Date: 14th November, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra East,
Mumbai-400051

Trading Symbol: ARABIAN

Sub.: Outcome of Board Meeting held on Saturday, 14th November, 2026

Pursuant to the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and other applicable provisions, if any, we would like to inform you that the meeting of the Board of Directors of Arabian Petroleum Limited held today i.e. Saturday, 14th November, 2026 at Plot 14-B, Morivali M.I.D.C., Opp. Positive Packaging, Ambernath (W), Thane-421505, Maharashtra, India, inter-alia has considered and approved the following businesses:

1. Unaudited Standalone and Consolidated financial results for the half year ended September 30, 2026 of the company along with Limited Review Report are enclosed herewith for information and record;

Please note that in terms of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the trading window for dealing in the securities of the Company will open after 48 hours of the results are made public on Saturday, 14th November, 2026.

Also please note that the Board meeting commenced at 5.30 p.m. to conclude at 08.30 p.m.

Kindly take the same on your record.
Thanking You

Yours Faithfully

For Arabian Petroleum Limited

MANAN HEMANT MEHTA

Digitally signed by MANAN HEMANT MEHTA
DN: c=IN, postalCode=400080, st=MAHARASHTRA, street=MUMBAI,A-2, TARA TOWERS, 4TH FLOOR, S. N. ROAD ,400080, l=MUMBAI, o=Personal, serialNumber=438f8e2ba69b858adbf499daa0caa6b5ffa0c4b1dbe35cdbd968fdb28fa62c00, pseudonym=144f7f497af149198a0ed6712108aa5d, 2.5.4.20=1175410775c4ec089026ec863d07e790e8531bb16d2f5de46f849811c29de252, email=MANAN.MEHTA@ARABIANPETROLEUM.CO.IN, cn=MANAN HEMANT MEHTA

Manan Hemant Mehta
Wholetime Director
DIN: 05124747

Arabian Petroleum Limited (CIN - U23200MH2009PLC191109)

Statement of Standalone Unaudited Financial Results for the half year ended on 30th September, 2026

(Rs. in lakhs)

Particulars	Half year ended on			Year Ended on
	30/09/2026	31/03/2026	30/09/2025	2025-26
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Income				
Revenue from operations	27,323.26	20,024.51	17,517.13	37,541.64
Other Income	122.09	148.12	109.74	257.86
Total Revenue (A)	27,445.35	20,172.62	17,626.87	37,799.50
Expenses				
Cost of materials consumed	23,529.86	16,196.65	14,855.82	31,052.46
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(972.44)	146.22	(399.84)	(253.63)
Employee benefit expense	963.57	1,046.66	785.92	1,832.58
Finance costs	200.09	199.99	149.63	349.63
Depreciation and amortization expense	85.53	76.26	68.30	144.56
Other expenses	1,890.21	1,793.20	1,363.74	3,156.95
Total Expenses (B)	25,696.83	19,458.98	16,823.57	36,282.55
Profit for the year	1,748.52	713.64	803.31	1,516.95
Prior Period Income/(Expenses)	-	-	-	-
Profit before exceptional and extraordinary items and tax	1,748.52	713.64	803.31	1,516.95
Exceptional items	-	-	-	-
Profit before extraordinary items and tax	1,748.52	713.64	803.31	1,516.95
Extraordinary items			-	
Profit Before Tax	1,748.52	713.64	803.31	1,516.95
Tax expense:				
(1) Current Tax	(440.54)	(205.75)	(194.25)	(400.00)
(2) Current Tax relating to prior years	-	(1.62)	-	(1.62)
(3) Deferred Tax Income / (Expense)	(5.32)	14.79	(3.93)	10.86
Profit/(Loss) for the period	1,302.67	521.07	605.13	1,126.20
Earning per equity share:				
(1) Basic	11.96	4.78	5.56	10.34
(2) Diluted	11.96	4.78	5.56	10.34

