

Gujarat State Petronet Ltd.

GSPL Bhavan, E-18, GIDC Electronics Estate, Nr. K-7 Circle, Sector-26, Gandhinagar-382028 Gujarat (INDIA)

Tel: +91-79-23268500/600 Website:www.gspcgroup.com



Ref: GSPL/S&L/2024-25 Date: 7th February, 2025

To,	To,
The Manager (Listing),	The Manager (Listing)
Bombay Stock Exchange Limited,	The National Stock Exchange of India Ltd.
Phiroze Jeejeebhoy Towers,	"Exchange Plaza", Bandra - Kurla
Dalai Street, Mumbai - 400 001	Complex, Bandra (E), Mumbai - 400 051
Company Code: 532702	Company Code: GSPL

Subject: - <u>Disclosure of Integrated Filing - Financial for the Quarter ended on 31st December, 2024.</u>

Dear Sir/ Madam,

We hereby inform you that the Board of Directors of GSPL at its Meeting held today i.e. 7th February, 2025, has approved the Un-Audited Financial Results (*Standalone & Consolidated*) for the Quarter ended 31st December, 2024. Pursuant to the Securities and Exchange Board of India Circular No. SEBI/HO/CFD/CFDPoD- 2/CIR/P/2024/185 dated December 31st, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 both dated January 2nd, 2025, please find enclosed herewith the Integrated Filing -Financial for the quarter ended December 31st, 2024 as per the details mentioned below:

- 1. Statement of Standalone Un-audited Financial Results for the Quarter ended on 31st December, 2024.
- 2. Auditor's Review Report on Standalone Un-audited Quarterly Financial Results and Year to Date Results.
- 3. Statement of Consolidated Un-audited Financial Results for the Quarter ended on 31st December, 2024.
- 4. Auditor's Review Report on Consolidated Un-audited Quarterly and Year to Date Financial Results.
- 5. Statement on deviation or variation for proceeds of public issue, rights issue, Preferential issue, qualified institutions placement etc.: *Not applicable*
- 6. Format for disclosing outstanding default on loans and debt securities: <u>Not Applicable as there are no outstanding loans and debt securities as on 31st December</u>, 2024.

- 7. Format for disclosure of related party transactions (applicable for half-yearly filings i.e. 2nd and 4th quarter): <u>Not applicable for the quarter ended December 31st, 2024.</u>
- 8. Statement of impact of audit qualifications (For audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable only for annual filing i.e. 4th quarter): <u>Not applicable for the quarter ended December 31st, 2024.</u>

The meeting commenced at 04.00 p.m. and concluded at <u>05:45</u> p.m. Kindly take the above on your records.

Thanking You,

Yours faithfully,
For Gujarat State Petronet Limited

Rajeshwari Sharma Company Secretary Encl. – As above



GUJARAT STATE PETRONET LIMITED

Corporate Identity Number: L40200GJ1998SGC035188
Regd Office: GSPC Bhavan, Sector-11, Gandhinagar-382 010
Tel: +91-79-66701001 Fax: +91-79-23236477
Website: www.gujpetronet.com Email: investors.gspl@gspc.in

	STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE	GOAR LEK AND MIN	R AND NINE MONTHS ENDED 31° DECEMBER 2024 Standalone Results					
	Particulars		Quarter Ended	Standar		ns Ended	Year Ended 31.03.2024	
Sr. No		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)		
1	Revenue	1	((011444104)	(Onduditod)	(Orladation)	(Audited)	
(a)	Revenue from operations	26,043.26	25,795.90	55,424.29	87,272.05	1,52,472.90	2,03,153.90	
(b)	Other Income	4,122.08	29,386.86	2,108.18	36,789.32	30,543.37	33,505.42	
	Total Income	30,165.34	55,182.76	57,532.47	1,24,061.37	1,83,016.27	2,36,659.32	
2	Expenses							
(a)	Employee Benefits Expenses	2,319.80	1,877,13	2,058.73	5,967.40	5,358.59	8,025.89	
(b)	Cost of Material Consumed	_	-	1,651,28		1,651.28	1.651.17	
(c)	Gas Transmission Expenses	2,428.85	2,004.53	9,874.24	6,324.82	22,230,84	27,437.77	
(d)	Finance Costs	89.41	113.24	106.24	330.57	304.10	492.99	
(e)	Depreciation and Amortization Expenses	5,122.45	5.106.96	4,884.03	15,129.92	14,337.74	19,200.72	
	Other expenses	2,043.24	2,619.71	3,893.54	6,334.11	10,621.85	15,630.63	
	Total Expenses	12,003.75	11,721.57	22,468.06	34,086.82	54,504.40	72,439.17	
3	Profit/(Loss) Before Exceptional Items and Tax(1-2)	18,161.59	43,461.19	35,064.41	89,974.55	1,28,511.87	1,64,220.15	
4	Exceptional Items	-	-			1,20,011101	1,04,220.10	
5	Profit/(Loss) Before Tax(3+4)	18,161.59	43,461.19	35,064.41	89,974.55	1,28,511.87	1,64,220.15	
6	Tax expense				50,011100	1,20,011.01	1,04,220.13	
	Current Tax	4,609.22	4,568,55	8,916,95	16,312.56	26,486.51	36,121.74	
	Deferred Tax	(5.52)	(36.26)	(72.41)	(26.87)	(325.90)	(365.65	
7	Net Profit after tax for the period(5 - 6)	13,557.89	38,928.90	26,219.87	73,688.86	1,02,351.26	1,28,464.06	
8	Other Comprehensive Income (after tax)(OCI)				10,000.00	1,02,001.20	1,20,404.00	
(a)	Items that will not be reclassified to profit or loss	14.49	(149.41)	5.80	(143.06)	(158.23)	(985.89	
(b)	Income tax relating to items that will not be reclassified to profit or loss	(3.64)	(963.50)	(1.46)	(965.09)	39.82	421.05	
	Other Comprehensive Income (after tax)(OCI)	10.85	(1,112.91)	4.34	(1,108.15)	(118.41)	(564.84	
	Total Comprehensive Income (after tax)(7+8)	13,568.74	37,815.99	26,224.21	72,580.71	1,02,232.85	1,27,899.22	
	Paid up Equity Share Capital (Face value of Rs. 10/- each.)	56,421.14	56,421.14	56,421.14	56,421.14	56,421.14	56,421.14	
11	Other Equity	-	- 1		-		9,70,585.85	
12	Earnings Per Share in Rs. (Face Value Rs. 10 each) (not annualised for the quarter and 9 Months)						3,70,363.63	
(a)	Basic	2.40	6.90	4.65	13.06	18.14	22.77	
(b)	Diluted	2.40	6.90	4.65	13.06	18.14	22.77	
lotes:						•		
	The above results were reviewed by the Audit Committee and approved by the Boa	ard of Directors of th	e Company in its	meeting held on E	ebruary 7, 2026			

1	The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on February 7, 2025.
2	The above results are in accordance with the Indian Accounting Standards(Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
3	The statutory auditors have carried out a limited review of the financial results for the quarter and 9 Months ended December 31, 2024. The statutory auditors have issued an unmodified review report.
4	The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.
5	The Board of Directors of the Company, at its meeting held on 30 th August 2024, have approved a Composite Schomo of Amalgamation and Arrangement among Gujarat State Petroleum Corporation Limited (GSPC /Transferor Company), Gujarat State Petronet Limited (GSPL /Transferor Company), GSPC Energy Limited (GEL /Transferor Company), Gujarat Gas Limited (GGL/Transferee Company) & Demerged Company) and GSPL Transmission Limited (GTL /Resulting Company) and their respective Shareholders under Soctions 230 to 232 and other applicable provisions of the Companies Act, 2013 and rules made thereunder ("Scheme"). The Scheme, inter alia, provides for - 1. amalgamation of GSPC, GSPL and GEL with GGL with appointed date as 1 st April, 2024;
	post the amalgamation, demerger of "Gas Transmission Business Undertaking" into GTL with appointed date as 1 st April, 2025 and avarious other matters consequential or otherwise integrally connected therewith. The Scheme is, inter alia, subject to sanction of the Ministry of Corporate Affairs (MCA) and receipt of necessary approvals from statutory and regulatory authorities.
6	PNGRB vide tariff order dated April 19, 2024 has revised the levelized tariff of GSPL HP gas grid from Rs. 34/MMBTU to Rs. 18.10/MMBTU. The revised tariff is applicable from May 1, 2024. The revenue from operations for quarter and 9 months ended December 31, 2024 is as per revised tariff. GSPL has filed a writ in Delhi High Court against the PNGRB Tariff Order and the same is pending.

Place: Gandhinagar Date: 7th February, 2025

For and on behalf of Gujarat State Petronet Limited

Pahkaj Joshi, IAS Chairman and Managing Director

B P BANG & CO.

CHARTERED ACCOUNTANTS

109, UNIVERSITY PLAZA, VIJAY CHAR RASTA, NAVRANGPURA, AHMEDABAD (1): (O) 40029933 (M) 93-284-55933

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024 OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO
THE BOARD OF DIRECTORS
M/S GUJARAT STATE PETRONET LIMITED

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of M/s **GUJARAT STATE PETRONET LTD.** for the quarter and nine months ended on December 31, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries 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.

