GOYAL ALUMINIUMS LIMITED

FUNTIONAL • AFFORDABLE • RELIABLE

Date: 02/11/2026

To, Secretary, Listing Department, **BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 **BSE Scrip Code: 541152**	To, Secretary, Listing Department, **National Stock Exchange of India Limited** Exchange Plaza, C-1, Block G, Bandra (E), Bandra Kurla Complex, Mumbai – 400051 **NSE Symbol: GOYALALUM**

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting of the Company dated November 02, 2026

Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), this is to inform you that the Board of Directors of the Company at their meeting held on today i.e., Monday, November 02, 2026 have considered and approved the following:

a) Unaudited Financial Statements (Standalone and Consolidated) along with Limited Review Report for the quarter and half year ended September 30, 2026.

b) Disclosure of Related Party Transaction for the half year ended September 30, 2026

A copy of the said financial results along with the Limited Review Report issued by the Statutory Auditors of the Company is enclosed herewith as.

The meeting commenced at 04:00 P.M and concluded at 05:00 P.M.

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.

For and on Behalf of
Goyal Aluminiums Limited

For Goyal Aluminiums Limited

Director

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

GOYAL ALUMINIUMS LIMITED

FUNTIONAL • AFFORDABLE • RELIABLE

Date: 02/11/2026

To, Secretary, Listing Department, **BSE Limited** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 **BSE Scrip Code: 541152**	To, Secretary, Listing Department, **National Stock Exchange of India Limited** Exchange Plaza, C-1, Block G, Bandra (E), Bandra Kurla Complex, Mumbai – 400051 **NSE Symbol: GOYALALUM**

Dear Sir/Ma'am,

Sub: Declaration under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016 we hereby confirm and declare that the Statutory Auditors of the Company i.e. V.N Purohit & Co., Chartered Accountants, (FRN: 304040E) have issued limited review report on the Standalone and Consolidated Financial Result of the Company for the quarter and half year ended September 30, 2026 with unmodified opinion.

You are requested to take the above on your records and do the needful.

Thanking You,

For and on Behalf of
Goyal Aluminiums Limited

For Goyal Aluminiums Limited

Director

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

Shop : 2814/6, Chuna Mandi, Pahar Ganj,New Delhi-110055
Factory : Gali No. 2, Malerna Road, Opposite, Beri Ka Bagh, Ballabhgarh, Haryana-121004
☎ 011-49536409 ✆ +91 93133 24924 ✉ goyals2729@gmail.com • info@goyalaluminiums.com
www.goyalaluminiums.com

GOYAL ALUMINIUMS LIMITED
CIN: L74999DL2017PLC314879
Reg. Off.: 2814/6 Ground Floor, Chuna Mandi Paharganj New Delhi - 110055
Email: goyals2729@gmail.com website: www.goyalaluminiums.com

Particulars	Standalone			Consolidated		(In Lakhs)
	30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th June 2026	30th September 2025
	Quarter Ended	Quarter Ended	Quarter Ended	Quarter Ended	Quarter Ended	Quarter Ended
Total Income from operations	2,042.23	1,949.95	1,220.97	2,042.23	1,949.95	1,220.97
Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items#)	(5.89)	50.21	70.27	(5.89)	43.42	70.27
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	(5.89)	50.21	70.27	(5.89)	43.42	70.27
Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	(5.29)	38.47	53.75	(5.29)	43.42	144.38
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(5.29)	38.47	53.75	1.50	92.40	144.38
Equity Share Capital (Face value of Re. 1/- each)	1,427.33	1,427.33	1,427.33	1,427.33	1,427.33	1,427.33
Reserves Excluding revaluation reserves as per Balance Sheet of previous accounting year (31.03.2026 & 31.03.2025)	893.27	893.27	700.15	1,109.84	1,109.84	800.96
Earnings Per Share (of Rs. 1/- each) (for continuing and discontinued operations) - 1. Basic: 2. Diluted:	1.Basic (0.00) 2.Diluted (0.00)	1.Basic 0.03 2.Diluted 0.03	1.Basic 0.04 2.Diluted 0.04	1.Basic 0.00 2.Diluted 0.00	1.Basic 0.06 2.Diluted 0.06	1.Basic 0.10 2.Diluted 0.10