For Arabian Petroleum Limited

MANAN HEMANT MEHTA

Digitally signed by MANAN HEMANT MEHTA
DN: c=IN, postalCode=400080, st=MAHARASHTRA, street=MUMBAI,A-2, TARA TOWERS, 4TH FLOOR, S. N. ROAD .4000080, l=MUMBAI, o=Personal, serialNumber=4388ba2ba699d58adbf499da6caa6b9f4a9c4b1dbce35cdbd9b98fdb29bfa2c00, pseudonym=144787497af149198a0ed671210baa5d2.5.4.20=337a4327f3c4ec0899204ec8b3d07e790e8531bb1dd2f5de46f84981c29da252, email=MANAN.MEHTA@ARABIANPETROLEUM.CO.IN, cn=MANAN HEMANT MEHTA

ARABIAN PETROLEUM LTD. AMBERNATH (W)

MANAN HEMANT MEHTA
Whole-time director
DIN: 05124747
Place : Mumbai
Date : 14th November, 2026

Arabian Petroleum Limited (CIN - U23200MH2009PLC191109)

Standalone Balance Sheet as at 30th September 2026

(Rs. in lakhs)

Particulars	As at 30th September, 2026	As at 31st March, 2026
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,089.20	1,089.20
(b) Reserves and Surplus	7,159.80	5,854.57
(2) Non-Current Liabilities		
(a) Long-term borrowings	505.00	4.87
(b) Other Long term liabilities	12.10	22.10
(c) Long term provisions	82.69	117.87
(3) Current Liabilities		
(a) Short-term borrowings	5,144.14	4,702.06
(b) Trade payables	3,061.10	3,369.28
(c) Other current liabilities	330.49	462.60
(d) Short-term provisions	763.09	220.88
Total	**18,147.61**	**15,843.43**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	1,434.94	1,232.44
(ii) Intangible assets	1.47	1.65
(iii) Capital work-in-progress	47.65	-
(b) Non-current investments	200.10	149.10
(c) Deferred tax assets (net)	33.58	38.90
(d) Long term loans and advances	53.55	53.51
(e) Other non-current assets	284.16	346.22
(2) Current assets		
(a) Inventories	7,478.27	6,913.42
(b) Trade receivables	7,623.52	6,209.47
(c) Cash and Cash Equivalents	420.88	261.54
(d) Short-term loans and advances	30.37	34.26
(e) Other current assets	539.12	602.91
Total	**18,147.61**	**15,843.43**

For Arabian Petroleum Limited

MANAN HEMANT MEHTA

ARABIAN PETROLEUM LTD. AMBERNATH (W)

MANAN HEMANT MEHTA

Whole-time director

DIN: 05124747

Place : Mumbai

Date : 14th November, 2026

Arabian Petroleum Limited (CIN - U23200MH2009PLC191109)

Standalone Cash Flow Statement for the period ended 30th September 2026

(Rs in lakhs)

Particulars	For the period ended 30th September 2026		For the period ended 30th September 2025	
A. Cash Flow from Operating Activities				
Net Profit / (Loss) before extraordinary items and tax	1,748.52		803.31	
Adjustments for:				
Cash flow hedge reserve	2.56			
Depreciation and amortisation	85.53		68.30	
Finance costs	200.09		149.63	
Interest income	(8.11)		(5.90)	
Operating Profit Before Working Capital Change	2,028.60		1,015.34	
Change in current Assets & Liabilities				
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(564.85)		(885.83)	
Trade receivables	(1,414.06)		(882.19)	
Short-term loans and advances	3.89		(25.76)	
Long-term loans and advances	(0.05)		15.77	
Deferred tax Assets (net)	5.32		3.93	
Other current assets	63.79		321.90	
Other non-current assets	62.07		-	
	(1,843.87)		(1,452.18)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(308.18)		(442.96)	
Other current liabilities	(132.11)		(73.62)	
Other long-term liabilities	(10.00)		-	
Short-term provisions	542.20		27.67	
Long-term provisions	(35.18)		6.33	
	56.73		(482.58)	
Cash flow from extraordinary items				
Cash generated from operations	241.46		(919.42)	
Income Tax Paid/ Refund	(445.86)		(198.18)	
Net Cash inflow/(out flow) from Operating Activites (A)		**(204.39)**		**(1,117.60)**
B. Cash Flow from Investment Activities				
Capital expenditure on fixed assets, including capital advances & Capital WIP	(335.51)		(41.89)	
Long-term loans and advances	-			
Purchase of long-term investments				
- Subsidiaries			(1.82)	
- Others	(51.00)		(25.50)	
Net Cash inflow/(out flow) from Investing Activites (B)		**(386.51)**		**(69.21)**
C. Cash Flow from Financing Activities				
Proceeds from issue of equity shares	-		-	
Proceeds from long-term borrowings	505.00		-	
Repayment of long-term borrowings	(4.87)		140.96	
Net increase / (decrease) in working capital borrowings	520.12		545.43	
Proceeds from other short-term borrowings	62.58		-	
Repayment of other short-term borrowings	(140.61)		241.90	
Interest Income	8.11		5.90	
Finance cost	(200.09)		(149.63)	
Net Cash inflow/(out flow) from Financing Activites (C)		**750.24**		**784.56**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**159.34**		**(402.25)**

