



GUJARAT PETROSYNTHESE LIMITED

Reg. Off: No.24, II Main, Doddanekkundi Industrial Area,
Phase I, Mahadevapura Post, Bangalore-560 048.
Ph: 91 – 80 - 28524133 Fax: 91– 80 - 28524171
E-mail : info@gpl.in, Website: www.gpl.in
CIN No. L23209KA1977PLC043357



Date: December 12, 2020

To,
Bombay Stock Exchange Limited,
1st Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Scrip Code: 506858

Subject: Revised Outcome of Board meeting of the Company held on November 10, 2020.

Dear Sir/Madam,

With regard to the discrepancy mail received from your good office dated December 10, 2020 in relation to Consolidated Financial Statement filed as on November 10, 2020 for the quarter and half year ended September 30, 2020

Discrepancies Reported: - *Statement of Assets & Liabilities Not Tallying (Non-Current Assets Figures Not Tallying in PDF.)*

Consolidated Statement of Assets & Liabilities Not Tallying due to ***inadvertent clerical error*** from our end.

To ratify these error we are filling herewith revised consolidated financial statements along with original intimation.

Please take the same on records.

Thanking you,

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

Office: GPL House, Plot No.1, Compartment No.2, Marol Cooperative Industrial Estate, M V Road,
Andheri East, Mumbai 400059 E-mail: secretarial@gujaratpetrosynthese.com

dayal and lohia
chartered accountants

Independent Auditor's Report on Quarterly and Half Yearly Standalone Unaudited Financial Results of Gujarat Petrosynthese Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

1. We have reviewed the accompanying statement of Standalone unaudited financial results of **Gujarat Petrosynthese Limited** ("the Company") for the quarter and half year ended **30th September, 2020**, 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. We have not performed an audit and accordingly, we do not express an audit opinion.
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.

For dayal and lohia
Chartered Accountants
Firm Reg. No. 102200W

ANIL
LOHIA

(Anil Lohia)
Partner
Membership No: 031626

Place: Mumbai
Date: 10/11/2020

GUJARAT PETROSYNTEHSE LTD
NO. 24, II MAIN PHASE I DODDANEKKUNDI INDUSTRIAL ESTATE
MAHADEVAPURA POST, BANGLURU
Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2020

(Amt in '000)

	PARTICULARS	STANDALONE					
		Quarter ended			Half Year ended		Year ended
		30.09.2020 (UNAUDITED)	30.06.2020 (UNAUDITED)	30.09.2019 (UNAUDITED)	30.09.2020 (UNAUDITED)	30.09.2019 (UNAUDITED)	31.03.2020 (AUDITED)
1	INCOME FROM OPERATIONS						
	REVENUE FROM SALE OF GOODS AND SERVICES	53,845	11,704	52,719	65,549	1,05,282	2,02,054
	OTHER INCOME	1,051	1,642	1,367	2,703	1,963	4,451
	TOTAL INCOME	54,906	13,346	54,086	68,252	1,07,245	2,06,505
2	EXPENSES						
	a) COST OF MATERIALS CONSUMED	44,477	6,397	43,981	50,874	87,728	1,65,271
	b) PURCHASE OF STOCK IN TRADE	-	-	-	-	-	-
	c) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS, STOCK IN TRADE	(56)	1,873	(461)	1,817	(652)	(1,938)
	d) EMPLOYEE BENEFITS EXPENSES	5,961	5,283	6,194	11,244	12,367	26,919
	e) DEPRECIATION / AMORTISATION EXPENSES	395	504	491	899	1,137	2,512
	f) FINANCE COST	-	-	20	-	24	7
	g) OTHER EXPENSES	5,430	2,565	5,805	7,995	11,023	22,349
	TOTAL EXPENSES	56,208	16,622	56,030	72,830	1,11,627	2,15,120
3	PROFIT/ (LOSS) BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (II - I)	(1,302)	(3,276)	(1,944)	(4,578)	(4,382)	(8,615)
4	EXCEPTIONAL ITEMS	-	-	-	-	-	23,186
5	PROFIT/(LOSS) BEFORE TAX	(1,302)	(3,276)	(1,944)	(4,578)	(4,382)	14,571
6	TAX EXPENSE:	-	-	-	-	-	-
	(1) CURRENT TAX	-	-	-	-	-	-
	(2) DEFERRED TAX	37	44	-	81	-	(340)
7	PROFIT (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS	(1,339)	(3,320)	(1,944)	(4,659)	(4,382)	14,912
8	OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-
9	TOTAL COMPREHENSIVE INCOME AFTER TAX (VII + VIII)	(1,339)	(3,320)	(1,944)	(4,659)	(4,382)	14,912
10	PAID UP EQUITY SHARE CAPITAL	597	597	597	597	597	597
11	EARNINGS PER EQUITY SHARE:						
	(1) BASIC	(0.22)	(0.56)	(0.33)	(0.77)	(0.73)	2.50
	(2) DILUTED	(0.22)	(0.56)	(0.33)	(0.77)	(0.73)	2.50

