

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





Date: 14/11/2025

To,

National Stock Exchange of India Limited	The Bombay Stock Exchange,
Listing Department,	Department of Corporate Services
Exchange Plaza, Bandra Kurla Complex,	25 th Floor, P.J. Towers,
Bandra (E) Mumbai-400051	Dalal Street, Mumbai- 400001

Subject: Outcome of Board meeting held on November 14, 2025

Ref: Financial Result-September 30, 2025

This is to inform The Exchange that the Board of Directors of the Company at their meeting held today i.e. on Friday, November 14, 2025 at the Company's Corporate office has approved the followings:-

1. The Un-audited Financial Results (Standalone and Consolidated) for the Second quarter and half year ended on September 30, 2025.

The Board meeting were commenced on 5:00 PM and concluded on 10:30 PM

For Confidence Petroleum India Limited

Prity Bhabhra Company Secretary







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

 $Statement\ Consolidated\ Un-Audited\ Financial\ Results\ for\ the\ Quarter\ \ and\ Six\ Months\ Ended\ \ 30th\ September\ \ 2025$

					Rs, in Lacs exc	cept in case of EPS
Particulars		QUARTER ENDED		SIX MONT	HS ENDED	YEAR ENDED
Tarticulars	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	98,301	1,11,199	74,576	2,09,500	1,52,369	3,14,576
II. Other Income	1,015	659	1,009	1,674	1,484	4,241
III. Total Income (I +II)	99,316	1,11,858	75,585	2,11,174	1,53,853	3,18,818
IV. Expenses:						
Cost of materials consumed	1,521	4,974	7,171	6,495	15,035	27,950
Purchase of Stock-in-Trade	78,990	84,457	52,996	1,63,448	1,08,388	2,23,870
Changes in inventories of finished goods, work- in-progress and Stock-in-Trade	-1,047	4,450	-3,631	3,402	-3,923	-4,104
Employee benefits expense	1,245	1,087	1,129	2,332	2,324	4,781
Finance costs	2,412	2,103	2,002	4,515	3,891	7,864
Depreciation and amortisation Expenses	4,152	4,124	4,357	8,276	8,456	17,478
Other expenses	9,348	7,951	9,116	17,299	15,244	29,645
Total Expenses	96,620	1,09,146	73,140	2,05,767	1,49,415	3,07,484
V Profit / Loss before share of profit / (loss) of an associate / joint venture and tax (III - IV)	2,695	2,712	2,446	5,407	4,437	11,333
VI. Share of profit (loss) of associates and joint ventures accounted for using equity method	43	23	103	65	175	336
VII Profit / Loss before tax (V + VI)	2,738	2,735	2,548	5,473	4,613	11,669
VIII. Tax expense:	2,7.50	2,: 33	2,5.10	5,175	1,020	12,007
(1) Current tax	749	828	793	1,577	1,450	3,316
(2) Earlier Year Adjustments in tax	0	0	-398	0	-398	-433
(3) Deferred tax	-52	-138	-21	-191	-159	-298
Total Tax Expenses	697	690	374	1,386	893	2,585
IX. Profit(Loss) for the period (VII – VIII)	2,041	2,045	2,175	4,086	3,719	9,084
X. Other comprehensive income /(loss)	0	0	0	0	0	0
A. (i) Items that will not be reclassified to profit			Ĭ		Ĭ	
and loss	0	0	0	0	0	0
Re-measurement of defined employee benefit pla	0	0	-4	0	-4	-53
(ii) Income Tax Relating to Items that will not	0	0	-1	0	-1	-13
be reclassified to profit and loss	· ·	U	-1	o o	-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	0	0	0	0	0	0
reclassified to profit and loss	Ĭ	_	Ĭ	Ĭ	-	
Total other comprehensive income net of taxes	0	0	-3	0	-3	-39
XI. Total comprehensive income net of taxes (IX + X)	2,041	2,045	2,178	4,086	3,722	9,124
Profit / (Loss) for the period attributable to:	2.044	2045	2.455	4.000	0.540	0.004
· · ·	2,041	2,045	2,175	4,086	3,719	9,084
Owners of the Company	2,033	2,016 29	1,774 401	4,049 37	3,630 89	8,623
Non-controlling interests	8	29	401	3/	89	462
Other comprehensive income net of taxes for the period attributable to:	0	0	-3	0	-3	-39
Owners of the Company	0	0	-3	0	-3	-39
Non-controlling interests	0	0	0	0	0	0
Total comprehensive income net of taxes	2,041	2,045	2,178	4,086	3,722	9,124
for the period attributable to:	2,033	2,016	1 777	4,049	3,633	8,662
Owners of the Company Non-controlling interests	2,033	2,016 29	1,777 401	4,049	3,633	8,662 462
	٥	27	.01	37		102
Paid up Equity share Capital (Face value of	3,322	3,322	3,322	3,322	3,322	3,322
Rs.1/- per share)	,	ŕ	, l	,	,	
Other Equity Total Equity attributable to owners of the						1,29,507
Total Equity attributable to owners of the Company						1,32,830
XII. Earnings per share (in Rs.) Face value of Rs.1/- each fully paid up						
(1) Basic	0.62	0.61	0.64	1.22	1.08	2.62
(2) Diluted	0.62	0.61	0.53	1.22	1.08	2.62

