GP ECO SOLUTIONS INDIA LIMITED

(Formerly known as GP Eco Solutions India Private Limited)

Reg. Add.- B-39, SECTOR 59, NOIDA, UTTAR PRADESH-201301 Email ID- info@gpecosolutions.com, Website: www.gpecosolutions.com <u>CIN: U31908UP2010PLC041528</u>

UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30th 2024

(All amount in INR, unless otherwise stated)	As at	As at	Amount in Lakh) As at
Particulars	30th Sep 2024	30th Sep 2023	31st March 2024
	Unaudited	Unaudited	Audited
	(CY H1)	(LY H1)	
I. Equity & Liabilities			
A) Shareholder's Funds			
1) Share Capital	1171.08	20.00	843.48
2) Reserves & Surplus	4145.41	961.45	1301.45
B) Non Current Llabilities			
1) Long term Borrowings	155.09	69.18	230.54
2) Deferred Tax Liabilities(Net)	0.27	0.77	0.50
C) Current Liabilities			
1) Short Term Borrowings	2073.41	1137.30	1199.65
2) Trade Payables			
- Total outstanding dues of micro & small enterprises	195.53	49.45	16.39
 Total outstanding dues of creditors other than micro 			
and small enterprises	2750.91	1231.88	1579.65
3) Other Current Liabilities	515.39	465.02	322.90
4) Short Term Provisions	319.12	198.12	261.37
	11326.20	4133.18	5755.93
II. Assets			
A) Non-Current Assets			
1) Fixed Assets			
- Property, Plant & Equipment	287.42	193.14	299.65
2) Other Non Current Investment	1629.05	108.29	131.77
3) Other Non Current Assets	2631.36	266.61	155.78
B) Current Assets			
1) Inventories	2500.55	1182.76	1373.12
2) Trade Receivable	2723.83	1732.89	2592.83
B) Cash & Cash Equivalents	230.06	10.02	20.46
4) Short Term loans and advances	84.95		253.95
b) Other Current Assets	1238.99	639.47	928.37
	11326.20	4133.18	5755.93



For and on Behalf of board of directors of M/s GP Eco Solutions India Ltd.

UTION NOIDA Pardeep Kumar Pandey Chairman DIN: 09558317 Place: Noida

Place : Nolda Date : 12th November 2024

GP ECO SOLUTIONS INDIA LIMITED

(Formerly known as GP Eco Solutions India Private Limited) Reg. Add.- B-39, SECTOR 59, NOIDA, UTTAR PRADESH-201301 Email ID- Info@gpecosolutions.com, Website: www.gpecosolutions.com CIN: U31908UP2010PLC041528

STANDALONE STATEMENT OF UNAUDITED FINANCIAL FOR HALF YEAR ENDED 30TH SEPTEMBER 2024

All amount in INR, unless otherwise stated) Particulars	For the half year Ended 30th September 2024	For the half year Ended 31st March 2024	For the half year Ended 30th Sept 2023	(Amount In Lakh) For the Year Ended 31st March 2024
	Unaudited	Unaudited	Unaudited	Audited
	(CY H1)	(LY HZ)	(LY H1)	
ncome	7920.94	9329.73	4304.02	13633.75
Revenue from Operations	49.76			23.08
Other Income Total Income (I)	7970.69			13656.83
	7970.65	3333.40	4317.55	
xpenses	2015.00	5 8040.08	3651.71	11691.79
ost of material consumed	7915.90			
hange in Inventories of Finished Goods & WIP	-1127.43			
mployees Benefit Expenses	121.2			
inancial Expenses	82.7			
Depreciation And Amortization Expenses	27.5			
Other Expenses	305.1			
Total Expenses (II)		6 8350.5		
Profit/(Loss) Before Tax	645.5	4 749.1	7 210.7	4 959.91
rax Expenses			o -54.7	-249.58
- Current Tax	-167.8		9	
- Previous year Tax	0.0		0	
- Deferred Tax	0.2			
Total Tax Expenses	-167.6	-194.5	2 -54.0	
	477.9	554.6	5 156.0	54 702.7
Profit After Tax for the Period	477.5		0.0	0.0
Prior Period Adjustment	477.5		156.	64 702.7
Net Profit After Tax for the Period	4/7.3	55 554.0		
Earning Per Share [Nominal value Rs.10]		6.5	9 1.8	86 8.3
Basic	4.0			
Diluted	4.0		0	10 1
Face Value of Equity Share (in')	1	10 1	0	



Place : Noida Date : 12th November 2024 For and on Behalf of board of directors of M/s GP Eco Solutions India Ltd

UTION С NOD 1 Pardeep Kumar Pande Chairman 0 5 4 DIN: 09558317 Place: Noida

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UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

