

General information about company

Scrip code*	513536
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE207H01018
Name of company	GUJARAT NATURAL RESOURCES LIMITED
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	14-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	09-02-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third 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	Unaudited
Segment Reporting	Single segment
Description of single segment	Oil & Gas Trading Activities
Start date and time of board meeting	14-02-2026 14:30
End date and time of board meeting	14-02-2026 14:45
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?	Yes
No. of times funds raised during the quarter	1
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No No Default on Loans and Debt Securities

Financial Results – Ind-AS

Financial Results – Ind-AS			
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		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
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	212.1	568.55
	Other income	187.16	293.56
	Total income	399.26	862.11
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	1253.53	1253.53
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1253.53	-1253.53
(d)	Employee benefit expense	10.5	28.5
(e)	Finance costs	0	0
(f)	Depreciation, depletion and amortisation expense	0.13	0.2
(g)	Other Expenses		
1	Other Expenses	3.31	19.78
	Total other expenses	3.31	19.78
	Total expenses	13.94	48.48
3	Total profit before exceptional items and tax	385.32	813.63
4	Exceptional items	0	0
5	Total profit before tax	385.32	813.63
6	Tax expense		
7	Current tax	58.69	122.92
8	Deferred tax	0	0
9	Total tax expenses	58.69	122.92
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	326.63	690.71
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	326.63	690.71
17	Other comprehensive income net of taxes	0	0
18	Total Comprehensive Income for the period	326.63	690.71
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	12840.26	12840.26
	Face value of equity share capital	10	10
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	0.25	0.54
	Diluted earnings (loss) per share from continuing operations	0.25	0.54
ii	Earnings per equity share for discontinued operations		

	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.25	0.54	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.25	0.54	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

- 1) The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on February 14, 2026. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the statutory auditors. The Limited Review Report does not contain any observation which could have an impact on the results for the quarter ended December 31, 2025.
- 2) The financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended from time to time and as prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued there under.
- 3) Company operates in single segment i.e. Oil and Gas and Trading activities .
- 4) The Company in its Board of Directors Meeting held on May 26, 2025 had allotted 2,50,00,000 warrants convertible into equity shares.
- 5) The figures for the quarter ended 31st December, 2025 represent the balance between unaudited figures in respect of the nine months ended 31st December, 2025 and those published for the half year of the respective financial year.
- 6) Previous period's figures have been regrouped/rearranged wherever necessary to confirm to the current period's classification.

Other Comprehensive Income

		Date of start of reporting period	01-10-2025	01-04-2025
		Date of end of reporting period	31-12-2025	31-12-2025
		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			
	Total Amount of items that will not be reclassified to profit and loss			
2	Income tax relating to items that will not be reclassified to profit or loss			
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			
5	Total Other comprehensive income			

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	01-11-2025
Amount Raised	3200.75
Report filed for Quarter ended	31-12-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Funding working capital requirements/ oil drilling activities.	NA	3500	0	1625	0	
2	Purchase of Corporate House	NA	1500	0	1300	0	
3	Funding expenditure for General corporate purposes.	NA	425	0	252.02	0	<p>As of 30th September 2025, an amount of Rs. 0.50 Lakhs remained unutilized. In December 2025 quarter, a total of Rs. 3200.75 Lakhs was raised. Of this amount, Rs. 0.50 Lakhs (from Sept 2025 quarter) along with Rs. 3200.75 Lakhs raised in December 2025 quarter have been utilized as per the respective allocations for the specified objects. As on 31st December, 2025, a balance of Rs. 24.22 Lakhs remained unutilized in the bank account (for General Corporate Purpose). The funds allocated for working capital requirements/oil drilling activities and purpose of corporate house are fully utilized.</p>

Signatory Details

Name of signatory	Shalin Ashok Shah
Designation of person	Managing Director
Place	Ahmedabad
Date	14-02-2026