# GOYAL ALUMINIUMS LIMITED

(FORMERLY KNOWN AS ADVITIYA TRADE INDIA LIMITED)
CIN: L74999DL2017PLC314879

Reg. Off: 2814/6 Ground Floor, Chuna Mandi Paharganj New Delhi-110055
E-mail: goyals2729@gmail.com, Website: www.advitiyatrade.co

Tel No.: 011-49536409

Date: 20.10.2022

To,

Sr. General Manager, Listing Operations Department BSE Limited. P.J. Towers, Dalal Street, Mumbai – 400 001.

Subject: Financial Results pursuant to 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am,

With reference to In-principle approval letter dated September 20, 2022, we would like to submit financial results as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for granting final approval under Regulation 277 of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018, for the migration from SME Exchange to main board.

3.0

This is for your information and records.

Thanking You,

Yours Faithfully,

For and on behalf of GOVAL ALUMINIUMS LIMITED

(Formerly Known as Advitiya Trade India Limited)

For Goyal Aluminiums Limited

SandeepGoyal

Director

Managing Director

DIN:07762515



Sadana & Co.

106, Visital Chambers, Sector-18, Noida-201301

www.sadanaca.com e-mail: sadanaca@gmail.com

INDEPENDENT AUDITOR'S REPORT



Ph.: 0120-4235368 Fex: 0120-4235368

To the Members of Goyal Aluminiums Limited (Formally known as Advitiya Trade India Limited)

Report on the Audit of the Standalone Ind AS Financial Statements

# Opinion

We have audited the Standalone Ind AS Financial Statements of Goyal Aluminiums Limited (Formally known as Advitiya Trade India Limited) ("the Company"), which comprise the balance sheet as at 31st March 2022, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the Standalone Ind AS Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Ind AS Financial Statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022, its profit/loss and its cash flows for the year ended on that date,

- a) In the case of the balance sheet, of the state of affairs of the company as at March 31, 2022.
- b) In the case of the Profit and Loss Account, of the profit for the period ended on that date and
- c) In the case of cash flow statement, for the cash flows for the year ended on that date
- d) And the changes in equity for the year ended on that date

# **Basis for Opinion**

We conducted our audit in accordance with the Accounting Standards (AS) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Statements 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 together with the ethical requirements that are relevant to our audit of the Standalone Ind AS Financial Statements 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

# **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Ind AS Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Ind AS Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

# Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Ind AS Financial Statements as a whole are 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 SAs 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 these Standalone and AS Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Ind AS Financial Statements,
  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 Companies Act, 2013, we are
  also responsible for expressing our opinion on whether the company has adequate internal financial
  controls system in place 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 management.
- Conclude on the appropriateness of management's 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 Standalone Ind AS Financial Statements 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 Standalone Ind AS Financial Statements, including the disclosures, and whether the Standalone Ind AS Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone Ind AS Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone Ind AS Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone Ind AS Financial Statements.



We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	Auditor's Response
1.	Nil	Nil

# Information other than the Standalone Ind AS Financial Statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the Standalone Ind AS Financial Statements and our auditor's report thereon.

Our opinion on the Standalone Ind AS Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Ind AS Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Ind AS Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

# Responsibilities of Management and Those Charged with Governance for the Standalone Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Ind AS Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) specified under section 133 of the Act. 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 Standalone Ind AS Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Ind AS Financial Statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.



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.

# Report on Other Legal and Regulatory Requirements

- As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- 2. As required by Section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid Standalone Ind AS Financial Statements comply with the Accounting Standards (AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) With respect to the adequacy of the internal financial controls with reference to Standalone Ind AS Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
  - g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
  - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:



- The Company does not have any pending litigations which would impact its financial position.
- The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  - (b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
  - (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.

v. No dividend has been declared or paid during the year by the company.

For SADANA & CO

Chartered Accountants

FRN: 011616N

(CA Amit Bansal)

Partner

M. No. 098966

UDIN: 22098966 ANTZOK8704

Date: 30-06-2022 Place - Noida

# Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

# We report that:

- (i) (a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
  - (B) The company is maintaining proper records showing full particulars of intangible assets;
  - (b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
  - (c) The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the Standalone Ind AS Financial Statements are held in the name of the company, except the following: -

Description of Property	Gross carrying value	Held in name of	Whether promoter, director or their relative or employee	Period held- indicate range, where appropriate	Reason fornot beingheld in name of company
			NIL		E Po a

- (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
- (e) As explained to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) As explained to us, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate.

No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

- (b) The company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year.
- (iii) (a) During the year the company has made investments in Wroley E India Pvt Ltd for Rs 60 Lacs and granted loans to it of Rs. 71,28,170.
  - (b) According to the information and explanations given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest;
  - (c) There is no stipulation of schedule of repayment of principal and payment of interest and therefore we are unable to comment on the regularity of repayment of principal & payment of interest.
  - (d) Since the term of arrangement do not stipulate any repayment schedule, we are unable to comment whether the amount is overdue or not.
  - (e) No loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.
  - (f) The company has granted loans of Rs. 71,28,170 to Wroley E Inida Pvt Ltd, repayable on demand or without specifying any terms or period of repayment.
- (iv) In respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with except noncharging of interest on the loan.
  - (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013.
  - (vi) The Central Government has not prescribed the maintenance of cost records under sub section (1) of section 148 of the Act for any of the trading Company. Accordingly, paragraph 3(vi) of the Order is not applicable.
- (vii) (a) According to the records made available to us, company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2022 for a period of more than six months from the date they became payable.



- (b) According to the information and explanations given to us, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- (ix) (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
  - (b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;
  - (c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained, except for:

Nature of the fund raised	Name of the lender	Amount diverted (Rs.)	Purpose for which amount was sanctioned	Purpose for which amount was utilized	Remarks
			Nil		

- (d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilized for long term purposes.
- (e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
- (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.
  - (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

- (xi) (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
  - (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
  - (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (xii) The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.
- (xiii) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the Standalone Ind AS Financial Statements,
- (xiv) (a) In our opinion and based on our examination, the company does require to have an internal audit system.
- (xv) On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him.
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).
  - (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934,
  - (c) In our Opinion and based on our examination, the Company is not a Core investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
  - (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been resignation of the statutory auditors during the year and we have taken into consideration the sames, objections or concerns raised by the outgoing auditors.

- (xix) On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the Standalone Ind AS Financial Statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;
- (xx) Based on our examination, the provision of section 135 are not applicable on the company. Hence this clause is not applicable on the company.
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For SADANA & CO

Chartered Accountants

FRN: 011616N

(CA Amit Bansal)

Partner

M. No. 098966

UDIN: 22098966ANIJZ9K8704

Date: 30-06-2022 Place - Noida

## Annexure 'B'

# Report on Internal Financial Controls with reference to Standalone Ind AS Financial Statements

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Goyal Aluminiums Limited (Formally known as Advitiva Trade India Limited) ("the Company") as of March 31, 2022 in conjunction with our audit of the Standalone Ind AS Financial Statements of the Company for the year ended on that date.

# Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

# Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

# **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India.



Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk.

The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Standalone Ind AS Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

# Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Ind AS Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- provide reasonable assurance that transactions are recorded as necessary to permit preparation of Standalone Ind AS Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Standalone Ind AS Financial Statements.



# Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For SADANA & CO Chartered Accountants

FRN: 011616N

**CA Amit Bansal** 

Partner

M. No. 098966

UDIN: 22098966ANJZQK8704

Date: 30-06-2022 Place - Noida

## Goyal Aluminiums Limited (Formally known as Advitiva Trade India Limited) CIN: 1.74999b12017FLC314679

# Date of Incorporation: 22nd March-2017

Standalone Balance Sheet as at 31st Mar' 2022 (All amounts are to Indian Rupnes, except per share data and unless stated otherwise)

Particulars	Notes	31st Mar/ 2022	31st Mar 2021
Astroja			
Non-Current Assirts			
(A) Property, Plant And Equipment	2	5,026,603	TORKULTA.
(6) Financial Assets			
fri Investment	3	6,000,000	
(ii) Lean.	4	7,428,170	
(a) Districted Tax Assets (Not).	2	359,206	E23/674
D 1 Other Non Convent Assets			
<b>Yotal Non Corrent Assets (4)</b>		15,813,779	4,169,748
Note that the second se	-	477 100 141	
Current Assets			
(A) Inventories	6	24/929/3951	67,652,887
D) Financial Assets		***************************************	
(C JY aide Receivables	7	294,002,962	179(014,9)(7
(n) Cedi And Girls Equipments	4	3,746,956	505,971
(G) Other Current Acads		43.273,729,97	6,976,186.42
Total Correct Assets (B)		365,600,258	256,659,986
Total Assets (A+B)		385,414,378	2603:29,754
Squity And Limithies			
liquity			
(a) Equity Share Capital	10	162.732.780	99,126,000
(a) Other L. an	22	194,734,100	00012000M
(i) Beating Eurosup (ii) State Promition	5.0	10,072,931	19,109,355
full beauty (constitution)			- artaxonomer-
Total Equity (A)	_	153,604,711	142,099,355
LIABILITIES			
Non-cart out, tiubilities			
(a) Financial Liabilities			
(i) Horrowing	12	18,113,948	6,4500,770
(b) Provisions	***	42171-0444	ALCOHOL:
(c) Deferred tax liabilities (Net)			
(d) Other nen-current liabilities			
Cerroni thibilities			
[a] Financial Lightlities			
Il Berrawings	18	2,746,980	1,517,450
(ii) Traife payables	14	170,60E,091	110,092,645
	1.9	ENIMBORION/II	3.330(0345)45
THE CHARLES THE CONTROL OF THE STATE OF THE PARTY OF THE CASE OF THE CONTROL OF THE CASE O		40,271,096	1.0000.400
		Sept. 12. 2. 1. 100000	10000154
(a) Other current habilities	15		
(Air) Define Discoveral Individues (either than those specified in Hern (e.) (a) Other current Individues (a) Provisions.	15	4,062,041	942,166
(a) Other current habilities			

Agenficant accounting policies & notes to accounts
The accompanying outer are on integral part of the Financial Statements.
As per our report on essendate

Fer Sadana & Co.

Photoerna Accommiss FirmReg. No. 011616

Partner

Plane Delly Date: 30 - 06 - 22 UDIN 22098966 ANJZOK 8704

for and on behalf of the board of directors of Goyal Aleminisms United

(Formerly Known as Advitiya Trade India Limited)

For Goyal Aluminiums Limited

Mayank ingam Marke Nigam Candeep Count

1

Company Secretary Managing Director M. Nei ACK 25514 DIN: 07762515

Franci Gopia

Director Director

# Gogal Aluminiums Limited (Formally known as Advitiya Trade India Limited) CIN: L74999DL2017PLC314979

# Date of Incorporation: 22nd March-2017

Standalone Statement of Profit and Loss for the year/period ended [Ab amount care in Indian Repairs egergt per share data and saless stated otherwise).

	Partindas	Notes	31st Mar' 2022	31st Mar 2021
1	Revenue framaperation	3.7	824.260.697	951.565.205
Ħ	Other incover	18	114.633	- 3
m	III Total income (I+II)	- 1	824,375,330	551,765,793
tV	EXPENSES			
	Cost of Products Changes in Revenue Cost of Reight of Goods, Work in Progress and Stock in	19	753,864,571	597,111,320
	trade	20	42,677,940	(4=201,200)
	Випромую Вирийт Екрептия	₹1	2,092,400	2.700,060
	Finance Costs	32	3,147,660	1,150,941
	Depray atlan and Americation Expunse Admirestration Expenses	21	2,412,545 4,111,960	3,523,676
	Total expenses (IV)	=	889,747,586	549,241,471
V	Prom/Home] before exceptional factors and tax (1-19)	-	14,627,744	2.334,234
VI.	Esceptional Items		#3	÷:
vii	Profity(loss) before tax (V-VI)		14,627,744	2,324,234
viii	Tax repense:			
	(T) Corrections		1,005,681	947,360
	[2] Deferred tax		85,292	17,500
IX.	Profit (Loss) for the period from continuing operations (VII-VIII)		10,717,355	1,419,394
X	Profity (Tools) for the period (DE-XH)		10,737,385	1,419,394
XI	Other Comprehensive Income			
	A (i) florus that will not be replacefuled to profit or loss:  (ii) Income tax relating to items that will not be reclassified to profit or loss.		8	2) 90
	B (1) freeze that well be reclassified to profit or loss.			*5
	(ii) the ome tax relating to these that will be reclavibled to profit or loss			
	Total Comprehensive Income for the period (XIII-XIV)(Comprising Prof.: (Loss) and Other Comprehensive	-		
XII	Income for the period)		, 22	i i
xiii	Earnings per equity share (for continuing operation)			
	[1] Bank		1.08	0.14
	(Z) Otherred		1.00	0.14

Significant accounting publics is notes to account.

The occumpanying notes are unacceptal part of the Pinancial Statements for per-sur-report on even date.

Sadana & Co. freed Assentations THE REP. SER. DELECTION.

Amit Barvell M. No. SPRING Phone Della

The Dall 26-22

HILL 22-098966 ANJZQK8704

for and so behalf of the board of direction of Goyal Aluminiums Limited

Tennery Reserved Goyal Aluminiums Limited

O Mayonle Nigam Company Services M. No. ACS 15514

Madbert Gogal Managing Director DIN 07762515

Chahat Contis

us areset Director

# Goyal Aluminiums Limited (Formally known as Advitiya Trade India Limited) CIN: L74999DL2017PLC314879

Date of Incorporation: 22nd March-2017

Standalone Cash Flow Statement for the year/period ended 31st Mar' 2021 (All amounts are in Indian Rupees; except per share data and unless stated otherwise)

	Particulars	31st Mar* 2022	31st Mar 202
A	Cash flow from operating activities		DAMES AND
	Profit/(Lass) before tax	14,627,744	2/324/234
	Adjustments to reconcile profit/(loss) before tax to net cosh flows	2811163	Marie Committee
	Depreciation	2,412,545	845,922
	Interest Paid	1,776,838	823,722
	Less interest income	114,633	
	Statement Statem	119,000	
	Operating profit before changes in assets and Babilities	18,702,494	3,170,157
	Working Capital adjustments:		
	intrease/decrease in sundry dehtors	(115,558,025)	(9,203,658
	Increase/decrease in long term loans and advances-current	[7,428,170]	9,080,976
	Increase in other current assets	(34,297,543)	(7,166,656
	Incresse in inventories	42.675,940	(46,201,288)
	hurreasse in other current liabilities	39,371,943	480,374
	Incresse in sundry creditors-current	60.515,448	30,713,980
	Cash (used in) operations	3,982,086	(18,126,118)
	Income tax paid (net of refund)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	Net cash flow (used in) operating activities (A)	[870,000)	[2,672,309]
		3,112,086	(20,798,426)
В	Cash flow from investing activities		
	Purchases of fixed assets	(3,543,114)	(3,685,844)
	Proceeds from sale of fixed assets	e Stranger Films	
	Purchase of investment	(6,000,000)	A11 (42)
	Interest received	114,533	
	Movement of loans and advances		
	Not cash flow (used in) / invested in investing activities (B)	(9,428,481)	(3,685,844)
C	Cash flow from financing activities	Martin Derivative Processing	THE CONTROL OF THE
	Proceeds from issuance of share capital	79.1	
	Proceeds from loan term borrowings	10,854,317	(315,507)
	Interest paid	(1,776,838)	1924040394
	Net cash flow from financing activities (C')		(7)40 505
	wer cash now from mancing activities (c.)	9,077,380	(315,507)
	Net increase in cash and cash equivalents (A+B+C)	2,760,985	(24,799,778)
	Cash and cash equivalents at the beginning of the year	965,971	25,785,749
	Cash and cash equivalents at the end of the year	3,746,956	985,971
	Significant accounting policies & notes to accounts	1.0001000000000000000000000000000000000	42.236.230
	The accompanying notes are an integral part of the Financial Statements		
	As per our raport on even date		
	For Sadana & Co.	Fair Consuming to the second of Consuming the Association	
	Chartered Accountants	Goyal Aluminiums Limited	
	Figur Reg. No. 011616N	(Formerly Known as Advitiva Tra	
	ANA CO	For Goyal Alumini	ums Limited
	d c	1. 01	1 45 -27
	W ( # 0 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 /	11/1	000
	Mayark Niga		100
	(c) FRX:011010N/ u//	67/	Director
	A Amit Bansai MoloA Mayank Nigam	Saudeep Goyal	Chahat Gupta
	The state of the s	The state of the s	The second secon
		Managing Director	Director
	DE ANGE PARTE	DIN: 07762515	DDS: 07762521
	Place: Delhi Date: 20 - 56 - 22-		
	Date: 20-06-24		
	11DIN-22098966ANJZOK8704		

