

ADVANCE PETROCHEMICALS LTD.

(AN ISO-9001-2015 Company)

(AN ISO-14001-2015 Company)

Regd. Office : 36,, Kothari Market,
Opp. Hirabhai Market, Kankaria,
Ahmedabad - 380 022.
Phone : 8758998855
Email : info@advancepetro.com
CIN - L23200GJ1985PLC008013



23 May, 2026

To,
The Manager, Listing
BSE Limited
Phirozejeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Dear Sir/Madam,

Sub: Outcome of Board Meeting
Ref: Company Code: BSE: 506947

With regard to the captioned subject and in compliance with the Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that a meeting of Board of Directors was held today inter-alia Saturday, 23rd May, 2026, at the registered office of the company, which commenced at 04:30 p.m. and concluded at 05:00 p.m. and the Board considered the following agenda along with other agenda:

1. The Board Adopted Audited Standalone Financial Results for the Quarter and Financial Year ended as on 31st March, 2026 along with report of statutory Auditors.
2. Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 in terms of the Audit reports with unmodified opinion.
3. All other matter as per Agenda circulated.

Kindly consider the above Disclosures as per applicable regulation of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are requested to kindly intimate the members of Stock Exchange and public at large accordingly.

Thanking You,
Faithfully Yours

FOR ADVANCE PETROCHEMICALS LIMITED

GOENKA
ARVINDKU
MAR

Digitally signed by GOENKA
ARVINDKU
DN: cn=GOENKA ARVINDKUMAR
o=ADVANCEPETROCHEMICALS LTD.,
c=INDIA, email=ARVIND@ADVANCEPETRO.COM
Reason: I am the author of this
document
Location:
Date: 2026.05.23 17:02:05+05:30

ARVIND VISHWANATH GOENKA
DIRECTOR
DIN No.: 00093200

Encl: As Stated

Independent Auditor's Report on the Quarterly and Annual Standalone Financial Results of the Company pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Advance Petrochemicals Limited

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **Advance Petrochemicals Limited** ("the Company"), which includes joint operations for the quarter and year ended 31st March 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

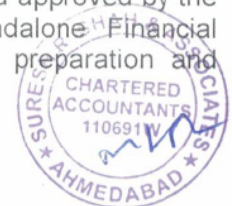
- a) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b) gives a true and fair view in conformity with applicable Indian accounting standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and



presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with Indian accounting standards prescribed under section 133 of the Act, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

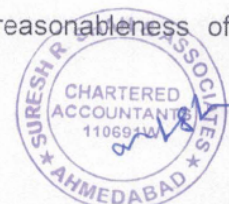
The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.



• Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

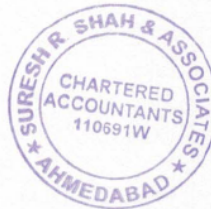
The statement includes the results for the quarter ended 31st March 2026 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the nine months of the current financial year which were subject to limited review by us.


For, Suresh R Shah & Associates,
Chartered Accountants
FRN 110691W

Place: Ahmedabad

Date: 23-05-2026

UDIN: 26117412YBOHCA7778




Mrugen Shah
Partner
M. No. 117412

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Statement of Audited Standalone Results for the Quarter and Year ended March 31, 2026

(Rs. in Lakhs except EPS)

