Regd. Office: Gujarat Gas CNG Station , Sector-5/C, Gandhinagar-382006, District: Gandhinagar, Gujarat. Website: www.gujaratgas.com CIN : L40200GJ2012SGC069118



STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2022

							(₹ in Crores
Sr.	Particulars	'	Quarter ende	d	Half yea	r ended	Year ended
No.		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Revenue						-
(a)	Revenue from operations	4,107.83	5,303.23	3,698.67	9,411.06	6,772.82	16,787.35
(b)	Other Income	18.52	18.97	17.77	37.49	37.82	90.74
	Total Income	4,126.35	5,322.20	3,716.44	9,448.55	6,810.64	16,878.09
2	Expenses						
(a)	Cost of materials consumed	3,065.40	4,301.48	2,988.73	7,366.88	5,053.08	13,444.11
(b)	Changes in inventories	3.01	(4.19)	(2.04)	(1.18)	(2.53)	(7.24
(c)	Employee benefits expenses	50.33	47.16	44.53	97.49	95.03	190.88
(d)	Finance costs	13.09	13.57	12.39	26.66	28.37	56.82
(e)	Depreciation and amortization expenses	106.41	103.16	94.68	209.57	185.96	384.9
(f)	Excise duty expense	131.37	133.15	73.80	264.52	130.42	331.13
(g)	Other expenses	214.98	219.02	174.66	434.00	355.44	752.17
	Total Expenses	3,584.59	4,813.35	3,386.75	8,397.94	5,845.77	15,152.78
3	Profit Before Exceptional Items and Tax (1-2)	541.76	508.85	329.69	1,050.61	964.87	1,725.31
4	Exceptional Items	-	-	-	-	-	11.90
5	Profit Before Tax(3-4)	541.76	508.85	329.69	1,050.61	964.87	1,713.41
6	Tax expense :						-
	Current Tax	130.71	122.10	76.59	252.81	229.02	416.03
	Deferred Tax	7.16	5.65	7.70	12.81	16.43	11.74
	Total Tax expenses	137.87	127.75	84.29	265.62	245.45	427.77
	Net Profit after tax for the period (5 - 6)	403.89	381.10	245.40	784.99	719.42	1,285.64
	Other Comprehensive Income (after tax)(OCI):						
	Items that will not be reclassified to profit or (loss)	0.74	2.99	3.01	3.73	(2.04)	3.38
(b)	Income tax related to items that will not be reclassified to profit or (loss)	(0.19)	(0.75)	(0.76)	(0.94)	0.51	(0.69
	Total Other Comprehensive Income (after tax) (OCI)	0.55	2.24	2.25	2.79	(1.53)	2.69
9	Total Comprehensive Income (after tax) (7+8)	404.44	383.34	247.65	787.78	717.89	1,288.3
10	Paid up Equity Share Capital (Face value of ₹ 2/- each)	137.68	137.68	137.68	137.68	137.68	137.68
11	Other Equity						5,461.62
12	Earnings Per Share in ₹ (Face Value of ₹2/- each) (not annualised for quarter/ half year)						
(a)	Basic	5.87	5.54	3.56	11.40	10.45	18.68
(h)	Diluted	5.87	5.54	3.56	11.40	10.45	18.68





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Website: www.gujaratgas.com CIN: L40200GJ2012SGC069118

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2022

(₹	in	Cr	or	es

		(₹ in Crores)
Particulars	As at	As at
	30th September 2022	31st March 2022
	Un-audited	Audited
I. ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	6,181.36	5,967.76
(b) Capital work in progress	1,023.32	965.91
(c) Investment property	1.30	1.30
(d) Intangible assets	422.25	403.92
(e) Intangible assets under development	28.50	26.39
(f) Right-of-use assets	260.94	258.22
(g) Financial assets		
(i) Investment in associates	0.03	0.03
(ii) Investments	22.36	22.36
(iii) Loans	3.17	3.56
(iv) Other financial assets	84.14	81.27
(h) Other non-current assets	458.30	436.94
Total Non-Current Assets	8,485.67	8,167.66
2 Current assets	0,400.07	0,107.00
(a) Inventories	65.47	53.39
(b) Financial Assets		00.00
(i) Trade receivables	890.27	930.05
(ii) Cash and cash equivalents	398.11	19.59
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	6.50	1.54
(iii) Bank balances other than (ii) above	3.94	2.91
(iv) Loans	11.17	16.80
(v) Others Financial Assets		
(c) Other current assets	177.90	363.34
Total Current Assets	1,553.36	1,387.62
TOTAL ASSETS (1+2)	10,039.03	9,555.28
II. EQUITY AND LIABILITIES		1
1 Equity		
(a) Equity share capital	137.68	137.68
(b) Other Equity	6,111.74	5,461.62
Total equity	6,249.42	5,599.30
2 Liabilities		
A Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	152.48	390.97
(ii) Lease Liabilities	126.79	125.33
(b) Provisions	52.17	53.78
(c) Deferred tax liabilities (Net)	821.47	807.72
(d) Other non-current liabilities	69.67	68.83
Total Non-Current Liabilities	1,222.58	1,446.63
B Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	38.16	90.10
(ii) Lease Liabilities	25.59	22.45
(iii) Trade payables		
Total outstanding dues of micro enterprises and small	23.85	21.36
enterprises		
Total outstanding dues of creditors other than micro enterpr	ises 459.71	424.27
and small enterprises	400.71	727.27
(iv) Other Financial Liabilities	1,772.44	1,841.96
	143.54	80.69
(b) Other current liabilities	41.56	28.52
(c) Provisions	62.18	20.52
(d) Current Tax Liabilities (Net)		2 500 25
Total Current Liabilities	2,567.03	2,509.35
Total liabilities (A+B)	3,789.61	3,955.98
TOTAL EQUITY AND LIABILITIES (1+2)	10,039.03	9,555.28
	246	

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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2022