# Goyal Aluminiums Limited (Formally known as Advitiya Trade India Limited) CIN: L74999DL2017PLC314879

# Date of Incorporation: 22nd March-2017 Notes to the financial statements (Standalone)

(All amounts are in Indian Rupees; except per share data and unless stated otherwise)

Particulars	Notes	31st Mar' 2022	31st Mar 2021
Non - Current Assets			
nvestment	3		
nvestment in equity instruments			
nvestmern in Associated company Inquated investmen in the equity share of Wroley E India Pvt. Ltd.			
500000 equity share @10 each		6,000,000	12
THE TENNENT PROTECT OF THE PROTECT O		6,000,000	× = 5
		G,GDG,MIN	
Loans & advances Loan to related party	4		
nan to Worley E India Pvt. Ltd.		7,128,170	
Security deposit		300,000	525
Deposit		300,000	
		7,428,170	
Deferred tax assets/(liabilities)	5		
Depreciation as per Companies Act, 2013		2,412,545	B45,922
Depreciation as per income Tax Act, 1961		2,073,653	681,936
Timing Difference (Assets (Habilities])		338,892	163,986
Deferred Tax Assets (Crested during the year)		85,292	37,520
Deferred Tox Assets (Liabilities) at the beginning of the year		273,914	236,394
Deferred Tax Assets (Liabilities) at the end of the year		359,206	273,914
Current Assets	2		
Inventories	6	24,976,951	67,652,892
Inventory of Stock in trade [inventory are valued as per cost or market value which ever is lower]	Y	24,970,931	07,032,092
	f.: .	24,976,951	67,652,892
Trade Receivables	7		
(unsecured, considered good & subject to balance confirmation)		The state of the s	
Trade Receivables (refer trade receivable disclusure)		294,602,962	179,044,937
		294,602,962	179,044,937
Cash and Cash Equivalents	8		
Balance with Banks		22666220	
Chq in Hand		2,106,452	*****
Bank of India (602420110000862)		103,377 17,162	10,301 17,324
Bank of India (602420110000885) Bank of India (602430110000688)		17,100	17,000
HDFC Bank Ltd (50200026054281)		49,647	50,184
HDFC Bunk Ltd (50200028827448) Cash in hand		1,470,318	908,162
and the state of t		3,746,956	985,971
		3/(40,730	303,771
Other Current Assets	9		
IPO Expenses balance to be Written off		yaan on Sun	551,140
Advances to party (deliit balance in sundry creditor list)		42,010,650	
Prepaid Expenses		7,704	7,704
Prepaid Insurrance		26,978	12,016
GST Input available Pahargang		521.014	7,055,214
GST Input available Ballabligarh			265,600
TCS & TDS receivable		680,645	231,336
TAIN OF TAXABLE OF MAIN		26,740	
TDS Recoverable on interest of loan			243,270
		43,273,729	743,170 8,976,186

# Goyaf Ahamintuma Limited (Formelly Income as Advittys Trade india Limited) CIN : L749990(L2017PLC5):4879 Oate of focusporation : 22nd March 2017 Setes to the financial statements (Standahum) (All annum arrut Julion Supers, and processed and a sea unicertain) statement

Courty Strain capital		Note:	11st Har 2022	31/45/201
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borned, Subscribed is 2004 by Styres So of News, 14278 278 down & 18 co			192737,781	77,570,960
			142731700	99.536,000
the condition of Number of States of Charles of Charles of the beginning o			0.022.001	97/18/2/600
Rema Street Impail turing the year Shares makking in the year and			4.161 (#1 14,270,200	9.912,000
Unt of Marreholders hadding more th	JU 95%			
Sturebolders Emilion Smart Novel Stranger CV 73	15 100 W Street comb		Now[Netding	To although the
Pareren Numar Agazwal (No of six	mm CV 7.0%240 MV 1/04/0001		W4270	15 669
Day Tough (Next House, CV 10,463) Katalian Gord (Next Alastic ZV 21.1			7.14%	80/Q
Environ Gent (No or Akares V.Y.23,1	04,000 PY 24,77,000 3		3.640%	44101
Shareholding of Promotory			, ap-	26.50
Promotor Namo	% Change in Charminishing		August Marrie Co.	to a Minneys of a
1 MAPPENSY DOVAL J. SZYKONANIONEL	(No Owngo)		440.300	1000,000
P SECULIAL WAYS	[Nathings]: The Cammi)		2,170,881	\$1417,900 \$10,000
# ERMEET DUTTO	(New Champer)		14(4)	913,71010
SCHARACYE BUTTA 6. PROVANIEN AGGAZOVAL	(the Change) (the Change)		10,401	18200
POARCHUS MOR SCHLARGSON.	(No Charge)		1.410	1.000
Hise Eguity		11		
Mestered and porpose Sectional exempts				
Recting a trading of the lander beginning	ng Affilia sawar		10.717,21	1.050398
Adjustment during the year. However, but			10.255765	415536707
Notained excurring (food) at the end: Where Promises	Of the star		103773,931	19.098,555
three Promote make beginning of the promote by the year			akhorumi	A ALICE STREET
Administration of the end of the year.			24,104,010	25.500,000
ion Corrent Link/litters				
Horrewings, Vermind		150		
Fram Darcet  The Fram PA-AID 4600 2000 000			610(22)	10046500
Even AAV 40340111100000114				510.719
Section April 480A7 541 (940CCC) Conference Control 480A7 541 (940CCC)			453,669	\$1700(47%
(IEI)C Loss			1.147,000	
From Other Parties, Venezured  Management Internal Service Part, 16.	ham & fr		2400300	
Councille limited Learn A 10			1,044,002	- 70
Ering Farranger Edd. Looks Myr. Adding a Steria Pharmac Faill Living			2,100,700	
THE SUBSTRANCE NAME			2,412,162 2,712,114	
			55,11,1644	4.160,770
we wit Liabilities				
Darronings, Secured Luan regayable on demand		48		
[T] From Plants	Heriata communicati		100500	237753%
Control against Appeties when a find a A	DC NO 4222411133000003.30			
The state of the s			2.240,400	1010/50
Parameter Miller and Albertan Arabin of the			2780,981	11/2/12
Dickle Expedition	ik paul Selitorel	ti.		1,512,650 1,842,690
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Ordo Papaldos A. Poul outstanding that of parties waters w B. Tord outstanding does of condition after t	Strong Selftwell	ti.		EARLAND LANGAGE
ande Papitales A. Territoritandespilacies femilie estates B. Tind outstanding dies al ceptique atter t	Strong Selftwell	ti.	5799,983	E.H.G.450
Dade Egyphies  al Tomi outstanding their of ancies unincome  ii) Tomi outstanding does of creditions other I  which their  Moor Oversyal Link Billies	Strong Selftwell	11	2.746,003 (2.06,004,00)	E.H.G.450
Da de Capables  A. Tend constructing their of ancies winess w  B. Tind constructing their of continue after 1  when parties  When Charged Line Blick  Adjuster Construction	Strong Selftwell		2798,988 (101,000,00) (79,688,001	1.0.012,655
1944 Egyphies  al Tomi determining their of annies minesse at  0 Tomi determining does al continuo atmos is  storitus.  Abor Overand Link Bilien	Strong Selftwell		2798,984 1101,04201 179,884,891	1.0/52,450 110/52,445
13:46 Equipment St. Tend outstanding their of antity materials of Tend outstanding their of continuous of antity of their I starting their starting starting their starting starting their starting starting their starting st	Strong Selftwell		2798,988 179,686,091 179,686,091 112,187,00 1,187,11 1,18	1.0.052,663
1946 Payables  al Torri dent inches characteristics order I  three Correct Link Blies  all three Correct  American Marchy of hing form Hability  American Payable  On Bank Correct Link Physike	Strong Selftwell		2798,988 179,888,903 41,278,004 63,81,232 9,41,232 1,41,234 1,41,234 1,41,234	1349,450 1007-9,645 1107-9,645 4 0.5
1. Note that the second process of the secon	Strong Selftwell		2798,989 179,686,093 61,218,000 6,748,232 0,48, 10,58 10,58 11,58	1349,450 110,172,645 110,172,645 41,173 41,174 20,174
1 to be Payable  at Tom continuing them of major solutions of  Third continuing does of continuing other I  see paties.  When Correct Link Bales. Advance Continuing them of  the major them of  them to be present  the major them of  the payable  beautiful for the link of  the payable  beautiful for the link of  the payable  beautiful for the pa	Strong Selftwell		2798,989 278,668,003 41,218,550 9,361,332 0,41 10,331 41,131 92,641 8,031	110.0742.645 110.0742.645 41.10 92.640 20.974 1.141
A September 1. Treat content and an interest of the content and the content an	Strong Selftwell		2.798.489 179.688.031 179.688.031 12318.700 9.261.733 1242.882 41.882 41.882 9.263 8.263 8.263 8.263 8.263 8.263	110.0742.645 110.0742.645 41.10 02.600 20.974 1.141
1 to be Payable  al Torri determining them of control sections of  Torri determining them of control sections of  the payable  Control Enter Desire  Animal Manarity of hims form Hability  Animal Manarity of hims form Hability  Animal Section of Payable  Desired For Payable	Strong Selftwell		2798,989 278,668,003 278,668,003 41,278,004 5,278,104 41,104 42,104 42,104 43,104 44,1	110,092,645 110,092,645 41,00 92,60 114,00 1
1. For Jordan  1. Treal constructing them of continuous or  1. Treal constructing does of continuous or  1. Treal constructing  Morr Overnot Materials  Addition of the common  1. Second Materials of long term Materials  1. Second Materials of long term Materials  1. Second Materials of Populate  1. Second Materials  1. Sec	Strong Selftwell		2798,988 179,688,993 61,218,000 6,148,732 0,48, 10,48, 10,48, 11,19, 12,19, 14,	110,1742,645 110,1742,645 41,174 20,874 114,17
1. And Payable  al. Total continuities does of continuous other 1  worthstood  Many Correct Link Bales  Attance Sees a connect  for man Many for the paids  Archites Payab  On Barin Certiff and Payable  Barin Payable	Strong Selftwell		2798,989 179,668,001 179,668,001 179,668,001 179,668,001 179,668 179,67 179,7	100,792,645 110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645
1. For Jordan  1. Trail out timeling them of control outcomes of  1. Trail out timeling them of control outcomes of  1. Trail out timeling them of control outcomes  1. Trail out timeling  1. Administration  1. Administrati	Strong Selftwell		2798,900 179,600,001 179,600,001 142,000 142,000 141,0	100,792,645 110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645
19 As Expendent and control outcomes of the control outcomes of control outcomes of control outcomes of the control outcomes o	Strong Selftwell		######################################	100,792,645 110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645 4110,792,645
A Term continuing their of antire entropy of it that continuing their of antire entropy of it that continuing their of antire entropy of an it that their entropy of a payable because their problem on order to be a payable for their entropy of the payable for their entropy of their payable for their entropy of the	Strong Selftwell		2798,988 179,588,001 179,588,001 179,588,001 11,000	110,192,645 110,192,645 413,192,645 413,192,645 413,192,645 413,192,645 413,192,645 413,192,645 413,192,645 413,192,645 413,192,193,193,193,193,193,193,193,193,193,193
Date Projection  A. Tend constructing the self-amiliar minima of  B. Tend constructing the self-amiliar minima of  B. Tend constructing the self-amiliar self-amiliar  Administrating the self-amiliar  Administrating the self-amiliar  Administrating the self-amiliar  Administrating Project  Discourse the project  Experiment of the project  Experiment of the self-amilia  E	Strong Selftwell		2746,404 178,664,001 178,664,001 178,664,001 178,664,001 178,0	100,742,655 110,742,655 110,742,655 100,744 111,742 1,
Date Projection  A. Torni constructing the soft projection of the project of the	Strong Selftwell		2798,988 179,588,001 179,588,001 179,588,001 11,000	100,742,655 110,742,655 110,742,655 100,744 111,742 1,
Contact Section of the	Strong Selftwell		2798,989 179,889,091 179,889,091 179,889,091 17,117 16,117 17,117 17,117 17,117 17,117 17,117 18,117 18,117 18,117 18,117 18,117 18,117 18,117 18,117 18,117	100,744,450 110,744,455 110,744,465 100,744,465 100,744,464 120,744 1
Date Expension  A. Torri continuing these of control science of  Three continuing these of control science of  Three continuing these of control science of  the control of the control of  Admirty Control of the control of  Admirty Parish  Control Control of Payable  Descript Payable  English Payable  English Payable  English Payable  Control of	Strong Selfton)		2798,989 179,889,091 179,889,091 120,100 120,100 11	1.0.012,645 110,012,645

