



Since 1963

THE SOUTHERN GAS LIMITED

Regd. Office: Meera Classic, Phase II, Gogol, Borda, Post Fatorda, Margao, Goa - 403 602

Tel.: (0832)2724863, 2724864, 2724865 Email: sglgoa@southerngasindia.com

GSTIN: 30AAACT6201H1ZZ

Website: www.southerngasindia.com

PAN: AAACT6201H CIN: L24111GA1963PLC000562



Date: 28th May, 2024

To,
The General Manager
Department of Corporate Service
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
14th Floor, Dalal Street
Mumbai – 400001

Ref : SCRIP CODE: 509910

Sub: Outcome of the 01/2024-25 Board Meeting held on Friday, 28th day of May, 2024

Dear Sir/Ma'am,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the 01/2024-25 Board Meeting of the Company was held today, i.e. on Friday, the 28th day of May, 2024 at 4:00 p.m. (IST), inter alia has considered and approved the following:

1. Audited Standalone Financial Results for the quarter and year ended on 31st March, 2024.
2. Recommended the Final dividend of Rs. 50/- per Equity Share of face value of Rs. 100 each (i.e. 50%) for FY23-24, subject to the approval of the shareholders at the ensuing Annual General Meeting (AGM) of the Company, which shall be paid/dispached on or before 30 days from the conclusion of AGM.
3. Appointment of M/s. M.B. Rama Bhat & Associates and M/s. S B R V And Co as Internal auditor of the Company for FY 24-25.

A copy of the Audited Standalone Financial Results of the Company for the quarter and year ended 31st March, 2024 along with statements of Assets & Liabilities, Auditors' Report and declaration on Audit Reports with unmodified opinion are enclosed herewith for your records.

In terms of Regulation 47 of the SEBI Listing Regulations, the extract of the Audited Standalone Financial Results for the quarter and year ended 31st March, 2024 will be published in the Newspapers.

The full format of the financial results shall be available on the website of the Stock exchanges where equity shares of the Company are listed i.e. www.bseindia.com and on Company's website www.southerngasindia.com.

This is for your information and records.

The meeting of the Board of Directors commenced at 4:00 PM and concluded at 5:15 PM.

Thanking You,

Yours Faithfully,

For The Southern Gas Limited

Nirzara Kesarwani
Company Secretary & Compliance Officer

Encl. : As above

Production Units:

- Bengaluru – 7338667282/83 • Bhadravati – (08282) 270561, 270397 • Harihar – (08192) 241656
- Hubballi – (0836) 2310554, 2970855 • Mysuru – (0821) 2403680, 2403681 • Kozhikode – (0495) 2482311
- Kochi – (0484) 2545971, 2546895 • Thiruvananthapuram – (0471) 2705511, 2704161 • Tiruchirappalli – (0431) 2731124, 2731125

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Independent Auditors Report on Quarterly and year to date Audited Financial Results of the Company Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of
THE SOUTHERN GAS LIMITED

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying annual statement of Financial results of The Southern Gas Limited ('the company') for the quarter and year ended 31st March, 2024 ('the statement') attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI(Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- (i) Is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure requirements) Regulations, 2015 in this regard; and
- (ii) Gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profit, total comprehensive income and other financial information of the company for the year ended 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





Management's and Board of Directors' Responsibility for the Financial Results

The statement has been prepared on the basis of the annual financial statements. The Company's Management and the Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of the statement that give a true and fair view of the net profit, other comprehensive income, and other financial information in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:





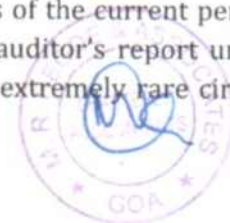
- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the company to express an opinion on the annual financial results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances,





We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

Other Matter

1. The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the listing regulations.
2. The Annual financial results dealt with by this report has been prepared for the express purpose of filing with Securities Exchange Board of India. These results are based on and should be read with the audited financial statements of the company for the year March 31, 2024 on which we issued an unmodified audit opinion vide our report dated May 28, 2024.

Our Opinion is not modified in respect of these matters.

