



Oilmax Energy Private Limited Provisional Unaudited Standalone Balance Sheet as at 31 Dec 2025			
Amt in Lakhs			
Particulars	Note	As at 31 Dec, 2025	As at 31 March, 2025
ASSETS			
Non-current assets			
Property, plant and equipment	1A	6,687.45	7,050.46
Capital Work in Progress (Block)	1A	7,229.22	3,705.00
Right to use assets	1B	172.76	230.98
Intangible Assets	1C	3,908.93	4,275.26
Financial assets			
Non-current investment	2	18,449.50	18,449.50
Deposits under site restoration fund	3	41.36	36.36
Loans and Advances	4	1,350.18	1,061.25
Other financial assets	5	75.20	446.44
Income tax assets (net)	6	351.54	90.16
Other Non - current assets	8	139.48	138.79
Total non-current assets		38,405.62	35,484.20
Current assets			
Inventories	9	42.09	39.44
Financial assets			
Current investments	10	1,645.90	3,333.51
Trade receivables	11	128.18	247.90
Cash and cash equivalents	12A	1,655.42	614.69
Other bank balance	12B	1,160.57	1,269.70
Loans and Advances	13	686.84	808.92
Other financial assets	14	15.16	15.92
Other current assets	15	1,094.98	861.46
Total current assets		6,429.14	7,191.53
TOTAL ASSETS		44,834.76	42,675.73
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	16	569.72	569.72
Other equity	17	30,030.73	28,466.33
Total equity		30,600.46	29,036.06
Liabilities			
Financial liabilities			
Borrowings	18	1,500.00	1,536.73
Other financial liabilities	19	3,670.25	4,411.83
Other non - current liabilities	20	10.00	10.00
Deferred tax Liabilities (net)	7	267.29	267.29
Provisions	21	5,632.29	3,563.11
Total non-current liabilities		11,079.82	9,788.96
Current liabilities			
Financial liabilities			
Borrowings	18	285.71	1,204.94
Trade payables	22		
- Dues to micro enterprise and small enterprise		17.22	69.30
- Other than micro enterprise and small enterprise		1,288.05	918.59
Other financial liabilities	19	935.23	935.23
Other current liabilities	23	466.89	357.76
Provisions	24	161.40	364.89
Total current liabilities		3,154.48	3,850.71
TOTAL EQUITY & LIABILITIES		44,834.76	42,675.73

For Oilmax Energy Private Limited

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DIN: 01360843
Director

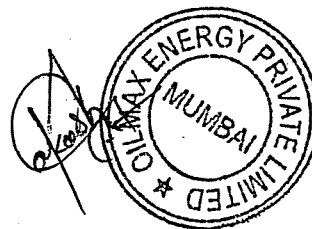
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Oilmax Energy Private Limited
Provisional Unaudited Statement of Profit and Loss for the year ended 31 December 2025

Amt in Lakhs

Particulars	Note	Year ended 31 Dec, 2025	Year ended 31 Mar, 2025
Income			
Revenue from operations	25	7,167.25	12,785.40
Less: Profit petroleum / revenue share to GOI		(5.33)	(16.54)
Other income	26	606.53	925.89
Total Income		7,768.46	13,694.75
Expenses			
Operating and Share of expenses from producing oil and gas block	27	1,657.08	1,847.08
(Increase)/Decrease in Stock of Crude Oil and Condensate	28	(2.66)	(12.27)
Employee benefit expense	29	2,042.60	2,862.88
Employee Stock Option		3,382.54	83.50
Depreciation and amortisation expense	1	846.84	1,335.76
Finance cost	30	457.36	673.61
Other expenses	31	608.40	858.78
Total Expenses		8,992.17	7,649.34
Profit/ (Loss) before exceptional items and tax		(1,223.71)	6,045.42
Exceptional items	32	-	-
Profit before tax		(1,223.71)	6,045.42
Income tax expense			
- Current tax		-	978.50
- Deferred tax charge / (credit)		-	207.77
Profit for the year (A)		(1,223.71)	4,859.16
Other comprehensive income (OCI)			
Items not to be reclassified subsequently to profit or loss			
- Remeasurements of post employment benefit obligations		-	(4.19)
- Income tax relating to above item		-	1.05
Items to be reclassified subsequently to profit or loss		-	-
Other comprehensive income for the year, net of tax (B)		-	(3.14)
Total comprehensive income/(loss) for the year (A+B)		(1,223.71)	4,856.02
Earnings per equity share [nominal value of share Rs.10 each] -			
Basic	33	(21.48)	85.29
Diluted		(21.48)	85.29