CIN: L40200MH1994PLC079766

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

Tel: Ph. 8956276739 / Email: cs@confidencegroup.co

 $Statement\ of\ Consolidated\ \ Un-Audited\ Financial\ Results\ for\ the\ Quarter\ and\ Half\ Year\ Ended\ 30th\ \ September\ 2025$

Consolidated Un-Audited Statement of Assets and Liabilities as at 30th September, 2025

Rs. In Lacs

Rs. In Lacs		
Particulars	AS AT 30.09.2025	AS AT 31.03.2025
<u>ASSETS</u>		
Non-current assets		
Property, plant and equipment	70,928	71,936
Right of Use Assets	21,104	22,039
Capital work-in Progress	8,060	8,258
Goodwill	10,767	10,767
Other Intangible Assets	83	83
Financial assets		
Investments in associates and joint ventures	718	723
Loans	18	4,462
Other financial Assets	6,702	5,133
Deferred Tax Assets (Net)	128	177
Other non-current assets	1,652	1,072
Sub-total - Non-Current Assets	1,20,160	1,24,650
Current assets	,,,,,,,,,,	,_ ,,===
Inventories	21,745	24,881
Financial assets	21,7 10	2.,001
Trade receivables	36,574	31,451
Cash and cash equivalents	10,161	14,725
Bank balances other than cash and cash equivalents	2,016	1,030
Loans	23,150	9,359
Other financial assets	23,427	20,972
Other current assets	27,674	
Sub-total - Current Assets		28,133
	1,44,747	1,30,551
TOTAL - ASSETS EQUITY AND LIABILITIES	2,64,908	2,55,201
-		
Equity	2 222	2 222
Equity Share capital	3,322	3,322
Other equity	1,34,353	1,29,508
Sub-total - Equity funds	1,37,676	1,32,830
Non Controlling Interest	12,249	12,004
Net Equity	1,49,925	1,44,834
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Borrowings	31,599	21,739
Other financial liabilities	-	-
Lease Libaility	19,644	20,175
Provisions	91	130
Deferred Tax Liability (Net)	356	603
Sub-total - Non-current Liabilities	51,690	42,647
Current liabilities		
Financial liabilities		
Borrowings	28,384	31,249
Lease Liabilities	3,407	3,352
Trade payables	-	
- dues of micro and small Enterprises	- 1	
- dues of creditors other than micro and small Enterprises	4,745	9,814
Other Financial liabilities	21,900	19,417
Other Current liabilities	2,058	1,515
Provisions	20	749
Current tax liabilities (net)	2,780	1,625
Sub-total - Current liabilities	63,293	67,721
TOTAL - EQUITY AND LIABILITIES	2,64,908	2,55,201

