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 30 September, 2026

₹ in Lakhs

PARTICULARS	Note No.	As at 30 September 2026	As at 30 September 2025	As on March 31, 2026
ASSETS				
I)Non-Current Assets				
(a) Property, Plant & Equipment	1	6,093.10	6,249.89	6,149.44
(b) Intangible assets	2	140.01	104.89	101.60
(c) Capital work-in-progress	3	30,689.19	28,719.32	29,588.27
(d) Intangible assets under development		0.00	41.82	43.88
(e) Other non-current assets	4	1,149.45	1,154.32	1,125.72
		38,071.75	**36,270.24**	**37,008.91**
II)Current Assets				
(a) Inventories	5	29.04	38.91	26.90
(b) Financial Assets				
(i) Trade Receivables	6	833.26	605.92	1,036.15
(ii) Cash & Cash Equivalents	7	3,820.07	3,952.72	4,191.90
(iii) Other Bank Balances	10	269.53	209.96	224.58
(iv) Other Current financial Assets	8	122.18	51.95	58.04
(c) Other Current Assets	9	7.16	8.23	11.47
		5,081.24	**4,867.69**	**5,549.04**
TOTAL ASSETS		**43,152.99**	**41,137.93**	**42,557.95**
EQUITY AND LIABILITIES				
I) Equity				
(a) Equity Share Capital	11	18,056.33	18,056.33	18,056.33
(b) Other Equity	12	939.53	(1,081.22)	(381.14)
		18,995.86	**16,975.11**	**17,675.19**
II) Liabilities				
1)Non Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	13	18,642.04	18,642.04	18,642.04
(a) Lease Liabilities		95.59	99.66	96.97
(ii) Other Financial Liabilities				
(b) Provisions	14	1.39	1.02	1.26
(c) Deferred Tax Liability (Net)	15	768.84	710.09	744.68
(d) Other Non Current Liabilities	16	0.00	0.00	0.00
		19,507.86	**19,452.81**	**19,484.95**
2)Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings				
(a) Lease Liabilities		1.68	0.00	1.83
(ii) Trade payables - Micro & Small Enterprises	17	1.84	576.23	0.43
(iii) Trade payables - Other than Micro & Small Enterprise	18	577.52	85.28	1,100.66
(iii) Other Financial liabilities	19	1,414.31	1,296.58	1,378.03
(b) Other Current Liabilities	20	1,427.36	1,698.89	1,685.88
(c) Provisions	21	1,226.56	1,053.02	1,230.99
(d) Current tax liabilities (Net)	22	0.00	0.00	0.00
		4,649.27	**4,710.00**	**5,397.82**
TOTAL EQUITY AND LIABILITIES		**43,152.99**	**41,137.93**	**42,557.95**

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

GODAVARI GAS PRIVATE LIMITED ★ RAJAHMUNDRY

Place : Rajahmundry
Date : 13-10-2026

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 HALF YEAR ENDED 30th SEPTEMBER, 2026

₹ in Lakhs

PARTICULARS	Note No.	As at 30 September 2026	As at 30 September 2025	Year ended March 31, 2026
I Income				
Revenue from Operations	23	6,927.12	5,261.83	11,254.26
Other Income	24	130.49	53.22	206.80
Total Income		**7,057.61**	**5,315.05**	**11,461.06**
II Expenses				
Cost of materials consumed	25A	3,418.68	3,345.56	6,839.24
Purchase of Stock In trade	25B	519.32	122.89	603.75
Changes in Inventories	25C	0.49	9.21	18.76
Excise Duty	26	434.77	316.31	648.27
Employee Benefit Expenses	27	90.42	26.04	55.72
Finance Cost	28	221.63	432.26	807.87
Depreciation & Amortization Expenses	1A	150.26	147.38	288.66
Other Expenses	29	877.22	542.43	1,091.15
Total Expenses		**5,712.79**	**4,942.08**	**10,353.42**
Profit before exceptional and extraordinary items and tax		1,344.82	372.97	1,107.64
Exceptional items				
a)Expenses Incidental to Land Acquisition transf to CWIP		0.00	0.00	0.00
Profit before tax		1,344.82	372.97	1,107.64
Tax Expense:				
(i) Current Tax				
(ii) Deffered Tax	30	(24.15)	(30.80)	(65.39)
Profit/ (Loss) for the Period		1,320.67	342.17	1,042.25
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		**1,320.67**	**342.17**	**1,042.25**
Earnings per Equity Share				
Basic and Diluted Earnings Per Equity Share	31	**0.73**	**0.21**	**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

