

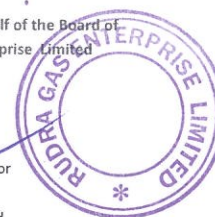
**Rudra Gas Enterprise Limited**  
(Formerly Known as Rudra Gas Enterprise Private Limited)  
CIN: L40104GJ2015PLC084419 , Phone : +91 7069995994  
Email: rudra.paldi@gmail.com, Website: www.rudragasenterprise.com  
Address: B-702, THE CAPITAL BUILDING, SCIENCE CITY ROAD,OPP. HETARTH PARTY PLOT, AHMEDABAD - 380060 GUJARAT  
Statement of Unaudited Standalone Financial Results for the Half Year Ended 30th September 2024

(Rs in lacs)

Sr No.	Particulars	6 Months Ended			Year to date figure as on	
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
		Unaudited	Audited	Unaudited	Audited	Audited
1	Income From Operations					
	Revenue from Operations	3,956.79	3,214.46	3,162.18	6,376.64	4,939.59
	Other Operating Income	-	-	-	-	-
	Other Income	16.97	25.16	3.77	28.93	17.44
	<b>Total Income from Operations (Net)</b>	<b>3,973.76</b>	<b>3,239.62</b>	<b>3,165.95</b>	<b>6,405.57</b>	<b>4,957.03</b>
2	Expenses					
	Cost of Material Consumed	401.64	153.08	185.84	338.92	416.56
	Operating Expense	2,214.49	1,914.91	1,806.46	3,721.37	2,775.56
	Employee Benefit Expenses	678.47	591.58	589.52	1,181.10	877.02
	Finance Costs	145.00	142.86	120.42	263.28	174.86
	Depreciation and Amortization Expenses	40.76	40.07	39.44	79.51	74.19
	Other Expenses	161.51	92.49	100.72	193.21	151.75
	<b>Total expenses</b>	<b>3,641.87</b>	<b>2,934.99</b>	<b>2,842.40</b>	<b>5,777.39</b>	<b>4,469.94</b>
3	Profit/(Loss) before Exceptional and Extraordinary Item and Tax	331.89	304.63	323.55	628.18	487.09
	Exceptional Item	-	-	-	-	-
4	Profit/(Loss) before Extraordinary Item and Tax	331.89	304.63	323.55	628.18	487.09
	Extraordinary Item	-	-	-	-	-
5	Profit/(Loss) before Tax	331.89	304.63	323.55	628.18	487.09
6	Tax Expenses					
	- Current Tax	81.71	80.55	71.44	151.99	115.05
	- Deferred Tax	(10.83)	3.77	2.34	6.11	9.65
	- Prior Period Taxes	-	(1.29)	(1.45)	(2.74)	-
7	Net Profit Loss for the period from continuing operations	<b>261.01</b>	<b>221.60</b>	<b>251.22</b>	<b>472.82</b>	<b>362.39</b>
	-Profit (loss) from discontinuing operations before tax	-	-	-	-	-
	-Tax expense of discontinuing operations	-	-	-	-	-
8	Net profit (loss) from discontinuing operation after tax	-	-	-	-	-
9	Profit (loss) for period before minority interest	<b>261.01</b>	<b>221.60</b>	<b>251.22</b>	<b>472.82</b>	<b>362.39</b>
	-Share of profit (loss) of associates	-	-	-	-	-
	-Profit (loss) of minority interest	-	-	-	-	-
10	Net profit (Loss) for the period	<b>261.01</b>	<b>221.60</b>	<b>251.22</b>	<b>472.82</b>	<b>362.39</b>
	-Paid-up equity share capital	<b>833.80</b>	<b>833.80</b>	<b>605.00</b>	<b>833.80</b>	<b>25.00</b>
	-Face value of equity share capital	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
11	Earnings Per Share (Face Value per Share Rs.10 each)					
	-Basic (In Rs)	3.13	2.66	4.15	5.67	144.96
	-Diluted (In Rs)	3.13	2.66	4.15	5.67	144.96

