

# PARAS PETROFILS LIMITED

Address: 1<sup>st</sup>Floor Dhamanwala Complex, Opp. Apple Hospital, Khatodara Road, Udhana,  
Surat, Gujarat-395002, CIN: L17110GJ1991PLC015254

Email-id: [finance@paraspetrofiles.com](mailto:finance@paraspetrofiles.com)

Ph.: +91-9825568096; Website: [www.paraspetrofiles.in](http://www.paraspetrofiles.in)

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**Date: 14/11/2025**

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**  
Phiroze Jeejeebhoy 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 14, 2025**

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. 14<sup>th</sup> November, 2025 have approved and taken on record the following items:

Unaudited Financial Statements (Standalone) for Second Quarter and Half Year ended on September 30, 2025 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, 2025.
- b) Limited Review Report on the Unaudited Financial Statements (Standalone) for the Second Quarter and Half Year ended on September 30, 2025.

The Board meeting commenced at 5:00 p.m. IST and concluded 6:10 p.m. IST.

This outcome is also being hosted on the Company's website at [www.paraspetrofiles.in](http://www.paraspetrofiles.in)

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

Thanking You.

Yours Faithfully

**For Paras Petrofils Limited**

**Deepak Kishorchandra Vaidya**

**Whole-Time Director**

**DIN: 08201304**



# PARAS PETROFILS LIMITED

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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2025

PARTICULARS	QUARTER ENDED			Half Year Ended		(Rs. in Lacs)
	30/09/2025 (Unaudited)	30/06/2025 (Unaudited)	30/09/2024 (Unaudited)	30/09/2025 (Unaudited)	30/09/2024 (Unaudited)	Year ended 31/03/2025 (Audited)
<b>PART I</b>						
<b>I. Revenue from Operations</b>	-	-	-	-	-	-
<b>II. Other Income</b>	28.07	37.03	34.85	65.10	68.30	140.08
<b>III. Total Income (I +II)</b>	28.07	37.03	34.85	65.10	68.30	140.08
<b>IV. Expenses</b>						
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	-	1.51	-	1.51	-	1.00
Finance Costs	0.00	0.00	0.00	0.00	0.00	0.01
Depreciation and amortisation expenses	-	-	-	-	-	-
Other Expenses	1.23	15.29	3.98	16.52	15.32	129.81
<b>Total Expenses (IV)</b>	1.23	16.80	3.98	18.03	15.32	130.82
<b>V. Profit/(Loss) before exceptional items and tax (III-IV)</b>	26.84	20.23	30.86	47.07	52.98	9.27
VI. Exceptional items	-	-	-	-	-	-
<b>VII. Profit/(Loss) before tax (V-VI)</b>	26.84	20.23	30.86	47.07	52.98	9.27
<b>VIII. Tax Expense</b>						
(1) Current tax	-	-	-	-	-	1.44
(2) Deferred tax	-	-	-	-	-	-
(3) Previous Year Tax	-	-	-	-	-	-
<b>IX. Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	26.84	20.23	30.86	47.07	52.98	7.82
<b>X. Profit/(Loss) from discontinued operations</b>	-	-	-	-	-	-
XI. Tax expense of discontinued operations	-	-	-	-	-	-
<b>XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
<b>XIII. Profit/(Loss) for the period (IX+XII)</b>	26.84	20.23	30.86	47.07	52.98	7.82
<b>XIV. Other Comprehensive Income</b>	-	-	-	-	-	-
(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	-	-	-	-	-	-
<b>XV. Total Comprehensive Income for the period (XIII+XIV)</b>	-	-	-	-	-	-
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)	-	-	-	-	-	-
<b>XVI. Paid up Equity Share Capital (FV : 1/-) each)</b>	3,342.21	3,342.21	3,342.21	3,342.21	3,342.21	3,342.21
<b>XVII. Other Equity</b>						(1,644.55)
<b>XVIII. Earnings per equity share (for continuing operation):</b>						
(1) Basic	0.01	0.01	0.01	0.01	0.02	0.00
(2) Diluted	0.01	0.01	0.01	0.01	0.02	0.00

### NOTES

- The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 14th November 2025. The Statutory Auditors have carried out their limited review of the above results.
- 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.
- 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.
- The company is not carrying any segment in its business activities therefore no segment reporting has been done.
- Previous Period's/Year's figures have been regrouped /recast wherever necessary to make them comparable with those of the current period.
- As of September 30, 2025, the Company does not have any subsidiary companies, associate companies, or joint venture entities.

FOR PARAS PETROFILS LTD.

