



**Date: 06/11/2023**

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 06<sup>th</sup> November, 2023 has considered and approved the unaudited financial results for the Quarter ended on 30<sup>th</sup> September, 2023. 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 30<sup>th</sup> September, 2023 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.  
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CIN : L27101GJ1994PLC022876



**Statement of Unaudited financial results for the Quarter ended on 30.09.2023**

PART- I						
Statement of Standalone Unaudited Financial Results for the Quarter and Half year Ended on 30th September, 2023						
Particulars	(Rs in lakhs)					
	Quarter ended on			Half year ended on		Year ended on
	30.09.2023 unaudited	30.06.2023 unaudited	30.09.2022 unaudited	30.09.2023 unaudited	30.09.2022 unaudited	31.03.2023 audited
<b>Income from Operations</b>						
I Revenue from operation	275.25	0	0	275.25	0	109.71
II Other Income	5.59	0	17.14	5.59	17.14	17.80
III <b>Total Income (I + II)</b>	<b>280.84</b>	<b>-</b>	<b>17.14</b>	<b>280.84</b>	<b>17.14</b>	<b>127.51</b>
<b>IV Expenses</b>						
a) Cost of Material Consumed	271.50	-	-	271.50	-	-
b) Purchase of Stock in Trade	-	-	-	0	-	103.17
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
d) Employee Benefit Expense	-	-	8.08	0	8.08	8.08
e) Finance cost	-	-	-	-	-	-
f) Depreciation & amortization	-	-	-	-	-	-
g) Other Expenditure	3.58	0.47	1.02	4.05	4.23	11.05
<b>Total Expenses (IV)</b>	<b>275.08</b>	<b>0.47</b>	<b>9.10</b>	<b>275.55</b>	<b>12.31</b>	<b>122.30</b>
<b>V Profit/(Loss) before extra ordinary and exceptional Items and tax (III - IV)</b>	<b>5.76</b>	<b>-0.47</b>	<b>8.04</b>	<b>5.29</b>	<b>4.83</b>	<b>5.21</b>
VI Exceptional Items	-	-	-	-	-	-
<b>VII Profit/(Loss) before extra ordinary Items and tax (V - VI)</b>	<b>5.76</b>	<b>-0.47</b>	<b>8.04</b>	<b>5.29</b>	<b>4.83</b>	<b>5.21</b>
VIII Extra Ordinary Items	-	-	-	-	-	-
<b>IX Profit / (Loss) before Tax (VII- VIII )</b>	<b>5.76</b>	<b>-0.47</b>	<b>8.04</b>	<b>5.29</b>	<b>4.83</b>	<b>5.21</b>
X Tax expense						
(i) Current Tax	-	-	-	-	-	-
(ii) Deferred Tax	-	-	-	-	-	-
<b>Profit (Loss) for the period from continuing operations (IX - X)</b>	<b>5.76</b>	<b>-0.47</b>	<b>8.04</b>	<b>5.29</b>	<b>4.83</b>	<b>5.21</b>
XII Profit/(loss) from discontinuing operations						
XIII Tax expense of discontinuing operations	-	-	-	-	-	-
<b>Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XV Profit (Loss) for the period (XI + XIV)</b>	<b>5.76</b>	<b>-0.47</b>	<b>8.04</b>	<b>5.29</b>	<b>4.83</b>	<b>5.21</b>
<b>XVI Other Comprehensive Income:</b>						
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						
<b>XVII Total Comprehensive Income for the period (XV + XVI) Comprising Profit (Loss) and Other comprehensive Income for the period )</b>	<b>5.76</b>	<b>-0.47</b>	<b>8.04</b>	<b>5.29</b>	<b>4.83</b>	<b>5.21</b>
XVIII Paid up equity share capital	491.71	491.71	491.71	491.71	491.71	491.71
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
Reserve excluding Revaluation Reserves						



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<b>XIX</b>	<b>Earnings Per Share (for continuing operation):</b>						
	a) Basic	0.12	-0.01	0.16	0.11	0.10	0.11
	b) Diluted	0.12	-0.01	0.16	0.11	0.10	0.11
<b>XX</b>	<b>Earnings Per Share (for discontinued operation)</b>						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
<b>XXI</b>	<b>Earnings Per Share (for discontinued &amp; continuing operation)</b>						
	a) Basic	0.12	-0.01	0.16	0.11	0.10	0.11
	b) Diluted	0.12	-0.01	0.16	0.11	0.10	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 Board of Directors at its meeting held on 6th Nov, 2023.
- 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 Requirement ) Regulations, 2015 .
- 4 As per the definition of Reportable segment in Accordance with Accounting standard 17 of Segment Reporting issued by Institute of Chartered Accountant of india, the company has only one reportable segment i.e. Steel segment. 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: 06.11.2023

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

*K. B. Patel*

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



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## Statement of Assets and Liabilities for Companies (Other than Banks)

