



CONFIDENCE PETROLEUM INDIA LIMITED

Regd. Off. : 1002 Akruti Erica, F P NO 274B 411 of TPS-V, Shraddhanand Road,
Vile Parle East, Mumbai-400057 | PH. NO.: 0712 - 6917300.

Corp. Off. : Confidence Tower, 34 Central Bazar Road, Ramdaspath, Nagpur, MH - 440010



CIN: L40200MH1994PLC079766

Date: 14/02/2026

To,

National Stock Exchange of India Limited Listing Department, Exchange Plaza, Bandra Kurla Complex, Bandra (E) Mumbai-400051	The Bombay Stock Exchange, Department of Corporate Services 25 th Floor, P.J. Towers, Dalal Street, Mumbai- 400001
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Subject: Outcome of Board meeting held on February 14, 2026

Ref : Financial Result-December 31, 2025

This is to inform The Exchange that the Board of Directors of the Company at their meeting held today i.e. on Saturday, February 14, 2026 at the Company's Corporate office has approved the followings:-

1. The Un-audited Financial Results (Standalone and Consolidated) for the Third quarter and Nine Month ended on December 31, 2025.

The Board meeting were commenced on 5:00 PM. and concluded on 6:30 PM

For Confidence Petroleum India Limited

Prity Bhabhra
Company Secretary

CONFIDENCE PETROLEUM INDIA LIMITED

Registered office : 1002 AKRUTI ERICA, F P NO 274 B 411 OF TPS-V, SHRADDHANAND RD, VILE PARLE EAST, Vileeparle (East), Mumbai, Mumbai, Maharashtra, India,
400057

Email: cs@confidencegroup.co

Statement Consolidated Un-Audited Financial Results for the Quarter and Nine Months Ended 31st December 2025

Rs, in Lacs except in case of EPS

Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	1,39,388	98,301	69,727	3,48,888	2,22,095	3,14,576
II. Other Income	877	1,015	2,065	2,550	3,549	4,241
III. Total Income (I +II)	1,40,264	99,316	71,791	3,51,438	2,25,644	3,18,818
IV. Expenses:						
Cost of materials consumed	7,076	1,521	5,535	13,570	20,570	27,950
Purchase of Stock-in-Trade	1,15,626	78,990	45,187	2,79,073	1,54,959	2,23,870
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-491	-1,047	2,278	2,911	-1,645	-4,104
Employee benefits expense	1,201	1,245	1,305	3,534	3,629	4,781
Finance costs	2,497	2,412	1,899	7,012	5,789	7,864
Depreciation and amortisation Expenses	4,283	4,152	4,690	12,559	13,147	17,478
Other expenses	7,369	9,348	7,339	24,668	21,198	29,645
Total Expenses	1,37,560	96,620	68,232	3,43,327	2,17,648	3,07,484
V Profit / Loss before share of profit / (loss) of an associate / joint venture and tax (III - IV)	2,704	2,695	3,559	8,112	7,997	11,333
VI. Share of profit (loss) of associates and joint ventures accounted for using equity method	31	43	113	97	288	336
VII Profit / Loss before tax (V + VI)	2,735	2,738	3,672	8,208	8,285	11,669
VIII. Tax expense:						
(1) Current tax	1,370	749	1,163	2,947	2,613	3,316
(2) Earlier Year Adjustments in tax	-91	0	-40	-91	-438	-433
(3) Deferred tax	-672	-52	-84	-862	-243	-298
Total Tax Expenses	607	697	1,039	1,994	1,932	2,585
IX. Profit(Loss) for the period (VII - VIII)	2,128	2,041	2,634	6,214	6,353	9,084
X. Other comprehensive income / (loss)	0	0	0	0	0	0
A. (i) Items that will not be reclassified to profit and loss	0	0	0	0	0	0
Re-measurement of defined employee benefit pl	0	0	0	0	-4	-53
(ii) Income Tax Relating to Items that will not be reclassified to profit and loss	0	0	0	0	-1	-13
B (i) Items that will be reclassified to profit and loss	0	0	0	0	0	0
(ii) Income Tax Relating to Items that will be reclassified to profit and loss	0	0	0	0	0	0
Total other comprehensive income net of taxes	0	0	0	0	-3	-39
XI. Total comprehensive income net of taxes (IX + X)	2,128	2,041	2,634	6,214	6,355	9,124
Profit / (Loss) for the period attributable to:	2,128	2,041	2,634	6,214	6,353	9,084
Owners of the Company	2,105	2,033	3,068	6,154	6,342	8,623
Non-controlling interests	23	8	-434	60	10	462
Other comprehensive income net of taxes for the period attributable to:						
Owners of the Company	0	0	0	0	-3	-39
Non-controlling interests	0	0	0	0	0	0
Total comprehensive income net of taxes for the period attributable to:	2,128	2,041	2,634	6,214	6,356	9,124
Owners of the Company	2,105	2,033	3,068	6,154	6,345	8,662
Non-controlling interests	23	8	-434	60	10	462
Paid up Equity share Capital (Par value of Rs.1/- per share)	3,322	3,322	3,322	3,322	3,322	3,322
Other Equity						1,29,507
Total Equity attributable to owners of the Company						1,32,830
XII. Earnings per share (in Rs.) Par value of Rs.1/- each fully paid up						
(1) Basic	0.63	0.62	0.92	1.85	1.93	2.62
(2) Diluted	0.63	0.62	0.92	1.85	1.91	2.62