GODAVARI GAS PRIVATE LIMITED ★ RAJAHMUNDRY

Place : Rajahmundry
Date : 13-10-2026

GODAVARI GAS PRIVATE LIMITED
CIN : U40300AP2016PTC104159

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2026

₹ in Lakhs

Particulars	As at 30 September 2026	As at 30 September 2025	Year ended March 31, 2026
A CASH FLOW FROM OPERATING ACTIVITIES:			
Profit/(Loss) before tax	1,344.82	372.97	1,107.64
Adjustments to reconcile net profit to net cash provided by operating activities			
MSME Interest Reversal	-	-	-
Depreciation	150.26	147.38	288.66
	1,495.08	520.35	1,396.29
Changes in assets and liabilities			
(Increase)/Decrease in Current Assets			
(i) Inventories	(2.14)	7.93	19.94
(ii) Trade receivables	202.89	217.76	(212.48)
(iii) Other financial assets	(64.14)	(7.30)	(13.40)
(iv) Other current assets	(40.64)	4.62	(13.25)
Increase/(Decrease) in Current Liabilities			
(v) Trade payables	(521.72)	(1,982.77)	213.21
(vi) Increase/(Decrease) in Lease liabilities	(0.15)	(1.69)	0.14
(vii) Increase/(Decrease) in other financial liabilities	36.28	138.97	220.43
(viii) Increase/(Decrease) in other current Liabilities	(258.50)	1,693.11	(76.30)
(ix) Increase/(Decrease) in other Non current Liabilities	(4.30)	79.72	257.94
	(652.42)	150.35	396.23
Net Cash from Operating Activities (A)	**842.66**	**670.69**	**1,792.52**
B CASH FLOW FROM INVESTING ACTIVITIES:			
Investment in Fixed assets	(132.34)	(16.14)	(53.67)
Investment in CWIP	(1,057.04)	(812.58)	(1,686.90)
Investment in Intangible Assets under development		(3.30)	
Investment in other non-current assets (Capital advances)	(23.73)	41.69	70.30
Net Cash from Investing Activities (B)	**(1,213.11)**	**(790.33)**	**(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	3,956.86	3,956.86
Advance from APGDC	0.00	0.00	0.00
Repayment of Lease Liabilities	(1.38)	0.86	(1.83)
Net Cash from Financing Activities (C)	**(1.38)**	**3,957.72**	**3,955.03**
Net Increase/(Decrease) in Cash&Cash Equivalents (A)+(B)+(C)	**(371.82)**	**3,838.09**	**4,077.28**
Cash and Cash Equivalents As At Beginning of the Year	4,191.89	114.61	114.61
Cash and Cash Equivalents As At End of the Year	**3,820.07**	**3,952.70**	**4,191.89**

Notes

i) The above Cash Flow Statement has been prepared under the 'Indirect Method' in accordance with Ind AS - 7 Statement of Cash Flows
ii) Figures in brackets are outflows / deductions.
iii) 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 ★ RAJAHMUNDRY

Place : Rajahmundry
Date : 13-10-2026

GODAVARI GAS PRIVATE LIMITED
CIN : U40300AP2016PTC104159

STATEMENT OF CHANGES IN EQUITY FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2026