Note: The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the Stock Exchange websites. www.goyalaluminiums.com

For Goyal Aluminiums Limited

Director

GOYAL ALUMINIUMS LIMITED
CIN: L74999DL2017PLC314879

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2026 - IND-AS COMPLIANT

(Rupees in Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
(a)	Revenue from Operations	2,042.23	1,949.95	1,214.18	3,992.18	3,000.89	7,555.19
(b)	Other Income	12.06	8.48	6.79	20.54	13.59	30.75
	TOTAL INCOME	2,054.29	1,958.43	1,220.97	4,012.72	3,014.48	7,585.94
2	Expenses	-					
(a)	Cost of materials consumed	81.55	47.40		128.95		425.04
(b)	Purchases of Stock-in-Trade	2,326.05	1,494.13	1,172.64	3,820.18	3,031.40	7,245.12
(c)	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(405.97)	319.20	(48.46)	(86.78)	(170.73)	(508.57)
(d)	Employee benefits expense	9.38	9.23	10.12	18.61	20.21	39.83
(e)	Finance Cost	36.52	14.58	4.08	51.10	6.69	38.02
(f)	Depreciation and amortization expense	4.33	4.22	0.07	8.55	4.47	18.29
(g)	Other Expenses	8.32	19.46	12.25	27.78	27.54	70.54
	TOTAL EXPENSES	2,060.18	1,908.22	1,150.71	3,968.40	2,919.58	7,328.26
3	Profit /(loss) before exceptional items and tax(1-2)	(5.89)	50.21	70.27	44.32	94.90	257.69
4	Exceptional items	-	-	-	-	-	-
5	Profit/ (loss) before tax (3-4)	(5.89)	50.21	70.27	44.32	94.90	257.69
6	Tax Expense						
(a)	Current Tax	(0.42)	11.45	17.68	11.03	23.97	66.05
(b)	Deferred Tax	(0.18)	0.29	(1.16)	0.11	(0.72)	(0.94)
(c)	Earlier Year Tax Adjustment	-	-	-	-	-	-
	Total tax expense	(0.60)	11.75	16.52	11.15	23.25	65.11
7	Profit after tax (5-6)	(5.29)	38.46	53.75	33.18	71.66	192.58
8	Other Comprehensive income						
(a)	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	0.72
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.18)
(b)	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income,net of tax	-	-	-	-	-	0.54
9	Total comprehensive income for the year (7+8))	(5.29)	38.46	53.75	33.18	71.66	193.12
10	Paid up equity share capital (face value of Rs. 1)	1,427.33	1,427.33	1,427.33	1,427.33	1,427.33	1,427.33
11	Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	893.27	893.27	700.15	893.27	700.15	700.15
12	Earning per share (not annualised)						
	Basic (in Rs.)	(0.00)	0.03	0.04	0.02	0.05	0.13
	Diluted (in Rs.)	(0.00)	0.03	0.04	0.02	0.05	0.13

Notes:

GOYAL ALUMINIUMS LIMITED
CIN: L74999DL2017PLC314879

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2026 - IND-AS COMPLIANT

(Rupees in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited

1 The above standalone unaudited financial results for the quarter ended 30th September, 2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 02nd November 2026.

2 The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment) Rules, 2016 prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3 Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.

4 The Company is primarily engaged in the trading of aluminium hardware and allied products that comes under single operating segment. The organisational structure of the company and its internal financial reporting system normally does not separately identify the predominant sources of risks and returns within its products for the purpose of its segment reporting. Basis on above, the management has concluded that no separate segment disclosures are required under IND AS 108.