For Oilmax Energy Private Limited

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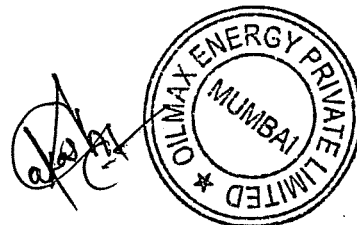
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Director

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Anish Garg
DIN: 07995344
Director



Oilmax Energy Private Limited Provisional Unaudited Cash Flow Statement for the year ended 31 Dec 25		
Amt in Lakh		
Particulars	Year ended 31 Dec 2025	Year ended 31 Mar 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net (loss) / profit before tax and exceptional items	(1,223.71)	6,045.42
Adjustments for		
Depreciation and amortisation expense	846.84	1,335.76
Finance costs	457.36	673.61
Interest Income	(198.82)	(571.42)
Adjustment for Share based payment	3,072.97	10.06
Operating cash flow before working capital changes	2,954.63	7,493.43
Adjustments for changes in working capital:		
(Increase) / Decrease in Trade receivables	119.72	(140.58)
(Increase) / Decrease in Inventories	(2.66)	(12.27)
(Increase) / Decrease in Other financial assets	366.99	279.06
(Increase) / Decrease in Other current assets	(233.52)	345.75
(Increase) / Decrease in other non - current assets	(0.69)	261.21
(Decrease) / Increase in Trade payables	317.37	(328.84)
(Decrease) / Increase in Other financial liabilities	(741.59)	(4,582.76)
(Decrease) / Increase in Other current liabilities	109.12	(457.96)
(Decrease) / Increase in Other non - current liabilities	-	-
(Decrease) / Increase in Provisions	1,865.68	2,617.80
Cash generated from / (used in) operations	4,755.08	5,474.83
Direct taxes (paid) /refund	(261.38)	(1,001.84)
Cash flow before extraordinary item	4,493.70	4,472.99
Exceptional items	-	-
Net cash (used in) / from generated from operating activities [A]	4,493.70	4,472.99
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Investment (at Cost)	1,687.61	(7,437.58)
Loans and advances (given)/received	(166.85)	7,512.58
Purchase/Additions of Block, Property plant & Equipment, including capital work in progress & Intangible assets	(3,583.51)	(4,552.80)
Investment in deposits	109.13	238.44
Interest Received	198.82	571.42
Net cash (used in)/generated from investing activities [B]	(1,754.80)	(3,667.94)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loans Taken/(Repaid)	(955.95)	(770.32)
Payment of Dividend	(284.86)	-
Interest Paid	(457.36)	(673.61)
Net cash generated from/(used in) financing activities [C]	(1,698.17)	(1,443.93)
Net increase in cash and cash equivalents (A+B+C)	1,040.73	(638.89)
Cash and cash equivalents at beginning of the year	614.69	1,253.58
Cash and cash equivalents at end of the year	1,655.42	614.69
Notes:		
1. The above cash flow statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7) - Statement of Cash Flow.		
2. Components of cash and cash equivalents considered only for the purpose of cash flow statement as follows :		
Particulars	Year ended 31 Dec 2025	
Current accounts in Indian rupees	364.59	
Cash on hand	14.83	
Bank Deposit -Maturity < 3 months	1,276.00	
	1,655.42	
3. Previous year's figures have been regrouped and rearranged wherever necessary in order to confirm to current year's classification.		

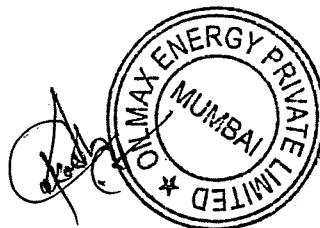
For Oilmax Energy Private Limited

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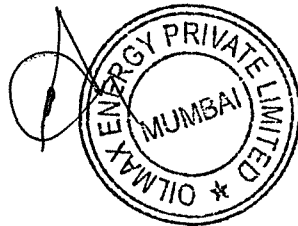
Anish Garg
DIN : 07995344
Director



Oilmax Energy Private Limited
Unaudited Provisional Statement of Changes in Equity for the year ended 31 Dec 2025

