PARAS PETROFILS LIMITED

Address: 1st Floor Dhamanwala Complex, Opp. Apple Hospital, Khatodara Road, Udhana, Surat, Gujarat–395002, CIN: L17110GJ1991PLC015254
Email-id: finance@paraspetrofils.com
Ph.: +91-9825568096; Website: www.paraspetrofils.in

Date: 05/11/2026

Head Listing Compliance
National Stock Exchange of India Ltd.
'Exchange Plaza' Plot No. C/1, G Block,Bandra-Kurla Complex
Mumbai-400051

Head Listing Compliance
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street, Mumbai-400001

The Head-Listing Compliance
The Calcutta Stock Exchange Ltd.
7, Lyons Range, Murgighata,
BBD Bagh, Kolkata
West Bengal – 700001

Symbol: PARASPETRO

Security code: 521246

Dear Sir/Madam,

Subject: Outcome of Board Meeting held on November 05, 2026

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. 05th November, 2026 have approved and taken on record the following items:

Unaudited Financial Statements (Standalone) for Second Quarter and Half Year ended on September 30, 2026 together with the Limited Review Report thereon.

Further, in terms of Regulation 33 of SEBI Listing Regulations, we enclose herewith the copy of

a) Unaudited Financial Statements (Standalone) for the Second Quarter and Half Year ended on September 30, 2026.
b) Limited Review Report on the Unaudited Financial Statements (Standalone) for the Second Quarter and Half Year ended on September 30, 2026.

The Board meeting commenced at 4:30 p.m. IST and concluded 6:20 p.m. IST.

This outcome is also being hosted on the Company's website at www.paraspetrofils.in

We request you to kindly note the same and take into your records.
Thanking You.

Yours Faithfully
For Paras Petrofils Limited

PRATIBHA BHUTRA
Digitally signed by PRATIBHA BHUTRA
Date: 2026.11.05 18:21:31 +05'30'

Pratibha Bhutra
Company Secretary & Compliance Officer
Mem. No. A54754

R M R & Co.
Chartered Accountants

Limited Review Report on Unaudited Standalone Financial Results for the Quarter and Half Year ended on 30th September, 2026

To,
The Board of Directors,
M/s Paras Petrofils Limited

We have reviewed the accompanying statement of unaudited financial results of **PARAS PETROFILS LIMITED** for the period ended on 30th September, 2026. This statement is the **responsibility of the Company's Management and has been approved by the Board of Directors.** Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RMR & Co.
Chartered Accountants
FRN: 106467W

ROHIT VIJAYVARGIA
Digitally signed by ROHIT VIJAYVARGIA
Date: 2026.11.05 17:27:43 +05'30'

CA Rohit Vijayvargia
Partner
Memb No. 077946

Date.: 05.11.2026
Place.: Surat
UDIN.: ***26077946BFXTWL8055***

PARAS PETROFILS LIMITED

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STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2026

(Rs. in Lacs)

