

Rudra Gas Enterprise Limited

Reg. Office : B-702, The Capital Building, Science City Road, opp.

Hetarth Party Plot, Ahmedabad - 380060 Gujarat

Email: rudragasenterprise@gmail.com, rudra.paldi@gmail.com

Website: www.rudragasenterprise.com

(M) +91 70699 95994

CIN L40104GJ2015PLC084419



30th May, 2026

To,

The BSE Limited

Corporate Relation Department

Phiroze Jeejeebhoy Towers,

Dalal Street, Fort,

Mumbai: 400 001

BSE Scrip Code: 544121 ISIN: INE00YK01010

Sub: Outcome of Board Meeting under Regulation 30 of the SEBI (LODR) Regulations, 2015 and Disclosure of Financial Results as per Regulation 33 of the SEBI (LODR) Regulations, 2015.

With reference to the captioned subject, we hereby inform you that at the Board Meeting of the Company held today i.e. **Saturday, 30th May, 2026**, the Board considered and approves the following agenda:

1) Approval of Standalone Audited Financial Results for the Quarter & Year ended on 31st March, 2026.

The Board of Directors duly approved standalone Audited Financial Results of the company for the quarter & year ended on 31st March, 2026, alongwith statement of Assets and Liabilities as on 31st March, 2026, Cash Flow statement together with Auditors Report issued by the statutory Auditors of the company with Declaration on Unmodified opinion on the said Financial Results.

2) Approval of Consolidated Audited Financial Results for the Year ended on 31st March, 2026.

The Board of Directors duly approved consolidated Audited Financial Results of the company for the quarter and year ended on 31st March, 2026, along with statement of Assets and Liabilities as on 31st March, 2026, Cash Flow statement together with Auditors Report issued by the statutory Auditors of the company.

Standalone Audited and consolidated Audited Financial Results attached herewith along with Declaration on Unmodified opinion on the said Financial Results.

The said Results shall be available on the Company website i.e. www.rudragasenterprise.com

The meeting start at 12.30 P.M. and ended at 13.15 P.M.

For and on behalf of Board of Directors of Rudra Gas Enterprise Limited

Kush Patel

Managing Director

DIN: 07257552

Independent Auditor's Report on the Half Yearly and Year to Date Standalone Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of

Rudra Gas Enterprise Limited

Report on the audit of the Standalone Financial Results

Opinion

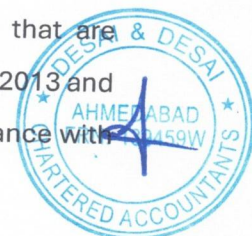
We have audited the accompanying annual financial results (the Statement') of **Rudra gas Enterprise Limited**(the Company') for the half year ended on 31st March 2026, and the year to date results for the period from 1st April 2025 to 31st March 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this Regard, and
- (ii) gives a true and fair view in conformity with Recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the year ended 31 March 2026 and the year-to-date financial result for the period from 1st April 2025 to 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial result section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with



these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the standalone financial statement. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

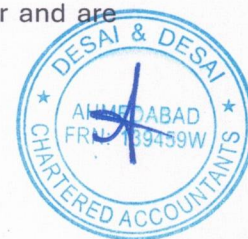
This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting, policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing, the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

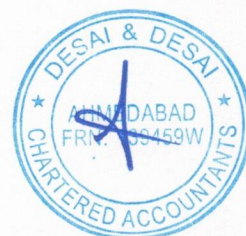


considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial control with controls with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the results for half year ended on 31st March 2026 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the six months of the current financial year which were subject to limited review.

