

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 | 01-04-2025 | |
| Date of end of financial year | 31-03-2026 | |
| Date of board meeting when results were approved | 12-08-2025 | |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 05-08-2025 | |
| Description of presentation currency | INR | |
| Level of rounding | Lakhs | |
| Reporting Type | Quarterly | |
| Reporting Quarter | First quarter | |
| Nature of report standalone or consolidated | Standalone | |
| Whether results are audited or unaudited for the quarter ended | Unaudited | |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended | | |
| Segment Reporting | Multi segment | |
| Description of single segment | | |
| Start date of board meeting | 12-08-2025 | |
| Start time of board meeting | 12:30:00 | |
| End date of board meeting | 12-08-2025 | |
| End time of board meeting | 14:25:00 | |
| Whether cash flow statement is applicable on company | | |
| Type of cash flow statement | | |
| Declaration of unmodified opinion or statement on impact of audit qualification | Not applicable | |
| 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

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|---------------------------|---|
| Textual Information(1) | There has been no defaults on loans and debt securities during the quarter ended June 30, 2025. |
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Financial Results - Ind-AS

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 | | 01-04- 2025 | 01-04- 2025 |
| Date of end of reporting period | | 30-06- 2025 | 30-06- 2025 |
| Whether results are audited or unaudited | | Unaudited | Unaudited |
| 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 | 15,819.40 | 15,819.40 |
| | Other income | 59.27 | 59.27 |
| | Total income | 15,878.67 | 15,878.67 |
| 2 | Expenses | | |
| (a) | Cost of materials consumed | 10,042.36 | 10,042.36 |
| (b) | Purchases of stock-in-trade | 3,223.07 | 3,223.07 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 189.58 | 189.58 |
| (d) | Employee benefit expense | 727.84 | 727.84 |
| (e) | Finance costs | 36.46 | 36.46 |
| (f) | Depreciation, depletion and amortisation expense | 114.63 | 114.63 |
| (g) | Other Expenses | | |
| 1 | Other Expenses | 688.07 | 688.07 |
| | Total other expenses | 688.07 | 688.07 |
| | Total expenses | 15,022.01 | 15,022.01 |
| | Total profit before exceptional items and tax | 856.66 | 856.66 |
| 4 | Exceptional items | 0.00 | 0.00 |
| 5 | Total profit before tax | 856.66 | 856.66 |
| 6 | Tax expense | | |
| 7 | Current tax | 203.66 | 203.66 |
| 8 | Deferred tax | 8.81 | 8.81 |
| 9 | Total tax expenses | 212.47 | 212.47 |
| 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 | 644.19 | 644.19 |
| 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 |

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|-----|--|----------|----------|
| 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 | 644.19 | 644.19 |
| 17 | Other comprehensive income net of taxes | (16.49) | (16.49) |
| 18 | Total Comprehensive Income for the period | 627.70 | 627.70 |
| 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 | | |
| 23 | Earnings per share | | |
| i | Earnings per equity share for continuing operations | | |
| | Basic earnings (loss) per share from continuing operations | 1.26 | 1.26 |
| | 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 | 1.26 | 1.26 |
| | 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 | 01-04- 2025 | 01-04- 2025 |
| Date of end of reporting period | 30-06- 2025 | 30-06- 2025 |
| Whether results are audited or unaudited | Unaudited | Unaudited |
| Nature of report standalone or consolidated | Standalone | Standalone |
| 1 Segment Revenue (Income) | | |
| (net sale/income from each segment should be disclosed) | | |
| 1 Manufacturing | 12,266.00 | 12,266.00 |
| 2 Trading | 3,553.00 | 3,553.00 |
| 3 Unallocated | 0.00 | 0.00 |
| Total Segment Revenue | 15,819.00 | 15,819.00 |
| Less: Inter segment revenue | 0.00 | 0.00 |
| Revenue from operations | 15,819.00 | 15,819.00 |
| 2 Segment Result | | |
| Profit (+) / Loss (-) before tax and interest from each segment | | |
| 1 Manufacturing | 824.00 | 824.00 |
| 2 Trading | 136.00 | 136.00 |
| 3 Unallocated | 59.00 | 59.00 |
| Total Profit before tax | 1,019.00 | 1,019.00 |
| i. Finance cost | 47.00 | 47.00 |
| ii. Other Unallocable Expenditure net off Unallocable income | 115.00 | 115.00 |
| Profit before tax | 857.00 | 857.00 |
| 3 (Segment Asset - Segment Liabilities) | | |
| Segment Asset | | |
| 1 Manufacturing | 27,617.00 | 27,617.00 |
| 2 Trading | 4,292.00 | 4,292.00 |
| 3 Unallocated | 9,161.00 | 9,161.00 |
| Total Segment Assets | 41,070.00 | 41,070.00 |
| Un-allocable Assets | 0.00 | 0.00 |
| Net Segment Assets | 41,070.00 | 41,070.00 |
| 4 Segment Liabilities | | |
| Segment Liabilities | | |
| 1 Manufacturing | 3,040.00 | 3,040.00 |
| 2 Trading | 873.00 | 873.00 |
| 3 Unallocated | 37,157.00 | 37,157.00 |
| Total Segment Liabilities | 41,070.00 | 41,070.00 |
| Un-allocable Liabilities | 0.00 | 0.00 |
| Net Segment Liabilities | 41,070.00 | 41,070.00 |

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|--|---------------------------------|--|
| | Disclosure of notes on segments | |
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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 | | 01-04- 2025 | 01-04- 2025 |
| Date of end of reporting period | | 30-06- 2025 | 30-06- 2025 |
| Whether results are audited or unaudited | | Unaudited | Unaudited |
| 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 | (16.49) | (16.49) |
| | Total Amount of items that will not be reclassified to profit and loss | (16.49) | (16.49) |
| 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 | (16.49) | (16.49) |