



GODAVARI GAS PRIVATE LIMITED
CIN : U40300AP2016PTC104159

CNG Mother Station, Near collector and district Magistrate office and ITI college
Dowleswaram Village - 533125
BALANCE SHEET AS AT 30th June, 2026

₹ in Lakhs

PARTICULARS	Note No.	As at 30 June 2026	As at 30 June 2025	As on March 31, 2026
ASSETS				
I) Non-Current Assets				
(a) Property, Plant & Equipment	1	6,163.46	6,317.74	6,149.44
(b) Intangible assets	2	142.74	106.90	101.60
(c) Capital work-in-progress	3	29,948.06	28,351.70	29,588.27
(d) Intangible assets under development		0.00	40.58	43.88
(e) Other non-current assets	4	1,109.60	1,168.63	1,125.72
		37,363.86	35,985.55	37,008.91
II) Current Assets				
(a) Inventories	5	25.66	15.27	26.90
(b) Financial Assets				
(i) Trade Receivables	6	996.61	492.41	1,036.15
(ii) Cash & Cash Equivalents	7	3,392.72	319.48	4,191.89
(iii) Other Bank Balances	10	659.76	207.68	224.58
(iv) Other Current financial Assets	8	82.78	50.27	58.05
(c) Other Current Assets	9	9.63	10.51	11.47
		5,167.17	1,095.62	5,549.05
TOTAL ASSETS		42,531.03	37,081.16	42,557.96
EQUITY AND LIABILITIES				
I) Equity				
(a) Equity Share Capital	11	18,056.33	14,099.47	18,056.33
(b) Other Equity	12	250.85	(1,105.82)	(381.12)
		18,307.17	12,993.65	17,675.20
II) Liabilities				
1) Non Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	13	18,642.04	18,642.04	18,642.04
(a) Lease Liabilities		97.52	100.08	96.97
(ii) Other Financial Liabilities				
(b) Provisions	14	1.33	1.00	1.26
(c) Deferred Tax Liability (Net)	15	756.50	695.65	744.68
(d) Other Non Current Liabilities	16	0.00	80.00	0.00
		19,497.38	19,518.77	19,484.95
2) Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings				
(a) Lease Liabilities		0.64	0.00	1.83
(ii) Trade payables - Micro & Small Enterprises	17	16.34	1.56	0.43
(iii) Trade payables - Other than Micro & Small Enterprise	18	659.35	489.09	1,100.66
(iii) Other Financial liabilities	19	1,360.88	1,250.28	1,378.02
(b) Other Current Liabilities	20	1,462.82	1,748.55	1,685.88
(c) Provisions	21	1,226.43	1,079.25	1,230.99
(d) Current tax liabilities (Net)	22	0.00	0.00	0.00
		4,726.47	4,568.73	5,397.81
TOTAL EQUITY AND LIABILITIES		42,531.03	37,081.16	42,557.96

The accompanying notes form an integral part of the financial statements.

For and on behalf of the Board

Gopeshwar Kumar Singh
Chief Financial Officer

Vijaya Bhaskar
Managing Director
DIN: 10548457



Place : Rajahmundry
Date : 13 /07/2026



GODAVARI GAS PRIVATE LIMITED
CIN : U40300AP2016PTC104159

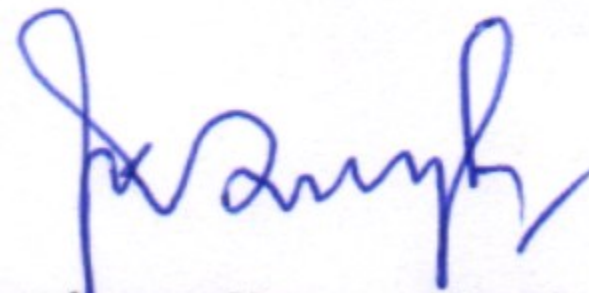
CNG Mother Station, Near collector and district Magistrate office and ITI college
Dowleswaram Village - 533125
STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED 30th JUNE, 2026