ARABIAN PETROLEUM LTD. AMBERNATH (W)

Particulars	For the period ended 30th September 2026		For the period ended 30th September 2025	
Cash and Cash equivalent as at the commencement of the year		261.54		520.11
Cash and Cash equivalent as at the End of the year		420.88		117.87
Component of Cash & Cash equivalent consists of:				
Cash -in-hand		14.26		16.60
Bank Balance		406.62		101.27
Cash and cash equivalents at the end of the year		**420.88**		**117.87**

Note :-

(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.

(ii) Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.

For Arabian Petroleum Limited

MANAN HEMANT MEHTA

Digitally signed by MANAN HEMANT MEHTA
DN: cn=IN, postalCode=400080, st=MAHARASHTRA, street=MUMBALA-2, TARA TOWERS, 4TH FLOOR, S. N. ROAD ,400080, l=MUMBAI, o=Personal, serialNumber=4389ba2ba69b859adbf499daa0caab5ffa6c4b1dbe35cdbd968fdb28fa62c0033aa5d, 2.5.4.20=117a41077f3c4ec089026ec863d07e790e8531bb1e62f5c6a4694981c29da252, email=MANAN.MEHTA@ARABIANPETROLEUM.CO.IN, cn=MANAN HEMANT MEHTA

ARABIAN PETROLEUM LTD. AMBERNATH (W)

MANAN HEMANT MEHTA
Whole-time director
DIN: 05124747
Place : Mumbai
Date : 14th November, 2026

Notes to Statement of Unaudited Standalone Financial Results for the Half Year Ended 30th September, 2026:

1. The above unaudited Standalone Financial Results of Arabian Petroleum Limited (the Company) for the half year ended 30th September, 2026 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meetings held on Saturday, 14th November, 2026. These results have been reviewed by the Statutory Auditors of the Company in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR) (as amended).

2. The Statement is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the companies Act, 2013 read with rule 7 of the companies (Accounts) Rules, 2014.

3. As per MCA Notification dated 16th February, 2015 Companies whose Shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of IND-AS.

4. The Statement includes results for the half year ended 31st March 2026 being balancing figures between the audited figures in respect of full financial year ended on 31st March 2026 and unaudited figures in respect of half year ended 30th September, 2025.

5. Earnings per Share: Earnings per share is calculated on the weighted average of the share capital received by the company. Half Yearly EPS is not annualised.

6. Previous year/period figures have been re-grouped, re-arranged wherever considered necessary.

7. All activities of the Company revolve around the main business and as such there is no separate reportable business segment and all the operations of the Company are conducted within India as such there is no separate reportable geographical segment.

8. The comparative financial results and other information for the six months ended September 30, 2026, are unaudited and have been subjected to a limited review by the Statutory Auditor. The management has exercised due care and diligence in preparing and presenting the said comparative results to ensure that they provide a true and fair view of the affairs of the Company.