A) Equity share capital							Amt in Lakh	
Particulars						Number	Amt in Lakh	
Equity shares of Rs. 10/- each issued, subscribed and paid						56,97,244.00	569.72	
As at 31st March 2025								
Changes in Equity Share Capital								
As at 31st Dec 2025						56,97,244.00	569.72	

B) Other equity							Amt in Lakh	
Particulars	Reserves and surplus				Deemed Dividend	Other comprehensive income	Total equity	
	Securities premium reserve	General Reserve	Retained earnings	Share based payment reserve		Remeasurements of post employment benefit obligations		
As at 31 March 2025	21,325.59	38.78	7,098.88	10.06	(0.00)	(6.97)	28,466.33	
Profit/(Loss) for the Year			(1,223.71)				(1,223.71)	
Add: Share based payment expense				3,072.97			3,072.97	
Less: Dividend Payout			(284.86)				(284.86)	
As at 31 Dec 2025	21,325.59	38.78	5,590.31	3,083.02	(0.00)	(6.97)	30,030.73	

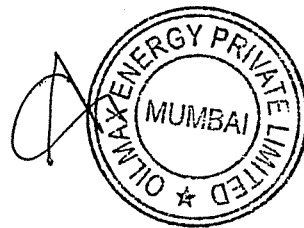
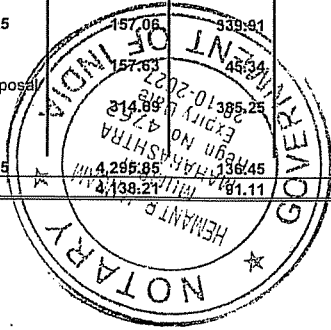


Oilmax Energy Private Limited
Provisional Unaudited Notes to the Financial statements as at 31 Dec 25

Note 1: Property, Plant and equipment , CWIP, ROU and Intangible Asset

Note1A: Property, plant and equipment

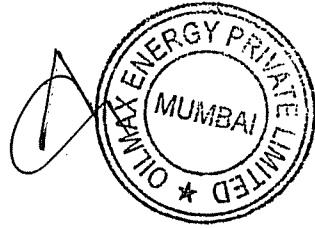
Particulars	Building	Leasehold Improvements	Furniture and fixtures	Vehicles	Office equipment	Computers	Oil Block	Plant and Machinery	Total	Capital Work in Progress (Block)
Cost or deemed cost (gross carrying amount):										
Balance as at 31 March 2025	4,452.91	476.35	228.57	158.00	141.70	109.21	3,053.70	224.82	8,845.26	3,705.00
Additions				1.14	1.74	1.89	10.93	43.59	59.28	3,524.22
Disposals/Transfer									-	
Balance as at 31 Dec 2025	4,452.91	476.35	228.57	159.14	143.44	111.10	3,064.63	268.41	8,904.54	7,229.22
Accumulated depreciation										
Balance as at 31 March 2025	157.06	339.91	136.78	105.95	100.20	97.88	759.81	97.21	1,794.80	-
Depreciation for the year Expensed Out	157.63	45.34	17.89	10.37	14.28	5.71	138.76	32.31	422.29	-
Adjustment on account of disposals	319.89	385.25								
Balance as at 31 Dec 2025	157.63	45.34	154.67	116.32	114.48	103.59	898.58	129.51	2,217.09	-
Net carrying value										
Balance as at 31 March 2025	4,295.85	136.45	91.80	52.05	41.49	11.33	2,293.88	127.61	7,050.46	3,705.00
Balance as at 31 Dec 2025	4,295.85	136.45	73.91	42.82	28.96	7.51	2,166.05	138.89	6,687.45	7,229.22



Note1B: Right to use assets

Amt in Lakh

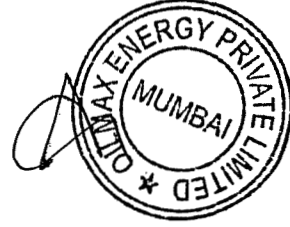
Particulars	Buildings	Total
Gross carrying value		
Balance as at 31 March 2025	1,077.52	1,077.52
Additions		
Disposals		
Balance as at 31 Dec 2025	1,077.52	1,077.52
Accumulated Amortisation		
Balance as at 31 March 2025	846.54	846.54
Amortisation	58.22	58.22
Expensed Out		
Capitalised		
Disposals		
Balance as at 31 Dec 2025	904.76	904.76
Net carrying value		
Balance as at 31 March 2025	230.98	230.98
Balance as at 31 Dec 2025	172.76	172.76