(A) EQUITY SHARE CAPITAL

₹ in Lakhs

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

(b) Other Equity

Particulars	For Quarter Ended 30 September, 2026	Year ended March 31, 2026
Balance at the beginning of the reporting period	(381.14)	(1,423.39)
Profit / (Loss) for the year (Note-12)	1,320.67	1,042.25
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	**939.53**	**(381.14)**

For and on behalf of Board

Gopeshwar Kumar Singh
Chief Financial Officer

Vijaya Bhaskar
Managing Director
DIN: 10548457

GODAVARI GAS PRIVATE LIMITED ★ RAJAHMUNDRY

Place : Rajahmundry
Date : 13-10-2026

GODAVARI GAS PRIVATE LIMITED
CIN : U40300AP2016PTC104159

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE HALF YEAR ENDED 30th SEPTEMBER,2026

Note 1: Property, Plant and Equipment

₹ in Lakhs

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Property, Plant and Equipment	6,093.10	6,249.89	6,149.44
Total	**6,093.10**	**6,249.89**	**6,149.44**

Note 2: Intangible assets

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Intangible assets	140.01	104.89	101.60

Note 3: Capital Work In Progress

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 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	1,188.32	812.58	1,716.55
Deductions during the Period	-87.40	-	-35.02
As at the end of the Period	**30,689.19**	**28,719.32**	**29,588.27**
Intangible Assets under development	-	41.82	43.88

Note: There are no internally generated intangible assets.

Note 4: Other Non-current assets

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Capital Advances	739.04	689.04	689.04
Tap Off Charges	247.27	306.45	276.86
Bank Guarentee Comission	20.61	16.30	17.29
PNGRB Charges	142.53	142.53	142.53
Total	**1,149.45**	**1,154.32**	**1,125.72**

Note 5: Inventories

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Natural Gas	7.97	7.30	6.78
MS HSD	16.41	26.45	16.90
Stores & Spares	4.66	5.16	3.22
Total	**29.04**	**38.91**	**26.90**

Note 6: Current Trade Receivables

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Secured considered good	442.87	227.13	703.23
Unsecured considered good	390.39	378.79	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	**833.26**	**605.92**	**1,036.15**

GODAVARI GAS PRIVATE LIMITED ★ RAJAHMUNDRY

Note 7: Cash & Cash Equivalents

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Balances with Banks			
- Cash	13.31	21.64	13.14
- Current Account	0.22	13.65	0.22
- Other Bank Balances FD in Sweep In A/c's	3,806.54	3,917.43	4,178.54
- Cash in transit	-	-	-
Total	**3,820.07**	**3,952.72**	**4,191.90**

Note 8: Other Current financial assets

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
TDS Receivable FY 2023-24	-	-0.47	-
TDS Receivable FY 2024-25	0.72	10.20	0.72
TDS Receivable FY 2025-26	25.62	0.88	13.12
TDS Receivable FY 2026-27	4.33	-	-
GST Input	-	2.08	-
Advances & Deposits	91.51	39.26	44.20
Total	**122.18**	**51.95**	**58.04**

Note 9: Other Current Assets

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Advance with employees including imprest advance	0.20	2.16	0.20
Other Prepaid Expenses	6.96	6.07	11.29
Total	**7.16**	**8.23**	**11.49**

Note 10: Other Bank Balances

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Deposits For Margin Money With Banks	269.53	209.96	224.58
Total	**269.53**	**209.96**	**224.58**

GODAVARI GAS PRIVATE LIMITED ★ RAJAHMUNDRY

GODAVARI GAS PRIVATE LIMITED
CIN : U40300AP2016PTC104159

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE HALF YEAR ENDED 30th SEPTEMBER,2026

₹ in Lakhs

Note 11: Share Capital

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 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	18,056.33	18,056.33
	-		-
Issued and fully Paid-up:	-		-
18,05,63,254 Equity Shares of Rs. 10 each	18,056.33	18,056.33	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 September 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 September 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 September 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 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Reserves and surplus			
Retained Earnings			
Balance at the Beginning	(381.14)	(1,423.39)	(1,423.39)
Profit/(Loss) as per Statement of Profit and Loss	1,320.67	342.17	1,042.25
Balance at the Reporting Date	939.53	(1,081.22)	(381.14)
Share Application money Pending Allotment	-	-	-
Total	**939.53**	**(1,081.22)**	**(381.14)**

GODAVARI GAS PRIVATE LIMITED RAJAHMUNDRY

Note 13: Borrowings

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 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 September 2026	For the Quarter ended 30 September 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 mortigage .