PARTICULARS	QUARTER ENDED			Half Year Ended		Year ended
	30/09/2026 (Unaudited)	30/06/2026 (Unaudited)	30/09/2025 (Unaudited)	30/09/2026 (Unaudited)	30/09/2025 (Unaudited)	31/03/2026 (Audited)
PART I						
I. Revenue from Operations	-	-	-	-	-	-
II. Other Income	38.68	34.12	28.07	72.80	65.10	149.82
III. Total Income (I +II)	38.68	34.12	28.07	72.80	65.10	149.82
IV. Expenses						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-trade	-	-	-	-	-	-
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	-	-	-	-	-	-
Employee Benefits Expenses	0.60	0.60	0.00	1.20	1.51	1.92
Finance Costs	0.00	0.00	-	0.00	0.00	-
Depreciation and amortisation expenses	-	-	1.23	-	-	-
Other Expenses	4.22	20.20	-	24.43	16.52	183.27
Total Expenses (IV)	**4.82**	**20.81**	**1.23**	**25.63**	**18.03**	**185.19**
V. Profit/(Loss) before exceptional items and tax (III-IV)	**33.86**	**13.31**	**26.84**	**47.17**	**47.07**	**(35.37)**
VI. Exceptional items	-	-	-	-	-	-
VII. Profit/(Loss) before tax (V-VI)	**33.86**	**13.31**	**26.84**	**47.17**	**47.07**	**(35.37)**
VIII. Tax Expense						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-	-
(3) Previous Year Tax	-	-	-	-	-	-
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	**33.86**	**13.31**	**26.84**	**47.17**	**47.07**	**(35.37)**
X. Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI. Tax expense of discontinued operations	-	-	-	-	-	-
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII. Profit/(Loss) for the period (IX+XII)	**33.86**	**13.31**	**26.84**	**47.17**	**47.07**	**(35.37)**
XIV. Other Comprehensive Income	-	-	-	-	-	-
(A) (i) Items that 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 that will be classified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	-	-	-	-	-	-
XVI.Paid up Equity Share Capital (FV : 1/-) each)	3,342.21	3,342.21	3,342.21	3,342.21	3,342.21	3,342.21
XVII. Other Equity						(1,679.92)
XVIII. Earnings per equity share (for continuing operation):						
(1) Basic	0.01	0.00	0.01	0.01	0.01	(0.01)
(2) Diluted	0.01	0.00	0.01	0.01	0.01	(0.01)

NOTES

1. The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 5th November 2026. The Statutory Auditors have carried out their limited review of the above results.
2. The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS), prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. The IND AS compliant corresponding figures for the period as reported above have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
4. The company is not carriying any segment in its buiness activities therefore no segment reporting has been done.
5. Previous Period's/Year's figures have been regrouped /recast wherever necessary to make them comparable with those of the current period.
6. As of September 30, 2026, the Company does not have any subsidiary companies, associate companies, or joint venture entities.

FOR PARAS PETROFILS LTD.

PARAS PETROFILS LTD. SURAT

Deepak K. Vaidya
Whole Time Director
DIN: 08201304

Date: 05/11/2026
Place : SURAT

PARAS PETROFILS LIMITED

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STATEMENT OF UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2026

Rs in Lacs

Particulars	As at 30th September, 2026	As at 31st March, 2026
ASSETS	(Unaudited)	(Audited)
Non current assets		
(a) Property, Plant and Equipment	181.03	181.03
(b) Capital Work in Progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible Assets		
(f) Intengible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financials Assets-		
(i) Investments		
(ii) Trade Receivables		
(iii) Loans		
(iv) Other(to be specified)	0.75	0.75
(i) Deferred tax assets (net)	0.00	0.00
(j) Other non-current assets		
Current Assets		
(a) Inventories		
(b) Financials Assets		
(i) Investments	70.66	103.83
(ii) Trade receivables	21.86	21.86
(iii) Cash and cash equivalents	0.02	0.02
(iv) Bank Balance other than (iii) above	8.71	3.05
(v) Loans	1767.25	1694.13
(vi) Otheres (to be specified)		
(c) Current tex Assets		
(d) Other current Assets		
TOTAL ASSETS	**2050.27**	**2004.68**
EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	3342.21	3342.21
(B) Preference Share Capital	336.22	336.22
(b) Other Equity	-1632.75	-1679.92
Liabliaties		
Non -Current liabilites		
(a) Financials Liablities		
(i) Borrowings		
(ii) Trade Payable		
(iii) Other Financial liablities (other than specified in item (b)		
(b) Provisions		
(c) Deffered Tax Liabilites (net)		
(d) Other Non-Current Liablities		
Current Liablities		
(a) Financials Liablities		
(i) Borrowings		
(ii) Trade Payables	4.60	4.73
(iii) Other Financial liablities (other than specified in item (c) tobe specified	0.00	1.44
(b) Other current liabilities		
(c) provisions	0.00	0.00
(d) Current Tax Liablitries		
TOTAL EQUITY AND LIABILITES	**2050.27**	**2004.68**

FOR PARAS PETROFILS LTD.

