



CONTINENTAL PETROLEUMS LIMITED

Regd. Office : A-2, Opp. Udyog Bhawan, Tilak Marg, C-Scheme, JAIPUR - 302 005 Rajasthan (INDIA)
Phone: +91-141-222 2232 Email : conpetco@gmail.com
CIN No. : L23201RJ1986PLC003704 GSTN : 08AAACC7033L1ZM

ContolTM
Lubricants-Accelerating Performance
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Date: 27th May, 2026

To,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai- 400001

SCRIP CODE: 523232; SCRIP NAME: CONTPTR

Subject: Outcome of Board Meeting held on Wednesday, 27th May, 2026

Ref: Regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015("Listing Regulations")

Dear Sir/Madam,

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that Board of Directors of the Company in its meeting held on **Wednesday, 27th May, 2026 at 03:00 P.M.** at the registered office of the company i.e. A-2, Opp. Udyog Bhawan, Tilak Marg, C-Scheme, Jaipur, Rajasthan 302005 has transacted the following business:

1. Consider, approved and took on record the Audited Standalone and Consolidated Financial Results of the company for the quarter and year ended 31st March, 2026 including Cash Flow Statement for the financial year ended on March 31, 2026 along with the report of the auditors thereon. Results approved by the Board along with Auditor's Report with unmodified opinion thereupon are enclosed herewith.

Pursuant to Regulation 33(3) (d) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, a declaration with respect to the Auditor's Report issued by the Statutory Auditors with unmodified opinion on the Audited Financial Results of the Company for the year ended 31st March, 2026 is also enclosed herewith.

2. Consider and approved the appointment of **Mr. Jitendra Shari, Chartered Accountant** as an Internal Auditors for the F.Y. 2026-27.
3. Consider and approved the appointment of **CS Trishla Gupta, Company Secretary in Practice** as Secretarial Auditor for the F.Y. 2026-27.

The Meeting was concluded at 06.00 P.M. with the vote of thanks.

Thanking You,

Yours Faithfully,

For CONTINENTAL PETROLEUMS LIMITED

Madan Lal

Khandelwal

MADAN LAL KHANDELWAL

(Managing Director)

DIN: 00414717

Digitally signed by Madan Lal
Khandelwal
Date: 2026.05.27 18:02:55
+05'30'

Enclosure: As above



ISO 14001:2015 & 9001:2015 Certified



R. P. KHANDELWAL & ASSOCIATES

CHARTERED ACCOUNTANTS (FRN:001795C)

INDEPENDENT AUDITOR'S REPORT ON AUDITED QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE CONTINENTAL PETROLEUMS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015 AS AMENDED.

Report on the Audit of the Standalone Financial Results

To,
The Board of Directors of
Continental Petroleum Limited
A-2- TILAK MARG C-SCHEME
JAIPUR-302005

Opinion

We have Audited the accompanying Standalone Quarterly Financial Results and Standalone annual financial results("the statement") of **Continental Petroleum Limited ("the company")** for the Quarter ended 31.03.2026 and the year to date results for the period from 01.04.2025 to 31.03.2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). (requirements of Regulation 33 Regulations") (as amended).

In our opinion and to the best of our information and according to the explanations given to us these Standalone Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards("IND AS") prescribed under section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the Standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

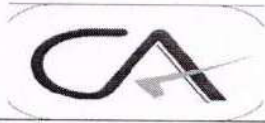
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013("the company Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter:

Responsibilities of Management and Those Charged with Governance for the Statement

These Quarterly Financial Results as well as the year to date Standalone Financial Results have been prepared on the basis of the interim financial statements. The Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian





R. P KHANDELWAL & ASSOCIATES

CHARTERED ACCOUNTANTS (FRN:001795C)

Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, RBI Guidelines and other accounting principles generally accepted in India, and in compliance with Regulation 33 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 of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that we are 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 intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

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 control.
- Obtain an understanding of internal control 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 the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 financial results 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.