ir. No. PARTICULARS joth Sectember 2024 30th Sectember 2024 30th Sectember 2024 30th Sectember 2024 Audit A Cash Flow From Operating Activity (V H1) (V H1) Audit	Period ended
A Cash Flow From Operating Activity (LY H3) Unaudited (LY H3) Unaudited (LY H3) Unaudited (LY H3) A Cash Flow From Operating Activity (I) Profit & See Profit & Loss Account 645.54 210.74 (II) Adjustment For Non Cash Expenditure Depreciation Interest income 27.57 18.51 (III) Adjustment For Change In Working Capital Increase/(Decrease) in Trade Payables 0.00 0.00 (III) Adjustment For Change In Working Capital Increase/(Decrease) in Short Erm Provision 1350.40 -629.48 Increase/(Decrease) in Short Erm Provision 87.75 -85.62 Increase/(Decrease In Inventing Capital Increase/(Decrease In Inventing Activity (I)+(II)+(III) -33.63 8 Cash Flow From Investing Activity Increase In Trade Receivable Increase In Inventing Activity Increase In Inventing Activity Increase/Decrease In Other Current Assets Interest In Fixed Depositi Increase//Decrease In Other Current Assets Interest In Fixed Depositi	March 2024
A Cash Flow From Operating Activity (CY H1) (LY H1) (I) Profit & Loss Account 645.54 210.74 (II) Adjustment For Non Cash Expenditure 27.57 18.91 (III) Adjustment For Non Cash Expenditure 27.57 18.91 (III) Adjustment For Non Cash Expenditure 27.57 18.91 (III) Adjustment For Change In Working Capital 0.00 0.00 Profit on Sale of Fixed Asset 0.00 0.00 Increase/(Decrease) In Trade Payables 1350.40 -55.54 Increase/(Decrease) In Stort term Provision 87.75 57.10 Increase/(Decrease) In Stort term Provision 87.75 93.63 (Increase//Decrease In Short term Provision 87.75 93.63 (Increase//Decrease In Short term Loan & Advances -1127.43 -312.52 (Increase)/Decrease In Short term Loan & Advances -310.62 978.67 (Increase)/Decrease In Short term Assets 167.84 54.79 (Increase)/Decrease In Other Current Assets -1127.43 -32.23 (Increase)/Decrease In Other Current Assets	lineu
A Cash Flow From Operating Activity Profit As Per Profit & Loss Account 645.54 210.74 (II) Adjustment For Non Cash Expenditure Depreciation Interest Income 27.57 18.91 Operating Activity 27.57 18.91 Operating Activity 40.36 0.00 Profit on Sale of Fixed Asset 0.00 0.00 Increase/Decrease In Working Capital Increase/Decrease In Short term Provision 57.75 -85.62 Increase/Decrease In Short term Borrowings -1127.43 -312.52 (Increase/Decrease In Other Current Labilities 135.00 0.00 (Increase/Decrease In Other Current Assets 1062.0 878.57 (Increase/Decrease In Other Current Assets 1074.36 -53.85 Increase/Decrease In Other Current Assets 1074.36 -53.85 Increase/Decrease In Other Current Assets 1074.36 -7.33 I	
(i) Profit & Des Account 645.54 (iii) Adjustment For Non Cash Expenditure 27.57 Depreciation -40.36 Interest Income 0.00 Profit on Sale of Fixed Asset 0.00 Increase/Decrease in Nont Term Porovision 673.76 Increase/Decrease in Short Term Borrowings -1127.43 (Increase)/Decrease in Short Term Borrowings -1127.43 (Increase)/Decrease in None Term Borrowings -1127.43 (Increase)/Decrease in Other Current Assets 106.62 (Increase)/Decrease in Other Current Assets 1074.36 Total (III) 167.84 54.79 Less: Direct Taxes -53.4 -3.23 Sale/(Purchase) of Property, Plant & Equipments -2475.57 Sale (Pourchase) in Current Assets -40.36 (Increase)/Decrease in None Current Assets	
(1) Profit & Per Profit & Loss Account 635.54 (1) Adjustment For Non Cash Expenditure 27.57 Depreciation -40.36 Increase (Increase) 0.00 Profit on Sale of Fixed Asset 0.00 IIII Adjustment For Change In Working Capital -12.79 Increase/(Decrease) In Trade Payables 1350.40 -629.48 Increase/(Decrease) In Short term Provision 873.76 -85.62 Increase/(Decrease In Short term Borrowings -1127.43 -312.53 (Increase)/Decrease In Short term Can a Advances -169.00 878.57 (Increase)/Decrease In Other Current Assets 1074.36 -53.85 Total (III) -15.34 -3.23 Increase//Decrease In Other Kon Current Assets -40.36 -9.284 Increase//Decrease In Other Kon Current Assets -40.36 -9.284 Increase//Decrease In Congrating Activity -15.34 -3.23 Sal	959.91
Depreciation27.57-7.33Interest Income-0.000.00Profit on Sale of Fixed Asset0.000.00Prior Period Adjustment-12.7911.57Total (II)-12.7911.57Adjustment For Change in Working Capital1350.40-629.48Increase/(Decrease) in Tade Payables192.49-55.54Increase/(Decrease) in Short term Provision873.76-85.62Increase/(Decrease) in Short term Provision873.76-85.62Increase/(Decrease) in Short term Provision873.76-32.63(Increase)/Decrease in Short term convoxings-1127.43-312.52(Increase)/Decrease in Short term Labalities169.000.00(Increase)/Decrease in Short term Loans & Advances1062878.57(Increase)/Decrease in Short term Loans & Advances1062878.57(Increase)/Decrease in Short term Loans & Advances1062878.57(Increase)/Decrease in Other Current Assets1074.36-53.85Total (III)167.8454.79Less: Direct Taxes-2475.577.33Cash Flow From Investing Activity-15.34-3.23Sale/(Purchase) of Property, Plant & Equipments-14.75-24.42Increase/Decrease in Long Term Borrowings-75.45-24.42Proceeds from Issue of Share Capital237.600.00Proceeds from Size of Share Capital2168.17-24.42Cash Flow From Financing Activity-75.45-24.42Increase/Decrease in Long Term Borrowings2366.02 <td< td=""><td></td></td<>	