Rs. In Lacs

Particulars	As at ( Half year ended on) 30.09.2023 Unaudited	As at (Half year ended on) 30.09.2022 Unaudited	As at (the previous year ended on) 31.03.2023 Audited
<b>Assets</b>			
<b>1.00 Non-current assets</b>			
(a) Property, plant and equipment	22.55	22.55	22.55
(b) Capital work-in-progress	0.00	0.00	0.00
(c) Investment property	0.00	0.00	0.00
(d) Goodwill	0.00	0.00	0.00
(e) Other intangible assets	0.00	0.00	0.00
(f) Intangible assets under development	0.00	0.00	0.00
(g) Biological assets other than bearer plants	0.00	0.00	0.00
<b>(h) financial Assets</b>	22.55	22.55	22.55
<b>Non-current financial assets</b>			
(i) Non-current investments	0.00	0.00	0.00
(ii) Trade receivables, non-current	143.93	118.86	141.09
(iii) Loans, non-current	40.80	40.80	40.80
<b>Total non-current financial assets</b>	<b>184.73</b>	<b>159.66</b>	<b>181.89</b>
(i) Deferred tax assets (net)	0.00	0.00	0.00
(j) Other non-current assets	0.00	0.00	0.00
<b>Total non-current assets</b>	<b>207.28</b>	<b>182.21</b>	<b>204.44</b>
<b>2.00 Current assets</b>			
(a) Inventories	0.00	0.00	0.00
<b>(b) Current financial asset</b>			
(I) Current investments	0.00	0.00	0.00
(II) Trade receivables, current	0.00	0.00	0.00
(III) Cash and cash equivalents	4.83	0.16	4.80
(IV) Bank balance other than cash and cash equivalents	0.00	0.00	0.00
(V) Loans, current	58.68	58.65	60.58
(VI) Other current financial assets (to be specified)	0.00	0.00	0.00
<b>Total current financial assets</b>	<b>63.51</b>	<b>58.81</b>	<b>65.37</b>
(c) Current tax assets (net)	0.00	0.00	0.00
(d) Other current assets	0.10	0.00	0.10
<b>Total current assets</b>	<b>0.10</b>	<b>0.00</b>	<b>0.10</b>
3.00 Non-current assets classified as held for sale	0.00	0.00	0.00
4.00 Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00	0.00
<b>Total assets</b>	<b>270.88</b>	<b>241.02</b>	<b>269.91</b>
<b>Equity and liabilities</b>			
<b>1.00 Equity</b>			
<b>Equity attributable to owners of parent</b>			
(a) Equity share capital	491.71	491.71	491.71
(b) Other equity	-400.73	-414.48	-414.10
<b>Total equity attributable to owners of parent</b>	<b>90.98</b>	<b>77.23</b>	<b>77.61</b>
Non controlling interest	0.00	0.00	0.00
<b>Total equity</b>	<b>90.98</b>	<b>77.23</b>	<b>77.61</b>

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2.00	<b>Liabilities</b>			
	<b>Non-current liabilities</b>			
	<b>(a) financial liabilities</b>			
	(I) Borrowings, non-current	55.86	53.38	51.50
	(II) Trade payables, non-current	0.00	0.00	0.00
	(III) Other non-current financial liabilities	0.00	0.00	0.00
	<b>Total non-current financial liabilities</b>	<b>55.86</b>	<b>53.38</b>	<b>51.50</b>
	(b) Provisions, non-current	0.00	0.00	0.00
	(c) Deferred tax liabilities (net)	5.86	5.86	5.86
	Deferred government grants, Non-current	0.00	0.00	0.00
	(d) Other non-current liabilities	0.00	0.00	0.00
	<b>Total non-current liabilities</b>	<b>5.86</b>	<b>5.86</b>	<b>5.86</b>
	<b>Current liabilities</b>			
	<b>(a) financial liabilities</b>			
	(I) Borrowings, current	0.00	0.00	0.00
	(II) Trade payables, current	106.70	87.10	113.69
	(III) Other current financial liabilities	0.00	0.00	0.00
	<b>Total current financial liabilities</b>	<b>106.70</b>	<b>87.10</b>	<b>113.69</b>
	(b) Other current liabilities	11.48	17.45	21.25
	(c) Provisions, current	0.00	0.00	0.00
	(d) Current tax liabilities (Net)	0.00	0.00	0.00
	Deferred government grants, Current	0.00	0.00	0.00
	<b>Total current liabilities</b>	<b>11.48</b>	<b>17.45</b>	<b>21.25</b>
	Deferred government grants, Current	0.00	0.00	0.00
	<b>Total current Liabilities</b>	<b>118.18</b>	<b>104.55</b>	<b>134.94</b>
3.00	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00	0.00
4.00	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00	0.00
	<b>Total liabilities</b>	<b>179.90</b>	<b>163.79</b>	<b>192.30</b>
	<b>Total equity and liabilities</b>	<b>270.88</b>	<b>241.02</b>	<b>269.91</b>

To facilitate Comparison , figures of previous periods has been rearranged, wherever necessary.