Head Off :- 101, 4A VeeAn Terrace Mahaveer Marg ,Sangram Colony C-scheme Jaipur 302001

Contact Details:- 9314031763, 9602841120 ; Email Id : rpk1956@rediffmail.com , ronak7335@gmail.com



R. P KHANDELWAL & ASSOCIATES
CHARTERED ACCOUNTANTS (FRN:001795C)

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 control 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 Ind AS Financial Results include the results for the Quarter ended March 31, 2026 being the balancing figure between the Audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us as required under the Listing Regulations.

Date: 27.05.2026
Place: JAIPUR

For: R.P. Khandelwal & Associates
Chartered Accountants
FRN: 001795C



(Membership Number:-071002)
UDIN:2607100PLPYGN5241



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BALANCE SHEET AS AT 31st Mar 2026

Particulars	Note No.	As On March,31st, 2026 (As per IND AS)	As On March,31st, 2025 (As per IND AS)
(1) ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	1	961.47	915.40
(b) Capital Work-in Progress	1.1		
(c) Intangible assets under development			
(b) Financial Assets			
(i) Investments	2	1261.95	
(ii) Other financial assets	3	2761.39	4.91
(e) Deferred tax assets (net)			
(f) Other Non Current Assets	4	.00	3.14
Current assets			
(a) Inventories	5	1568.33	691.83
(b) Financial Assets			
(i) Trade receivables	6	6375.78	4816.22
(ii) Cash and cash equivalents	7	8.44	9.84
(iii) Bank balances other than (iii) above	7	349.49	243.08
(c) Other current assets	0	333.29	151.55
Total Assets		13620.14	6835.97
(2) EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	9	473.52	278.03
(b) Other Equity-Reserve and Surplus	10	7478.55	2562.76
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(i) Long term Borrowings	12	47.49	46.90
(b) Deferred tax liabilities (Net)	11	89.58	81.13
(c) Other Non Current Liabilities			
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	1618.04	891.73
(ii) Trade payables	14	3247.41	2372.31
(iii) Other financial liabilities	15	474.34	322.55
(b) Other current liabilities	16	46.14	103.54
(c) Provisions	17	145.07	177.02
(d) Current Tax Liabilities (Net)			
Total Equity and Liabilities		13620.14	6835.97

See accompanying notes to the financial statements
For and on behalf of the Board
FOR CONTINENTAL PETROLEUMS LIMITED

Madan Lal Khandelwal
(Managing Director)

Nayana Khandelwal
(Executive Director & CEO)

Vijayant Khandelwal
(Executive Director & CFO)

Place: Jaipur
Date 27.05.2026

UDIN:26071002TUNTOD2562

FOR: M/s R.P. Khandelwal & Associates
Chartered Accountants
FRN No. 001795C

R.P. Khandelwal
Partner
M.No 071002



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STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31st Mar 2026			
Particulars	Note No.	As On March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
I. Revenue from operations	18	8245.65	11290.71
II. Other Income	19	220.76	142.09
III. Total Revenue (I + II)		8466.41	11432.80
IV. Expenses:			
Cost of materials consumed	20	7544.29	10111.23
Purchase of Stock-in-Trade			
Changes in inventories of Finished Goods & WIP	21	-68.62	39.54
Employee/workers benefit expense	22	102.23	66.56
Finance costs	23	157.74	130.37
Depreciation and amortization expense	24	69.40	75.84
Lease rent	25	.00	.00
Other expenses	26	183.13	412.21
Total Expenses		7988.18	10835.75
V. Profit before exceptional & extraordinary items & tax (III - IV)		478.23	597.05
VI. Exceptional Items	27	.00	.00
VII. Profit before extraordinary items and tax (V - VI)		478.23	597.05
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		478.23	597.05
X. Tax expense:			
(1) Current tax	28	130.69	154.57
(2) Deferred tax		8.45	11.53
XI. Profit/(Loss) for the period from continuing operations (IX-X)		339.09	430.95
XII. Profit/(Loss) from Continuing operations		339.09	430.95
XIII. Tax expense of Continuing operations		339.09	430.95
XIV. Profit/(Loss) from continuing operations (after Tax) (XII - XIII)		339.09	430.95
XV. Profit/(Loss) for the period		339.09	430.95
Brought forward from Prev. year		2445.52	2014.57
Balance carried forward to next year		7478.55	2445.52
XVI. Earning per equity share:	29		
(1) Basic		0.00	0.00
(2) Diluted		0.00	0.00