Note1C: Intangible Assets

Amt in Lakh

Particulars	Computer software	Acquisition cost Block	Total
Cost or deemed cost (gross carrying amount):			
Balance as at 31 March 2025	487.08	6,432.58	6,919.66
Additions			
Disposals			
Balance as at 31 Dec 2025	487.08	6,432.58	6,919.66
Accumulated Amortisation			
Balance as at 31 March 2025	370.86	2,273.54	2,644.40
Expensed Out	30.78	335.55	366.33
Capitalised			
Adjustment on account of disposal			
Balance as at 31 Dec 2025	401.64	2,609.09	3,010.73
Net carrying value			
Balance as at 31 March 2025	116.22	4,159.04	4,275.26
Balance as at 31 Dec 2025	85.44	3,823.49	3,908.93



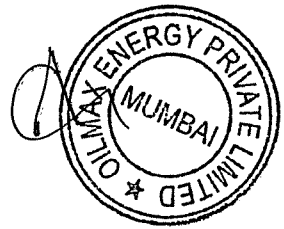
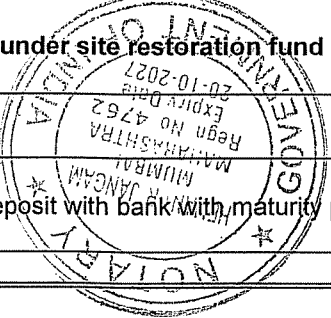
Oilmax Energy Private Limited
Provisional Unaudited Notes to the Ind AS financial statements as at 31 Dec 2025

Note 2 : Non-current Investments

Particulars	Amt in Lakh	
	As at 31 Dec, 2025	As at 31 Mar, 2025
Investment in equity instruments valued at cost, unquoted, fully paid up (All at face value of Rs. 10 each unless stated otherwise)		
In foreign subsidiaries		
Oilmax Energy International Pte. Ltd. (Face Value SGD 1)	0.45	0.45
In Indian subsidiaries		
Asian Energy Services Limited (quoted)	16,694.63	16,694.63
Corporate Guarantee on behalf of AESL	94.15	94.15
Investment in share warrant of Asian Energy Limited	-	-
Investment in shares of Anirit Agritech Pvt Ltd (Formerly Anirit urban Agrofoods Pvt Ltd)	1,500.35	1,500.35
Investment in shares of Anirit Ventures Limited (Formerly Known as Flora Textiles Ltd)	159.93	159.93
	18,449.50	18,449.50
Stratum Energy Group Ltd (40,40,541 Equity share of Face Value USD 0.01 Each)	1,690.23	1,690.23
Provision for Diminution of Invest-Stratum	(1,690.23)	(1,690.23)
Omkar Natural Resources Pvt. Ltd.	781.96	781.96
Omkar and Realtor Developer Private Limited (Margin for ORDPL Share Option)	838.95	838.95
Less : Provision for diminution	(1,620.91)	(1,620.91)
Total Non-current Investments	18,449.50	18,449.50

Note 3 : Deposit under site restoration fund

Particulars	- Amt in Lakh	
	As at 31 Dec, 2025	As at 31 Mar, 2025
Site restoration deposit with bank with maturity period in excess of 12 months	41.36	36.36
Total	41.36	36.36



Note: The above amount has been deposited with bank and can be withdrawn for the purposes of site restoration pursuant to an abandonment plan agreed with the Government of India. Therefore, this amount is considered as restricted cash and not considered as 'Cash and cash equivalents'

**Note 4 : Loans and Advances
(Unsecured, considered good)**

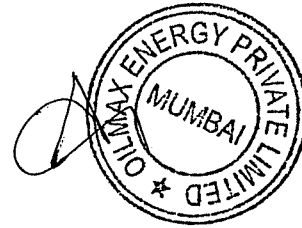
Amt in Lakh

Particulars	As at	As at
	31 Dec, 2025	31 Mar, 2025
Loans to Subsidiaries Considered Good	1,350.18	1,061.25
	1,350.18	1,061.25
	-	-
Total Loans and Advances	1,350.18	1,061.25