	Lalf was	r andad	(₹ in Crores)
Deutleuleur		r ended	Year ended
Particulars	30th September 2022	30th September 2021	31st March 2022
-	Un-audited	Un-audited	Audited
A, CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax	1,050.61	964.87	1,713.41
Adjustments for:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,
Depreciation and Amortization Expenses	209.57	185.96	384.91
Loss on sale/disposal of Property, plant and equipment	2.16	0.14	1.49
(Profit)/Loss on sale as scrap and diminution in Capital	0.15	2.10	1.71
Inventory			
Material Shortage/(Gain)/Loss on sale of inventory	(0.01)	-	-
Provision for Doubtful Trade Receivables / Advances / Deposits	5.12	2.81	3.71
etc.			
Finance Costs	26.66	28.37	56.82
Provision/liability no longer required written back	(0.06)	(0.97)	(20.78)
Interest Income	(21.65)	(19.17)	(33.67)
Operating Profit before Working Capital Changes	1,272.55	1,164.11	2,107.60
Adjustments for changes in Working Capital			
(Increase)/Decrease in Trade Receivables	34.68	(69.14)	(146.79)
(Increase)/Decrease in Other - Non Current Assets	(30.41)	(15.86)	(50.36)
(Increase)/Decrease in Other financial assets-Non-current	(2.71)	(2.44)	(3.26)
(Increase)/Decrease in Loans and Advances-Current	(1.03)	(0.95)	(1.62)
(Increase)/Decrease in Other Current Assets	185.44	0.32	(178.07)
(Increase)/Decrease in Other financial assets-Current	5.64	(18.76)	(11.28)
(Increase)/Decrease in Inventories	(12.08)	l .	(0.91)
(Increase)/Decrease in Loan and advances-Non current	0.39	(1.18)	(1.39)
Changes in Assets	179.92	(104.83)	(393.68)
Increase/(Decrease) in Trade Payables	37.93	58.31	1.42
Increase/(Decrease) in Other financial liabilities-Current	14.37	173.38	342.11
Increase/(Decrease) in Other current liabilities	62.84	24.17	23.60
Increase/(Decrease) in Other Non current Liabilities	0.84	1.83	5.89
Increase/(Decrease) in Short-term provisions	16.77	15.68	9.14
Increase/(Decrease) in Long-term provisions	(1.61)	4.34	2.01
Changes in Liabilities	131.14	277.71	384.17
Cash Generated from Operations	1,583.61	1,336.99	2,098.09
Income tax refund	5.69	1.33	1.33
Income tax paid	(190.73)		
Net Cash from / (used in) Operating Activities	1,398.57	1,172.99	1,661.76





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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2022

			(₹ in Crores)
	Half yea	Year ended	
Particulars	30th September 2022	30th September 2021	31st March 2022
	Un-audited	Un-audited	Audited
B. CASH FLOW FROM INVESTING ACTIVITIES			
Payments for Property, plant and equipments/Intangible assets	(566.22)	(670.07)	(1,366.30)
including capital work in progress and capital advances			
Other Bank balances in Earmark funds	(4.96)	(97.66)	39.79
Investment in Fixed Deposits with bank and financial institutions (net)	-	-	-
Interest received	21.47	19.72	32.94
Proceeds from sale of Property, plant and equipments	0.25	0.01	0.03
Dividend Income	-	-	-
Net Cash from / (used in) Investing Activities	(549.46)	(748.00)	(1,293.54)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Payments of lease liabilities	(12.29)	(9.06)	(18.55)
Repayment of Long-term borrowings	(287.24)	(375.83)	(419.28)
Interest Paid (including interest on lease liability)	(30.28)	(31.35)	(53.14)
Dividend Paid (including tax thereon)	(137.63)	(0.01)	(137.47)
Net Cash from / (used in) Financing Activities	(467.44)	(416.25)	(628.44)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	381.67	8.74	(260.22)
Cash and Cash Equivalents at the beginning of the period	16.44	276.66	276.66
Cash and Cash Equivalents at the end of the period	398.11	285.40	16.44
Closing Cash and Cash Equivalents comprise:			
Cash in hand	1.84	1.13	1.61
Balances with Banks	38.73	20.25	17.98
Balances in Fixed / Liquid Deposits	357.54	264.02	-
Balances in Bank Overdraft / Cash Credit			(3.15
Total	398.11	285.40	16.44





Regd. Office: Gujarat Gas CNG Station , Sector-5/C, Gandhinagar-382006, District: Gandhinagar, Gujarat. Website: www.gujaratgas.com CIN : L40200GJ2012SGC069118



STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2022

Notes to Standalone Financial Result:

- 1 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 10th November, 2022 at Gandhinagar, Gujarat.
- 2 These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards Ind AS) Rules issued thereafter and the provisions of the Companies Act 2013, as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI") and other recognised accounting principles and policies generally accepted in India to the extent possible.
 - These financial results are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with other relevant rules and circulars issued thereunder.
- 3 The statutory auditors of the Company have carried out limited review of the financial results for the quarter ended and half year ended on 30th September, 2022 in pursuance to regulation 33(c)(i) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with other relevant rules and circulars issued thereunder. The statutory auditors have expressed an unmodified review report.
- 4 The Company primarily operates in the segment of Natural Gas Business. Accordingly, disclosures under Indian Accounting Standards (Ind AS) 108 on operating segments are not applicable to the Company.
- The Company had executed Business Transfer Agreement (BTA) to transfer / purchase of City Gas Distribution (CGD) Business of Gujarat State Petronet Limited (GSPL, the holding company) to Gujarat Gas Limited (GGL, the Company). The Company has completed the above transfer of business as per BTA with effect from 1st November 2021. The financial information, pertaining to the transfer/ purchase of City Gas Distribution (CGD) Business in respect of the prior periods has been restated in accordance with Ind AS 103 –Business Combinations as if the business combination had occurred w.e.f. 1st April 2020. The impact of acquisition of said business is not significant on the financial results of the Company.
- 6 Exceptional item in previous year pertains to payment of stamp duty with regards to the Business Transfer Agreement (BTA) & conveyance deed executed for transfer / purchase of City Gas Distribution (CGD) Business of Amritsar and Bhatinda Geographical Areas from Gujarat State Petronet Limited (GSPL, a holding company) to Gujarat Gas Limited (GGL, the Company) for cash consideration.
- 7 Previous period figures have been reclassified / regrouped wherever considered necessary to conform to the current period figures.

For and on behalf of Board of Directors

Gujarat Gas Limited

Sanjeev Kumar, IAS Managing Director

Place: Gandhinagar

Date: 10th November, 2022





Regd. Office: Gujarat Gas CNG Station , Sector-5/C, Gandhinagar-382006, District: Gandhinagar, Gujarat.