CONFIDENCE PETROLEUM INDIA LIMITED

Registered office : 1002 AKRUTI ERICA, F P NO 274 B 411 OF TPS-V, SHRADDHANAND RD, VILE PARLE EAST, Vileeparle (East), Mumbai, Mumbai, Maharashtra, India, 400057

CONSOLIDATED SEGMENTWISE UN-AUDITED REPORT FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025

Rs in Lacs

PARTICULARS	Quarter ended on			NINE MONTHS ENDED		Year ended on
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
REVENUE						
- Cylinder Division	6,932	3,911	12,781	15,263	30,914	36,345
- LPG Division	1,32,456	94,390	56,946	3,33,626	1,91,181	2,78,231
	1,39,388	98,301	69,727	3,48,888	2,22,095	3,14,576
SEGMENT WISE RESULT						
- Cylinder Division	80	71	250	505	464	1,043
- LPG Division	8,528	8,173	7,834	24,627	22,920	31,391
	8,608	8,244	8,084	25,132	23,384	32,433
a. Less : Depreciation	4,283	4,152	4,690	12,559	13,147	17,478
b. Less : Finance Cost	2,497	2,412	1,899	7,012	5,789	7,864
c. Add : Other Income	(877)	(1,015)	(2,065)	(2,550)	(3,549)	(4,241)
Profit / Loss before share of profit / (loss) of an associate / joint venture and tax	2,704	2,695	3,559	8,112	7,997	11,333
Share of profit (loss) of associates and joint ventures accounted for using equity method	31	43	113	97	288	336
Profit Before Tax	2,735	2,738	3,672	8,208	8,285	11,669
Tax expense:						
(1) Current tax	1,370	749	1,163	2,947	2,613	3,316
(2) Earlier Year Adjustments in tax	(91)	-	(40)	(91)	(438)	(433)
(3) Deferred tax Charges / (Credit)	(672)	(52)	(84)	(862)	(243)	(298)
Total Tax Expenses	607	697	1,039	1,994	1,932	2,585
Profit After Tax incl profit from Joint Venture	2,128	2,041	2,634	6,214	6,353	9,084
Segment Asset						
- Cylinder Division	44672	39657	26205	44672	26205	28273
- LPG Division	218085	225251	254584	218085	254584	226928
Total Assets	262757	264908	280789	262757	280789	2,55,201
Less - Segment Liability						
- Cylinder Division	23646	19347	20151	23646	20151	19514
- LPG Division	87300	95636	120199	87300	120199	90853
Total Liability	1,10,946	1,14,983	1,40,350	1,10,946	1,40,350	1,10,367
Net Assets						
- Cylinder Division	21,026	20,311	6,054	21,026	6,054	8,759
- LPG Division	1,30,785	1,29,615	1,34,385	1,30,785	1,34,385	1,36,075
	1,51,811	1,49,926	1,40,439	1,51,811	1,40,439	1,44,834