For Arabian Petroleum Limited

MANAN HEMANT MEHTA

Digitally signed by MANAN HEMANT MEHTA
DN: c=IN, postalCode=400080, st=MAHARASHTRA, street=MUMBALA-2, TARA TOWERS, 4TH FLOOR, S. N. ROAD. A00080, l=MUMBAI, o=Personal, serialNumber=438f8e2ba69b858adbf499daa0caa6b5ffa0c4b1dbe35cdbd968fdb28fa62c00, pseudonym=144767497af1497198a0add671210 8aa5d2.5.4.20=1172e41077f3c4ec089026ec863d07e790a853 1bb16d2f5de46f84981c29de252, email=MANAN.MEHTA@ARABIANPETROLEUM.COM, cn=MANAN HEMANT MEHTA

ARABIAN PETROLEUM LTD. AMBERNATH (W)

Manan Hemant Mehta
Whole-time Director
DIN: 05124747
Date: 14th November, 2026
Place: Mumbai

VIRAL JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

626/627, 6th Floor, Avior Nirmal Galaxy,
Opp. Johnson and Johnson, LBS Marg.
Mulund (W). Mumbai - 400080

Contact
GSM: +91-8652111119/+91-9699979140
E- Mail: caviraljainassociates@gmail.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI {LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS} REGULATION, 2015, AS AMENDED

To,
The Board of Directors of
ARABIAN PETROLEUM LIMITED

1. We have reviewed the accompanying Statement of unaudited Standalone financial results of ARABIAN PETROLEUM LIMITED ("The Company") for the half year ended September 30, 2026 ("the statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 with the Stock Exchange.

   This Statement which is the responsibility of the company's management and approved by the Board of Director, has been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

2. We conducted our review of the statements in accordance with the Standards 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. These standards require that we plan and perform the review to obtain reasonable assurance about whether the statements are free of material misstatement(s). A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

VIRAL JAIN & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

VIRAL JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

626/627, 6th Floor, Avior Nirmal Galaxy,
Opp. Johnson and Johnson, LBS Marg.
Mulund (W). Mumbai - 400080

Contact
GSM: +91-8652111119/+91-9699979140
E- Mail: caviraljainassociates@gmail.com

3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Viral Jain & Associates
Chartered Accountants
Firm Registration No: 135089W

CA Rishabh Bhandari
Partner
M. No.: 190900
UDIN: 26190900MQJLWT4788

Date: 14th November 2026
Place: Mumbai

Arabian Petroleum Limited (CIN - U23200MH2009PLC191109)

Statement of Consolidated Unaudited Financial Results for the half year ended on 30th September, 2026

(Rs. in lakhs)

Particulars	Half year ended on			Year Ended on
	30/09/2026	31/03/2026	30/09/2025	31/03/2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Income				
Revenue from operations	34,198.94	23,166.74	18,160.63	41,327.37
Other Income	122.09	144.57	109.74	254.31
Total Revenue (A)	34,321.03	23,311.31	18,270.37	41,581.68
Expenses				
Cost of materials consumed	29,963.13	19,374.69	15,496.63	34,871.32
Purchase of Stock-in-Trade	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,204.73)	29.12	(399.84)	(370.73)
Employee benefit expense	1,017.98	1,094.80	785.92	1,880.72
Finance costs	235.53	200.30	150.43	350.73
Depreciation and amortization expense	88.21	78.09	68.30	146.39
Other expenses	2,320.97	1,814.03	1,375.66	3,189.70
Total Expenses (B)	32,421.10	22,591.03	17,477.10	40,068.13
Profit for the year	1,899.93	720.28	793.27	1,513.55
Prior Period Income/(Expenses)	-	-	-	-
Profit before exceptional and extraordinary items and tax	1,899.93	720.28	793.27	1,513.55
Exceptional items				
Profit before extraordinary items and tax	1,899.93	720.28	793.27	1,513.55
Extraordinary items				
Profit Before Tax	1,899.93	720.28	793.27	1,513.55
Tax expense:				
(1) Current Tax	(446.34)	(205.75)	(194.25)	(400.00)
(2) Current Tax relating to prior years	-	(1.62)	-	(1.62)
(3) Deferred Tax Income / (Expense)	(6.19)	13.66	(3.93)	9.73
Profit/(Loss) for the period	1,447.41	526.57	595.10	1,121.67
Less: Minority Interest in Subsidiary's Profit/Loss	1.58	(0.69)	-	(0.69)
Profit Attributable to Owners of the Parent Company	1,445.83	527.26	595.10	1,122.36
Earning per equity share:				
(1) Basic	13.29	4.83	5.46	10.30
(2) Diluted	13.29	4.83	5.46	10.30