Note 14: Provisions

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Long Term Provision for employee benefits	1.39	1.02	1.26
Total	1.39	1.02	1.26

Note 15: Deferred Tax Asset & liability

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Deferred Tax Liability	768.84	710.09	744.68
Deferred Tax Asset	-	-	-
Total	768.84	710.09	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 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Advance from APGDC	-	-	-
Total	-	-	-

Note 17: Trade Payables MSME Vendors

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Trade Payables - MSME	1.84	576.23	0.43
Total	1.84	576.23	0.43

GODAVARI GAS PRIVATE LIMITED ★ RAJAHMUNDRY

Note 18: Trade Payables Otherthan MSME Vendors

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Trade Payables - Other Than MSME	577.52	85.28	1,100.66
Total	**577.52**	**85.28**	**1,100.66**

Note 19: Other Current Financial Liabilities

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
statutory liabilities	-	-	
Tax Deducted at Source	6.72	1.16	1.97
GST	11.22	7.94	6.23
VAT	18.27	2.86	16.78
Excise Duty	69.23	48.27	(0.29)
Others (APBOCW, PF, PT, Excise Outstandings)	3.93	0.44	0.70
EMD & Security Deposits	330.00	467.08	480.00
Deputation Manpower	974.94	768.83	872.64
Rent-Stores	0.00	0.00	0.00
Total	**1,414.31**	**1,296.58**	**1,378.03**

Note 20: Other Current Liabilities

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Expenses Payable	3.63	7.98	6.26
Creditors - MSME (Project)	446.74	691.73	704.58
Creditors - Other Than MSME (Project)	976.99	999.18	975.04
Total	**1,427.36**	**1,698.89**	**1,685.88**

Note 21: Provisions

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Povision for MSME Interest	1,056.07	941.85	1,056.07
Provision for Audit Fee	1.84	1.49	3.07
Provision for employee benefits	0.64	1.59	0.90
A/P Payable Control A/c	168.01	108.09	170.95
Total	**1,226.56**	**1,053.02**	**1,230.99**

Note 22: Current tax liabilities (Net)

No provision for current income tax is required for the year, as the taxable profits, if any, are fully absorbed by the eligible brought-forward losses, in accordance with the applicable provisions of the Income-tax Act

GODAVARI GAS PRIVATE LIMITED ★ RAJAHMUNDRY

GODAVARI GAS PRIVATE LIMITED
CIN : U40300AP2016PTC104159

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE HALF YEAR ENDED ON 30 SEPTEMBER, 2026

Note 23: Revenue from Operations

₹ in Lakhs

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Sale of PNG	2,254.02	2,472.99	4,860.76
Sale of CNG	3,424.47	2,562.34	5,229.02
Sale of CBG	712.47	90.46	523.40
Sale of MS HSD	536.16	136.04	641.08
Total	**6,927.12**	**5,261.83**	**11,254.26**

Note 24: Other Income

Particulars		For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Interest Income		120.26	44.88	163.51
Other incomes		7.80	5.91	30.98
Description	**Amount**			
-MS HSD Dealer Incentive	3,01,414.00			
-Promotion Scheme Charges	3,23,475.00			
-Bill Management Charges	1,54,800.00			
Other interest			-	7.45
Lease Rent Income from Amalapuram		2.43	2.43	4.86
Total		**130.49**	**53.22**	**206.80**

Note 25A: Cost of Materials Consumed

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Natural Gas			
Opening Stock	6.78	8.09	8.09
Purchases	3,051.62	3,344.77	6,572.01
Less:Closing Stock	(7.97)	(7.30)	(6.78)
Total	**3,050.43**	**3,345.56**	**6,573.32**

