



Gujral House, 601, 6<sup>th</sup> Floor, 167 CST Road, Next To Axis Bank Kalina, Santacruz (East), Mumbai - 400 098.

Tel.: 022 45159885 / 70395 23691 • Email : lplho@laffanspetrochemical.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPT, 2025							
Rs. In Lacs							
Sr No	Particulars	Unaudited Result for Quarter Ended			Half Year Ended		Year Ended
		30.09.25 Unaudited	30.06.25 Unaudited	30.09.24 Unaudited	30.09.25 Unaudited	30.09.24 Unaudited	31.03.2025 Audited
	<b>Revenues</b>						
I	a. Revenue from Operations	177.74	30.98	457.78	208.72	577.64	816.10
II	b. Other Income	(383.69)	740.49	257.37	356.80	900.52	567.95
III	<b>Total Revenue (I+II)</b>	<b>(205.95)</b>	<b>771.47</b>	<b>715.15</b>	<b>565.52</b>	<b>1,478.16</b>	<b>1,384.05</b>
	<b>Expenses</b>						
	a) Purchase of stock in trade	65.83	76.07	339.58	141.91	440.52	609.83
	b) Change in Inventories of Finished Goods, Work in Progress and Stock in Trade	76.07	(76.07)	100.95	-	99.26	99.26
	c) Employee Benefit Expenses	27.96	27.01	37.33	54.97	58.08	112.31
	d) Finance Cost	3.04	0.90	3.28	3.94	5.95	8.06
	e) Depreciation and amortisation expenses	11.45	15.51	16.39	26.97	32.70	65.41
	f) Other Expenses	70.25	49.56	67.08	119.81	133.05	232.81
IV	<b>Total Expenses</b>	<b>254.61</b>	<b>92.98</b>	<b>564.61</b>	<b>347.60</b>	<b>769.57</b>	<b>1,127.69</b>
V	<b>Profit before exceptional and extraordinary items and taxes (III-IV)</b>	<b>(460.56)</b>	<b>678.48</b>	<b>150.55</b>	<b>217.92</b>	<b>708.58</b>	<b>256.36</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit/(Loss) from Extra ordinary items and tax (V-VI)</b>	<b>(460.56)</b>	<b>678.48</b>	<b>150.55</b>	<b>217.92</b>	<b>708.58</b>	<b>256.36</b>
VIII	Extra ordinary items	-	-	-	-	-	-
IX	<b>Profit before Tax (VII-VIII)</b>	<b>(460.56)</b>	<b>678.48</b>	<b>150.55</b>	<b>217.92</b>	<b>708.58</b>	<b>256.36</b>
X	<b>Tax Expenses</b>						
	a) Current Tax	-	-	-	-	-	4.15
	b) Deferred Tax	(29.40)	36.68	38.50	7.29	60.29	51.82
	c) Tax Expenses related to earlier years	-	-	-	-	-	-
XI	<b>Profit for the period (IX-X)</b>	<b>(431.17)</b>	<b>641.80</b>	<b>112.05</b>	<b>210.64</b>	<b>648.30</b>	<b>200.39</b>
XII	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified subsequently to profit or loss	(0.05)	(0.05)	(0.05)	(0.11)	(0.10)	(0.22)
	(ii) Tax on above	0.01	0.01	0.01	0.03	0.02	0.05
	B (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
	(ii) Tax on above	-	-	-	-	-	-
	<b>Total of Other Comprehensive Income</b>	<b>(0.04)</b>	<b>(0.04)</b>	<b>(0.04)</b>	<b>(0.08)</b>	<b>(0.08)</b>	<b>(0.17)</b>
XIII	<b>Total Comprehensive Income for the period (XI-XII)</b>	<b>(431.21)</b>	<b>641.76</b>	<b>112.00</b>	<b>210.55</b>	<b>648.22</b>	<b>200.22</b>
XIV	Paid up equity share capital (Face Value of the Share Rs.10/- each)	800.00	800.00	800.00	800.00	800.00	800.00
XV	<b>Earning Per Share in Rs. (Not Annualised)</b>						
	a) Basic	(5.39)	8.02	1.40	2.63	8.10	2.50
	b) Dilluted	(5.39)	8.02	1.40	2.63	8.10	2.50