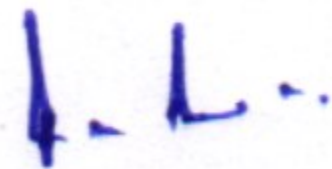
₹ in Lakhs

PARTICULARS	Note No.	For Quarter ended 30 June 2026	For Quarter ended 30 June 2025	Year ended March 31, 2026
I Income				
Revenue from Operations	23	3,722.10	2,674.36	11,254.27
Other Income	24	76.03	8.89	206.80
Total Income		3,798.13	2,683.24	11,461.07
II Expenses				
Cost of materials consumed	25A	1,954.97	1,751.61	6,839.24
Purchase of Stock In trade	25B	279.04	0.00	603.75
Changes in Inventories	25C	3.43	30.68	18.75
Excise Duty	26	215.60	161.28	648.27
Employee Benefit Expenses	27	58.28	13.54	55.71
Finance Cost	28	138.05	48.04	807.87
Depreciation & Amortization Expenses	1A	76.12	72.43	288.66
Other Expenses	29	428.85	271.75	1,091.16
Total Expenses		3,154.34	2,349.32	10,353.41
Profit before exceptional and extraordinary items and tax		643.79	333.92	1,107.66
Exceptional items				
a) Expenses Incidental to Land Acquisition transf to CWIP		0.00	0.00	0.00
Profit before tax		643.79	333.92	1,107.66
Tax Expense:				
(i) Current Tax				
(ii) Deffered Tax	30	(11.82)	(16.36)	(65.39)
Profit/ (Loss) for the Period		631.97	317.57	1,042.26
Other Comprehensive Income				
A: (i) Items that will not be reclassified to profit or loss in subsequent periods		0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss		0.00	0.00	0.00
B: (i) Items that will be reclassified to Profit & Loss		0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to Profit & Loss		0.00	0.00	0.00
Other Comprehensive Income for the Year		0.00	0.00	0.00
Total Comprehensive Income for the Year		631.97	317.57	1,042.26
Earnings per Equity Share				
Basic and Diluted Earnings Per Equity Share	31	0.35	0.23	0.64

The accompanying notes form an integral part of the financial statements.

For and on behalf of the Board


Gopeshwar Kumar Singh
Chief Financial Officer


Vijaya Bhaskar
Managing Director
DIN: 10548457



Place : Rajahmundry
Date : 13 /07/2026



GODAVARI GAS PRIVATE LIMITED
CIN : U40300AP2016PTC104159

STATEMENT OF CASH FLOWS FOR THE QUATER ENDED 30th JUNE, 2026

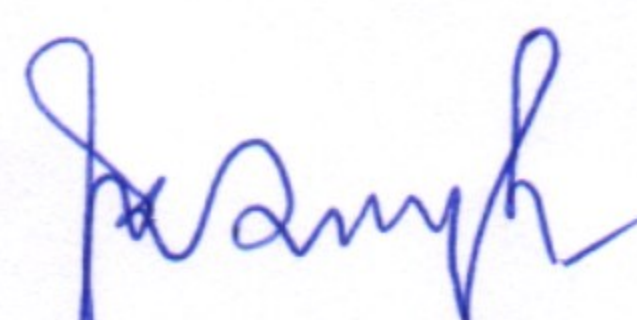
₹ in Lakhs

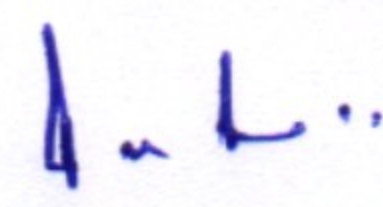
Particulars	For quarter ended 30 June, 2026	For quarter ended 30 June, 2025	Year ended March 31, 2026
A CASH FLOW FROM OPERATING ACTIVITIES:			
Profit/(Loss) before tax	643.79	333.92	1,107.66
Adjustments to reconcile net profit to net cash provided by operating activities			
MSME Interest Reversal	-	-	-
Depreciation	76.12	72.43	288.66
	719.91	406.35	1,396.31
Changes in assets and liabilities			
(Increase)/Decrease in Current Assets			
(i) Inventories	1.24	31.58	19.94
(ii) Trade receivables	39.54	331.26	(212.48)
(iii) Other financial assets	(24.73)	(5.61)	(13.40)
(iv) Other current assets	(433.34)	4.62	(13.25)
Increase/(Decrease) in Current Liabilities			
(v) Trade payables	(425.40)	(2,153.63)	213.21
(vi) Increase/(Decrease) in Lease liabilities	(1.19)	(1.69)	0.14
(vii) Increase/(Decrease) in other financial liabilities	(17.14)	92.68	220.43
(viii) Increase/(Decrease) in other current Liabilities	(223.06)	1,742.77	(76.30)
(ix) Increase/(Decrease) in other Non current Liabilities	(4.49)	185.94	257.94
	(1,088.57)	227.91	396.23
Net Cash from Operating Activities (A)	(368.66)	634.26	1,792.54
B CASH FLOW FROM INVESTING ACTIVITIES:			
Investment in Fixed assets	(131.30)	(11.05)	(53.67)
Investment in CWIP	(315.91)	(447.02)	(1,686.90)
Investment in other non-current assets (Capital advances)	16.12	27.40	70.30
Net Cash from Investing Activities (B)	(431.08)	(430.67)	(1,670.27)
C CASH FLOW FROM FINANCING ACTIVITIES:			
Long term Loans raised	0.00	0.00	0.00
Equity capital raised / Share Application Money Received	0.00	0.00	3,956.86
Advance from APGDC	0.00	0.00	0.00
Repayment of Lease Liabilities	0.55	1.28	(1.83)
Net Cash from Financing Activities (C)	0.55	1.28	3,955.03
Net Increase/(Decrease) in Cash&Cash Equivalents (A)+(B)+(C)	(799.20)	204.87	4,077.30
Cash and Cash Equivalents As At Beginning of the Year	4,191.91	114.61	114.61
Cash and Cash Equivalents As At End of the Year	3,392.72	319.48	4,191.91