FOR GUJARAT PETROSYNTEHSE LIMITED

Urmi N. Prasad

URMI N. PRASAD
 JT. MANAGING DIRECTOR (DIN : 00319482)

PLACE : MUMBAI
 DATE : 10-11-2020

Note 1:

Statement of Assets and Liabilities for the half year ended 30th September, 2020

Particulars	STANDALONE	
	As at 30th Sep, 2020	As at 31st March, 2020
	(UNAUDITED)	(AUDITED)
	INR ('000)	INR ('000)
A ASSETS		
I Non-Current Assets		
Property, plant and equipment	20,678	21,435
<u>Financial Assets:</u>		
Investments	89,633	96,418
Loans	1,591	1,525
Other financial assets	-	-
Assets Held for Sale	16,700	16,700
Total Non-Current Assets	1,28,602	1,36,078
II Current Assets		
Inventories	6,540	8,481
<u>Financial Assets:</u>		
Loans	49	10
Trade receivables	20,817	18,009
Cash and cash equivalents	67,450	60,299
Other financial assets	5,404	5,577
Other current assets	1,609	1,691
Total Current Assets	1,01,870	94,067
TOTAL ASSETS	2,30,472	2,30,145
B EQUITY AND LIABILITIES		
I Equity		
Equity share capital	59,692	59,692
Other equity	1,56,550	1,61,170
Total Equity	2,16,242	2,20,862
II Liabilities		
Non-Current Liabilities		
Borrowings		
Other financial liabilities		
Deferred tax Liability (Net)	(4,383)	(4,426)
Total Non-Current Liabilities	(4,383)	(4,426)
Current Liabilities		
<u>Financial Liabilities :</u>		
Borrowings	-	-
Trade payables	15,007	10,379
Other financial liabilities	3,149	2,690
Short term Provision	152	301
Other current liabilities	306	339
Total Current Liabilities	18,615	13,709
Total Liabilities	14,232	9,283
TOTAL EQUITY AND LIABILITIES	2,30,472	2,30,145

FOR GUJARAT PETROSYNTHESE LIMITED


PLACE : MUMBAI
DATE : 10-11-2020URMI N. PRASAD
JT. MANAGING DIRECTOR
(DIN : 00319482)

Note 2:

Standalone Statement of Cash flows for the half year ended 30th September, 2020

Particulars	Half Year ended 30th Sept, 2020		Half Year ended 30th Sept, 2019	
	INR ('000)		INR ('000)	
	(UNAUDITED)		(UNAUDITED)	
(A) CASH FLOW FROM OPERATING ACTIVITIES:				
Profit/(Loss) before tax		(4,578)		(4,383)
Adjustments for :				
Add:				
Depreciation	899		1,137	
MAT Written off	-		-	
Interest Expense	-	899	24	1,161
Less:				
Profit/Loss on sale of Investment	(33)		177	
Profit/Loss on sale of Assets	-		(100)	
Fair Value measurement of Investment	(681)		120	
Interest Income	(1,989)	(2,703)	(1,856)	(1,659)
Operating profit before working capital changes		(6,382)		(4,881)
Adjustments for :				
Increase/(Decrease) of Other Financial Liabilities	458		(1,405)	
Increase/(Decrease) of Current Liabilities	(181)		110	
Decrease/(Increase) of Financial Assets	66		27,810	
Decrease/(Increase) of Non-Financial Assets	81		-	
Decrease/(Increase) of Trade Receivables	(2,808)		4,167	
Decrease/(Increase) of Trade Payables	4,629		(6,456)	
Decrease/(Increase) of Inventories	1,941		(900)	
Decrease/(Increase) of Other Current Assets	-		(358)	
		4,186		22,928
Cash Generated from Operations		(2,196)		18,047
Income Tax Paid (Net of refund received)		-		-
Net cash from Operating Activities		(2,196)		18,047
(B) CASH FLOW FROM INVESTING ACTIVITIES:				
Purchases of fixed assets	(142)		(1,660)	
Sale of Fixed Asset	-		150	
Redemption of Preference shares of Gujarat Polybutenes Private Limited	-		-	
Redemption of REC Bonds	-		-	
Sale of Investment of Subsidiary	-		33,964	
Sale of Mutual Funds	7,501		-	
Purchase of Mutual Fund	-		(54,501)	
Investment in Fixed deposits	-		-	
Interest Income	1,989		1,856	
Other Non Current Financial Assets Capital Advance	-	9,347	1,523	(18,668)
Net cash used in Investing activities		9,347		(18,668)
(C) CASH FLOW FROM FINANCING ACTIVITIES:				
Short Term Borrowings Repaid	-		(18)	
Loan & Advances given	-		(740)	
Interest Paid on borrowings	-		(24)	(782)
Net cash from Financing Activities		-		(782)
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		7,152		(1,403)
CASH & CASH EQUIVALENTS AS AT 01.04.2020 (Opening Balance)		60,299		13,523
CASH & CASH EQUIVALENTS AS AT 30.09.2020 (CLOSING)		67,451		12,120

Note 3:

- These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind 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 Company operates in one segment only, hence there are no separate reportable segments as per Ind AS 108 on 'Operating Segment'.
- Previous period/year's figures have been regrouped/ rearranged wherever necessary to conform to current period's grouping and classification.
- The limited review as required under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 has been completed by the auditors of the Company.
- The above is an extract of the detailed format of Financial Results for the quarter ended 30.09.2020 which were reviewed by The Audit Committee at its meeting held on 10th November, 2020 & approved at the meeting of the Board Of Directors & 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

FOR GUJARAT PETROSYNTHESIS LIMITED

Urmi N. Prasad

URMI N. PRASAD
JT. MANAGING DIRECTOR (DIN : 00319482)

PLACE : MUMBAI

DATE : 10-11-2020

dayal and lohia
chartered accountants

Independent Auditor's Report on Quarterly and Half Yearly Consolidated Unaudited Financial Results of Gujarat Petrosynthese Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Gujarat Petrosynthese Limited** ("the Parent") and its Subsidiary, (the Parent and its Subsidiary together referred to as "the Group"), for the quarter and half year ended **30th September, 2020**, ("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 (the "Listing Regulations").
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, 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.

4. The Consolidated Unaudited Financial Results in the Statement includes the result of Gujarat Petrosynthese Limited ("the parent") and Gujarat Polybutenes Private Limited ("the Subsidiary").
5. The accompanying statement includes the reviewed financial statements in respect of one subsidiary, whose unaudited financial statements reflect total assets of Rs 88,223 thousands as at September 30, 2020, total revenues of Rs 2982 thousands, total profit after tax of Rs 2,056 thousands, total comprehensive income of Rs 4,702 thousands for the six month period ended September 30, 2020, as considered in the statement whose financial statements and other financial information has been reviewed by us.
6. Based on our review conducted 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 recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation,

read with the Circular, including these manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of this matter.

For dayal and lohia
Chartered Accountants
Firm Reg. No. 102200W

ANIL
LOHIA



Digital signed by ANIL LOHIA
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st=MH, email=801344@80865403311
Serial: 742a552596267491999344047
80865403311, c=IN, o=ANIL LOHIA
Date: 2020.11.10 14:22:24 +05'30'

(Anil Lohia)
Partner
Membership No: 031626

Place: Mumbai
Date: 10/11/2020

GUJARAT PETROSYNTEHSE LTD
NO. 24, II MAIN PHASE I DODDANEKUNDI INDUSTRIAL ESTATE
MAHADEVAPURA POST, BANGLURU
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2020

(Amt in '000)