Note 5 : Other financial assets

Amt in Lakh

Particulars	As at	As at
	31 Dec, 2025	31 Mar, 2025
Non current portion disclosed under non current (balance maturity more than 12 months)		365.57
Security deposits	75.20	80.87
Total Other Financial Assets	75.20	446.44



Note 6 : Income tax assets (net)

(d) Income tax assets (net)

Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Advance tax and TDS (net of provision)	351.54	90.16
Total Income tax assets	351.54	90.16

Note 7 : Deferred tax asset (net)

Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Tax effect of items constituting deferred tax assets/ (Liabilities)		
Excess of book depreciation over depreciation as per the Income-tax Act, 1961	(1,582.53)	(1,582.53)
On financial liabilities measured at amortised cost	456.17	456.17
Provision for expected credit loss on financial assets	-	-
Provision for diminution in investments	833.35	833.35
on defined benefit obligation	41.96	41.96
Financial instruments carried at FVTPL	(16.23)	(16.23)
Net Deferred tax asset/(liability)	(267.29)	(267.29)

Note 8 : Other Non - current assets

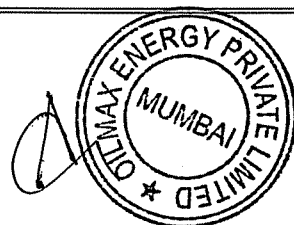
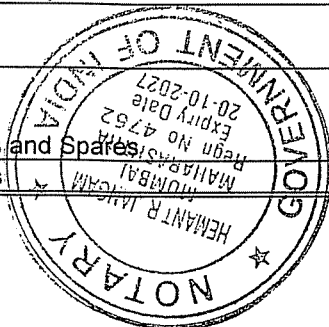
Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Prepaid expense	139.48	138.79
Total Other Non - current assets	139.48	138.79

Note 9 : Inventories (Cost or NRV whichever is Lower)

- Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Finished Goods		
Condensate	42.09	34.94
Production Stores and Spares	-	4.50
Total Inventories	42.09	39.44



Note 10 : Current investments

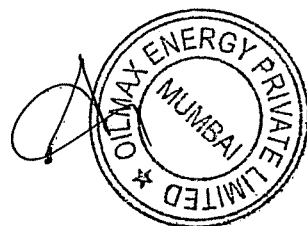
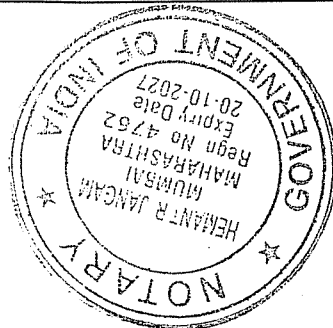
Amt in Lakh

Particulars	Amt in Lakh	
	As at 31 Dec, 2025	As at 31 Mar, 2025
Investments valued at fair value through profit and loss (FVTPL), fully paid up, unless otherwise stated		
Investments in Equity Shares (Quoted)		
Investment in mutual funds (Quoted)		
Aditya Birla SL Money Manager Fund Reg (G)	60.22	408.86
Bandhan Money Manager Fund Reg (G)	61.56	237.33
HDFC Money Market Fund (G)	67.84	333.16
ICICI Pru Money Market Fund Reg (G)	74.33	354.80
Kotak Money Market Scheme - Growth	-	309.15
Kotak Money Market Fund Reg (G)	87.21	100.57
Nippon India Money Market Fund (G)	72.55	347.10
Tata Money Market Fund (G)	81.90	265.14
Invesco India Money Market Fund - Growth	76.92	264.05
TATA Liquid Fund Regular Plan - Growth - RNB	851.75	501.75
TATA Equity Plus Absoulte Return Fund	211.60	211.60
Total Current investments	1,645.90	3,333.51

Note 11 : Trade receivables

Amt in Lakh

Particulars	Amt in Lakh	
	As at 31 Dec, 2025	As at 31 Mar, 2025
Trade Receivables considered good - Unsecured	41.01	247.90
	41.01	247.90
Unbilled Debtors	87.17	-
Total Trade receivables	128.18	247.90



Note 12A : Cash and cash equivalents

Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Balances with banks		
- In Current accounts	364.59	84.76
Cash in hand	14.83	13.62
Bank Deposit -Maturity < 3 months	1,276.00	516.30
Total Cash and cash equivalents	1,655.42	614.69