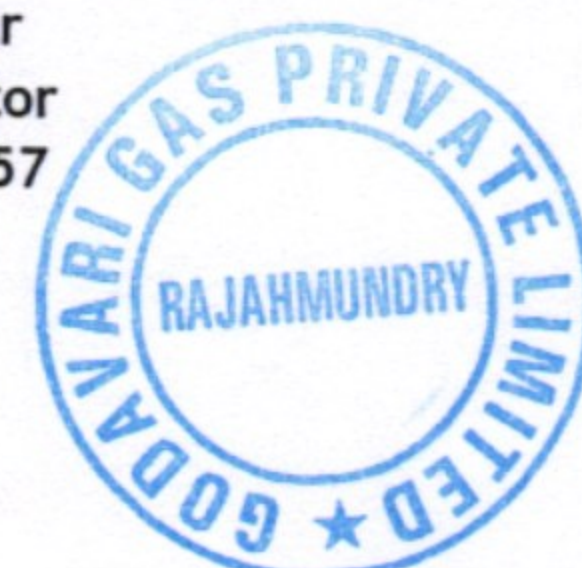
Notes

- The above Cash Flow Statement has been prepared under the 'Indirect Method' in accordance with Ind AS - 7 Statement of Cash Flows
- Figures in brackets are outflows / deductions.
- Cash and cash equivalents represent bank balances.

For and on behalf of the Board


Gopeshwar Kumar Singh
Chief Financial Officer


Vijaya Bhaskar
Managing Director
DIN: 10548457





GODAVARI GAS PRIVATE LIMITED

CIN : U40300AP2016PTC104159

STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 30th JUNE, 2026

(A) EQUITY SHARE CAPITAL

₹ in Lakhs

Particulars	For Quarter Ended 30 June, 2026		Year ended March 31, 2026	
	No. of Shares	Amount	No. of Shares	Amount
Equity shares of Rs. 10 each issued, subscribed and fully paid				
Balance at the beginning of the reporting period	18,05,63,254	18,056	14,09,94,654	14,099
Changes in equity share capital during the year	-	-	3,95,68,600	3,957
Balance at the end of the reporting period	18,05,63,254	18,056	18,05,63,254	18,056

(B) SHARE APPLICATION MONEY PENDING ALLOTMENT

Particulars	For Quarter Ended 30 June, 2026	Year ended March 31, 2025
Share Application Money Pending Allotment	-	-
Balance at the end of the reporting period	-	-

(b) Other Equity

Particulars	For the Quarter ended 30 June, 2026	Year ended March 31, 2026
Balance at the beginning of the reporting period	(381.12)	(1,423.39)
Profit / (Loss) for the year (Note-12)	631.97	1,042.26
Share Application Money Pending Allotment	0.00	0.00
Other Comprehensive Income for the Year	0.00	0.00
Balance at the end of the reporting period	250.85	(381.12)

For and on behalf of Board

Gopeshwar Kumar Singh
Chief Financial Officer

Vijaya Bhaskar
Managing Director
DIN: 10548457



Place : Rajahmundry
Date : 13 /07/2026



GODAVARI GAS PRIVATE LIMITED
CIN : U40300AP2016PTC104159

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30th JUNE, 2026

Note 1: Property, Plant and Equipment

₹ in Lakhs

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Property, Plant and Equipment	6,163.46	6,317.74	6,149.44
Total	6,163.46	6,317.74	6,149.44

Note 2: Intangible assets

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Intangible assets	142.74	106.90	101.60

Note 3: Capital Work In Progress

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
As at the beginning of the Period	29,588.27	27,906.74	27,906.74
Additions during the Period	491.07	444.96	1,716.55
Deductions during the Period	131.28	-	35.02
As at the end of the Period	29,948.06	28,351.70	29,588.27
Intangible Assets under development	-	40.58	43.88

Note: There are no internally generated intangible assets.