Place :- Mumbai  
Date :- 11/11/2025

Sandeep Seth  
Managing Director



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UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2025			
		Rs. in Lacs	
	Particulars	As at 30.09.2025 Unaudited	As at 31.03.2025 Audited
I	<b>ASSETS</b>		
1	Non- Current Assets		
	(a) Property, Plant and Equipment	664.70	634.16
	(b) Investment Property	526.43	526.43
	(c) Financial Assets		
	Investments		
	(d) Income Tax Assets (Net)	5,583.93	5,488.76
	(e) Other Non current assets	13.09	86.69
	Total Non Current Assets	16.74	13.70
		<b>6,804.90</b>	<b>6,749.74</b>
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	Trade Receivables	5.62	0.46
	Cash and Cash Equivalents	3.23	0.25
	(c) Other Current Assets	147.59	42.51
	Total Current Assets		
		<b>156.44</b>	<b>43.22</b>
	<b>Total Assets</b>	<b>6,961.34</b>	<b>6,792.96</b>
II	<b>EQUITY AND LIABILITIES</b>		
1	Equity		
	a) Equity Share Capital	800.00	800.00
	b) Other Equity	5,772.47	5,561.91
	Total Equity	<b>6,572.47</b>	<b>6,361.91</b>
2	LIABILITIES		
	<b>Non current Liabilities</b>		
	a) Financial Liabilities		
	Borrowings	44.69	17.30
	a) Employee Benefit Obligations	4.17	4.06
	b) Other non current Liabilities	52.21	52.21
	c) Deferred Tax Liabilities (Net)	165.94	158.65
	Total Non current Liabilities	<b>267.01</b>	<b>232.22</b>
3	<b>Current Liabilities</b>		
	a) Financial Liabilities		
	Borrowings	0.38	15.32
	Trade payables	19.22	2.42
	Other Financial Liabilities	9.83	9.83
	b) Other current liabilities	27.51	107.11
	c) Current Tax Liabilities	64.93	64.15
	Total current Liabilities	<b>121.87</b>	<b>198.83</b>
	<b>Total Liabilities</b>	<b>388.88</b>	<b>431.05</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,961.34</b>	<b>6,792.96</b>

1 The above results for the quarter and half year ended 30 September 2025 were reviewed by the Audit Committee and approved by the Board of Directors in it's meeting held on 11th November 2025. The above results for the quarter and half year ended 30 September 2025 have been reviewed by Statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2 The Company current business activities has only one primary reportable segment i.e in trading of chemicals and commodities. The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standards) rules, 2015, Companies (Indian Accounting Standards) amendment rules 2016 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI circular dated July 05, 2016 and other accounting principles generally accepted in India.

4 The figures of the previous periods have been regrouped/reclassified wherever necessary to confirm to current period/year's classification.

Place :- Mumbai

Date: 11/11/2025

Sandeep Sethi

Managing Director

Regd. Office : Shed No. C1B/316 GIDC, Panoli, Ankleshwar, Gujarat - 394116



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**UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2025**

Rs. in Lacs

Particulars	Half Year Ended 30-09-25 Unaudited	Half Year Ended 30-09-24 Unaudited
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Net Profit before Tax as per statement of Profit &amp; Loss</b>	<b>217.92</b>	<b>708.58</b>
Adjustemnt for:		
Depreciation & amortization expenses	26.97	32.70
Dividend classified as investing cash flow	(25.57)	(13.94)
Fair Valuation Gain/Loss	(219.60)	(698.66)
Finance cost	3.94	5.95
	(214.26)	(673.96)
<b>Opearing Profit before Working Capital Changes</b>	<b>3.66</b>	<b>34.63</b>
Adjustemnt for:		
Increase/(Decrease) in trade payables	16.80	346.62
Increase/(Decrease) in other current liabilities	(79.60)	(7.55)
Decrease/(Increase) in trade receivables	(5.62)	(384.46)
Decrease/(Increase) in inventories	-	99.26
Decrease/(Increase) in investments	169.29	(836.66)
Decrease/(Increase) in other current assets	(105.08)	1,238.68
	(4.22)	455.89
<b>Net Cash flow from Operating activities after tax</b>	<b>(0.56)</b>	<b>490.51</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Payment from property, plant & equipment	(30.55)	(496.97)
Dividend	25.57	13.94
<b>Net Cash flow from investing activity</b>	<b>(4.98)</b>	<b>(483.03)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITY</b>		
Proceeds from Borrowing	12.45	(2.51)
Interest paid	(3.94)	(5.95)
<b>Net Cash flow from financing activity</b>	<b>8.51</b>	<b>(8.46)</b>
<b>Net increase in cash &amp; cash equivalent</b>	<b>2.98</b>	<b>(0.97)</b>
Cash & cash equivalent - Opening	0.25	1.23
Cash & cash equivalent - Closing	3.23	0.25