Cost of Materials Consumed

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Bio Gas			
Opening Stock	-	-	-
Purchases	368.25	-	265.92
Less:Closing Stock	-	-	-
Total	**368.25**	**-**	**265.92**

Note 25B: Purchase of Stock in Trade

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
MS HSD	519.32	122.89	603.75
Total	**519.32**	**122.89**	**603.75**

Note 25C: Change in Inventories

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
MS HSD			
Opening Stock in Trade	16.90	35.66	35.66
Closing Stock in Trade	(16.41)	(26.45)	(16.90)
Total	**0.49**	**9.21**	**18.76**

GODAVARI GAS PRIVATE LIMITED RAJAHMUNDRY

Note 26: Excise Duty

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Excise Duty on sale of CNG	434.77	316.31	648.27
Total	**434.77**	**316.31**	**648.27**

Note 27: Employee Benefits Expense

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Salaries and Wages	10.73	10.50	22.52
Deputation ManpowerExpenses-Apportioned	78.96	14.84	31.23
Retirement Benefits Expense (Pension, gratuity, Etc.)	0.13	0.02	0.26
Medical Insurance	0.60	0.42	1.28
Leave Encashment expense	-	0.26	0.43
Total	**90.42**	**26.04**	**55.72**

Note 28: Finance Cost

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Office Rent lease interest	4.19	4.03	8.03
Apportioned Bank Term Loan interest*	217.44	261.04	518.36
Interest to GAIL & HPCL	0.00	2.92	3.00
MSME Interest	-	164.27	278.48
Total	**221.63**	**432.26**	**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.

GODAVARI GAS PRIVATE LIMITED ★ RAJAHMUNDRY

Note 29: Other Expenses

Particulars	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Auditor's Remuneration			
Statutory Audit Fees	0.89	0.75	2.04
Cost Audit	0.29	0.39	0.58
Internal Audit Fee	(0.06)	0.35	(0.04)
Filing Fees (ROC)	50.00	-	-
Bank Charges	1.10	2.65	11.08
Electricity Spares	0.13	-	
Power and Fuel	87.51	78.24	154.68
Support Staff - CNG Stations	66.29	56.87	122.26
Dispenser Maintenance*	78.88		-
LCV Hiring Expenditure	169.17	136.39	275.46
Compressor Maintenance	76.18	74.09	159.90
PNG O&M	54.81	45.94	89.75
MSHSD Lock Charges	0.10	0.01	-
PNGRB Charges	20.00	-	-
Annual Maintenance Contract (AMC)	-	-	1.07
Manpower Cost of Support Staff - Office	31.91	30.79	59.78
Bank Guarentee Commission	15.67	-	16.60
Professional Expenses	9.78	1.49	4.78
Insurance	6.18	7.52	14.05
Travelling	2.70	1.66	2.47
Tap Off Amortized	29.59	29.59	59.17
Printing & Stationery	1.53	0.51	1.03
Office Rent & LEASE RENT PERURU	0.81	0.81	1.62
Pipeline Operation and Maintenance charges	19.93	24.46	24.46
General O & M Expenditure CNG Stations	2.11	1.38	2.69
OMC Facility Charges	26.33	17.67	41.20
Transmission Charges	25.39	-	-
Own Consumption of Gas	60.99	-	-
Stock Loss	3.77		
House Keeping Services	-	-	0.73
Other Admin & Office Maintenance	12.50	6.23	15.10
Provision for doubtful debts	-		-
Repairs and Maintenance	5.59	4.94	6.45
Cascade Maintenance	14.80	19.27	20.96
Marketing and Advertisement	0.85		0.62
Refilling and Inspection Services	0.52	0.08	0.08
Digital Certificate Charges	-	0.08	
Maintennance Calibration of MDPE Fusion Machine	-	0.15	
Cloud Storage Expences	0.98	0.12	2.58
Total	**877.22**	**542.43**	**1,091.15**