Website: www.gujaratgas.com CIN: L40200GJ2012SGC069118

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2022

No.							-	(₹ in Crores)
National Color Nati	Sr.	Particulars		Quarter ende	t	Half yea	Year ended	
Revenue	No.		30-09-2022	30-06-2022	30-09-2021	3.0-09-2022	30-09-2021	31-03-2022
(a) Revenue from operations			Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
(b) Other Income	1	Revenue						
Total Income	(a)	Revenue from operations	4,107.83	5,303.23	3,698.67	9,411.06	6,772.82	16,787.35
2 Expenses (a) Cost of materials consumed (3) 3,065.40 (4) 4,301.48 (2,988.73 (7,366.88 (5,053.08 (13,444.11) (10) Changes in inventories (3) 01 (4,19) (2,04) (1,18) (2,53) (7,24) (c) Employee benefits expenses (5) 33 (7,16 (44.53 (7,49) (9) Employee benefits expenses (10,64)	(b)	Other Income	18.55	19.00	17.80	37.55	37.88	90.87
2 Expenses (a) Cost of materials consumed (b) Changes in inventories 3.01 (4.19) (2.04) (1.18) (2.53) (7.24) (c) Employee benefits expenses 50.33 47.16 44.53 97.49 95.03 190.88 (d) Finance costs 13.09 13.57 12.39 26.66 28.37 56.82 (e) Depreciation and amortization expenses 106.41 103.16 94.68 209.57 185.96 384.91 (f) Excise duty expense 131.37 133.15 73.80 264.52 130.42 331.13 (g) Other expenses 214.98 219.02 174.66 43.39.79 45.845.71 752.17 Total Expenses 3,584.59 4,813.35 3,386.75 8,339.94 5,845.71 751.52.78 3 Profit Before Exceptional Items and Tax (1-2) 4 Exceptional Items 7 Profit Before Exa(3-4) 541.79 508.88 329.72 1,050.67 964.93 1,725.44 Tax (1-2) 4 Exceptional Items 7 Profit Before Exa(3-4) 541.79 508.88 329.72 1,050.67 964.93 1,735.44 6 Share of net profit of equity accounted 0.48 0.78 0.06 1.26 0.57 1.62 1 Investee 1 Current Tax 130.70 122.11 76.60 252.81 229.03 416.05 Deferred Tax 7.16 5.65 7.70 12.81 18.43 11.74 Total Tax expenses 137.86 127.76 84.30 265.62 245.46 427.79 9 Net Profit after tax for the period 404.41 381.90 245.48 786.31 720.04 1,287.37 (7 - 8) 10 Other Comprehensive Income (after tax)(OCI): (a) Items that will not be reclassified to profit of (0.05) 0.01 - (0.04) 0.51 (0.05) (c) Share of Other comprehensive Income (after tax) (OCI): (a) Items that will not be reclassified to profit of (0.05) 0.01 - (0.04) 0.51 (0.06) be reclassified to profit or (10ss) (c) Share of Other comprehensive Income (after tax) (OCI): (a) Items that will not be reclassified to profit or (10ss) 0.01 0.01 0.07 (0.001) 0.001		Total Income	4,126.38	5,322.23	3,716.47	9,448.61	6,810.70	16,878.22
(b) Changes in inventories 3.01 (4.19) (2.04) (1.18) (2.53) (7.24) (1.26) (Diamployee benefits expenses 50.33 47.16 44.53 97.49 95.03 190.88 (4.19) Finance costs 13.09 13.57 12.39 26.66 28.37 56.82 (e) Depreciation and amortization expenses 108.41 103.18 94.68 209.57 185.96 384.91 (f) Excise duty expense 131.37 133.15 73.80 264.52 130.42 331.13 (g) Other expenses 214.98 219.02 174.66 434.00 355.44 752.17 Total Expenses 31.584.59 4.813.35 3,386.75 8,397.94 5,845.77 15,152.78 17.78 17.78 17.78 17.78 17.78 17.78 17.78 17.78 17.78 17.78 17.78 17.78 17.78 17.78 17.78 17.79 17.78	2	Expenses		· .			•	
(c) Employee benefits expenses	(a)	Cost of materials consumed	3,065.40	4,301.48	2,988.73	7,366.88	5,053.08	13,444.11
(c) Employee benefits expenses	(b)	Changes in inventories	3.01	(4.19)	(2.04)	(1.18)	(2.53)	(7.24)
(e) Depreciation and amortization expenses 106.41 103.16 94.68 209.57 185.96 384.91 (f) Excise duty expense 131.37 133.15 73.80 264.52 130.42 331.13 14.25 13.2	(c)	Employee benefits expenses	50.33	47.16	44.53	97.49	95.03	190.88
(ii) Excise duty expense 131.37 133.15 73.80 264.52 130.42 331.13 (g) Other expenses 214.98 219.02 174.86 434.00 355.44 752.17 Total Expenses 3,584.59 4,813.35 3,386.75 8,397.94 5,845.77 15,152.78 3 Profit Before Exceptional Items and Tax (1-2) 508.88 329.72 1,050.67 964.93 1,725.44 Exceptional Items 11.90 508.88 329.72 1,050.67 964.93 1,713.54 6 Share of net profit of equity accounted investee 10.48 0.78 0.06 1.26 0.57 1.62 investee 10.57 Exceptional Items 11.90 508.88 329.72 1,050.67 964.93 1,713.54 6 Share of net profit of equity accounted investee 10.48 0.78 0.06 1.26 0.57 1.62 investee 10.57 Exceptional Items	(d)	Finance costs	13.09	13.57	12.39	26.66	28.37	56.82
(g) Other expenses 214.98 219.02 174.66 434.00 355.44 752.17 Total Expenses 3,584.59 4,813.35 3,386.75 8,397.94 5,845.77 15,152.78 3 Profit Before Exceptional Items and Tax (1-2) 508.88 329.72 1,050.67 964.93 1,725.44 4 Exceptional Items 11.90 5 Profit Before Tax(3-4) 541.79 508.88 329.72 1,050.67 964.93 1,713.54 6 Share of net profit of equity accounted investee Profit of equity accounted investee Profit of equity accounted investee Profit after tax (1-2) 1,713.74 7 Profit Before Tax(5-6) 542.27 509.66 329.78 1,051.93 965.50 1,715.16 8 Tax expense : 130.70 122.11 76.60 252.81 229.03 416.05 Deferred Tax 130.70 122.11 76.60 252.81 229.03 416.05 Deferred Tax 7.16 5.65 7.70 12.81 16.43 11.74 Total Tax expenses 137.86 127.76 84.30 265.62 245.46 427.79 9 Net Profit after tax for the period 404.41 381.90 245.48 786.31 720.04 1,287.37 (7-8) (a) Items that will not be reclassified to profit or (loss) (c) Share of Other comprehensive income of equity accounted investee Total Cother Comprehensive income of equity accounted investee Roll of the Comprehensive Income (after tax) (OCI) (0.94) 0.51 (0.69 accounted investee Roll of Comprehensive Income (after tax) (9.71) 17.04 (1.50) 17.05 (1.50)	(e)	Depreciation and amortization expenses	106.41	103.16	94.68	209.57	185.96	384.91
Total Expenses 3,584.59 4,813.35 3,386.75 8,397.94 5,845.77 15,152.78 3 Profit Before Exceptional Items and Tax (1-2) 508.88 329.72 1,050.67 964.93 1,725.44 Exceptional Items	(f)	Excise duty expense	131.37	133.15	73.80	264.52	130.42	331.13
3 Profit Before Exceptional Items and Tax (1-2)	(g)	Other expenses	214.98	219.02	174.66	434.00	355.44	752.17
Profit Before Exceptional Items and Tax (1-2) Tax		Total Expenses	3,584.59	4,813.35	3,386.75	8,397.94	5,845.77	15,152.78
5 Profit Before Tax(3-4) 541.79 508.88 329.72 1,050.67 964.93 1,713.54 6 Share of net profit of equity accounted investee 0.48 0.78 0.06 1.26 0.57 1.62 investee 7 Profit Before Tax(5+6) 542.27 509.66 329.78 1,051.93 965.50 1,715.16 8 Tax expense :	3	· · · · · · · · · · · · · · · · · · ·						1,725.44