*EPS has been calculated on 9470314 no of shares of Rs 5/- each at par value

For and on behalf of the Board

FOR CONTINENTAL PETROLEUMS LIMITED

Madan Lal Khandelwal
(Managing Director)

Nayveet Khandelwal
(Executive Director & CEO)

Vijayant Khandelwal
(Executive Director & CFO)

Place: Jaipur
Date 27.05.2026

UDIN:26071002TUNTOD2562

FOR: M/s R.P. Khandelwal & Associates
Chartered Accountants
FRN No. 001795C

RP Khandelwal
Partner
M.No 071002



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EXTRACT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31st MARCH 2026

(Rs. In LAKHS)

Sr.No.	Particulars	Quarter ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from Operations (Net)	1,922.73	2073.33	2,685.53	8,245.65	11,290.70
2	Other Operating Income	164.37	274.1	9.03	220.76	142.09
3	Total income (1 + 2)	2087.10	2100.74	2694.56	8466.41	11,432.79
4	Expenses					
	a) Cost of material consumed	1,796.70	1880.00	2,393.71	7,544.29	10,111.23
	b) Excise duty					
	c) Purchase of stock-in-trade					
	(d) Changes in inventories of finished goods, work-in- progress and stock-in-trade	21.42	-24.74	15.74	-68.62	39.54
	(e) Employee benefits expense	29.71	29.67	20.03	102.23	66.56
	(f) Finance cost	71.45	22.53	39.71	157.74	130.37
	(g) Depreciation and amortization expense	11.11	20.44	17.97	69.40	75.84
	(h) Other expenses	49.84	48.46	162.05	183.13	412.20
	Total Expenses	1980.24	1976.36	2649.21	7988.18	10835.74
5	Profit and (Loss) before exceptional items and tax (3-4)	106.86	124.38	45.35	478.23	597.05
6	Exceptional Items	-	-	-	-	-
7	Profit and (Loss) after exceptional items but before Tax (5-6)	106.86	124.38	45.35	478.23	597.05
8	Tax Expenses					
	(a) Current Tax	51.32	12.20	14.10	130.69	154.57
	(b) Deferred Tax	-7.64	5.79	-3.19	8.45	11.53
	Total Tax Expenses	43.68	17.99	10.91	139.14	166.1
9	Net Profit/ (Loss) for the Period (7-8)	63.18	106.39	34.44	339.09	430.95
10	Other Comprehensive Income/(Loss)					
	A) (i) Items that will not be reclassified to Profit & Loss					
	(ii) Income tax relating to items that will not be reclassified to profit & loss					
	B)(i) Items that will be reclassified to Profit & Loss					
	(ii) Income tax relating to items that will be reclassified to profit & loss					
11	Total Comprehensive Income/(Loss) (9+10)	63.18	106.39	34.44	339.09	430.95
12	Paid up equity share capital (Face Value : Rs. 5 per share)	473.52	423.39	278.03	473.52	278.03
13	Reserves excluding Revaluation Reserve	7,478.55	5,901.29	2,662.76	7,478.55	2,662.76
14	Earnings per equity share * See Note 5					
	a) Basic	0.67	1.26	0.62	3.58	7.75
	b) Diluted	0.67	1.26	0.62	3.58	7.75

NOTES:

- The above Financial Results of the company for the quarter and year ended March 31st 2025 have been reviewed by the Audit Committee and on its recommendation, have been approved by the Board of Directors at its meeting held on 27th May, 2026.
- The Company has business segment 'Lubricants & Grease Manufacturing & Distribution, Incineration Service, EPC Projects
- Figures in respect of the previous year/period have been rearranged /regrouped wherever necessary to correspond with the figures of the current year/period.
- These financial results have been prepared in accordance with Indian Accounting Standards ('IND AS') prescribed under Section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent possible and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation 2015 and SEBI Circular dated 5 July, 2016
- Previous year EPS has been restated on 9470314 shares of Rs 5/-each at par value.