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$CONSOLIDATED\ UN-AUDITED\ CASH\ FLOW\ STATEMENT\ FOR\ THE\ SIX\ MONTHS\ ENDED\ 30th\ SEPTEMBER\ 2025$

Rs. In Lacs

PARTICULARS	AS AT 30.09.2025	AS AT 30.09.2024
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax as per Statement of Profit and Loss	5,407	4,524
Depreciation	8,276	8,456
Finance cost on lease ROU	1,171	1,138
Interest Income on Security Deposit of ROU	-111	-107
Provison for Gratuity	0	394
Loss of assocites and joint ventures of Holding Company	4	
Expected credit loss	170	C
Other non-cash items	0	-7
Interest Expenses	3,344	2753
Interest Income/Dividend Income	-1,563	-1377
Operating Profit before Working Capital Changes	16,699	15,774
Adjustment for Working Capital Changes		
Trade Receivable	-5,293	-2,775
Other Financial Assets	-3,976	-16,271
Other Current Assets	459	· ·
Inventories	3,136	· ·
Trade Payables	-5,069	· · · · · · · · · · · · · · · · · · ·
Other Financial Liabilities	2,483	· · · · · · · · · · · · · · · · · · ·
Other Current Liabilities	543	· · · · · · · · · · · · · · · · · · ·
Other non current Financial Liability		-159
Other Current tax liabilities	0	-952
Provisions	-768	
Cash Generated from Operations	8,215	
Less : Income Tax Paid (Net)	-396	1052
Net Cash Generated/(Used) from Operating Activities	8,610	14,213
B CASH FLOW FROM INVESTING ACTIVITIES	0,010	11,210
Payment for Purchase of Property Plant and Equipments	-4,654	-9,551
Goodwill	1,031	-20
Investment in Subsidiaries during the year		-120
Movement in Loans Given	-9,348	
Movement in Other Non Current Assets	-580	•
Movement in Balances other than bank	-986	
Interest Received	1,563	1,377
Net Cash Used in Investing Activities	-14,005	-26,769
C CASH FLOW FROM FINANCING ACTIVITIES	14,003	20,707
Proceeds from Borrowings- Non Current	6,995	7,043
Proceeds from Borrowings (Current)	0,773	3,176
Change in minority interest	244	-36
Payment of Lease Liability	-3,065	-2,761
Preferntial allotment of equity shares	-5,003	7014
Others		92
Interest Expenses	-3,344	-2,753
Others	-3,344	-2,/53
	000	44.55
Net Cash from Financing Activities	830	
NET INCREASE IN CASH AND CASH EQUIVALENTS	-4,565	
CASH & CASH EQUIVALENTS AS AT THE BEGINNING OF YEAR	14,725	
CASH & CASH EQUIVALENTS AS AT END OF THE YEAR	10,161	11,308

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CONSOLIDATED SEGMENTWISE UN-AUDITED REPORT FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER 2025

