

**P. CHOPRA & ASSOCIATES**  
Chartered Accountants

**C.A. Prabhat Chopra**  
B.Com. F.C.A



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**Limited Review Report on Quarterly Unaudited Standalone Financial Results of Gwalior Tools Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

To,  
The Board of Directors,  
Gwalior Tools Limited

We have reviewed the accompanying statement of unaudited standalone financial results of **Gwalior Tools Limited** ('the Company') for the quarter ended 30<sup>th</sup> June, 2024 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

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 Accounting Standards 25 (AS 25) "Interim Financial Reporting" prescribed under sec 133 of Companies Act 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these unaudited financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 statement is free of material misstatement. 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.

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 the aforesaid Accounting Standards ('AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant Rules issued thereunder and other accounting principles- generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Gwalior

Date : 23.01.2025



**GWALIOR TOOLS LIMITED**  
**INDUSTRIAL AREA, MAHARAJPURA, GWALIOR**  
**CIN : U28929MP1974PLC001249**  
**PAN : AADCG9719L**  
**BALANCE SHEET AS AT 30TH JUNE 2024**

(Rs. In lacs)

Particulars	Figures as at the end of the current period
Share Capital	18.69
Reserve & Surplus	(8.73)
Money Received against Share warrants	
<b>Share Application Money (pending allotment)</b>	
<b>Non Current Liabilities</b>	
Long Term Borrowings	456.16
Deferred Tax Liabilities	0.08
Other Long Term Liabilities	
Long Term Provisions	
<b>Current Liabilities</b>	
Short Term Borrowings	
Trade Payable	18.33
Other Current Liabilities	0.55
Short Term Provisions	4.82
<b>Total</b>	<b>489.90</b>
<b>ASSETS</b>	
<b>Non Current Assets</b>	
<b>Property Plant &amp; Equipment and intangible assets</b>	
(i) Property Plant & Equipment	64.33
(ii) Intangible Assets	
(iii) Capital Work-in-progress	
(iv) Intangible Assets under development	
Non Current Investments	
Deferred Tax Assets	
Long Term Loans and Advances	
Other Non Current Assets	2.52
<b>Current Assets</b>	
Current Investments	
Inventories	289.59
Trade Receivables	76.90
Cash & Cash Equivalents	16.33
Short Term Loans and Advances	31.72
Other Current Assets	8.51
<b>Total</b>	<b>489.90</b>

For P.Chopra & Associates  
Chartered Accountants  
FRN: 018826C

(CA Prabhat Chopra)  
Proprietor  
M.No. : 413487  
Date: 23-01-2025  
UDIN: 25413487BMHKIB5634



For and on behalf of the Board of Directors

*(Signature)*  
(Namay Kapoor)  
Director  
DIN : 08205338

*(Signature)*  
(Saksham Kapoor)  
Director  
DIN : 08287438

**GWALIOR TOOLS LIMITED**  
**INDUSTRIAL AREA, MAHARAJPURA, GWALIOR**  
**CIN : U28929MP1974PLC001249**  
**PAN : AADCG9719L**

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 30TH JUNE, 2024**

(Rs. In lacs)

Particulars	Quarter ended 30th June, 2024	Quarter ended 31st March, 2024	Quarter ended 30th June, 2023	Year ended 31st March, 2024
	Unaudited	Audited	Unaudited	Audited
<b>A. Income</b>				
Revenue from Operations	79.37	103.20	93.67	379.97
Other Income	0.03	2.50		2.59
<b>Total Revenue</b>	<b>79.40</b>	<b>105.70</b>	<b>93.67</b>	<b>382.56</b>
<b>B. Expenditure</b>				
Purchase of Material & other Direct Expenses	74.81	103.89	82.9	285.85
Change in Inventories of Finished Goods, Work in Progress & Raw Material	(12.58)	(37.38)	(8.54)	(46.32)
Employees Benefits expenses	2.74	2.64	4.79	10.29
Finance Expenses	5.16	5.29	3.96	19.33
Depreciation and Amortisation expenses	2.63	2.89	2.1	11.56
Other Expenses	2.58	25.42	3.53	86.83
	<b>75.35</b>	<b>102.75</b>	<b>88.74</b>	<b>367.54</b>
<b>C. Profit/(Loss) for the year before extraordinary items and Tax (A-B)</b>	<b>4.05</b>	<b>2.95</b>	<b>4.93</b>	<b>15.02</b>
D. Extraordinary items				
<b>E. Profit for the year before Tax (C-D)</b>	<b>4.05</b>	<b>2.95</b>	<b>4.93</b>	<b>15.02</b>
<b>F. Tax Expenses</b>				
Tax Liability for the year	0.92	0.68	1.23	3.50
Deferred Tax Asset / (Liability) for the year	-			0.07
<b>G. Profit / (Loss) from continuing operations (E-F)</b>	<b>3.13</b>	<b>2.27</b>	<b>3.70</b>	<b>11.59</b>

For P.Chopra & Associates  
Chartered Accountants  
FRN: 018826C

(CA Prabhat Chopra)  
Proprietor  
M.No. 413487



For and on behalf of the Board of Directors

*(Signature)*  
(Namay Kapoor)  
Director  
DIN : 08205338

*(Signature)*  
(Saksham Kapoor)  
Director  
DIN : 08287438

Notes:

- The above results, as reviewed by the Audit committee, were approved and taken on record by Board of Directors at their Meeting held on 14-08-2024.
- Segment Reporting as defined in Ind As 108 is not applicable.
- The Company has received no complaint from Investor during the quarter ended 30TH JUNE, 2024.
- The Figures have been regrouped and/or rearranged wherever considered necessary.