By the order of the Board

For CONTINENTAL PETROLEUMS LIMITED

Madan Lal Khandelwal
Director
Date: 26/05/27 18:03:21 +05'30'

MADAN LAL KHANDELWAL

Managing Director

DIN:00414717

Date: May 27, 2026

Place: Jaipur



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STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.03.2026

PARTICULARS	DETAILS	CURRENT YEAR	
		2025-26	2024-25
		AMOUNT	AMOUNT
A) CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before exceptional and tax as per Profit & Loss (Increase in Reserves)		339.09	430.95
Adjusted for:-			
Finance Cost		157.74	130.37
Exceptional cost/Loss on Sale of Assets			
Deferred tax		8.45	11.53
Income tax		130.69	154.78
Depreciation		69.40	75.84
Operating Profit before Working Capital Changes	Total-A	705.38	803.47
B Adjusted for:-			
Increase / (Decrease) in Trade Payables		875.09	1201.26
Increase / (Decrease) in Borrowings		726.32	297.54
Increase / (Decrease) in Other financial liabilities		151.79	-198.61
Increase / (Decrease) in Other current liabilities		-57.39	82.69
Increase / (Decrease) in Other Non-current liabilities			
Increase / (Decrease) in Provisions (except IT)		-31.94	84.31
Increase / (Decrease) in Current Tax Liabilities (Net)	Total-B	1663.87	1547.19
C			
(Increase)/Decrease in Inventory		-876.50	462.71
(Increase)/Decrease in Trade receivables		-1559.56	-2497.55
(Increase)/Decrease in Others current financial assets		-2756.49	
(Increase)/Decrease in Other current assets		-181.74	88.57
(Increase) / Decrease in Non current Financial Assets		3.14	-3.14
	Total-C	-5371.15	-1949.40
Cash Generated From Operations		-3001.90	401.26
Net Cash used in Operating Activities Before Extraordinary Items			
Less:- Extraordinary Items			
Cash Generated From Operations		-3001.90	401.26
Less:- Taxes Paid		130.69	154.78
Net Cash Flow/(used) From Operating Activities		-3132.60	246.48
B) CASH FLOW FROM INVESTING ACTIVITIES			
(Increase) / Decrease in Long Term Loans & Advances			
Purchase of Fixed Assets		-119.38	-52.23
(Increase)/decrease to INVESTMENT		-1261.95	
Proceeds From Sales/written off of Fixed Assets		3.91	22.59
Net Cash Flow/(used) In Investing Activities		-1377.42	-29.64
C) CASH FLOW FROM FINANCING ACTIVITIES			
Procurement of Borrowings		0.59	
Repayment of borrowings		0.00	-31.69
INCREASE IN SHARE CAPITAL		195.48	
INCREASE IN SHARE PREMIUM		4576.71	
Interest paid		-157.74	-130.37
Net Cash Flow/(used) From Financing Activities		4615.04	-162.06
Net Increase/(Decrease) in Cash and Cash Equivalent		105.02	54.78
Opening balance of Cash and Cash Equivalent		252.91	198.13
Closing balance of Cash and Cash Equivalent		357.93	252.91

See accompanying notes to the financial statements

For and on behalf of the Board
FOR CONTINENTAL PETROLEUMS LIMITED

Nadan Lal Khandelwal
(Managing Director)

Navneet Arora
(Executive Director & CEO)

Vishant Khandelwal
(Executive Director & CFO)

Place:- Jaipur
Date 27.05.2026

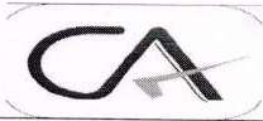
UDIN:26071002TUNTOD2562

FOR: M/s R.P Khandelwal & Associates
Chartered Accountants
FBN No. 001795C

R.P Khandelwal
Partner
H.No 071002



ISO 14001:2015, 9001:2015 & ISO 45001:2018 Certified



R. P KHANDLWAL & ASSOCIATES
CHARTERED ACCOUNTANTS (FRN:001795C)

INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATE AUDITED QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE CONTINENTAL PETROLEUMS LIMITED AND ITS SUBSIDIARY COMPANY MAGNUS ASIA PVT LTD PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015 AS AMENDED.