# Great Abundations Limited (Decembly Innova as Advitoys Trade toda Limited) CIS - 1.7949991.203791.2134879 Date of interpretation : 22nd March-2017 Nature to the figurated statements (Standalone) (10 account medicional figure, exception shire data and unless standalone)

	teatini	31 if May Ung 2	The No. 202
Deverous fenot appropriates	17		
Trade Gentle as Policiping		290.452.015	Standa
Committee to Argumatical Mattablegoria		390,702,500	7,874,10
Net usino (A)		237,250,857	506,000,43
Trade i seculo at trattalingado		115 (55 44)	12,237,51
Lock with the St Tallet Schooling (1911) Medicades (181)	- 1	26/14/269	5,005,22
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Other layens	in		
	1100		
interest annual		110,611	
	- 9	374.031	
Circl of Prostreta.	<b>T</b> #		
Parameter and Devent Personal Refusions  Length Parameter Room State that Refusions (1999)		21 0 000 200 26 1 0 0 200	589,714,48
Net Purclimir (A)		673,386,836	591,774,16
For her and Don't Learner of Established		111,090,500	11,230,98
Serie Purchase from History History and Bed Purchase (E)	-	52,742,522	3,560,00
CHARLES IN THE STATE OF THE STA		44,456,635	.000000
Cost of Products		713,804,871	107,134,22
hanges to be enturies of Fintaned Goods, Warfelo-Progress and			
Sharth in trude Frailed Guests	20		
Steely of the beginning of the year		57,652,092	21,451.56
Study at the emi of the year Difference		24,976,951 42,675,090	49,201,20
Landerson Benedit & Remonantists Septemb	21		
Constant Remounables	-	1500,000	1,500,00
School Hold Wangeri School Duit - Balldegari		2000,000	2000
Annantal Land	22	3.593,700	2,700,000
Hartis Other Charges		1.774.898 1.776.868	2,364,05
Didnir Esperises	21	3,147,000	1,150,94
Opening of Albert Personal Account American		12000	3.0
Advantyenment.		91,140	33,00
High Person		100,000	200,00
John Worth, Carper new Corpuse Principles		24,137	4500
Constin		134(63)	710
Chrystamurea Cit		5,490	51,79
firmfit			33,50
tutine forme Tax for on Table		1,194	*2833
bet on TBS		28,727	0.20
EPS Copyrigan To miss of the Telescope Transfer Fig. 1		57,045	36637
Lote Cor on GPT New Yorker Title & TICS		50	120
Get Penalty		224,930	
Lag of A. Professional Charges Sent a ZERI, Total		000,000 122,7 =	239,600 660,00
Office to Factor's Next		172,466	264(8)
Office Importants Printing Schimbourts		36,977	100
Prior Feroid Rem		11.50	197,60
Professional Charles Votal college Charles		415,882	44.55
Mepoleing & Maint - Coopenier		10,168	250
thematric & Maint - Ulacking Reports & Memorial and		50903835	10.6
fact & Luna Vef William		6.130	70.71
(Anti-Annuanie)		27,135	29.15
Certramonica Telephone Cop		116,34-4 17,017	1730
Transportation Disages		209,900	117
Trivolling Dep Vehicle Homolog is Monthinum to type		129,179	245.21
Const (A)	-	3,576,628	1,156,35
C Table 19		Well Walter	
Engemen of Balloblegar)		112/AVA	
Loading Eng		1,0,00	140
Chine Schematy Bent		3322777 391,606	96,00
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San It for assurance Discharge & Magaziane and		8,402 22,448	425
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Tenni (II)	1	827,813	INT.Q
the state of the s	Men	21111111	3.521,09
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1/2/	<u>                                     </u>	4111350	