B P BANG & CO.

CHARTERED ACCOUNTANTS

109, UNIVERSITY PLAZA, VIJAY CHAR RASTA, NAVRANGPURA, AHMEDABAD(1): (O) 40029933 (M) 93-284-55933

Based on our review conducted as 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 Indian Accounting Standards (IND AS), and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board Of India (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.

PLACE: AHMEDABAD

DATED: 07TH FEBRUARY, 2025

FOR B P BANG & CO.
CHARTERED ACCOUNTANTS

FRN 010621C

(ANURAG BANG) PARTNER

M. NO. 434060

UDIN: 25434060BMJFXJ1835



GUJARAT STATE PETRONET LIMITED

Corporate Identity Number: L40200GJ1998SGC035188 Regd Office: GSPC Bhavan, Sector-11, Gandhinagar-382 010 Tel: +91-79-66701001 Fax: +91-79-23236477

Website: www.gujpetronet.com Email: investors.gspl@gspc.in

(b) Other Interest of the control of	nue from operations Income Inc	31.12.2024 (Unaudited) 4,54,008.92 9,608.82 4,63,617.74 3,37,658.22 (263.68) 6,976.13 954.30 17,927.68 17,961.70 2,428.85 31,932.13 4,15,575.33 48,042.41 (2,032.85) 46,009.56	Quarter Ended 30.09.2024 (Unaudited) 4,15,901.93 7,563.53 4,23,465.46 2,89,971.65 (31.68) 6,887.81 846.39 17,880.19 16,690.39 2,004.53 29,710.67 3,63,959.55 59,505.51	31.12.2023 (Unaudited) 4,54,423.97 4,239.34 4,58,663.31 3,14,701.42 (172.33) 6,867.74 768.81 16,827.62 15,515.61 9,874.24 29,549.15 3,93,932.26 64,731.05	Results 9 Months 31.12.2024 (Unaudited) 13,59,064.61 24,114.36 13,83,178.97 9,78,884.22 (445.83) 20,519.87 2,635.07 52,947.83 51,105.06 6,324.82 91,009.11 12,02,980.15 1,80,198.82	31.12.2023 (Unaudited) 13.20,573.66 12,770.29 13,33,343.95 9,07,082.52 (146.34) 20,433.61 2,395.17 49,465.29 44,309.77 22,230.84 85,360.44 11,31,121.30	Year Ended 31.03.2024 (Audited) 17,89,762 18,648 18,08,410 12,14,483 25. 27,913 3,208 66,381 60,278 27,437 1,21,323 15,21,052
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2 Expens (a) Cost of (b) Change (c) Employ (d) Finance (e) Deprect (f) Excise (g) Gas Tra (h) Other e. 3 Profit/(t) 5 Profit/(t) 6 Profit/(t) 7 Tax exp Current Deferrec (a) Items th (b) Income (c) Share o Other C (d) Total C Profit C Owners Non-Cc Owners	nses of Material Consumed ges in inventories of natural gas oyee Benefits Expenses ce Costs sciation and Amortization Expenses e duty fransmission Expenses expenses Expenses Expenses Expenses U(Loss) Before Exceptional Items and Tax(1-2) optional Items - Income/(Expenses) U(Loss) Before Tax(3+4) e of net profit equity accounted investeed U(Loss) Before Tax xxpense	3,37,658.22 (263.68) 6,976.13 954.30 17,927.68 17,961.70 2,428.85 31,932.13 4,15,575.33 48,042.41 - 48,042.41 (2,032.85)	2,89,971.65 (31.68) 6,887.81 846.39 17,880.19 16,690.39 2,004.53 29,710.67 3,63,959.95 59,505.51	3,14,701.42 (172.33) 6,867.74 768.81 16,827.62 15,515.61 9,874.24 29,549.15 3,93,932.26 64,731.05	9,78,884.22 (445.83) 20,519.87 2,635.07 52,947.83 51,105.06 6,324.82 91,009.11 12,02,980.15	9,07,082,52 (146,34) 20,433,61 2,385,17 49,465,29 44,309,77 22,230,84 85,360,44 11,31,121,30	12,14,483 25 27,913 3,208 66,381 60,278 27,437 1,21,323
(a) Cost of (b) Change (c) Employ (d) Finance (e) Deprect (f) Excise (g) Gas Tra (h) Other ex 3 Profit/[i 4 Exceptic 5 Profit/[i 5 Profit/[i 6 Profit/[i 7 Tax ex Current Deferrer Net Pro 9 Other C (a) Items th (b) Income (c) Share o Other C 0 Total C 0 Verer Current Overer Coverer Cove	of Material Consumed ges in inventories of natural gas oyee Benefits Expenses cec Costs secation and Amortization Expenses e duty Transmission Expenses expenses Expenses UtLoss) Before Exceptional Items and Tax(1-2) optional Items - Income/(Expenses) UtLoss) Before Tax(3+4) e of net profit equity accounted investeed UtLoss) Before Tax xxpense	(263.68) 6,976.13 954.30 17,927.68 17,961.70 2,428.85 31,932.13 4,15,575.33 48,042.41	(31.68) 6,887.81 846.39 17,880.19 16,690.39 2,004.53 29,710.67 3,63,959.95 59,505.51	(172.33) 6,867.74 768.81 16,827.62 15,515.61 9,874.24 29,549.15 3,93,932.26 64,731.05	(445.83) 20,519.87 2,635.07 52,947.83 51,105.06 6,324.82 91,009.11 12,02,980.15	(146.34) 20,433.61 2,385.17 49,465.29 44,309.77 22,230.84 85,360.44 11,31,121.30	25 27,913 3,208 66,381 60,278 27,437 1,21,323
