



Auditor's Limited Review Report on unaudited Financial results of Nexxus Petro Industries Limited, for the Half year ended 30th September, '25 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors of,
Nexxus Petro Industries Limited

We have reviewed the accompanying the statement of unaudited financial results of **Nexxus Petro Industries Limited** for the half year ended 30th September, '25. The Financial 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 this financial statement based on the review.

We conducted our review in accordance with the Standard on Review Engagement (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 primary to inquire of company personnel and analytical procedures 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 stated 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 standards and other recognized accounting practices and policies has not disclosed the information require 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, Keyur Shah & Associates
Chartered Accountants

F.R.No. 333288W

Akhlaq Ahmad Mutvalli
Partner

M. No. 181329

UDIN: - 25181329BMHCCZ4061



Date: - 12th November, '25

Place:- Ahmedabad

Nexus Petro Industries Limited
(Formerly known as Nexus Petro Industries Private Limited)
CIN:- L50400GJ2021PLC126116
B-811 Swati Trinity, Applewood Township, Sananthal Sanand, Sarkhej, Ahmedabad, Dascroi, Gujarat, India, 382210
Unaudited Financial Result For The Year Ended September, 2025

(Rs. in lakhs unless otherwise stated)

Sr no.	Particulars	Half Year ended		Year ended	
		30th Sep, '25	31st March, '25	30th Sept., '24	31st March, '25
		Unaudited	Audited	Unaudited	Audited
I)	Revenue From Operations	14,118.11	21,782.25	8,711.09	30,493.34
II)	Other Income	16.17	10.35	16.43	26.78
III)	Total Revenue (I + II)	14,134.28	21,792.60	8,727.52	30,520.12
IV)	Expenses				
a)	Cost of Material Consumed	12,651.00	19,811.12	7,969.09	27,780.21
d)	Employee Benefit Expenses	109.81	86.84	59.42	146.26
c)	Finance Costs	112.28	127.00	132.88	259.88
d)	Depreciation and Amortisation Expense	94.34	56.64	25.57	82.21
e)	Other Expenses	892.91	1,080.00	362.16	1,442.16
	Total Expenses(IV)	13,860.34	21,161.60	8,549.12	29,710.72
V)	Profit/(Loss) Before Exceptional/Prior Period Items & TAX (III - IV)	273.94	631.00	178.40	809.40
VI)	Exceptional/Prior Period Items				
VII)	Profit Before Extraordinary Items & Tax (V+VI)	273.94	631.00	178.40	809.40
VIII)	Extraordinary Items				
IX)	Profit Before Tax (VII-VIII)	273.94	631.00	178.40	809.40
X)	Tax Expense				
a)	Current Tax	77.58	162.92	46.07	208.99
b)	Deferred Tax	(6.93)	(3.07)	(1.11)	(4.17)
c)	Income Tax Prior Period	-	(4.20)	-	(4.20)
	Total Tax Expenses (X)	70.65	155.65	44.96	200.62
XI)	Net Profit/ (Loss) After Tax for the Period / Year (IX-X)	203.29	475.35	133.44	608.78
XII)	Earnings Per Equity Share- Basic/Diluted				
	Basic /Diluted earnings per share (In INR)	2.92	7.52	2.62	10.14
	(not annualised, for the Half year ended)	2.92	7.52	2.62	10.14

Notes:

[1] The Unaudited financial results are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.

[2] The above Unaudited financial results for the Year ended 30th September, '25 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were Reviewed and recommended by the Audit Committee and thereafter were approved and taken on record by the Board of Directors in their meeting held on 12th November, '25. A Limited Review of the above results has been carried out by the statutory auditors of the company.

[3] The figures for the half year ended 31st March, '25 are the Balancing figures between the audited figures in respect of full financial year and un-audited figures in respect of first half of the financial year 2024-2025.

[4] The figures of the previous period have been re-grouped / rearranged and / or recasted wherever considered necessary.

[5] The management is in process of identifying parties which are covered under MSME, The amount relating to MSME are disclosed to the extent identified.

[6] The Company Is Engaged In The Business Of Manufacture and trading of Bitumen and other similar items, looking into the nature of business company is operating under single segment hence segment reporting is not applicable to Company.

[7] The Proceeds from the IPO Net off Issue related expenses is RS.1,748.63 Lakhs. The Object for the are as follows:

Sr. No.	Particulars	Planned as per Prospectus	Pending to be Utilized
a	Funding the working capital requirement of our Company	1,600.00	
b	General Corporate Purpose	148.53	4.34
	Total	1,748.63	4.34

[8] The Status of investor's complaints during the half year ended on 30th September, '25 as under:-

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed during the period	Nil
Complaints resolved at the end of the period	Nil

For & on behalf of Nexus Petro Industries Limited

Hareh
Hareh Mohanlal Senghani
DIN: 08163360
Managing Director



Place : Ahmedabad
Date : 12th November, 2025

Nexus Petro Industries Limited
(Formerly known as Nexus Petro Industries Private Limited)
CIN:- L50400GJ2021PLC126116