Note 12B : Other bank balance

Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Original Maturity 3 to 12 months	535.08	13.22
Original Maturity more than 12 months	210.68	902.01
Original Maturity from 0 upto 12 months	414.81	354.47
Total other bank balance	1,160.57	1,269.70

Note 13 : Loans and Advances

Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Loan given		
Other parties Considered Good	686.84	808.92
Other parties Considered Doubtfull	15.00	15
Provision for bad & doubtful debts	(15.00)	(15.00)
Total Loans and Advances	686.84	808.92

Note 14 : Other financial assets

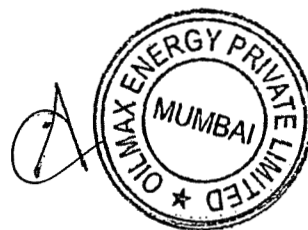
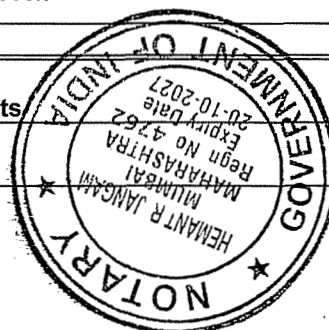
Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Interest Accrued on Fixed Deposit	15.16	15.92
Total Other financial assets	15.16	15.92

Note 15 : Other current assets

Amt in Lakh

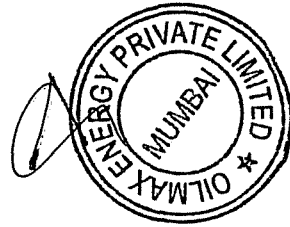
Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Other receivables	101.19	188.37
Advance to Employee	33.60	44.23



Advance to Suppliers	158.90	123.73
Receivable from JV Partner	801.28	505.13
Total Other current assets	1,094.98	861.46

Note 16 : Equity Share capital

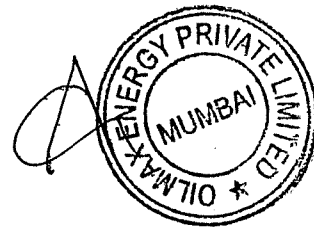
Particulars	Amt in Lakh	
	As at 31 Dec, 2025	As at 31 Mar, 2025
Authorised		
6,000,000 (31 Dec 2025: 6,000,000) equity shares of Rs 10 each	600.00	600.00
Issued, subscribed and paid-up		
56,97,244 (31 Dec, 2025: 56,97,244) equity shares of Rs 10 each	569.72	569.72
	569.72	569.72



Note 17 : Other equity

Amt in Lakh

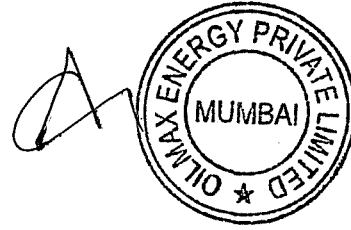
Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Securities premium account		
As at commencement of the year	21,325.59	21,325.59
Add : Addition During the year	-	-
As at the end of the year	21,325.59	21,325.59
General reserve		
At the commencement of the year	38.78	105.29
Add: Transfer of deemed Dividend to General Reserve		(66.51)
As at the end of the year	38.78	38.78
Retained Earnings		
At the commencement of the year	7,098.88	2,239.72
Add: Profit/(Loss) for the year	(1,223.71)	4,859.16
Less: Dividend payout	(284.86)	
As at the end of the year	5,590.31	7,098.88
Share based payment reserve		
At the commencement of the year	10.06	-
Add: Share based payment expense	3,072.97	10.06
As at the end of the year	3,083.02	10.06
Other Comprehensive Income		
At the commencement of the year	(6.97)	(6.97)
Add: Remeasurements of post employment benefit obligations	-	-
As at the end of the year	(6.97)	(6.97)
	30,030.73	28,466.33



Note 18 : Borrowings

Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Secured:		
Long Term		
Loan from Bank	1,500.00	1,536.73
	1,500.00	1,536.73
Short term		
Cheques overdrawn	-	147.17
Current Maturities of Loan from Bank	285.71	1,057.77
	285.71	1,204.94
Total Borrowings	1,785.71	2,741.67