(b) Change (c) Employ (d) Finance (e) Deprect (f) Excise (g) Gas Tra (h) Other e: Total E: 3 Profit/[i 4 Exceptii 5 Profit/[i 7 Tax exp Current Deferrer 8 Net Pro 9 Other C (a) Items th (b) Income (c) Share o Other C Owners Non-Cc Owners	ges in inventories of natural gas oyee Benefits Expenses ce Costs acitation and Amortization Expenses e duty fransmission Expenses expenses Expenses [/[Loss] Before Exceptional Items and Tax(1-2) ptional Items - Income/(Expenses) //(Loss] Before Tax(3+4) e of net profit equity accounted investeed //(Loss) Before Tax xxpense	(263.68) 6,976.13 954.30 17,927.68 17,961.70 2,428.85 31,932.13 4,15,575.33 48,042.41	(31.68) 6,887.81 846.39 17,880.19 16,690.39 2,004.53 29,710.67 3,63,959.95 59,505.51	(172.33) 6,867.74 768.81 16,827.62 15,515.61 9,874.24 29,549.15 3,93,932.26 64,731.05	(445.83) 20,519.87 2,635.07 52,947.83 51,105.06 6,324.82 91,009.11 12,02,980.15	(146.34) 20,433.61 2,385.17 49,465.29 44,309.77 22,230.84 85,360.44 11,31,121.30	25 27,913 3,208 66,381 60,278 27,437 1,21,323
(c) Employ (d) Finance (e) Depreci (f) Excise (g) Gas Tra (h) Other e: Total E: 3 Profit/(1) 4 Excepti 5 Profit/(1) 7 Tax exp Current Deferrec (a) Items th (b) Income (c) Share o Other C (d) Share o Other C Owners Non-Cc Other C	oyee Benefits Expenses cc Costs cc Costs cc Costs ctation and Amortization Expenses c duty fransmission Expenses expenses Expenses Expenses U(Loss) Before Exceptional Items and Tax(1-2) potional Items - Income/(Expenses) U(Loss) Before Tax(3+4) c of net profit equity accounted investeed U(Loss) Before Tax xxpense	6,976.13 954.30 17,927.68 17,961.70 2,428.85 31,932.13 4,15,575.33 48,042.41 - 48,042.41 (2,032.85)	6,887.81 846.39 17,880.19 16,690.39 2,004.53 29,710.67 3,63,959.95 59,505.51	(172.33) 6,867.74 768.81 16,827.62 15,515.61 9,874.24 29,549.15 3,93,932.26 64,731.05	20,519.87 2,635.07 52,947.83 51,105.06 6,324.82 91,009.11 12,02,980.15	20,433.61 2,385.17 49,465.29 44,309.77 22,230.84 85,360.44 11,31,121.30	25 27,913 3,208 66,381 60,278 27,437 1,21,323
(d) Finance (e) Depreci (f) Excise (g) Gas Tra (h) Other e: Total E: Total E: Profit/[I] Share c Share c Share c Current Deferrer 8 Net Pro 9 Other C (a) Items th (b) Income (c) Share o Other C Total C Profit a Owners Non-Cc Owners	ce Costs celation and Amortization Expenses e duty fransmission Expenses expenses Expenses Expenses biticosi Before Exceptional Items and Tax(1-2) bitional Items - Income/(Expenses) biticosi Before Tax(3+4) e of net profit equity accounted investeed biticosi Before Tax xxpense	954.30 17,927.68 17,961.70 2,428.85 31,932.13 4,15,575.33 48,042.41 (2,032.85)	846.39 17,880.19 16,690.39 2,004.53 29,710.67 3,63,959.95 59,505.51	6,867.74 768.81 16,827.62 15,515.61 9,874.24 29,549.15 3,93,932.26 64,731.05	20,519.87 2,635.07 52,947.83 51,105.06 6,324.82 91,009.11 12,02,980.15	2,385.17 49,465.29 44,309.77 22,230.84 85,360.44 11,31,121.30	27,913 3,208 66,381 60,278 27,437 1,21,323
(e) Depreci (f) Excise (g) Gas Tra (h) Other ex- Total Exception Share of Profit/[i Share of Profit/[i Current Deferrer Net Pro (a) Items th (b) Income (c) Share of Other of Owners Non-Co	eciation and Amortization Expenses e duty fransmission Expenses expenses Expenses b/(Loss) Before Exceptional Items and Tax(1-2) ptional Items - Income/(Expenses) b/(Loss) Before Tax(3+4) e of net profit equity accounted investeed b/(Loss) Before Tax expense	17,927.68 17,961.70 2,428.85 31,932.13 4,15,575.33 48,042.41 	17,880.19 16,690.39 2,004.53 29,710.67 3,63,959.95 59,505.51	16,827.62 15,515.61 9,874.24 29,549.15 3,93,932.26 64,731.05	2,635.07 52,947.83 51,105.06 6,324.82 91,009.11 12,02,980.15	49,465.29 44,309.77 22,230.84 85,360.44 11,31,121.30	3,208 66,381 60,278 27,437 1,21,323