Depreciation27.57-7.33Interest Income40.36-7.33Profit on Sale of Fixed Asset0.000.00Prior Period Adjustment-12.7911.57Total (II)-12.7911.57(III)Adjustment For Change in Working Capital1350.40-629.48Increase/(Decrease) In Tade Payables192.49-55.54Increase/(Decrease) In Short term Provision873.76-85.62Increase/(Decrease) In Short term Provision873.76-85.62Increase/(Decrease In Short Term Borrowings-1127.43-312.52(Increase)/Decrease In Short term Labalities169.000.00(Increase)/Decrease In Short term Loan & Advances1062878.57(Increase)/Decrease In Short term Loan & Advances-310.62878.57(Increase)/Decrease In Short term Loan & Advances1074.36-53.85(Increase)/Decrease In Other Current Assets1074.36-53.85Total (III)167.8454.79-Less: Direct Taxes-2475.577.33-248Cash Flow From Investing Activity-75.45-24.42-Purchase of Investment In subsidry co.)-3947.83-85.16-Cash Flow From Investing Activity-75.45-24.42-Increase/Decrease In Long Term Borrowings-75.45-24.42-Proceeds from issue of Share Capital20.000.00-Proceeds from Security Premium327.600.00-Proceeds from Size of Share Capital266.020.00 <t< td=""><td>46.40</td></t<>	46.40
Interest Income	-13.17
Profit on Sale of Fixed Asset 0.00 Prior Period Adjustment 0.00 Total (II) -12.79 (III) Adjustment For Change In Working Capital Increase/(Decrease) In Trade Payables 1350.40 Increase/(Decrease) In Short Current Liabilities 1352.49 Increase/(Decrease) In Short Term Borrowings 673.76 (Increase)/Decrease In Short Term Borrowings -1127.43 (Increase)/Decrease In Inventory -131.00 (Increase)/Decrease In Short Term Loan & Advances 69.00 (Increase)/Decrease In Short Term Loan & Advances -310.62 (Increase)/Decrease In Short Term Loan & Advances -310.62 (Increase)/Decrease In Other Current Assets 1074.36 Total (III) 167.84 54.79 Less: Direct Taxes 1074.36 Cash Flow From Investing Activity (I)+(II)+(III) 1539.27 B Cash Flow From Investing Activity -15.34 Sale/(Purchase) of Property, Plant & Equipments -2475.57 Increase/.Decrease In Other Non Current Assets -2475.57 Increase In Diversting Activity -15.34 Other Non Current Assets -2475.57 Interest In Fixed Deposits -2475.57 Purchase of Investing Activity -75.45 Cash Flow From Investing Activity <t< td=""><td>-0.32</td></t<>	-0.32
Prior Period Adjustment Total (III) 0.000 Adjustment For Change in Working Capital Increase/(Decrease) in Trade Payables 1350.40 Increase/(Decrease) in Other Current Liabilities 192.49 Increase/(Decrease) in Short term Provision 873.76 Increase/(Decrease) in Short term Borrowings -1127.43 (Increase)/Decrease in Inventory -131.00 (Increase)/Decrease in Short term Loan & Advances -106.00 (Increase)/Decrease in Short term Loan & Advances -310.62 (Increase)/Decrease in Nort term Loan & Advances -310.62 (Increase)/Decrease in Short term Loan & Advances -310.62 (Increase)/Decrease in Other Current Assets -300.62 Total (III) 167.84 Less: Direct Taxes -1074.36 Cash Flow From Investing Activity -15.34 (Increase)/Decrease in Other Non Current Assets -4075.57 (Increase)/Decrease in Current Non Current Assets -3.23 (Increase)/Decrease in Current Non Current Assets -3.23 (Increase)/Decrease in Other Non Current Assets -3.24 (Increase)/Decrease in Current Non Current Assets -3.23 (Increase)/Decrease in Current Non Current Assets -3.23 (Increase)/Decrease in Current Non Current Assets -3.23 (Increase)/Decrease in Current Non Current Assets -3.24	-8.57
Total (II)Adjustment For Change in Working Capital Increase//Decrease) in Trade Payables1350.40Increase//Decrease) in Short Current Liabilities192.49Increase/(Decrease) in Short Term Porvision57.75Increase//Decrease in Short Term Borrowings-1127.43(Increase)/Decrease in Short Term Borrowings-1127.43(Increase)/Decrease in Short Term Dorable169.00(Increase)/Decrease in Short term Loan & Advances-310.62(Increase)/Decrease in Other Current Assets167.84Total (III)1539.27Less: Direct Taxes167.84Cash Flow From Operating Activity-15.34Purchase of Investing Activity-15.34Purchase of Investing Activity-1497.28-2475.57-24.42Increase// Decrease In Long Term Borrowings-236.02(Increase// Decrease In Cher Non Current Assets-2475.57(Increase)/ Decrease In Other Kon Current Assets-2475.57(Increase)/ Decrease In Other Kon Current Assets-2475.57(Increase)/ Decrease In Other Non Current Assets-2475.57(Increase)/ Decrease In Other Non Current Assets-2475.57(Increase)/ Decrease In Insubsidity co.)-3947.83Cash Flow From Investing Activity-75.45Interest In Fixed Deposits-244.2Increase/ Decrease In Long Term Borrowings-2366.02Proceeds from Issue of Share Capital2518.17Cash Flow From Financing Activity-24.42Increase/ Decrease In Long Term Borrowings-236.02Proceeds from Sisue of Share Capital </td <td>24.34</td>	24.34
(III)Adjustment Pol Change in Volma CorreatIncrease/(Decrease) in Trade Payables1350.40Increase/(Decrease) in Short term Provision132.49Increase/(Decrease) in Short Term Borrowings1127.43(Increase)/Decrease in Short Term Borrowings-1127.43(Increase)/Decrease in Short term Loa & Advances169.00(Increase)/Decrease in Short term Loa & Advances-310.62(Increase)/Decrease in Other Current Assets1074.36Total (III)167.84Less: Direct Taxes-24475.57Cash Flow From Investing Activity-15.34Purchase of Investments (Incl. Investment in subsidry co.)-3947.83Cash Flow From Financing Activity-75.45Increase/-Decrease In Long Term Borrowings2366.02Proceeds from Security Premium327.60Proceeds from Financing Activity209.60Cash Flow From Financing Activity <td></td>	
(III)Adjustment Pol Change in Volma CorreatIncrease/(Decrease) in Trade Payables1350.40Increase/(Decrease) in Short term Provision132.49Increase/(Decrease) in Short Term Borrowings1127.43(Increase)/Decrease in Short Term Borrowings-1127.43(Increase)/Decrease in Short term Loa & Advances169.00(Increase)/Decrease in Short term Loa & Advances-310.62(Increase)/Decrease in Other Current Assets1074.36Total (III)167.84Less: Direct Taxes-24475.57Cash Flow From Investing Activity-15.34Purchase of Investments (Incl. Investment in subsidry co.)-3947.83Cash Flow From Financing Activity-75.45Increase/-Decrease In Long Term Borrowings2366.02Proceeds from Security Premium327.60Proceeds from Financing Activity209.60Cash Flow From Financing Activity <td>-314.77</td>	-314.77