6 Share of net profit of equity accounted investee	4	Exceptional Items	-	-	-	-	-	11.90
investee	5	Profit Before Tax(3-4)	541.79	508.88	329.72	1,050.67	964.93	1,713.54
8 Tax expense : Current Tax	6		0.48	0.78	0.06	1.26	0.57	
Current Tax	7	Profit Before Tax(5+6)	542.27	509.66	329.78	1,051.93	965.50	1,715.16
Deferred Tax	8	Tax expense :						
Total Tax expenses 137.86 127.76 84.30 265.62 245.46 427.79 9 Net Profit after tax for the period (7 - 8) 10 Other Comprehensive Income (after tax)(OCI): (a) Items that will not be reclassified to profit or (loss) (b) Income tax related to items that will not be reclassified to profit or (loss) (c) Share of Other comprehensive income of equity accounted investee Total Other Comprehensive Income (after tax)(OCI) 11 Total Comprehensive Income (after tax) (9+10) 12 Paid up Equity Share Capital (Face value of ₹2/- each) 13 Other Equity (a) Basic (b) Diluted 5.87 5.55 3.57 11.42 10.46 18.70		Current Tax	130.70	122.11	76.60	252.81	229.03	416.05
9 Net Profit after tax for the period (7 - 8) 10 Other Comprehensive Income (after tax)(OCI): (a) Items that will not be reclassified to profit or (loss) (b) Income tax related to items that will not be reclassified to profit or (loss) (c) Share of Other comprehensive income of equity accounted investee Total Other Comprehensive Income (after tax) (OCI) 11 Total Comprehensive Income (after tax) (9+10) 12 Paid up Equity Share Capital (Face value of ₹2/- each) 13 Other Equity (a) Basic 5.87 5.55 3.57 11.42 10.46 18.70		Deferred Tax			7.70	12.81	16.43	11.74
(7 - 8) 10 Other Comprehensive Income (after tax)(OCI): (a) Items that will not be reclassified to profit or (loss) (0.74 2.99 3.01 3.73 (2.04) 3.38 (2.04) (0.69 (0.76) (0.76) (0.76) (0.94) (0.75) (0.76) (0.94) (0.75) (0.69 (0.94) (0.75) (0.76) (0.94) (0			137.86	127.76	84.30	265.62	245.46	
10 Other Comprehensive Income (after tax)(OCI):	9		404.41	381.90	245.48	786.31	720.04	1,287.37
tax)(OCI): (a) Items that will not be reclassified to profit or (loss) 0.74 2.99 3.01 3.73 (2.04) 3.38 or (loss) (b) Income tax related to items that will not be reclassified to profit or (loss) (0.19) (0.75) (0.76) (0.94) 0.51 (0.69) (c) Share of Other comprehensive income of equity accounted investee (0.05) 0.01 - (0.04) - (0.01) 11 Total Other Comprehensive Income (after tax) (OCI) 404.91 384.15 247.73 789.06 718.51 1,290.05 12 Paid up Equity Share Capital (Face value of ₹2/- each) 137.68 <td></td> <td>(7 - 8)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		(7 - 8)						
(a) Items that will not be reclassified to profit or (loss) 0.74 2.99 3.01 3.73 (2.04) 3.38 (b) Income tax related to items that will not be reclassified to profit or (loss) (0.19) (0.75) (0.76) (0.94) 0.51 (0.69 (c) Share of Other comprehensive income equity accounted investee (0.05) 0.01 - (0.04) - (0.01 Total Other Comprehensive Income (after tax) (OCI) 0.50 2.25 2.25 2.75 (1.53) 2.68 11 Total Comprehensive Income (after tax) (9+10) 404.91 384.15 247.73 789.06 718.51 1,290.05 12 Paid up Equity Share Capital (Face value of ₹2/- each) 137.68 1	10							
(b) Income tax related to items that will not be reclassified to profit or (loss) (0.19) (0.75) (0.76) (0.94) 0.51 (0.69) (c) Share of Other comprehensive income equity accounted investee (0.05) 0.01 - (0.04) - (0.01) Total Other Comprehensive Income (after tax) (OCI) 0.50 2.25 2.25 2.75 (1.53) 2.68 (after tax) (OCI) 11 Total Comprehensive Income (after tax) (9+10) 384.15 247.73 789.06 718.51 1,290.05 12 Paid up Equity Share Capital (Face value of ₹2/- each) 137.68 <t< td=""><td>(a)</td><td>Items that will not be reclassified to profit</td><td>0.74</td><td>2.99</td><td>3.01</td><td>3.73</td><td>(2.04)</td><td>3.38</td></t<>	(a)	Items that will not be reclassified to profit	0.74	2.99	3.01	3.73	(2.04)	3.38
(c) Share of Other comprehensive income of equity accounted investee (0.05) 0.01 - (0.04) - (0.01) Total Other Comprehensive Income (after tax) (OCI) 0.50 2.25 2.25 2.75 (1.53) 2.68 11 Total Comprehensive Income (after tax) (9+10) 404.91 384.15 247.73 789.06 718.51 1,290.05 12 Paid up Equity Share Capital (Face value of ₹ 2/- each) 137.68	(b)	Income tax related to items that will not	(0.19)	(0.75)	(0.76)	(0.94)	0.51	(0.69)
Total Other Comprehensive Income (after tax) (OCI) 0.50 2.25 2.25 2.75 (1.53) 2.68 11 Total Comprehensive Income (after tax) (9+10) 404.91 384.15 247.73 789.06 718.51 1,290.05 12 Paid up Equity Share Capital (Face value of ₹ 2/- each) 137.68 <t< td=""><td>(c)</td><td>Share of Other comprehensive income of</td><td>(0.05)</td><td>0.01</td><td>-</td><td>(0.04)</td><td>-</td><td>(0.01)</td></t<>	(c)	Share of Other comprehensive income of	(0.05)	0.01	-	(0.04)	-	(0.01)
11 Total Comprehensive Income (after tax) (9+10) 404.91 384.15 247.73 789.06 718.51 1,290.05 12 Paid up Equity Share Capital (Face value of ₹ 2/- each) 137.68 <td< td=""><td></td><td>Total Other Comprehensive Income</td><td>0.50</td><td>2.25</td><td>2.25</td><td>2.75</td><td>(1.53)</td><td>2.68</td></td<>		Total Other Comprehensive Income	0.50	2.25	2.25	2.75	(1.53)	2.68
12 Paid up Equity Share Capital (Face value of ₹ 2/- each) 137.68	11	Total Comprehensive Income (after	404.91	384.15	247.73	789.06	718.51	1,290.05
13 Other Equity 5,492.25 14 Earnings Per Share in ₹ (Face Value of ₹2/- each) (not annualised for quarter/ half year) 3,57 11.42 10.46 18.70 (a) Basic 5.87 5.55 3.57 11.42 10.46 18.70 (b) Diluted 5.87 5.55 3.57 11.42 10.46 18.70	12	Paid up Equity Share Capital (Face value	137.68	137.68	137.68	137.68	137.68	137.68
14 Earnings Per Share in ₹ (Face Value of ₹2/- each) (not annualised for quarter/ half year) (a) Basic 5.87 5.55 3.57 11.42 10.46 18.70 (b) Diluted 5.87 5.55 3.57 11.42 10.46 18.70	13							5,492.25
(a) Basic 5.87 5.55 3.57 11.42 10.46 18.70 (b) Diluted 5.87 5.55 3.57 11.42 10.46 18.70	14	₹2/- each) (not annualised for quarter/						
(b) Diluted 5.87 5.55 3.57 11.42 10.46 18.70	(a)		5.87	5.55	3.57	11.42	10.46	18.70
			5.87	5.55	3.57	11.42	10.46	18.70
	<u> </u>		s			•		