		99	apple of	things the	Good Attenuation's Limited Committy Lines in Marityn Trade State Limiteds (IN 17499401), 2012 PRESENTED STATES AND STATES	TOUR I	CHARTE	indy fruithe Line	the first			
				Dist	Note -02 Fined Assets	FiredAs	orts					
				Martin III	Appropriate the American and Advantage Advanta	15743	11 22 CH 11 CH	on Alexander Corp.				
			+		Greet Block	4			Depreciping		Med	WAT THESE
-	Particulars	Dep Linn	theter	13 Apr 21	Additions Debrium	Additor	Tirk Mar 22	Tat Apr 21	for the services of	AM 5147574723	Stat Mar 22	Mark Markt
A 74	A Palacyani Lecation		100	The sale	200 64a	Ī	1.00 E C.A.	141 249	1004735	Trabbatt		1 4,260,131
	CONTRACTOR OF STREET	1	-	Art and	Theres	1	44,543	104.15	13,435	11112		Ц
	Lancada Telenati			54.805		I	を受け	105.25	1,136	51,73		
	The Maryings	1.01	46.5	19.192	+		19,447	12.27	1000	1000		10,01
	THE CARL			100			4,612	1,000	2001	WIN.		
-	7 Barrens & History			10.00		Y	59/253	11.0	530	50.03		
w	Chypter	П	, m	6320			4,812	2.022	Atto	77.	2012	
4	Milm nerriument	1000		186710	23,804	9	120 074	41,01	1000	NO COL	L	85.104
1	THE SHEET SHEET	100,100		4.1 58.0	77		68,559	61,830	LON	C. 12		
+	Central Militario and 200	63,163		17,042			3,512	38,073	100	17,13	35	
12	(株) (But Lot & Err)	45035		00/10/19	+	+	37/201	24,100	CABI	100		
**	Phy. N. Shrp?s	CERTIFIE		1000		-	100000	19,076	NAME OF TAXABLE PARTY.	1000		1
1	March for the	40.070	-	10000			172.55	4407	1000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-	
-	A STATE OF THE PARTY OF THE PAR	1000	1	10.445			24 144	24,151	1308	15.51	L	
ŀ	Control of the Principal Chicago	1140 12	ļ	1000			34,004	15,455	1531	19,761		
	With Linux YI	15.07	10	0.005			# 03#	6.00		130	1000	
	Month Applie Inherical		4	1101/10		1	114.00	84 100	11573	100		
1	Moltife Old	1000	1	TR.033	100		1	10000	1000	1000	1000	
	Notice of the Party of the Part	1	İ,	34.156	ALL		24.3611	13,017		18,46		
1	The state of the s	1507	1	17.834			12,174	100/44		11,555		1444
1111	The Minney Chill	76205F	101	4325			127	3310	1	405	144.63	404,000
15 15	White Ac	1000		10000		ŀ	4254	15.70	ATT.	3,000	Ц	
W	M Beliabland Lyzellen	- Contract		EVANOR.	÷		1000	100	1,100	900		12,650
	Turney.	100000		10000		1	0.00		1424	168	555	L
1	Power of the late in the late of	10000		1,410 000	3 844, 401		4,063,60,0	204	1,418,147	1542392	1.75	
+	lite of	14.23	Į,	OTHER PERSONS	35,000		01000		100	<b>非月貨</b>		
	Exhibiting	40,000	un i		15,531		\$5,130		1000	200		
-	District	10000			11000	Ī	51215		27.1	1107	2018	
ŀ	On Contract of Contract	003500		00.0	750	ŀ	100		194	100	П	-
0	Mannageria	5700	10		HALLE.		5,724		1999	2446	Т	
97		10000	5		-				3,100	1111		
	Mathem Th. Lash Printers	48,000	+ +1		15,003		北		1000		12.144	
	Potat for Carried Vage		1	\$ 707.06P	3,541,134		1,2451,102	7	2,412,543	4,210,75	S SALES-SOT	1,095,544
	Total De Line Year			3.016.224	3,483,844		1,7112,014	960.312		4	-	

# Gayal Aluminiums Limited (Formally known as Advitiya Trade India Limited) CIN:174999DL2017PL314879

id March-2017	Depriciation Chart as per Income Tax Act, 1961
ration; 22n	as per inco
Jate of Incorpo	rriciation Char
	Del

		The second second			2005	OHES/MA)	10100 43 1/11	Market Committee	11 C 12 C 14
THE RESIDENCE AND ADDRESS OF THE PERSON NAMED IN COLUMN 2 IN CO., LANSING, SPICE AND ADDRESS OF THE PERSON NAMED IN CO.,	Rate	33,03,2021	upto 30th Sep	upto 30th Sep after 30th Sep	upto 30th Sep	after 30th Sep	31-03-2023	for the year	31.03.2021
AT Paharganj									
CCTV Canteria	次D中	4,391	16,102	34	ii.	10	20,493	8,197	12,296
Computer Software	40%	10,469			٠	90	10,469	4,188	6,281
Redmi Note 8 Pro	15%	11,525			ě	*)	1021	1,729	9,796
Geyzer	15%	B,623			99	:9	8,623	1,293	7,330
Fan	10%	2,961			392	96	1962	296	Z,665
Furniture & Fittings	10%	SILONE	×	¥	×	*	51,003	5,100	45,903
Lapton	1,5%	128,273	11,854	(a)	4		140,137	21,021	119,116
Lenevo Alo300-3Rtn	40%	13,728	1000	1340	23	Э	13,728	5,491	0,237
Lenovo All in One 300-23	40%	8.146	91	(4)	(4)	00	8,146	3,258	4,888
Mobile	1591	46,681	2	48.759	i.		95,460	10,662	84,818
Mobile Booster	1,5%	7,369	5		a		7,369	1,105	6,264
Mobile One Plus 5	150	23,688		×	96	(*)	23,688	3,553	20,135
Mobile Redmi Y1	15%	5,369	Ÿ	à	×	*	5,369	802	4,564
Mobile MI A3	12 E	10,804		77	()) <b>(</b>	⊙∌	10,804	1,621	9,183
Pelister Hp Alo 13 5923	15%	6,437	i i	Gr.	114		6,477	972	5,3465
Printer Hp M1035 Mfp	1595	7,599	<b>*</b>	90	(4)	(*)	7,599	1,140	6,459
Ups Elnova T 620	15%	2,655	ö	R	10	6	2,655	398	2,257
Voltas Ac	15%	11,994	574	264	Sáil	006	11,994	1,799	10,195
Voltas Water Dispensor	15%	3,838	Ŧ	(4)		9	3,838	576	3,252
Mobile - Apple	15%	16,127	÷	40	40	41	16,127	2,419	13,708
Mobile - Apple Iphone B	15%	29,475	ŝa	3	301	09	79,473	11,921	67,554
Clar	1590	2,626,453	÷	470'869	×	2	3,324,477	446.320	2,878,157
At Ballabigarh									
Camera	40%	10,034	<u>;;</u>	26	100	24	10,034	4,014	6,020
Electric Weighing Machine	40%	5,440	#	341	90	00	5,440	2,176	3,264
Expended Metel Machine	40%	1,189,000	2,585,300	6	je:	6	3,769,000	1,507,600	2,261,490
Dye Set	125%	10	75,000				75,000	11,250	63,750
Exhaust Fon	15%	8	15,120				15,120	2,258	12,852
Girari	15%	8	30,000				30,000	4,500	25,500
Hater	15%	4	19,922				19,922	2,988	16.934
Hp Keyboard Mouse	40%			750			750	150	909
MI Smart Led TV	15%	0	13,135				13,135	1,970	11,165
Medalin	150		868'8			9	8,898	1,335	2563
Modern TP Link	15%	(ř		5,500		ē.	5,500	413	15,087
Printer	12.00	٠		15,000			15,000	1,125	13,875
Total for Current Year		4,287,122	2,775,041	768,073	74	14	7,830,236	2,073,653	5,756,583
Poted for Last Con-		1 283 214	177.180	3.568,664	i c	2	4.287.122	691 026	2 605 186