Place: Margao-Goa

Date: 28th May, 2024



For M/S M R HEGDE & ASSOCIATES
Chartered Accountants
Firm Regn. No.: 122538W

(Manjunath M Hegde)

Partner

Mem. No. 138268

UDIN : 24138268BKFETE9889



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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(Rs. in lakhs)

PARTICULARS	Quarter ended			Year Ended	
	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Unaudited	Audited	Audited	Audited
1 Income					
Revenue from Operations					
(a) Sale of products (net of GST)	662.75	702.81	668.20	2,769.01	2,707.21
(b) Other Operating revenue	184.14	202.97	322.20	790.62	886.21
Total Revenue from Operations	846.88	905.78	990.40	3,559.62	3,593.41
2 Other Income	22.13	29.08	8.58	82.65	72.85
3 Total Income (1+2)	869.02	934.86	998.98	3,642.28	3,666.26
4 Expenses					
(a) Cost of materials consumed	312.65	314.60	249.11	1,238.28	1,164.40
(b) Purchase of stock-in-trade	53.22	66.40	54.86	257.90	269.16
(c) Changes in inventories of finished goods, Work-in-progress and Stock-in-trade	1.03	(1.38)	(1.47)	(1.41)	(6.29)
(d) Employee Benefits Expense	209.76	174.97	207.51	768.55	765.75
(e) Finance Costs	(0.76)	0.81	0.97	2.63	4.34
(f) Depreciation/ Amortisation and Depletion Expense	46.29	46.23	42.75	184.53	166.80
(g) Other Expenses	196.15	254.65	441.13	946.71	1,186.36
Total Expenses	818.34	856.28	994.86	3,397.19	3,550.52
5 Profit/(Loss) before tax (3-4)	50.68	78.58	4.12	245.09	115.74
6 Tax expense					
(a) Income Tax (including earlier year tax)	10.30	17.68	14.28	57.18	45.31
(b) Deferred Tax charge / (credit)	9.73	(0.97)	3.79	7.09	(10.60)
7 Net Profit / (Loss) for the period (5-6)	30.65	61.87	(13.95)	180.82	81.03
8 Other Comprehensive Income (OCI)					
Items that will not be reclassified to profit or loss (net of taxes)	5.06	(11.62)	5.24	6.48	(3.37)
Items that will be reclassified to profit or loss (net of taxes)	-	-	-	-	-
Total Other Comprehensive Income / (Loss) (Net of Tax)	5.06	(11.62)	5.24	6.48	(3.37)
9 Total Comprehensive Income / (Loss) for the period (7+8)	35.71	50.25	(8.68)	187.30	77.65
10 Paid-up equity share capital (Face value per share Rs 100 each)	22.50	22.50	22.50	22.50	22.50
11 Earnings' per share (not annualised)					
a) Basic	158.73	223.33	(38.58)	832.46	345.12
b) Diluted	158.73	223.33	(38.58)	832.46	345.12

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Production Units:

- Bengaluru – 7338667282/83 • Bhadravati – (08282) 270561, 270397 • Harihar – (08192) 241656
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STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2024

PARTICULARS	(Rs. in lakhs)	
	As at March 31, 2024	As at March 31, 2023
	Audited	Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	1,121.56	1,090.52
(b) Capital work-in-progress	0.50	16.88
(c) Other Intangible Assets	1.20	2.25
(d) Financial assets		
(i) Non - Current Investments	0.10	0.10
(ii) Others	1,124.76	926.80
(e) Other non- current assets	123.44	125.63
Total non-current assets (A)	2,371.55	2,162.18
Current Assets		
(a) Inventories	122.80	137.81
(b) Financial assets		
(i) Trade Receivables	514.89	446.48
(ii) Cash and cash equivalents	138.02	191.14
(iii) Bank Balances other than (ii) above	2.00	136.26
(iv) Other Current financial assets	1.62	5.11
(c) Current tax assets	13.09	14.85
(d) Other current assets	49.22	18.05
Total current assets (B)	841.63	949.69
Total Assets (A+B)	3,213.18	3,111.87
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	22.50	22.50
(b) Other Equity	2,251.31	2,075.26
Total Equity (A)	2,273.81	2,097.76
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	19.06
(b) Long Term Provisions	53.08	70.76
(c) Deferred tax liability (net)	44.04	36.95
Total non current liabilities (B)	97.12	126.78
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	19.06	25.24
(ii) Trade payables		
- Total outstanding dues of Micro & Small Enterprises	13.60	-
- Total outstanding dues of Others	96.31	139.98
(iii) Other Current financial liabilities	621.81	637.56
(b) Other current liabilities	72.32	77.75
(c) Short Term Provisions	19.14	6.80
Total current liabilities (C)	842.25	887.34
Total Equity & Liabilities (C)	3,213.18	3,111.87

Production Units:

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CASH FLOW STATEMENT FOR YEAR ENDED MARCH 31, 2024