Note 19 : Other financial liabilities

- Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Non - Current		
Participating Interest Consideration payable - Amguri Block	3,497.68	4,199.91
Lease Obligation	146.21	183.07
Advance Corporate Guarantee	26.36	28.85
	3,670.25	4,411.83
Current		
Participating Interest Consideration payable - Amguri Block	855.81	855.81
Lease Obligation	79.41	79.41
	935.23	935.23
Total Other financial liabilities	4,605.47	5,347.06

Note 20 : Other non - current liabilities

Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Other Non Current Liabilities	10.00	10.00
Total Other non - current liabilities	10.00	10.00

Note 21 : Provisions

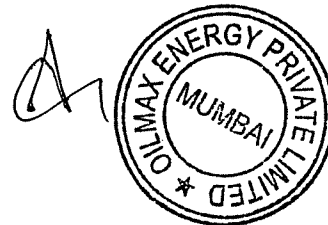
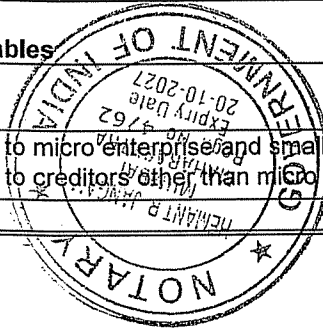
Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Provision for employee benefits :		
Gratuity	112.93	112.93
Provision for Decommissioning of Blocks	1,051.09	1,026.71
Provision for expenses	542.26	724.97
Provision for Capital Expenditure**	3,926.01	1,698.50
Total Provisions	5,632.29	3,563.11

Note 22 : Trade payables

Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Total outstanding dues to micro enterprise and small enterprise	17.22	69.30
Total outstanding dues to creditors other than micro enterprise and small enterprise	1,288.05	918.59
Total Trade payables	1,305.26	987.89



Note 23 : Other current liabilities

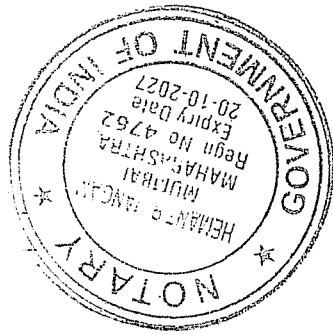
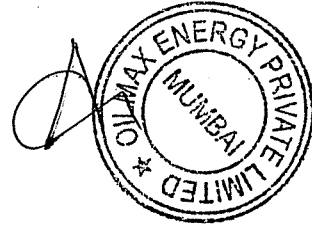
Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Salary Payable	163.94	0.42
Duties and tax payable	152.01	182.34
Expenses Payable	0.38	0.38
Advance Guarantee Income	10.00	10.00
Advances from debtors	140.55	164.63
Total Other current liabilities	466.89	357.76

Note 24: Provisions

Amt in Lakh

Particulars	As at 31 Dec, 2025	As at 31 Mar, 2025
Gratuity.	53.79	53.79
Provision for Tax	107.61	311.11
Total Provisions	161.40	364.89



Oilmax Energy Private Limited
Notes to the Ind AS financial statements as at 31 Dec 2025

Note 25 : Revenue from operations

Particulars	Amt in Lakh	
	Year Ended 31 Dec 2025	Year Ended 31 Mar 2025
Sales of crude oil/condensate	1,732.90	2,958.29
Sale of Natural Gas	5,434.35	6,776.26
Other Operating Revenue		
Sale of Block		3,050.85
Total Revenue from operations	7,167.25	12,785.40

Note 26 : Other income

Particulars	Amt in Lakh	
	Year Ended 31 Dec 2025	Year Ended 31 Mar 2025
Interest Income :		
Interest Income		
- on Loan	97.33	331.71
- on Income Tax refund		6.43
- on Fixed deposit	98.90	231.54
- on financial assets at amortized cost	2.60	1.74
Corporate Guarantee Income	2.49	25.05
Other Income	279.88	33.58
Net loss on account of foreign exchange fluctuations	3.64	
Realised and Unrealised Gain On Mutual Funds	121.69	253.69
Gain on Termination of Lease IndAS		42.15
Total Other income	606.53	925.89

Note 27 : Operating and Share of expenses from producing oil and gas block

Particulars	Amt in Lakh	
	Year Ended 31 Dec 2025	Year Ended 31 Mar 2025
Transportation and logistics expenses	24.61	41.20
Consultancy and professional fee	39.37	51.80
Manpower Costs	19.60	62.90
Sampling, Testing and Processing	0.81	1.46
Insurance	53.45	97.70
Consumables, E&I, Others	61.20	54.59
Operation and Maintenance Expense	989.39	986.43
Royalty and Other statutory Charges	468.64	550.99
Total operating and share of expense from producing oil and gas block	1,657.08	1,847.08