Goyal Aluminiums Limites Closic	I (Formally known a ng Balance as on 31si		India Limited)	
Items Descritions	Mesurment	Quantity	Rate	Value
Paharganj	THE CONTRACTOR		THE PERSON NAMED IN	The state of
POP RIVET 1/8X1/4	Pier	80.00	235.00	18,900
POP RIVET 3/16 X 1*	Plot	30.00	630.00	18,900
POP RIVET 3/16 X 1/2	Plkt	20.00	460.00	9,200
POP RIVET 3/16 X 3/4	Pkt	45.00	580.00	26,100
Pop Rivet 3/16x3/4 (Pcs)	Pics	52,500,00	2.00	105,000
POP RIVET 5/32X1/2	Pkt	25,00	375.00	9,372
POP RIVET 5/32X3/4	Plet	25.00	410.00	10,250
Altuminium	- The state of the			
ALLUMINUM EXTRODING PROFILE (7604)	Mass.	4.813.24	285.50	1,374,165
Allumintum SHEET /COIL (7606)	Kgs	23,392.03	291.24	6,012,509
Alluminium Sheet & Coll (7607)	Kgs	26,916.47	332.74	8,955,083
Aluminium Expended Profile 7616	Kgs	7,440.92	\$19.04	778,740
Aluminium Scrap 7602	Kgs	11,446,00	186.00	7,128,956
SSPRODUCT / COIL	Kus			
Steel Coll (7219)	Kgs	2,184.60	85.00	185,691
Steel Cotl (7220)	Kgs	2.865.00	70.00	200,550
Lithium Ion Cell	Pen	25,500.00	63.55	1,620,500
NIEKEL PLATE	"Kgu	800.00	950.00	760,300
Osygen Cocentrator	Pas	7.00	15,350.00	107,490
RUBBER PROFILE	Kgs	4,560,00	23.00	100,320
Total (A)		157,570	20,412	23,222,687
Ballabhearh				
ALUMINIUM EXPENDED PROFILM 7616	Kgs	3,303.56	328.00	1,097,139
ALAUMINIUM SHEET /COIL (7606)	Kns	2.145.00	325.00	697,125
EXPENDED METAL 7314	Kga		300	47.44
Total (B)	-	5,449	545	1,751,251
Total (A+B)		163,019	21,057	24,976,951



# Goyal Aluminiums Limited (Formally known as Advitiya Trade India Limited) CIN: 1.74999DL2017PLC314879

# Date of Incorporation: 22nd March-2017

Notes to the financial statements (Standaione)

(All amounts are in Indian Rupees; except per share data and unless stated otherwise)

Particulars	Notes	31st Mar' 2022	31st Mar' 2021
Non - Current Assets			
investment	3		
avestment in equity instruments			
nvestmern in Associated company			
Inquated investmen in the equity share of Wroley E India Pyt. Ltd.		6000000	2
500000 equity share #10 oach		6,000,000	
		6,000,006	
Loans & advances	4		
Lean to related party			
oan to Worley E India Pvt. Ltd.		7,128,170	
Security deposit		300,000	
Deposit			
		7,428,170	
Deferred tax assets/(liabilities)	5		
Depreciation of per Companies Act, 2013		2,412,545	845,922
Depreciation as per income Tax Acc, 1961		2,073,653	681,935
Timing Difference (Assets (Habilities.))		330,892	163,986
Deferred Tax Assets (Created during the year)		85,292	37,520
Deferred Tax Assety (Liabilities) at the beginning of the year		273,914	236,394
Deferred Tax Assets (Liabilities) at the end of the year		359,206	273,914
Current Assets			
fuventories	6	The second of the second	- Company of the Company
Inventory of Stock in trade	These	24,976,951	67,652,892
(Inventory are valued as per cost or market value which ever is low	er.1	24,976,951	67,652,892
Trade Receivables	7		
[unsecured, considered good & subject to balance confirmation]			
frade Beceivables (refer trade receivable disclustive)		294,602,962	179,044,937
Films State of February and The Films State of S		294,602,962	179,044,937
First and Park Vantariante	8		) <del></del>
Cash and Cash Equivalents Bulance with Banks			
Chg in Hand		2,106,452	- 41
Bank of India (602420110000862)		103,377	19.301
Bank of India (602420110000885)		17,162	17,324
Bank of India (602430110000688)			
HDFC Bank Ltd (50200026054281)		49,647	50,184
HDPC Bank Ltd [50200028827448] Cash in band		1,470,318	908.162
		3,746,956	985,971
Other Current Assets	9		
IPO Expenses balanco to be Writton off		_41,	561,140
Advances to party (debit balance in sundry creditor list)		42,010,650	
Prepaid Expenses		7,704	7,704
Proposid Insurrance		26,978	12,016
GST Input avoilable Paliargang		521,014	7,055,234
GST Input avoilable Ballabhgarh			265,600
TCS & TDS receivable		690,645	231.33
TDS Recoverable on interest of loan		26,740	
This recoveration our inversar of road			27.89.577
GST Paid	1		743,270

# Gapail Abardiniums Limited [Formally known as Advidya Trade Ingle Limited] CEN-174990112817P4234429 Date of his impossioner 2720 Starte-2017 States to the financial statements [Startelabore] (All proper new 1980 Super many as Advided and Advisory and Advisory)

Particulars		Sistem	The May 2011	32 of 18a / 20a /
Egotty Share capital.		10		
Alethorised Sture Coulded New SCSCharge - D CCSD 2019 O' foll your Chemic (PV)	hanna an ao man'ny faritr'i Amerika		(ACCRECATED)	100/2011/401
Served, histocritised & Parti Tip Share Copital The NESS and DESCRIPTION of the Particular Principles			541792700	***,620,660
	Lew		142,712,700	90.110.000
Recondition of Signific of David (monitoral)			9,812,000	0.015.000
Forms Wester Langed, during the year. There's untermediculat the year and			4361.733 54.275.900	weezine
List of Marshable's healthing many thou 9%	i i			
Storeomiters Satisface Grand   Novel shopes CLV E.15.20	SE DAY STORMAN MARKET		% of billing	New Helding
Foreign Some Aburwal Neat alone C			5.50%	Goles
They Wouth DW coll about to 6Y 21G-6C 320 FY	R;84,000.3		2349	RHAD
Souther Gel (No of drops 27.21, 55.95)	(11/16=300)		9-0005	D# 0100
Seal Streethelding of Promotoric			79,000	100200
Product Name	% Charge in Marriedling	- 3		No. of Shores 27
N. THIRDEF HOYAL	(No-Tharpy) (No-Change)		7,416,200	1261390
* PLANCET GOVAE	(No Change)		2.3.26(00) 962-000	10,071,0em
# CHARGED BUILDYA	(North Company)		\$8,407	10,000
S. POTENSION ATTENDED	Plethauge Oliv Outeral		1445	1,000
2 MARKET MAR AND ARVEST	(The December)		1640	Lista
ther faulty		28		
Entrangenesian			The same of the same of	0291-711
Delation 2 with control of the Delatement of the Property for robe products	No.		18,838,552 18,712,715	1.014.00
superpress during the year - 6 wow incord	VCCC		34(0)2,700	
Substant earnings, thoughts the and of this s Share Promises.	A STATE OF THE STA		10871.941	19,478.755
Shore Presument the legitimes of the pain. Provided Section Sees.			24 Wh 000	24 Tri (160)
Adjetoned dates; the year down level Story Francisco at the end of the year.			24.716.700	24,060,000
2112		14		34,1110,000
Restriction Section 1		12		
From Names Avenue Avenue Company			846,729	15/74/1575
Times (LAX: HOLD STORY Emoderate)			(Million)	701000
Learn Africa (All of Edition of the				329663
Continent militation (militation) NORT Commit			45£888 1,942,888	
From Differ Perties Unserned				
Museum (1) From tall to Visco Per Lan Scar A Successis Berger Sense A/e	(%		189599	
Hajai Farami List Leon AN			2.100000	
Section Reduction and Laboratory			3-414.2% 3-714.9h	
11-11-11-11-11-11-11			36313.649	A360X230
Server (Addition		- 2		
Dayrwaings, Serianni		2.0		
Lean repoyable on iteranal DiFrom Books				
Chartest a contract to the action of the contract to the contr	Printed Commission		1296500	15,042,616
		- 6	E286400	1,742,470
		14		
Padeltayables P) Tred numbers equal mann empress and a P) Englishman mang date of species over than po		14		
A) Theif number line countries a consequent and a R) Diggl is an including date of conditions open than an		и	conten	
a) Dred number are earned mann charges on the B) Copyl authorizing divise of another system than an decisions			1711.00 F 771 1711.00 F 771	
The distriction of the dist		## H	\$70,660.0T	
Treef number are even of many consequences are at 2 Single administrating desire of conductors after than professions  their fluences. Entitlement of their fluences of their fluences of their fluences of their fluences.  (as much fluences fluences of their fluences of their fluences of their fluences.)			STEAMONT STE	314,092,645
The distriction of the dist			STRANSPY SELECTION SHOWN AND	300,000,000
A) Treed representation country from consequences and a 22 Employment and produces of confidence of the Composition of the Composition of the Composition Advanced from composition for the Composition of the Composition posters from the Composition to the Composition posters from the Composition of the Composition (148 Tests by Cliff (46) From 146			\$70,000,000 \$1,170,000 \$1,000,000 \$1,000 \$1,000	838,096,645 85,675 85,668
A) Doed number one cannot rich a compression one of the compression of			\$70,000,000 \$1,1,000,00 \$1,000,000 \$1,000 \$1,000 \$1,000 \$1,000	338,002,645 63,011 93,944 2,000
Deed numerouse council rich consequence, one of Deed numerous age of the advantage of the order of the ord			\$78400.071 \$1,240,004 \$,967,003 \$1,137 \$10,000 \$1,0	\$36,000 ASS, VIII. 10,000 10,000 10,000 10,000
A) Deed number one cannot recommence one of Deed authorizing division of confliction of the Changes of the Chan			\$78A68.075 \$1871,543 \$1871,543 \$1377 \$1000 \$15,000 \$15	\$36,000,640 \$5,000 \$1,0
A) Doed number one counted related companions are an appropriate of conducting above than produce the conducting above than produce the conducting above the			\$78,400,071 \$1,2,40,745 4,107 20,000 10,00	\$34,006,645 \$5,000 \$2,000 \$340 \$340 \$340 \$350 \$350
A) Direct improvement extract of recommendation of the standard of the standar			\$78A68.075 \$1871,543 \$1871,543 \$1377 \$1000 \$15,000 \$15	\$34,097,445 \$1,645 2,050 2,450
A) Doed number one cannot make compress one of projet authorizing diese of conductor of the transmission of the conductor of			#78A00.071 #11270.004 #1107 #1100 #1500 #1500 #1500 #1500 #1500 #1500 #1500 #1500 #1500 #1500 #1500 #1500 #1500 #1500	204/05/455 40,000 40,000 591- 591- 594- 594- 154- 154- 154-
A) Doed number one counted mixed consequence one of Expellin and conditions where than productions of their flactions Editable from Additional Accounts around A of the flaction of their consequence And Strict Associated from the consequence Cast Back to the flaction of their consequence Cast Back to the consequence Cast Back to th			\$78,400,075 \$1,500,000 \$3,500,000 \$2,500 \$1,500 \$	\$34,092,445 \$1,446 2,946 2,946 2,946 1,146 11,146 11,146 11,146 11,146
a) Deed number one counted recommence of a proper of the members of the transmission of the counter of the coun			\$78,400,075 \$1,540,000 \$3,000 \$1,00	\$34,092,445 \$1,446 2,946 2,946 2,946 1,146 11,146 11,146 11,146 11,146
a) Deed number on country when the many of the plan of			\$78400.071 \$1,140,004 \$1,007 \$1,000	\$34,097,445 \$6,644 2,050 2,050 2,050 2,040 1,040
a) Deed number one counted many consequence one of the product of the consequence of the			\$78,400,075 \$1,500,000 \$1,50	204/05/455 60/455 20/555 5/45 5/4 5/4
A) Deed number one counted mixed consequence of a proper or an experiment of the consequence of the conseque			\$78,400,000 \$1,500,000 \$1,00	214,075,045 214,075,045 21,044
a) Deed commence council relate to compress the entire of			\$78,400,077 \$1,500,000 \$1,90	234,007,445 10,401 23,750 13,601 13,601 13,601 14,601 1
a) Deed number one counted many consequence of a frequency of the second		15	#78AGE ET 2 #12AGE AND A 23AT 2 #13AT 2 #13AT 2 #13AGE AND A 23AT 2	\$34,002,445 \$4,442 2,000 2,000 1,040