Note 4: Other Non-current assets

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Capital Advances	689.04	689.04	689.04
Tap Off Charges	262.07	321.25	276.86
Bank Guarantee Commission	15.96	15.81	17.29
PNGRB Charges	142.53	142.53	142.53
Total	1,109.60	1,168.63	1,125.72

Note 5: Inventories

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Natural Gas	7.54	4.98	6.78
MS HSD	13.47	6.66	16.90
Stores & Spares	4.66	3.62	3.22
Total	25.66	15.27	26.90

Note 6: Current Trade Receivables

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Secured considered good	481.80	211.67	703.23
Unsecured considered good	514.82	280.74	332.92
Unsecured considered good which have significant increased in credit risk	5.88	5.88	5.88
Less: Provision on Doubtful Debts	-5.88	-5.88	-5.88
Total	996.61	492.41	1,036.15



Note 7: Cash & Cash Equivalents

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Balances with Banks			
- Cash	12.99	15.73	13.14
- Current Account	0.22	9.10	0.22
- Other Bank Balances FD in Sweep In A/c's	3,379.50	294.65	4,178.54
- Cash in transit	-	-	-
Total	3,392.72	319.48	4,191.89

Note 8: Other Current financial assets

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
TDS Receivable FY 2023-24	-	-0.47	-
TDS Receivable FY 2024-25	0.72	9.00	0.72
TDS Receivable FY 2025-26	18.76	0.39	13.12
TDS Receivable FY 2026-27	6.90	-	-
GST Input	5.99	2.08	-
Advances & Deposits	50.41	39.26	44.20
Total	82.78	50.27	58.05

Note 9: Other Current Assets

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Advance with employees including imprest advance	0.20	1.10	0.20
Other Prepaid Expenses	9.43	9.41	11.29
Total	9.63	10.51	11.49

Note 10: Other Bank Balances

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Deposits For Margin Money With Banks	659.76	207.68	224.58
Total	659.76	207.68	224.58





GODAVARI GAS PRIVATE LIMITED
CIN : U40300AP2016PTC104159

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30th JUNE, 2026

₹ in Lakhs

Note 11: Share Capital

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Authorized:			
28,50,00,000 Equity Shares of Rs. 10 each	28,500.00	22,500.00	22,500.00
Subscribed Capital			
18,05,63,254 Equity Shares of Rs. 10 each	18,056.33	14,099.47	18,056.33
Issued and fully Paid-up:			
18,05,63,254 Equity Shares of Rs. 10 each	18,056.33	14,099.47	18,056.33

Rights, preferences and restrictions attached to Shares:

Equity Shares - The company has one class of Equity Shares having a par value of Rs.10 each, per share. Each Shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in proportion to their shareholding.

Reconciliation of the number of shares outstanding at the beginning and at the end of reporting period:

Particulars	For the Quarter ended 30 June 2026		As on March 31, 2026	
	No. of shares	Amount	No. of shares	Amount
Equity Shares				
Number of Shares at the Beginning	18,05,63,254	18,056.33	14,09,94,654.00	14,099.47
Add: Equity shares issued	-	-	3,95,68,600.00	3,956.86
Balance at the Reporting Date	18,05,63,254	18,056.33	18,05,63,254	18,056.33

Shares held by Holding Company

Out of equity shares issued by the company, shares held by its holding company, ultimate holding company and their subsidiaries/ associates are as below:

Particulars	For the Quarter ended 30 June 2026		As on March 31, 2026	
	No. of shares	Amount	No. of shares	Amount
Andhra Pradesh Gas Distribution Corporation Equity Shares				
Number of Shares at the Beginning	13,36,16,808	13,361.68	10,43,36,044	10,433.60
Add: Equity shares issued	-	-	2,92,80,764	2,928.08
Balance at the Reporting Date	13,36,16,808	13,361.68	13,36,16,808	13,361.68

Shareholders holding more than five percent of holdings:

Particulars	For the Quarter ended 30 June 2026		As on March 31, 2026	
	No. of shares	% of Share	No. of shares	% of share
Equity shares of Rs. 10 each fully paid up				
Andhra Pradesh Gas Distribution Corporation, Holding Company	13,36,16,808	74%	13,36,16,808	74%
Hindustan Petroleum Corporation Limited, an enterprise with significant influence	4,69,46,446	26%	4,69,46,446	26%
Total	18,05,63,254	100%	18,05,63,254	100%

Note 12: Other Equity

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Reserves and surplus			
Retained Earnings			
Balance at the Beginning	(381.12)	(1,423.39)	(1,423.39)
Profit/(Loss) as per Statement of Profit and Loss	631.97	317.57	1,042.26
Balance at the Reporting Date	250.85	(1,105.82)	(381.12)
Share Application money Pending Allotment	-	-	-
Total	250.85	(1,105.82)	(381.12)



Note 13: Borrowings

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
A. Non-current borrowings			
Term loans from banks (secured)	18,642.04	18,642.04	18,642.04
B. Current borrowings			
Term loans from banks (secured)*	-	-	-
Amount included under other financial liabilities	-	-	-
Total Borrowings	18,642.04	18,642.04	18,642.04
* current portion of long term borrowings			

C. Terms and repayment schedule

Terms and conditions of outstanding borrowings are as follows:

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
1. Secured bank loan in INR	18,642.04	18,642.04	18,642.04
Canara Bank			
-Effective rate of interest - 10.90% (Bank's one year MCLR +1.15%)			
Total Borrowings	18,642.04	18,642.04	18,642.04

D. Security for bank loans

Under term loan agreement - Secured by first charge on fixed assets (movable and immovable) of the company, both present and future, by way of hypothecation and mortgage .

