Rudra Gas Enterprise Limited
Reg. Office : B-702, The Capital Building, Science City Road,opp.
Hetarth Party Plot, Ahmedabad - 380060 Gujarat
Email: rudragasenterprise@gmail.com, rudra.paldi@gmail.com
Website: www.rudragasenterprise.com
(M) +91 70699 95994
CIN L40104GJ2015PLC084419

RUDRA GAS ENTERPRISE

November 14, 2025

To,
The BSE Limited
Corporate Relation Department
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai: 400 001

Ref: Scrip Code: 544121

Sub: Outcome of Board Meeting of Board of Directors of the Company held on 14th November, 2025, under Regulation 30 of the SEBI (LODR) Regulations, 2015 and Disclosure of Financial Results as per Regulation 33 of the SEBI (LODR) Regulations, 2015.

With reference to the captioned subject, we hereby inform you that at the Board Meeting of the Company held today i.e. **Friday, 14th November, 2025,** the Board considered and approved the following agenda:

**1) Approval of Standalone Unaudited Financial Results for the half-year ended on 30th September, 2025.**

The Board of Directors duly approved standalone Unaudited Financial Results of the company for the half-year ended on 30th September, 2025, alongwith statement of Assets and Liabilities as on 30th September, 2025, Cash Flow statement together with Limited Review Report issued by the statutory Auditors of the company.

**2) Approval of Consolidated Unaudited Financial Results for the half-year ended on 30th September, 2025.**

The Board of Directors duly approved consolidated Unaudited Financial Results of the company for the half-year ended on 30th September, 2025, alongwith statement of Assets and Liabilities as on 30th September, 2025, Cash Flow statement together with Limited Review Report issued by the statutory Auditors of the company.

The said Results shall be available on the Company website i.e. www.rudragasenterprise.com.

The meeting starts at 05:00 P.M. and ended at 08:30 P.M.

By order of the Board of Directors
For, Rudra Gas Enterprise Limited

KUSH SURESHBHAI PATEL
Digitally signed by KUSH SURESHBHAI PATEL
Date: 2025.11.14 21:19:07 +05'30'

Kush Sureshbhai Patel
Managing Director
DIN: 07257552

Desai & Desai | CHARTERED ACCOUNTANT

**Auditor's Limited Review Report on Standalone Financial Statement of Rudra Gas Enterprise Limited, for the Half year ended on September 30, 2025.**

**To,**

**The Board of Directors of,**

**Rudra Gas Enterprise Limited**

**(Erstwhile known as Rudra Gas Enterprise Private Limited)**

We have reviewed the accompanying the statement of unaudited Standalone financial results of **Rudra Gas Enterprise Limited (Erstwhile known as Rudra Gas Enterprise Private Limited)** for the half year ended on September 30, 2025. 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 these financial statements based on the review.

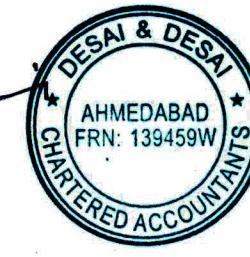
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the independent Auditor of the Entity", issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to 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 Standalone 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, Desai & Desai

Chartered Accountants

FRN :- 139459W




H.B.Desai

Hardik Desai

(Partner)

MRN:- 166613

Place: Ahmedabad

Date : 14/11/2025

UDIN: 25166613BMIFGG6622

710-711 Shivalik Shilp - II, Opp. ITC Narmada,
Ahmedabad, - 380015
info@desaianddesai.com | 079-40026332

**Rudra Gas Enterprise Limited**
**(Formerly Known as Rudra Gas Enterprise Private Limited)**
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**Email: rudra.paldi@gmail.com, Website: www.rudragasenterprise.com**
**Address: B-702, THE CAPITAL BUILDING, SCIENCE CITY ROAD,OPP. HETARTH PARTY PLOT, AHMEDABAD - 380060 GUJARAT**