Rs in Lacs

PARTICULARS	Qu	arter ended on		SIX MONTHS ENDED		Year ended on
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
REVENUE						
- Cylinder Division	3,911	4,419	11,287	8,331	18,134	36,345
- LPG Division	94,390	1,06,780	63,289	2,01,170	1,34,235	2,78,231
El d Division	98,301	1,11,199	74,576	2,09,500	1,52,369	3,14,576
SEGMENT WISE RESULT						
- Cylinder Division	71	354	173	425	214	1,043
- LPG Division	8,173	7,927	7,622	16,100	15,086	31,391
	8,244	8,281	7,795	16,525	15,300	32,433
a. Less : Depreciation	4,152	4,124	4,357	8,276	8,456	17,478
b. Less : Finance Cost	2,412	2,103	2,002	4,515	3,891	7,864
c. Add : Other Income	(1,015)	(659)	(1,009)	(1,674)	(1,484)	(4,241
Profit / Loss before share of profit / (loss)						
of an associate / joint venture and tax	2,695	2,712	2,446	5,407	4,437	11,333
Share of profit (loss) of associates and	,	,	, -	-,	, -	,
joint ventures accounted for using equity						
method	43	23	103	65	175	336
Profit Before Tax	2,738	2,735	2,548	5,473	4,613	11,669
Tax expense:	·		·			
(1) Current tax	749	828	793	1,577	1,450	3,316
(2) Earlier Year Adjustments in tax	-	-	(398)	-	(398)	(433
(3) Deferred tax Charges / (Credit)	(52)	(138)	(21)	(191)	(159)	(298
Total Tax Expenses	697	690	374	1,386	893	2,585
Profit After Tax incl profit from Joint						
Venture	2,041	2,045	2,175	4,086	3,719	9,084
Segment Asset						
- Cylinder Division	39657	32486	29572	39657	29572	2827
- LPG Division	225251	232652	216863	225251	216863	22692
Total Assets	264908	265138	246435	264908	246435	2,55,20
Less - Segment Liability						
- Cylinder Division	19347	22925	23032	19347	23032	1951
- LPG Division	95636	94403	85953	95636	85953	9085
Total Liablity	1,14,983	1,17,329	1,08,985	1,14,983	1,08,985	1,10,367
Net Assets		, ,-	, , ,	, ,		, , , , ,
- Cylinder Division	20,311	9,560	6,540	20,311	6,540	8,75
- LPG Division	1,29,614	1,38,249	1,30,910	1,29,614	1,30,910	1,36,075
ŀ	1,49,925	1,47,809	1,37,450	1,49,925	1,37,450	1,44,834

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Statement of Standalone Un-Audited Financial Results for the Quarter and Six month Ended 30th September 2025

Rs, in Lacs except in case of EPS

Particulars		QUARTER ENDED			HS ENDED	YEAR ENDED
1 41 43 4441	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	1,09,154	1,06,351	71,074	2,15,505	1,48,186	3,02,739
II. Other Income	837	599	816	1,437	1,335	4,113
III. Total Revenue (I +II)	1,09,991	1,06,950	71,889	2,16,941	1,49,521	3,06,852
IV. Expenses:						
Cost of materials consumed	1,041	1,435	2,073	2,477	3,534	7,354
Purchase of Stock-in-Trade	92,558	82,912	55,616	1,75,469	1,17,490	2,41,108
Changes in inventories of finished						
goods, work-in-progress and Stock-in- Trade	-788	6,438	-2,786	5,650	-1,741	-3,910
Employee benefits expense	1,084	867	908	1,951	1,851	3,917
Finance costs	2,070	1,878	1,799	3,948	3,371	6,765
Depreciation and amortisation Expenses	3,807	3,780	3,980	7,587	7,712	16,069
Other expenses	7,576	7,051	7,977	14,627	13,087	25,519
Total Expenses (IV)	1,07,347	1,04,362	69,566	2,11,709	1,45,304	2,96,821
V. Profit / Loss before tax (III - IV)	2,644	2,589	2,323	5,232	4,218	10,030
VI. Tax expense:						
(1) Current tax	762	814	723	1,576	1,325	2,964
(2) Earlier Year Adjustments in tax	0	0	-398	0	-398	-391
(3) Deferred tax	-81	-166	23	-247	-88	-282
Total Tax Expenses	681	648	348	1,329	839	2,290
VII. Profit(Loss) for the period (V – VI)	1,963	1,940	1,975	3,904	3,379	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	-4	-53
(ii) Income Tax Relating to Items that will not be reclassified to profit and loss	0	0	-1	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 (loss) net of taxes	0	0	-3	0	-3	-39
Total comprehensive income (loss) net of taxes	1,963	1,940	1,978	3,904	3,381	7,779
Paid up Equity share Capital (Face value of Rs.1/- per share)	3,322	3,322	3,322	3,322	3,322	3,322
Other Equity IX. Earnings per share (in Rs.) Face value of Rs.1/- each fully paid up						1,17,037
(1) Basic	0.59	0.58	0.60	1.17	1.06	2.36
(2) Diluted	0.59	0.58	0.60	1.17	1.02	