*** 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 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Deferred Tax	24.15	30.80	65.39

Note 31: Earnings Per Share

Particulars		For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
(i) Net (loss) as per the Statement of Profit & Loss available for Equity Shareholders.	Rs.	1,320.67	342.17	1,042.25
(ii) Weighted average number of equity shares used as denominator for calculating EPS		18,05,63,254.00	16,40,85,371.26	16,39,76,964.14
(iii) Basic and Diluted earnings per share (i/ii)	Rs.	0.73	0.21	0.64
(iv) Nominal value of shares	Rs.	10.00	10.00	10.00

GODAVARI BIOREFINERIES PRIVATE LIMITED RAJAHMUNDRY

Note 32: Accounting Policy

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

Note 33: Contingent Liabilities and Capital and other commitments

Particulars		For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
1. Contingent Liabilities:				
(i) Payable to Promoter companies (APGDC & HPCL) incurred before incoporation of the company		-	-	-
(ii) Reimbursement of Manpower cost to APGDC		-	-	-
(iii) Guarantees given by GGPL		5,010.59	4,199.25	4,491.62
Description	**Amount**			
- Gail	2,171.12			
- PNGRB	2,800.00			
- RMC	19.47			
-APSRTC	20.00			
(iv) Payable to Contractors		328.59		
-Creative Entrepreneurs LLP	199.83			
-Sunshine Infratech	128.76			

2. Capital and other Commitments:	For the Quarter ended 30 September 2026	For the Quarter ended 30 September 2025	As on March 31, 2026
Estimated amount of contracts remaining to be executed on capital account, not provided for (net of advances)	10,070.45	7,952.04	7,952.04
Total	**10,070.45**	**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 ★ RAJAHMUNDRY

GODAVARI GAS PRIVATE LIMITED
CIN : U40300AP2016PTC104159

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE HALF YEAR ENDED 30 SEPTEMBER,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 September 2026	As on March 31, 2026
1	Amounts payable to "suppliers" under MSMED Act - Principal - Interest	 446.74 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	 446.74 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 September 2026	As on March 31, 2026
1	Transactions for the reporting period - Deputation Manpower Cost	16.42	35.68
2	Payable to **APGDC** - Salary / Other Benefits to Deputation Man power - Advance	(153.20) -	(136.78) -
	Receivable from / (Payable to) APGDC	**(153.20)**	**(136.78)**

GODAVARI GAS PRIVATE LIMITED ★ RAJAHMUNDRY

ii. HPCL

No.	Nature of Transactions and outstanding balances	For the Quarter ended 30 September 2026	As on March 31, 2026
1	Transactions for the reporting period		
	- Deputation Manpower Cost	85.87	167.87
	- Sale of Natural Gas	898.68	1,592.01
	- Sale of CBG	380.99	220.13
	- Dealer Margin	3.01	3.91
	- Calibration / Stamping fees(Income)	-	0.48
	- Lease Rental at oulet site Amalapuram	2.87	5.73
	- Interest expense	0.00	2.37
	- Purchases of MS HSD	520.42	603.26
	- Facility charges	12.00	17.99
	- EM Lock and VSAT Recovery	0.10	0.17
2	Payable to M/s. **HPCL**		
	- Towards Salary / Other Benefits to Deputation Manpower	(821.73)	(735.86)
	- Towards Purchase of MS HSD	(6.19)	(4.23)
	- Towards Facility Charges	(2.00)	(1.85)
	- Receivable towards supplies made	112.63	96.91
	-Receivable Towards HPCL Lease Rent - Amalapuram	1.99	3.31
	Receivable from / (Payable to) HPCL	**(715.30)**	**(641.73)**

iii. GAIL India Ltd

No.	Nature of Transactions and outstanding balances	For the Quarter ended 30 September 2026	As on March 31, 2026
1	Transactions for the reporting period		
	Purchase of Natural Gas	2,776.66	6,572.01
	Purchase of CBG	368.25	265.92
	Gas Transmission Charges	25.39	
	Capital advance Paid for Hook up charges		
	Permission charges for Pipeline	-	24.46
	Interest	196.73	196.81
2	Payable to M/s. **GAIL**		
	- Interest	(196.73)	(196.81)
	- Towards supplies	(346.05)	(844.67)
	Receivable from / (Payable to) GAIL India Ltd	**(542.77)**	**(1,041.48)**