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CIN: L40200MH1994PLC079766

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Maharashtra, India, 400057

Email: cs@confidencegroup.co

Statement of Standalone Un-Audited Financial Results for the Quarter and Nine month Ended 31st December 2025

Rs, in Lacs except in case of EPS

Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	1,21,075	1,09,154	64,915	3,36,580	2,13,101	3,02,739
II. Other Income	811	837	2,239	2,247	3,575	4,113
III. Total Revenue (I +II)	1,21,886	1,09,991	67,154	3,38,827	2,16,676	3,06,852
IV. Expenses:						
Cost of materials consumed	1,108	1,041	1,831	3,584	5,365	7,354
Purchase of Stock-in-Trade	1,02,415	92,558	46,102	2,77,885	1,64,976	2,41,108
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	1,309	-788	2,487	6,959	746	-3,910
Employee benefits expense	1,004	1,084	1,084	2,955	2,935	3,917
Finance costs	1,883	2,070	1,675	5,832	5,046	6,765
Depreciation and amortisation Expenses	4,017	3,807	4,289	11,604	12,002	16,069
Other expenses	7,506	7,576	6,536	22,133	18,239	25,519
Total Expenses (IV)	1,19,243	1,07,347	64,004	3,30,952	2,09,309	2,96,821
V. Profit / Loss before tax (III - IV)	2,642	2,644	3,150	7,875	7,367	10,030
VI. Tax expense:						
(1) Current tax	823	762	1,062	2,399	2,387	2,964
(2) Earlier Year Adjustments in tax	-64	0	7	-64	-391	-391
(3) Deferred tax	-176	-81	-209	-423	-297	-282
Total Tax Expenses	584	681	860	1,912	1,699	2,290
VII. Profit(Loss) for the period (V - VI)	2,059	1,963	2,290	5,962	5,668	7,740
VIII. Other comprehensive income / (loss)	0	0	0	0	0	0
A. (i) Items that will not be reclassified to profit and loss	0	0	0	0	0	0
Re-measurement of defined employee benefit plan	0	0	4	0	0	-53
(ii) Income Tax Relating to Items that will not be reclassified to profit and loss	0	0	1	0	0	-13
B (i) Items that will be reclassified to profit and loss	0	0	0	0	0	0
(ii) Income Tax Relating to Items that will be reclassified to profit and loss	0	0	0	0	0	0
Total other comprehensive income (loss) net of taxes	0	0	3	0	0	-39
Total comprehensive income (loss) net of taxes	2,059	1,963	2,287	5,962	5,668	7,779
Paid up Equity share Capital (Par value of Rs.1/- per share)	3,322	3,322	3,322	3,322	3,322	3,322
Other Equity						1,17,037
IX. Earnings per share (in Rs.) Par value of Rs.1/- each fully paid up						
(1) Basic	0.62	0.59	0.69	1.79	1.72	2.36
(2) Diluted	0.62	0.59	0.69	1.79	1.71	2.34

CONFIDENCE PETROLEUM INDIA LIMITED
QUARTERLY RESULTS DECEMBER-2025

Notes to Un-audited standalone and consolidated financial results :

1. The above Un-audited standalone and consolidated financial results for the quarter and nine month ended on Dec 31st, 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February, 2026. The Statutory Auditors of the Company have conducted "Limited Review" of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and have issued a modified review report on both standalone and consolidated results.
2. The standalone and consolidated financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, as amended from time to time.
3. The certificate of CFO in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.
4. In respect of holding company, there is difference in the value of Input Tax Credit (Electronic Credit ledger and Electronic Cash Ledger) as per the Goods and Service Tax Network portal of Government of India and amount as reflected in books of accounts. The holding company is in process to reconcile the differences and account for appropriate adjustments.

The Management, after considering all available records and facts known to it, is of the view that there is no material adverse impact on the financial position of the holding company and no material adjustments are required to these financial results for the nine month ended 31 December 2025 in this regard.