Place: Ahmedabad  
Date: 06.11.2023

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

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(MANAGING DIRECTOR)  
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STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2023			
PARTICULARS	Half year ended		Year ended
	30th September, 2023	30th September, 2022	31.03.2023
<b>A. CASH FLOW FROM OPERATING ACTIVITY</b>			
Profit before Income Tax	5.29	4.83	13.29
<b>Adjustment for :</b>			
Depreciation and amortisation expense	-	-	-
(Gain)/loss on sale of investment	-	-	-
Fair value (gain) / loss	-	-	-
Dividend and interest income classified as investing cash flows	-	-	-
Finance costs	-	-	-
	5.29	4.83	13.29
<b>Operating Profit before working capital change</b>			
<b>Change in operating assets and liabilities</b>			
(Increase)/Decrease in current trade receivables	-2.84	6.37	-15.87
(Increase)/Decrease in inventories	-	-	-
Increase/(Decrease) in current trade payables	-6.92	-0.57	26.02
(Increase)/Decrease in other current assets	-	-	-
Increase/(Decrease) in provisions	-0.80	-9.05	-0.12
Increase/(Decrease) in other current liabilities	0.93	-1.86	-16.34
Increase/(Decrease) in other non current liabilities	-	-	-
Increase/(Decrease) in other current financial liabilities	-	-	-0.74
Increase/(Decrease) in other non current financial liabilities	-	-	-
<b>Cash used in/ generated from operations</b>			
	-4.34	-0.29	6.23
Income taxes paid	-	-	-
<b>Cash used in/generated from operations (A)</b>	-4.34	-0.29	6.23
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Payments for property, plant and equipment	-	-	-
Purchase of investments	-	-	-
Dividends received	-	-	-
<b>Net cash outflow from investing activities (B)</b>	-	-	-
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Finance costs	-	-	-
Increase/(Decrease) in Loans and Advances	-	-	-
Availment/(Repayment) of Long Term Borrowings	4.36	0.29	-1.59
<b>Net cash inflow/ (outflow) from financing activities (C)</b>	4.36	0.29	-1.59
<b>Net Increase/ (Decrease) in cash and cash equivalents (A+B+C)</b>	0.02	0.00	4.64
<b>Cash and Cash Equivalents at the beginning of the financial year</b>	4.79	0.15	0.15
<b>Cash and Cash Equivalents at the end</b>	4.82	0.15	4.79

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian

Place: Ahmedabad  
Date: 06.11.2023

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

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## 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<sup>th</sup> September, 2023. 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.
2. 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.
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. 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.
4. 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.





FRN : 100865W

# Krutesh Patel & Associates

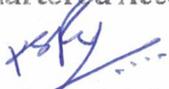
Chartered Accountants  
(A Peer Reviewed firm of ICAI)

## 5. 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: 6<sup>th</sup> November 2023

Place: Ahmedabad

UDIN: 23140047BGYVGU8460

S.No	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty			Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		Nature of indebtedness (loan/advance of debt/any other etc.)	Cost (see Note 7)	Tenure	Details of the loan, inter corporate deposits, advances or investments	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilized by the ultimate recipient of funds (end usage)
		Name	PAN	Name					PAN	Opening balance								
1	Gopal Iron and Steels Co. (Gu.) Ltd.	AAACG7023L	Bhambhani G. Patel	ADP95861G	Key Management Personnel	Reimbursement of expenses	2211	2211	8616	10837	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
2	Gopal Iron and Steels Co. (Gu.) Ltd.	AAACG7023L	Hemant Bhaveshbhai Patel	BTYP3101N	Relative of Key Management Personnel	Advance payment	434000	434000	277160	711160	Unsecured loan	0%	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
3	Gopal Iron and Steels Co. (Gu.) Ltd.	AAACG7023L	Hemangopal Steels and Metals Pvt. Ltd.	AAACM4723L	Enterprises owned or significantly influenced by key management personnel	Purchase of goods	64935	64935	3390440	3007965	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
4	Gopal Iron and Steels Co. (Gu.) Ltd.	AAACG7023L	Hemangopal Steels and Metals Pvt. Ltd.	AAACM4723L	Enterprises owned or significantly influenced by key management personnel	Sale of goods	8334940	8334940	3390440	3007965	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

NOTES:

- The details in this disclosure are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
- Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter corporate deposits, advances or investments made or given by the listed banks.
- For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.
- Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
- In case of a multi-year related party transaction:
  - The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
  - The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- "Cost" refers to the cost of borrowed funds for the listed entity.
- Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.

FOR AND ON BEHALF OF

Place: Ahmedabad  
Date: 06.11.2023



MRS. KUNDANBEN BHAVESHHAJI PATEL  
(MANAGING DIRECTOR)  
(DIN 03063504)

*K.B. Patel*