# Coval Abutablema Limited (Formally Innover or Adulty's Trade India Limited) (EN - 1745905-17017-14879 (Bote of incorporation: 22nd March 2017 Notes to the Branch databased (Standalone) (10 second over the English Special Coval and other model of the English Special Coval

160

	Nobre	Edit Not 2622	23.03 Hart 202
formune from operations	17		
Toded week as Paragram		-785,400,755	1554/100403
Lead to the contract of the legal		TATELES	2476,1m
The Control of the Co			
Tracing George of Indication in Least to the Collection of Indication from supervision		DUITAGE BUITAGE BUITAGE	11,225,241 13,141,241 5,141,275
New pales of the managery.		TOTAL SAFETY	#31,665.7ml
	500		
May Income	10		
allow cult accounts		119,927	
		114.658	
ms of Province	70		
Processed and Desert Louisian of Subsection Loss Companies on Room and Subshippin		714,460,365 26,714,265	504026
And Purchism (A)		WW.346.00R	0002774.040
Proches and Discollegence, or Tolk Diggs by New Yorks have from Marcal Patternoons		\$16,87NL7081	2,278,944
Ret Perrame (R)		10,450,035	5,310,050
Cout of Pinduchi		7551004,071	567,534,120
Hampes to Incomfarme, of Employed Goods, Work-in-Programs and			
tock (In-cruck	20		
District a trade in the principle of the order District and the principle of the principle of the order of th		1/2/4/2/2002 14/2/19/4/17	PERSONAL PROPERTY IN THE PERSON NAMED IN THE P
Difference		67,675, 6432	-400 t. tm
impleyer Senatic & Resource rather Experies	21		
Chinage Ricords action Solution Distall Policyping		2,500,000 2,700,000	1710.000
Substant Charles Builting or a		0.00	50,000
		3,549,459	2.700,600
Harde & Caller Charges	82	1,772,616	01.60
Internet Built 4.5 share of Jedian		2,716/81#	1,042511
Dier Expresses	23:	2,147,643	1,598,941
Accommon factorism		1303	527
Acceptation and the		wi_100	12,000
Antilitar Demonstration Bill Faces		234,712	180,000
Set Wark Expenses Certain Printings		943427	45301
Nundan:		thereas	2.20
Thereiony Est		5.593.	85,741
Zendin			\$2,700
THE ME THE STATE OF THE STATE O		1,196	420030
Use of 128. 194 Experies William (III)		21227	0.201
Mire I ve.		57,545	His 1,146
Late Free on LUT Late Free on Tills to Tills		50	5.200
and Phinatte		224238	
Copy is the discount Courge: NUMEROUS AND		67/17/19	210,000
Office 4 Latters Bank		1/2/002	29.5.000
Principal Options		DENTY	75.64E
From Percent Trem.		0.559	\$17,616
Professional Fluides KW-C Fillian Charles		913,002	92580
Mentaling & Result Computer		24,239	254
Regulating & Monta   Emission! Regulat & Maintarparess		DIMME	20/00
Noted to Union		4,170	380
Caff Cities Shall Secretary		174.023 27.035	29.00
Germany		36,364	
Tellinkene Eco		27,012	77.600
Yearding Esp. Whirly hereing 5. Hamainshee Up.		19/77	2524
Tend (A)		3,070,627	138629
Enganeers at Gallabrigan's			
Terrino		1,607	33300
Constitute Dog		112/07	1490
SYNU-BRUTHERS		detaged	96,200
CPIC Business Day to a literature		stutica	100,440
Begins A. Maintainanin Bernef att		22418	(6.89)
Thought OAHA &	1	517,181	597.125
	110	20000	10000
EPUTY STEEL		4,123,963	LILEGATE
THE [A-83 60 CA	1	4,133,001	-



1,000   1,00								EN 41 100 P	4 0 0 0			1000	The state of the s
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Column	4 Sharkbooke		Н				70.00	77.150		Ì	10.00	2000	1000
Column	I Maybun		49175				24,851	10,762.1	4554		27475	200	TEMOS
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# Goyal Aluminiums Limited (Formally known as Advitiya Trade India Limited) EIN::L74999DL2017FLL314879

Date of Incorporation: 22nd March-2017 Deprication Chart as per Income Tax Act, 1961

AT Fattargani	03.2021 upto 30th Sep after 30th Sep 4,391 16,102 10,469 11,525 2,951 31,003 12,525 13,728 9,146 46,681 7,389 23,689 5,369 5,369	-	upto 30th Sep	Sep. after 30th Sep.	31-03-2022	for the year	31.03.2021
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	8,698				8588	1,335	7,563
		9,500		4	5,500	413	5,087
Printer 15%		15,000			15,000	1,125	13,975
Total for Current Year 4,287,322	7,122 2,775,043	768,073	ia	101	7,830,236	2,073,653	5,756,583
		3.598,664			4.287.122	681.936	3,605,186

