

Independent Auditor's Report on Standalone Annual Financial Results for the year ended on 31st march, 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

**The Board of Directors of
Rudra Gas Enterprise Limited**

Opinion

We have audited the accompanying annual financial results (the Statement') of **Rudra gas Enterprise Limited** (the Company') for the year ended 31st March 2025, and the year-to-date results for the period from 1st April 2024 to 31st March 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Listing Regulations').

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

- (i) Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this Regard, and
- (ii) Gives a true and fair view in conformity with Recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the year ended 31 March 2025 and the year-to-date financial result for the period from 1st April 2024 to 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial result 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 (the ICAI") together with the ethical requirements that are



relevant to our audit of the financial results 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the standalone financial statement. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing, the financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Results

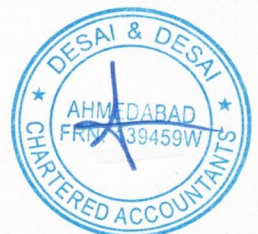
Our objectives are to obtain reasonable assurance about whether the Financial Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, 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 this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We

- 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 Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial control with controls with reference to financial statements 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 the management.
- Conclude on the appropriateness of the Board of Directors 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 Statement 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 Statement represents the underlying transactions and events in a manner that achieves fair presentation.



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.

Other Matters

The Statement includes the financial results for the year ended 31 March 2025. Our Report on the statement is not Modified in respect of this matter.

For Desai & Desai

Chartered Accountants

Firm's Registration No.: 139459W

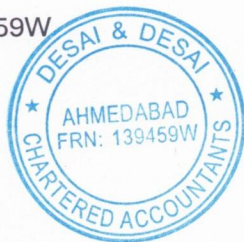
H.B. Desai

Hardik Desai

Partner

Membership No.166613

UDIN: 25166613BMIEVA7572



Ahmedabad

Date: 29.05.2025

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 Audited Standalone Financial Results for the Year ended 31st March 2025

(Rs in lacs)

Sr No.	Particulars	6 Months Ended			Year to date figure as on	
		31.03.2025	31.03.2024	30.09.2024	31.03.2025	31.03.2024
		Audited	Audited	Unaudited	Audited	Audited
1	Income From Operations					
	Revenue from Operations	6,046.21	3,214.46	3,956.79	10,003.00	6,376.64
	Other Operating Income	-	-	-	-	-
	Other Income	21.31	25.16	16.97	38.28	28.93
	Total Income from Operations (Net)	6,067.52	3,239.62	3,973.76	10,041.28	6,405.57
2	Expenses					
	Cost of Material Consumed	528.66	153.08	401.64	930.30	338.92
	Operating Expense	3,888.56	1,914.91	2,214.49	6,103.05	3,721.37
	Employee Benefit Expenses	687.17	591.58	678.47	1,365.64	1,181.10
	Finance Costs	159.40	142.86	145.00	304.40	263.28
	Depreciation and Amortization Expenses	39.34	40.07	40.76	80.10	79.51
	Other Expenses	195.32	92.49	161.51	356.83	193.21
	Total expenses	5,498.45	2,934.99	3,641.87	9,140.32	5,777.39
3	Profit/(Loss) before Exceptional and Extraordinary Item and Tax	569.07	304.63	331.89	900.96	628.18
	Exceptional Item	-	-	-	-	-
4	Profit/(Loss) before Extraordinary Item and Tax	569.07	304.63	331.89	900.96	628.18
	Extraordinary Item	-	-	-	-	-
5	Profit/(Loss) before Tax	569.07	304.63	331.89	900.96	628.18
6	Tax Expenses					
	- Current Tax	145.33	80.55	81.71	227.04	151.99
	- Deferred Tax	11.41	3.77	(10.83)	0.58	6.11
	- Prior Period Taxes	2.82	(1.29)	-	2.82	(2.74)
7	Net Profit Loss for the period from continuing operations	409.51	221.60	261.01	670.52	472.82
	-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	409.51	221.60	261.01	670.52	472.82
	-Share of profit (loss) of associates	-	-	-	-	-
	-Profit (loss) of minority interest	-	-	-	-	-
10	Net profit (Loss) for the period	409.51	221.60	261.01	670.52	472.82
	-Paid-up equity share capital	833.80	833.80	833.80	833.80	833.80
	-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)	4.91	2.66	3.13	8.04	5.67
	-Diluted (In Rs)	4.91	2.66	3.13	8.04	5.67