## Statement of Unaudited Standalone Financial Results for the Half Year Ended 30th September 2025

(Rs in lacs)

| Sr No. | Particulars | 6 Months Ended | | | Year to date figure as on | Year to date figure as on |
|---|---|---|---|---|---|---|
| | | 30.09.2025 | 31.03.2025 | 30.09.2024 | 31.03.2025 | 31.03.2024 |
| | | Unaudited | Audited | Unaudited | Audited | Audited |
| 1 | **Income From Operations** | | | | | |
| | Revenue from Operations | 5,001.49 | 6,046.21 | 3,956.79 | 10,003.00 | 6,376.64 |
| | Other Operating Income | - | - | | | - |
| | Other Income | 23.19 | 21.31 | 16.97 | 38.28 | 28.93 |
| | **Total Income from Operations (Net)** | 5,024.68 | 6,067.52 | 3,973.76 | 10,041.28 | 6,405.57 |
| 2 | **Expenses** | | | | | |
| | Cost of Material Consumed | 613.69 | 528.66 | 401.64 | 930.30 | 338.92 |
| | Operating Expense | 2,864.93 | 3,888.56 | 2,214.49 | 6,103.05 | 3,721.37 |
| | Employee Benefit Expenses | 680.43 | 687.17 | 678.47 | 1,365.64 | 1,181.10 |
| | Finance Costs | 278.85 | 158.29 | 145.00 | 303.29 | 263.28 |
| | Depreciation and Amortization Expenses | 39.76 | 39.34 | 40.76 | 80.10 | 79.51 |
| | Other Expenses | 164.49 | 196.43 | 161.51 | 357.94 | 193.21 |
| | **Total expenses** | 4,642.15 | 5,498.45 | 3,641.87 | 9,140.32 | 5,777.39 |
| 3 | **Profit/(Loss) before Exceptional and Extraordinary Item and Tax** | 382.53 | 569.07 | 331.89 | 900.96 | 628.18 |
| | Exceptional Item | - | - | - | | - |
| 4 | **Profit/(Loss) before Extraordinary Item and Tax** | 382.53 | 569.07 | 331.89 | 900.96 | 628.18 |
| | Extraordinary Item | - | - | - | | - |
| 5 | **Profit/(Loss) before Tax** | 382.53 | 569.07 | 331.89 | 900.96 | 628.18 |
| 6 | **Tax Expenses** | | | | | |
| | - Current Tax | 97.54 | 145.33 | 81.71 | 227.04 | 151.99 |
| | - Deferred Tax | (1.41) | 11.41 | (10.83) | 0.58 | 6.11 |
| | - Prior Period Taxes | - | 2.82 | - | 2.82 | (2.74) |
| 7 | **Net Profit Loss for the period from continuing operations** | **286.40** | **409.51** | **261.01** | **670.52** | **472.82** |
| | -Profit (loss) from discontinuing operations before tax | - | - | - | | - |
| | -Tax expense of discontinuing operations | - | - | - | | - |
| 8 | **Net profit (loss) from discontinuing operation after tax** | - | - | - | | - |
| 9 | **Profit (loss) for period before minority interest** | **286.40** | **409.51** | **261.01** | **670.52** | **472.82** |
| | -Share of profit (loss) of associates | - | - | - | | - |
| | -Profit (loss) of minority interest | - | - | - | | - |
| 10 | **Net profit (Loss) for the period** | **286.40** | **409.51** | **261.01** | **670.52** | **472.82** |
| | -Paid-up equity share capital | **833.80** | **833.80** | **833.80** | **833.80** | **833.80** |
| | -Face value of equity share capital | **10.00** | **10.00** | **10.00** | **10.00** | **10.00** |
| 11 | **Earnings Per Share (Face Value per Share Rs.10 each)** | | | | | |
| | -Basic (In Rs) | 3.43 | 4.91 | 3.13 | 8.04 | 5.67 |
| | -Diluted (In Rs) | 3.43 | 4.91 | 3.13 | 8.04 | 5.67 |

For and on behalf of the Board of
Rudra Gas Enterprise Limited

RUDRA GAS ENTERPRISE LIMITED

Kush Patel
Managing Director
DIN: 07257552
Place: Ahmedabd
Date: 14.11.2025

# Rudra Gas Enterprise Limited

## (Formerly Known as Rudra Gas Enterprise Private Limited)

CIN: L40104GJ2015PLC084419 , Phone : +91 7069995994
Email: rudra.paldi@gmail.com, Website: www.rudragasenterprise.com
Address: B-702, THE CAPITAL BUILDING, SCIENCE CITY ROAD,OPP. HETARTH PARTY PLOT, AHMEDABAD - 380060 GUJARAT