SR. NO.	PARTICULARS	Quarter Ended			Year Ended	
		(31/03/2026)	(31/12/2025)	(31/03/2025)	(31/03/2026)	(31/03/2025)
		(Audited) (Refer Note 2)	(Unaudited)	(Audited) (Refer Note 2)	(Audited)	(Audited)
1	Income					
	(a) Revenue From Operations					
	(b) Other income	1,574.20	1,265.38	1,515.98	4,736.44	4,993.54
	Total Income (a+b)	1,576.55	1,268.01	1,519.77	4,745.34	5,034.51
2	Expenses					
	a Cost of Materials consumed					
	b Purchase of Stock -in Trade	1,228.86	1,022.40	1,164.22	3,773.02	3,949.39
	c Change in Inventories of Finished goods, work-in-progress and stock-in-trade					
		(50.44)	(6.44)	52.92	(192.86)	31.73
	d Employee Benefit Expenses					
	e Finance Cost	67.72	68.98	58.48	253.40	238.84
	f Depreciation and amortisation expenses	33.12	4.67	17.84	102.25	85.24
	g Other Expenses	29.72	14.94	7.64	74.55	59.78
	Total Expenses	226.83	163.30	174.84	716.05	622.02
3	Profit / (Loss) from Operations before exceptional and tax (1-2)	1,535.81	1,267.86	1,475.94	4,726.41	4,987.00
4	Exceptional Items	40.74	0.15	43.83	18.93	47.51
5	Profit / (Loss) before tax (3-4)					
6	Tax Expenses:	40.74	0.15	43.83	18.93	47.51
	- Current Tax - Provision for taxation					
	- Deferred Tax	2.55	-	9.50	2.95	10.70
	- Excess / Short Provision of Earlier year	13.80	-	5.15	13.80	4.58
	Total Tax Expense	15.60	-	2.01	(0.75)	2.01
7	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement					
8	Net Profit / Loss for the period from continuing operations	25.14	0.15	27.17	2.93	30.22
	Profit / (loss) from discontinued operations before tax					
	Tax expense of discontinued operations					
9	Net profit / (loss) from discontinued operation after tax					
10	Share of profit / (loss) of associates and joint ventures accounted for using equity method					
11	Total profit / (loss) for period	25.14	0.15	27.17	2.93	30.22
12	Other comprehensive income net of taxes					
	a: (i) Items that will not be reclassified to Profit or Loss: Remeasurement of defined benefits plans (net of tax)					
	(ii) Income tax related to items above					
	b: (i) Items that will be reclassified to profit & loss					
	(ii) Income tax related to items above					
	Other comprehensive income, net of tax					
13	Total Comprehensive Income for the period					
14	Total profit or loss, attributable to	25.14	0.15	27.17	2.93	30.22
	Profit or loss, attributable to owners of parent	25.14	0.15	27.17	2.93	30.22
	Total profit or loss, attributable to non-controlling interests					
15	Total Comprehensive income for the period attributable to					
	Comprehensive income for the period attributable to owners of parent	25.14	0.15	27.17	2.93	30.22
	Total comprehensive income for the period attributable to owners of parent non-controlling interests					
16	Details of equity share capital					
	Paid-up equity share capital					
	Face value of equity share capital	90.00	90.00	90.00	90.00	90.00
	Other Equity excluding Revaluation Reserve	10.00	10.00	10.00	10.00	10.00
17	Earnings per share				307.02	304.09
	i Earnings per equity share for continuing operations					
	Basic earnings / (loss) per share from continuing operations	2.79	0.02	3.02	0.33	3.36
	Diluted earnings / (loss) per share from continuing operations	2.79	0.02	3.02	0.33	3.36
	ii Earnings per equity share for discontinued operations					
	Basic earnings / (loss) per share from discontinued operations					
	Diluted earnings / (loss) per share from discontinued operations					
	iii Earnings per equity share					
	Basic earnings / (loss) per share from continuing and discontinued operations	2.79	0.02	3.02	0.33	3.36
	Diluted earnings / (loss) per share from continuing and discontinued operations	2.79	0.02	3.02	0.33	3.36
18	Disclosure of notes on financial results					



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Notes:

- 1 The above Audited Standalone Financial Results of the Company for the year ended March 31, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 23rd May, 2026
- 2 The figures of the last quarter are the balancing figures between audited figures in respect of full financial year upto March 31, 2026/ March 31, 2025 and the unaudited year-to-date figures upto December 31, 2025/December 31, 2024 being the date of the end of the third quarter of Financial Year respectively which were subject to limited review.
- 3 The Audited Standalone Financial Results of the Company for the year ended March 31, 2026 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- 4 The Company's business activity falls within a single reportable business segment.
- 5 During the quarter ended March 31, 2026, Nil complaints was received and attended.
- 6 Previous quarter's figures have been re-grouped / re-arranged wherever necessary.

Date: 23-05-2026
Place : Ahmedabad

By Order of the Board of Directors
For Advance Petrochemicals Limited


Pulkit Goenka
Managing Director
DIN : 00177230



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Statement Of Assets and Liability as at 31-03-2026

(Rs. In Lakhs)

Particulars	Standalone	
	As at 31st March 2026	As at 31st March 2025
	Audited	Audited
A) Assets		
1. Non Current Assets		
(a) Property, plant and equipment	891.73	516.92
(b) Capital Work In Progress	-	249.49
(c) Investment property	-	-
(d) Intangible Assets	0.06	0.06
(e) Financial Assets	-	-
i) Investments in subsidiary companies and joint venture company	-	-
ii) Other investments	0.06	35.96
iii) Loans	-	-
iv) Other Financial Assets	-	-
(f) Deferred Tax Assets (net)	-	-
(g) Other non current Assets	30.56	30.56
Total Non Current Assets	922.41	832.99
2. Current Assets		
(a) Inventories	933.50	586.41
(b) Financial Assets		
i) Trade Receivable	1,154.69	967.23
ii) Cash and Cash Equivalents	74.25	69.47
iii) Bank Balance other than (ii) above	-	-
iv) Investment	-	-
v) Loans	-	-
vi) Other Financial Assets	1.45	0.23
(c) Other Current Assets	77.83	74.17
Total Current Assets	2,241.72	1,697.51
Total Assets	3,164.13	2,530.50
B) Equity and Liabilities		
Equity		
(a) Equity Share Capital	90.00	90.00
(b) Other Equity	316.66	313.73
Total Equity	406.66	403.73
Liabilities:		
(1) Non Current Liabilities		
(a) Other financial liabilities	-	-
(b) Borrowings	423.37	431.51
(c) Deferred tax liabilities (net)	51.53	37.73
Total Non Current Liabilities	474.90	469.24
(2) Current Liabilities		
(a) Financial liabilities		
i) Borrowings	991.38	653.19
ii) Trade Payables	1,233.53	947.47
iii) Other Financial Liabilities	19.33	17.74
(b) Contract liabilities	-	-
(c) Other current liabilities	13.21	12.61
(d) Provisions	25.12	26.52
(e) Current tax liabilities (net)	-	-
Total Current Liabilities	2,282.57	1,657.52
Total Equity and Liabilities	3,164.13	2,530.50