For Desai & Desai

Chartered Accountants

Firm's Registration No.: 139459W

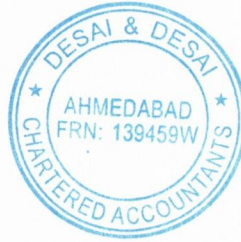
H. B. Desai

Hardik Desai

Partner

Membership No.166613

UDIN: 26166613CDIRSS5421



Ahmedabad

Date: 30.05.2026

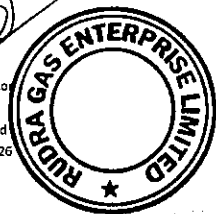
Rudra Gas Enterprise Limited
(Formerly Known as Rudra Gas Enterprise Private Limited)
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Address: B-702, THE CAPITAL BUILDING, SCIENCE CITY ROAD, OPP. HETARTH PARTY PLOT, AHMEDABAD - 380060 GUJARAT
Statement of Audited Standalone Financial Results for the Year Ended 31st March 2026

(Rs in lacs)

Sr No.	Particulars	6 Months Ended			Year to date figure as on	
		31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income From Operations					
	Revenue from Operations	7,091.34	5,001.49	6,046.21	12,092.83	10,003.00
	Other Operating Income	-	-	-	-	-
	Other income	25.65	23.19	21.31	48.84	38.28
	Total income from Operations (Net)	7,116.99	5,024.68	6,067.52	12,141.67	10,041.28
2	Expenses					
	Cost of Material Consumed	549.67	613.69	528.65	1,163.36	930.30
	Operating Expense	4,649.34	2,854.93	3,888.56	7,514.27	6,103.05
	Employee Benefit Expenses	607.60	680.43	687.17	1,288.03	1,365.64
	Finance Costs	263.12	278.85	158.29	541.97	303.29
	Depreciation and Amortization Expenses	44.01	39.76	39.34	83.77	80.10
	Other Expenses	223.27	164.49	196.43	387.76	357.94
	Total expenses	6,337.00	4,642.15	5,498.45	10,979.15	9,140.32
3	Profit/(Loss) before Exceptional and Extraordinary Item and Tax	779.99	382.53	569.07	1,162.52	900.96
	Exceptional Item	-	-	-	-	-
4	Profit/(Loss) before Extraordinary Item and Tax	779.99	382.53	569.07	1,162.52	900.96
	Extraordinary Item	-	-	-	-	-
5	Profit/(Loss) before Tax	779.99	382.53	569.07	1,162.52	900.96
6	Tax Expenses					
	- Current Tax	200.11	97.54	145.33	297.65	227.04
	- Deferred Tax	0.41	(1.41)	11.41	(1.00)	0.58
	- Prior Period Taxes	4.03	-	2.82	4.03	2.82
7	Net Profit Loss for the period from continuing operations	575.44	286.40	409.51	861.84	670.52
	-Profit (loss) from discontinuing operations before tax	-	-	-	-	-
	-Tax expense of discontinuing operations	-	-	-	-	-
8	Net profit (loss) from discontinuing operation after tax	-	-	-	-	-
9	Profit (loss) for period before minority interest	575.44	286.40	409.51	861.84	670.52
	-Share of profit (loss) of associates	-	-	-	-	-
	-Profit (loss) of minority interest	-	-	-	-	-
10	Net profit (Loss) for the period	575.44	286.40	409.51	861.84	670.52
	-Paid-up equity share capital	833.80	833.80	833.80	833.80	833.80
	-Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
11	Earnings Per Share (Face Value per Share Rs.10 each)					
	-Basic (In Rs)	6.90	3.43	4.91	10.34	8.04
	-Diluted (In Rs)	6.90	3.43	4.91	10.34	8.04

For and on behalf of the Board of
Rudra Gas Enterprise Limited


Keshu Patel
Managing Director
DIN: 07257552
Place: Ahmedabd
Date: 30.05.2026



Rudra Gas Enterprise Limited
(Formerly Known as Rudra Gas Enterprise Private Limited)

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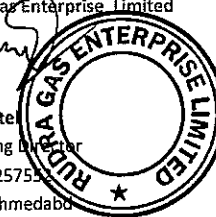
Statement of Standalone Assets and Liabilities as at 31st March 2026

(Rs in lacs)

