



14th November, 2024

To,
BSE Limited
P J Towers,
Dalal Street,
Mumbai- 400001

Scrip Code: 544265

Sub: Submission of Unaudited Financial Result of the Company for the Half Year Ended on September 30, 2024 along with along with Limited Review Report

Dear Sir/Madam,

In reference to captioned subject and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the followings:

1. Limited Review Report.
2. Unaudited Financial Results for the half year ended on September 30, 2024;
3. Unaudited Balance Sheet for the half year ended on September 30, 2024;
4. Unaudited Cash Flow Statement for the half year ended on September 30, 2024;

Kindly take the same on your record and disseminate the same on your website and oblige us.

You are requested to take the same on your record. Thanking You,

Yours Faithfully,

For Nexxus Petro Industries Limited

Zehra Murtaza Ghadiali
Company Secretary and Compliance Officer

Place: Ahmedabad
Encl: A/a

NEXXUS PETRO INDUSTRIES LIMITED

(Formerly known as Nexxus Petro Industries Private Limited)

Registered Office : B-811, Swati Trinity, 8th Floor, Apple woods Township, SP Ring Road, Near Shantipura Circle, Sanathal, Ahmedabad, Gujarat 382210

info@nexxusgroup.co.in | www.nexxusgroup.co.in | +91-02717454317

CIN : U50400GJ2021PLC126116



Auditor's Limited Review Report on unaudited Financial results of Nexxus Petro Industries Limited, for the Half year ended 30th Sept., '24 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

We have reviewed the accompanying the statement of unaudited financial results of **Nexxus Petro Industries Limited** for the half year ended 30th Sept., '24. The Financial Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this financial statement based on the review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the independent Auditor of the Entity", issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primary to inquire of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable standards and other recognized accounting practices and policies has not disclosed the information require to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, Keyur Shah & Associates
Chartered Accountants
F.R.No. 333288W**

**Akhlaq Ahmad Mutvalli
Partner**

**M. No. 181329
UDIN: -24181329BKCLM3985**



**Date: - 14th November, '24
Place:- Ahmedabad**

Nexus Petro Industries Limited
(Formerly known as Nexus Petro Industries Private Limited)
CIN:- U50400GJ2021PLC126116
B-811 Swati Trinity, Applewood Township, Sananthal Sanand, Sarkhej, Ahmedabad, Dascroi, Gujarat, India, 382210
Unaudited Financial Result For The Half Year Ended 30th Sept., '24

(INR in lakhs unless otherwise stated)

Sr no.	Particulars	Half Year ended		Year ended	
		30th Sept., '24 Unaudited	31st March, '24 Unaudited	30th Sept., '23 Unaudited	31st March, '24 Audited
I)	Revenue From Operations	8,711.09	9,888.31	13,890.17	23,778.48
II)	Other Income	16.43	57.39	5.09	62.48
III)	Total Revenue (I + II)	8,727.52	9,945.70	13,895.26	23,840.96
IV)	Expenses				
a)	Cost of Material Consumed	7,969.09	9,110.84	13,248.09	22,358.93
d)	Employee Benefit Expenses	59.42	56.48	50.68	107.16
c)	Finance Costs	132.88	111.10	44.37	155.47
d)	Depreciation and Amortisation Expense	25.57	25.33	18.38	43.71
e)	Other Expenses	362.16	465.14	233.11	698.25
	Total Expenses(IV)	8,549.12	9,768.89	13,594.63	23,363.52
V)	Profit/(Loss) Before Exceptional/Prior Period Items & TAX (III - IV)	178.40	176.81	300.63	477.44
VI)	Exceptional/Prior Period Items	-	-	0.99	0.99
VII)	Profit Before Extraordinary Items & Tax (V+VI)	178.40	176.81	301.62	478.43
VIII)	Extraordinary Items	-	-	-	-
IX)	Profit Before Tax (VII-VIII)	178.40	176.81	301.62	478.43
X)	Tax Expense				
a)	Current Tax	46.07	47.07	83.14	130.21
b)	Deferred Tax	(1.11)	(1.24)	(2.53)	(3.78)
	Total Tax Expenses (X)	44.96	45.83	80.61	126.43
XI)	Net Profit/ (Loss) After Tax for the Period / Year (IX-X)	133.44	130.98	221.01	352.00
XII)	Earnings Per Equity Share- Basic/Diluted				
	Basic /Diluted earnings per share (In INR)	2.62	2.57	8.33	9.08
	(not annualised, for the Half year ended)	2.62	2.57	8.33	9.08

Notes:

- [1] The Standalone unaudited financial results are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other recognised accounting practices and policies, as applicable.
- [2] The above unaudited financial results for the half year ended 30th Sept., '24 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the Audit Committee of the Board and thereafter were approved and taken on record by the Board of Directors in their meeting held on 14th November, '24. A limited review of the above results has been carried out by the statutory auditors of the company .
- [3] The figures for the half year ended 31st March, '24 are the Balancing figures between the audited figures in respect of full financial year and audited figures in respect of first half of the financial year 2023-24.
- [4] The figures of the previous period have been re-grouped / rearranged and / or recasted wherever considered necessary.
- [5] The Company Is Engaged In The Business Of Manufacture and trading of Bitumen and other similar items, looking into the nature of business company is operating under single segment hence segment reporting is not applicable to Company.
- [6] Before the date of signing of results and after the half year ended on 30th Sept.,'24 , the company had made an initial public offering (IPO) of 18,50,400 equity shares of face value of Rs. 10/- each fully paid up for cash at a price of Rs. 105/- per equity share (including share premium of Rs. 95 per equity share) aggregating to Rs.1,942.92/- Lakhs. The aforementioned equity shares of the company allotted as on 1st October, '24 and got listed on BSE Emerge Platform on 4th October, '24.
- [7]The Status of investor's complaints during the half year ended on 30th Sept, '24 as under:-