Note 14: Provisions

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Long Term Provision for employee benefits	1.33	1.00	1.26
Total	1.33	1.00	1.26

Note 15: Deferred Tax Asset & liability

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Deferred Tax Liability	756.50	695.65	744.68
Deferred Tax Asset	-	-	-
Total	756.50	695.65	744.68

Deferred tax liability/asset on account of temporary difference is recognised using tax rates and tax laws enacted or substantively enacted as on the Balance Sheet date

Note 16: Other Non Current Liabilities

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Advance from APGDC	-	80.00	-
Total	-	80.00	-

Note 17: Trade Payables MSME Vendors

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Trade Payables - MSME	16.34	1.56	0.43
Total	16.34	1.56	0.43



Note 18: Trade Payables Otherthan MSME Vendors

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Trade Payables - Other Than MSME	659.35	489.09	1,100.66
Total	659.35	489.09	1,100.66

Note 19: Other Current Financial Liabilities

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
statutory liabilities	-	-	-
Tax Deducted at Source	2.05	0.65	1.97
GST	12.99	5.02	6.23
VAT	14.18	2.66	16.78
Excise Duty	71.91	53.80	(0.29)
Others (APBOCW, PF, PT, Excise Outstandings)	1.30	0.28	0.70
EMD & Security Deposits	318.20	466.94	480.00
Deputation Manpower	940.26	720.93	872.64
Rent-Stores	0.00	0.00	0.00
Total	1,360.88	1,250.28	1,378.02

Note 20: Other Current Liabilities

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Expenses Payable	4.84	6.53	6.26
Creditors - MSME (Project)	542.41	717.89	704.58
Creditors - Other Than MSME (Project)	915.57	1,024.13	975.04
Total	1,462.82	1,748.55	1,685.88

Note 21: Provisions

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Povision for MSME Interest	1,056.07	901.63	1,056.07
Provision for Audit Fee	1.83	-	3.07
Provision for employee benefits	0.90	1.59	0.90
A/P Payable Control A/c	167.63	176.03	170.95
Total	1,226.43	1,079.25	1,230.99

Note 22: Current tax liabilities (Net)

No provision of income tax has been made as the project is under construction/erection stage and substantial expenditure incurred are being capitalized.





GODAVARI GAS PRIVATE LIMITED
CIN : U40300AP2016PTC104159

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE QUATER ENDED ON 30 JUNE, 2026

Note 23: Revenue from Operations

₹ in Lakhs

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Sale of PNG	1,391.32	1,327.27	4,860.76
Sale of CNG	1,692.64	1,315.57	5,229.02
Sale of CBG	346.15	-	523.40
Sale of MS HSD	292.00	31.52	641.08
Total	3,722.10	2,674.36	11,254.27

Note 24: Other Income

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Interest Income	53.11	6.04	163.51
Other incomes	3.20	1.63	30.98
Description	Amount		
-MS HSD Dealer Incentive	1,55,336.00		
-Promotion Scheme Charges	1,11,315.00		
-Bill Management Charges	53,540.00		
Other interest	18.41	-	7.45
Lease Rent Income from Amalapuram	1.31	1.22	4.86
Total	76.03	8.89	206.80

Note 25A: Cost of Materials Consumed

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Natural Gas			
Opening Stock	6.78	8.09	8.09
Purchases	1,771.64	1,750.18	6,572.01
Less: Closing Stock	(7.54)	(6.66)	(6.78)
Total	1,770.88	1,751.61	6,573.32

Cost of Materials Consumed

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Bio Gas			
Opening Stock	-	-	-
Purchases	184.09	-	265.92
Less: Closing Stock	-	-	-
Total	184.09	-	265.92

Note 25B: Purchase of Stock in Trade

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
MS HSD	279.04	-	603.75
Total	279.04	-	603.75

Note 25C: Change in Inventories

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
MS HSD			
Opening Stock in Trade	16.90	35.66	35.66
Closing Stock in Trade	(13.47)	(4.98)	(16.90)
Total	3.43	30.68	18.75

Note 26: Excise Duty

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Excise Duty on sale of CNG	215.60	161.28	648.27
Total	215.60	161.28	648.27



Note 27: Employee Benefits Expense

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Salaries and Wages	5.37	5.25	22.52
Deputation Manpower Expenses-Appportioned	52.72	7.27	31.23
Retirement Benefits Expense (Pension, gratuity, Etc.)	0.06	-	0.26
Medical Insurance	0.13	1.03	1.28
Leave Encashment expense	-	-	0.43
Total	58.28	13.54	55.71

Note 28: Finance Cost

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Office Rent lease interest	2.22	2.02	8.03
Apportioned Bank Term Loan interest*	135.83	116.41	518.36
Interest to GAIL & HPCL	0.00	(194.44)	3.00
MSME Interest	-	124.05	278.48
Total	138.05	48.04	807.87

Notes to Accounts : Provision made for MSME Interest payable on MSME Vendors at Compound Interest as per the MSMED Act for the Financial Year.