Particulars	31 March 2026	31 March 2025
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	833.80	833.80
(b) Reserves and Surplus	3,312.00	2,450.15
Total	4,145.80	3,283.95
(2) Non-current liabilities		
(a) Long-term Borrowings	1,073.50	512.33
(b) Deferred Tax Liabilities (net)	37.82	38.83
(c) Other Long-term Liabilities	384.24	385.34
(d) Long-term Provisions	-	1.04
Total	1,495.56	937.54
(3) Current liabilities		
(a) Short-term Borrowings	4,225.62	1,874.41
(b) Trade Payables	-	-
- Due to Micro and Small Enterprises	308.45	174.55
- Due to Others	524.99	310.86
(c) Other Current Liabilities	949.18	662.79
(d) Short-term Provisions	300.94	228.73
Total	6,309.18	3,251.34
Total Equity and Liabilities	11,950.54	7,472.83
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	656.74	641.37
(ii) Intangible Assets	11.90	0.06
(iii) Capital Work-in-progress	500.00	-
(b) Non-current Investments	104.93	104.93
(c) Long term Loans and Advances	69.91	49.73
(d) Other Non-current Assets	254.29	213.45
Total	1,597.77	1,009.54
(2) Current assets		
(a) Inventories	545.65	455.45
(b) Trade Receivables	4,094.95	2,039.32
(c) Cash and cash equivalents	514.03	432.28
(d) Short-term Loans and Advances	1,577.23	1,092.91
(e) Other Current Assets	3,620.91	2,443.33
Total	10,352.77	6,463.29
Total Assets	11,950.54	7,472.83

For and on behalf of the Board of
Rudra Gas Enterprise Limited

Kush Patel
Managing Director
DIN: 0725755
Place: Ahmedabad
Date: 30.05.2026



Rudra Gas Enterprise Limited
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Standalone Cash Flow Statement For the Year Ended 31st March 2026

(Rs in lacs)


Particulars	31 March 2026	31 March 2025
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after tax	861.84	670.52
Depreciation and Amortisation Expense	83.77	80.10
Provision for tax	300.68	230.44
Loss/(Gain) on Sale / Discard of Assets (Net)	0.57	-
Bad debt, provision for doubtful debts	4.27	-
Interest Income	(35.11)	(30.86)
Finance Costs	540.01	303.21
Operating Profit before working capital changes	1,756.03	1,253.41
Adjustment for:		
Inventories	(90.20)	(257.19)
Trade Receivables	(2,059.90)	(347.23)
Loans and Advances	(484.32)	(618.87)
Other Current Assets	(1,177.57)	(1,001.85)
Other Non current Assets	-	-
Trade Payables	348.03	299.58
Other Current Liabilities	286.39	286.14
Long term Liabilities	(1.10)	79.92
Short-term Provisions	72.21	76.08
Long-term Provisions	(1.04)	1.04
Cash (Used in)/Generated from Operations	(1,351.49)	(228.97)
Tax paid(Net)	301.68	229.87
Net Cash (Used in)/Generated from Operating Activities	(1,653.16)	(458.84)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(621.55)	(40.98)
Sale of Property, Plant and Equipment	10.00	119.40
Purchase of Equity Instruments	-	(0.51)
Loans and Advances given	(34.60)	(47.20)
Proceeds from Loans and Advances	14.42	-
Investment in Term Deposits	(585.01)	(286.38)
Maturity of Term Deposits	337.22	800.54
Interest received	35.11	30.86
Net Cash (Used in)/Generated from Investing Activities	(844.41)	575.74
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	(11.91)
Proceeds from Long Term Borrowings	1,573.48	757.65
Repayment of Long Term Borrowings	(700.50)	(662.57)
Proceeds from Short Term Borrowings	2,039.39	200.61
Interest Paid	(540.01)	(503.21)
Net Cash (Used in)/Generated from Financing Activities	2,372.36	(19.44)
Net Increase/(Decrease) in Cash and Cash Equivalents	(125.21)	97.46
Opening Balance of Cash and Cash Equivalents	201.82	104.36
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
Closing Balance of Cash and Cash Equivalents	76.61	201.82

