

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

Date: August 12, 2024

To,

The Secretary
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001
Scrip Code: 541152

The Secretary
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G, Bandra (E),
Bandra Kurla Complex, Mumbai-400005
Symbol: GOYALALUM

Subject: Outcome of the Board Meeting held on August 12, 2024

Dear Sir/ Ma'am,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), we enclose herewith:-

- The unaudited Financial Results (Standalone & Consolidated) for the quarter ended June 30, 2024;
- Limited Review Report on Unaudited Financial Results (Standalone & Consolidated) for the quarter ended June 30, 2024 issued by our Statutory Auditors M/s V.N Purohit & Co. Chartered Accountants, (FRN: 304040E).

Unaudited financial statements (Standalone & Consolidated) along with the Limited Review Report will be uploaded on Company's website www.goyalaluminiums.com

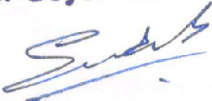
The meeting commenced at 04:00 p.m and concluded at 4.40 PM

We request you to take the above on record and that the same be treated as compliance under applicable regulation(s) under the SEBI Listing Regulations. This is for your kind information and record please.

Thanking you,

For and on Behalf of

Goyal Aluminiums Limited
For Goyal Aluminiums Limited



Director

Sandeep Goyal

(Managing Director & Chief Financial Officer)

DIN: 07762515

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

Date: 12.08.2024

To,

The Secretary
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001
Scrip Code: 541152

The Secretary
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G, Bandra (E),
Bandra Kurla Complex, Mumbai-400005
Symbol: GOYALALUM

Dear Sir/Madam,

Sub: Declaration under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

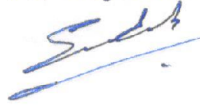
Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby confirm and declare that the Statutory Auditors of the Company i.e. V.N Purohit & Co., Chartered Accountants, (FRN: 304040E) have issued Limited Review Report on the Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2024 with unmodified opinion.

You are requested to take the above on your records and do the needful.

Yours faithfully,

For and on Behalf of
Goyal Aluminiums Limited

For Goyal Aluminiums Limited



Director

Sandeep Goyal
(Managing Director & Chief Financial Officer)
DIN: 07762515

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2024- IND-AS COMPLIANT

(Rupees in Lakhs)

Particulars	Quarter Ended			Year Ended
	30th June 2024	31st March 2024	30th June 2023	31st March 2024
	Unaudited	Audited	Unaudited	Audited
1 Income				
(a) Revenue from Operations	1,922.08	2,498.48	1,624.04	6,846.47
(b) Other Income	6.81	25.73	0.23	25.95
TOTAL INCOME	1,928.89	2,524.20	1,624.27	6,872.42
2 Expenses				
(a) Purchases of Stock-in-Trade	1,863.37	2,462.86	1,513.81	6,429.82
(b) Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(30.25)	(53.34)	(4.15)	(16.81)
(c) Employee benefits expense	10.53	12.08	8.36	41.12
(d) Finance Cost	3.57	0.04	8.58	10.85
(e) Depreciation and amortization expense	5.50	13.24	4.45	25.47
(f) Other Expenses	9.95	20.98	16.17	67.90
TOTAL EXPENSES	1,862.66	2,455.85	1,547.22	6,558.35
3 Profit/(loss) before exceptional items and tax(1-2)	66.22	68.35	77.05	314.07
4 Exceptional items	-	-	-	-
5 Profit/ (loss) before tax (3-4)	66.22	68.35	77.05	314.07
6 Tax Expense				
(a) Current Tax	16.86	20.60	19.47	83.66
(b) Deferred Tax	(0.20)	(1.91)	(7.55)	(1.71)
Total tax expense	16.66	18.69	11.92	81.95
7 Profit after tax (5-6)	49.57	49.66	65.13	232.12
8 Other Comprehensive income				
(a) (i) Items that will not be reclassified to profit or loss	-	(0.02)	-	(0.02)
(ii) Income tax related to items that will not be reclassified to profit or loss	-	0.01	-	0.01
(b) (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-
Total other comprehensive income, net of tax	-	-0.01	-	(0.01)
9 Total comprehensive income for the year (7+8)	49.57	49.65	65.13	232.11
10 Paid up equity share capital (face value of Rs. 1)	1,427.33	1,427.33	1,427.33	1,427.33
11 Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	550.93	318.83	318.83	318.83
12 Earning per share (not annualised)				
Basic (in Rs.)	0.03	0.03	0.05	0.16
Diluted (in Rs.)	0.03	0.03	0.05	0.16

Notes:

- The above standalone unaudited financial results for the quarter ended 30th June, 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12th August, 2023.
- 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.
- Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
- The Company is primarily engaged in the trading of aluminium hardware and allied products that comes under single operating segment. The organisational structure of the company and its internal financial reporting system normally does not separately identify the predominant sources of risks and returns within its products for the purpose of its segment reporting. Basis on above, the management has concluded that no separate segment disclosures are required under IND AS 108.
- These Results are also updated on the company's website URL: <http://www.goyalaluminiums.com>

For and on behalf of board of directors of

Goyal Aluminiums Limited

(Formerly known as Advitiya Trade India Limited)