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

Kush Patel  
Managing Director  
DIN: 07257552  
Place: Ahmedabd  
Date: 14.11.2024



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

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Address: B-702, THE CAPITAL BUILDING, SCIENCE CITY ROAD, OPP. HETARTH PARTY PLOT, AHMEDABAD - 380060 GUJARAT

**Statement of Standalone Assets and Liabilities as at 30th September 2024**

(Rs in lacs)

Particulars	30 September 2024	31 March 2024
<b>I. EQUITY AND LIABILITIES</b>		
(1) Shareholders' funds		
(a) Share Capital	833.80	833.80
(b) Reserves and Surplus	2,040.64	1,791.55
<b>Total</b>	<b>2,874.44</b>	<b>2,625.35</b>
(2) Non-current liabilities		
(a) Long-term Borrowings	253.37	361.02
(b) Deferred Tax Liabilities (net)	27.41	38.25
(c) Other Long-term Liabilities	335.38	305.42
<b>Total</b>	<b>616.16</b>	<b>704.69</b>
(3) Current liabilities		
(a) Short-term Borrowings	1,798.19	1,730.04
(b) Trade Payables		
- Due to Micro and Small Enterprises	159.29	162.88
- Due to Others	75.50	12.87
(c) Other Current Liabilities	548.10	386.72
(d) Short-term Provisions	233.98	152.64
<b>Total</b>	<b>2,815.06</b>	<b>2,445.15</b>
<b>Total Equity and Liabilities</b>	<b>6,305.66</b>	<b>5,775.19</b>
<b>II. ASSETS</b>		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	661.98	799.85
(ii) Intangible Assets	0.08	0.10
(b) Non-current Investments	104.42	104.42
(c) Long term Loans and Advances	3.48	2.53
(d) Other Non-current Assets	188.82	136.75
<b>Total</b>	<b>958.78</b>	<b>1,043.65</b>
(2) Current assets		
(a) Inventories	238.50	198.26
(b) Trade Receivables	1,438.68	1,692.08
(c) Cash and cash equivalents	436.23	925.68
(d) Short-term Loans and Advances	1,064.82	474.04
(e) Other Current Assets	2,168.65	1,441.48
<b>Total</b>	<b>5,346.88</b>	<b>4,731.54</b>
<b>Total Assets</b>	<b>6,305.66</b>	<b>5,775.19</b>

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

Kush Patel  
Managing Director  
DIN: 07257552  
Place: Ahmedabd  
Date: 14.11.2024



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**Standalone Cash Flow Statement For the Half Year Ended 30th September 2024**

(Rs in lacs)

Particulars	30 September 2024	31 March 2024
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit after tax	261.01	472.82
Depreciation and Amortisation Expense	40.76	79.51
Provision for tax	70.88	155.36
Loss/(Gain) on Sale / Discard of Assets (Net)	-	-
Interest Income	(12.40)	(24.58)
Finance Costs	145.00	263.28
Operating Profit before working capital changes	505.25	946.40
<b>Adjustment for:</b>		
Inventories	(40.25)	(44.63)
Trade Receivables	253.40	(859.30)
Other Current Assets	(1,318.90)	(549.73)
Trade Payables	59.03	(101.01)
Other Current Liabilities	191.34	177.30
Short-term Provisions	81.34	145.93
Cash (Used in)/Generated from Operations	(268.78)	(285.04)
Tax paid(Net)	81.71	149.25
Net Cash (Used in)/Generated from Operating Activities	(350.49)	(434.29)
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(22.27)	(115.76)
Sale of Property, Plant and Equipment	119.40	
Purchase of Equity Instruments	-	(104.42)
Investment in Term Deposits	545.03	(722.17)
Interest received	12.40	24.58
Net Cash (Used in)/Generated from Investing Activities	654.55	(917.77)
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Share Capital	(11.91)	1,354.48
Proceeds from Long Term Borrowings	(481.92)	67.58
Proceeds from Short Term Borrowings	442.42	285.13
Interest Paid	(145.00)	(263.28)
Net Cash (Used in)/Generated from Financing Activities	(196.42)	1,443.91
Net Increase/(Decrease) in Cash and Cash Equivalents	107.64	89.32
Opening Balance of Cash and Cash Equivalents	104.36	15.04
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
Closing Balance of Cash and Cash Equivalents	212.00	104.36