For Arabian Petroleum Limited

MANAN HEMANT MEHTA

ARABIAN PETROLEUM LTD. AMBERNATH (W)

MANAN HEMANT MEHTA
Whole-time director
DIN: 05124747
Place : Mumbai
Date : 14th November, 2026

Arabian Petroleum Limited (CIN - U23200MH2009PLC191109)

Statement of Consolidated Unaudited Assets & Liabilities as on 30th September 2026

(Rs. in lakhs)

Particulars	As at 30th September, 2026	As at 31st March, 2026
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,089.20	1,089.20
(b) Minority Interest	1.07	(0.51)
(c) Reserves and Surplus	7,287.03	5,842.25
(2) Non-Current Liabilities		
(a) Long-term borrowings	505.00	4.87
(b) Other Long term liabilities	12.10	22.10
(c) Long term provisions	82.69	120.28
(3) Current Liabilities		
(a) Short-term borrowings	5,240.11	4,766.17
(b) Trade payables	4,084.51	3,786.13
(c) Other current liabilities	2,547.24	1,339.93
(d) Short-term provisions	778.35	230.49
Total	**21,627.30**	**17,200.91**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	1,435.06	1,232.69
(ii) Intangible assets	48.13	50.83
(iii) Capital work-in-progress	47.65	-
(b) Non-current investments	186.65	135.65
(c) Deferred tax assets (net)	31.58	37.77
(d) Long term loans and advances	37.49	37.24
(e) Other non-current assets	284.16	346.22
(2) Current assets		
(a) Inventories	7,825.96	7,030.53
(b) Trade receivables	10,363.92	7,379.66
(c) Cash and Cash Equivalents	791.69	304.24
(d) Short-term loans and advances	30.69	36.59
(e) Other current assets	544.32	609.48
Total	**21,627.30**	**17,200.91**

For Arabian Petroleum Limited

MANAN HEMANT MEHTA

Digitally signed by MANAN HEMANT MEHTA
DN: c=IN, postalCode=400080, st=MAHARASHTRA, street=MUMBAI,A-2, TARA TOWERS, 4TH FLOOR, S. N. ROAD ,A90080, l=MUMBAI, o=Personal, serialNumber=438f8e2ba69b858adbf499daa0caa6b5ff a0c4b1dbe35cd8e9f66f6b28f5e2c50, pseudonym=1447f7497af149198a0ed6712108aa5d, 2.5.4.20=172410775fc4ec089026ec863d07e790e8531 bb16d2f5ddc4bf84981c29da252, email=MANAN.MEHTA@ARABIANPETROLEUM.CO.IN, cn=MANAN HEMANT MEHTA

ARABIAN PETROLEUM LTD. AMBERNATH (W)

MANAN HEMANT MEHTA
Whole-time director
DIN: 05124747
Place : Mumbai
Date : 14th November, 2026

Arabian Petroleum Limited (CIN - U23200MH2009PLC191109)

Consolidated Unaudited Cash Flow Statement for the period ended 30th September, 2026

(Rs in lakhs)

