97
	Depreciation	0.22	0.06
	Finance cost	22.50	10.31
	Changes in Equity	0.45	
	Operating profit / (loss) before working capital changes	**(85.50)**	**19.34**
	Adjustment for		
	Increase /(decrease) in trade payables	613.27	1,297.22
	Increase /(decrease) in Provisions	(1.33)	4.76
	Increase /(decrease) in other Non Financial liabilities	(0.44)	(0.19)
	Increase /(decrease) in other Financial liabilities	-	-
	Increase /(decrease) in borrowing	(143.62)	596.56
	Decrease / (Increase) in Other Current Liabilities	(8.79)	104.14
	Decrease / (Increase) in loans	(819.31)	(372.71)
	Decrease / (Increase) in Other Current Assets	2,010.06	(96.98)
	Decrease / (Increase) in Inventories	124.73	-
	Decrease / (Increase) in Other Financial Assets	(600.84)	(803.50)
	Decrease / (Increase) in Trade receivable	(2,194.53)	(1,595.42)
	Cash generated from operations	**(1,106.32)**	**(846.78)**
	Direct taxes paid (net of refunds)	-	-
	Net cash flow from / used in operating activities (A)	**(1,106.32)**	**(846.78)**
	Cash flow from investing activities		
	Purchase of fixed assets including intangible assets	-	-
B	**Net cash used in investing activities (B)**	**-**	**-**
	Cash flow from financing activities		
	Proceeds from long-Term borrowing	596.19	(0.68)
C	Finance cost	(22.50)	(10.31)
	Issue Prefence share	-	-
	Net cash from financing activities (C)	**573.69**	**(10.99)**
			-
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**(532.63)**	**(857.77)**
	Cash and cash equivalents at the beginning of the year	671.31	868.22
	Cash and cash equivalents at the end of the year	**138.68**	**10.45**