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

Kush Patel
Managing Director
DIN: 07267552
Place: Ahmedabad
Date: 29-05-2025



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 Standalone Assets and Liabilities as at 31st March 2025

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	833.80	833.80
(b) Reserves and Surplus	2,450.15	1,791.55
Total	3,283.95	2,625.35
(2) Non-current liabilities		
(a) Long-term Borrowings	512.33	361.02
(b) Deferred Tax Liabilities (net)	38.83	38.25
(c) Other Long-term Liabilities	385.34	305.42
(d) Long-term Provisions	1.04	-
Total	937.54	704.69
(3) Current liabilities		
(a) Short-term Borrowings	1,874.41	1,730.03
(b) Trade Payables		
- Due to Micro and Small Enterprises	174.55	172.96
- Due to Others	310.86	12.87
(c) Other Current Liabilities	662.79	376.65
(d) Short-term Provisions	228.73	152.64
Total	3,251.34	2,445.15
Total Equity and Liabilities	7,472.83	5,775.19
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	641.37	799.85
(ii) Intangible Assets	0.06	0.10
(b) Non-current Investments	104.93	104.42
(c) Long term Loans and Advances	49.73	2.53
(d) Other Non-current Assets	213.45	136.76
Total	1,009.54	1,043.66
(2) Current assets		
(a) Inventories	455.45	198.26
(b) Trade Receivables	2,039.32	1,692.08
(c) Cash and cash equivalents	432.28	925.67
(d) Short-term Loans and Advances	1,092.91	474.04
(e) Other Current Assets	2,443.33	1,441.48
Total	6,463.29	4,731.53
Total Assets	7,472.83	5,775.19

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

Kush Patel
Managing Director
DIN: 07257552
Place: Ahmedabad
Date: 29-05-2025



Rudra Gas Enterprise Limited (Formerly Known as Rudra Gas Enterprise Private Limited)
(CIN: L40104GJ2015PLC084419)
(Address: B-702, THE CAPITAL BUILDING, SCIENCE CITY ROAD, OPP. HETARTH PARTY PLOT, Ahmedabad GJ 380060)
Cash Flow Statement for the year ended 31 March 2025

(Rs in lacs)

Particulars	Note	31 March 2025	31 March 2024
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		670.52	472.82
Profit/(loss) from Discontinuing Operation (after tax)		-	-
Depreciation and Amortisation Expense		80.10	79.51
Provision for tax		230.44	155.36
Loss/(Gain) on Sale / Discard of Assets (Net)		-	-
Bad debt, provision for doubtful debts		-	-
Net Loss/(Gain) on Sale of Investments		-	-
Interest Income		-30.86	-24.58
Finance Costs		304.40	263.28
Operating Profit before working capital changes		1,254.60	946.40
Adjustment for:			
Inventories		-257.19	-44.63
Trade Receivables		-347.23	-859.30
Loans and Advances		-618.87	-293.35
Other Current Assets		-1,001.85	-256.38
Trade Payables		299.58	-96.91
Other Current Liabilities		286.14	100.31
Long term Liabilities		79.92	72.90
Short-term Provisions		76.08	152.44
Long-term Provisions		1.04	-6.51
Cash (Used in)/Generated from Operations		-227.78	-285.04
Tax paid(Net)		229.87	149.25
Net Cash (Used in)/Generated from Operating Activities		-457.65	-434.29
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		-40.98	-115.76
Sale of Property, Plant and Equipment		119.40	-
Purchase of Equity Instruments		-0.51	-104.42
		-	-
Loans and Advances given		-47.20	-2.53
Investment in Term Deposits		514.16	-722.17
Interest received		30.86	24.58
Net Cash (Used in)/Generated from Investing Activities		575.74	-920.30
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issue of Share Capital		-11.91	1,354.48
Proceeds from Long Term Borrowings		151.31	-28.41
Proceeds from Short Term Borrowings		144.38	381.12
Interest Paid		-304.40	-263.28
Net Cash (Used in)/Generated from Financing Activities		-20.62	1,443.91
Net Increase/(Decrease) in Cash and Cash Equivalents		97.47	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	19	201.82	104.36