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Increase/(Decrease) in Other Current Provision57.75-85.62Increase/(Decrease in Short Term Borrowings873.7693.63(Increase)/Decrease in Nont term Borrowings-1127.43-312.52(Increase)/Decrease in Short Term Loan & Advances169.000.00(Increase)/Decrease in Short Erm Loan & Advances310.62878.57(Increase)/Decrease in Short Erm Loan & Advances-310.62878.57(Increase)/Decrease in Short Erm Loan & Advances-310.62878.57(Increase)/Decrease in Other Current Assets1074.36-53.85Total (III)1539.27113.67Less: Direct Taxes1074.36-3.23Cash Flow From Operating Activity (I)+(II)+(III)1539.27113.67Sale/(Purchase) of Property, Plant & Equipments-15.34-3.23(Increase)/Decrease in Non Current Assets-2475.577.33Interest In Fixed Deposits-1497.28-92.84Purchase of Investing Activity-75.45-24.42CCash Flow From Investing Activity-75.45-24.42Increase/-Decrease in Long Term Borrowings327.600.00Proceeds from issue of Share Capital209.604.09	120.35
Increase/Decrease in Short Term Borrowings873.7693.63Increase/Decrease in Nort Term Borrowings-1127.43-312.52(Increase)/Decrease in Trade Receivable169.000.00(Increase)/Decrease in Short term Loan & Advances169.00878.57(Increase)/Decrease in Other Current Assets-310.62878.57Total (III)167.8454.79Less: Direct Taxes167.8454.79Cash Flow From Operating Activity1539.27113.67Sale/(Purchase) of Property, Plant & Equipments-15.34-3.23(Increase)/Decrease in Other Non Current Assets-1497.28-92.84Increase/Decrease in Long Term Borrowings-75.45-24.42C Cash Flow From Investing Activity-75.45-24.42Increase/-Decrease in Long Term Borrowings327.600.00Proceeds from Security Premium327.600.00Proceeds from issue of Share Capital2618.17-24.42	-23.27
Increase/-Decrease in Inventory (Increase//Decrease in Inventory (Increase)/Decrease in Short term Loan & Advances (Increase)/Decrease in Short term Loan & Advances (Increase)/Decrease in Other Current Assets Total (III)	-96.73
(Increase)/Decrease in Inventory131.000.00(Increase)/Decrease in Short term Loan & Advances169.00878.57(Increase)/Decrease in Other Current Assets-310.62878.57Total (III)167.8454.79Less: Direct Taxes167.8454.79Cash Flow From Operating Activity (I)+(II)+(III)1539.27113.67BCash Flow From Investing Activity-15.34-3.23Sale/(Purchase) of Property, Plant & Equipments (Increase)/Decrease In Other Non Current Assets-1497.28-92.84Interest In Fixed Deposits-24475.577.33Purchase of Investing Activity-3947.83-85.16Cash Flow From Investing Activity-75.45-24.42Cash Flow From Security Premium Proceeds from Security Premium Proceeds from issue of Share Capital209.604.09	-1172.45
(Increase)/Decrease in Prade Receivable169.00878.57(Increase)/Decrease in Other Current Assets Total (III)310.62878.57Less: Direct Taxes Cash Flow From Operating Activity (I)+(II)+(III)167.8454.79BCash Flow From Operating Activity (I)+(II)+(III)1539.27113.67BCash Flow From Investing Activity (Increase)/Decrease In Other Non Current Assets (Increase)/Decrease In Other Non Current Assets Interest In Fixed Deposits Purchase of Investments (Incl. Investment in subsidry co.) Cash Flow From Investing Activity Purchase of Investments (Incl. Investment in subsidry co.) Cash Flow From Investing Activity Proceeds from Security Premium Proceeds from issue of Share Capital-75.45 224.42Cash Flow From Financing Activity Proceeds from Security Premium Proceeds from Financing Activity209.60Cash Flow From Financing Activity Proceeds from Security Premium Proceeds from Security Pr	-253.95
-310.62(Increase)/Decrease In Other Current Assets Total (III)-53.851074.36-54.79Less: Direct Taxes167.84Cash Flow From Operating Activity (I)+(II)+(III)1539.27BCash Flow From Investing Activity Sale/(Purchase) of Property, Plant & Equipments (Increase)/Decrease In Other Non Current Assets Interest In Fixed Deposits-15.34Purchase of Investments (Incl. Investment in subsidry co.) Cash Flow From Investing Activity-15.45Cash Flow From Investing Activity-1497.28-1497.28-92.84Purchase of Investments (Incl. Investment in subsidry co.)-3947.83Cash Flow From Investing Activity-75.45-24.420.00Proceeds from Security Premium Proceeds from issue of Share Capital209.60Cash Flow From Financing Activity209.60	589.67
Increase//Decrease in Other Current Assets Total (III)1074.36Less: Direct Taxes Cash Flow From Operating Activity (I)+(II)+(III)167.8454.79BCash Flow From Operating Activity Sale/(Purchase) of Property, Plant & Equipments (Increase)/Decrease In Other Non Current Assets Interest In Fixed Deposits Purchase of Investments (Incl. Investment in subsidry co.)-15.34-3.23Cash Flow From Investing Activity (Increase)/Decrease In Other Non Current Assets Interest In Fixed Deposits Purchase of Investments (Incl. Investment in subsidry co.)-15.34-3.23Cash Flow From Investing Activity Purchase of Investments (Incl. Investment in subsidry co.)-3947.83-85.16Cash Flow From Financing Activity Proceeds from issue of Share Capital-75.45-24.42Cash Flow From Financing Activity327.600.00Proceeds from Security Premium Proceeds from issue of Share Capital2618.17-24.42Cash Flow From Financing Activity209.604.09	-1348.82
