

## General information about company

Scrip code*	526983
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE760M01016
Name of company	Ashoka Refineries Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	13-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	09-02-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Trading
Start date and time of board meeting	13-02-2026 17:05
End date and time of board meeting	13-02-2026 17:30
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No 1. The disclosure requirement relating to defaults on loans and debt securities is not applicable to the Company, as there have been no instances of default in repayment of loans or interest thereon, or on any debt securities, during the financial year 2025-56. Accordingly, no further disclosure is required under this head.

## Financial Results – Ind-AS

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-10-2025	01-04-2025	
Date of end of reporting period	31-12-2025	31-12-2025	
Whether results are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	2.79	2.79
	Other income	0	0
	<b>Total income</b>	<b>2.79</b>	<b>2.79</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	2.1	2.57
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.47	0
(d)	Employee benefit expense	2.34	7.11
(e)	Finance costs	0	0.02
(f)	Depreciation, depletion and amortisation expense	0	0
<b>(g)</b>	<b>Other Expenses</b>		
1	Annual Custody fees	0.02	0.07
2	Audit Fees	0.05	0.15
3	Depository Fee	0.06	0.15
4	Listing Fee	0.81	2.44
5	Office Rent	0.15	0.45
6	Printing and Stationery Expenses	0.28	0.88
7	Professional Fees	0.38	0.54
8	Sitting Fee Expenses	0.05	0.17
9	Statutory Fee	0.04	0.1
10	Round Off	0.03	-0.49
	<b>Total other expenses</b>	<b>1.87</b>	<b>4.46</b>
	<b>Total expenses</b>	<b>6.78</b>	<b>14.16</b>
3	<b>Total profit before exceptional items and tax</b>	<b>-3.99</b>	<b>-11.37</b>
4	Exceptional items	0	0
5	<b>Total profit before tax</b>	<b>-3.99</b>	<b>-11.37</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	0	0
8	Deferred tax	0	0
9	<b>Total tax expenses</b>	<b>0</b>	<b>0</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>-3.99</b>	<b>-11.37</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>

15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	<b>Total profit (loss) for period</b>	<b>-3.99</b>	<b>-11.37</b>	
17	<a href="#">Other comprehensive income net of taxes</a>	0	0	
18	<b>Total Comprehensive Income for the period</b>	<b>-3.99</b>	<b>-11.37</b>	
19	<b>Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	<b>Details of equity share capital</b>			
	Paid-up equity share capital	340.19	340.19	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	<b>Earnings per share</b>			
i	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	-0.12	-0.33	
	Diluted earnings (loss) per share from continuing operations	-0.12	-0.33	
ii	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	-0.12	-0.33	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.12	-0.33	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
27	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

**Text Block**

Textual Information(4)	<ol style="list-style-type: none"><li>1. These Financial Results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.</li><li>2. The above financial results have been reviewed by the Audit Committee. These results have been approved by the Board of Directors at its meeting held on 13th February, 2026. Limited Review under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditor of the Company. The Auditors have expressed an unqualified report of the above results.</li><li>3. Previous period figures have been regrouped / reclassified to be in conformity with current period's classification / disclosure, wherever necessary.</li></ol>
------------------------	---

**Other Comprehensive Income**

	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

### Details of Impact of Audit Qualification

Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s Batra Deepak & Associates	Yes	31-12-2027