* Interest Apportioned on Term Loan includes Rs.4,65,581/- for F.Y 2025-26. No recosting is required as per board approval.

Note 29: Other Expenses

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Auditor's Remuneration			
Statutory Audit Fees	0.44	-	2.04
Cost Audit	0.15	-	0.58
Internal Audit Fee	(0.06)	-	(0.04)
Filing Fees (ROC)	50.00	-	-
Bank Charges	0.83	1.30	11.08
Power and Fuel	41.77	38.65	154.68
Support Staff - CNG Stations	32.81	28.51	122.26
Dispenser Maintenance*	56.29	0.15	-
LCV Hiring Expenditure	83.95	60.37	275.46
Compressor Maintenance	20.02	30.99	159.90
PNG O&M	24.74	24.08	89.75
MSHSD Lock Charges	0.09	-	-
PNGRB Charges	20.00	-	-
Annual Maintenance Contract (AMC)	-	-	1.07
Manpower Cost of Support Staff - Office	15.84	16.31	59.78
Bank Guarantee Commission	8.08	-	16.60
Professional Expenses	3.15	0.78	4.78
Insurance	3.07	3.74	14.05
Travelling	0.88	0.67	2.47
Tap Off Amortized	14.79	14.79	59.17
Printing & Stationery	1.20	0.30	1.03
Office Rent & LEASE RENT PERURU	0.41	0.41	1.62
Pipeline Operation and Maintenance charges	19.85	20.68	24.46
General O & M Expenditure CNG Stations	0.65	0.18	2.69
OMC Facility Charges	11.61	7.48	41.20
House Keeping Services	-	-	0.73
Other Admin & Office Maintenance	8.90	3.82	15.10
Repairs and Maintenance	4.09	3.19	6.45
Cascade Maintenance	4.47	15.34	20.96
Marketing and Advertisement	0.82	0.00	0.62
Refilling and Inspection Services	-	-	0.08
Cloud Storage Expences	-	-	2.58
Total	428.85	271.75	1,091.16

* Dispencer Maintenance charges includes Rs.3,54,000/- for F.Y 2023-24, Rs.13,80,600/- for F.Y 2024-25 & Rs.23,01,000/- for F.Y 2025-26. No recosting is required as per board approval.



Note 30: Deferred Tax

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
Deferred Tax	11.82	16.36	65.39

Note 31: Earnings Per Share

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
(i) Net (loss) as per the Statement of Profit & Loss available for Equity Shareholders.	Rs. 631.97	317.57	1,042.26
(ii) Weighted average number of equity shares used as denominator for calculating EPS	18,05,63,254.00	14,09,94,654.00	16,39,76,964.14
(iii) Basic and Diluted earnings per share (i/ii)	Rs. 0.35	0.23	0.64
(iv) Nominal value of shares	Rs. 10.00	10.00	10.00

Note 32: Accounting Policy

The accounting policy which was used in preparation of financial statements for the period ended 31st March 2026 has been consistently followed and there has been no change in the accounting policy used for preparation of financial statements for the period ended on 30th June, 2026

Note 33: Contingent Liabilities and Capital and other commitments

Particulars	For the Quarter ended 30 June 2026	For the Quarter ended 30 June 2025	As on March 31, 2026
1. Contingent Liabilities:			
(i) Payable to Promoter companies (APGDC & HPCL) incurred before incorporation of the company	-	-	-
(ii) Reimbursement of Manpower cost to APGDC	-	-	-
(iii) Guarantees given by GGPL	5,368.29	4,153.69	4,491.62
Description	Amount		
- Gail	2,568.29		
- PNGRB	2,800		
2. Capital and other Commitments:			
Estimated amount of contracts remaining to be executed on capital account, not provided for (net of advances)	7,952.04	7,952.04	7,952.04
Total	7,952.04	7,952.04	7,952.04

Note 34 : Depreciation is being calculated on basis of the " Systematic allocation of the depreciable amount over its usefull life".Useful life is calculated in months. Management has been consistently following the same accounting policy.

Note 35: Segment Information

As the company has only one identifiable segment and disclosure under "Ind AS-108 Segment Reporting" is not applicable.

Note 36: Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure. Rupees have been rounded off to the nearest thousands.

Note 37: Ministry of Corporate Affairs ("MCA") has notified the Ind AS 115, Revenue from Contract with Customers & Appendix B to Ind AS 21, Foreign currency transactions and advance consideration which will come into effect from 1st April 2018. The effect on adoption of this Ind AS is expected to be insignificant.