Less: Direct Taxes167.8434.7.97Cash Flow From Operating Activity (I)+(II)+(III)1539.27113.67BCash Flow From Investing Activity-15.34-3.23Sale/(Purchase) of Property, Plant & Equipments (Increase)/Decrease In Other Non Current Assets-15.34-3.23Interest In Fixed Deposits Purchase of Investments (Incl. Investment in subsidry co.)-1497.28-92.84Cash Flow From Investing Activity-75.45-24.42Cash Flow From Financing Activity-75.450.00Proceeds from Security Premium Proceeds from issue of Share Capital2618.17-24.42Cash Flow From Financing Activity209.604.09	240.55
Less: Direct Taxes113.67Cash Flow From Operating Activity (I)+(II)+(III)1539.27113.67BCash Flow From Investing Activity-15.34-3.23Sale/(Purchase) of Property, Plant & Equipments (Increase)/Decrease In Other Non Current Assets-15.34-3.23Interest In Fixed Deposits-2475.573.58Purchase of Investments (Incl. Investment in subsidry co.)-1497.28-92.84Cash Flow From Investing Activity-75.45-24.42Increase/-Decrease In Long Term Borrowings Proceeds from Security Premium Proceeds from issue of Share Capital-75.45-24.42Cash Flow From Financing Activity-75.45-24.42Cash Flow From Financing Activity-75.45-24.42Cash Flow From Security Premium Proceeds from issue of Share Capital2618.17-24.42Cash Flow From Financing Activity209.604.09	249.58
Cash Flow From Operating Activity (1)+(II)+(III) -15.34 -3.23 Sale/(Purchase) of Property, Plant & Equipments (Increase)/Decrease in Other Non Current Assets -2475.57 3.58 Interest In Fixed Deposits Purchase of Investments (Incl. Investment in subsidry co.) -197.28 -92.84 Cash Flow From Investing Activity -75.45 -24.42 Cash Flow From Financing Activity -75.45 -24.42 Increase/-Decrease In Long Term Borrowings Proceeds from Security Premium Proceeds from issue of Share Capital -327.60 0.00 Cash Flow From Financing Activity -24.42 0.00 0.00 Proceeds from Security Premium Proceeds from issue of Share Capital 2618.17 -24.42	-614.15
3 Cash Flow From Investing Activity -15.34 -3.23 Sale/(Purchase) of Property, Plant & Equipments -15.34 -3.23 (Increase)/Decrease In Other Non Current Assets -2475.57 3.58 Interest In Fixed Deposits -1497.28 -92.84 Purchase of Investments (Incl. Investment in subsidry co.) -3947.83 -85.16 Cash Flow From Investing Activity -75.45 -24.42 Increase/-Decrease In Long Term Borrowings 2366.02 0.00 Proceeds from Security Premium 327.60 0.00 Proceeds from issue of Share Capital 2618.17 -24.42 Cash Flow From Financing Activity 209.60 4.09	
B Cash Flow From Investing Activity -15.34 Sale/(Purchase) of Property, Plant & Equipments (Increase)/Decrease In Other Non Current Assets -2475.57 Interest In Fixed Deposits Purchase of Investments (Incl. Investment in subsidry co.) -15.34 Cash Flow From Investing Activity -24.42 Increase/-Decrease In Long Term Borrowings Proceeds from Security Premium Proceeds from issue of Share Capital -75.45 Cash Flow From Financing Activity -75.45 Cash Flow From Financing Activity -75.45 Proceeds from Security Premium Proceeds from issue of Share Capital 327.60 Cash Flow From Financing Activity -24.42	-136.91
Sale/(Purchase) of Property, Plant & Equipments -2475.57 (Increase)/Decrease In Other Non Current Assets 40.36 Interest In Fixed Deposits -1497.28 Purchase of Investments (Incl. Investment in subsidry co.) -3947.83 Cash Flow From Investing Activity -75.45 Increase/-Decrease In Long Term Borrowings 2366.02 Proceeds from Security Premium 327.60 Proceeds from Financing Activity 2618.17 Cash Flow From Financing Activity 209.60	114.4
(Increase)/Decrease in Other Non Current Assets 40.36 7.50 Interest In Fixed Deposits -92.84 Purchase of Investments (Incl. Investment in subsidity co.) -3947.83 -85.16 Cash Flow From Investing Activity -75.45 -24.42 Increase/-Decrease In Long Term Borrowings 2366.02 0.00 Proceeds from Security Premium 327.60 0.00 Proceeds from issue of Share Capital 2618.17 -24.42 Cash Flow From Financing Activity 209.60 4.09	13.17
Interest In Fixed Deposits -1497.28 Purchase of Investments (Incl. Investment in subsidry co.) -3947.83 Cash Flow From Investing Activity -3947.83 Increase/-Decrease In Long Term Borrowings 2366.02 Proceeds from Security Premium 327.60 Proceeds from Financing Activity 2618.17 Cash Flow From Financing Activity 209.60	-116.3
Cash Flow From Investing Activity -75.45 -24.42 Increase/-Decrease In Long Term Borrowings 2366.02 0.00 Proceeds from Security Premium 327.60 0.00 Proceeds from issue of Share Capital 2618.17 -24.42 Cash Flow From Financing Activity 309.60 4.09	-125.6
Cash Flow From Investing Activity -75.45 -24.42 Cash Flow From Financing Activity -75.45 0.00 Increase/-Decrease In Long Term Borrowings 2366.02 0.00 Proceeds from Security Premium 327.60 0.00 Proceeds from issue of Share Capital 2618.17 -24.42 Cash Flow From Financing Activity 209.60 4.09	
Cash Flow From Financing Activity -75.45 0.00 Increase/-Decrease In Long Term Borrowings 2366.02 0.00 Proceeds from Security Premium 327.60 0.00 Proceeds from issue of Share Capital 2618.17 -24.42 Cash Flow From Financing Activity 209.60 4.09	136.9
Increase/-Decrease In Long Term Borrowings 2366.02 0.00 Proceeds from Security Premium 327.60 0.00 Proceeds from issue of Share Capital 2618.17 -24.42 Cash Flow From Financing Activity 209.60 4.09	493.9
Proceeds from Security Premium 327.60 0.00 Proceeds from issue of Share Capital 2618.17 -24.42 Cash Flow From Financing Activity 209.60 4.09	
Proceeds from issue of Share Capital Cash Flow From Financing Activity 209.60 4.09	123.4
Cash Flow From Financing Activity 209.60 4.09	
209.60 4.05	754.3
209.60 4.05	14.5
S.93	5.9
Net Cash Inflow A+B+C+D 20.46 3.53	20.4
Opening Cash & Cash Equivalent 20.40 10.02 Closing Cash & Cash Equivalent 230.06 10.02	20.4