PARAS PETROFILS LTD. SURAT

Deepak R. Vaidya
Whole Time Director
DIN: 08201304

Date: 05/11/2026
Place : SURAT

PARAS PETROFILS LIMITED

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STATEMENT OF UNAUDITED FINANCIAL RESULTS

Statement of Cash Flows for the period ended September 30, 2026

(Rs. in Lacs)

Particulars	*Period ended September 30, 2026*	*Period ended September 30, 2025*	*Year ended March 31, 2026*
Cash flow from Operating Activities			
Profit Before Tax	47.17	47.07	-35.37
Adjustments for			
Depreciation and Amortisation Expense			
Deferred Tax			
Interest Income on Fixed Deposits and Security Deposits measured at Amortised Cost			
Dividend Income on Current Investments			
Net (Gain) on Sale of Current Investments			
Net Unrealised (Gain) / Loss on Foreign Currency Transactions and Translations			
Share Based Payments			
Fair Valuation (Gain)/ loss on Derivative Financial Instruments			
Bad debts Written off			
Allowances for Doubtful Trade Receivables (Expected Credit Loss Allowance)			
Net loss on Disposal / Write off of Property, Plant, Equipment and Intangible Assets			159.11
Operating Profit Before Working Capital Changes	47.17	47.07	123.74
Changes in Working Capital			
Adjustments for (Increase) / Decrease in Operating Assets			
Loans to Employees			
Security Deposits			
Other Non-Current Assets			
Trade Receivables	0.00	0.00	-9.44
Other Financial Assets	0.00	0.00	-70.23
Loans and Advances	-73.12	-1.50	0.00
Inventories			
Adjustments for Increase / (Decrease) in Operating Liabilities			
Trade Payables	(0.13)	-1.30	1.28
Other Financial Liabilities			
Provisions	0.00	-1.44	-1.44
Other Current Liabilities	-1.44	-1.87	-0.45
Cash Generated from Operations	**-74.70**	**-6.11**	**-80.29**
Taxes Paid			
Net Cash Generated from Operating Activities	**-27.52**	**40.96**	**43.45**
Cash Flow from Investing Activities			
Payment for Purchase of Property, Plant, Equipment including Capital Work-in-Progress and Intangible Assets			
Proceeds from Sale of Property, Plant, Equipment and Intangible Assets	0.00	0.00	8.00
Net Proceeds from Sale of Current Investments including investments under Scheme of Amalgamation	33.18	-31.99	-48.38
Interest Income Received			
Dividend Income Received			
Investment in Bank Deposits held as Margin Money			
Net Cash Flow (Used in) Investing Activities	33.18	(31.99)	(40.38)
Cash Flow from Financing Activities			
Proceeds from Issuance of Equity Shares			
Securities Premium received			
Proceeds from Current Borrowings			
Repayment of Current Borrowings			
Repayment of Non-Current Borrowings			
Repayment of Lease Liabilities			
Dividend and Dividend Distribution Tax Paid			
Finance Costs Paid including Interest on Lease Liabilities			
Net Cash Flow (Used in) Financing Activities			
Net Increase / (Decrease) in Cash and Cash Equivalents	5.66	8.97	3.06
Cash and Cash Equivalents at beginning of the period	3.07	0.01	0.01
Changes in Cash and Cash Equivalents under Scheme of Amalgamation			
Exchange Fluctuation Gain I (Loss) on Foreign Currency Bank Balances			
Cash and Cash Equivalents at end of the period	**8.73**	**8.98**	**3.07**
Components of Cash and Cash Equivalents (At end of the period)			
Balances with Banks on Current Accounts	**8.71**	**8.96**	**3.05**
Cash on Hand	**0.02**	**0.02**	**0.02**

Notes

The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 5th November 2026. The Statutory Auditors have carried out their limited review of the above results.

FOR PARAS PETROFILS LTD.

Deepak K. Vaidya
Whole Time Director
DIN: 08201304
Date: 05/11/2026
Place : SURAT

PARAS PETROFILS LTD. SURAT