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 $Statement\ of\ Standalone\ \ Un-Audited\ Financial\ Results\ for\ the\ Quarter\ and\ Half\ Year\ Ended\ 30th\ September\ 2025$

Standalone Un-Audited Standalone Balance sheet As on 30th September, 2025

Rs. In Lacs

p: 1	AS AT	AS AT
Particulars	30.09.2025	31.03.2025
	UNAUDITED	AUDITED
<u>ASSETS</u>		
Non-current assets		
Property, plant and equipment	57,102	58,318
Right-of-use-Assets	21,104	22,039
Capital work-in-progress	3,245	3,542
Financial Assets		
Investments	13,370	13,370
Loans	0	0
Other financial Assets	6,679	5,101
Other non-current assets	1,381	1,221
Sub-total - Non-Current Assets	1,02,880	1,03,591
Current assets		
Inventories	10,589	15,948
Financial assets		
Trade receivables	37,715	23,614
Cash and cash equivalents	9,594	14,145
Bank balances other than cash and cash equivalents	1,104	218
Loans	20,411	19,853
Other financial assets	6,000	3,040
Other current assets	24,277	23,561
Sub-total - Current Assets	1,09,691	1,00,379
TOTAL - ASSETS	2,12,571	2,03,970
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	3,322	3,322
Other equity	1,20,941	1,17,037
Sub-total Sub-total	1,24,264	1,20,359
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Borrowings	8,794	7,452
Lease Liabilities	19,642	20,172
Other financial liabilities	0	0
Provisions	91	71
Deferred Tax Liability (Net)	313	560
Sub-total - Non-current Liabilities	28,840	28,255
Current liabilities		
Financial Liabilities		
Borrowings	26,973	26,934
Lease Liabilities	3,407	3,352
Trade payables		
- dues of micro and small Enterprises		
- dues of creditors other than micro and small Enterprises	5,046	4,479
Other Financial Liabilities	19,410	17,254
Other current liabilities	2,213	1,692
Provisions	59	59
Current Tax Liabilities (Net)	2,360	1,583
Sub-total - Current liabilities	59,468	55,353
TOTAL - EQUITY AND LIABILITIES	2,12,571	2,03,970

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STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE SIX MONTH ENDED 30th SEPTEMBER 2025

Rs. In Lacs

PARTICULARS	AS AT 30.09.2025	AS AT 30.09.2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit (Loss) before tax as per the statement of Profit and Loss	5,232	4,218
Adjustment for	5,252	1)=10
Depreciation	7,587	7,712
Provison for Gratuity	70	14
Provision for Doubtful Debts	_ '	1,060
Interest Income as per Ind AS 116	(111)	(107)
Interest On Lease Liabities as per Ind AS 116	1,171	1,138
Interest Expenses	2,778	2,234
Interest/ Dividend Income	(1,115)	(812)
Operating Profit before Working Capital Changes	15,613	15,457
Adjustment for working capital changes	15,015	10,10.
Trade receivables	(14,101)	(2,955)
Current Loans and Advances	(11,101)	(26,629)
Other financial assets	(2,960)	(7,205)
Other Current assets	(717)	10,668
Inventories	5,359	(1,712)
Trade Payables	567	(218)
Other financial liabilities	2,156	(779)
Provisions	(50)	-
Other Current liabilities	521	2,608
Provisions - Cuurent Libility	'	_,
Current Tax Liablites	529	(831)
Cash Generated from Operations	6,916	(11,598)
Income Tax Paid (net)	1,329	927
Net Cash Generated from Operating Activities	5,588	(12,525)
B CASH FLOW FROM INVESTING ACTIVITIES	3,333	(,)
Payments for property plant & equipments	(5,827)	(8,515)
Investment in Subsidiaries during the year	-	(450)
Other financial Non Current Assets	(1,789)	-
Current Loans and Advances	(558)	(513)
Movement in Other Non- Current Assets	(160)	(127)
Movement in Balance Other than Cash Cash Equivalent	(887)	6,539
Interest/ Dividend Income	1,115	812
Net Cash Used in Investing Activities	(8,106)	(2,255)
C CASH FLOW FROM FINANCING ACTIVITIES	(4)=43)	(=,===)
Fresh Equity Shares / Warrant Raised	_	7,014
Preferntial allotment of equity shares	_	-
Repayment of Lease Liability	(636)	(2,761)
Repayment of Borrowing Non Current (Net of Fresh Loan)	1,342	9,424
Proceeds from Borrowings Current (Net of Repayment)	39	2,420
Fresh Borrowings raised		-
Dividend Paid	.	-
Interest Paid	(2,778)	(2,234)
Net Cash Generated/ (Used) in Financing Activities	(2,033)	13,863
NET INCREASE IN CASH AND CASH EQUIVALENTS	(4,551)	(916)
CASH & CASH EQUIVALENTS AS AT THE BEGINNING OF YEAR	14,145	11,835
CASH & CASH EQUIVALENTS AS AT END OF THE YEAR	9,594	10,918