**Note:**

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

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

Kush Patel  
Managing Director  
DIN: 07257552  
Place: Ahmedabd  
Date: 14.11.2024



Notes: -

1. The above unaudited Standalone financial results for the year ended 30<sup>th</sup> September, 2024 were reviewed by audit committee and approved by Board of directors at the meeting held on 14<sup>th</sup> November 2024.
2. The figures for the corresponding previous periods have been regrouped and rearranged wherever considered necessary to more appropriate presentations and to make comparable to the extent possible.
3. The details of utilization of The Net Issue Proceeds Rs. 1416.24 lakhs are as follows:

(Rs.in lacs)

Particulars	Planned as per prospectus	Received Proceeds	Utilised	Pending to be Utilised
Working Capital Requirement	950.00	950.00	950.00	NIL
General Corporate Purpose	324.68	324.68	324.68	NIL
Public Issue Related Expense	141.56	141.56	141.56	NIL
<b>Total</b>	<b>1416.24</b>	<b>1416.24</b>	<b>1416.24</b>	<b>NIL</b>

(A) Company utilised 350 lakhs in FY 2023-24 and remaining amount i.e. ₹ 600.00 lakhs (950.00 Lakhs reduced by previous year utilized amount, 350.00 lakhs) in FY 2024-25.

4. The Financial Results for the period ending September 30, 2024, are being prepared in accordance with the applicable accounting standards as prescribed under Section 133 of the Companies Act, 2013, along with other accounting principles generally accepted in India. This preparation also complies with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. As per the Ministry of Corporate Affairs Notification dated 16th February 2015, companies whose securities are listed on the SME Exchange, as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempt from the compulsory requirement of adopting Ind AS.
6. Earnings Per Share (EPS): Earnings Per Share is calculated based on the weighted average of the share capital received by the company. Half-yearly EPS is not annualized.
7. The figures for the half-year ended September 30, 2023, are the balancing figures between the audited figures for the full year and the published year-to-date figures for the six months ended March 31, 2024, which were only reviewed and not subject to audit.
8. The balances appearing under Trade Payables, Trade Receivables, Loans and Advances, and Other Current Liabilities are subject to confirmation and reconciliation. Any consequential adjustments will be accounted for in the year of confirmation and/or reconciliation
9. The statutory auditors of the company have carried out a Limited Review of the financial statements for the half-year ended 30th September 2024, as per Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
10. Segment reporting as defined in Accounting Standards – 17 is not applicable, as business of the company falls in one segment.



The image shows a handwritten signature in blue ink on the left and a circular purple stamp on the right. The stamp contains the text 'RUDRA GAS ENTERPRISE LIMITED' around the perimeter and a small asterisk at the bottom.

11. The aforesaid Financial Results are also being disseminated on the website of company  
i.e. (<https://www.rudragasenterprise.com/investor/>)



**Auditor's Limited Review Report on Standalone Financial Statement of Rudra Gas Enterprise Limited, for the Half year ended on September 30, 2024.**

To,

The Board of Directors of,

**Rudra Gas Enterprise Limited**

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

We have reviewed the accompanying the statement of unaudited Standalone financial results of **Rudra Gas Enterprise Limited (Erstwhile known as Rudra Gas Enterprise Private Limited)** for the half year ended on September 30, 2024. The Financial Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on the review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the independent Auditor of the Entity", issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primary to inquire of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable standards and other recognized accounting practices and policies has not disclosed the information require to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Desai & Desai

Chartered Accountants

FRN :- 139459W

Hardik  
Bipinbhai Desai

Digitally signed by  
Hardik Bipinbhai Desai  
Date: 2024.11.14  
17:07:21 +05'30'

Hardik Desai

(Partner)