Components of cash and cash equivalents	31 March 2025	31 March 2024
Cash on hand	52.69	47.58
Cheques, drafts on hand	-	-
Balances with banks in current accounts	149.13	56.77
Bank Deposit having maturity of less than 3 months	-	-
Others	-	-
Cash and cash equivalents as per Cash Flow Statement	201.82	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

Rush Patel
Managing Director
DIN: 07257552
Place: Ahmedabad
Date: 29-05-2025



1. The above Standalone financial results were reviewed by audit committee and approved by Board of directors at the meeting held on 29/05/2025.

2. The figures for the previous periods have been regrouped and rearranged wherever considered necessary.

3. The above Standalone financial results have been prepared in accordance with applicable Accounting Standards issued by the ICAI.

4. The compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.

5. Segment reporting as defined in Accounting Standards – 17 is not applicable, as business of the company falls in one segment.

6. Closing balances of Trade receivables, Trade payable and Loans and Advances are subjected to balance confirmations.

7. Balance receivables and Payable are subject to balance confirmation.



A handwritten signature in blue ink is written over a circular purple stamp. The stamp contains the text "RUDRA GAS ENTERPRISE LIMITED" around the perimeter and a small star at the bottom center.

Independent Auditor's Report on Consolidated Annual Financial Results for the year ended on 31st march, 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

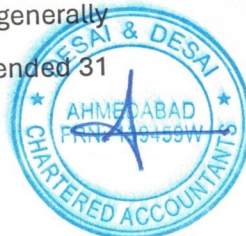
To
The Board of Directors of
Rudra Gas Enterprise Limited

Opinion

We have audited the accompanying Consolidated annual financial results (the Statement') of **Rudra gas Enterprise Limited, Subsidiary and its associates** (the Parent and its Associate together referred to as group) for the year ended 31st March 2025, and the year to date results for the period from 1st April 2024 to 31st March 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us the consolidated financial results for the year ended 31st March 2025:

- (i) Includes the results of following Entities: -
 - (a) Rudra Gas Enterprise Limited - Parent Company.
 - (b) Rudra Gas Greenstat Hydrogen Private Limited - Associate Company.
 - (c) Rudra Global Green Energy Private Limited –Subsidiary Company
- (ii) Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this Regard, and
- (iii) Gives a true and fair view in conformity with Recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the year ended 31



March 2025 and the year-to-date financial result for the period from 1st April 2024 to 31st March 2025.

Basis for Opinion

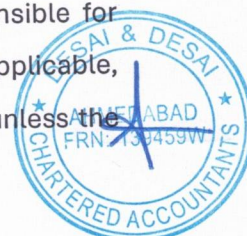
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial result section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the ICAI) together with the ethical requirements that are relevant to our audit of the financial results 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the Consolidated financial statement. The Company's Board of Directors are responsible for the preparation of these Consolidated financial results that give a true and fair view of the Consolidated net profit and Consolidated other comprehensive income and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing, the Consolidated financial results, the Board of Directors are 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 the



Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the company included in group are responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial 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 Standards on Auditing, 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 this Consolidated Financial Results.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We

- Identify and assess the risks of material misstatement of the Consolidated Financial Result, 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 Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial control with controls with reference to Consolidated financial statements 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 the management.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

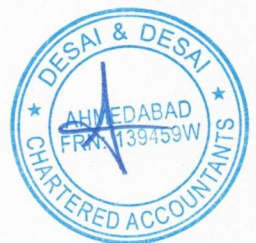


exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures 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 Consolidated Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain Sufficient appropriate audit evidence regarding the Standalone Financial Information of the entities within the group to express an opinion on the Consolidated Financial Result. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors 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.



