



Date: 13/08/2024

To,
Gen. Manager (DCS)
BSE Limited.
P J Towers, Dalal Street,
Fort, Mumbai-400001

SUB: COMPLIANCE OF REGULATION 33 OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015 FOR M/S. GOPAL IRON AND STEELS COMPANY (GUJARAT) LIMITED.

REF: COMPANY CODE BSE: 531913

Dear Sir,

With regard to captioned subject, the Board of Directors of the Company at its meeting held on 13th August, 2024 has considered and approved the unaudited financial results for the Quarter ended on 30th June, 2024. The said unaudited financial results were accompanied by the Limited Review Report given by the statutory auditor of the company.

Kindly find enclosed herewith unaudited financial results for the quarter ended on 30th June, 2024 along with Limited Review Report in compliance of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015.

You are requested to take the same on record.

Thanking you.

Yours sincerely,

For, GOPAL IRON AND STEELS COMPANY (GUJARAT) LIMITED

K. B. Patel

**MRS. KUNDANBEN PATEL
MANAGING DIRECTOR
(DIN: 03063504)**



GOPAL IRON & STEELS CO. (GUJARAT) LTD.

REGD. OFFICE

B-701, Nirman Complex, Opp. Havmor Restaurant, Navrangpura, Ahmedabad-380 009 Gujarat, India.
Ph. +91 98250 96387, +91 90990 73258 • E-mail : gisco_guj@yahoo.in • Website : www.gopaliron.com
CIN : L27101GJ1994PLC022876



Statement of Unaudited financial results for the Quarter ended on 30.06.2024

PART- I				
Statement of Standalone Unaudited Financial Results for the Quarter Ended on 30th June, 2024				
Particulars	(Rs in lakhs)			
	Quarter ended on			Year ended on
	30.06.2024 unaudited	31.03.2024 Audited	30.06.2023 unaudited	31.03.2024 audited
Income from Operations				
I Revenue from operation	154.01	29.43	-	424.97
II Other Income	0.03	5.06	-	5.06
III Total Income (I + II)	154.04	34.49	0.00	430.03
IV Expenses				
a) Cost of Material Consumed	142.55	28.69	0	413.11
b) Purchase of Stock in Trade				
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade				
d) Employee Benefit Expense				
e) Finance cost				
f) Depreciation & amortization				
g) Other Expenditure	7.46	5.85	0.47	11.41
Total Expenses (IV)	150.01	34.53	0.47	424.51
V Profit/(Loss) before extra ordinary and exceptional Items	4.03	-0.04	-0.47	5.52
VI Exceptional Items				
VII Profit/(Loss) before extra ordinary Items and tax (V - VI)	4.03	-0.04	-0.47	5.52
VIII Extra Ordinary Items	-	-	-	-
IX Profit / (Loss) before Tax (VII- VIII)	4.03	-0.04	-0.47	5.52
X Tax expense				
(i) Current Tax	-	-	-	-
(ii) Deferred Tax	-	-	-	-
Profit (Loss) for the period from continuing operations (IX - X)	4.03	-0.04	-0.47	5.52
XII Profit/(loss) from discontinuing operations				
XIII Tax expense of discontinuing operations	-	-	-	-
Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)	-	-	-	-
XV Profit (Loss) for the period (XI + XIV)	4.03	-0.04	-0.47	5.52
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 reclassified 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				

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XVII	Total Comprehensive Income for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income for the period)	4.03	-0.04	-0.47	5.52
XVIII	Paid up equity share capital	491.71	491.71	491.71	491.71
	Face value of equity share capital	10.00	10.00	10.00	10.00
	Reserve excluding Revaluation Reserves				
XIX	Earnings Per Share (for continuing operation):				
	a) Basic	0.08	-0.00	-0.01	0.11
	b) Diluted	0.08	-0.00	-0.01	0.11
XX	Earnings Per Share (for discontinued operation)				
	a) Basic				
	b) Diluted				
XXI	Earnings Per Share (for discontinued & continuing operation)				
	a) Basic	0.08	-0.00	-0.01	0.11
	b) Diluted	0.08	-0.00	-0.01	0.11

NOTES:

- 1 Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- 2 The above unaudited Financial Results have been reviewed by Audit committee of the Board and approved and adopted by Boad of Directors at its meeting held on 13th August, 2024.
- 3 This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules,2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies(Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requierment) Regulations, 2015 .
- 4 As per the defination of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institue of Chartered Accountant of india, the company has **only one reportable segment i.e. Trading of metals**. Hence, seprate disclosure for segment reporing is not applicable to the company
- 5 To facilitate Comparision , figures of previous periods has been regrouped and rearranged, wherever necessary.

Place: Ahmedabad
Date: 13-08-2024

BY ORDER OF THE BOARD OF DIRECTORS,
FOR, GOPAL IRON & STEELS CO. (GUJ) LTD

K. B. Patel

Mrs. KUNDANBEN PATEL
(MANAGING DIRECTOR)
(DIN : 03063504)



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FRN : 100865W

Limited Review Report

To,
The Board of Directors,
Gopal Iron and Steel Co (Guj) Limited,
Ahmedabad.

1. We have reviewed the accompanying statement of unaudited financial results of **Gopal Iron and Steel Co (Guj) Ltd** for the period ended 30 June 2024.
2. 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.
3. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in IAS 34 "Interim Financial Reporting", prescribed under Section 133 of Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
4. 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.
5. 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.



Emphasis of Matter Paragraph

The Accompanying financial statements are prepared by management assuming that the Company will continue as a going concern. The Company has suffered recurring losses from the operations. Further, it has disposed of all its plant and machinery and other major fixed assets and discounted its operations. It raises substantial doubt about the ability of the company to continue as a going concern. The Financial statement does not include any adjustments which might results from this uncertainty.

Our conclusion is not modified in respect of this matter.

For Krutesh Patel & Associates
Chartered Accountants


Krutesh Patel
Partner



Date: 13 August 2024
Place: Ahmedabad
UDIN: 24140047BKEJBD6504