Regd. Office: Gujarat Gas CNG Station , Sector-5/C, Gandhinagar-382006, District: Gandhinagar, Gujarat.



Website: www.gujaratgas.com CIN: L40200GJ2012SGC069118

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2022

ASSETS		Destinulare	(₹ in Crores)			
ASSETS Non-current assets		Particulars	As at	As at		
ASSETS Non-current assets (a) Property, plant and equipment (b) Capital work in progress (c) Property, plant and equipment (c) Property (c) Invastment property (c) Invastment property (c) Invastment property (c) Intangible assets (c) Provisions (c) Intangible assets (c) Provisions (c) Intangible assets (c) Provisions (c) Provision						
(a) Property, plant and equipment (b) Capital work in progress 1,023,32 955,91	I.	ASSETS	On-addited	Addited		
(b) Capital work in progress (c) Investment property 1.30 1.30 (d) Intangible assets (e) Intangible assets (g) Investment in equity accounted investee (f) Investment in equity accounted investee (f) Investments (gi) Loans (gi) Comment (gi) C	1					
(c) Investment property 1.30 1.30 1.30 1.30 (d) Intangible assets 422.25 403.32 (e) Intangible assets 422.25 403.32 (e) Intangible assets 422.25 62.39 26.39 (f) Right-O-Lue assets 28.00 4.58.32 (g) Investment in equity accounted investee 30.89 29.67 (h) Financial assets 22.36 22.36 (ii) Loans 3.17 3.58 (iii) Other financial assets 84.14 81.27 (i) Other non-current assets 458.30 43.69 458.30 43.69 459.71 459.69 459.71 459.69 459.71 459.69 459.71 459.69 459.71 459.25 459.30 459.71 459.25 459.30 459.71 459.25 459.30 459.71 459.25 459.30 459.71 459.25 459.30 459.71 459.25 459.2				·		
(i) Intangible assets 422.25 403.92		(b) Capital work in progress		965.91		
c) Intangible assets under development 28.55 26.39 (7) Right-of-use assets 260.94 258.22 (8) Investment in equity accounted investee 30.89 29.67 (7) Financial assets (1) Investments 22.36 22.36 (1) Investments 31.17 3.56 (11) Loans 3.17 3.56 (11) Loans 3.57 (11) Loans 3.57 3.56 (11) Loans 3.57 3.56 (12) Loans 3.57 3.56 (13) Loans 3.57 3.56 (13) Loans 3.57 3.56 (13) Loans 3.57 3.57 3.57 (13) Loans 3.57 3.57 3.57 (13) Loans 3.57		(c) Investment property	1.30	1.30		
(e) Intangible assets under development 28.50 26.39 (f) Right-Chuse assets 260.94 258.22 (g) Investment in equity accounted investee 30.89 29.67 (h) Financial assets (i) Investments 22.36 22.36 (ii) Loans 3.17 3.58 (iii) Other financial assets 84.14 81.27 (i) Other financial assets 48.30 436.94 7.041 7.041 7.041 7.042		(d) Intangible assets	422.25	403.92		
(i) Right-of-use assets (200 44 258.22 (3) Investment in equity accounted investee (30 Asset) (20 Asset) (30 A			28.50	26.39		
Col Investment in equity accounted investee 30.89 29.67			260.94	258.22		
(ii) Cher financial assets (ii) Loans (iii) Cher financial assets (iii) Cal Non-Current Assets (iii) Cal And cash equivalents (iii) Enancial Assets (i) Trade receivables (i) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Chers Financial Assets (iv) Loans (iv) Chers Financial Assets (iv) Loans (iv) Chers Financial Assets (iv) Loans (iv) Chert Financial Lassets (iv) Loans (iv) Lo		,,	30.89	29.67		
(i) Investments (ii) Joans (iii) Other financial assets (iii) Total Non-Current Assets (iii) Investments (iii) Investments (iiii) Investments (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii		107				
(ii) Loans (iii) Other financial assets (iii) Other non-current assets Total Non-Current Assets (a) Inventories (b) Financial Assets (ii) Tade receivables (iii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Others Financial Assets (7) Uthers Financial Assets (a) Inventories (b) Financial Cash (iii) Bank balances other than (ii) above (iii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (iv) Others Financial Assets (iv) Loans (iv) Others Financial Lassets (iv) Loans (iv)		, , , , , , , , , , , , , , , , , , ,	22.36	22.36		
(iii) Other financial assets (34, 34, 34, 34, 34, 34, 34, 34, 34, 34,		()				
(i) Other non-current assets						
Total Non-Current Assets 8,516.53 8,197.30						
Current assets						
(i) Friancial Assets (ii) Trade receivables (iii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (v) Others Financial Assets (17.790 363.34 Total Current Assets 11.1.77 19.02 (c) Other current assets 17.790 363.34 TOTAL ASSETS (1+2) 10,069.90 15,587.33 TOTAL ASSETS (1+2) 10,069.90 10,587.33 I. EQUITY AND LIABILITIES I. Equity (a) Equity share capital (b) Other Equity 10,104 equity 11,104 equity 12,104 equity 13,105 equity share capital (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (Net) (b) Other created that liabilities (b) Deferred tax liabilities (c) Deferred tax liabilities (d) Other non-current Liabilities (e) Financial Liabilities (f) Borrowings (g) Financial Liabilities (h) Browings (g) Financial Liabilities (h) Borrowings (g) Financial Liabilities (h) Browings (g) Financial Liabilities (h) Other current liabilities (l) Browings (l) Current Liabilities (l) Current Liabilities (l) Other current liabilities (l) Current Liabilities (l) Other curre	2		0,510.55	0,197.30		