GODAVARI GAS PRIVATE LIMITED ★ RAJAHMUNDRY

iv. Key Management Personnel

₹ in Lakhs

No.	Nature of Transactions and outstanding balances	For the Quarter ended 30 September 2026	As on March 31, 2026
1	Transactions for the reporting period		
	i. Company Secretary	-	
	ii Chief Financial Officer	63.90	107.30
	iii Managing Director	12.09	25.00
2	Amount Outstanding As on 30/9/2026		
	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 reiumbursement 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 September 2026	As on March 31, 2026
A	Payment to Auditors		
	- Audit fees	**2.35**	1.62
	- Statutory Auditor	1.77	
	- Cost Auditor	0.58	
	- Professional Services	7.66	0.26
	Total	10.01	1.88

As per our report of even date

GODAVARI GREEN ENERGY PRIVATE LIMITED ★ RAJAHMUNDRY

GODAVARI GAS PRIVATE LIMITED
CIN : U40300AP2016PTC104159

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

(₹ in Lakhs)

Particualrs	Gross Block				Accumulated Depreciation					Net Block	
	Balance as at 01 April 2026	Additions	Deletions	Balance as at 30 September 2026	Balance as at 01 April 2026	Depreciation	On disposals	Adjustments	Balance as at 30 September 2026	Balance as at 30 September 2026	Balance as at 31 March 2026
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
A Property, Plant & Equipment											
Owned Assets:											
Land	45.15	-	-	45.15						45.15	45.15
Buildings	413.99	-	-	413.99	79.93	6.06	-		85.99	328.00	334.07
Plant & Machinery*	7,197.47	88.44	-	7,285.91	1,432.96	137.48	-		1,570.44	5,715.47	5,764.52
Furniture and Fixtures	8.26	-	-	8.26	5.26	0.39	-		5.65	2.61	2.99
Vehicles	-	-	-	-	-	-	-		-	-	-
Office equipment	6.37	0.02	-	6.39	5.86	0.05	-		5.90	0.49	0.52
Computer	6.86	-	-	6.86	4.67	0.81	-		5.48	1.38	2.19
Total	7,678.10	88.46	-	7,766.56	1,528.67	144.79	-	-	1,673.46	6,093.10	6,149.43
B Intangible Assets											
SAP Software	13.04		-	13.04	8.47	0.65	-		9.12	3.91	4.56
Web Billing Software	-	43.88	-	43.88	-	2.19	-	-	2.19	41.69	-
	-				-	-	-		-		-
Right Of Way	23.35		-	23.35	-	-	-		-	23.35	23.35
Right To Use - Office Space	17.32			17.32	17.32	-	-		17.32	-	-
Right To Use - ONGC DCU	3.22			3.22	3.22	-	-		3.22	-	-
Right To Use - Peruru	2.52			2.52	2.52	-	-		2.52	-	-
Right To Use - Amalapuram	105.27			105.27	31.58	2.63	-		34.21	71.06	73.69
	-				-	-	-				-
C Capital Work In Progress	29,588.27	1,188.32	87.40	30,689.19	-	-	-		-	30,689.19	29,588.27
D Intangible assets under development	43.88	1.24	45.12	-	-	-	-	-	-	-	43.88
Total	**37,474.97**	**1,321.89**	**132.52**	**38,664.35**	**1,591.79**	**150.26**	**-**	**0.00**	**1,742.05**	**36,922.29**	**35,883.18**

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

GODAVARI GAS PRIVATE LIMITED ★ RAJAHMUNDRY