MRN:- 166613

Place: Ahmedabad

Date : 14/11/2024

UDIN: 24166613BKGXMW6884

**Rudra Gas Enterprise Limited**  
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Statement of Unaudited Consolidated Financial Results for the Half Year Ended 30th September 2024

(Rs in lacs)

Sr No.	Particulars	6 Months Ended			Year to date figure as on	
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
		Unaudited	Audited	Unaudited	Audited	Audited
1	Income From Operations					
	Revenue from Operations	3,956.79	3,214.46	3,162.18	6,376.64	4,939.59
	Other Operating Income		-	-	-	-
	Other Income	16.97	25.16	3.77	28.93	17.44
	Total Income from Operations (Net)	3,973.76	3,239.62	3,165.95	6,405.57	4,957.03
2	Expenses					
	Cost of Material Consumed	401.64	153.08	185.84	338.92	416.56
	Operating Expense	2,214.49	1,914.91	1,806.46	3,721.37	2,775.56
	Employee Benefit Expenses	678.47	591.58	589.52	1,181.10	877.02
	Finance Costs	145.00	142.86	120.42	263.28	174.86
	Depreciation and Amortization Expenses	40.76	40.07	39.44	79.51	74.19
	Other Expenses	161.51	92.49	100.72	193.21	151.75
	Total expenses	3,641.87	2,934.99	2,842.40	5,777.39	4,469.94
3	Profit/(Loss) before Exceptional and Extraordinary Item and Tax	331.89	304.63	323.55	628.18	487.09
	Exceptional Item	-	-	-	-	-
4	Profit/(Loss) before Extraordinary Item and Tax	331.89	304.63	323.55	628.18	487.09
	Extraordinary Item	-	-	-	-	-
5	Profit/(Loss) before Tax	331.89	304.63	323.55	628.18	487.09
6	Tax Expenses					
	- Current Tax	81.71	80.55	71.44	151.99	115.05
	- Deferred Tax	(10.83)	3.77	2.34	6.11	9.65
	- Prior Period Taxes	-	(1.29)	(1.45)	(2.74)	-
7	Net Profit Loss for the period from continuing operations	261.01	221.60	251.22	472.82	362.39
	-Profit (loss) from discontinuing operations before tax	-	-	-	-	-
	-Tax expense of discontinuing operations	-	-	-	-	-
8	Net profit (loss) from discontinuing operation after tax	-	-	-	-	-
9	Profit (loss) for period before minority interest	261.01	221.60	251.22	472.82	362.39
	-Share of profit (loss) of associates	(10.27)	(6.28)	(0.71)	(6.99)	-
	-Profit (loss) of minority interest	-	-	-	-	-
10	Net profit (Loss) for the period	250.74	215.33	250.50	465.83	362.39
	-Paid-up equity share capital	833.80	833.80	605.00	833.80	25.00
	-Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
11	Earnings Per Share (Face Value per Share Rs.10 each)					
	-Basic (In Rs)	3.01	2.58	4.14	5.59	144.96
	-Diluted (In Rs)	3.01	2.58	4.14	5.59	144.96

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

Kush Patel  
Managing Director  
DIN: 07257552  
Place: Ahmedabd  
Date: 14.11.2024



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**Statement of Consolidated Assets and Liabilities as at 30th September 2024**

(Rs in lacs)