(e) Depreci (f) Excise (g) Gas Tra (h) Other ex- Total Exception Share of Profit/[i Share of Profit/[i Current Deferrer Net Pro (a) Items th (b) Income (c) Share of Other of Owners Non-Co	eciation and Amortization Expenses e duty fransmission Expenses expenses Expenses b/(Loss) Before Exceptional Items and Tax(1-2) ptional Items - Income/(Expenses) b/(Loss) Before Tax(3+4) e of net profit equity accounted investeed b/(Loss) Before Tax expense	17,927.68 17,961.70 2,428.85 31,932.13 4,15,575.33 48,042.41 	17,880.19 16,690.39 2,004.53 29,710.67 3,63,959.95 59,505.51	16,827.62 15,515.61 9,874.24 29,549.15 3,93,932.26 64,731.05	52,947.83 51,105.06 6,324.82 91,009.11 12,02,980.15	49,465.29 44,309.77 22,230.84 85,360.44 11,31,121.30	66,381 60,278 27,437 1,21,323
(f) Excise (g) Gas Tra (h) Other ex- Total E: 3 Profit/(I) 5 Profit/(I) Share c 6 Profit/(I) 7 Tax exp Current Deferrer 8 Net Pro 9 Other C (a) Items th (b) Income (c) Share o Other C Total C Owners Non-Cc Owners	e duty Fransmission Expenses expenses Expenses U[Loss] Before Exceptional Items and Tax(1-2) ptional Items - Income/(Expenses) U[Loss] Before Tax(3+4) a of net profit equity accounted investeed U(Loss) Before Tax xxpense	17,961.70 2,428.85 31,932.13 4,15,575.33 48,042.41 48,042.41 (2,032.85)	16,690.39 2,004.53 29,710.67 3,63,959.95 59,505.51	15,515.61 9,874.24 29,549.15 3,93,932.26 64,731.05	51,105.06 6,324.82 91,009.11 12,02,980.15	44,309.77 22,230.84 85,360.44 11,31,121.30	60,278 27,437 1,21,323
(g) Gas Tra (h) Other e. Total E. Total E. Share of Profit/(I) Tax exp Current Deferree Net Pro (a) Items th (b) Income (c) Share of Other C Other C Owners Non-Cc Other C	Fransmission Expenses expenses Expenses Expenses U(LOSS) Before Exceptional Items and Tax(1-2) ptional Items - Income/(Expenses) U(LOSS) Before Tax(3+4) e of net profit equity accounted investeed U(LOSS) Before Tax xxpense	2,428.85 31,932.13 4,15,575.33 48,042.41 - 48,042.41 (2,032.85)	2,004.53 29,710.67 3,63,959.95 59,505.51	9,874.24 29,549.15 3,93,932.26 64,731.05	6,324.82 91,009.11 12,02,980.15	22,230.84 85,360.44 11,31,121.30	27,437 1,21,323
(h) Other extraction of the comment	expenses Expenses Expenses pti(Loss) Before Exceptional Items and Tax(1-2) ptional Items - Income/(Expenses) pti(Loss) Before Tax(3+4) e of net profit equity accounted investeed pti(Loss) Before Tax pti(Loss) Before Tax	31,932.13 4,15,575.33 48,042.41 - 48,042.41 (2,032.85)	29,710.67 3,63,959.95 59,505.51 - 59,505.51	29,549.15 3,93,932.26 64,731.05	91,009.11 12,02,980.15	85,360.44 11,31,121.30	1,21,323
Total E: 3 Profit/[i 4 Exceptii 5 Profit/[i 5 Profit/[i 6 Profit/[i 7 Tax expr Current Deferrer 8 Net Pro 9 Other C (a) Items th (b) Income (c) Share o Other C 10 Total C Profit a Owners Non-Cc Owners	Expenses U(Loss) Before Exceptional Items and Tax(1-2) ptional Items - Income/(Expenses) U(Loss) Before Tax(3+4) of net profit equity accounted investeed U(Loss) Before Tax Expense	4,15,575.33 48,042.41 - 48,042.41 (2,032.85)	3,63,959.95 59,505.51 - 59,505.51	3,93,932.26 64,731.05	12,02,980.15	11,31,121.30	
3 Profit/[I 4 Exception 5 Profit/[I 5 Share of Profit/[I 7 Tax exp Current Deferred 8 Net Pro 9 Other C (a) Items th (b) Income (c) Share of Other C Total C Profit a Owners Non-Cc Owners	I/(Loss) Before Exceptional Items and Tax(1-2) ptional Items - Income/(Expenses) I/(Loss) Before Tax(3+4) e of net profit equity accounted investeed I/(Loss) Before Tax xpense	48,042.41 - 48,042.41 (2,032.85)	59,505.51 - 59,505.51	64,731.05			