## Statement of Standalone Assets and Liabilities as at 30th September 2025

(Rs in lacs)

| Particulars | 30 September 2025 | 31 March 2025 |
|---|---|---|
| **I. EQUITY AND LIABILITIES** | | |
| **(1) Shareholders' funds** | | |
| (a) Share Capital | 833.80 | 833.80 |
| (b) Reserves and Surplus | 2,736.55 | 2,450.15 |
| **Total** | 3,570.35 | 3,283.95 |
| **(2) Non-current liabilities** | | |
| (a) Long-term Borrowings | 710.31 | 512.33 |
| (b) Deferred Tax Liabilities (net) | 37.42 | 38.83 |
| (c) Other Long-term Liabilities | 346.24 | 385.34 |
| (d) Long-term Provisions | 1.01 | 1.04 |
| **Total** | 1,094.98 | 937.54 |
| **(3) Current liabilities** | | |
| (a) Short-term Borrowings | 2,298.22 | 1,874.41 |
| (b) Trade Payables | | |
| - Due to Micro and Small Enterprises | 269.89 | 174.55 |
| - Due to Others | 940.66 | 310.86 |
| (c) Other Current Liabilities | 572.52 | 662.79 |
| (d) Short-term Provisions | 326.88 | 228.73 |
| **Total** | 4,408.17 | 3,251.34 |
| **Total Equity and Liabilities** | **9,073.50** | **7,472.83** |
| **II. ASSETS** | | |
| **(1) Non-current assets** | | |
| (a) Property, Plant and Equipment and Intangible Assets | | |
| (i) Property, Plant and Equipment | 623.76 | 641.37 |
| (ii) Intangible Assets | 0.05 | 0.06 |
| (iii) Capital Work-in-progress | 500.00 | - |
| (b) Non-current Investments | 104.93 | 104.93 |
| (c) Long term Loans and Advances | 38.21 | 49.73 |
| (d) Other Non-current Assets | 422.64 | 213.45 |
| **Total** | 1,689.59 | 1,009.54 |
| **(2) Current assets** | | |
| (a) Inventories | 535.46 | 455.45 |
| (b) Trade Receivables | 2,417.58 | 2,039.32 |
| (c) Cash and cash equivalents | 177.39 | 432.28 |
| (d) Short-term Loans and Advances | 1,796.08 | 1,092.91 |
| (e) Other Current Assets | 2,457.40 | 2,443.33 |
| **Total** | 7,383.91 | 6,463.29 |
| **Total Assets** | **9,073.50** | **7,472.83** |

For and on behalf of the Board of
Rudra Gas Enterprise Limited

RUDRA GAS ENTERPRISE LIMITED

Kush Patel
Managing Director
DIN: 07257552
Place: Ahmedabd
Date: 14.11.2025

# Rudra Gas Enterprise Limited

## (Formerly Known as Rudra Gas Enterprise Private Limited)

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## Standalone Cash Flow Statement For the Half Year Ended 30th September 2025

(Rs in lacs)