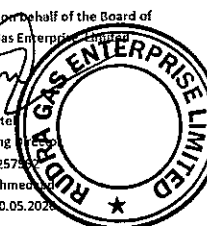
Components of cash and cash equivalents	Year ended on 31-March-2026	Year ended on 31-March-2025
Cash on hand	61.84	52.69
Balances with banks in current accounts	14.77	149.13
Cash and cash equivalents as per Cash Flow Statement	76.61	201.82
Other Bank Balance		
Bank Deposit having maturity of greater than 3 months and less than 12 months	437.41	230.46
Bank Deposit having maturity of greater than 12 months	-	-
Less: Deposits reclassified to other non current assets	-	-
Cash and bank balance as per Balance Sheet	514.03	432.28

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

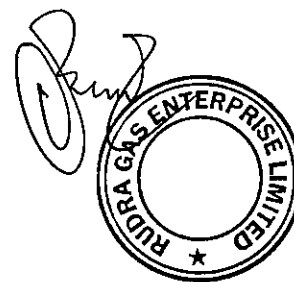
For and on behalf of the Board of
Rudra Gas Enterprise Limited


K. Ch. Patel
Managing Director
DIN: 07257333
Place: Ahmedabad
Date: 30.05.2026



Notes: -

1. The above Audited standalone financial results of the Company for the half year and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on Saturday, May 30, 2026 and audited by statutory auditors of the Company. The Statutory Auditors have expressed an unmodified audit opinion. The financial results are being Published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The figures of half year (i.e. six months ended March 31, 2026) and the corresponding previous half year (i.e. half year ended March 31, 2025) are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the end of first half year of the respective financial years, which have been subject to limited review.
3. The figures for the previous periods have been regrouped and rearranged wherever considered necessary.
4. As per the Ministry of Corporate Affairs Notification dated 16th February 2015, companies whose securities are listed on the SME Exchange, as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempt from the compulsory requirement of adopting Ind AS. Therefore, the Financial Results for the period ending March 31, 2026, are being prepared in accordance with the applicable accounting standards as prescribed under Section 133 of the Companies Act, 2013, along with other accounting principles generally accepted in India.



Independent Auditor's Report on the Half Yearly and Year to Date Consolidated Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

**The Board of Directors of
Rudra Gas Enterprise Limited**

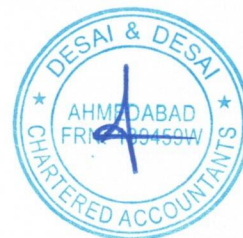
Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying annual financial results (the Statement') of **Rudra gas Enterprise Limited, Subsidiary and its associates** (the Parent, Subsidiary and its associates together referred to as "the Group") for the half year ended on 31st March 2026, and the year to date results for the period from 1st April 2025 to 31st March 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) Includes the results of following Entities: -
 - (a) Rudra Gas Enterprise Limited - Parent Company.
 - (b) Rudra Gas Greenstat Hydrogen Private Limited - Joint Venture.
 - (c) Rudra Global Green Energy Private Limited -Subsidiary Company
- (ii) Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this Regard, and
- (iii) gives a true and fair view in conformity with Recognition and measurement principles laid down in the applicable accounting standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the half year ended 31 March 2026 and the year-to-date financial result for the period from 1st April 2025 to 31st March 2026.



Basis for Opinion

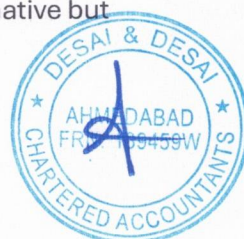
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial result section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the standalone financial statement. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting, policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing, the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



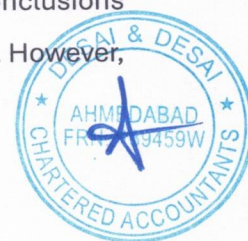
The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial control with controls with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However,



future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the results for half year ended on 31st March 2026 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the six months of the current financial year which were subject to limited review.