Note 28 : (Increase)/Decrease in Stock of Crude Oil and Condensate

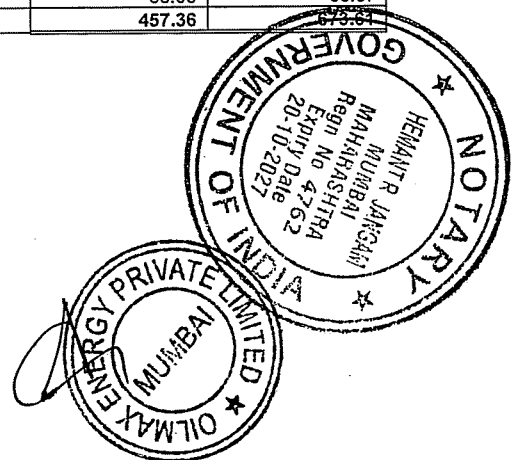
Particulars	Amt in Lakh	
	Year Ended 31 Dec 2025	Year Ended 31 Mar 2025
Inventories at the end of the year	(42.09)	-39.44
Inventories at the beginning of the year	(39.44)	-27.17
(Increase)/Decrease in inventories	(2.66)	-12.27
Net (Increase)/Decrease in inventories	(2.66)	(12.27)
Total	(2.66)	(12.27)

Note 29 : Employee benefit expense

Particulars	Amt in Lakh	
	Year Ended 31 Dec 2025	Year Ended 31 Mar 2025
Salaries, wages, bonus and allowances	1,940.64	2,700.68
Contribution to provident fund and other funds	50.23	60.02
Gratuity expense	20.10	37.44
Staff welfare expenses	31.64	64.75
Total Employee benefit expense	2,042.60	2,862.88

Note 30 : Finance cost

Particulars	Amt in Lakh	
	Year Ended 31 Dec 2025	Year Ended 31 Mar 2025
Interest on lease obligation	9.97	57.01
Interest Expense	146.02	206.46
Interest on Unwinding of Decommissioning Cost	24.38	79.85
Interest on Unwinding of PI Consideration Payable	188.96	261.93
Other Borrowing costs	88.03	68.37
Total Finance Cost	457.36	673.64



Note 31 : Other expenses

Particulars	Amt in Lakh	
	Year Ended 31 Dec 2025	Year Ended 31 Mar 2025
Legal and professional Charges	298.50	177.50
Lodging and Boarding	34.65	85.52
Rent	10.52	8.40
Repairs and maintenance	16.12	19.01
Rates and taxes	24.72	12.23
Travelling expenses	49.79	96.31
Business promotion expenses	30.59	14.47
Net loss on account of foreign exchange fluctuations	-	136.98
Expenditure for corporate social responsibility	-	59.00
Miscellaneous expenses	143.51	249.35
Total Other expenses	608.40	858.78

Note 32 : Exceptional items

Particulars	Amt in Lakh	
	Year Ended 31 Dec 2025	Year Ended 31 Mar 2025
Exceptional items	-	-
Total Exceptional items	-	-

Note 33: Earnings per equity share

The amount considered in ascertaining the Company's earnings per share constitutes the net loss after tax. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the period. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of shares which could have been issued on conversion of all dilutive potential shares.

Basic and diluted EPS

Particulars	Amt in Lakh	
	Year Ended 31 Dec 2025	Year Ended 31 Mar 2025
Profit computation for basic earnings per share		
Net Profit/(Loss) after Tax as per Statement of Profit and Loss attributable to Equity	(1,223.71)	4,859.16
Weighted average number of equity shares for EPS computation	56.97	56.97
EPS - Basic and Diluted EPS (Nos.)	(21.48)	85.29
Face value per share (Rs) (Rs.)	10.00	10.00

For Oilmax Energy Private Limited

KAPIL GARG
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by KAPIL GARG
Date: 2026.03.20
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Kapil Garg
DIN: 01360843
Director

KAPIL GARG
Digitally signed
by KAPIL GARG
Date: 2026.03.20
11:30:07 +05'30'

Anish Garg
DIN : 07995344
Director