5. By virtue of Hon'ble Supreme Court ruling dated 28th February 2019, basic wages will include other allowances also for the purpose of calculation of provident fund liability. As per management's assessment such liability is not required to be recognized since The Employees Provident Fund and Miscellaneous Provision Act 1952 Act is not amended updating the definition of wages. Accordingly, the holding company has not recognized any additional liability in this respect.

The Management, after considering all available records and facts known to it, is of the view that there will be no material adverse impact on the financial position of the holding company.

6. The figures for the quarter ended 31st December, 2025 are the balancing figures between Un-audited figures in respect of the Nine Month ended 31st December, 2025 and the figures up to six month ended 30th September, 2025. Similarly, the figures of the quarter ended 31st December, 2024 are the balancing figures between Un-audited figures in respect of the Nine Month ended 31st December, 2024 and the figures up to six month ended 30th September, 2024.
7. The figures of previous year/quarter have been regrouped or reclassified wherever necessary.
8. The Income-Tax authorities ('the department') had conducted search activity during the month of October 2025 at some of the premises, site and residences of few of the employees of the Company. The Company extended full cooperation to the Income-tax officials during the search and provided required details, clarifications, and documents. As on the date of issuance of these financial results, the Company has not received any written communication from the department regarding the outcome of the search and consequently no accounting provisions has been made. The intimation under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 was submitted to Bombay stock exchange and National Stock Exchange on 9th of October, 2025 and 12th of October, 2025.
9. The holding company has received Show Cause Notice dated 11/09/2025 from the Directorate General of GST Intelligence (DGGI), Mumbai for differential tax demand of GST on the grounds that company has short paid the tax @ 5% instead of 18% on their outward supply of INR 23384.84 Lakhs, covering period from March 2020 till March 2024.

The holding Company is in the process of filing necessary submissions to DGGI. The Company is hopeful of reversal of this shown cause notice considering the fact that in the similar show cause notices were quashed by the DGGI for the period July 2017 till February 2020.

10. Notes to Segment Information for the quarter ended 31st December, 2025.

A) As per Indian Accounting Standard 108 on Segment Reporting (Ind AS 108), the Company has reported "Segment Information", as described below:

CONFIDENCE PETROLEUM INDIA LIMITED
QUARTERLY RESULTS DECEMBER-2025

- a) The Cylinder Division includes production and marketing operations of LPG /CNG cylinders.
- b) The LPG Division includes LPG marketing and bottling business & Others.
- B) The Company publishes standalone financial results along with the consolidated financial results, hence the Company has disclosed the segment information in its consolidated financial results in accordance with Ind AS 108 "Operating Segments".
11. The company has incorporated a wholly owned subsidiary Confidence Green Energy Private Limited on 16th Of July 2025 as already disclosed with BSE.
12. Effective 21st November,2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. The holding company has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost amounting to 107.16 lacs primarily arising due to change in the definition of "wages" for employees and contract labour. Considering the materiality of this impact, the holding company has recognized such incremental impact under employee benefit expenses in the financial results for the quarter and nine months ended 31 December, 2025.
13. One of the joint statutory auditor,M/s L N J & Associates, Chartered Accountants, had resigned vide their resignation letter dated 30th December 2025 due to reason of personnel commitments and other pre-occupation. Company had intimated to stock exchanges about resignation The Company has appointed M/s Kataria & Munot, Chartered Accountants as other Joint Statutory Auditor on 4th February'2026. Consequently the limited review for the current quarter and nine months ended 31 December 2025 have been carried out by joint auditor Singhi & Co. and Katariya and Munot.
14. The holding Company has declared a final dividend @ 10% i.e. Rs 0.1/- (Rupees ten paise only) per Equity Share of Face value of Rs. 1/- each for the year ended March 31st 2025 which was approved by shareholders in AGM held on 30th September 2025.

Place: Nagpur
Date: 14/02/2026

For Confidence Petroleum India Limited

ELESH KHARA
Director & CFO
DIN-01765620.