Particulars	30 September 2024	31 March 2024
<b>I. EQUITY AND LIABILITIES</b>		
(1) Shareholders' funds		
(a) Share Capital	833.80	833.80
(b) Reserves and Surplus	2,023.38	1,784.56
<b>Total</b>	<b>2,857.18</b>	<b>2,618.36</b>
(2) Non-current liabilities		
(a) Long-term Borrowings	253.37	361.02
(b) Deferred Tax Liabilities (net)	27.41	38.25
(c) Other Long-term Liabilities	335.38	305.42
<b>Total</b>	<b>616.16</b>	<b>704.69</b>
(3) Current liabilities		
(a) Short-term Borrowings	1,798.19	1,730.04
(b) Trade Payables		
- Due to Micro and Small Enterprises	159.29	162.88
- Due to Others	75.50	12.87
(c) Other Current Liabilities	548.10	386.72
(d) Short-term Provisions	233.98	152.64
<b>Total</b>	<b>2,815.06</b>	<b>2,445.15</b>
<b>Total Equity and Liabilities</b>	<b>6,288.40</b>	<b>5,768.20</b>
<b>II. ASSETS</b>		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	661.98	799.85
(ii) Intangible Assets	0.08	0.10
(b) Non-current Investments	87.16	97.43
(c) Long term Loans and Advances	3.48	2.53
(d) Other Non-current Assets	188.82	136.75
<b>Total</b>	<b>941.52</b>	<b>1,036.66</b>
(2) Current assets		
(a) Inventories	238.50	198.26
(b) Trade Receivables	1,438.68	1,692.08
(c) Cash and cash equivalents	436.23	925.68
(d) Short-term Loans and Advances	1,064.82	474.04
(e) Other Current Assets	2,168.65	1,441.48
<b>Total</b>	<b>5,346.88</b>	<b>4,731.54</b>
<b>Total Assets</b>	<b>6,288.40</b>	<b>5,768.20</b>

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

Kush Patel  
Managing Director  
DIN: 07257552  
Place: Ahmedabd  
Date: 14.11.2024





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**Consolidated Cash Flow Statement for the Half Year Ended 30th September 2024**

(Rs in lacs)

Particulars	30 September 2024	31 March 2024
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit after tax	261.01	465.83
Depreciation and Amortisation Expense	40.76	79.51
Provision for tax	70.88	155.36
Loss/(Gain) on Sale / Discard of Assets (Net)	-	-
Interest Income	(12.40)	(24.58)
Finance Costs	145.00	263.28
Share of (Profit)/ Loss of associates	10.27	6.99
Operating Profit before working capital changes	515.53	946.39
<b>Adjustment for:</b>		
Inventories	(40.25)	(44.63)
Trade Receivables	253.40	(859.30)
Other Current Assets	(1,318.90)	(549.73)
Trade Payables	59.03	(101.01)
Other Current Liabilities	191.34	177.30
Short-term Provisions	81.34	145.93
Cash (Used in)/Generated from Operations	(258.50)	(285.04)
Tax paid(Net)	81.71	149.25
Net Cash (Used in)/Generated from Operating Activities	(340.22)	(434.29)
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	(22.27)	(115.76)
Sale of Property, Plant and Equipment	119.40	
Purchase of Equity Instruments	-	(104.42)
Investment in Term Deposits	545.03	(722.17)
Interest received	12.40	24.58
Net Cash (Used in)/Generated from Investing Activities	654.55	(917.77)
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Share Capital	(11.91)	1,354.48
Proceeds from Long Term Borrowings	(481.92)	67.58
Proceeds from Short Term Borrowings	442.42	285.13
Interest Paid	(145.00)	(263.28)
Net Cash (Used in)/Generated from Financing Activities	(196.42)	1,443.91
Net Increase/(Decrease) in Cash and Cash Equivalents	117.92	89.32
Opening Balance of Cash and Cash Equivalents	104.36	15.04
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
Closing Balance of Cash and Cash Equivalents	<b>222.27</b>	<b>104.36</b>

**Note:**

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

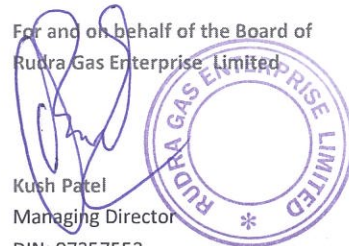
For and on behalf of the Board of  
Rudra Gas Enterprise Limited

Kush Patel  
Managing Director

DIN: 07257552

Place: Ahmedabd

Date: 14.11.2024



Notes: -

1. The above Unaudited Consolidated financial results for the year ended 30<sup>th</sup> September,2024 were reviewed by Audit committee and approved by Board of directors at the meeting held on 14<sup>th</sup> November,2024.
2. The figures for the corresponding previous periods have been regrouped and rearranged wherever considered necessary to more appropriate presentations and to make comparable to the extent possible.
3. The details of utilization of The Net Issue Proceeds Rs. 1416.24 lakhs are as follows:

(Rs.in lacs)

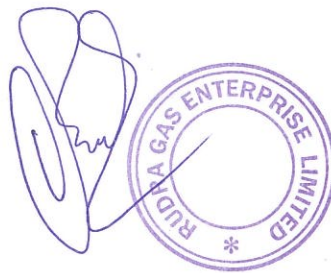
Particulars	Planned as per prospectus	Received Proceeds	Utilised	Pending to be Utilised
Working Capital Requirement	950.00	950.00	950.00	NIL
General Corporate Purpose	324.68	324.68	324.68	NIL
Public Issue Related Expense	141.56	141.56	141.56	NIL
<b>Total</b>	<b>1416.24</b>	<b>1416.24</b>	<b>1416.24</b>	<b>NIL</b>

Company utilised 350 lakhs in FY 2023-24 and remaining amount i.e. ₹ 600.00 lakhs (950.00 Lakhs reduced by previous year utilized amount, 350.00 lakhs) in FY 2024-25.

- 4 The Consolidated Financial Results for the period ending September 30, 2024, are being prepared in accordance with the applicable accounting standards as prescribed under Section 133 of the Companies Act, 2013, along with other accounting principles generally accepted in India. This preparation also complies with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 5 As per the Ministry of Corporate Affairs Notification dated 16th February 2015, companies whose securities are listed on the SME Exchange, as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempt from the compulsory requirement of adopting Ind AS.
- 6 The balances appearing under Trade Payables, Trade Receivables, Loans and Advances, and Other Current Liabilities are subject to confirmation and reconciliation. Any consequential adjustments will be accounted for in the year of confirmation and/or reconciliation
- 7 Earnings Per Share (EPS): Earnings Per Share is calculated based on the weighted average of the share capital received by the company. Half-yearly EPS is not annualized.
- 8 The figures for the half-year ended September 30, 2023, are the balancing figures between the audited figures for the full year and the published year-to-date figures for the six months ended March 31, 2024, which were only reviewed and not subject to audit.



- 9 The statutory auditors of the company have carried out a Limited Review of the financial statements for the half-year ended 30th September 2024, as per Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 10 Segment reporting as defined in Accounting Standards – 17 is not applicable, as business of the company falls in one segment
- 11 The aforesaid Financial Results are also being disseminated on the website of company i.e. (<https://www.rudragasenterprise.com/investor/>)



**Independent Auditor's Limited Review Report on Consolidated unaudited Financial Statement of Rudra Gas Enterprise Limited(Erstwhile known as Rudra Gas Enterprise Private Limited), for the Half Year Ended on September 30, 2024.**

To,

The Board of Directors of,

**Rudra Gas Enterprise Limited**

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

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Rudra Gas Enterprise Limited (Erstwhile known as Rudra Gas Enterprise Private Limited) ("the Parent")** and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the half year ended on September 30, 2024 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

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

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

The Statement includes the results of the following entities:

1. Rudra Gas Enterprise Limited("Parent")
2. Rudra Gas Greenstat Hydrogen Private Limited ("Joint Venture")

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

We did not review the interim financial statements / financial information / financial results of Rudra Gas Greenstat Hydrogen Private Limited ("Joint Venture") included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total net profit/(loss) after tax of Rs. (20.54 lakhs), for the half year ended September 30, 2024, as considered in the consolidated unaudited financial results have not been reviewed by us. These interim financial statements/financial information/financial results have been provided by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the Management and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the statement is not modified in respect of the above matters.

For, Desai & Desai

Chartered Accountants

FRN :- 139459W

**Hardik  
Bipinbhai  
i Desai** Digitally signed  
by Hardik  
Bipinbhai Desai  
Date: 2024.11.14  
17:05:27 +05'30'

Hardik Desai

(Partner)

MRN:- 166613

Place: Ahmedabad

Date : 14/11/2024

UDIN: 24166613BKGXMV3097