(ii) Trade receivables (iii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iv) Loans (v) Others Financial Assets (1.1.77.90 (c) Other current assets (d) Total Current Assets (d) Total Current Assets (e) Total Current Assets (f) Total Current Assets (h) Borrowings (h) Lease Liabilities (h) Equity (h) Current Assets (h) Borrowings (h) Lease Liabilities (h) Equity (h) Current Assets (h) Borrowings (h) Lease Liabilities (h) Lease Liabilities (h) Borrowings (h) Lease Liabilities (h) Current Liabilities (h) Current Liabilities (h) Other current Liabilities (h) Current Liabilities (h) Current Liabilities (h) Current Liabilities (h) Lease Liabilities (h) Other current Liabilities (h) Other current Liabilities (h) Other current Liabilities (h) Current Liabilities (h) Other curren		(a) Inventories	65.47	53.39		
(ii) Cash and cash equivalents (iii) Bank balances other than (ii) above (iii) Loans (iv) Others Financial Assets (c) Other current assets Total Current Assets Total Current Assets 11.17 19.02 (c) Other Cash and Current Assets Total Current Assets Total Current Assets Total Current Assets Total Equity (a) Equity Share capital (b) Other Equity Total equity (a) Financial Liabilities (a) Financial Liabilities (b) Other Equity (c) Equity (d) Equity (e) Equity ((b) Financial Assets				
(iii) Bank balances other than (ii) above (iv) Loans 3.94 2.91 (v) Others Financial Assets 11.17 19.02 (c) Other current assets 11.17 19.02 36.3.44 Total Current Assets 17.790 36.3.34 Total Current Assets 17.790 36.3.34 1,553.37 1,390.03 TOTAL ASSETS (1+2) 10,069.90 9,587.33 1. EQUITY AND LIABILITIES Equity (a) Equity share capital 137.68 137.68 (b) Other Equity 6,142.61 5,492.25 Total equity 6,142.61 5,492.25 (c) Equity Share capital (b) Other Equity 6,142.61 5,492.25 (c) Equity Share capital (c) Share capi		(i) Trade receivables	890.27	930.05		
(iii) Bank balances other than (ii) above (iv) Loans 3.94 2.91 (iv) Loans 3.94 2.91 (iv) Cothers Financial Assets 11.17 19.02 (c) Other current assets 177.90 363.34 Total Current Assets 1,553.37 1,390.03 TOTAL ASSETS (1+2) 10,069.90 9,587.33 10,069.90 9,587.33 1.		(ii) Cash and cash equivalents	398.12	19.78		
(iv) Loans (v) Others Financial Assets (11.17 19.02 (20.02) (20.02) Control of the current assets (17.90 363.34 (1.553.37 1.390.03 TOTAL ASSETS (1+2) (10.069.90 9.587.33 10.069.90 9.587.33 (1.553.37 1.390.03 10.069.90 9.587.33 (1.553.37 1.390.03 10.069.90 9.587.33 (1.553.37 1.390.03 10.069.90 9.587.33 (1.553.37 1.390.03 10.069.90 9.587.33 (1.553.37 1.390.03 10.069.90 9.587.33 (1.553.37 1.390.03 10.069.90 9.587.33 (1.553.37 1.390.03 10.069.90 9.587.33 (1.553.37 1.390.03 10.069.90 9.587.33 (1.553.37 1.390.03 10.069.90 9.587.33 (1.553.37 1.390.03 10.069.90 9.587.33 (1.553.37 1.390.97 1.553.37		, , ,	6.50	1.54		
(v) Others Financial Assets (c) Other current assets			1			
C						
Total Current Assets 1,553.37 1,390.03						
TOTAL ASSETS (1+2)		(-)				
Equity						
(a) Equity share capital (b) Other Equity	И.	EQUITY AND LIABILITIES				
(a) Equity share capital (b) Other Equity	1	Fauity				
(b) Other Equity			137 68	137.68		
Total equity			1			
Liabilities						
A Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (i) Borrowings (ii) Lease Liabilities (ii) Trade payables Total outstanding dues of micro enterprises and small enterprises (iv) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Other current liabilities (iv) Other current liabilities (iv) Other current liabilities (iv) Other Financial Liabilities (iv) Other Financial Liabilities (iv) Other Current	2		,			
(a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (i) Provisions (b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities (e) Financial Liabilities (f) Borrowings (ii) Lease Liabilities (iii) Borrowings (iii) Lease Liabilities (iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises (iv) Other Financial Liabilities (iv) Other Current Liabilitie	~					
(i) Borrowings 152.48 390.97 (ii) Lease Liabilities 126.79 125.33 (b) Provisions 52.17 53.78 (c) Deferred tax liabilities (Net) 821.47 807.72 (d) Other non-current liabilities 69.67 68.83 Total Non-Current Liabilities (a) Financial Liabilities 1,222.58 1,446.63 B Current liabilities (i) Borrowings 38.16 90.10 (ii) Lease Liabilities 25.59 22.45 (iii) Trade payables 25.59 22.45 Total outstanding dues of micro enterprises and small enterprises 23.85 21.36 enterprises 459.71 425.69 (iv) Other Financial Liabilities 1,772.44 1,841.96 (b) Other current liabilities 1,772.44 1,841.96 (c) Provisions 41.56 28.52 (d) Current Tax Liabilities (Net) 62.18 - Total Current Liabilities 2,557.03 2,510.77 Total liabilities (A+B) 3,789.61 3,957.40		(a) Financial Liabilities				