4 Exception 5 Profit/(I) 5 Profit/(I) 6 Profit/(I) 7 Tax exp Current Deferred 8 Net Pro 9 Other C (a) Items th (b) Income (c) Share o Other C Other C Owners Non-Cc Other C	otional Items - Income/(Expenses) //(Loss) Before Tax(3+4) of net profit equity accounted investeed //(Loss) Before Tax //xpense	48,042.41 (2,032.85)	59,505.51	-	1,00,100.02	2,02,222.65	2,87,35
5 Profit/(I Share of Profit/(I) 7 Tax exp Current Deferrer 8 Net Pro 9 Other C (a) Items th (b) Income (c) Share o Other C Profit a Owners Non-Cc Other C	U(Loss) Before Tax(3+4) of net profit equity accounted investeed U(Loss) Before Tax xpense	(2,032.85)		64 731 05		2,02,222.00	5,568
Share of 6 Profit/(I) 7 Tax exp. Current Deferrer 8 Net Pro 9 Other C (a) Items th (b) Income (c) Share o Other C (d) Total C (d) Total C (d) Covers Non-Cc Owners	of net profit equity accounted investeed U(Loss) Before Tax xxpense	(2,032.85)			1,80,198.82	2,02,222.65	2,92,92
66 Profit/(I) 7 Tax exp Current Deferrer 8 Net Pro 9 Other C (a) Items th (b) Income (c) Share o Other C Total C Profit a Owners Non-Cc Other C	ଧ(Loss) Before Tax xxxense			1,341.71	(5,354.75)	1,327.53	2,92,92
7 Tax exp Current Deferred 8 Net Pro 9 Other C (a) Items th (b) Income (c) Share o Other C 7 Other C Owners Non-Cc Owners	xpense	40,003.36	57,678.14	66,072.76	1,74,844.07	2,03,550.18	
Current Deferrer Net Prop State Share o Current Deferrer Net Prop State Share o Cother C Cowners Non-Cc Cowners			51,010.14	00,072.70	1,74,044.07	2,03,350.16	2,93,473
Deferred 8 Net Pro 9 Other C (a) Items th (b) Income (c) Share o Other C Total Co Profit a Owners Non-Cc Other C	III I AX	11,057.76	13,500.37	14,776.25	41,494.11	48,061.43	00.07
8 Net Pro 9 Other C (a) Items th (b) Income (c) Share o Other C 10 Total C Profit a Owners Non-Cc Other C		1,408.58		1,676.80			69,27
9 Other C (a) Items th (b) Income (c) Share o Other C Other C Owners Non-Cc Other C	rofit after tax for the period (6 - 7)	33,543.22	1,861.04 42,316.73	49,619.71	4,835.08 1,28,514.88	3,426.40 1,52,062.35	5,828 2,18,37
(a) Items th (b) Income (c) Share o Other C Total C Profit a Owners Non-Cc Other C	Comprehensive Income (after tax)(OCI)	33,343.22	42,310.73	49,019.71	1,20,314.00	1,52,002.35	2,18,37
(b) Income (c) Share o Other C 10 Total C Profit a Owners Non-Cc Other C		400.77	(40.04)	400.00	007.07	445.07	
(c) Share of Other Control of Con	that will not be reclassified to profit or loss	109.77	(12.21)	192.03	397.37	415.27	151
Other Control of the	ne tax relating to items that will not be reclassified to profit or loss	(27.62)	(998.04)	(48.33)	(1,101.11)	(104.52)	149
Profit a Owners Non-Co Other o Owners	of other comprehensive income of equity accounted investees	(0.46)	(23.55)	1.54	(22.23)	(26.06)	(51
Profit a Owners Non-Co Other o	Comprehensive Income (after tax)(OCI)	81.69	(1,033.80)	145.24	(725.97)	284.69	249
Owners Non-Co Other of	Comprehensive Income (after tax)(8+9)	33,624.91	41,282.93	49,764.95	1,27,788.91	1,52,347.04	2,18,622
Other of	t attributable to:						
Other o	ers of the Company	23,414.02	28,167.14	39,489.69	89,078.02	1,18,455.83	1,65,952
Owners	Controlling Interest	10,129.20	14,149.59	10,130.02	39,436.86	33,606.52	52,420
	r comprehensive income attributable to:						
	ers of the Company	50.36	(1,079.75)	81.60	(908.18)	89.90	(145
Non-Co	Controlling Interest	31.33	45.95	63.64	182.21	194.79	394
Total co	comprehensive income attributable to:						
Owners	ers of the Company	23,464.38	27.087.39	39,571.29	88,169.84	1,18,545.73	1,65,807
Non-Co	Controlling Interest	10,160.53	14,195.54	10,193.66	39,619.07	33,801.31	52,815
1 Paid up	up Equity Share Capital (Face value of Rs. 10/- each.)	56,421.14	56,421.14	56,421.14	56,421.14	56,421.14	56,421
2 Other E			-	30,121.14	00,121.14	-	10,26,065
3 Earning	ngs Per Share in Rs. (Face Value Rs. 10 each) (not annualised for the arr and 9 Months)						10,20,000
(a) Basic		4.15	4.99	7.00	15.79	20.99	29
(b) Diluted		4.15	4.99	7.00	15.79	20.99	29
	d						
	d						