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CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2026

Particulars		For the year ending on 31-03-2026	For the year ending on 31-03-2025
A	Cash flow from operating activities		
	Profit/(Loss) before tax	18.93	47.51
	<u>Adjustment For:</u>		
	Depreciation and amortisation expenses	74.55	59.75
	Interest and other finance expense	102.25	85.24
	Interest Income	(5.34)	(4.74)
	Dividend Income	-	(0.03)
	(Profit)/loss on sale of Investment	25.32	-
	(Profit)/loss on sale of Assets	-	-
	Operating profit before working capital changes	215.71	187.73
	Movements in fund / capital :		
	Decrease / (increase) in Trade receivables	(187.46)	(65.01)
	Decrease / (increase) in inventories	(347.09)	32.15
	Decrease / (increase) in other financial assets	(1.22)	2.87
	Decrease / (increase) in other current assets	(3.66)	(30.67)
	Decrease / (increase) in Current tax assets	-	-
	Increase/ (decrease) in Trade Payables	286.06	33.89
	Increase/ (decrease) in borrowings	338.19	54.08
	Increase/ (decrease) in other current liabilities	0.60	3.84
	Increase/ (decrease) in other financial liabilities	1.59	1.27
	Increase/ (decrease) in Provisions	(3.60)	(9.64)
	Cash generated from / (used in) operations	299.13	210.51
	Direct Tax Paid	-	-
B	Net cash flow from/ (used in) operating activities A	299.13	210.51
	Cash flows from investing activities		
	Purchase of fixed assets	(199.87)	(250.05)
	(Purchase)/ Sales of Investment	10.58	-
	Repayment / (Proceeds) of Other Non current assets	-	(8.07)
	Dividend Income	-	0.03
	Interest Received	5.34	4.74
C	Net cash flow from/ (used in) investing activities B	(183.95)	(253.35)
	Cash flows from financing activities		
	(Repayment) / Proceeds from Long term borrowings	(8.15)	133.14
	Repayment / (Proceeds) from Long term Loans and Advances	-	-
	Interest and financial expense	(102.25)	(85.24)
	Net cash flow from/ (used in) in financing activities C	(110.40)	47.90
	Net increase/(decrease) in cash and cash equivalents A + B + C	4.78	5.07
	Cash and cash equivalents at the beginning of the period	69.47	64.40
	Cash and cash equivalents at the end of the period	74.25	69.47
	Components of cash and cash equivalents		
	Cash in hand	10.28	2.26
	Deposit with Bank	63.97	66.83
	With schedule bank	-	0.38
	-in current account	-	-
	Total cash and cash equivalents	74.25	69.47

Notes :

- Figures in brackets indicate cash outflow.
- Previous year's figures have been regrouped or reclassified wherever



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May 23, 2026

To,
The Department of Corporate Services
BSE Limited
P. J. Towers,
Dalal Street,
Mumbai-400001.

Dear Sir,

SUB: - DECLARATION IN RESPECT OF AUDIT REPORT WITH UNMODIFIED OPINION FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026
SCRIPT CODE: 506947

In terms of the provisions of Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide notification dated 25th May, 2016 read with SEBI's Circular no. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Statutory Auditors of the Company, M/s SURESH R. SHAH & ASSOCIATES, Chartered Accountants, (ICAI Firm Registration No. 110691W) have issued Audit Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the financial year ended March 31, 2026.

Kindly take the same on your record for the Company.

Thanking You,

Yours faithfully,


For, ADVANCE PETROCHEMICALS LIMITED

PULKIT
ASHOK
GOENKA

Digitally signed by PULKIT
ASHOK GOENKA
DN: cn=PULKIT ASHOK
GOENKA c=IN, o=AHMEDABAD
o=PULKIT@ADVANCEPETRO.
COM
Reason: I am the author of this
document
Location:
Date: 2025.05.23 17:02:05:30

PULKIT GOENKA
MANAGING DIRECTOR
DIN No.: 00177230

ADVANCE PETROCHEMICALS LIMITED


NATRAJ MOHANBHAI ARLI
CHIEF FINANCIAL OFFICER
PAN NO.: ADCPA2155P