For Desai & Desai

Chartered Accountants

Firm's Registration No.: 139459W

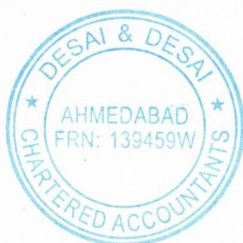
H.B. Jyani

Hardik Desai

Partner

Membership No.166613

UDIN: 26166613OOGSLJ2854



Ahmedabad

Date: 30.05.2026

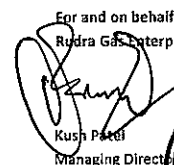
Rudra Gas Enterprise Limited
(Formerly Known as Rudra Gas Enterprise Private Limited)
CIN: L40104GJ2015PLC084419, Phone : +91 7069995994

Email: rudra.paldi@gmail.com, Website: www.rudragasenterprise.com
Address: B-702, The Capital Building, Science City Road, Opp. Hetarth Party Plot, Ahmedabad - 380060 Gujarat
Statement of Audited Consolidated Financial Results as at 31st March 2026

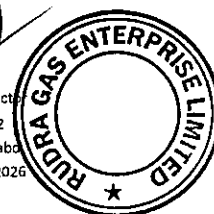
(Rs in lacs)

Sr No.	Particulars	6 Months Ended			Year to date figure as on	
		31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income From Operations					
	Revenue from Operations	7,413.78	5,001.49	6,046.21	12,415.27	10,003.00
	Other Income	25.65	23.19	21.31	48.84	38.28
	Total Income from Operations (Net)	7,439.43	5,024.68	6,067.52	12,464.11	10,041.28
2	Expenses					
	Cost of Material Consumed	854.23	613.69	528.66	1,467.92	930.30
	Operating Expense	4,649.34	2,864.93	3,888.56	7,514.27	6,103.05
	Employee Benefit Expenses	607.60	680.43	687.17	1,288.03	1,385.64
	Finance Costs	263.12	278.85	158.29	541.97	303.29
	Depreciation and Amortization Expenses	44.01	39.76	39.34	83.77	80.10
	Other Expenses	236.22	168.55	229.18	404.78	390.69
	Total expenses	6,654.52	4,646.22	5,531.20	11,300.74	9,173.07
3	Profit/(Loss) before Exceptional and Extraordinary Item and Tax	784.91	378.46	536.32	1,163.37	868.21
	Exceptional Item	-	-	-	-	-
4	Profit/(Loss) before Extraordinary Item and Tax	784.91	378.46	536.32	1,163.37	868.21
	Extraordinary Item	-	-	-	-	-
5	Profit/(Loss) before Tax	784.91	378.46	536.32	1,163.37	868.21
6	Tax Expenses					
	- Current Tax	200.11	97.54	145.33	297.65	227.04
	- Deferred Tax	0.41	(1.41)	11.41	(1.00)	0.58
	- Prior Period Taxes	4.03	-	2.82	4.03	2.82
7	Net Profit Loss for the period from continuing operations	580.36	282.33	376.76	862.69	637.77
	-Profit (loss) from discontinuing operations before tax	-	-	-	-	-
	-Tax expense of discontinuing operations	-	-	-	-	-
8	Net profit (loss) from discontinuing operation after tax	-	-	-	-	-
9	Profit (loss) for period before minority interest	580.36	282.33	376.76	862.69	637.77
	-Share of profit (loss) of associates	(0.70)	(4.70)	(3.81)	(5.40)	(14.08)
	-Profit (loss) of minority interest	-	-	-	-	-
10	Net profit (Loss) for the period	579.66	277.63	372.95	857.29	623.69
	-Paid-up equity share capital	833.80	833.80	833.80	833.80	833.80
	-Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
11	Earnings Per Share (Face Value per Share Rs.10 each)					
	-Basic (In Rs)	6.95	3.33	4.47	10.28	7.48
	-Diluted (In Rs)	6.95	3.33	4.47	10.28	7.48

For and on behalf of the Board of
Rudra Gas Enterprise Limited


Kush Patel
Managing Director

DIN: 07257552
Place: Ahmedabad
Date: 30.05.2026



Rudra Gas Enterprise Limited
(Formerly Known as Rudra Gas Enterprise Private Limited)

