

GOYAL ALUMINIUMS LIMITED

CIN: L74999DL2017PLC314879

Reg. Off: 2814/6 Ground Floor, Chuna Mandi Paharganj New Delhi-110055

E-mail: goyals2729@gmail.com, Website: www.goyalaluminiums.com

Tel No.: 011-49536409

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along- with Annual Audited Financial Results - (Consolidated)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31,2024[See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]			
S. No	Particulars	Audited Figures (as reported before adjusting for qualifications)	Audited Figures (as reported before adjusting for qualifications)
1.	Turnover / Total income	2524.2	2524.2
2.	Total Expenditure	2455.85	2455.85
3.	Net Profit/(Loss)	68.35	68.35
4.	Earnings Per Share	0.04	0.04
5.	Total Assets	2375.78	2375.78
6.	Total Liabilities	363.85	363.85
7.	Net Worth	1999.31	1999.31
8.	Any other Financials (as felt appropriate by management)	NA	NA

II. Audit Qualification (each audit qualification separately):

- a. **Details of Audit Qualification:** The Company has not implemented accounting software having Audit Trail (edit log) facility while maintaining its books of accounts. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' & Consolidated Result section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our qualified opinion.
- b. **Type of Audit Qualification:** Qualified Opinion
- c. **Frequency of qualification:** Appeared first time
- d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** NA
- e. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

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- i. Management's estimation on the impact of audit qualification: It should be noted that mere non-availability of audit trail does not necessarily imply failure or material weakness in the operating effectiveness of internal financial controls over financial reporting. However, the company & Our management may be liable towards any penalty imposed by regulatory authority for Non-Compliance of Statutory Obligations.
- ii. If management is unable to estimate the impact, reasons for the same: NA
- iii. Auditors' Comments on (i) or (ii) above: NA

For Goyal Aluminiums Limited

Sandee
p **Goyal**

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by Sandeep
Goyal
Date: 2024.09.11
14:57:44 +05'30'

Sandeep Goyal
(Managing Director &
CFO) DIN: 07762515

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ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along- with Annual Audited Financial Results - (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31,2024[See Regulation 33 of the SEBI (LODR) (Amendment) Regulations, 2016]			
S. No	Particulars	Audited Figures (as reported before adjusting for qualifications)	Audited Figures (as reported before adjusting for qualifications)
1.	Turnover / Total income	2498.48	2498.48
2.	Total Expenditure	2455.85	2455.85
3.	Net Profit/(Loss)	68.35	68.35
4.	Earnings Per Share	0.03	0.03
5.	Total Assets	2354.73	2354.73
6.	Total Liabilities	363.85	363.85
7.	Net Worth	1978.26	1978.26
8.	Any other Financials (as felt appropriate by management)	0	0

II. Audit Qualification (each audit qualification separately):

- a. **Details of Audit Qualification:** The Company has not implemented accounting software having Audit Trail (edit log) facility while maintaining its books of accounts. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' & consolidated result section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our qualified opinion.
- b. **Type of Audit Qualification:** Qualified Opinion
- c. **Frequency of qualification:** Appeared first time
- d. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** NA

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e. For Audit Qualification(s) where the impact is not quantified by the auditor:

- i. Management's estimation on the impact of audit qualification: It should be noted that mere non-availability of audit trail does not necessarily imply failure or material weakness in the operating effectiveness of internal financial controls over financial reporting. However, the company & Our management may be liable towards any penalty imposed by regulatory authority for Non-Compliance of Statutory Obligations.
- ii. If management is unable to estimate the impact, reasons for the same: NA
- iii. Auditors' Comments on (i) or (ii) above: NA

For Goyal Aluminiums Limited

Sandeep Goyal
Digitally signed
by Sandeep Goyal
Date: 2024.09.11
14:59:02 +05'30'

Sandeep Goyal
(Managing Director &
CFO) DIN: 07762515