Report on the Audit of the Consolited Financial Results

To,
The Board of Directors of
Continental Petroleum Limited
A-2- TILAK MARG C-SCHEME
JAIPUR-302005

Opinion

We have Audited the Consolidated Financial Results of **Continental Petroleum Limited (Holding company) and its Subsidiary Magnus Asia Private limited to be referred as the group**) for the Quarter ended 31.03.2026 and the year to date results for the period from 01.04.2025 to 31.03.2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). (requirements of Regulation 33 Regulations') (as amended).

In our opinion and to the best of our information and according to the explanations given to us these Consolidated Financial Results:are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards("IND AS") prescribed under section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

The consolidated financial results include the financial results of its subsidiary i.e. Magnus Asia Private limited in which the percentage of holding by Continental Petroleum Limited is 88.26%.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013(" **Holding company) and its Subsidiary Magnus Asia Private limited to be referred as the group**"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules their under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Head Off :- 101, 4A VeeAn Terrace Mahaveer Marg ,Sangram Colony C-scheme Jaipur 302001

Contact Details:- 9314031763, 9602841120 ; Email Id : rpk1956@rediffmail.com , ronak7335@gmail.com



R. P. KHANDELWAL & ASSOCIATES
CHARTERED ACCOUNTANTS (FRN:001795C)

Our opinion is not modified in respect of this matter:

Responsibilities of Management and Those Charged with Governance for the Statement

These Quarterly Financial Results as well as the year to date Consolidated Financial Results have been prepared on the basis of the interim financial statements. The Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 of the Listing Regulations, RBI Guidelines and other accounting principles generally accepted in India, and in compliance with Regulation 33 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 of 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 we are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

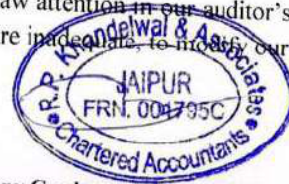
In preparing the Consolidated Financial Results, the Board of Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either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

The Board of Directors are also responsible for overseeing the company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 control.
- Obtain an understanding of internal control 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 the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 financial results or, if such disclosures are inadequate, to modify our opinion. Our



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R. P KHANDELWAL & ASSOCIATES
CHARTERED ACCOUNTANTS (FRN:001795C)

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 consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 control 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 Ind AS Financial Results include the results for the Quarter ended March 31, 2026 being the balancing figure between the Audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us as required under the Listing Regulations.

Date: 27.05.2026

Place: JAIPUR

For: R.P. Khandelwal & Associates
Chartered Accountants
FRN:001795C



(R.P. Khandelwal)
(Chartered Accountant)
(Membership Number:-071002)
UDIN:26071002KMJYQA1067



CONTINENTAL PETROLEUMS LIMITED

Regd. Office : A-2, Opp. Udyog Bhawan, Tilak Marg, C-Scheme, JAIPUR - 302 005 Rajasthan (INDIA)

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CONSOLIDATED BALANCE SHEET AS AT 31st March 2026

Particulars	Note No.	As On March,31st, 2026 (As per IND AS)	As On March,31st, 2025 (As per IND AS)
(1) ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	1	1210.29	1171.60
(b) Capital Work-in Progress	1.1	.00	.00
(c) Intangible assets under developmet		.00	.00
(b) Financial Assets		.00	.00
(i) investments	2	1283.09	21.14
(ii) Other financial assets	3	2766.30	4.91
(e) Deferred tax assets (net)		15.79	16.61
(f) Other Non Current Assets	4	.00	3.14
Current assets		.00	.00
(a) Inventories	5	2269.54	1272.21
(b) Financial Assets		.00	.00
(i) Trade receivables	6	7024.87	5375.60
(ii) Cash and cash equivalents	7	18.69	12.08
(iii) Bank balances other than (iii) above	7	399.54	243.08
(c) Other current assets	8	345.13	167.65
Total Assets		15333.25	8288.02
(2)EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	9	523.52	328.03
(b) Other Equity-Reserve and Surplus	10	8046.56	2443.57
LIABILITIES		.00	.00
Non-current liabilities		.00	.00
(a) Financial Liabilities		.00	.00
(i) Long term Borrowings	11	47.49	380.54
(b) Deferred tax liabilities (Net)	12	89.58	81.13
(c) Other Non Current Liabilities		.00	.00
Current liabilities		.00	.00
(a) Financial Liabilities		.00	.00
(i) Borrowings	13	1717.02	1044.79
(ii) Trade payables	14	3961.82	3031.73
(iii) Other financial liabilities	15	754.08	322.55
(b) Other current liabilities	16	46.14	478.66
(c) Provisions	17	147.04	177.02
(d) Current Tax Liabilities (Net)			
Total Equity and Liabilities		15333.24	8288.02