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QUARTERLY RESULTS SEP-2025

Notes:

- 1. The above Un-audited standalone and consolidated financial results for the quarter and half year ended on Sep 30th, 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2025. 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.
- 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. 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 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 Company and no material adjustments are required to these financial results for the half year ended 30 September 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, 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 Company..
- 6. The figures of the quarter ended 30th September,2025 are the balancing figures between Un-audited figures in respect of the Six Month ended 30th September,2025 and the figures up to quarter ended 30th June,2025. Similarly, the figures of the quarter ended 30th September,2024 are the balancing figures between Un-audited figures in respect of the Six Month ended 30th September,2024 and the figures up to quarter ended 30th June,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. 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 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 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 30th September, 2025.
 - A) As per Indian Accounting Standard 108 on Segment Reporting (Ind AS 108), the Company has reported "Segment Information", as described below:
 - a) The Cylinder Division includes production and marketing operations of LPG /CNG cylinders.

QUARTERLY RESULTS SEP-2025

- 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.

Place: Nagpur Date: 14/11/2025 For Confidence Petroleum India Limited

POONAMCHAN
D KHARA

NITIN KHARA Managing Director DIN-01670977 For Singhi & Co.
Chartered Accountants
Firm Reg no. 302049E
B4 – 402B, Marathon Innova,
Off GK Road, Lower Parel
Mumbai – 400 013

For L N J & Associates
Chartered Accountants
Firm Reg. No. 135772W
Shreejee Apartments, Flat no 6,
Tiker Road Marg, Dhantoli
Nagpur – 440 012

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

Review Report

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 associates and joint venture, for the quarter and half year ended 30th September, 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 no. 4 of the 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 no. 5 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 Honourable 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 30th September 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 5 and 6 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 accompanying result, which describes that the Income-tax authorities conducted a search at certain premises, sites, and residences of a few employees of the Company during October 2025. As represented by the Company, they have fully cooperated with the authorities and provided the required information and documents. As

stated in the said note, the Company has not yet received any written communication from the Income-tax Department regarding the outcome of the search. The Company has submitted the required intimations under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the Bombay Stock Exchange and the National Stock Exchange on 9 October 2025 and 12 October 2025, respectively.

Our conclusion is not modified in respect of this matter.

Other Matter

9. We did not review the Unaudited Interim Standalone Financial Results of seventeen (17) subsidiaries included in the Statement, whose financial results reflects total assets of Rs 42,360 lakhs as at 30th September 2025, total revenue of Rs 21,974 lakhs and Rs 53,851 lakhs, net loss after tax of Rs. 71 lakh and 111 lakhs, total comprehensive loss of Rs. 77 lakhs and 111 lakhs, for the quarter and half year ended 30th September 2025 respectively, and net cash outflow of Rs 6 lakhs for the half year ended 30th September 2025 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.