	For the year ended 31st March, 2024	For the year ended 31st March, 2023
	Audited	Audited
A. Cash Flows from Operating Activities		
Total Comprehensive Income before tax	251.57	112.37
Adjustments for:		
- Depreciation	184.53	166.80
- Interest Income	(68.06)	(57.89)
- Interest expense	2.63	4.34
- Provision for Doubtful Debts/ (W/back)	(38.55)	11.62
- Bad debts written off	4.30	0.01
- Profit/ (loss) on Sale or write off of Property, Plant & Equipment	(11.60)	(11.99)
Sub total	73.26	112.89
Operating Profit before Working Capital Changes	324.83	225.25
Adjustments for working capital changes:		
(Increase)/ Decrease in Trade Receivables	(34.16)	5.89
(Increase)/ Decrease in Inventories	15.01	7.98
(Increase)/ Decrease in Other Current Financial Assets	3.49	(4.51)
(Increase)/ Decrease in Current Tax Assets	1.76	(2.67)
(Increase)/ Decrease in Other Current Assets	(31.16)	25.94
(Increase)/ Decrease in Other Non Current Assets	2.19	17.69
Increase/ (Decrease) in Trade Payables	(30.07)	(9.09)
Increase/ (Decrease) in Short-Term Provisions	12.34	1.61
Increase/ (Decrease) in Long-Term Provisions	(17.68)	(9.36)
Increase/ (Decrease) in Other current Liabilities	(5.44)	(5.78)
Increase/ (Decrease) in Other Current Financial Liabilities	(15.74)	26.20
	(99.46)	53.89
Cash generated from Operations	225.37	279.15
Direct taxes	(57.18)	(45.31)
Cash flow before extraordinary Items	168.19	233.84
Extraordinary items	-	-
Net Cash from/(used) in Operating Activities	168.19	233.84
B Cash Flows from Investing Activities		
Purchase of Property, Plant & Equipment / Capital Work in Progress	(202.41)	(247.98)
Sale of Property, Plant & Equipment / Capital Work in Progress	15.87	12.03
(Increase)/ Decrease in Other Non Current Financial Assets	(197.96)	(222.21)
(Increase)/ Decrease in Other Bank Balances	134.25	163.62
Interest Received	68.06	57.89
Purchase of National Savings Certificate	-	0.10
Net Cash from/(used) in Investing Activities	(182.19)	(236.56)

Production Units:

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C Cash Flows from Financing Activities		
Proceeds/(Repayment) of Long Term Borrowings	(19.06)	(22.18)
Proceeds/(Repayment) of Short Term Borrowings	(6.18)	(1.12)
Interest paid	(2.63)	(4.34)
Dividends and Corporate Dividend Tax paid	(11.25)	(11.25)
Net Cash from/(used) in Financing Activities	(39.12)	(38.89)
Summary		
Net Cash from/(used) Operating Activities	168.19	233.84
Net Cash from/(used) in Investing Activities	(182.19)	(236.56)
Net Cash from/(used) in Financing Activities	(39.12)	(38.89)
Net Increase (Decrease) in Cash Equivalents	(53.12)	(41.61)
Cash and Cash Equivalents at beginning of the year	191.14	232.74
Cash and Cash Equivalents at the end of the year	138.02	191.14
	(53.12)	(41.61)
Cash and Cash Equivalents at the end of the year comprise		
i) Balances with Banks		
In Current Accounts	136.64	135.22
In Deposit Accounts (having maturity of less than 3 months)	-	55.00
ii) Cash On Hand	1.38	0.91
	138.02	191.14

Notes

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 28th May, 2024. The statutory auditors have expressed an unmodified audit opinion on these results.
- The audited financial results for three months ended March 31, 2024 and three months ended March 31, 2023 are the balancing figures between the audited figures for the full financial years then ended and the published year to date reviewed figures upto the third quarter of the respective year.
- These results have been prepared in accordance with the Companies (Indian Accounting standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies.
- The company is engaged in the business of manufacturing and trading of gases in the domestic market, which forms broadly part of one group and hence the company has only a single reportable segment, in terms of Ind an Accounting Standard 108.
- The figures for the corresponding previous period have been restated/ regrouped wherever necessary to conform to the classification of the current period.
- The board of Directors recommended a dividend of Rs.50/- per share @ 50% of the face value of Rs. 100/- per share on the equity capital for the approval of the Company in AGM.
- The Indian Parliament has approved the code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of labour and employment has released draft rules for the code on Social Security, 2020 on November 13, 2020 and has invited suggestions from stakeholders, which are under active consideration by the ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which the code becomes effective and the related rules to determine the the financial impact are published.