Other Matters

The Statement includes the Consolidated Financial Results for the year ended 31 March 2025.
Our Report on the Consolidated Financial Statement is not modified in respect of this matter.

For Desai & Desai

Chartered Accountants

Firm's Registration No.: 139459W

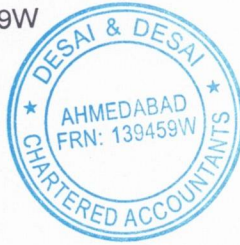
H.B. Desai

Hardik Desai

Partner

Membership No.166613

UDIN: 25166613BMIEVB2021



Ahmedabad

Date: 29.05.2025

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Statement of Audited Consolidated Financial Results for the Year Ended 31st March 2025

(Rs in lacs)

Sr No.	Particulars	6 Months Ended			Year to date figure as on	Year to date figure as on
		31.03.2025	31.03.2024	30.09.2024	31.03.2025	31.03.2024
		Audited	Audited	Unaudited	Audited	Audited
1	Income From Operations					
	Revenue from Operations	6,046.21	3,214.46	3,956.79	10,003.00	6,376.64
	Other Operating Income	-	-	-	-	-
	Other Income	21.31	25.16	16.97	38.28	28.93
	Total Income from Operations (Net)	6,067.52	3,239.62	3,973.76	10,041.28	6,405.57
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	Depreciation and Amortization Expenses	39.34	40.07	40.76	80.10	79.51
	Other Expenses	228.07	92.49	161.51	389.58	193.21
	Total expenses	5,531.19	2,934.99	3,641.87	9,173.06	5,777.39
3	Profit/(Loss) before Exceptional and Extraordinary Item and Tax	536.33	304.63	331.89	868.21	628.18
	Exceptional Item	-	-	-	-	-
4	Profit/(Loss) before Extraordinary Item and Tax	536.33	304.63	331.89	868.21	628.18
	Extraordinary Item	-	-	-	-	-
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6	Tax Expenses					
	- Current Tax	145.33	80.55	81.71	227.04	151.99
	- Deferred Tax	11.41	3.77	(10.83)	0.58	6.11
	- Prior Period Taxes	2.82	(1.29)	-	2.82	(2.74)
7	Net Profit Loss for the period from continuing operations	376.76	221.60	261.01	637.77	472.82
	-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	376.76392	221.60	261.01	637.77	472.82
	-Share of profit (loss) of associates	(3.81)	(6.28)	(10.27)	(14.08)	(6.99)
	-Profit (loss) of minority interest	-	-	-	-	-
10	Net profit (Loss) for the period	372.95660	215.33	250.74	623.69	465.83
	-Paid-up equity share capital	833.80	833.80	833.80	833.80	833.80
	-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)	4.47	2.58	3.01	7.48	5.59
	-Diluted (In Rs)	4.47	2.58	3.01	7.48	5.59

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

Kush Patel
Managing Director
DIN: 07257552
Place: Ahmedabad
Date: 29-05-2025



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 Consolidated Assets and Liabilities as at 31st March 2025

