

GOLKONDA ALUMINIUM EXTRUSIONS LIMITED
(Formerly known as Alumeco India Extrusion Limited)

CIN: L74999DL1988PLC330668

Regd. Office: A-2/78-B, Keshav Puram, New Delhi – 110 035, India

Tel: +91 011 4011 0240, +91 99851 21834, E-mail: cs@gael.co.in, website: www.gael.co.in

Date: 13.11.2024

To,
The Manager
Department of Corporate Service
BSE Limited
P.J. Towers Dalal Street, Mumbai – 400001

SCRIP CODE: 513309 (GOLKONDA ALUMINIUM EXTRUSIONS LIMITED) EQ - ISIN - INE327C01031.

Sub: Submission of Unaudited financial results of (Golkonda Aluminium Extrusions Limited) for the quarter & half year ended on September 30, 2024 along with Limited Review Report thereon.

Dear Sir/Madam (s),

Pursuant to Regulation 33 read with Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose hereto, for your information and record:

1. The unaudited financial results of Golkonda Aluminium Extrusions Limited (“the Company”) for the quarter & half year ended on September 30, 2024, duly approved by the Board of Directors of the Company at its meeting held today, i.e. on 13th November 2024 (which was commenced at 06:30 P.M. and concluded at 07:40 P.M.)
2. Limited Review Report dated 13th November 2024 issued by the Statutory Auditors of the Company, GSA & ASSOCIATES LLP, on the aforesaid financial results of the Company for the quarter & half year ended on September 30, 2024 this was duly placed before the Board at the aforesaid meeting.

You are requested to take the above on your records and acknowledge the same.

For and on behalf of Board of Directors
GOLKONDA ALUMINIUM EXTRUSIONS LIMITED

GEETA SETHI
(Managing Director)
DIN: 10317304
Address: Govind Nagar Near Rajiv Industries,
Kashirampur Malla Kotdwara,
Pauri Garhwal, Uttarakhand-246149

Place: New Delhi
Encl: As above

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2024 - IND-AS COMPLIANT (NON NBFC)

(₹ IN LAC)

Particulars	Three Months Ended			Six Months Ended		Year Ended
	CURRENT QUARTER	PREVIOUS QUARTER	CORRESPONDING QUARTER	CURRENT QUARTER	CORRESPONDING QUARTER	YEAR TO DATE
	01.07.2024 to 30.09.2024 (₹)	01.04.2024 to 30.06.2024 (₹)	01.07.2023 to 30.09.2023 (₹)	01.04.2024 to 30.09.2024	01.04.2023 to 30.09.2023	01.04.2023 to 31.03.2024 (₹)
	unaudited	unaudited	unaudited	unaudited	unaudited	Audited
Income:						
I Revenue from operations	5.130	0.450	-	20.541	-	-
II Other income	-	1.090	5.450	-	12.650	19.960
III Total Income	5.130	1.540	5.450	20.541	12.650	19.960
IV Expenses						
Cost of Materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	-	-	-	-	-	-
Employee benefits expense	-	0.080	0.290	-	0.580	1.280
Finance costs	-	0.010	-	-	-	0.010
Depreciation and amortisation expense	-	-	-	-	-	-
Other expenses	1.597	0.320	0.430	5.776	-	4.300
Total expenses	1.597	0.410	0.720	5.776	1.300	5.590
Total expenses	1.597	0.410	0.720	5.776	1.880	5.590
V Profit/(loss) before exceptional items and tax (I-IV)	3.533	1.130	4.730	14.765	10.770	14.370
VI Exceptional Items						
VII Profit/(loss) before extraordinary items and tax(V-VI)	3.533	1.130	4.730	14.765	10.770	14.370
VIII Extra ordinary item	-	-	-	-	-	-
IX Profit Before Tax (VII-VIII)	3.533	1.130	4.730	14.765	10.770	14.370
X Tax expense:						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax	-	-	-	-	-	-
Total tax expenses						
XI Profit (Loss) for the period from continuing operations (VII-VIII)	3.533	1.130	4.730	14.765	10.770	14.370
XII Profit/(loss) from discontinued operations	-	-	-	-	-	-
XIII Tax expense of discontinued operations	-	-	-	-	-	-
XIV Profit/(loss) from Discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV Profit/(loss) for the period (XI+XIV)	3.533	1.130	4.730	14.765	10.770	14.370
XVI Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be re-classified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV Total Comprehensive Income for the period (XV+XVI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	3.533	1.130	4.730	14.765	10.770	14.370
XVI Paid up equity share capital (Face value Rs. 10/- per share)	52.695	52.695	52.695	52.695	52.695	52.695
Other Equity						
XVII Earnings per equity share (for continuing operation):						
(1) Basic	0.670	0.214	0.898	2.802	2.044	2.727
(2) Diluted	0.670	0.214	0.898	2.802	2.044	2.727
XVIII Earnings per equity share (for discontinued operation):						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
See accompanying note to the financial results						