By the order of the Board

Gautam V Pai Kakode
Gautam V Pai Kakode
Managing Director
DIN No.02395512

Place: Margao
Date: 28/05/2024

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Date: 28th May, 2024

To,
The General Manager
Department of Corporate Service
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
14th Floor, Dalal Street
Mumbai - 400001

Ref : SCRIP CODE: 509910

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, in respect of Audit Reports with un-modified opinion for the financial year ended 31st March, 2024;

Dear Sir/Ma'am,

Pursuant to Regulation 30(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended vide Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, it is hereby declared that the Statutory Auditors of the Company, **M/s. M. R. Hegde & Associates, Chartered Accountants, (Firm Registration No. 122538W)**, has issued the Audit Reports with un-modified opinion on the Audited Standalone Financial Statements for the financial year ended on 31st March, 2024.

Submitted for your information and records.

Thanking You,

Yours Faithfully,

For The Southern Gas Limited




Gautam V. Pai Kakode
Managing Director
DIN:02395512

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Annexure-1

Sr. No.	Particulars	Internal Auditor (for Karnataka Unit of the Company)	Internal Auditor (for Kerala Unit of the Company)
1.	Name	M/s. M.B. RAMA BHAT & ASSOCIATES	S B R V AND CO
2.	Reason for Change viz., appointment, resignation, removal, death or otherwise	Appointment as Internal Auditor of the Company for Company's Karnataka Unit.	Appointment as Internal Auditor of the Company for Company's Kerala Unit.
3.	Date of Appointment/cessation (as applicable) & terms of appointment	28 th May, 2024	28 th May, 2024
4.	Brief profile (in case of appointment)	Practicing Chartered Accountant since 1989. Having more than 15 years experience in Bank Statutory Branch/Concurrent and Internal Audits. Conducted Internal Audit of Malabar Oxygen Pvt. Ltd and Bangalore Oxygen Pvt. Ltd in earlier years. Has conducted Internal Audit of The Southern Gas Limited, Karnataka State units till the F.Y 2019-20. Engaged in the practice of Company Audits, Tax Audits under Income Tax Act and Income Tax matters.	<p>Date of Formation: 12th May 2017</p> <p>Partners : - 1) CA. Sooraj .B, B.Com, FCA, DISA 2) CA. Ramakrishnan .V , B. Com FCA</p> <p>Areas of Practice / Service: a) Taxation -Income tax and GST b) Statutory and Internal Audits c) Company Law Matters and Compliance d) Registration/incorporation of Companies /LLPs and Firms e) Financial Project Preparation and Consultancy</p> <p>Client Profile/Work Handled i) Clientele includes Private Limited Companies, LLPs, Partnership Firms and Sole Proprietary Concerns of medium to small size in various sectors like trading, manufacturing and service. ii) Internal Audit of concerns in the manufacturing and service sectors. iii) The firm is GST Consultant to a large manufacturing group, leading corporate groups in the healthcare sector, a premier School of Management and a large FMCG and Logistics group.</p>

Production Units:

- Bengaluru – 7338667282/83 • Bhadravati – (08282) 270561, 270397 • Harihar – (08192) 241656
- Hubballi – (0836) 2310554, 2970855 • Mysuru – (0821) 2403680, 2403681 • Kozhikode – (0495) 2482311
- Kochi – (0484) 2545971, 2546895 • Thiruvananthapuram – (0471) 2705511, 2704161 • Tiruchirappalli – (0431) 2731124, 2731125

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THE SOUTHERN GAS LIMITED

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Website: www.southerngasindia.com

PAN: AA ACT6201H CIN: L24111GA1963PLC000562

Since 1963



			<p>About the Partners</p> <p>CA.Sooraj.B A Fellow member of the Institute of Chartered Accountants of India (Mem No 221583) he has over 15 years of experience in the profession and specialises in GST law. He has 8 years of industry experience having worked with telecom major Vodafone, in the finance and taxation departments handling several departmental audits. CA. Sooraj also holds a qualification in Information Systems Audit (D.I.S.A). He has conducted several training programs covering various aspects of GST law for GST Consultants and also for members of ICAI (CPE program)</p> <p>CA. Ramakrishnan .V A Fellow member of the Institute of Chartered Accountants of India (Mem No 220639) he has over 16 years of experience in the profession and has been in consultancy/ practice for over 8 years and has worked for 3 years prior to that as Audit Manager with M/S Varma and Varma Chartered Accountants, a leading firm of Chartered Accountants. He has also worked with Tata Consultancy Services Ltd Chennai as part of the business finance team. He is experienced in handling Internal and Statutory audits. He is also a visiting faculty for various professional courses, B-Schools and at the University of Calicut.</p>
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