



GUJARAT PETROSYNTHESE LIMITED

Reg. Off: No.24, II Main, I Phase, Doddanekkundi
Industrial Area, Mahadevapura Post, Bengaluru-560 048.
Ph: 91 – 80 - 28524133
E-mail : info@gpl.in, Website: www.gpl.in
CIN No. L23209KA1977PLC043357



Date: February 13, 2025

To,
The General Manager,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai- 400 001
BSE Scrip Code: 506858

Subject: Integrated Filing (Financials) for the quarter and nine months ended on December 31, 2024.

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular no. 20250102-4 dated January 2, 2025, and NSE Circular no. NSE/CML/2025/02 dated January 2, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter and nine months ended on December 31, 2024.

We request you to take the same on records.

Thankfully,

Yours faithfully,
For **Gujarat Petrosynthese Limited**

Ms. Urmi N. Prasad
Joint Managing Director
DIN: 00319482
Address: 8-2-417/301, Mount Kailash,
Road No. 4, Banjara Hills, Hyderabad-500034

dayal and lohia
chartered accountants

Independent Auditor's Limited Review Report on Unaudited Financial Results of Gujarat Petrosynthese Limited for the quarter and nine months ended 31st December 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To,
The Board of Directors,
Gujarat Petrosynthese Limited
Bangalore.

1. We have reviewed the accompanying statement of unaudited financial results of **Gujarat Petrosynthese Limited** ("the Company") for the quarter and nine months ended **31st December, 2024** ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, ("the listing regulation").

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 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, read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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. 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. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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 Listing Regulations, as amended, to the extent applicable.

4. Based on our review conducted as above, 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 Standards ("Ind AS") specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai.
Date: 12th February, 2025
UDIN: 25608082BMTFBM4882



For **Dayal and Lohia**
Chartered Accountants
(Firm Regn.no.102200W)

Khushit

Khushit Jain
(Partner)
Mem. No. 608082

GUJARAT PETROSYNTHESIS LTD
NO. 24, II MAIN PHASE I DODDANEKKUNDI INDUSTRIAL ESTATE
MAHADEVAPURA POST, BANGLORE 560048

Statement of unaudited Financial Results for the quarter and nine months ended 31st December, 2024

(Amt in '000)

| Sr. No. | Particulars | Quarter ended | | | Nine months ended | | Year ended |
|---------|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | | 31.12.2024 (UNAUDITED) | 30.09.2024 (UNAUDITED) | 31.12.2023 (UNAUDITED) | 31.12.2024 (UNAUDITED) | 31.12.2023 (UNAUDITED) | 31.03.2024 (AUDITED) |
| I | INCOME FROM OPERATIONS | | | | | | |
| | REVENUE FROM SALE OF GOODS AND SERVICES | 42,670 | 39,785 | 32,648 | 1,22,943 | 1,06,552 | 1,38,452 |
| | OTHER INCOME | 7,722 | 8,218 | 7,617 | 23,814 | 21,514 | 29,443 |
| | TOTAL INCOME | 50,391 | 48,003 | 40,265 | 1,46,756 | 1,28,067 | 1,67,895 |
| II | EXPENSES | | | | | | |
| | a) COST OF MATERIALS CONSUMED | 31,849 | 28,352 | 23,946 | 89,695 | 77,590 | 1,00,678 |
| | b) PURCHASE OF STOCK IN TRADE | - | - | - | - | - | - |
| | b) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS, STOCK IN TRADE | -1,081 | 374 | -446 | -851 | 209 | -250 |
| | c) EMPLOYEE BENEFITS EXPENSES | 6,288 | 7,113 | 6,840 | 19,758 | 18,045 | 26,474 |
| | d) DEPRECIATION / AMORTISATION EXPENSES | 865 | 845 | 642 | 2,530 | 1,919 | 146 |
| | e) FINANCE COST | 27 | 29 | 11 | 77 | 113 | 2,674 |
| | f) OTHER EXPENSES | 5,746 | 7,952 | 7,131 | 19,454 | 18,041 | 25,250 |
| | TOTAL EXPENSES | 43,694 | 44,665 | 38,124 | 1,30,663 | 1,15,916 | 1,54,972 |
| III | PROFIT/ (LOSS) BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (I - II) | 6,697 | 3,338 | 2,141 | 16,093 | 12,151 | 12,923 |
| IV | EXTRAORDINARY ITEMS | - | - | - | - | - | - |
| V | PROFIT/(LOSS) BEFORE TAX (III - IV) | 6,697 | 3,338 | 2,141 | 16,093 | 12,151 | 12,923 |
| VI | TAX EXPENSE: | | | | | | |
| | (1) CURRENT TAX | 936 | 257 | -374 | 1,351 | 429 | - |
| | (2) DEFERRED TAX | 426 | -2,288 | -4,432 | 5,114 | -3,519 | -4,371 |
| | (3) EARLIER YEAR TAXES | - | - | - | - | - | 700 |
| VII | PROFIT (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (V - VI) | 5,335 | 5,369 | 6,947 | 9,628 | 15,241 | 16,595 |
| VIII | OTHER COMPREHENSIVE INCOME | - | - | - | - | - | - |
| IX | TOTAL COMPREHENSIVE INCOME AFTER TAX (VII + VIII) | 5,335 | 5,369 | 6,947 | 9,628 | 15,241 | 16,595 |
| X | PAID UP EQUITY SHARE CAPITAL | 5,969 | 5,969 | 5,969 | 5,969 | 5,969 | 5,969 |
| XI | EARNINGS PER EQUITY SHARE: | | | | | | |
| | (1) BASIC | 0.89 | 0.90 | 1.16 | 1.61 | 2.55 | 2.78 |
| | (2) DILUTED | 0.89 | 0.90 | 1.16 | 1.61 | 2.55 | 2.78 |

Notes:

- a The above is an extract of the detailed format of Financial Results for the quarter and nine months ended 31st, December 2024 which were reviewed by the Audit Committee at Its meeting held on 12th February, 2025 and approved at the meeting of the Board of Directors and filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The Statutory Auditors of the Company have carried out limited review of the aforesaid results. The full format of the Financial Results is available on the website of BSE at www.bseindia.com and on Company's website at www.gpl.in
- b The Company operates in one segment only.
- c Figures of the previous quarter/period have been regrouped/rearranged, where ever necessary to make them comparable.

For GUJARAT PETROSYNTHESIS LIMITED

Urmi N. Prasad

URMI N. PRASAD

JT. MANAGING DIRECTOR (DIN : 00319482)

PLACE : MUMBAI

DATE : 12-02-2025

B. 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

- No such default during the quarter

D. Format for disclosure of related party transactions

- 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)

- Not Applicable for this quarter