



R M R & Co.

Chartered Accountants

**Limited Review Report on Unaudited Standalone Financial Results for the Quarter ended
on 31st December, 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 31st December, 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.

For RMR & Co.
Chartered Accountants
FRN : 106467W

ROHIT
VIJAYVARGIA
IA

Digitally signed by
ROHIT
VIJAYVARGIA
Date: 2026.02.14
16:24:54 +05'30'

CA Rohit Vijayvargia
Partner
Memb No. 077946

Date: February 14, 2026
Place: Surat
UDIN: 26077946VVUCWF8220



PARAS PETROFILS LIMITED

Regd. Office : 1st Floor, Dhamanwala Complex, Opp. Apple Hospital, Khatodara Road, Udhna - 395002 Dist.Surat.

CIN : L17110GJ1991PLC015254

Email id : finance@paraspetrofilms.com

Ph. No. +91-9825568096

Website : www.paraspetrofilms.in

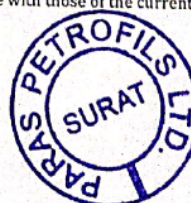
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2025

(Rs. In Lacs)

PARTICULARS	QUARTER ENDED			Nine months ended		Year ended
	31/12/2025 (Unaudited)	30/09/2025 (Unaudited)	31/12/2024 (Unaudited)	31/12/2025 (Unaudited)	31/12/2024 (Unaudited)	31/03/2025 (Audited)
PART I						
I. Revenue from Operations	-	-	-	-	-	-
II. Other Income	47.37	28.07	35.99	112.47	104.29	140.08
III. Total Income (I + II)	47.37	28.07	35.99	112.47	104.29	140.08
IV. Expenses						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-trade	-	-	-	-	-	-
Changes in Inventories of finished goods, Work-in-progress and stock-in-trade	-	-	-	-	-	-
Employee Benefits Expenses	-	-	-	1.51	-	1.00
Finance Costs	-	0.00	0.00	0.00	0.00	0.01
Depreciation and amortisation expenses	-	-	-	-	-	-
Other Expenses	1.30	1.23	1.29	17.82	16.61	129.81
Total Expenses (IV)	1.30	1.23	1.29	19.33	16.61	130.82
V. Profit/(Loss) before exceptional items and tax (III-IV)	46.07	26.84	34.70	93.14	87.68	9.27
VI. Exceptional items	-	-	-	-	-	-
VII. Profit/(Loss) before tax (V-VI)	46.07	26.84	34.70	93.14	87.68	9.27
VIII. Tax Expense						
(1) Current tax	-	-	-	-	-	1.44
(2) Deferred tax	-	-	-	-	-	-
(3) Previous Year Tax	-	-	-	-	-	-
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	46.07	26.84	34.70	93.14	87.68	7.82
X. Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI. Tax expense of discontinued operations	-	-	-	-	-	-
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII. Profit/(Loss) for the period (IX+XII)	46.07	26.84	34.70	93.14	87.68	7.82
XIV. Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
(B) (i) Items that will be classified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV. Total Comprehensive Income for the period (XIII+XIV)	-	-	-	-	-	-
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)	-	-	-	-	-	-
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	0.01	0.01	0.01	0.03	0.03	0.00
(2) Diluted	0.01	0.01	0.01	0.03	0.03	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 February 2026. 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 company is not having any subsidiary or associate company and hence only Standalone financials are being submitted for the quarter and period ended 31st December, 2025.
- 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.



FOR PARAS PETROFILS LTD.

DEEPAK KISHORCHANDRA VAIDYA
Whole-Time Director
DIN : 08201304

Date: February 14, 2026
Place : SURAT