* The Above cash flow statement has been prepared under the 'Indirect Method' as set out in Accounting Standard -3 on cash flow statement as notified under Companies (Accounting) Rules, 2014 * Figures in brackets denote cash outflow.

The above cash flow statement forms an intergral part of this financial statement



Pardeep Kumar Pandey Chairman DIN: 09558317 Place: Noida



Place : Nolda Date : 12th November 2024

GP ECO SOLUTIONS INDIA LIMITED

(Formerly known as GP Eco Solutions India Private Limited)

Reg. Add.- B-39, SECTOR 59, NOIDA, UTTAR PRADESH-201301 Email ID- info@gpecosolutions.com, Website: www.gpecosolutions.com CIN: U31908UP2010PLC041528

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30TH 2024

(All amount in INR, unless otherwise stated)

(All amount in INR, unless otherwise stated)	As at As at As at			
Particulars	As at 30th Sep 2024	As at 30th Sep 2023	As a 31st March 2024	
	Unaudited (CY H1)	Unaudited (LY H1)	Audited	
I. Equity & Liabilities				
A) Shareholder's Funds				
1) Share Capital	1171.08	25.00	843.48	
2) Reserves & Surplus	4300.50	795.86	1445.43	
3) Minority Interest	-0.48	0.00	-0.59	
B) Non Current Liabilities				
1) Long term Borrowings	155.09	69.18	230.54	
2) Deferred Tax Liabilities(Net)	0.00	0.00	0.00	
C) Current Liabilities				
l) Short Term Borrowings	2073.41	1149.30	1201.65	
) Trade Payables	2075.41	1145.50	1201.05	
- Total outstanding dues of micro & small enterprises	601.91	464.33	472.33	
- Total outstanding dues of creditors other than micro				
and small enterprises	2404.45	872.00	1584.26	
B) Other Current Liabilities	567.62	498.51	339.63	
4) Short Term Provisions	319.12	198.12	261.37	
영양 -	11592.70	4072.31	6378.10	
I. Assets				
A) Non-Current Assets				
1) Fixed Assets				
- Property, Plant & Equipment	288.77	194.90	301.37	
- Other Intangible Assets	226.74		226.74	
2) Other Non Current Investment	1604.80	108.29	107.52	
B) Deferred Tax Assets(Net)	15.95	25.47	19.67	
I) Other Non Current Assets	1871.36	266.61	155.78	
B) Current Assets				
L) Inventories	3241.34	1280.06	1844.03	
) Trade Receivable	2442.68	1473.26	2299.51	
) Cash & Cash Equivalents	261.08	20.54	39.26	
) Short Term loans and advances	84.95	0.00	253.95	
) Other Current Assets	1555.04	703.17	1130.28	
Previous years figures for has been consolidated only for the	11592.70	4072.31	6378.10	