(ii) Lease Liabilities			152.48	390.97		
(b) Provisions (c) Deferred tax liabilities (Net) (d) Other non-current liabilities	i		126 79			
(c) Deferred tax liabilities (Net) 821.47 807.72 (d) Other non-current liabilities 69.67 68.83 Total Non-Current Liabilities B Current liabilities (a) Financial Liabilities 38.16 90.10 (ii) Lease Liabilities 25.59 22.45 (iii) Trade payables 23.85 21.36 Total outstanding dues of micro enterprises and small enterprises 459.71 425.69 Total outstanding dues of creditors other than micro enterprises and small enterprises 459.71 425.69 (iv) Other Financial Liabilities 1,772.44 1,841.96 (b) Other current liabilities 143.54 80.69 (c) Provisions 41.56 28.52 (d) Current Tax Liabilities (Net) 62.18 - Total Current Liabilities 2,567.03 2,510.77 Total liabilities (A+B) 3,789.61 3,957.40						
(d) Other non-current liabilities 69.67 68.83 Total Non-Current Liabilities 1,222.58 1,446.63 B Current liabilities (a) Financial Liabilities 38.16 90.10 (ii) Lease Liabilities 25.59 22.45 (iii) Trade payables 25.59 22.45 Total outstanding dues of micro enterprises and small enterprises 23.85 21.36 and small enterprises 459.71 425.69 (iv) Other Financial Liabilities 1,772.44 1,841.96 (b) Other current liabilities 143.54 80.69 (c) Provisions 41.56 28.52 (d) Current Tax Liabilities (Net) 62.18 - Total Current Liabilities 2,567.03 2,510.77 Total liabilities (A+B) 3,789.61 3,957.40						
Total Non-Current Liabilities						
B Current liabilities						
(a) Financial Liabilities 38.16 90.10 (ii) Lease Liabilities 25.59 22.45 (iii) Trade payables 23.85 21.36 Total outstanding dues of micro enterprises and small 23.85 21.36 enterprises 459.71 425.69 and small enterprises 459.71 425.69 (iv) Other Financial Liabilities 1,772.44 1,841.96 (b) Other current liabilities 143.54 80.69 (c) Provisions 41.56 28.52 (d) Current Tax Liabilities (Net) 62.18 - Total Current Liabilities 2,567.03 2,510.77 Total liabilities (A+B) 3,789.61 3,997.40			1,222.50	1,440.03		
(i) Borrowings 38.16 90.10 (ii) Lease Liabilities 25.59 22.45 (iii) Trade payables 23.85 21.36 Total outstanding dues of micro enterprises and small enterprises 459.71 425.69 (iv) Other Financial Liabilities 1,772.44 1,841.96 (b) Other current liabilities 143.54 80.69 (c) Provisions 41.56 28.52 (d) Current Tax Liabilities (Net) 62.18 - Total Current Liabilities 2,567.03 2,510.77 Total liabilities (A+B) 3,789.61 3,957.40						
(ii) Lease Liabilities 25.59 22.45 (iii) Trade payables			20.40	00.40		
(iii) Trade payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (iv) Other current liabilities (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilities Total liabilities (A+B) 23.85 21.36 24.56 24.59 459.71 425.69 41.96 25.69 41.96 28.52 2.567.03 2,510.77 2,567.03 3,789.61 3,789.61			I			
Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilities Total liabilities (A+B) 23.85 21.36 459.71 425.69 41.96 62.69 62.70 41.56 28.52 62.18 62.18 62.18 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7			25.59	22.45		
enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) Total Current Liabilities Total liabilities (A+B) 459.71 425.69 41.96 489.71 425.69 41.96 62.84 706 706 707		, , , , , , , , , , , , , , , , , , , ,	23.85	21.36		
Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (1,772.44 1,841.96 (b) Other current liabilities (143.54 80.69 (c) Provisions 41.56 28.52 (d) Current Tax Liabilities (Net) 62.18 - Total Current Liabilities (A+B) 2,567.03 2,510.77		,				
(iv) Other Financial Liabilities 1,772.44 1,841.96 (b) Other current liabilities 143.54 80.69 (c) Provisions 41.56 28.52 (d) Current Tax Liabilities (Net) 62.18 - Total Current Liabilities 2,567.03 2,510.77 Total liabilities (A+B) 3,789.61 3,957.40			459.71	425.69		
(b) Other current liabilities 143.54 80.69 (c) Provisions 41.56 28.52 (d) Current Tax Liabilities (Net) 62.18 - Total Current Liabilities 2,567.03 2,510.77 Total liabilities (A+B) 3,789.61 3,957.40						
(c) Provisions 41.56 28.52 (d) Current Tax Liabilities (Net) 62.18 - Total Current Liabilities 2,567.03 2,510.77 Total liabilities (A+B) 3,789.61 3,957.40			,	· ·		
(d) Current Tax Liabilities (Net) 62.18 - Total Current Liabilities 2,567.03 2,510.77 Total liabilities (A+B) 3,789.61 3,957.40						
Total Current Liabilities 2,567.03 2,510.77 Total liabilities (A+B) 3,789.61 3,957.40				28.52		
Total liabilities (A+B) 3,789.61 3,957.40				-		
	l					
TOTAL EQUITY AND LIABILITIES (1+2) 10,069.90 9,587.33		Total liabilities (A+B)	3,789.61	3,957.40		
		TOTAL EQUITY AND LIABILITIES (1+2)	10,069.90	9,587.33		
CAS						