5 These Results are also updated on the company's website URL: http://www.goyalaluminiums.com

For and on behalf of board of directors of
Goyal Aluminiums Limited

For Goyal Aluminiums Limited

Director

Sandeep Goyal
Director
DIN: 07762515

Date: 02-11-2026
Place: Delhi

Name of the Company : GOYAL ALUMINIUMS LIMITED
CIN NO.L74999DL2017PLC314879
Address: 2814/6 Ground Floor, Chuna Mandi Paharganj New Delhi DL- 110055 IN
Email ID: goyals2729@gmail.com

Standalone Statement of Assets and Liabilities

(Rupees in Lakhs)

Particulars	As at 30.09.26	As at 31.03.2026
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	1,109.54	1,119.27
(b) Capital work-in-progress	63.26	39.62
(c) Financial assets		-
(i) Investments	250.00	250.00
(ii) Loans	315.59	302.68
(iii) Other financial assets	29.52	90.06
(d) Deferred tax assets	7.49	7.60
Total Non-Current Assets	**1,775.40**	**1,809.24**
Current Assets		
(a) Inventories	754.44	667.66
(b) Financial assets		
(i) Trade receivables	1,688.29	1,641.23
(ii) Cash and cash equivalents	3.80	4.40
(c) Other Financial Assets	1,411.68	74.83
(d) Other current assets	103.83	166.37
Total Current Assets	**3,962.04**	**2,554.48**
TOTAL ASSETS	**5,737.43**	**4,363.72**
EQUITIES AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,427.33	1,427.33
(b) Other equity	926.44	893.27
Total Shareholder's Funds	**2,353.77**	**2,320.59**
LIABILITIES		
Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	769.69	640.34
(ii) Other financial liabilities	27.30	31.53
(b) Deferred tax liabilities (net)	-	-
(c) Long term provisions	8.59	4.29
Total Non-Current Liabilities	**805.57**	**676.16**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	689.47	428.46
(ii) Trade payables		
- Micro & Small Enterprises	-	
- Other than Micro & Small Enterprises	1,661.66	798.17
(iii) Other financial liabilities	8.69	8.01
(b) Other current liabilities	193.18	112.24
(c) Provisions		4.30
(d) Current tax liability	25.08	15.78
Total Current Liabilities	**2,578.09**	**1,366.96**
TOTAL EQUITIES AND LIABILITIES	**5,737.43**	**4,363.72**

For and on behalf of Board of Directors
Goyal Aluminiums Limited

For Goyal Aluminiums Limited

Director

Sandeep Goyal
Managing Director
DIN: 07762515

Place: New Delhi
Date: 02-11-2026

Name of the Company : GOYAL ALUMINIUMS LIMITED
CIN NO.L74999DL2017PLC314879
Address: 2814/6 Ground Floor, Chuna Mandi Paharganj New Delhi DL- 110055 IN
Email ID: goyals2729@gmail.com

Standalone Statement of Cash Flows

(Rupees in Lakhs)

	30th September 2026	30th September 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after	44.32	94.90
extra- ordinary items	-	-
Adjustments for items: -		
Interest paid	49.38	5.35
Interest received	(14.88)	(13.59)
Interest on lease liabilities	1.71	1.34
Gratuity expenses		-
Profit on sale of PPE	(4.84)	
Depreciation on Property, plant & equipment	8.55	4.47
Operating Profit before working capital changes	**84.25**	**92.47**
Working capital adjustments: -		
(Increase)/ decrease in Trade receivables	(47.07)	(15.88)
(Increase)/ decrease in Inventories	(86.78)	(170.73)
(Increase)/ decrease in Other financial assets	60.54	(1.80)
(Increase)/ decrease in Current Assets	(29.00)	(557.72)
(Increase)/ decrease in Other financial assets (Current)	(1,245.31)	
Increase/ (decrease) in Trade payables	863.50	309.64
Increase/ (decrease) in Other Current liabilities	80.94	436.40
Cash generated from operations	(318.92)	92.38
Direct Taxes Paid	(1.73)	(0.79)
Net cash flow from operating activities (A)	**(320.65)**	**91.59**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant & equipment	(25.25)	-
Sale of Property, plant & equipment	7.64	(340.00)
Net Loans (given)/recovered	(12.91)	16.99
Interest received	14.88	13.59
Net cash flow from investing activities (B)	**(15.65)**	**(309.42)**
CASH FLOW FROM FINANCING ACTIVITIES		
Net proceeds from borrowings	390.36	131.33
Payment of lease liabilities	(5.27)	(5.02)
Interest paid	(49.38)	(5.35)
Net cash flow from financing activities (C)	**335.70**	**120.95**
Net cash flow during the year (A + B + C)	(0.60)	(96.88)
Add: Opening cash and cash equivalents	4.40	108.46
Closing cash and cash equivalents	**3.80**	**11.58**
Components of cash and cash equivalents		
Cash in hand	3.63	10.74
Deposit with banks		
In current accounts	0.16	0.84
Total cash and cash equivalents	**3.80**	**11.58**