| | Particulars | 30 September 2025 | 31 March 2025 |
|---|---|---|---|
| A | **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| | Net Profit after tax | 286.40 | 670.52 |
| | Depreciation and Amortisation Expense | 39.76 | 80.10 |
| | Provision for tax | 96.13 | 230.44 |
| | Loss/(Gain) on Sale / Discard of Assets (Net) | 0.57 | - |
| | Interest Income | (13.46) | (30.86) |
| | Finance Costs | 278.85 | 303.29 |
| | **Operating Profit before working capital changes** | 688.25 | 1,253.49 |
| | **Adustment for:** | | |
| | Inventories | (80.00) | (257.19) |
| | Trade Receivables | (378.27) | (347.23) |
| | Loans and Advances | (594.33) | (618.87) |
| | Other Current Assets | (14.67) | (1,001.85) |
| | Other Non current Assets | - | - |
| | Trade Payables | 725.13 | 299.58 |
| | Other Current Liabilities | (85.27) | 286.14 |
| | Long term Liabilities | (44.10) | 79.92 |
| | Short-term Provisions | 98.15 | 76.08 |
| | Long-term Provisions | (0.03) | 1.04 |
| | Cash (Used in)/Generated from Operations | 314.86 | (228.89) |
| | Tax paid(Net) | 97.54 | 229.87 |
| | **Net Cash (Used in)/Generated from Operating Activities** | 217.32 | (458.76) |
| B | **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| | Purchase of Property, Plant and Equipment | (532.70) | (40.98) |
| | Sale of Property, Plant and Equipment | 10.00 | 119.40 |
| | Purchase of Equity Instruments | | (0.51) |
| | Loans and Advances given | (96.72) | (47.20) |
| | Investment in Term Deposits | (75.02) | 514.16 |
| | Interest received | 13.46 | 30.86 |
| | **Net Cash (Used in)/Generated from Investing Activities** | (680.98) | 575.74 |
| C | **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| | Proceeds from Issue of Share Capital | | (11.91) |
| | Proceeds from Long Term Borrowings | 197.98 | 151.31 |
| | Proceeds from Short Term Borrowings | 423.81 | 144.38 |
| | Interest Paid | (278.85) | (303.29) |
| | Net Cash (Used in)/Generated from Financing Activities | 342.95 | (19.51) |
| | **Net Increase/(Decrease) in Cash and Cash Equivalents** | (120.71) | 97.47 |
| | Opening Balance of Cash and Cash Equivalents | 201.82 | 104.36 |
| | Exchange difference of Foreign Currency Cash and Cash equivalents | - | - |
| | **Closing Balance of Cash and Cash Equivalents** | **81.11** | **201.82** |

**Note:**

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

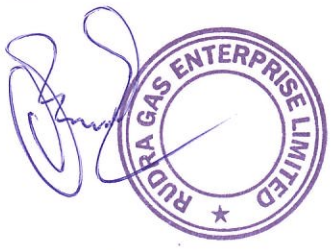
**For and on behalf of the Board of**
**Rudra Gas Enterprise Limited**

**Kush Patel**
Managing Director
DIN: 07257552
Place: Ahmedabd
Date: 14.11.2025

RUDRA GAS ENTERPRISE LIMITED

Notes: -

1. The above unaudited Standalone financial results were reviewed by audit committee and approved by Board of directors at the meeting held on 14th November 2025.
2. The figures for the previous periods have been regrouped and rearranged wherever considered necessary.
3. The Financial Results for the period ending September 30, 2025, are being prepared in accordance with the applicable accounting standards as prescribed under Section 133 of the Companies Act, 2013, along with other accounting principles generally accepted in India. This preparation also complies with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. As per the Ministry of Corporate Affairs Notification dated 16th February 2015, companies whose securities are listed on the SME Exchange, as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempt from the compulsory requirement of adopting Ind AS.
5. Earnings Per Share (EPS): Earnings Per Share is calculated based on the weighted average of the share capital received by the company. Half-yearly EPS is not annualized.
6. The balances appearing under Trade Payables, Trade Receivables, Loans and Advances, and Other Current Liabilities are subject to confirmation and reconciliation. Any consequential adjustments will be accounted for in the year of confirmation and/or reconciliation
7. The statutory auditors of the company have carried out a Limited Review of the financial statements for the half-year ended 30th September 2025, as per Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
8. Segment reporting as defined in Accounting Standards – 17 is not applicable, as business of the company falls in one segment.



**Independent Auditor's Limited Review Report on Consolidated unaudited Financial Statement of Rudra Gas Enterprise Limited(Erstwhile known as Rudra Gas Enterprise Private Limited), for the Half Year Ended on September 30, 2025.**

**To,**

**The Board of Directors of,**

**Rudra Gas Enterprise Limited**

**(Erstwhile known as Rudra Gas Enterprise Private Limited)**

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Rudra Gas Enterprise Limited (Erstwhile known as Rudra Gas Enterprise Private Limited) ("the Parent")** and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the half year ended on September 30, 2025 as reported in these financial results have been approved by the Parent's Board of Directors, bust have not been subjected to review.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

1. Rudra Gas Enterprise Limited ("Parent")
2. Rudra Gas Greenstat Hydrogen Private Limited ("Joint Venture")
3. Rudra Global Green Energy Private Limited ("Subsidiary")