Regd. Office: Gujarat Gas CNG Station , Sector-5/C, Website: www.gujaratgas.com CIN : L40200GJ2012SGC069118



UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2022

	Half yea	Year ended	
Particulars	30th September 2022	30th September 2021	31st March 2022
	Un-audited	Un-audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax	1,050.67	964.93	1,713.54
Adjustments for:			
Depreciation and Amortization Expenses	209.57	185.96	384.91
Loss on sale/disposal of Property, plant and equipment	2.16	0.14	1.49
(Profit)/Loss on sale as scrap and diminution in Capital Inventory	0.15	2.10	1.71
Material Shortage/(Gain)/Loss on sale of inventory	(0.01)	-	-
Provision for Doubtful Trade Receivables / Advances / Deposits etc.	5.12	2.81	3.71
Finance Costs	26.66	28.37	56.82
Provision/liability no longer required written back	(0.06)	, ,	(20.78)
Interest Income	(21.71)	, ,	(33.80)
Operating Profit before Working Capital Changes	1,272.55	1,164.11	2,107.60
Adjustments for changes in Working Capital			
(Increase)/Decrease in Trade Receivables	34.68	(69.14)	(146.79)
(Increase)/Decrease in Other - Non Current Assets	(30.41)	` ′	(50.36)
(Increase)/Decrease in Other financial assets-Non-current	(2.71)	(2.44)	(3.26)
(Increase)/Decrease in Loans and Advances-Current	(1.03)		(1.62)
(Increase)/Decrease in Other Current Assets	185.44	0.32	(178.07)
(Increase)/Decrease in Other financial assets-Current	5.64	(20.92)	(11.28)
(Increase)/Decrease in Inventories	(12.08)		(0.91)
(Increase)/Decrease in Loan and advances-Non current	0.39	(1.18)	(1.39)
Changes in Assets	179.92	(106.99)	(393.68)
Increase/(Decrease) in Trade Payables	35.47	58.29	1.42
Increase/(Decrease) in Other financial liabilities-Current	14.37	173.38	342.11
Increase/(Decrease) in Other current liabilities	62.84	24.17	23.60
Increase/(Decrease) in Other Non current Liabilities	0.84	1.83	5.89
Increase/(Decrease) in Short-term provisions	16.77	15.68	9.14
Increase/(Decrease) in Long-term provisions	(1.61)	4.34	2.01
Changes in Liabilities	128.68	277.69	384.17
Cash Generated from Operations	1,581.15	1,334.81	2,098.09
Income tax refund	5.69	1.33	1.33
Income tax paid	(190.73)	(165.33)	(437.68)
Net Cash from / (used in) Operating Activities	1,396.11	1,170.81	1,661.74





Regd. Office: Gujarat Gas CNG Station , Sector-5/C, Website: www.gujaratgas.com CIN: L40200GJ2012SGC069118



UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2022

			(₹ in Crores)
	Half yea	r ended	Year ended
Particulars	30th September 2022	30th September 2021	31st March 2022
	Un-audited	Un-audited	Audited
			·
B. CASH FLOW FROM INVESTING ACTIVITIES			
Payments for Property, plant and equipments/Intangible assets	(566.22)	(670.07)	(1,366.30)
including capital work in progress and capital advances			
Other Bank balances in Earmark funds	(4.96)	(97.66)	39.79
Investment in Fixed Deposits with bank and financial institutions (net)	2.14	2.11	(0.05)
Interest received	21.61	19.78	33.00
Proceeds from sale of Property, plant and equipments	0.25	0.01	0.03
Dividend Income	-	-	-
Net Cash from / (used in) Investing Activities	(547.18)	(745.83)	(1,293.53)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Payments of lease liabilities	(12.29)	(9.06)	(18.55)
Repayment of Long-term borrowings	(287.24)	(375.83)	(419.28)
Interest Paid (including interest on lease liability)	(30.28)	(31.35)	(53.14)
Dividend Paid (including tax thereon)	(137.63)	(0.01)	(137.47)
Net Cash from / (used in) Financing Activities	(467.44)	(416.25)	(628.44)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	381.49	8.73	(260.23)
Cash and Cash Equivalents at the beginning of the period	16.63	276.86	276.86
Cash and Cash Equivalents at the end of the period	398.12	285.59	16.63
Closing Cash and Cash Equivalents comprise:			
Cash in hand	1.84	1.13	1.61
Balances with Banks	38.74	20.44	18.17
Balances in Fixed / Liquid Deposits	357.54	264.02	-
Balances in Bank Overdraft / Cash Credit	-	-	(3.15)
Total	398.12	285.59	16.63





Regd. Office: Gujarat Gas CNG Station, Sector-5/C, Gandhinagar-382006, District: Gandhinagar, Gujarat. Website: www.gujaratgas.com CIN: L40200GJ2012SGC069118



STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2022

Notes to Consolidated Financial Result:

- 1 The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 10th November, 2022 at Gandhinagar, Gujarat.
- These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standards Ind AS) Rules issued thereafter and the provisions of the Companies Act 2013, as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI") and other recognised accounting principles and policies generally accepted in India to the extent possible.
 - These financial results are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with other relevant rules and circulars issued thereunder.
- 3 The statutory auditors of the Company have carried out limited review of the financial results for the quarter ended and half year ended on 30th September, 2022 in pursuance to regulation 33(c)(i) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with other relevant rules and circulars issued thereunder. The statutory auditors have expressed an unmodified review report.
- 4 The Company primarily operates in the segment of Natural Gas Business. Accordingly, disclosures under Indian Accounting Standards (Ind AS) 108 on operating segments are not applicable to the Company.
- 5 The Consolidated Financial Statements of the Company represents consolidation of Financial Statements of Guj Info Petro Limited (GIPL), an associate Company and Gujarat Gas Limited Employees Welfare Stock Option Trust (ESOP Trust), a 100% sole controlled entity in accordance with IND AS.
 - 1. Investment in associate has been accounted for using Equity Method in accordance with Ind AS 28 Investments in Associates and Joint Ventures.
 - 2. The Company controls the trust as per the requirements of Ind AS 110 Consolidated Financial Statements. Accordingly, the same has been consolidated as a 100 % sole controlled entity.
- The Company had executed Business Transfer Agreement (BTA) to transfer / purchase of City Gas Distribution (CGD) Business of Gujarat State Petronet Limited (GSPL, the holding company) to Gujarat Gas Limited (GGL, the Company). The Company has completed the above transfer of business as per BTA with effect from 1st November 2021. The financial information, pertaining to the transfer/ purchase of City Gas Distribution (CGD) Business in respect of the prior periods has been restated in accordance with Ind AS 103 –Business Combinations as if the business combination had occurred w.e.f. 1st April 2020. The impact of acquisition of said business is not significant on the financial results of the Company.
- 7 Exceptional item in previous year pertains to payment of stamp duty with regards to the Business Transfer Agreement (BTA) & conveyance deed executed for transfer / purchase of City Gas Distribution (CGD) Business of Amritsar and Bhatinda Geographical Areas from Gujarat State Petronet Limited (GSPL, a holding company) to Gujarat Gas Limited (GGL, the Company) for cash consideration.
- 8 Previous period figures have been reclassified / regrouped wherever considered necessary to conform to the current period figures.

For and on behalf of Board of Directors

Gujarat Gas Limited

Sanjeev Kumar, IAS Managing Director

Place: Gandhinagar

Date: 10th November, 2022