Sandeep Goyal
Director
DIN: 07762515



Director

Date: 12th August, 2024
Place: Delhi

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2024 - IND-AS COMPLIANT

Particulars		Quarter ended			Year Ended
		30th June 2024	31st March 2024	30th June 2023	31st March 2024
		Unaudited	Audited	Unaudited	Audited
(Rupees in Lakh)					
1	Income				
(a)	Revenue from Operations	1,922.08	2,498.48	1,624.04	6,846.47
(b)	Other Income	6.81	25.73	0.23	25.95
	TOTAL INCOME	1,928.89	2,524.20	1,624.27	6,872.42
2	Expenses				
(a)	Purchases of Stock-in-Trade	1,863.37	2,462.86	1,513.81	6,429.82
(b)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(30.25)	(53.34)	(4.15)	(16.81)
(c)	Employee benefits expense	10.53	12.08	8.36	41.12
(d)	Finance Cost	3.57	0.04	8.58	10.85
(e)	Depreciation and amortization expense	5.50	13.24	4.45	25.47
(f)	Other Expenses	9.95	20.98	16.17	67.90
	TOTAL EXPENSES	1,862.66	2,455.86	1,547.22	6,558.35
3	Profit/(loss) before exceptional items and tax(1-2)	66.22	68.34	77.05	314.07
4	Exceptional items	-	-	-	-
5	Profit/(loss) before tax (3-4)	66.22	68.34	77.05	314.07
6	Tax Expense				
(a)	Current Tax	16.86	20.60	19.47	83.66
(b)	Deferred Tax	(0.20)	(1.91)	(7.55)	(1.71)
	Total tax expense	16.66	18.69	11.92	81.95
7	Profit after tax (5-6)	49.57	49.65	65.13	232.12
8	Share of Profit of Associate (Net)	12.47	8.31	-	23.79
9	Other Comprehensive Income				255.91
(a)	(i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-
(b)	(i) Items that will be reclassified to profit or loss	-	(0.02)	-	(0.02)
	(ii) Income tax related to items that will be reclassified to profit or loss	-	0.01	-	0.01
(c)	Items that will not be reclassified to profit or loss from	-	-	-	-
	Total other comprehensive income, net of tax	-	-0.01	-	(0.01)
10	Total comprehensive income for the year (7+8+9)	62.04	57.96	65.13	255.90
11	Paid up equity share capital (face value of Rs. 1)	1,427.33	1,427.33	1,427.33	1,427.33
12	Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	571.98	316.09	316.09	316.09
13	Earning per share (not annualised)				
	Basic (in Rs.)	0.04	0.04	0.05	0.18
	Diluted (in Rs.)	0.04	0.04	0.05	0.18

Notes:

- The above consolidated unaudited financial results for the quarter ended 30th June, 2024 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 12th August, 2024.
- 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.
- Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
- The Company is primarily engaged in the trading of aluminium hardware and allied products that comes under single operating segment. The organisational structure of the company and its internal financial reporting system normally does not separately identify the predominant sources of risks and returns within its products for the purpose of its segment reporting. Basis on above, the management has concluded that no separate segment disclosures are
- These Results are also updated on the company's website URL: <http://www.goyalaluminiums.com>

For and on behalf of board of directors of
Goyal Aluminiums Limited

Formerly known as Advitiya Trade India Limited
For Goyal Aluminiums Limited

(Formerly

Sandeep Goyal
Director
DIN: 07762515

Director

Date: 12th August, 2024
Place: Delhi

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE
FINANCIAL RESULTS**

To,
The Board of Directors,
GOYAL ALUMINIUMS LIMITED
(Formerly known as ADVITIYA TRADE INDIA LIMITED)
CIN: L74999DL2017PLC314879
2814/6, Ground Floor, Chuna Mandi,
Paharganj, New Delhi -110055

We have reviewed the accompanying statement of unaudited standalone financial results ('the statement') of **M/s GOYAL ALUMINIUMS LIMITED** (the "Company") for the quarter ended 30th June 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').

This statement, which is the responsibility of the Company's Management, has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E

Om Prakash Digitally signed by Om
Prakash Pareek
Date: 2024.08.12
16:23:08 +05'30'
Pareek

O.P. Pareek
Partner
Membership No. 014238
UDIN: 24014238BKAUEA4642
Place: New Delhi
Date: 12th day of August, 2024

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED CONSOLIDATED
FINANCIAL RESULTS**

To,
The Board of Directors,
GOYAL ALUMINIUMS LIMITED
(Formerly known as ADVITIYA TRADE INDIA LIMITED)
CIN: L74999DL2017PLC314879
2814/6, Ground Floor, Chuna Mandi,
Paharganj, New Delhi -110055

We have reviewed the accompanying statement of unaudited Consolidated Financial Results ('the statement') of M/s GOYAL ALUMINIUMS LIMITED (the "Company") for the quarter ended 30th June 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').

This statement, which is the responsibility of the Company's Management, has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

The statement includes the result of the following entity: -
(i) Wroley E India Private Limited (Associate)

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

The consolidated unaudited financial results include Company's share of net profit after tax of Rs. 12.47 lakhs for the quarter ended on 30th June 2024 respectively and total comprehensive income of Rs. 12.47 lakhs for the quarter ended on 30th June 2024 respectively, as considered in the consolidated unaudited financial results, in respect of one associate, whose interim financial results have not been reviewed by us. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the Management. Our conclusion, in so far as it relates to the affairs of this associate, is based solely on such unaudited financial results and other unaudited financial information.

For V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E

Om Prakash Pareek
Pareek

Digitally signed by
Om Prakash Pareek
Date: 2024.08.12
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O.P. Pareek
Partner
Membership No. 014238
UDIN: 24014238BKAUEB8853

New Delhi, 12th day of August, 2024