CIN: L40104GJ2015PLC084419 , Phone : +91 7069995994

Email: rudra.paldi@gmail.com, Website: www.rudragasenterprise.com

Address: B-702, THE CAPITAL BUILDING, SCIENCE CITY ROAD, OPP. HETARTH PARTY PLOT, AHMEDABAD - 380060 GUJARAT

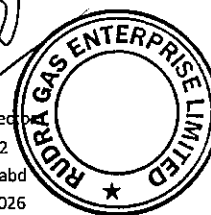
Statement of Consolidated Assets and Liabilities as at 31st March 2026

(Rs in lacs)

Particulars	31 March 2026	31 March 2025
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	833.80	833.80
(b) Reserves and Surplus	3,254.11	2,396.82
(c) Minority Interest		
Total	4,087.91	3,230.62
(2) Non-current liabilities		
(a) Long-term Borrowings	1,573.50	512.33
(b) Deferred Tax Liabilities (net)	37.82	38.83
(c) Other Long-term Liabilities	384.24	385.34
(d) Long-term Provisions	-	1.04
Total	1,995.57	937.54
(3) Current liabilities		
(a) Short-term Borrowings	4,225.62	1,874.41
(b) Trade Payables		
- Due to Micro and Small Enterprises	308.45	174.55
- Due to Others	524.99	310.88
(c) Other Current Liabilities	952.02	662.79
(d) Short-term Provisions	301.28	228.83
Total	6,312.37	3,251.46
Total Equity and Liabilities	12,395.84	7,419.62
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	656.74	641.37
(ii) Intangible Assets	11.90	0.06
(iii) Capital Work-in-progress	500.00	-
(b) Non-current Investments	77.94	83.35
(c) Long term Loans and Advances	2.56	16.98
(d) Other Non-current Assets	254.29	213.56
Total	1,503.43	955.32
(2) Current assets		
(a) Inventories	549.00	455.45
(b) Trade Receivables	4,445.09	2,039.32
(c) Cash and cash equivalents	546.81	433.29
(d) Short-term Loans and Advances	1,730.60	1,092.91
(e) Other Current Assets	3,620.91	2,443.33
Total	10,892.41	6,464.30
Total Assets	12,395.84	7,419.62

For and on behalf of the Board of
Rudra Gas Enterprise Limited

Kush Patel
Managing Director
DIN: 07257552
Place: Ahmedabad
Date: 30.05.2026



Rudra Gas Enterprise Limited
(Formerly Known as Rudra Gas Enterprise Private Limited)

CIN: L40104GJ2015PLC084419, Phone : +91 7069995994

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Address: B-702, THE CAPITAL BUILDING, SCIENCE CITY ROAD, OPP. HETARTH PARTY PLOT, AHMEDABAD - 380060 GUJARAT

Consolidated Cash Flow Statement for the Year Ended 31st March 2026

(Rs in lacs)

Particulars	31 March 2026	31 March 2025
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after tax	862.69	637.77
Depreciation and Amortisation Expense	83.77	80.10
Provision for tax	300.68	230.44
Loss/(Gain) on Sale / Discard of Assets (Net)	0.57	-
Bad debt, provision for doubtful debts	4.27	(30.86)
Interest Income	(35.11)	303.29
Finance Costs	540.01	-
Operating Profit before working capital changes	1,756.88	1,220.74
Adjustment for:		
Inventories	(93.55)	(257.19)
Trade Receivables	(2,410.04)	(347.23)
Loans and Advances	(637.68)	(618.87)
Other Current Assets	(1,177.46)	(1,001.96)
Other Non current Assets	-	-
Trade Payables	348.01	299.60
Other Current Liabilities	285.23	285.14
Long term Liabilities	(1.10)	79.92
Short-term Provisions	72.46	76.18
Long-term Provisions	(1.04)	1.04
Cash (Used in)/Generated from Operations	(1,854.30)	(261.63)
Tax paid(Net)	301.68	229.87
Net Cash (Used in)/Generated from Operating Activities	(2,155.98)	(491.50)
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(621.55)	(40.98)
Sale of Property, Plant and Equipment	10.00	119.40
Purchase of Equity Instruments	-	(0.51)
Loans and Advances given	-	(14.45)
Proceeds from Loans and Advances	14.42	-
Investment in Term Deposits	(585.01)	-
Maturity of Term Deposits	337.22	514.16
Interest received	35.11	30.86
Net Cash (Used in)/Generated from Investing Activities	(809.81)	608.49
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	-	(10.91)
Proceeds from Long Term Borrowings	2,073.48	151.31
Repayment of Long Term Borrowings	(700.50)	-
Proceeds from Short Term Borrowings	2,039.39	144.38
Interest Paid	(540.01)	(303.29)
Net Cash (Used in)/Generated from Financing Activities	2,872.36	(18.52)
Net Increase/(Decrease) in Cash and Cash Equivalents	(93.43)	98.47
Opening Balance of Cash and Cash Equivalents	202.83	104.36
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
Closing Balance of Cash and Cash Equivalents	109.40	202.83