For Golkonda Aluminium Extrusions Ltd.

Geeta Sethi

Director/Auth. Signatory

Notes :

- (1) The above unaudited financial results for the quarter and Six months ended 30th September 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 13.11.2024
- (2) The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment Rules, 2016) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable, beginning 1st April, 2017, the company has for the first time adopted Ind AS with a transition date of 1st April, 2016.
- (3) The format for above results as prescribed in SEBI's circular CIR/SFD/CMS/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division-II) to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- (4) The Limited review report have carried out on the above results for quarter and Six months ended 30th September 2024. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (5) Investor Compliants :
Pending at the beginning of the quarter : 0
Received during quarter : 0
Disposed off during quarter : NA
Unresolved at the end of the quarter : NA
- (6) Statement for reconciliation of net profit/ loss pursuant to SEBI Circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016 as mentioned in the unaudited financial results for the quarter and Six months ended 30th September 2024 compliant with Ind AS:

Nature of Adjustments	quarter ended 30-09-2024
Net Profit/ Equity as per previous Indian GAAPs	-
Add/ (Less): Adjustments to Balance Sheet	-
Add/ (Less): Adjustments to Statement of Profit and Loss	-
Net Profit/ loss for the period as per Ind-AS	-
Other Comprehensive period (net of tax)	-
Total Comprehensive Income/ Equity as per Ind AS	-

- (7) In the opinion of the Board of Directors, there exist a doubt about the realisation of the financial assets including debtors and other loans and advances. The provision for bads debts has not been made in the financial statements, as the management is making all the efforts to realisaee them
- (8) The company is in severe financial stress and on the basis of the financial ratios, doubtful about realisation of financial assets inclciding debtors, in the opnion of the Board of Directors, the company may not be capable of meeting its liabilities existing at the date of balance sheet.
- (9) The Company has not recognized interest expenses in its quarterly financial statement on its unsecured borrowings. The total amount of such interest expenses is Rs.NIL.
- (10) During the year company had made a short term capital gain of Rs. NIL on sale of shares which is credited under the the head Other Income.
- (11) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of

GOLKONDA ALUMINIUM EXTRUSION LIMITED

For Golkonda Aluminium Extrusion

Geeta Sethi

Director/Auth. Signatory

GEETA SETHI
Managing Director
DIN: 10317304

Date : 13.11.2024
Place: New Delhi

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Statement of Unaudited Standalone Cash Flows for Quarter & Six Months Ended on 30th september 2024

Particulars	(IN LAC)	
	01.04.2024 30.09.2024	01.04.2023 30.09.2023
	Unaudited	Unaudited
Cash flows from operating activities		
Profit before taxation	14.765	10.76
Adjustments for:		
Depreciation	-	-
Interest Income	-	(1.43)
Provision for income tax	-	-
profit/(loss) on sale of Investment	-	(11.22)
Exceptional items	-	-
Working capital changes:		
(Increase) / Decrease in other current assets	(14.357)	(0.42)
(Increase) / Decrease in non- current assets	-	0.03
(Increase) / Decrease in loans and advance	-	-
(Increase) / Decrease in trade and other receivables	-	-
(Increase) / Decrease in other non-current assets	-	-
Increase / (Decrease) in trade payables	(2.941)	(0.22)
Increase / (Decrease) in short term borrowings	-	-
Increase / (Decrease) in other current liabilities	(1.328)	(0.05)
Increase / (Decrease) in other financial liabilities	-	(0.05)
Valuation of Investment by way of association	-	-
Cash generated from operations	-	-
Interest paid	-	-
tax paid	-	-
Dividends paid	-	-
Net cash from operating activities	(3.861)	(2.60)
Cash flows from investing activities		
Inter corporate loan	-	(12.50)
Interest received	-	1.43
Purchase of property, plant and equipment	-	9.92
Purchase/ Sale of shares	-	-
Net cash used in investing activities	-	(1.15)
sale of fixed assets	-	-
Cash flows from financing activities		
Loans & Advances Given/Received	-	-
Unsecured borrowings	-	-
Repayment of Car Loan	-	-
Dividends paid	-	-
Net cash used in financing activities	-	-
Net increase in cash and cash equivalents	(3.861)	(3.75)
Cash and cash equivalents at beginning of period	6.765	5.99
Cash and cash equivalents at end of period	2.904	2.24