* Previous years figures for has been consolidated only for the purposes of cash flow. GP Eco Solutions India Ltd. has invested in it's Subsidiary M/s Invergy India Private Limited on dated 19/01/2024.



For and on Behalf of board of directors of UTIONS M/s GP Eco Solutions India Ltd.

NOIDI 0 1 Pardeep Kumar Pandey Chairman

Place : Nolda Date : 12th November 2024 DIN: 09558317 Place: Nolda

GP ECO SOLUTIONS INDIA LIMITED (Formerly known as GP Eco Solutions India Private Limited) Reg. Add.- B-39, SECTOR 59, NOIDA, UTTAR PRADESH-201301 Email ID- info@gpecosolutions.com, Website: www.gpecosolutions.com CIN: U31908UP2010PLC041528

CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR HALF YEARLY ENDED 30TH SEPTEMBER 2024

All amount in INR, unless otherwise stated)	For the half year Ended	For the half year Ended	For the half year Ended	For the Year Ended	
Particulars			30th Sept 2023	31st March 2024	
	Unaudited	Unaudited	Unaudited	Audited	
	(CY H1)	(LY H2)	(LY H1)		
Income				12044.2	
Revenue from Operations	8330.87	9415.93		13844.3	
Other Income	53.34	9.97		13867.8	
Total Income (I)	8384.21	9425.90	4441.95	13867.8	
Expenses			2022.00	12049.0	
Cost of material consumed	8337.90	8249.02		-526.9	
Change in Inventories of Finished Goods & WIP	-1397.31	-563.97			
Employees Benefit Expenses	173.03	159.74		250.2 185.9	
Financial Expenses	82.71	100.66		47.0	
Depreciation And Amortization Expenses	27.94	27.83			
Other Expenses	499.24	595.88		866.4	
Total Expenses (II)	7723.50	8569.15	4302.63	12871.7	
Profit/(Loss) Before Tax	660.71	856.74	139.32	996.0	
Tax Expenses			-54.79	249.5	
- Current Tax	-167.84	-194.79		-8.5	
- Previous year Tax	0.00	-8.57		-5.1	
- Deferred Tax	-3.71	-5.80	-54.09	-263.2	
Total Tax Expenses	-171.55	-209.16	-54.09	-20312	
Profit After Tax for the Period	489.15	647.58	85.23	732.8	
Prior Period Adjustment	400.45	647.58		732.8	
Net Profit After Tax for the Period	489.15	-0.30		-0.3	
Minority Interest	0.11	-0.50			
Profit /(Loss) for the year	489.04	647.88	85.23	732.5	
Earning Per Share [Nominal value Rs.10]	545-cg 8	8.00	1.18	8.68	
- Basic*	4.18	8.99 8.99	1.18	8.68	
- Diluted*	4.18	8.99	1.18	10	
For Malus of Fourthy Chara (in')	10	which were issued on 14th Decemb	10777-2	10	

*Basic & Diluted EPS has been calculated based on including bonus shares retrospectively which were issued on 14th December 2023.



Place : Noida Date : 12th November 2024 For and on Behalf of board of directors of M/s GP Eco Solutions India Ltd.

S NOID C 0 4 Partieep Kumar Pandey Chairman

DIN: 09558317 Place: Noida



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GP ECO SOLUTIONS INDIA LIMITED (Formerly known as GP Eco Solutions India Private Limited) Reg. Add.- B-39, SECTOR 59, NOIDA, UTTAR PRADESH-201301 Email ID- info@gpecosolutions.com, Website: www.gpecosolutions.com CIN: U31908UP2010PLC041528

CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEARLY ENDED SEPTEMBER 30, 2024

(All amount in INR, unless otherwise stated)