Note 38: Borrowing costs directly attributable to the acquisition or construction of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalised as part of the cost of the asset till the month in which the asset is ready for intended use. Capitalisation of borrowing costs is suspended when active development on the qualifying assets is interrupted except when temporary and charged to the Statement of Profit and Loss during such periods. All other borrowing costs are expensed in the period in which they are incurred

Note 39: The GGPL amortizes its intangible assets with finite useful lives on a straight-line basis over their estimated useful lives, in accordance with the principles laid down under Ind AS 38 - *Intangible Assets*. In compliance with paragraph 113 of the standard, no residual value has been assigned to such assets, as there is neither a firm commitment from a third party to purchase the assets at the end of their useful lives nor an active market indicating the existence of a reliable residual value. The useful lives of intangible assets are reviewed annually, and any changes are accounted for prospectively in accordance with Ind AS 8 - *Accounting Policies, Changes in Accounting Estimates and Errors*.

Note 40 : At the commencement of the lease, the Company recognises right-of-use asset and lease liability. The right-of-use asset is measured at cost, made up of the initial measurement of the lease liability, initial direct costs and any lease payments on or before commencement (net of any incentives received) of the lease. The lease liability is measured at Present Value of the lease payments to be made during the course of the lease for all of the contracts executed in that period.





GODAVARI GAS PRIVATE LIMITED
CIN : U40300AP2016PTC104159

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE QUARTER ENDED June 30, 2026

₹ in Lakhs

Note 41: To the extent Micro and Small Enterprises have been identified, the outstanding balance, including interest thereon, if any, as at balance sheet date is disclosed on which Auditors have relied upon :

S.No.	Particulars	For the Quarter ended 30 June 2026	As on March 31, 2026
1	Amounts payable to "suppliers" under MSMED Act - Principal - Interest	542.41 1,056.07	703.64 1056.07
2	Amounts payable to "suppliers" under MSMED Act, beyond appointed day during F.Y 2026-27 (irrespective of whether it pertains to current year or earlier years) - Principal - Interest	-	-
3	Amount of interest due / payable on delayed principal which has already been paid during the current year (without interest or with part interest)	-	-
4	Amount accrued and remaining unpaid at the end of Accounting Year. - Principal - Interest	542.41 1,056.07	703.64 1056.07
5	Amount of interest which is due and payable, which is carried forward from last year.	1,056.07	777.58

Note 42: RELATED PARTY DISCLOSURE

A Name and Relationship with Related Parties

- 1 Name of Related Parties
 - i. APGDC
 - ii. HPCL
 - iii. GAIL Inda Ltd

2 Key Management Personnel

- i. Managing Director
- ii. Chief Financial officer
- iii. Company Secretary

B Details of Transactions and outstanding balances with related parties:-

₹ in Lakhs

i. APGDC

No.	Nature of Transactions and outstanding balances	For the Quarter ended 30 June 2026	As on March 31, 2026
1	Transactions for the reporting period - Deputation Manpower Cost	8.43	35.68
2	Payable to APGDC - Salary / Other Benefits to Deputation Man power - Advance	(145.20) -	(136.78) -
	Receivable from / (Payable to) APGDC	(145.20)	(136.78)



ii. HPCL

No.	Nature of Transactions and outstanding balances	For the Quarter ended 30 June 2026	As on March 31, 2026
1	Transactions for the reporting period		
	- Deputation Manpower Cost	59.18	167.87
	- Sale of Natural Gas	400.99	1,592.01
	- Sale of CBG	204.91	220.13
	- Dealer Margin	1.55	3.91
	- Calibration / Stamping fees(Income)	-	0.48
	- Lease Rental at outlet site Amalapuram	1.43	5.73
	- Interest expense	0.00	2.37
	- Purchases of MS HSD	279.04	603.26
	- Facility charges	5.80	17.99
	- EM Lock and VSAT Recovery	0.01	0.17
2	Payable to M/s. HPCL		
	- Towards Salary / Other Benefits to Deputation Manpower	(795.05)	(735.86)
	- Towards Purchase of MS HSD	(17.97)	(4.23)
	- Towards Facility Charges	(1.66)	(1.85)
	- Receivable towards supplies made	95.04	96.91
	-Receivable Towards HPCL Lease Rent - Amalapuram	2.76	3.31
	Receivable from / (Payable to) HPCL	(716.87)	(641.73)

