



## Gokul Refoils & Solvent Ltd.

**Corporate Office:**  
501, Fifth Floor, Block A, Gokul Pratham, Near Tapovan  
Circle, T.P. 44, Chandkheda, Ahmedabad - 382424,  
Gujarat, India. **Phone:** +91-79-35015555  
**CIN:** L15142GJ1992PLC018745

**Date:** 08/01/2025

**To,**  
National Stock Exchange of India Ltd.  
Exchange Plaza  
Plot No. C/1, G Block  
Bandra-Kurla Complex,  
Bandra (E), Mumbai - 400 051

**Company Symbol:** GOKUL

**Subject:** Clarification on Difference in Standalone EPS in XBRL and PDF

**Ref:** Your email dated 07<sup>th</sup> January 2025

**Dear Sir/Madam,**

We refer to your query received on 07<sup>th</sup> January 2025 regarding the difference in the standalone EPS figures reported in the XBRL and PDF formats of our financial results for the September 2024. Please find our clarification below:

**Query:** The financial results submitted are not as per the format prescribed by SEBI – Difference in Standalone EPS between PDF and XBRL. Please provide the reason.

**Response:** The observed difference arises solely due to the formatting of decimal places in the two versions:

1. The **XBRL format** displays figures up to three decimal places, in compliance with the platform's standard reporting requirements.
2. The **PDF version** reflects figures rounded off to two decimal places for simplicity and ease of readability.

There is no other reason for the difference in EPS between the two formats.

We request you to kindly take the above clarification on record and acknowledge receipt.

**For, Gokul Refoils & Solvent Limited**

Shaunak Mandalia  
Director  
DIN: 06649347

**Regd. Office:** State Highway No-41, Nr. SujanpurPatia, Sidhpur-384 151. Dist. Patan, Gujarat (India).  
**Email:** csgrsl@gokulgroup.com **Website:** www.gokulgroup.com **Phone:** +91-2767-222075, 220975



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**Gokul Refoils & Solvent Limited**  
State Highway No.41, Nr. Sujapur Patia, Sidhpur-384151  
Unaudited Financial Results (Standalone) for the Quarter ended 30th September, 2024

Sr. No	Particulars	Quarter ended			Half Year Ended		Year ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		(Unaudited)			(Unaudited)		(Audited)
	Revenue from Operations	52.51	-	8,326.30	52.51	8,326.30	8,371.25
	Other Income	148.55	124.05	123.18	272.60	260.08	478.23
I	<b>Total Income</b>	<b>201.06</b>	<b>124.05</b>	<b>8,449.48</b>	<b>325.11</b>	<b>8,586.38</b>	<b>8,849.48</b>
II	<b>Expenses</b>						
	Cost of Materials consumed	-	-	-	-	-	-
	Purchase of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work in progress and stock in trade	51.53	-	7,657.24	51.53	7,657.24	7,688.81
	Employee benefits expense	-	-	-	-	-	-
	Finance Costs	70.20	70.80	65.43	141.00	132.49	264.05
	Depreciation and amortisation expense	0.00	0.01	0.26	0.01	0.26	0.53
	Other Expenses	11.09	13.18	13.30	24.27	26.80	53.26
	Total Expenses	29.51	26.79	39.65	56.30	62.40	136.10
III	<b>Profit/(Loss) before exceptional items and tax (I - II)</b>	<b>162.33</b>	<b>110.78</b>	<b>7,775.88</b>	<b>273.10</b>	<b>7,879.20</b>	<b>8,142.75</b>
IV	Exceptional Items (refer Note No. 6)	38.73	13.28	673.60	52.01	707.18	706.73
V	<b>Profit/(Loss) before tax (III - IV)</b>	<b>38.73</b>	<b>13.28</b>	<b>1,765.07</b>	<b>-</b>	<b>1,765.07</b>	<b>1,765.07</b>
VI	<b>Tax Expense</b>						
	a) Current tax	-	-	-	-	-	-
	b) Deferred tax	-	-	(11.12)	-	-	-
	c) Excess/(Short) Provision Of Earlier Years	(5.58)	2.10	(262.92)	(3.48)	(264.49)	(281.80)
							1.93
VII	<b>Net Profit/(Loss) from ordinary activities after tax (V - VI)</b>	<b>(5.58)</b>	<b>2.10</b>	<b>(274.04)</b>	<b>(3.48)</b>	<b>(264.49)</b>	<b>(279.87)</b>
VIII	Net Profit/(Loss) from discontinued operations before tax	44.31	11.18	(817.43)	55.49	(793.39)	(778.47)
IX	Current Tax Expense of discontinued operations	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
X	<b>Net Profit/(Loss) from discontinued operations after tax (VIII - IX)</b>						
VII	<b>Net Profit/(Loss) for the period after tax (V-VI)</b>	<b>44.31</b>	<b>11.18</b>	<b>(817.43)</b>	<b>55.49</b>	<b>(793.39)</b>	<b>(778.47)</b>
VIII	Other Comprehensive Income / (Expenses) - (Net of Tax)	(0.37)	(0.37)	(0.37)	(0.75)	(0.75)	(2.78)
IX	<b>Total Comprehensive Income (VII + VIII)</b>	<b>43.94</b>	<b>10.81</b>	<b>(817.81)</b>	<b>54.74</b>	<b>(794.14)</b>	<b>(781.25)</b>
X	Paid-up Equity Share Capital (Face Value of Rs.2/ per share)	1,979.90	1,979.90	1,979.90	1,979.90	1,979.90	1,979.90
XI	<b>Earning per equity share</b>						
	(a) Basic(Rs.)	0.045	0.011	(0.826)	0.056	(0.801)	(0.786)
	(b) Diluted(Rs.)	0.045	0.011	(0.826)	0.056	(0.801)	(0.786)

### Notes

- The above unaudited standalone financial results have been reviewed and recommended by the audit committee and have been approved and taken on record by the Board of Directors at the meeting held on November 14, 2024 are available on the Company's website-www.gokulgroup.com and on the websites of BSE (www.bseindia.com) and NSE (www.nseindia.com). These results have been subjected to limited review by the statutory auditors.
- The above financial results have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the the Companies (Indian Accounting Standards) Rule 2015 and in terms of regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The limited review as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 have been completed by the Auditors of the company.
- The standalone figures of the quarter ended 30 September, 2024 are the balancing figures between the unaudited figures in respect of the six months ended 30th September, 2024 and unaudited figures upto quarter ended 30th June, 2024 which were subjected to limited review.
- Previous year/quarter figures are regrouped and rearranged wherever necessary.

Place: Ahmedabad  
Date: 14/11/2024

For Gokul Refoils & Solvent Limited

Digitally signed by  
**DHARMENDR**  
RAJPUT  
**ASINH RAJPUT**  
Date: 2025.01.08  
10:31:42 +05'30'

Dharmendrasinh Rajput  
Managing Director(DIN 0305008)