DESAI & DESAI ★ AHMEDABAD FRN: 139459W ★ CHARTERED ACCOUNTANTS

710-711 Shivalik Shilp - II, Opp. ITC Narmada,
Ahmedabad, - 380015
info@desaianddesai.com | 079-40026332

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the statement provided by the Management related to joint venture, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial statements / financial information / financial results of Rudra Gas Greenstat Hydrogen Private Limited ("Joint Venture") included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total net profit/(loss) after tax of Rs. (9.41 lakhs), for the half year ended September 30, 2025, as considered in the consolidated unaudited financial results have not been reviewed by us. These interim financial statements/financial information/financial results have been provided by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the Management and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the statement is not modified in respect of the above matters.

For, Desai & Desai

Chartered Accountants

FRN :- 139459W

DESAI & DESAI
AHMEDABAD
FRN: 139459W
CHARTERED ACCOUNTANTS

H.B.Desai

Hardik Desai

(Partner)

MRN:- 166613

Place: Ahmedabad

Date : 14/11/2025

UDIN: 25166613BMIFGH5271

**Rudra Gas Enterprise Limited**
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## Statement of Unaudited Consolidated Financial Results for the Half Year Ended 30th September 2025

(Rs in lacs)

| Sr No. | Particulars | 6 Months Ended | | | Year to date figure as on | Year to date figure as on |
|---|---|---|---|---|---|---|
| | | 9/30/2025 | 3/31/2025 | 9/30/2024 | 3/31/2025 | 3/31/2024 |
| | | Unaudited | Audited | Unaudited | Audited | Audited |
| 1 | **Income From Operations** | | | | | |
| | Revenue from Operations | 5,001.49 | 6,046.21 | 3,956.79 | 10,003.00 | 6,376.64 |
| | Other Operating Income | - | - | | | - |
| | Other Income | 23.19 | 21.31 | 16.97 | 38.28 | 28.93 |
| | **Total Income from Operations (Net)** | 5,024.68 | 6,067.52 | 3,973.76 | 10,041.28 | 6,405.57 |
| 2 | **Expenses** | | | | | |
| | Cost of Material Consumed | 613.69 | 528.66 | 401.64 | 930.30 | 338.92 |
| | Operating Expense | 2,864.93 | 3,888.56 | 2,214.49 | 6,103.05 | 3,721.37 |
| | Employee Benefit Expenses | 680.43 | 687.17 | 678.47 | 1,365.64 | 1,181.10 |
| | Finance Costs | 278.85 | 158.29 | 145.00 | 303.29 | 263.28 |
| | Depreciation and Amortization Expenses | 39.76 | 39.34 | 40.76 | 80.10 | 79.51 |
| | Other Expenses | 168.56 | 229.18 | 161.51 | 390.69 | 193.21 |
| | **Total expenses** | 4,646.22 | 5,531.20 | 3,641.87 | 9,173.07 | 5,777.39 |
| 3 | **Profit/(Loss) before Exceptional and Extraordinary Item and Tax** | 378.46 | 536.32 | 331.89 | 868.21 | 628.18 |
| | Exceptional Item | | - | - | | - |
| 4 | **Profit/(Loss) before Extraordinary Item and Tax** | 378.46 | 536.32 | 331.89 | 868.21 | 628.18 |
| | Extraordinary Item | | - | - | | - |
| 5 | **Profit/(Loss) before Tax** | 378.46 | 536.32 | 331.89 | 868.21 | 628.18 |
| 6 | **Tax Expenses** | | | | | |
| | - Current Tax | 97.54 | 145.33 | 81.71 | 227.04 | 151.99 |
| | - Deferred Tax | (1.41) | 11.41 | (10.83) | 0.58 | 6.11 |
| | - Prior Period Taxes | - | 2.82 | - | 2.82 | (2.74) |
| 7 | **Net Profit Loss for the period from continuing operations** | **282.33** | **376.76** | **261.01** | **637.77** | **472.82** |
| | -Profit (loss) from discontinuing operations before tax | - | - | - | | - |
| | -Tax expense of discontinuing operations | - | - | - | | - |
| 8 | **Net profit (loss) from discontinuing operation after tax** | - | - | - | | - |
| 9 | **Profit (loss) for period before minority interest** | **282.33** | **376.76** | **261.01** | **637.77** | **472.82** |
| | -Share of profit (loss) of associates | **(4.70)** | **(3.81)** | **(10.27)** | **(14.08)** | **(6.99)** |
| | -Profit (loss) of minority interest | - | - | - | | - |
| 10 | **Net profit (Loss) for the period** | **277.63** | **372.95** | **250.74** | **623.69** | **465.83** |
| | -Paid-up equity share capital | **833.80** | **833.80** | **833.80** | **833.80** | **833.80** |
| | -Face value of equity share capital | **10.00** | **10.00** | **10.00** | **10.00** | **10.00** |
| 11 | **Earnings Per Share (Face Value per Share Rs.10 each)** | | | | | |
| | -Basic (In Rs) | 3.33 | 4.47 | 3.01 | 7.48 | 5.59 |
| | -Diluted (In Rs) | 3.33 | 4.47 | 3.01 | 7.48 | 5.59 |