See accompanying notes to the financial statements

For and on behalf of the Board

FOR CONTINENTAL PETROLIUMS LIMITED

Madan Lal Khandelwal
(Managing Director)

Navneet Khandelwal
(Executive Director & CEO)

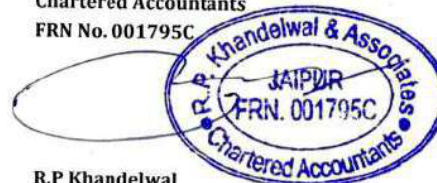
Vikrant Khandelwal
(Executive Director & CFO)



UDIN: 26071002KMJYQA1067

FOR: M/s R.P Khandelwal & Associates
Chartered Accountants

FRN No. 001795C



R.P Khandelwal
Partner
M.No 071002

Place:- Jaipur
Date 27.05.2026



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LUBE PLANT & TSDF : Plot No. A-166 & F-162-165, RIICO Industrial Area, BEHROR - 301 701 (Rajasthan)



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CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31st March 2026

Particulars	Note No.	Amount (in Rs.)	
		As On March,31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
I. Revenue from operations	18	8489.11	11880.53
II. Other Income	19	232.60	155.97
III. Total Revenue (I + II)		8721.71	12036.50
IV. Expenses:			
Cost of materials consumed	20	7745.38	10537.01
Purchase of Stock-in-Trade		.00	
Changes in inventories of Finished Goods & WIP			
Employee/workers benefit expense	21	-80.64	82.17
Finance costs	22	122.71	79.79
Depreciation and amortization expense	23	163.71	135.92
Lease Rent	24	86.69	95.19
Other expenses	25	.00	.00
Total Expenses	26	203.31	479.66
V. Profit before exceptional & extraordinary items & tax (III - IV)		480.54	626.75
VI. Exceptional Items	27	.00	4.69
VII. Profit before extraordinary items and tax (V - VI)		480.54	622.06
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		480.54	622.06
X. Tax expense:			
(1) Current tax	28	130.69	154.57
(2) Deferred tax		9.27	20.69
XI. Profit(Loss) for the period from continuing operations (IX-X)		340.58	446.80
XII. Profit/(Loss) from Continuing operations		340.58	446.80
XIII. Tax expense of Continuing operations		340.58	446.80
XIV. Profit/(Loss) from continuing operations (after Tax) (XII - XIII)		340.58	446.80
XII. Profit/(Loss) for the period		340.58	446.80
Brought forward from Prev. year		2342.17	1895.38
Balance carried forward to next year		8046.56	2342.17
XIII. Earning per equity share:	29		
(1) Basic		3.60	8.04
(2) Diluted		3.60	8.04

See accompanying notes to the financial statements

For and on behalf of the Board

FOR CONTINENTAL PETROLEUMS LIMITED

Madan Lal Khandelwal
(Managing Director)

Nayneet Khandelwal
(Executive Director & CEO)

Vijay Khandelwal
(Executive Director & CFO)

Place: Jaipur
Date 27.05.2026



UDIN: 26071002KMJYQA1067

FOR: M/s R.P. Khandelwal & Associates
Chartered Accountants
FRN No. 001795C

R.P. Khandelwal
Partner
M.No 071002



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LUBE PLANT & TSDf : Plot No. A-166 & F-162-165, RIICO Industrial Area, BEHROR - 301 701 (Rajasthan)



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CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31st MARCH 2026

(Rs. in LAKHS)