		For the half year Ended	For the half year Ended	mount in Lakh) For the Period ended
sr. No.	PARTICULARS	30th September 2024	30th September 2023	31st March 2024
		Unaudited	Unaudited	Audited
		(CY H1)	(LY H1)	
A	Cash Flow From Operating Activity			
(1)	Profit As Per Profit & Loss Account	660.71	139.32	996.07
(11)	Adjustment For Non Cash Expenditure			
	Depreciation	27.94	19.24	47.06
	Interest Income	-40.36	-7.33	-13.1
	Profit on Sale of Fixed Asset	0.00	0.00	-0.3
	Prior Period Adjustment	0.00	0.00	-8.5
	Total (II)	-12.42	11.91	25.00
(111)	Adjustment For Change In Working Capital		700 53	-60.20
	Increase/(Decrease) In Trade Payables	949.77	-780.52	-204.04
	Increase/(Decrease) In Other Current Liabilities	227.99		120.3
	Increase/(Decrease) In Short term Provision	57.75	57.10	-23.2
	Increase/-Decrease In Short Term Borrowings	871.76	-75.62	-526.9
	(Increase)/Decrease In Inventory	-1397.31	36.99	-843.5
	(Increase)/Decrease In Trade Receivable	-143.17	-17.31	-253.9
	(Increase)/Decrease In Short term Loan & Advances	169.00	0.00	411.2
	(Increase)/Decrease In Other Current Assets	-424.76	838.39	-1380.4
	Total (III)	311.03	13.87	
		167.84	54.79	249.5
	Less: Direct Taxes Cash Flow From Operating Activity (I)+(II)+(III)	791.48	110.31	-608.9
в	Cash Flow From Investing Activity			-161.4
	Sale/(Purchase) of Property, Plant & Equipments	-15.34	-3.23	114.4
	(Increase)/Decrease In Other Non Current Assets	-1497.28	-92.84	13.1
	Interest In Fixed Deposits	40.36	7.33	-92.0
	Purchase of Investments	-1715.57	3.58	-125.9
	Cash Flow From Investing Activity	-3187.83	-85.16	-110.0
с	Cash Flow From Financing Activity		24.42	136.9
c	Increase/-Decrease In Long Term Borrowings	-75.45	-24.42	493.9
	Proceeds from Security Premium	2366.02	0.00	123.4
	Proceeds from issue of Share Capital	327.60	0.00	123.4
	Cash Flow From Financing Activity	2618.17	-24.42	754.3
	Cash riow riom rinancing room r			19.4
	Net Cash Inflow A+B+C+D	221.82	0.73	
	Opening Cash & Cash Equivalent	39.26	19.81	19.8
	Closing Cash & Cash Equivalent	261.08	20.54	39.

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The above cash flow statement forms an integral part of this financial statement

* The Above cash flow statement has been prepared under the 'Indirect Method' as set out in Accounting Standard -3 on cash flow statement as notified under Companies (Accounting) Rules, 2014

* Figures in brackets denote cash outflow.



For and on Behalf of board of directors of UTION M/s GP Eco Solutions India Ltd.

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Pardeep Kumar Pandey Chairman DIN: 09558317 Place: Nolda

Place : Nolda Date : 12th November 2024

- Notes:
 - As per MCA Notification dated 16th February 2015, companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (issue of capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of IND AS. As the Company is covered under the exempted category. It has not adopted IND AS for the preparation of financial results.
 - 2. The above financial results for the half year ended September 30, 2024 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on November 12, 2024.
 - 3. Figures for the previous periods have been re-grouped/ rearranged/ restated wherever necessary to make them comparable with those of the current period.
 - 4. The Company is engaged in one segment of installation and operation of solar power project. The company do not have any identifiable reportable business segment (In accordance with Accounting Standard 17) and hence business segment information is not required to be disclosed.
 - 5. The aforesaid results have been filed with stock exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are also available on the Stock Exchanges websites and on the website of the company.
 - The company is not a large corporate as per the applicability criteria given under SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018.
 - 7. The Proceeds from the Equity shares IPO issued was amounting to Rs. 2710.91 Lakhs. The object and proposed utilization of IPO Proceeds and amount utilized as on September 30,2024 is s under: -

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount	Remarks
1.	To Meet Working Capital requirements of our Company "GP Eco Solutions India Limited"	1245.00	1245.00	-	-
2.	Investment in our subsidiary, INVERGY India Private Limited ("IIPL") in relation to Purchase of Plant & Machineries and other Miscellaneous Assets; and also, towards Construction / Civil Works for its facility	760.00	-	760.00	
3.	General Corporate Expenses	705.91	172.99	532.92	-
Total	6	2710.91	1417.99	1292.92	

For and on Behalf of board of directors of M/s GP Eco Solutions India Etd.

OD Pardeep Kumar Pandey Chairman DIN: 09558317 Place: Noida





NKMR&CO.

Chartered Accountants

H.O:301, Utkarsh Tower, 32, Vijay Block, Laxmi Nagar, Delhi-110092

Annexure-A

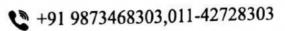
Statement on deviation /variation in utilization of funds raised

Name of Listed entity	GP Eco Solutions India Limited ("the Company")
Mode of Fund Raising	Public Issue [Initial Public Offer]
Date of Raising Fund	June 20, 2024 (Date of Listing - June 24, 2024)
Amount Raised	Rs. 2710.91 Lakhs
Report filed for Half Year ended	September 30, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not 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	Not Applicable
If Yes, Date of Shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	Nil
Comments of the auditors, if any	Nil

Objects for which funds have been raised and where there has been a deviation, are in the following table:

(Amount in Lakhs)

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilised Amount	Unutilised Amount	Remarks
1.	To Meet Working Capital requirements of our Company "GP Eco Solutions India Limited"	1245.00	1245.00	-	•
2.	Investment in our subsidiary, INVERGY India Private Limited ("IIPL") in relation to Purchase of Plant &	760.00	-	760.00	-



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	Miscellaneous Assets; and also, towards Construction / Civil Works for its facility General Corporate Expenses				
Total	Comporate Expenses	705.91	172.99	532.92	
IUtai		2710.91	1417.99	1292.92	

For N K M R & Co. Chartered Accountants FRN: 028063N



Naveen Kumar Mittal Partner Membership No.: 519921 Date: 12th November 2024 Place: New Delhi UDIN: 24519921BKENPI4392

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