B-811 Swati Trinity, Applewood Township, Sananthal Sanand, Sarkhej, Ahmedabad, Dascroi, Gujarat, India, 382210
Balance Sheet As At 30th September, '25

(Rs. in Lakhs)

Particulars	As at 30th September, '25	As at 31st March, '25
I. EQUITY AND LIABILITIES		
Share Holder's Fund		
(a) Share Capital	695.04	695.04
(b) Reserves and Surplus	2,735.04	2,531.75
Total Equity	3,430.08	3,226.79
Non-Current Liabilities		
(a) Long-Term Borrowings	328.81	69.92
(b) Long Term Provisions	9.37	5.96
Total Non-Current Liabilities	338.18	75.88
Current Liabilities		
(a) Short-Term Borrowings	1,599.95	1,867.85
(b) Trade Payable		
i) Total outstanding dues of micro enterprise and small enterprise	-	-
ii) Total outstanding dues other than micro enterprise and small enterprise	1,018.44	374.30
(c) Other Current Liabilities	234.48	452.81
(d) Short-Term Provisions	16.83	55.48
Total Current Liabilities	2,869.70	2,750.44
Total Equity & Liabilities	6,637.96	6,053.11
II.ASSETS		
Non-Current Assets		
(a) Property, Plant & Equipment & Intangible Assets		
(i) Property, Plant & Equipment	1,025.10	711.21
(b) Non-Current Investments	82.50	82.50
(c) Deferred Tax Assets (Net)	16.68	9.75
(d) Other Non-Current Assets	27.77	9.38
Total Non-Current Assets	1,152.05	812.84
Current Assets		
(a) Inventories	1,028.25	966.83
(b) Trade Receivables	3,390.16	2,988.94
(c) Cash and Cash Equivalents	280.20	436.65
(d) Short-Term Loans And Advances	787.30	847.85
Total Current Assets	5,485.91	5,240.27
Total Assets	6,637.96	6,053.11

For & on behalf of Nexus Petro Industries Limited

H Patel

Haresh Mohanlal Senghani
DIN: 08163360
Managing Director



Place : Ahmedabad
Date : 12th November, 2025

Nexus Petro Industries Limited
(Formerly known as Nexus Petro Industries Private Limited)
CIN:- L50400GJ2021PLC126116

B-811 Swati Trinity, Applewood Township, Sananthal Sanand, Sarkhej, Ahmedabad, Dascroi, Gujarat, India, 382210
CashFlow For the Year Ended 30th September '25

	(Rs. in Lakhs)	
Particulars	For the Period ended 30th September, '25	For the Period ended 30th September, '24
Cash Flow from Operating Activities		
Net profit Before Tax and Extraordinary Items	273.94	178.40
Adjustments For:		
Depreciation	94.34	25.57
Provision for Gratuity and Leave Enchament	3.40	1.02
Adjustment related to Prior Period Depreciation		
Interest Received	(12.91)	(8.08)
Net (gain) / loss on Foreign Exchanges	(2.55)	-
Interest and Finance Charges	112.28	132.88
Operating Profit before working capital changes	468.50	329.79
Adjustment For:		
Changes in Inventories	(61.42)	72.45
Changes in Trade receivables	(401.22)	(713.07)
Changes in Short-term loans and advances & Other Current Assets	60.55	81.64
Changes in Trade Payables	646.69	97.17
Changes in Other Current Liabilities	(218.33)	(138.19)
Changes in Short Term Provisions	(7.39)	(1.41)
Changes in Long Term Provisions	0.01	(0.01)
Cash Generated from Operations	487.39	(271.63)
Taxes Paid	(108.84)	(57.65)
Net Cash From /(Used In) Operating Activities (A)	378.55	(329.28)
Cash Flow From Investing Activities		
(Purchase) of Fixed Asset / Capital Work In Progress	(408.23)	(50.77)
Interest Received	12.91	8.08
Changes in Non-Current Investments	-	(82.50)
Changes in Other Non-Current assets	(18.39)	(3.66)
Net Cash From /(Used In) Investing Activities (B)	(413.71)	(128.85)
Cash Flow From Financing Activities		
Proceeds from issue of share Application		1,942.92
Interest and Finance Charges	(112.28)	(132.88)
Changes in Short Term Borrowing	(122.78)	299.40
Proceeds from long-term borrowings (Net)	329.90	296.82
Repayment of Long Term Borrowing	(216.13)	(244.03)
Net Cash From Financing Activities (c)	(121.29)	2162.23
Net Increase / (Decrease) in Cash (A)+(B)+(C)	(156.45)	1,704.10
Cash and Cash equivalents at the beginning of the year	436.65	279.85
Cash and Cash equivalents at the end of the year	280.20	1,983.95

Notes :

1. The above Cash flow statement has been prepared under the indirect method set out in Accounting Standard-3, "Cash Flow Statement" notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014.

For & on behalf of Nexus Petro Industries Limited

Hareh
Haresh Mohanlal Senghani
DIN: 08163360
Managing Director



Place : Ahmedabad
Date : 12th November, 2025