	PARTICULARS	CONSOLIDATED					
		QUARTER ENDED			HALF YEAR ENDED		Year to Date
		30.09.2020 (UNAUDITED)	30.06.2020 (UNAUDITED)	30.09.2019 (UNAUDITED)	30.09.2020 (UNAUDITED)	30.09.2019 (UNAUDITED)	31.03.2020 (AUDITED)
1	INCOME FROM OPERATIONS						
	REVENUE FROM SALE OF GOODS AND SERVICES	53,845	11,704	52,719	65,549	1,05,674	2,02,793
	OTHER INCOME	2,482	3,203	3,026	5,685	6,266	12,552
	TOTAL INCOME	56,327	14,907	55,745	71,234	1,11,960	2,15,345
2	EXPENSES						
	a) COST OF MATERIALS CONSUMED	44,477	6,397	43,981	50,874	87,728	1,65,271
	b) PURCHASE OF STOCK IN TRADE	-	-	-	-	-	-
	c) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK IN PROGRESS, STOCK IN TRADE	(56)	1,873	-662	1,817	-353	-943
	d) EMPLOYEE BENEFITS EXPENSES	5,960	5,319	6,282	11,279	12,500	27,125
	e) DEPRECIATION / AMORTISATION EXPENSES	395	504	491	899	1,137	2,512
	f) FINANCE COST	-	-	21	-	38	7
	f) OTHER EXPENSES	5,580	2,650	6,049	8,230	11,723	23,667
	TOTAL EXPENSES	56,357	16,744	56,162	73,100	1,12,773	2,17,639
4	EXCEPTIONAL ITEMS	19	-	-	19	-	23,168
5	PROFIT/(LOSS) BEFORE TAX	(12)	(1,837)	(417)	(1,848)	(813)	20,874
6	TAX EXPENSE:						
	(1) CURRENT TAX	-	-	417	-	960	998
	(2) DEFERRED TAX	37	44	-	81	-	(341)
	(3) EARLIER YEAR TAXES	(11)	-	-	(11)	-	(11)
7	PROFIT (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS	(38)	(1,881)	(834)	(1,918)	(1,773)	20,228
8	OTHER COMPREHENSIVE INCOME	1,209	1,437	2,061	2,646	3,085	5,600
9	TOTAL COMPREHENSIVE INCOME AFTER TAX (VII + VIII)	1,171	(444)	1,227	728	1,312	25,828
10	PAID UP EQUITY SHARE CAPITAL	597	597	597	597	597	597
11	EARNINGS PER EQUITY SHARE:						
	(1) BASIC	(0.01)	(0.32)	(0.14)	(0.32)	(0.30)	3.39
	(2) DILUTED	(0.01)	(0.32)	(0.14)	(0.32)	(0.30)	3.39

FOR GUJARAT PETROSYNTEHSE LIMITED


Urmil N. Prasad

URMIL N. PRASAD
JT. MANAGING DIRECTOR (DIN : 00319482)

PLACE : MUMBAI
DATE : 10-11-2020

Note 1:

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30th SEPTEMBER 2020

Particulars	CONSOLIDATED	
	As at 30th September, 2020 (UNAUDITED) INR ('000)	As at 31st March, 2020 (AUDITED) INR ('000)
A ASSETS		
I Non-Current Assets		
Property, plant and equipment	20,944	21,701
<u>Financial Assets:</u>		
Investments	166,825	164,938
Loans	3,834	3,768
Other financial assets	-	-
Assets Held for Sale	16,700	16,700
Total Non-Current Assets	208,303	207,107
II Current Assets		
Inventories	6,540	8,481
<u>Financial Assets:</u>		
Loans	906	867
Trade receivables	20,817	18,009
Cash and cash equivalents	67,749	61,036
Other financial assets	92,054	91,959
Other current assets	2,710	6,049
Total Current Assets	190,776	186,401
TOTAL ASSETS	399,078	393,508
B EQUITY AND LIABILITIES		
I Equity		
Equity share capital	59,692	59,692
Other equity	325,000	324,283
Total Equity	384,692	383,975
II Liabilities		
Non-Current Liabilities		
Deferred tax Liability (Net)	(4,345)	(4,426)
Total Non-Current Liabilities	(4,345)	(4,426)
III Current Liabilities		
<u>Financial Liabilities :</u>		
Borrowings	-	-
Trade payables	15,079	10,556
Other financial liabilities	3,175	2,729
Short term provisions	152	301
Other current liabilities	323	373
Total Current Liabilities	18,730	13,959
Total Liabilities	14,386	9,533
TOTAL EQUITY AND LIABILITIES	399,078	393,508
FOR GUJARAT PETROSYNTHESIS LIMITED		
		