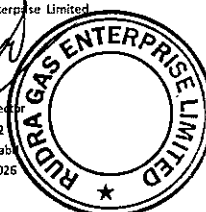
Components of cash and cash equivalents	Year ended on 31-March-2026	Year ended on 31-March-2025
Cash on hand	61.84	52.69
Balances with banks in current accounts	47.56	150.13
Cash and cash equivalents as per Cash Flow Statement	109.40	202.82
Other Bank Balance		
Bank Deposit having maturity of greater than 3 months and less than 12 months	437.41	230.46
Bank Deposit having maturity of greater than 12 months	-	-
Less: Deposits reclassified to other non current assets	-	-
Cash and bank balance as per Balance Sheet	546.81	433.28

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow

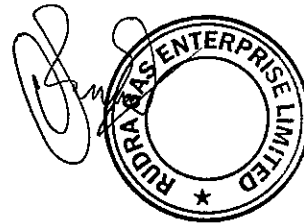
For and on behalf of the Board of
Rudra Gas Enterprise Limited

Rush Patel
Managing Director
DIN: 07257552
Place: Ahmedabad
Date: 30.05.2026



Notes: -

1. The above Audited consolidated financial results of the Company for the half year and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on Saturday, May 30, 2026 and audited by statutory auditors of the Company. The Statutory Auditors have expressed an unmodified audit opinion. The financial results are being Published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The figures of half year (i.e. six months ended March 31, 2026) and the corresponding previous half year (i.e. half year ended March 31, 2025) are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the end of first half year of the respective financial years, which have been subject to limited review.
3. The figures for the previous periods have been regrouped and rearranged wherever considered necessary.
4. The above Consolidated financial results have been prepared in accordance with applicable Accounting Standards issued by the ICAI.
5. As per the Ministry of Corporate Affairs Notification dated 16th February 2015, companies whose securities are listed on the SME Exchange, as referred to in Chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempt from the compulsory requirement of adopting Ind AS.



May 30, 2026

To,
The Manager
The Corporate Relationship Department
BSE Limited
P. J. Towers, Dalal Street,
Mumbai-400 001

Dear Sir/Madam

BSE Scrip Code: 544121 ISIN: INE00YK01010

Sub: Declaration of unmodified opinion with Audit report as required under regulation 33(3) (d) of the SEBI (LODR) Regulations, 2015, on Annual Audited Financial Statements for the quarter and year ended on 31st March, 2026.

With reference to the captioned subject, we hereby confirm and declare that the Statutory Auditors of the Company i.e. M/s. Desai and Desai have issued the audit report on Standalone results of the Company for the Quarter and Year ended 31st March, 2026 and Consolidated financial results of the Company for Year ended 31st March, 2026 and both the audit reports (i.e. Audit Report on Standalone and Audit Report on Consolidated financial results) are with unmodified opinion and do not contain any qualification, reservation or adverse remark on the said results.

We submit this declaration as required under the provisions of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and Circular No. CIR/CFD/CMD/56/2016 on May 27, 2016 issued by SEBI.

Thanking you,
Yours faithfully

For and on behalf of Board of Directors of Rudra Gas Enterprise Limited

KUSH
SURESHBHAI
PATEL

Digitally signed by KUSH
SURESHBHAI PATEL
Date: 2026.05.30 13:21:36
+05'30'

Kush Patel
Managing Director
DIN: 07257552