- The above results are in accordance with the Indian Accounting Standards(Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- The statutory auditors have carried out a limited review of the financial results for the quarter and 9 Months ended December 31, 2024. The statutory auditors have issued an unmodified review report. 3
- The Group is primarily engaged in transmission of natural gas through pipeline on an open access basis from supply points to demand centers and then eventual distribution to end customers. The Company's Board of Directors (Chief Operational Decision Maker (CODM)) monitors the operating results of the Group's business for the purpose of making decisions about resource allocation and performance assessment. Additionally, due consideration is given to nature of products/services, similar economic characteristics (including risk and return profile) and the internal business reporting system. Given this fact and considering the relevant industry practices, the Board of Directors reviews the overall financial information of the Group as one single integrated entity engaged in the business of gas transmission and distribution. Accordingly no separate segments have been reported. 4
- The Consolidated Financial Statements of the Company represents consolidation of Financial Statements of Gujarat Gas Limited (GGL) a subsidiary company, GSPL India Gasnet Limited (GIGL) a joint 5 venture company, GSPL India Transco Limited (GITL) - a joint venture company, Sabarmati Gas Limited (SGL) - an associate company and Guj Info Petro Limited (GIPL), an associate of subsidiary company, in accordance with IND AS.
- 6 The figures for the corresponding previous periods have been restated / regrouped, wherever necessary, to make them comparable.
- Exceptional income of Rs. 5568.60 lakhs for FY 2023-24 pertains to exceptional income for subsidiary Gujarat Gas Limited towards write-back of provisions made in earlier periods for trade margin on sale of CNG, following the settlement of matter with the Oil Marketing Companies.