Items Descritions	ng Balance as on 31st	Quantity	Rate	Value
Paharganj				
POP RIVET 1/8X1/4	Pict	810,000	235.00	18,500
POP RIVET 3/16 X 1"	Mist.	20.00	630.00	T80,9600
POP RAVET 3/16 X 1/2	Pict	20.00	400,00	9,200
POP HIVET 3/16 X 3/4	Pkt	45.00	580.00	26,100
Fup River 3/16x3/4 (Pcs)	Pos	52,500.00	2.00	105,000
POP RIVET 5/32X1/Z	Pkt	25.00	379:00	9,375
POP ROVET 5/32X3/4	Pkt	25.00	410.00	10,250
Allhamasauma				
ALLUMINIUM EXTRUDING PROFILE (7604)	Kip)	4.813.24	285.50	1,374,165
Uluminium SHEET /COH. (7606)	Ngs	23,392,03	29124	6,812,609
Gluintmum Sheet & Coil (9507)	Kgi	26,916.47	332.74	H,956,081
Alientotum Expended Profile 7616	Mos	2,440.92	319.04	7.78,740
Alimeintum Scrap 7502	Kgs	11,446.06	186.00	2,128,956
SSPRODUCT / COIL	Keps			
Strel Coil (7219)	Kips	2,184.60	85.00	185,691
Stoel Cod (7230)	Mass	2,865.00	70.00	200,550
Liduum ton Cell	Pkn	25,500.00	63.55	1,620,500
NIKKEL PLATE	* Kgs	800.00	950.00	750,000
Doygen Cocentrator	Pos	7,00	15.350.00	107,450
RUBBER PROFILE	Kgs	4,560,00	22.00	100,320
Total (A)		157,570	20,412	23,222,687
Hallabhearh				
ALUMINIUM EXPENDED PROFILE 7616	Nei	3,303.56	320.00	1.037.139
ALLUMINIUM SHEET /COIL (7606)	Kas	2,145.00	329.00	697.125
EXPENDED METAL 7314	Kai	-11.	SECTION	10000000
Total (R)	-	5,449	645	1,754,264
LOWER STATE	-	283.12	TUEL	
Total (A+B)		163,019	21.037	24,976,951



10 (45)

# Note No 1: Significant Accounting Policies

# Accounting Policies and Basis of Preperation

The financial statements of the Company have been prepared in accordance with the Indian Accounting Standards ('Ind AS') notified under section 133 of the Companies Act, 2013, read together with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016 issued by the Ministry of Corporate Affairs. The Company has consistently applied the accounting policies used in the preparation for all periods presented in these financial statements.

# Basis of accounting

These financial statements have been prepared in accordance with the <u>Generally Accepted Accounting Principles</u> in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

# Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

# 4. Preliminary expenses

Expenditure incurred prior to incorporation of the company is treated as preliminary expenses. One fifth of the expenses is treated as revenue expenses and therefore is being booked as revenue expenses in every year.

# Borrowing costs

Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset up to the date of capitalization of such asset, are capitalized as a part of the cost of such assets. Any income earned on the temporary deployment/ investment of those borrowings is deducted from the borrowing costs so incurred.

A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss.

# 6. Property, Plant & Equipment

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

# 7. Depreciation

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method/SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

All fixed assets individually costing Rs. 5,000/- or less are fully depreciated in the year of installation/purchase.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

# 8. Cash & Cash Equivalent

Cash comprises cash on hand, in bank and demand deposits with banks. The Company considers all highly liquid financial instruments, which are readily convertible into cash and have original maturities of three months or less from the date of purchase, to be cash equivalents. Such cash equivalents are subject to insignificant risk of changes in value.

# Impairment of Assets

At each balance sheet date, the Management reviews the carrying amount of its assets to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an assets' net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessment of time value of money and the risk specific to the asset.

When there is indication, that impairment loss recognised for an asset in earlier accounting period no longer exists or may have decreased such reversal of impairment loss is recognised in the Statement of Profit and Loss.

# Revenue Recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Dividend income is recognized when right to receive is established. Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

# Earnings Per Share

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of extraordinary items, if any) by the weighted average number of Equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post-tax effect of any extra ordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e., average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented.

The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

# 12. Foreign currency Transactions

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates.

All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

# 13. Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

On disposal of an investment, the difference between it carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

# 14. Inventories

Inventories are valued as under: -

- 1. Inventories: Lower of cost (FIFO/specific cost/Weighted avg) or net realizable value
- 2. Scrap: At net realizable value.
- 3. <u>Borrowing Cost</u>: Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended uses or saie. All other borrowing costs are charged to revenue in the year of incurrence. The amount of borrowing cost capitalized during the year is NIL.

# 15. Retirement Benefits

The retirement benefits are accounted for as and when liability becomes due for payment.

# 16. Taxes on Income

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the <u>Income Tax Act</u>, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

# Provisions and Contingencies

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for: -

- Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- Present Obligations arising from past events where it is not probable that an outflow
  of resources will be required to settle the obligation or a reliable estimate of the
  amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

# 18. Contingencies

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is probable that an outflow of resources will not be required to settle the obligation. However, if the possibility of outflow of resources, arising out of present obligation, is remote, it is not even disclosed as contingent liability. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the notes to financial statements. Contingent assets are neither recognized nor disclosed in the financial statements. Loss contingencies arising from claims, litigation, assessments, fines, penalties, etc., are provided for when it is probable that a liability may be incurred and the amount can be reliably estimated.

# Earnings per share (EPS)

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of Equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

# 20. Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization / depletion. All costs, including financing costs till commencement of commercial production, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets are capitalized.

# General

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

# NOTES ON ACCOUNTS

- Salaries includes Director's remuneration on account of salary Rs. 15,00,000 /- (Previous Year Rs. 15,00,000 /-
- Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
- Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
- No provision for retirement benefits has been made, in view of accounting policy No. 13.
   The impact of the same on Profit & Loss is not determined.

# Enterprises owned or significantly influenced by Key Managerial Personnel or their relatives:

M/s. Asian Grill & Hardware - (Proprietorship Firm, Prop. Mr. Mahatve Gupta)

M/s. V.M. Polymer - (Proprietorship Firm, Prop. Mrs. Asha Gupta)

M/s. Goyal Rubbers, Delhi (Proprietorship Firm, Prop. Mr. Pradeep Goyal)

M/s. TCS Sales India, Delhi (Proprietorship Firm, Prop. Mr. Chahat Gupta)

M/s Wroley E India Pvt Ltd (Goyal aluminium Ltd hold 33% share)

# Key Managerial Personnel:

Mr. Sandeep Goyal - Managing Director

Mr. Sandeep Goyal - CFO

Mr. Mayank Nigam - Company Secretary

Mr. Chahat Gupta - Director

# Relatives of Key Managerial Personnel:

Mrs. Asha Gupta (Sister of Mr. Sandeep Goyal)

# Transactions with the above in the ordinary course of business:

S No	Name	Relation	Nature of transaction	Amount (Bs)
1	Sandeep Goyal	Managing Director	Rent	1,32,000
2	M/s. Asian Grill & Hardware	Enterprises owned or significantly influenced by KMP or their relatives	Sale	1,51,86,699
4	M/s. V.M. Polymer	Enterprises owned or significantly influenced by KMP or their relatives	Purchases	8,40,175
5	Wrolye E India Pvt Ltd	Enterprises owned or significantly influenced by company	Loan Given	71,28,170
5	M/s. Goyal Rubbers	Enterprises owned or significantly influenced by KMP	Sale	3,96,71,763



		or their relatives		
6	11 1 W. 1 P. 1	Enterprises owned or significantly influenced by KMP or their relatives	Sale	4,00,91,805

- The Company has applied Indian Accounting Standard prescribed under Section 133 of the Companies Act, 2013. in preparing and presenting general purpose financial statements.
- The Consolidated Ind AS Financial Statements also Include Group's Component, whose Ind AS Financials Statements has been Audited by another Independent firm of Chartered Accountants.

FOR SADANA & CO

Chartered Accounants

PRV:011616N

Partner

M.No 098966

Date: 30-05-2022

Place: Delhi

On Behalf of the Board of Directors

Goyal Aluminiums Limited

(Formally known as Advitiya Trade India Limited)

For Goyal Aluminiums Limited

Mayork Higam

(Mayank Nigam) Company Secretary

M. No: ACS 35514

(Sandeep Goyal) Director

Managing Director DIN: 07762515