Date: 14/11/2025

Place : SURAT

Deepak K. Vaidya

Whole Time Director

DIN: 08201304



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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2025

Particulars	Rs in Lacs	
	As at 30th September, 2025	As at 31st March, 2025
<b>ASSETS</b>	<b>(Unaudited)</b>	<b>(Audited)</b>
<b>Non current assets</b>		
(a) Property, Plant and Equipment	348.14	348.14
(b) Capital Work in Progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible Assets		
(f) Intangible 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		
<b>Current Assets</b>		
(a) Inventories		
(b) Financials Assets		
(i) Investments	87.43	55.45
(ii) Trade receivables	12.42	12.42
(iii) Cash and cash equivalents	0.02	0.02
(iv) Bank Balance other than (iii) above	8.96	-0.01
(v) Loans	1625.39	1623.89
(vi) Otheres (to be specified)		
(c) Current tax Assets		
(d) Other current Assets		
<b>TOTAL ASSETS</b>	<b>2083.12</b>	<b>2040.66</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity-</b>		
(a) Equity Share Capital	3342.21	3342.21
(B) Preference Share Capital	336.22	336.22
(b) Other Equity	-1597.48	-1644.55
<b>Liabilities</b>		
<b>Non -Current liabilities</b>		
(a) Financials Liabilities		
(i) Borrowings		
(ii) Trade Payable		
(iii) Other Financial liabilities (other than specified in item (b))		
(b) Provisions		
(c) Deffered Tax Liabilites (net)		
(d) Other Non-Current Liabilities		
<b>Current Liabilities</b>		
(a) Financials Liabilities		
(i) Borrowings		
(ii) Trade Payables	2.16	3.46
(iii) Other Financial liabilities (other than specified in item (c) to be specified)	0.01	1.88
(b) Other current liabilities		
(c) provisions	0.00	1.44
(d) Current Tax Liabilities		
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2083.12</b>	<b>2040.66</b>

FOR PARAS PETROFILS LTD.

Date: 14/11/2025  
Place : SURAT

Deepak K. Vaidya  
Whole Time Director  
DIN: 08201304



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### STATEMENT OF UNAUDITED FINANCIAL RESULTS Statement of Cash Flows for the period ended September 30, 2025

	(Rs. in Lacs)		
Particulars	Period ended September 30, 2025	Period ended September 30, 2024	Year ended March 31, 2025
<b>Cash flow from Operating Activities</b>			
Profit Before Tax	47.07	52.98	7.82
<b>Adjustments for</b>			
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			100.80
<b>Operating Profit Before Working Capital Changes</b>	47.07	52.98	108.62
<b>Changes in Working Capital</b>			
<b>Adjustments for (Increase) / Decrease in Operating Assets</b>			
Loans to Employees			
Security Deposits			
Other Non-Current Assets			
Trade Receivables	0.00	0.00	-1.21
Other Financial Assets	0.00	0.00	0.00
Loans and Advances	-1.50	-54.21	-70.52
Inventories			
<b>Adjustments for Increase / (Decrease) in Operating Liabilities</b>			
Trade Payables	(1.30)	0.36	2.01
Other Financial Liabilities			
Provisions	-1.44	0.50	1.44
Other Current Liabilities	-1.87	-0.59	1.29
<b>Cash Generated from Operations</b>	<b>-6.11</b>	<b>-53.93</b>	<b>-66.99</b>
Taxes Paid			
<b>Net Cash Generated from Operating Activities</b>	<b>40.96</b>	<b>-0.95</b>	<b>41.63</b>
<b>Cash Flow from Investing Activities</b>			
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	-	9.50
Net Proceeds from Sale of Current Investments including investments under Scheme of Amalgamation	-31.98	-	-55.45
Interest Income Received			
Dividend Income Received			
Investment in Bank Deposits held as Margin Money		-	
<b>Net Cash Flow (Used in) Investing Activities</b>	<b>-31.99</b>	<b>-</b>	<b>(45.95)</b>
<b>Cash Flow from Financing Activities</b>			
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			
<b>Net Cash Flow (Used in) Financing Activities</b>			
Net Increase / (Decrease) in Cash and Cash Equivalents	8.97	-0.95	-4.32
Cash and Cash Equivalents at beginning of the period	0.01	4.33	4.33
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	<b>8.98</b>	<b>3.37</b>	<b>0.01</b>
Components of Cash and Cash Equivalents (At end of the period)			
Balances with Banks on Current Accounts	<b>8.96</b>	<b>3.35</b>	<b>-0.01</b>
Cash on Hand	<b>0.02</b>	<b>0.02</b>	<b>0.02</b>

#### Notes

The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 14th November 2025. 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: 14/11/2025

Place : SURAT



**R M R & Co.**

Chartered Accountants

**Limited Review Report on Unaudited Standalone Financial Results for the Quarter and  
Half Year ended on 30<sup>th</sup> September, 2025**

**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 30<sup>th</sup> September, 2025. 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.

Date.: 14.11.2025

Place.: *Surat*

UDIN.: 25077946BMJPSF8086

**For RMR & Co.**  
Chartered Accountants  
FRN: 106467W

**ROHIT**  
**VIJAYVA**  
**RGIA**

Digitally signed  
by ROHIT  
VIJAYVARGIA  
Date: 2025.11.14  
17:30:52 +05'30'

**CA Rohit Vijayvargia**  
*Partner*

*Memb No. 077946*