**For and on behalf of the Board of**
**Rudra Gas Enterprise Limited**

**Kush Patel**
Managing Director
DIN: 07257552
Place: Ahmedabd
Date: 14.11.2025

RUDRA GAS ENTERPRISE LIMITED

# Rudra Gas Enterprise Limited

## (Formerly Known as Rudra Gas Enterprise Private Limited)

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Email: rudra.paldi@gmail.com, Website: www.rudragasenterprise.com
Address: B-702, THE CAPITAL BUILDING, SCIENCE CITY ROAD,OPP. HETARTH PARTY PLOT, AHMEDABAD - 380060 GUJARAT

## Statement of Consolidated Assets and Liabilities as at 30th September 2025

(Rs in lacs)

| Particulars | 30 September 2025 | 31 March 2025 |
|---|---|---|
| **I. EQUITY AND LIABILITIES** | | |
| **(1) Shareholders' funds** | | |
| (a) Share Capital | 833.80 | 833.80 |
| (b) Reserves and Surplus | 2,674.44 | 2,396.82 |
| **Total** | 3,508.24 | 3,230.62 |
| **(2) Non-current liabilities** | | |
| (a) Long-term Borrowings | 710.31 | 512.33 |
| (b) Deferred Tax Liabilities (net) | 37.42 | 38.83 |
| (c) Other Long-term Liabilities | 346.24 | 385.34 |
| (d) Long-term Provisions | 1.01 | 1.04 |
| **Total** | 1,094.98 | 937.54 |
| **(3) Current liabilities** | | |
| (a) Short-term Borrowings | 2,298.22 | 1,874.41 |
| (b) Trade Payables | | |
| - Due to Micro and Small Enterprises | 269.89 | 174.55 |
| - Due to Others | 940.66 | 310.88 |
| (c) Other Current Liabilities | 572.52 | 662.79 |
| (d) Short-term Provisions | 327.03 | 228.83 |
| **Total** | 4,408.32 | 3,251.46 |
| **Total Equity and Liabilities** | **9,011.55** | **7,419.62** |
| **II. ASSETS** | | |
| **(1) Non-current assets** | | |
| (a) Property, Plant and Equipment and Intangible Assets | | |
| (i) Property, Plant and Equipment | 623.76 | 641.37 |
| (ii) Intangible Assets | 0.05 | 0.06 |
| (iii) Capital Work-in-progress | 500.00 | - |
| (b) Non-current Investments | 78.65 | 83.35 |
| (c) Long term Loans and Advances | 0.86 | 16.98 |
| (d) Other Non-current Assets | 422.75 | 213.56 |
| **Total** | 1,626.07 | 955.32 |
| **(2) Current assets** | | |
| (a) Inventories | 535.46 | 455.45 |
| (b) Trade Receivables | 2,417.58 | 2,039.32 |
| (c) Cash and cash equivalents | 178.24 | 433.29 |
| (d) Short-term Loans and Advances | 1,796.80 | 1,092.91 |
| (e) Other Current Assets | 2,457.40 | 2,443.33 |
| **Total** | 7,385.48 | 6,464.30 |
| **Total Assets** | **9,011.55** | **7,419.62** |