iii. GAIL India Ltd

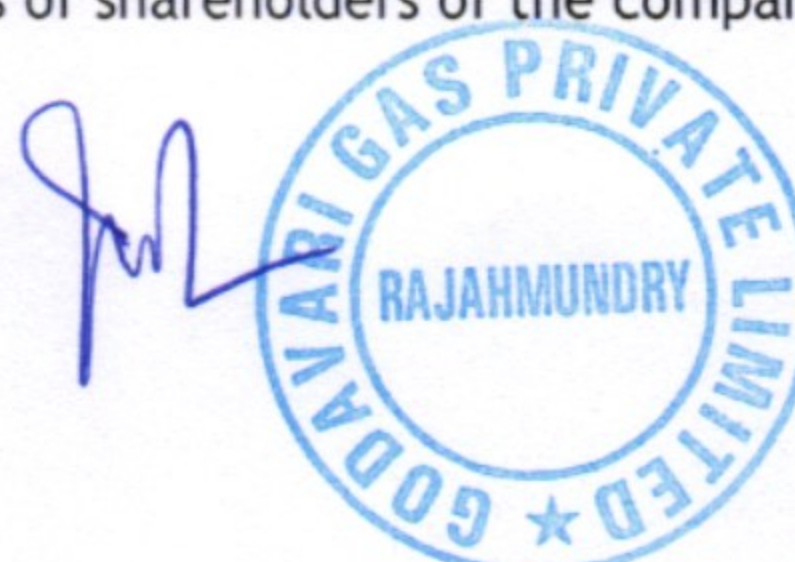
No.	Nature of Transactions and outstanding balances	For the Quarter ended 30 June 2026	As on March 31, 2026
1	Transactions for the reporting period		
	Purchase of Natural Gas	1,828.56	6,572.01
	Purchase of CBG	192.88	265.92
	Capital advance Paid for Hook up charges	-	24.46
	Permission charges for Pipeline	-	-
	Interest	196.73	196.81
2	Payable to M/s. GAIL		
	- Interest	(196.73)	(196.81)
	- Towards supplies	(442.14)	(844.67)
	Receivable from / (Payable to) GAIL India Ltd	(638.87)	(1,041.48)

iv. Key Management Personnel

₹ in Lakhs

No.	Nature of Transactions and outstanding balances	For the Quarter ended 30 June 2026	As on March 31, 2026
1	Transactions for the reporting period		
	i. Company Secretary	-	-
	ii Chief Financial Officer	36.75	107.30
	iii Managing Director	6.12	25.00
2	Amount Outstanding As on 30/6/2026		
	i. Company Secretary	-	-
	ii Chief Financial Officer	-	-
	iii Managing Director	-	-
	Total	-	-

Detailed disclosures of compensation paid to Key Managerial Personnel- Managing Director & Chief Financial officer are not provided as these payments are in the nature of reimbursement made to employees of shareholders of the company who are on deputation.



Note 43: OTHER NOTES

₹ in Lakhs

No.	Particulars	For the Quarter ended 30 June 2026	As on March 31, 2026
A	Payment to Auditors		
	- Audit fees	1.77	1.62
	- Professional Services		0.26
	Total	1.77	1.88

As per our report of even date



Note 1A-Property, Plant & Equipment and Intangible Assets

(₹ in Lakhs)

Particulars	Gross Block				Accumulated Depreciation				Net Block		
	Balance at 01 April 2026	Additions	Deletions	Balance as at 30-06-2026	Balance as at 01 April 2026	Depreciation	On disposals	Adjustments	Balance as at 30-06-2026	Balance as at 31-3-2026	
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
A Property, Plant & Equipment <u>Owned Assets:</u>	Land	45.15	-	45.15	79.93	3.03	-		45.15	45.15	
	Buildings	413.99	-	-	413.99				331.03	334.07	
	Plant & Machinery*	7,197.47	87.40	-	7,284.88	69.73	-		5,782.19	5,764.52	
	Furniture and Fixtures	8.26	-	-	8.26	0.19	-		2.80	2.99	
	Vehicles	-	-	-	-	-	-		-	-	
	Office equipment	6.37	0.02	-	6.39	0.02	-		0.51	0.52	
	Computer	6.86	-	-	6.86	4.67	0.40	-	1.78	2.19	
	Total	7,678.10	87.42	-	7,765.52	1,528.67	73.38	-	1,602.06	6,149.43	
	B Intangible Assets	SAP Software	13.04	-	-	13.04	0.33	-		4.24	4.56
		Web Billing Software	-	43.88	-	43.88	1.10	-		42.78	-
Right Of Way		23.35	-	-	23.35	-	-		23.35	23.35	
Right To Use - Office Space		17.32	-	-	17.32	-	-		-	-	
Right To Use - ONGC DCU		3.22	-	-	3.22	-	-		-	-	
Right To Use - Peruru		2.52	-	-	2.52	-	-		-	-	
Right To Use - Amalapuram		105.27	-	-	105.27	1.32	-		72.37	73.69	
Capital Work In Progress		29,588.27	491.07	131.28	29,948.06	-	-	-	29,948.06	29,588.27	
D Intangible assets under development			43.88	45.12	-	-	-	-	-	-	43.88
		Total	37,474.97	623.60	176.40	37,922.18	1,591.79	76.12	-	1,667.91	35,883.18

* Depreciation includes Rs. 2,03,419/- for F.Y 2025-26. No recosting is required as per board approval.

