

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: 10.11.2023

To,
Secretary,
Listing Department
BSE Limited ,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001

To,
Secretary,
Listing Department
National Stock Exchange Limited,
Exchange Plaza, C-1, Block G, Bandra (E),
Bandra Kurla Complex, Mumbai – 400051

Scrip Code: 541152

Symbol: GOYALALUM

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting of the Company dated November 10, 2023

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

- a) The Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended 30 September 2023;
- b) Limited review report on Unaudited Financial Results for the quarter and half year ended 30 September 2023 issued by our statutory auditor’s V.N Purohit & Co., Chartered Accountants, (FRN: 304040E).

Unaudited financial statements (Standalone & Consolidated) along with Limited Review report will be uploaded on the Company’s website.

The meeting commenced at 4:30 PM and concluded at 5:15 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

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



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM 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 Standalone Unaudited Financial Results ('the statement') of **GOYAL ALUMINIUMS LIMITED** (the "Company") for the quarter ended **30th September, 2023** and year to date results for the period **1st April 2023 to 30th September 2023** 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').

This statement which is the responsibility of the Company's Management has been approved by the Board of Directors has been prepared according to the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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 provide 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 standalone 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 V. N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E

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PAREEK

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O. P. Pareek
Partner
Membership No. 014238
UDIN: 23014238BGXRVL3969

New Delhi, the 10th Day of November, 2023



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF CONSOLIDATED UNAUDITED
QUARTERLY FINANCIAL RESULTS PURSUANT TO THE REGULATION 33 OF THE SEBI
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

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

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **GOYAL ALUMINIUMS LIMITED** (the "Company") and its associate for the quarter ended 30th September, 2023 and year to date results for the period 1st April 2023 to 30th September 2023 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'),
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the result of one associate i.e., M/s Wroley E India Private Limited.

V.N. PUROHIT & CO.
Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.
6. The consolidated unaudited financial results include Company's share of net profit/ (loss) after tax of Rs. 5.68 lakhs and Rs. 5.68 Lakhs for the quarter and six months ended on 30th September 2023 respectively and total comprehensive income of Rs. 5.68 lakhs and Rs. 5.68 Lakhs for the quarter and six months ended on 30th September 2023 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

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Date: 2023.11.10
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O. P. Pareek
Partner
Membership No. 014238
UDIN: 23014238BGXRVM5123

New Delhi, the 10th Day of November, 2023.

V.N. PUROHIT & CO.
Chartered Accountants