For and on behalf of the Board of
Rudra Gas Enterprise Limited




Kush Patel
Managing Director
DIN: 07257552
Place: Ahmedabd
Date: 14.11.2025

# Rudra Gas Enterprise Limited

## (Formerly Known as Rudra Gas Enterprise Private Limited)

CIN: L40104GJ2015PLC084419 , Phone : +91 7069995994
Email: rudra.paldi@gmail.com, Website: www.rudragasenterprise.com
Address: B-702, THE CAPITAL BUILDING, SCIENCE CITY ROAD,OPP. HETARTH PARTY PLOT, AHMEDABAD - 380060 GUJARAT

## Consolidated Cash Flow Statement for the Half Year Ended 30th September 2025

(Rs in lacs)

| | Particulars | 30 September 2025 | 31 March 2025 |
|---|---|---|---|
| A | **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| | Net Profit after tax | 282.33 | 637.77 |
| | Depreciation and Amortisation Expense | 39.76 | 80.10 |
| | Provision for tax | 96.13 | 230.44 |
| | Loss/(Gain) on Sale / Discard of Assets (Net) | 0.57 | - |
| | Interest Income | (13.46) | (30.86) |
| | Finance Costs | 278.85 | 303.29 |
| | Share of (Profit)/ Loss of associates | | |
| | **Operating Profit before working capital changes** | 684.17 | 1,220.74 |
| | **Adustment for:** | | |
| | Inventories | (80.00) | (257.19) |
| | Trade Receivables | (378.27) | (347.23) |
| | Loans and Advances | (594.33) | (618.87) |
| | Other Current Assets | (14.67) | (1,001.96) |
| | Other Non current Assets | - | - |
| | Trade Payables | 725.11 | 299.60 |
| | Other Current Liabilities | (85.27) | 286.14 |
| | Long term Liabilities | (44.10) | 79.92 |
| | Short-term Provisions | 98.20 | 76.18 |
| | Long-term Provisions | (0.03) | 1.04 |
| | Cash (Used in)/Generated from Operations | 310.82 | (261.63) |
| | Tax paid(Net) | 97.54 | 229.87 |
| | **Net Cash (Used in)/Generated from Operating Activities** | 213.28 | (491.50) |
| B | **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| | Purchase of Property, Plant and Equipment | (532.70) | (40.98) |
| | Sale of Property, Plant and Equipment | 10.00 | 119.40 |
| | Purchase of Equity Instruments | - | (0.51) |
| | Loans and Advances given | (92.84) | (14.45) |
| | Investment in Term Deposits | (75.02) | 514.16 |
| | Interest received | 13.46 | 30.86 |
| | **Net Cash (Used in)/Generated from Investing Activities** | (677.10) | 608.49 |
| C | **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| | Proceeds from Issue of Share Capital | - | (10.91) |
| | Proceeds from Long Term Borrowings | 197.98 | 151.31 |
| | Proceeds from Short Term Borrowings | 423.81 | 144.38 |
| | Interest Paid | (278.85) | (303.29) |
| | Net Cash (Used in)/Generated from Financing Activities | 342.95 | (18.52) |
| | **Net Increase/(Decrease) in Cash and Cash Equivalents** | (120.87) | 98.47 |
| | Opening Balance of Cash and Cash Equivalents | 202.83 | 104.36 |
| | Exchange difference of Foreign Currency Cash and Cash equivalents | - | - |
| | **Closing Balance of Cash and Cash Equivalents** | **81.96** | **202.83** |

**Note:**

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

**For and on behalf of the Board of**
**Rudra Gas Enterprise Limited**




**Kush Patel**
Managing Director
DIN: 07257552
Place: Ahmedabd
Date: 14.11.2025

Notes: -

1. The above Consolidated financial results were reviewed by audit committee and approved by Board of directors at the meeting held on 14/11/2025.
2. The figures for the previous periods have been regrouped and rearranged wherever considered necessary.
3. The above Consolidated financial results have been prepared in accordance with applicable Accounting Standards issued by the ICAI.
4. The compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
5. Segment reporting as defined in Accounting Standards – 17 is not applicable, as business of the company falls in one segment.
6. Closing balances of Trade receivables, Trade payable and Loans and Advances are subjected to balance confirmations.