Sr.No.	Particulars	Quarter ended			Year ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income from Operations (Net)	2,041.06	2,153.64	2,685.53	8,489.11	11,880.53
2	Other Operating Income	174.74	28.88	9.03	232.60	155.97
3	Total income (1 + 2)	2215.80	2182.52	2,694.56	8,721.71	12036.50
4	Expenses					
	a) Cost of material consumed	1,900.68	1,951.12	2,393.71	7,745.38	10,537.01
	b) Excise duty	-	-	-	-	-
	(c) Purchase of stock-in-trade	-	-	-	-	-
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	26.44	-36.38	15.74	-80.64	82.17
	(e) Employee benefits expense	37.47	34.60	20.03	122.71	79.79
	(f) Finance cost	73.52	25.41	39.71	163.71	135.92
	(g) Depreciation and amortization expense	19.90	22.58	17.97	86.69	95.19
	(h) Other expenses	53.38	57.56	162.05	203.31	479.66
	Total Expenses	2111.39	2054.89	2649.21	8241.16	11409.74
	Profit and (Loss) before exceptional items and tax (3-4)	104.41	127.63	45.35	480.55	626.76
5	Exceptional Items	-	-	-	-	-4.69
7	Profit and (Loss) after exceptional items but before Tax (5-6)	104.41	127.63	45.35	480.55	622.07
8	Tax Expenses					
	(a) Current Tax	50.00	13.06	14.10	130.69	154.57
	(b) Deferred Tax	-6.82	5.79	-3.19	9.27	20.69
	Total Tax Expenses	43.18	18.85	10.91	139.96	175.26
9	Net Profit/(Loss) for the Period (7-8)	61.23	108.78	34.44	340.59	446.81
10	Other Comprehensive Income/(Loss)					
	A) (i) Items that will not be reclassified to Profit & Loss					
	(ii) Income tax relating to items that will not be reclassified to profit & loss					
	B) (i) Items that will be reclassified to Profit & Loss					
	(ii) Income tax relating to items that will be reclassified to profit & loss					
11	Total Comprehensive Income/(Loss) (9+10)	61.23	108.78	34.44	340.59	446.81
12	Paid up equity share capital (Face Value : Rs. 5 per share)					
13	Reserves excluding Revaluation Reserve					
14	Earnings per equity share * See Note 5					
	a) Basic	0.65	1.96	0.62	3.60	8.04
	b) Diluted	0.65	1.96	0.62	3.60	8.04

NOTES:

- The above Financial Results of the company for the quarter and year ended March 31st 2025 have been reviewed by the Audit Committee and on its recommendation, have been approved by the Board of Directors at its meeting held on 20th May, 2025.
- The Company has business segment 'Lubricants & Grease Manufacturing & Distribution, Incineration Service, EPC Projects
- Figures in respect of the previous year/period have been rearranged /regrouped wherever necessary to correspond with the figures of the current year/period.
- These financial results have been prepared in accordance with Indian Accounting Standards ('IND AS') prescribed under Section 133 of the Companies Act 2013 and other recognized accounting practices and policies to the extent possible and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation 2015 and SEBI Circular dated 5 July, 2016
- Previous year EPS has been restated on 9470314 shares of Rs 5/-each at par value.

By the order of the Board

For CONTINENTAL PETROLEUMS LIMITED

Madan Lal

Khandelwal

MADAN LAL KHANDELWAL

Managing Director

DIN:00414717

Digitally signed by Madan Lal
Khandelwal
Date: 2026.05.27 18:02:51
+05'30'

Date May 27, 2026

Place: Jaipur



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CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.03.2026