The Board of Directors of the Company, at its meeting held on 30th August 2024, have approved a Composite Scheme of Amalgamation and Arrangement among Gujarat State Petroleum Corporation Limited (GSPC /Transferor Company), Gujarat State Petronet Limited (GSPL /Transferor Company), GSPC Energy Limited (GEL /Transferor Company), Gujarat Gas Limited (GGL/Transferee Company) & Demerged Company) and GSPL Transmission Limited (GTL /Resulting Company) and their respective Shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 and rules made thereunder ("Scheme"). The Scheme, inter alia, provides for -

- 1. amalgamation of GSPC, GSPL and GEL with GGL with appointed date as 1st April, 2024;
- post the amalgamation, demerger of "Gas Transmission Business Undertaking" into GTL with appointed date as 1st April, 2025 and
 various other matters consequential or otherwise integrally connected therewith.
- The Scheme is, inter alia, subject to sanction of the Ministry of Corporate Affairs (MCA) and receipt of necessary approvals from statutory and regulatory authorities
- PNGRB vide tariff order dated April 19, 2024 has revised the levelized tariff of GSPL HP gas grid from Rs. 34/MMBTU to Rs. 18.10/MMBTU. The revised tariff is applicable from May 1, 2024. The revenue from operations for quarter and 9 months ended December 31, 2024 is as per revised tariff. GSPL has filed a writ in Delhi High Court against the PNGRB Tariff Order and the same is pending. 9

Place: Gandhinagar Date: 7th February, 2025



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Pankaj Joshi, IAS Chairman and Managing Director

B P BANG & CO. CHARTERED ACCOUNTANTS

109, UNIVERSITY PLAZA, VIJAY CHAR RASTA, NAVRANGPURA, AHMEDABAD (1): (O) 40029933 (M) 93-284-55933

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO
THE BOARD OF DIRECTORS
M/S GUJARAT STATE PETRONET LIMITED

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of M/s **Gujarat State Petronet Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its **share** of the net **loss** after tax and total comprehensive loss of its associates and jointly controlled companies for the **quarter and nine months ended December 31, 2024** ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulation').
- 2. 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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.

AHMEDABAD

BPBANG & CO. CHARTERED ACCOUNTANTS

109, UNIVERSITY PLAZA, VIJAY CHAR RASTA, NAVRANGPURA, AHMEDABAD (1): (O) 40029933 (M) 93-284-55933

4. The Statement includes the results of the following entities:

Par	ent Company				
1.	M/s Gujarat State Petronet Limited				
Sub	bsidiary Company				
2.	M/s Gujarat Gas Limited (including associate company)				
	ntly Controlled Company				
3.	M/s GSPL India Gasnet Limited				
4.	M/s GSPL India Transco Limited				
Ass	ociate Company				
5.	M/s Sabarmati Gas Limited				

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 Indian 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.
- 6. We did not review the interim financial results of one subsidiary (including associates) included in the Consolidated Unaudited Financial Results, whose interim financial results reflect total revenues of Rs. 438935.00 lacs and Rs. 1302993.00 lacs, total net profit after tax of Rs. 22099.00 lacs and Rs. 86044.00 lacs, total comprehensive income of Rs. 22167.00 lacs and Rs. 86441.00 lacs for the quarter and nine months ended December 31, 2024 respectively, as considered in the Consolidated Unaudited Financial Results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us 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 (including associate) is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

BPBANG & CO. CHARTERED ACCOUNTANTS

109, UNIVERSITY PLAZA, VIJAY CHAR RASTA, NAVRANGPURA, AHMEDABAD (1): (O) 40029933 (M) 93-284-55933

7. The Consolidated Unaudited Financial Results includes the Group's share of net loss of Rs. (2137.78) lacs and Rs. (5733.28) lacs, total comprehensive loss of Rs. (2135.29) lacs and Rs. (5748.64) lacs for the quarter and nine months ended December 31, 2024 respectively, as considered in the consolidated unaudited financial results, in respect of one associate and two jointly controlled companies based on their interim financial results which have not been reviewed by their auditors. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matters.

PLACE: AHMEDABAD

DATED: 07TH FEBRUARY, 2025

FOR B P BANG & CO
CHARTERED ACCOUNTANTS
FRN 010621 C

(ANURAG BANG)
PARTNER

M. NO. 434060

UDIN: 25434060BMJFXI6071



GUJARAT STATE PETRONET LIMITED

Corporate Identity Number: L40200GJ1998SGC035188 Regd Office: GSPC Bhavan, Sector-11, Gandhinagar-382 010

Tel: +91-79-66701001 Fax: +91-79-23236477
Website: www.gujpetronet.com Email: investors.gspl@gspc.in

Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. –

Not Applicable

C. Format for disclosing outstanding default on loans and debt securities –
Not Applicable as the Company don't have any default on loans and debt securities outstanding as on December 31, 2024.

		(Rs. in Lakhs)
Sr. No.	Particulars	Amount
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
(A)	Total amount outstanding as on date	-
(B)	Of the total amount outstanding, amount of default as on date	-
2.	Unlisted debt securities i.e. NCDs and NCRPS	
(A)	Total amount outstanding as on date	-
(B)	Of the total amount outstanding, amount of default as on date	-
2	Total financial indebtedness of the listed entity including short-term and long-term	-
3.	debt	

D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th Quarter) –

Not Applicable for this quarter.

E. Statement on Impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable only for annual filing i.e., 4th Quarter) –

Not Applicable for this quarter.

For and on behalf of Gujarat State Petronet Limited

Place: Gandhinagar Date: 7th Febraury, 2025 Pankaj Joshi, IAS

Chairman and Managing Director