For and on behalf of board of directors of
GOLKONDA ALUMINIUM EXTRUSION LIMITED
For Golkonda Aluminium Extrusions Ltd.

Geeta Sethi

GEETA SETHI Director/Auth. Signatory

Managing Director

DIN: 10317304

Date: 13.11.2024

Place: New Delhi

Statement of Asset and Liabilities

(IN LAC)

Particulars		01.04.2024 to 30.09.2024 (Unaudited)	01.04.2023 to 31.03.2024 (Audited)
A	ASSETS		
1.00	Non-Current assets		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Investment Property	411.200	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	Non-Current Financial Assets		
	Non current Investment	-	-
	Trade receivables-Non current	-	-
	Loans, Non Current	-	-
	Other Non Current Financial Assets	-	-
	Total Non-Current Financial Assets	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Total non-current assets	411.200	-
2.00	Current assets		
	Inventories	-	-
	Current Financial Assets		
	Current Investment	-	411.200
	Trade receivables-current	-	-
	Cash and Cash Equivalent	0.160	6.765
	Bank balance other than cash and cash equivalent	2.744	-
	Loans, Current	403.822	377.344
	Other current financial assets	-	-
	Total current financial assets	406.726	795.309
	Current tax assets (net)	-	-
	Other current assets	0.540	20.642
	Total current assets	407.266	795.309
	Total Assets	818.466	815.951
B	EQUITY AND LIABILITIES		
1.00	Equity		
	(a) Equity Share Capital	526.951	526.951
	(b) Other Equity	299.582	284.817
	Total Equity	826.533	811.768
2.00	Liabilities		
	Non-current liabilities		
	Non-current Financial Liabilities		
	Borrowings	-	-
	Trade payables	-	-
	Other financial liabilities	-	-
	Total Non-current Financial Liabilities	-	-
	Provisions	-	-
	Deferred tax liabilities (Net)	-	-
	Other non current liabilities	-	-
	Total non current liabilities	-	-
	Current liabilities		
	Current Financial Liabilities		
	Borrowings	-	-
	Trade payables	-	2.941
	Other financial liabilities	(8.067)	-
	Total Current Financial Liabilities	(8.067)	2.941
	Other current liabilities	-	1.242
	Provisions	-	-
	Current Tax Liabilities (Net)	-	-
	Total current liabilities	(8.067)	4.183
	Total equity and liabilities	818.466	815.951

For and on behalf of board of directors of
GOLKONDA ALUMINIUM EXTRUSION LIMITED

For Golkonda Aluminium Extrusions Ltd.

Geeta Sethi

GEETA SETHI
Managing Director
DIN: 10317304

Director/Auth. Signatory

Date: 13.11.2024
Place: New Delhi

Limited Review Report

Review report to Board of Directors of
GOLKONDA ALUMINIUM EXTRUSIONS LIMITED

LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER HALF YEAR ENDED SEPTEMBER 30th, 2024 OF GOLKONDA ALUMINIUM EXTRUSIONS LIMITED

We have reviewed the accompanying statement of unaudited Standalone Financial Results of Golkonda Aluminium Extrusions Limited for the quarter half year ended 30.09.2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

For GSA & Associates LLP
Chartered accountants
Firm Regn. No- 000257N/N500339

Zenita



C.A. Zenita Malhotra
Partner
M. NO: 153588

UDIN: 24153588BKSQGY4958

Place: New Delhi
Date: 13.11.2024

Head Office: 16, DDA Flats, Ground Floor, Panchsheel- Shivalik Mor, Near Malviya Nagar New Delhi – 110017

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