PLACE : MUMBAI	URMI N. PRASAD	
DATE : 10-11-2020	JT. MANAGING DIRECTOR	
	(DIN : 00319482)	

Note 2:

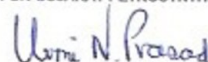
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER 2020

Particulars	Half Year ended 30th Sept 2020		Half Year ended 30th Sept 2019	
	(UNAUDITED)		(UNAUDITED)	
	INR ('000)		INR ('000)	
	Rupees	Rupees	Rupees	Rupees
(A) CASH FLOW FROM OPERATING ACTIVITIES:				
Profit/(Loss) before tax		(1,847)		(813)
Adjustments for :				
Add:				
Depreciation	899		1,137	
Mat Written off	-		-	
Interest Expense	-	899	38	1,175
Less:				
Profit/Loss on sale of Investment	-		177	
Profit/Loss on sale of Assets	(33)		(100)	
Fair Value measurement of Investment	-		120	
Dividend Income	(707)		(13)	
Interest Income	(4,945)	(5,685)	(48,468)	(48,284)
Operating profit before working capital changes		(6,633)		(47,922)
Adjustments for :				
Increase /(Decrease) of Financial Liabilities	446		(1,537)	
Increase /(Decrease) of Non Current Liabilities	-		-	
Decrease / (Increase) of Other Financial Assets (Non Current)	(66)		(720)	
Decrease / (Increase) of Other Financial Assets (Current)	(135)		1,19,203	
Decrease / (Increase) of Other Current Assets	3,339		(5,545)	
Decrease / (Increase) of Other Current Liabilities	(50)		(64,097)	
Decrease / (Increase) of Trade Receivables	(2,806)		4,171	
Decrease / (Increase) of Trade Payables	4,523		(7,696)	
Decrease / (Increase) of Inventories	1,941		(601)	
Decrease / (Increase) of Provisions	(149)			
		7,043		43,178
Cash Generated from Operations		409		(4,744)
Income Tax Paid (Net of refund received)		-		960
Net cash from Operating Activities		409		(3,784)
(B) CASH FLOW FROM INVESTING ACTIVITIES:				
Purchases of fixed assets	(142)		(1,660)	
Sale of Fixed Asset	-		150	
Redemption of REC Bonds	-		-	
Sale of Investment of Subsidiary	-		5,954	
Sale of Mutual Funds	7,500		-	
Purchase of Mutual Fund	(6,000)		(55,582)	
Purchase of Investment	-		-	
Dividend Income	-		13	
Interest Income	4,945	6,302	48,468	(2,647)
Net cash used in Investing activities		6,302		(2,647)
(C) CASH FLOW FROM FINANCING ACTIVITIES:				
Short term Borrowings	-		(5)	
Interest Paid on Borrowings	-		(38)	
Loan & advances Given	-		1,574	1,531
Net cash from Financing Activities				1,531
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)		6,711		(4,901)
CASH & CASH EQUIVALENTS AS AT 01.04.2019 (Opening Balance)		61,036		18,237
CASH & CASH EQUIVALENTS AS AT 30.09.2020 (CLOSING)		67,747		13,336

NOTE : 3

- These Consolidated financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind 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 Company operates in one segment only, hence there are no separate reportable segments as per Ind AS 108 on 'Operating Segment'.
- Previous period/year's figures have been regrouped/ rearranged wherever necessary to conform to current period's grouping and classification.
- The limited review as required under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015 has been completed by the auditors of the Company.
- The above is an extract of the detailed format of Consolidated Financial Results for the quarter and half year ended 30.09.2020 which were reviewed by The Audit Committee at its meeting held on 10th November, 2020 & approved at the meeting of the Board Of Directors & 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

FOR GUJARAT PETROSYNTHESIS LIMITED


URMIL N. PRASAD
J.T. MANAGING DIRECTOR (DIN : 00319482)PLACE : MUMBAI
DATE : 10-11-2020