For Singhi & Co.
Chartered Accountants
Firm Reg no. 302049E
B4 – 402B, Marathon Innova,
Off GK Road, Lower Parel
Mumbai – 400 013

For Katariya and Munot
Chartered Accountants
Firm Reg. No. 128438W
GF/2, Sai Apartment,
Civil Lines, Sharma Chal Gali ,
Yavatmal - 445 001

Independent Auditor’s Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of Confidence Petroleum India Limited (“the Company”) pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India [SEBI] (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors

Confidence Petroleum India Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Confidence Petroleum India Limited (“the Holding Company”) and its subsidiaries (the Holding and its subsidiaries together referred to as the "Group"), and its share of the net profit/(loss) after tax and total comprehensive profit/(loss) of its associate and joint venture, for the quarter and nine months ended 31st December, 2025 (“the Statement”), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“the Listing Regulations”).

Management's Responsibility for the Interim Financial Information

2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulations 33 of Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Auditor Responsibility

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

(ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Holding company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities as mentioned in Annexure 1.

Basis for Qualified Conclusion

5. As explained in Note 4 of the Notes to Un-audited standalone and consolidated financial results, there is a difference in value of Input tax credit of Goods and Services Tax (GST) as per the Books of accounts of the Company and the amount reflected in GST Network Portal. We are unable to ascertain the impact of the same on profit for the year and earlier period and its consequential impact on retained earnings and assets.
6. As explained in the Note 5 of the Notes to Un-audited standalone and consolidated financial results related to non- recognition of additional provident fund liability on revised basic wages. This practice followed is not in compliance with ruling of Hon'ble Supreme Court dated 28th February 2019 wherein definition of "wages" was clarified to be inclusive of "Other allowances". As the Company has not determined this liability from date of ruling up to 31st December 2025, we are unable to ascertain the impact of the same on profit for the period and earlier period and its consequential impact on retained earnings and liabilities.

Qualified Conclusion

7. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on the consideration of the review reports of other auditors referred to in paragraph 10 below and except for impact of matters stated in paragraph 5 and 6 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information

required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

8. We draw attention to Note 8 of the Notes to Un-audited standalone and consolidated financial results, which describes the search conducted by Income-tax authorities. The Company has not yet received any written communication from the Income-tax Department regarding the outcome of the search and consequently no provision is made in the books. Our conclusion is not modified in respect of this matter.

Other Matters

9. Attention is drawn to the fact that unaudited consolidated financial results of the Group for the corresponding quarter and nine months ended 31 December 2024 and quarter ended 30 September 2025 were reviewed by Singhi & Co. the continuing joint statutory auditors and L N J & Associates the earlier joint statutory auditors whose report dated 8 February 2025 and 14 November 2025, expressed a qualified conclusion on those unaudited consolidated financial results; and the consolidated financial statements of the Group for the year ended 31 March 2025 were audited by Singhi & Co. the continuing joint statutory auditors and L N J & Associates the earlier joint statutory auditors whose report dated 29 May 2025 expressed a qualified opinion on those audited consolidated financial statements. Accordingly, Katariya and Munot, do not express any conclusion/opinion on the figures reported in the Statement for the corresponding quarter and nine months ended 31 December 2024, quarter ended 30 September 2025 and the previous year ended 31 March 2025.
10. We did not review the unaudited interim standalone/consolidated financial results of eighteen (18) subsidiaries included in the Statement, whose financial results includes total revenue of Rs 30,484 lakhs and Rs 90,931 lakhs, net profit/(loss) after tax of Rs. (59) lakh and (128) lakhs, total comprehensive income/(loss) of Rs. 47 lakhs and (22) lakhs, for the quarter and nine months ended 31st December 2025 respectively, as considered in the Statement.

The aforementioned unaudited interim financial results have been reviewed by other auditors, whose review reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

11. The Statement also includes the unaudited standalone/consolidated interim financial results of three (3) Subsidiaries which have been included on the basis of management accounts, whose financial results includes total revenues of Rs 345 lakhs and Rs 1251 lakhs, net profit after tax of Rs 97 lakhs and Rs 284 lakhs, total comprehensive income of

Rs 97 lakhs and Rs 284 lakhs, for the quarter and nine months ended 31st December 2025 respectively, as considered in the Statement. This unaudited interim standalone/consolidated financial results have not been reviewed by their auditors and have been approved and furnished to us by the management and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited interim standalone/consolidated financial results. According to the information and explanations given to us by the management, this unaudited interim financial result is not material to the group.