PARTICULARS	DETAILS	CURRENT YEAR	
		2025-26	2024-25
		AMOUNT	AMOUNT
A) CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before exceptional and tax as Statement Profit & Loss (Increase in Reserves)		340.57	446.80
Adjusted for:-		0.00	0.00
Finance Cost		163.71	135.92
Exceptional cost/Loss on Sale of Assets		0.00	0.00
Deferred tax		9.27	20.69
Income tax		130.69	154.78
Depreciation		86.69	95.19
		0.00	0.00
Operating Profit before Working Capital Changes	Total-A	730.94	853.37
B Adjusted for:-		0.00	0.00
Increase /(Decrease) in Trade Payables		930.08	1767.62
Increase /(Decrease) in Borrowings		672.24	450.60
Increase /(Decrease) in Other financial liabilities		431.53	-565.77
Increase /(Decrease) in Other current liabilities		-432.51	82.69
Increase /(Decrease) in Other Non-current liabilities		0.00	0.00
Increase /(Decrease) in Provisions (except IT)		-29.97	84.31
Increase /(Decrease) in Current Tax Liabilities (Net)	Total-B	1571.37	1819.45
C		0.00	0.00
(Increase)/Decrease in Inventory		-997.34	505.35
(Increase)/Decrease in Trade receivables		-1649.28	-2784.22
(Increase)/Decrease in current assets		0.00	-10.75
(Increase)/Decrease in Others non current financial assets		-2761.40	0.00
(Increase)/Decrease in Other current assets		-181.74	93.39
(Increase) / Decrease in Non current Financial Assets		7.39	-3.14
	Total-C	-5582.37	-2199.37
Cash Generated From Operations		-3280.06	473.46
Net Cash used in Operating Activities Before Extraordinary Items			
Less:- Extraordinary Items			
Cash Generated From Operations		-3280.06	473.46
Less:- Taxes Paid		130.69	154.78
Net Cash Flow/(used)From Operating Activities		-3410.75	318.68
B) CASH FLOW FROM INVESTING ACTIVITIES			
		0.00	0.00
(Increase) / Decrease in Long Term Loans & Advances		0.00	0.00
Purchase of Fixed Assets		0.00	0.00
(Increase)/decrease In Investment		-129.29	-52.23
Proceeds From Sales/written off of Fixed Assets		-1261.95	0.00
		3.91	22.59
Net Cash Flow/(used) in Investing Activities		-1387.33	-29.64
C) CASH FLOW FROM FINANCING ACTIVITIES			
		0.00	0.00
Procurement of Borrowings		0.00	0.00
Repayment of Borrowings		0.59	0.00
Increase in capital		-333.64	-98.46
Increase in Share premium and warrants		195.48	0.00
Interest paid		5262.39	0.00
		-163.71	-135.92
Net Cash Flow/(used) From Financing Activities		4961.11	-234.38
Net Increase/(Decrease) in Cash and Cash Equivalent		0.00	0.00
		163.03	54.66
Opening balance of Cash and Cash Equivalent		0.00	0.00
		255.19	200.49
Closing balance of Cash and Cash Equivalent		0.00	0.00
		418.22	255.15

See accompanying notes to the financial statements
For and on behalf of the Board
FOR CONTINENTAL PETROLEUMS LIMITED

Madan Lal Khandelwal
(Managing Director)

Naveet Khandelwal
(Executive Director & CEO)

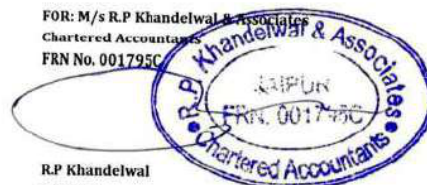
Vijayant Khandelwal
(Executive Director & CFO)

Place:- Jaipur
Date 27.05.2026

UDIN: 26071002KMJYQA1067

FOR: M/s R.P. Khandelwal & Associates
Chartered Accountants
FRN No. 001795C

R.P. Khandelwal
Partner
M.No 071002



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Date: 27-05-2026

To,
The Manager (Department of Corporate Affairs)
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai- 400001

Subject: Declaration regarding Audit Report with Un-Modified Opinion

Dear Sir/ Ma'am,

Pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended by the SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, it is hereby declare and confirm that **M/s. RP Khandelwal & Associates, Chartered Accountants, (Firm Registration No: 001795C)**, have issued an Auditors' Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and financial year ended on 31st March, 2026.

You are requested to take the above information on record.

Yours faithfully

For CONTINENTAL PETROLEUMS LIMITED

**Madan Lal
Khandelwal**

Digitally signed by Madan Lal
Khandelwal

Date: 2026.05.27 18:19:31
+05'30'

MADAN LAL KHANDELWAL

(Managing Director)

DIN: 00414717



ISO 14001:2015 & 9001:2015 Certified