Our conclusion is not modified in respect of this matter.

10. The Statement also includes the unaudited interim consolidated financial results of one (1) subsidiary which is reviewed by one of the joint auditors (L N J & Associates) of Holding Company jointly with other auditor, whose unaudited interim consolidated financial results reflects total assets of Rs 33,395 lakhs as at 30th September 2025, total revenue of Rs 2,499 Lakhs and Rs 6,596 lakhs, net profit after tax of Rs 19 lakhs and Rs 42 Lakhs, total comprehensive income of Rs 19 lakhs and Rs 42 lakhs, for the quarter and half year ended September 2025 respectively, net cash outflows of Rs 100 lakhs for the half year ended 30th September 2025 as considered in the Statement. These unaudited interim consolidated financial results and the review report have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

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 assets of Rs 8,306 lakhs as at 30th September 2025, total revenues of Rs 437 lakhs and Rs 906 lakhs, net profit after tax of Rs 88 lakhs and Rs 187 lakhs, total comprehensive income of Rs 88 lakhs and Rs 187 lakhs, for the quarter and half year ended 30th September 2025 respectively and net cash inflows of Rs 91 lakhs for half year ended 30th September 2025 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.

Our conclusion is not modified in respect of our reliance on the unaudited interim standalone/consolidated financial results certified by the management.

12. The Statement above includes the Group's share of net profit after tax of Rs 42 lakhs and Rs 65 lakhs, and total comprehensive income of Rs 42 lakhs and Rs 65 lakhs, for the quarter and half year ended 30th September 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 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 this matter with respect to our reliance on the interim financial results certified by the Board of Directors.

For Singhi & Co.
Chartered Accountants
Firm Reg no. 302049E

SAMEER SUHAS Digitally signed by SAMEER SUHAS MAHAJAN Date: 2025.11.14 21:10:24

Sameer Mahajan

Partner

Membership no: 123266 Date: 14th November 2025

Place: Nagpur

UDIN: 25123266BMJDQU8257

For L N J & Associates Chartered Accountants Firm Reg. No. 135772W

Sumit V Lahoti

Partner

Membership no: 138908 Date: 14th November 2025

Place: Nagpur

UDIN: 25138908BMKXBJ9129

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	KRGo 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

	Name Of Company	Nature Of Company
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 L N J & Associates
Chartered Accountants
Firm Reg. No. 135772W
Shreejee Apartments, Flat no 6,
Tiker Road Marg, Dhantoli
Nagpur – 440 012

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the 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

Review Report

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 half year ended 30th September, 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's 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's 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 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 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 no. 4 of the 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 no. 5 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 Honourable 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 30th September 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 and 5 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 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 accompanying result, which describes that the Income-tax authorities conducted a search at certain premises, sites, and residences of a few employees of the Company during October 2025. As represented by the Company, they have fully cooperated with the authorities and provided the required information and documents. As stated in the said note, the Company has not yet received any written communication from the Income-tax Department regarding the outcome of the search. The Company has submitted the required intimations under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the Bombay Stock Exchange and the National Stock Exchange on 9 October 2025 and 12 October 2025, respectively. Our conclusion is not modified in respect of this matter.

For Singhi & Co. **Chartered Accountants** Firm Reg no. 302049E

SAMEER SUHAS Digitally signed by SAMEER SUHAS MAHAJAN MAHAJAN

Date: 2025.11.14 21:09:37 +05'30'

Sameer Mahajan

Partner

Membership no: 123266 Date: 14th November, 2025

Place: Nagpur

UDIN: 25123266BMJDQT7899

For LNJ & Associates **Chartered Accountants** Firm Reg. No. 135772W

Sumit V Lahoti

Partner

Membership no: 138908 Date: 14th November, 2025

Place: Nagpur

UDIN: 25138908BMKXBI3587