12. The Statement above includes the Group's share of net profit after tax of Rs 32 lakhs and Rs 97 lakhs and total comprehensive income of Rs 32 lakhs and Rs 97 lakhs, for the quarter and nine months ended 31st December 2025 respectively, in respect of one (1) associate, ten (10) step down joint ventures, and two (2) joint venture which have not been reviewed by their auditors, and have been furnished to us by Holding Company's Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these step down associates, associate, joint ventures and step-down joint ventures, are based solely on such unaudited management interim financial results. According to the information and explanations given to us by the management, such Interim financial results is not material to the Group.

Our conclusion is not modified in respect of these matters.

For Singhi & Co.

Chartered Accountants

Firm Reg. No. 302049E

SAMEER

SUHAS

MAHAJAN

Sameer Mahajan

Partner

Membership no: 123266

Date: 14th February 2026

Place: Nagpur

UDIN:26123266SWQAZG8076

Digitally signed by
SAMEER SUHAS
MAHAJAN
Date: 2026.02.14
18:00:34 +05'30'

For Katariya and Munot

Chartered Accountants

Firm Reg. No. 128438W

ROHIT

RAJENDRA

GANDHI

Rohit Gandhi

Partner

Membership no: 605717

Date: 14th February 2026

Place: Nagpur

UDIN:26605717GNTJFS5049

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RAJENDRA GANDHI
Date: 2026.02.14 18:02:54
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Annexure 1: The Statement includes the results of the following entities:

Sr. No.	Name Of Company	Nature Of Company
1	Hemkunt Petroleum Ltd	Subsidiary Company
2	Taraa Lpg Bottling Pvt Ltd	Subsidiary Company
3	Agwan Coach Pvt Ltd	Subsidiary Company
4	Confidence Go Gas Ltd	Subsidiary Company
5	Keppy Infrastructure Developers Pvt Ltd	Subsidiary Company
6	Unity Cylinders& Equipment Pvt Ltd	Subsidiary Company
7	Confidence Technologies Pvt Ltd	Subsidiary Company
8	Sv Engineering Equipments Pvt Ltd	Subsidiary Company
9	Chhattisgarh Gaspoint Bottling Pvt Ltd	Subsidiary Company
10	Nine Infra Projects Pvt Ltd	Subsidiary Company
11	Blueflame Industries Pvt Ltd	Subsidiary Company
12	Papusha Gases Pvt Ltd	Subsidiary Company
13	Jaypore Blueflames Pvt. Ltd	Subsidiary Company
14	Uma Gaspoint Bottling Pvt Ltd	Subsidiary Company
15	Suraj Cylinder Pvt Ltd.	Subsidiary Company
16	M/S Sneha Petroleum	Subsidiary Company
17	M/S North East Cylinders	Subsidiary Company
18	PT Surya Go Gas Indonesia	Subsidiary Company
19	Confidence Futuristic Energtech Ltd.	Subsidiary Company
20	Punjab Petroleum Corporation Limited	Subsidiary Company
21	Confidence Green Energy Private Limited	Subsidiary Company
22	Bw Confidence Enterprises Pvt Ltd	Joint Venture
23	Gbc Lpg Private Limited	Joint Venture
24	Confidence Enterprises Private Ltd	Step down Subsidiary
25	Confidence Green Fuels Private Ltd	Step down Subsidiary
26	Sarju Impex Ltd	Step down Subsidiary
27	Silversky Exim Private limited	Step down Subsidiary
28	Confidence Futuristic Fuels Private Limited	Step down Subsidiary
29	PT Indogas Andalan Kita	Step down Subsidiary
30	PT Multi Artha Mandiri	Step down Subsidiary
31	Banglore Go Gas	Step Down Joint Venture
32	K R Go Gas	Step Down Joint Venture
33	Mahalsa Go Gas	Step Down Joint Venture
34	Mahendra Go Gas	Step Down Joint Venture
35	Neha Go Gas	Step Down Joint Venture
36	Sri Go Gas	Step Down Joint Venture
37	Sai Balaji	Step Down Joint Venture
38	Shivdan Go Gas	Step Down Joint Venture
39	Smart Go Gas	Step Down Joint Venture
40	Gurunanak Go Gas	Step Down Joint Venture
41	Evershine Petroleum Ltd	Associate