Place :- Mumbai  
Date :- 11/11/2025

  
**Sandeep Seth**  
Managing Director



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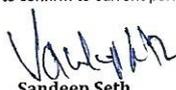
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPT, 2025						
Rs in Lacs						
Particulars	Quarter Ended			Half Year ended		Year ended
	30.09.25 Unaudited	30.06.25 Unaudited	30.09.24 Unaudited	30.09.25 Unaudited	30.09.24 Unaudited	31.03.2025 Audited
Total Income (including other income)	(205.95)	771.47	715.15	565.52	1,478.16	1,384.05
Net Profit/(Loss) from ordinary activities after tax	(431.17)	641.80	112.05	210.64	648.30	200.39
Net Profit/(Loss) for the period after tax (after extra ordinary items)	(431.17)	641.80	112.05	210.64	648.30	200.39
Total Comprehensive Income for the period after tax (Comprising Profit/(Loss) for the period after tax and other)	(431.21)	641.76	112.00	210.55	648.22	200.22
Comprehensive Income after Tax						
Equity Share Capital	800.00	800.00	800.00	800.00	800.00	800.00
Reserve excluding Revaluation Reserve as per Balance Sheet of Previous accounting year						
Earning Per Share of Rs. 10/- each						
(a) Basic and diluted EPS before Extraordinary items	(5.39)	8.02	1.40	2.63	8.10	2.50
(b) Basic and diluted EPS after Extraordinary items	(5.39)	8.02	1.40	2.63	8.10	2.50

**Notes:-**

- The above results for the quarter and half year ended 30 September 2025 were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 11th November 2025. The above results for the quarter and half year ended 30 September 2025 have been reviewed by Statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company current business activities has only one primary reportable segment i.e in trading of chemicals and commodities
- The financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standards) rules, 2015, Companies (Indian Accounting Standards) amendment rules 2016 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI circular dated July 05, 2016 and other accounting principles generally accepted in India.
- The figures of the previous periods have been regrouped/reclassified wherever necessary to confirm to current period/year's classification.

Place :- Mumbai  
Date :- 11/11/2025

  
Sandeep Seth  
Managing Director



## PARVEEN LOKWANI & CO.

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**Independent Auditor's Review Report on Financial Results of Laffans Petrochemicals Limited, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To The Board of Directors of  
Laffans Petrochemicals Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Laffans Petrochemicals Limited (the "Company") for the quarter and half year ended 30 September 2025 together with the notes thereon (the "Statement") attached herewith 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 amended.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under Section 133 of the Companies Act, 2013 (the "Act") as applicable, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on these financial statements based on our review.
3. 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.

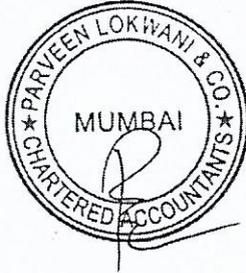
A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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.



4. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Parveen Lokwani & Co.  
Chartered Accountants  
Firm Reg. No.: 143818W



*Parveen*  
CA Parveen Lokwani  
Proprietor

Membership No.: 167785

Place: Mumbai

Date: 11<sup>th</sup> November 2025

UDIN: - 25167785BMHTUN3233