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

Place : Ahmedabad
Date : 14th November, '24

For & on behalf of Nexus Petro Industries Limited,

Haresh
Haresh Mohanlal Senghani
DIN: 08163360
Managing Director



Nexus Petro Industries Limited
(Formerly known as Nexus Petro Industries Private Limited)
CIN:- U50400GJ2021PLC126116

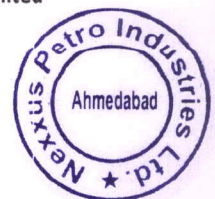
B-811 Swati Trinity, Applewood Township, Sananthal Sanand, Sarkhej, Ahmedabad, Dascroi, Gujarat, India, 382210
Balance Sheet As At 30th Sept., '24

Particulars	(Amount in Lakhs)	
	As at 30th Sept., '24	As at 31st March, '24
I. EQUITY AND LIABILITIES		
Share Holder's Fund		
(a) Share Capital	510.00	510.00
(b) Reserves and Surplus	492.81	359.38
Total Equity	1,002.81	869.38
Share Application Money Received Pending Allotment	1,942.92	-
Non-Current Liabilities		
(a) Long-Term Borrowings	578.40	503.92
(b) Long Term Provisions	4.45	3.44
Total Non-Current Liabilities	582.85	507.36
Current Liabilities		
(a) Short-Term Borrowings	1,935.22	1,657.51
(b) Trade Payable		
i) Total outstanding dues of micro enterprise and small enterprise	-	-
ii) Total outstanding dues other than micro enterprise and small enterprise	528.34	431.17
(c) Other Current Liabilities	247.29	385.47
(d) Short-Term Provisions	31.47	44.46
Total Current Liabilities	2,742.32	2,518.61
Total Equity & Liabilities	6,270.90	3,895.35
II. ASSETS		
Non-Current Assets		
(a) Property, Plant & Equipment & Intangible Assets		
(i) Property, Plant & Equipment	356.72	331.51
(b) Deferred Tax Assets (Net)	6.68	5.58
(c) Other Non-Current Assets	205.57	201.91
Total Non-Current Assets	568.97	539.00
Current Assets		
(a) Inventories	804.34	876.79
(b) Trade Receivables	2,034.34	1,321.27
(c) Cash and Cash Equivalents	1,983.95	279.85
(d) Short-Term Loans And Advances	796.80	878.44
(e) Current investments	82.50	-
Total Current Assets	5,701.93	3,356.35
Total Assets	6,270.90	3,895.35

For, Nexus Petro Industries Limited

Haresh

Haresh Mohanlal Senghani
DIN: 08163360
Managing Director



Place : Ahmedabad
Date : 14th November, '24

Nexus Petro Industries Limited
(Formerly known as Nexus Petro Industries Private Limited)
CIN:- U50400GJ2021PLC126116
B-811 Swati Trinity, Applewood Township, Sananthal Sanand, Sarkhej, Ahmedabad, Dascroi, Gujarat, India, 382210
Cash Flow Statement for the Half year ended on 30th Sept., '24

Particulars	(Amount in Lakhs)	
	For the Half Year ended 30th Sept., '24	For the Year ended 31st March, '24
Cash Flow from Operating Activities		
Net Profit before tax paid	178.40	478.43
Adjustments for :		
Depreciation and amortization	25.57	43.71
Provision For Gratuity	1.02	2.87
Adjustment related to Prior Period Item	-	(1.62)
Finance Cost	132.88	155.47
Operating profit before working capital changes (A)	337.87	678.86
Adjustment for Changes in Working Capital :		
Increase / (decrease) in trade and other receivables	(635.09)	(1,183.66)
Increase/(decrease) in trade payables, other liabilities and provisions	(50.35)	309.98
Increase / (decrease) in inventories	72.45	(556.67)
Operating profit after working capital changes (B)	(612.99)	(1,430.35)
Cash generated from Operations (A + B)	(275.12)	(751.49)
Taxes paid (net of refund)	(57.47)	(153.19)
Net Cash generated from Operations (A)	(332.59)	(904.68)
Cash Flow from Investing Activities		
Purchase of property, plant and equipment	(50.77)	(274.37)
Disposals Of Property, Plant and Equipments And Intangible Assets	-	-
Increase In Investment	(82.50)	-
Net Cash generated / (used) in Investing Activities (B)	(133.27)	(274.37)
Cash Flow from Financing Activities		
Proceeds from Issue of Share capital	-	250.00
Proceeds from Issue of Share Application	1,942.92	-
Interest & other borrowing costs	(126.16)	(146.61)
Repayment Of long-term borrowings	(222.34)	(456.26)
Proceeds from long-term borrowings (Net)	296.82	908.18
Proceeds from short-term borrowings (net)	277.71	874.41
Increase/(decrease) in Long term provisions	1.01	3.44
Net Cash Used in Financing Activities (C)	2,169.96	1,433.16
Net Changes in Cash and Cash Equivalents (A + B + C)	1,704.10	254.11
Cash and Cash Equivalents beginning of the Period	279.85	25.74
Cash and Cash Equivalents ending of the Period	1,983.95	279.85

Notes :

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

For, Nexus Petro Industries Limited

Haresh

Haresh Mohanlal Senghani
DIN: 08163360
Managing Director



Place : Ahmedabad
Date : 14th November, '24