Particulars	For the period ended 30th September 2026 (Unaudited)		For the period ended 30th September 2025 (Unaudited)	
A. Cash Flow from Operating Activities				
Net Profit / (Loss) before extraordinary items and tax	1,899.93		793.27	
Adjustments for:				
Cash flow hedge reserve	2.56		-	
Foreign Currency Translation Reserve	(3.61)		-	
Depreciation and amortisation	88.21		68.30	
Finance costs	235.53		150.43	
Interest income	(8.11)		(5.90)	
Operating Profit Before Working Capital Change	2,214.52		1,006.10	
Change in current Assets & Liabilities				
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Other non-current assets	62.07		-	
Inventories	(795.44)		(885.83)	
Trade receivables	(2,984.26)		(1,283.47)	
Short-term loans and advances	5.90		(22.59)	
Long-term loans and advances	(0.25)		15.77	
Deferred tax Assets (net)	6.19		3.93	
Other current assets	65.15		321.90	
	(3,640.63)		(1,850.30)	
Adjustments for increase / (decrease) in operating liabilities:				
Other Long term liabilities	(10.00)		-	
Trade payables	298.37		(32.92)	
Other current liabilities	1,207.31		(66.03)	
Short-term provisions	547.86		27.67	
Long-term provisions	(37.59)		6.33	
	2,005.95		(64.95)	
Cash flow from extraordinary items				
Cash generated from operations	579.84		(909.14)	
Income Tax Paid/ Refund	(452.53)		(198.18)	
Net Cash inflow/(out flow) from Operating Activites (A)		**127.31**		**(1,107.32)**
B. Cash Flow from Investment Activities				
Capital expenditure on fixed assets, including capital advances & Capital WIP	(335.52)		(41.89)	
Proceeds from sale of fixed assets				
Purchase of long-term investments				
- Subsidiaries				
- Others	(51.00)		(25.50)	
Net Cash inflow/(out flow) from Investing Activites (B)		**(386.52)**		**(67.39)**
C. Cash Flow from Financing Activities				
Proceeds from issue of equity shares	-		0.18	
Proceeds from long-term borrowings	505.00		-	
Repayment of long-term borrowings	(4.87)		140.96	
Net increase / (decrease) in working capital borrowings	456.01		545.43	
Proceeds from other short-term borrowings	158.55		-	
Repayment of other short-term borrowings	(140.61)		241.90	
Interest Income	8.11		5.90	
Finance cost	(235.53)		(150.43)	
Net Cash inflow/(out flow) from Financing Activites (C)		**746.66**		**783.94**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**487.44**		**(390.76)**

ARABIAN PETROLEUM LTD * AMBERNATH (W) *

Particulars	For the period ended 30th September 2026		For the period ended 30th September 2025	
Cash and Cash equivalent as at the commencement of the year		304.24		520.11
Cash and Cash equivalent as at the End of the year		791.69		129.34
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet		304.24		520.11
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements)		487.44		(390.76)
Cash and cash equivalents at the end of the year		**791.69**		**129.35**

Note :-

(i) The Cash Flow Statement reflects the combined cash flows pertaining to continuing and discounting operations.

(ii) These earmarked account balances with banks can be utilised only for the specific identified purposes.

For Arabian Petroleum Limited

MANAN HEMANT MEHTA

Digitally signed by MANAN HEMANT MEHTA
DN: c=IN, postalCode=400080, st=MAHARASHTRA, street=MUMBAI,A-2, TARA TOWERS, 4TH FLOOR, S. N. ROAD, 400080, l=MUMBAI, o=Personal, serialNumber=4188fbc2ba4fd9b85bdfbff499dae0cbab65cf5a0c4b1d0ed35cdbd960ff0b285a52c00, pseudonym=144797407a6f4691f46a0ed87121f8a2c5f3f2b7172e410f797b4ec08902dec863d07e79, 0e85218dcb6d2f5b4489d9469fc29de2f2, email=MANAN.MEHTA@ARABIANPETROLEUM.CO.IN, cn=MANAN HEMANT MEHTA

ARABIAN PETROLEUM LTD. * AMBERNATH (W) *

MANAN HEMANT MEHTA

Whole-time director

DIN: 05124747

Place : Mumbai

Date : 14th November, 2026

Notes to Statement of Unaudited Consolidated Financial Results for the Half Year Ended 30th September, 2026:

1. The above Unaudited Consolidated Financial Results of Arabian Petroleum Limited (the "Holding Company") and its subsidiaries (together referred to as the "Group") for the half year ended 30th September, 2026 were reviewed and recommended by the Audit Committee and approved by the Board of Directors, at their respective meetings held on Saturday, 14th November, 2026. These results have been reviewed by the Statutory Auditors of the Company in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR) (as amended).

