

Integrated Filing (Finance) Ind AS

GP PETROLEUMS LIMITED

General Information

Scrip code*	532543
NSE Symbol*	GULFPETRO
MSEI Symbol*	NOTLISTED
ISIN*	INE586G01017
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	28-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	28-05-2025
Start time of board meeting	16:57:00
End date of board meeting	28-05-2025
End time of board meeting	18:15:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true
Latest Date on which RPT policy is updated	28-05-2025

Indicate Company website link for updated RPT policy of the Company	https://www.gppetroleum.com.in/policies.php	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)

Text Block

Textual Information(1)	There is no defaults on Loans during the quarter ended March 31, 2025.
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Financial Results - Ind-AS

Amount in (Lakhs)

	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.	
1 Income		
Revenue from operations	18,235.97	60,926.56
Other income	37.73	260.30
Total income	18,273.70	61,186.86
2 Expenses		
(a) Cost of materials consumed	10,619.01	41,361.41
(b) Purchases of stock-in-trade	4,892.21	11,384.31
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	188.67	(949.01)
(d) Employee benefit expense	564.82	2,645.83
(e) Finance costs	16.24	121.15
(f) Depreciation, depletion and amortisation expense	117.84	474.31
(g) Other Expenses		
1 Other Expenses	716.49	2,602.47
Total other expenses	716.49	2,602.47
Total expenses	17,115.28	57,640.47
3 Total profit before exceptional items and tax	1,158.42	3,546.39
4 Exceptional items	0.00	0.00
5 Total profit before tax	1,158.42	3,546.39
6 Tax expense		
7 Current tax	319.55	929.77
8 Deferred tax	(22.68)	(15.80)
9 Total tax expenses	296.87	913.97
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11 Net Profit Loss for the period from continuing operations	861.55	2,632.42
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
14 Net profit (loss) from discontinued operation after tax	0.00	0.00
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16 Total profit (loss) for period	861.55	2,632.42
17 Other comprehensive income net of taxes	21.33	(65.97)
18 Total Comprehensive Income for the period	882.88	2,566.45
19 Total profit or loss, attributable to		
Profit or loss, attributable to owners of parent		
Total profit or loss, attributable to non-controlling interests		
20 Total Comprehensive income for the period attributable to		
Comprehensive income for the period attributable to owners of parent		

	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	2,549.22	2,549.22
	Face value of equity share capital	5.00	5.00
22	Reserves excluding revaluation reserve		30,348.28
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	1.69	5.16
	Diluted earnings (loss) per share from continuing operations	0.00	0.00
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	1.69	5.16
	Diluted earnings (loss) per share from continuing and discontinued operations	0.00	0.00
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Manufacturing	13,266.00	50,328.00
2	Trading	4,970.00	10,599.00
3	Unallocated	0.00	0.00
	Total Segment Revenue	18,236.00	60,927.00
	Less: Inter segment revenue	0.00	0.00
	Revenue from operations	18,236.00	60,927.00
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Manufacturing	1,073.00	3,629.00
2	Trading	212.00	310.00
3	Unallocated	38.00	260.00
	Total Profit before tax	1,323.00	4,199.00
	i. Finance cost	47.00	179.00
	ii. Other Unallocable Expenditure net off Unallocable income	118.00	474.00
	Profit before tax	1,158.00	3,546.00
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Manufacturing	26,849.00	26,849.00
2	Trading	5,541.00	5,541.00
3	Unallocated	8,155.00	8,155.00
	Total Segment Assets	40,545.00	40,545.00
	Un-allocable Assets	0.00	0.00
	Net Segment Assets	40,545.00	40,545.00
4	Segment Liabilities		
	Segment Liabilities		
1	Manufacturing	2,728.00	2,728.00
2	Trading	721.00	721.00
3	Unallocated	37,096.00	37,096.00
	Total Segment Liabilities	40,545.00	40,545.00
	Un-allocable Liabilities	0.00	0.00
	Net Segment Liabilities	40,545.00	40,545.00
	Disclosure of notes on segments		

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Re-measurement Gains/(Loss) on defined benefit plans	21.33	(65.97)
Total Amount of items that will not be reclassified to profit and loss	21.33	(65.97)
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	6,896.24
Capital work-in-progress	3.02
Investment property	
Goodwill	0.00
Other intangible assets	19.86
Intangible assets under development	0.00
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
Non-current financial assets	
Non-current investments	0.00
Trade receivables, non-current	0.00
Loans, non-current	0.00
Other non-current financial assets	139.43
Total non-current financial assets	139.43
Deferred tax assets (net)	0.00
Other non-current assets	183.35
Total non-current assets	7,241.90
2 Current assets	
Inventories	8,171.68
Current financial asset	
Current investments	0.00
Trade receivables, current	15,624.51
Cash and cash equivalents	15.04
Bank balance other than cash and cash equivalents	320.20
Loans, current	0.00
Other current financial assets	3,251.29
Total current financial assets	19,211.04
Current tax assets (net)	0.00
Other current assets	5,920.12
Total current assets	33,302.84
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	40,544.74
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	2,549.22
Other equity	30,348.28

	Total equity attributable to owners of parent	32,897.50
	Non controlling interest	
	Total equity	32,897.50
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.00
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	630.01
	Total non-current financial liabilities	630.01
	Provisions, non-current	145.29
	Deferred tax liabilities (net)	141.88
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	917.18
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	2,423.21
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	344.05
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,857.63
	Total Trade payable	2,201.68
	Other current financial liabilities	471.33
	Total current financial liabilities	5,096.22
	Other current liabilities	453.60
	Provisions, current	1,097.96
	Current tax liabilities (Net)	82.28
	Deferred government grants, Current	
	Total current liabilities	6,730.06
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	7,647.24
	Total equity and liabilities	40,544.74
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Part I Blue color marked fields are non-mandatory.	
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	3,546.39
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	179.00
Adjustments for decrease (increase) in inventories	(95.70)
Adjustments for decrease (increase) in trade receivables, current	(1,289.42)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	(2,473.10)
Adjustments for decrease (increase) in other non-current assets	42.55
Adjustments for other financial assets, non-current	0.00
Adjustments for other financial assets, current	(108.95)
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	(130.74)
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	234.46
Adjustments for increase (decrease) in other non-current liabilities	26.36
Adjustments for depreciation and amortisation expense	474.31
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	(130.37)
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	23.90
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	0.95
Adjustments for dividend income	0.00
Adjustments for interest income	38.49
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	(124.76)
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	(59.23)
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	(3,469.23)
Net cash flows from (used in) operations	77.16
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	921.68

Other inflows (outflows) of cash	0.00
Net cash flows from (used in) operating activities	(844.52)
3 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	0.67
Purchase of property, plant and equipment	77.81
Proceeds from sales of investment property	0.00
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	31.93
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	(593.15)
Net cash flows from (used in) investing activities	(638.36)
4 Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	0.00
Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	0.00
Proceeds from issuing debentures notes bonds etc	0.00
Proceeds from borrowings	1,790.88
Repayments of borrowings	0.00
Payments of lease liabilities	341.90
Dividends paid	0.00
Interest paid	83.81
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00

	Net cash flows from (used in) financing activities	1,365.17
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(117.71)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	(117.71)
	Cash and cash equivalents cash flow statement at beginning of period	132.75
	Cash and cash equivalents cash flow statement at end of period	15.04

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	J Mandal & Co LLP	true	30-09-2027