For Singhi & Co.
Chartered Accountants
Firm Reg no. 302049E
B4 – 402B, Marathon Innova,
Off GK Road, Lower Parel
Mumbai – 400 013

For Katariya and Munot
Chartered Accountants
Firm Reg. No. 128438W
GF/2, Sai Appartment,
Civil Lines, Sharma Chal Gali ,
Yavatmal - 445 001

Independent Auditors' Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of Confidence Petroleum India Limited ("the Company") pursuant to the Regulation 33 of the Securities and Exchange Board of India [SEBI] (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors

Confidence Petroleum India Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Confidence Petroleum India Limited ("the company"), for the quarter and nine months ended 31st December, 2025 ("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 Regulations").

Management Responsibility for the Interim Financial Information

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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulations 33 of Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

Auditor Responsibility for the Interim Financial Information

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 (ICAI). 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 the Company's

personnel 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 specified under Section 143(10) of the Companies Act 2013 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.

Basis for qualified conclusion

4. As explained in Note 4 of the Notes to Un-audited standalone and consolidated financial results, there is a difference in value of Input tax credit of Goods and Services Tax (GST) as per the Books of accounts of the Company and the amount reflected in GST Network Portal. We are unable to ascertain the impact of the same on profit for the year and earlier period and its consequential impact on retained earnings and assets.
5. As explained in the Note 5 of the Notes to Un-audited standalone and consolidated financial results of the results related to non- recognition of additional provident fund liability on revised basic wages. This practice followed is not in compliance with ruling of Hon'ble Supreme Court dated 28th February 2019 wherein definition of "wages" was clarified to be inclusive of "Other allowances". As the Company has not determined this liability from date of ruling up to 31st December 2025, we are unable to ascertain the impact of the same on profit for the period and earlier period and its consequential impact on retained earnings and liabilities.

Qualified Conclusion

6. Based on our review conducted as stated in paragraph 3 above and except for impact of matters stated in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

7. We draw attention to Note 8 of the Notes to Un-audited standalone and consolidated financial results, which describes the search conducted by Income-tax authorities. The Company has not yet received any written communication from the Income-tax

Department regarding the outcome of the search and consequently no provision is made in the books.

Our conclusion is not modified in respect of this matter.

Other Matter

8. Attention is drawn to the fact that unaudited standalone financial results of the Company for the corresponding quarter and nine months ended 31 December 2024 and quarter ended 30 September 2025 were reviewed by Singhi & Co. the continuing joint statutory auditors and L N J & Associates the earlier joint statutory auditors whose report dated 8 February 2025 and 14 November 2025, expressed a qualified conclusion on those unaudited standalone financial results; and the standalone financial statements of the Company for the year ended 31 March 2025 were audited by Singhi & Co. the continuing joint statutory auditors and L N J & Associates the earlier joint statutory auditors whose report dated 29 May 2025 expressed a qualified opinion on those audited standalone financial statements. Accordingly, Katariya and Munot, do not express any conclusion/opinion on the figures reported in the Statement for the corresponding quarter and nine months ended 31 December 2024, quarter ended 30 September 2025 and the previous year ended 31 March 2025. Our conclusion is not modified in respect of this matter.

For Singhi & Co.

Chartered Accountants

Firm Reg. No. 302049E

**SAMEER SUHAS
MAHAJAN** Digitally signed by
SAMEER SUHAS MAHAJAN
Date: 2026.02.14 17:59:46
+05'30'

Sameer Mahajan

Partner

Membership no: 123266

Date: 14th February 2026

Place: Nagpur

UDIN: 26123266FQCSIN7568

For Katariya and Munot

Chartered Accountants

Firm Reg. No. 128438W

**ROHIT
RAJENDRA
GANDHI** Digitally signed by ROHIT
RAJENDRA GANDHI
Date: 2026.02.14
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Rohit Gandhi

Partner

Membership no: 605717

Date: 14th February 2026

Place: Nagpur

UDIN: 26605717LOQLUV4805