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	833.80	833.80
(b) Reserves and Surplus	2,396.82	1,784.55
Total	3,230.62	2,618.35
(2) Non-current liabilities		
(a) Long-term Borrowings	512.33	361.02
(b) Deferred Tax Liabilities (net)	38.83	38.25
(c) Other Long-term Liabilities	385.34	305.43
(d) Long-term Provisions	1.04	
Total	937.54	704.70
(3) Current liabilities		
(a) Short-term Borrowings	1,874.41	1,730.04
(b) Trade Payables		
- Due to Micro and Small Enterprises	174.55	162.88
- Due to Others	310.88	12.87
(c) Other Current Liabilities	662.79	386.72
(d) Short-term Provisions	228.83	152.64
Total	3,251.46	2,445.15
Total Equity and Liabilities	7,419.62	5,768.20
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	641.37	799.85
(ii) Intangible Assets	0.06	0.10
(b) Non-current Investments	83.35	97.43
(c) Long term Loans and Advances	16.98	2.53
(d) Other Non-current Assets	213.56	136.75
Total	955.32	1,036.66
(2) Current assets		
(a) Inventories	455.45	198.26
(b) Trade Receivables	2,039.32	1,692.08
(c) Cash and cash equivalents	433.29	925.68
(d) Short-term Loans and Advances	1,092.91	474.04
(e) Other Current Assets	2,443.33	1,441.48
Total	6,464.30	4,731.54
Total Assets	7,419.62	5,768.20

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

Kush Patel

Managing Director

DIN: 07257552

Place: Ahmedabad

Date: 29-05-2025



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Consolidated Cash Flow Statement for the Year Ended 31st March 2025

(Rs in lacs)

Particulars	31 March 2025	31 March 2024
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after tax	623.69	465.83
Depreciation and Amortisation Expense	80.10	79.51
Provision for tax	230.44	155.36
Loss/(Gain) on Sale / Discard of Assets (Net)	-	-
Interest Income	(30.86)	(24.58)
Finance Costs	304.40	263.28
Share of (Profit)/ Loss of associates	14.08	6.99
Operating Profit before working capital changes	1,221.85	946.39
Adjustment for:		
Inventories	(257.19)	(44.63)
Trade Receivables	(347.23)	(859.30)
Other Current Assets	(1,620.84)	(549.73)
Trade Payables	299.60	(96.91)
Other Current Liabilities	286.14	100.31
Long term Liabilities	79.92	72.90
Short-term Provisions	76.18	152.44
Long-term Provisions	1.04	(6.51)
Cash (Used in)/Generated from Operations	(260.5290)	(285.04)
Tax paid(Net)	229.87	149.25
Net Cash (Used in)/Generated from Operating Activities	(490.39)	(434.29)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(40.98)	(115.76)
Sale of Property, Plant and Equipment	119.40	
Loans and Advances given	(14.45)	(2.53)
Purchase of Equity Instruments	-	(104.42)
Investment in Term Deposits	514.16	(722.17)
Interest received	30.86	24.58
Net Cash (Used in)/Generated from Investing Activities	609.00	(920.30)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	(11.91)	1,354.48
Proceeds from Long Term Borrowings	151.31	(28.41)
Proceeds from Short Term Borrowings	144.38	381.12
Minority Interest Movement	0.49	
Interest Paid	(304.40)	(263.28)
Net Cash (Used in)/Generated from Financing Activities	(20.13)	1,443.91
Net Increase/(Decrease) in Cash and Cash Equivalents	98.47	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	202.83	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: 29-05-2025



1. The above Standalone financial results were reviewed by audit committee and approved by Board of directors at the meeting held on 29/05/2025.

2. The figures for the previous periods have been regrouped and rearranged wherever considered necessary.

3. The above Standalone financial results have been prepared in accordance with applicable Accounting Standards issued by the ICAI.

4. The compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.

5. Segment reporting as defined in Accounting Standards – 17 is not applicable, as business of the company falls in one segment.

6. Closing balances of Trade receivables, Trade payable and Loans and Advances are subjected to balance confirmations.

7. Balance receivables and Payable are subject to balance confirmation.



A handwritten signature in blue ink is written over a circular purple stamp. The stamp contains the text "RUDRA GAS ENTERPRISE LIMITED" around the perimeter and a small star at the bottom center.