2. The Statement is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the companies Act, 2013 read with rule 7 of the companies (Accounts) Rules, 2014.

3. As per MCA Notification dated 16th February, 2015 Companies whose Shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of IND-AS.

4. Following subsidiary company has been considered in the preparation of the consolidated financial results for the half year ended 30th September, 2026:

Name of entity	Relationship	Country of incorporation	% of Holding
Arzol Petroleum FZE	Wholly Owned Subsidiary	UAE	100.00
Lavisa Technologies Private Limited	Subsidiary	India	91.00

Further, for the purpose of consolidation of the financial results for the half year ended 30th September, 2026, the financial statements of the subsidiary have been considered on an unaudited basis, as certified by the management.

5. The Statement includes results for the half year ended 31st March 2026, being balancing figures between the audited figures in respect of full financial year ended on 31st March 2026 and unaudited figures in respect of half year ended 30th September, 2025.

6. Earnings per Share: Earnings per share is calculated on the weighted average of the share capital received by the company. Half Yearly EPS is not annualised.

7. Previous year/period figures have been re-grouped, re-arranged wherever considered necessary.

8. All activities of the Company revolve around the main business and as such there is no separate reportable business segment and all the operations of the Company are conducted within India as such there is no separate reportable geographical segment.



9. The comparative financial results and other information for the half year ended 30th September, 2026, are unaudited and have been subjected to a limited review by the Statutory Auditor. The management has exercised due care and diligence in preparing and presenting the said comparative results to ensure that they provide a true and fair view of the affairs of the Company.

For Arabian Petroleum Limited

MANAN HEMANT MEHTA

Digitally signed by MANAN HEMANT MEHTA
DN: c=IN, postalCode=400080, st=MAHARASHTRA, street=MUMBALA-2, TARA TOWERS, 4TH FLOOR, S. N. ROAD ,400080, l=MUMBAI, o=Personal, serialNumber=438f8e2ba69b858adbf499daa0caa6b5ffa0c4b1dbe35cdbaf968fdb28fa62c00, pseudonym=1447f7497af149198a0ed671210f8aa5d, 2.5.4.20=117a41077f3c4ec089026ec863d07e790e8531bb16d2f5de46fB4981c29da252, email=MANAN.MEHTA@ARABIANPETROLEUM.CO.IN, cn=MANAN HEMANT MEHTA

ARABIAN PETROLEUM LTD. AMBERNATH (W)

Manan Hemant Mehta
Whole-time Director
DIN: 05124747
Date: 14th November, 2026
Place: Mumbai

VIRAL JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

626/627, 6th Floor, Avior Nirmal Galaxy,
Opp. Johnson and Johnson, LBS Marg.
Mulund (W), Mumbai - 400080

Contact
GSM: +91-8652111119/+91-9699979140
E- Mail: caviraljainassociates@gmail.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI {LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS} REGULATION, 2015, AS AMENDED

To,
The Board of Directors of
ARABIAN PETROLEUM LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Arabian Petroleum Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the half year ended September 30, 2026 ("the statement"), being submitted by the parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 with the Stock Exchange.

   This Statement which is the responsibility of the parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

2. We conducted our review of the statements in accordance with the Standards 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. These standards require that we plan and perform the review to obtain reasonable assurance about whether the statements are free of material misstatement(s). A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

VIRAL JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
626/627, 6th Floor, Avior Nirmal Galaxy,
Opp. Johnson and Johnson, LBS Marg.
Mulund (W). Mumbai - 400080
Contact
GSM: +91-8652111119/+91-9699979140
E- Mail: caviraljainassociates@gmail.com

The Statement includes the results of the following entities:

1. Arzol Petroleum FZE ("Wholly Owned Subsidiary")
2. Lavisa Technologies Private Limited ("Subsidiary ")

3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. The accompanying Statement includes the unaudited interim financial results/ financial information in respect of:

a) i) The Statement includes the unaudited interim financial statements / financial information / financial results of "**Arzol Petroleum FZE** ", a wholly owned subsidiary incorporated outside India, whose interim financial statements / financial information / financial results have been reviewed by another auditor.

ii) The interim financial statements / financial information / financial results of the aforesaid wholly owned foreign subsidiary reflect total assets of Rs. 33,69,71,223/-, total revenue of Rs. 68,27,56,825/- and total net profit after tax of Rs. 1,27,19,939/- for the half year ended 30th September, 2026, respectively, as considered in the consolidated unaudited financial results.

iii) The interim financial statements / financial information / financial results of the aforesaid subsidiary have been reviewed by another auditor whose review report has been furnished to us by the Management. The said review report does not contain any modified conclusion. Our conclusion, insofar as it relates to the amounts and disclosures included in respect of the aforesaid subsidiary, is based solely on the review report of the other auditor and the procedures performed by us in accordance with **SA 600** ("Using the Work of Another Auditor")

VIRAL JAIN & ASSOCIATES * CHARTERED ACCOUNTANTS * MUMBAI

VIRAL JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
626/627, 6th Floor, Avior Nirmal Galaxy,
Opp. Johnson and Johnson, LBS Marg.
Mulund (W). Mumbai - 400080
Contact
GSM: +91-8652111119/+91-9699979140
E- Mail: caviraljainassociates@gmail.com

b) We did review the interim financial statements/financial information/financial results of subsidiary i.e. " Lavisa Technologies Private Limited " included in the consolidated unaudited financial results, whose interim financial statements/ financial information/financial results reflect total income of Rs. 2,28,58,987/- and total profit after tax of Rs. 17,54,056/- for the half year ended 30th September 2026, as considered in the consolidated unaudited financial results. The interim financial statements / financial information/financial results have been reviewed by us.

Our conclusion on the consolidated unaudited statement is not modified in respect of the above matters.

For Viral Jain & Associates
Chartered Accountants
Firm Registration No: 135089W

CA Rishabh Bhandari
Partner
M. No.: 190900
UDIN: 26190900JOTUVF1273

VIRAL JAIN & ASSOCIATES MUMBAI CHARTERED ACCOUNTANTS

Date: 14th November, 2026
Place: Mumbai

CIN: U23200MH2009PLC191109 • PAN: AAHCA6383Q

Corporate Office: Office No. 628-630, Avior Corporate Park, LBS Road, Mulund (West), Mumbai - 400080, Maharashtra, INDIA

ARABIAN PETROLEUM LTD.

ARZOL LUBRICANTS

Date: 14th November, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra East,
Mumbai-400051

Trading Symbol: ARABIAN

Sub.: Declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the provision of Regulation 33 (3) (d) of SEBI (Listing obligations an Disclosure Requirements) Regulations, 2015 as amended by SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016; we hereby declared that the Statutory Auditors of the Company M/s. Viral Jain & Associates, Chartered Accountants, Mumbai (Firm Registration No. 135089W) have issued the Limited Review Reports with Unmodified Opinion in respect of the Unaudited Standalone and Consolidated Financial Results for the half year ended on September 30, 2026.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For Arabian Petroleum Limited

MANAN HEMANT MEHTA

Digitally signed by MANAN HEMANT MEHTA
DN: c=IN, postalCode=400080, st=MAHARASHTRA, street=MUMBAI,A-2, TARA TOWERS, 4TH FLOOR, S. N. ROAD ,400080, l=MUMBAI, o=Personal, serialNumber=438f8e2ba69b858adbf499daa0caa6b5ffa0c4b1dbe35cdbd968fdb28fa62c00, pseudonym=1447f7497af149198a0ed6712108aa5d, 2.5.4.20=117a4107f3c4ec08902dec863d07e790e8531bb16d2f5de46f84981c29de252, email=MANAN.MEHTA@ARABIANPETROLEUM.CO.IN, cn=MANAN HEMANT MEHTA

Manan Hemant Mehta
Wholetime Director
DIN: 05124747