For Goyal Aluminiums Limited

For and on behalf of Board of Directors
Goyal Aluminiums Limited

Director

Sandeep Goyal
Managing Director
DIN: 07762515

Place: New Delhi
Date: 02-11-2026

GOYAL ALUMINIUMS LIMITED
CIN: L74999DL2017PLC314879

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2026 - IND-AS COMPLIANT

(Rupees in Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
(a)	Revenue from Operations	2,042.23	1,949.95	1,214.18	3,992.18	3,000.89	7,555.19
(b)	Other Income	12.06	8.48	6.79	20.54	13.59	30.75
	TOTAL INCOME	2,054.29	1,958.43	1,220.97	4,012.72	3,014.48	7,585.94
2	Expenses	-					
(a)	Cost of materials consumed	81.55	47.40		128.95		425.04
(b)	Purchases of Stock-in-Trade	2,326.05	1,494.13	1,172.64	3,820.18	3,031.40	7,245.12
(c)	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(405.97)	319.20	(48.46)	(86.78)	(170.73)	(508.57)
(d)	Employee benefits expense	9.38	9.23	10.12	18.61	20.21	39.83
(e)	Finance Cost	36.52	14.58	4.08	51.10	6.69	38.02
(f)	Depreciation and amortization expense	4.33	4.22	0.07	8.55	4.47	18.29
(g)	Other Expenses	8.32	19.46	12.25	27.78	27.54	70.54
	TOTAL EXPENSES	2,060.18	1,908.22	1,150.71	3,968.40	2,919.58	7,328.26
3	Profit /(loss) before exceptional items and tax(1-2)	(5.89)	50.21	70.27	44.32	94.90	257.69
4	Exceptional items	-	-	-	-	-	-
5	Profit/ (loss) before tax (3-4)	(5.89)	50.21	70.27	44.32	94.90	257.69
6	Tax Expense						
(a)	Current Tax	(0.42)	11.45	17.68	11.03	23.97	66.05
(b)	Deferred Tax	(0.18)	0.29	(1.16)	0.11	(0.72)	(0.94)
(c)	Earlier Year Tax Adjustment	-	-	-	-	-	-
	Total tax expense	(0.60)	11.74	16.52	11.15	23.25	65.11
7	Profit after tax (5-6)	(5.29)	38.47	53.75	33.18	71.66	192.58
8	Share of profit in associate (net)	11.47	48.99	90.63	60.46	122.99	115.77
9	Profit/ (loss) for the year	6.18	87.46	144.38	93.64	194.64	308.34
10	Other Comprehensive Income						
(a)	(i) Items that will not be reclassified to profit or loss	-	-	-		-	0.72
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-		-	(0.18)
(b)	(i) Items that will be reclassified to profit or loss	-	-	-		-	-
	(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-		-	-
	Total other comprehensive income,net of tax	-	-	-	-	-	0.54
11	Total comprehensive income for the year (7+8))	(5.29)	87.46	144.38	93.64	194.64	308.88
12	Paid up equity share capital (face value of Rs. 1)	1,427.33	1,427.33	1,427.33	1,427.33	1,427.33	1,427.33
13	Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year	1,109.84	1,109.84	800.96	1,109.84	800.96	800.96
14	Earning per share (not annualised)						
	Basic (in Rs.)	(0.00)	0.06	0.10	0.07	0.14	0.22
	Diluted (in Rs.)	(0.00)	0.06	0.10	0.07	0.14	0.22

Notes:

1 The above consolidated unaudited financial results for the quarter ended 30th September, 2026 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 02nd November 2026 .

2 The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment) Rules, 2016 prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3 Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.

4 The Company is primarily engaged in the trading of aluminium hardware and allied products that comes under single operating segment. The organisational structure of the company and its internal financial reporting system normally does not separately identify the predominant sources of risks and returns within its products for the purpose of its segment reporting. Basis on above, the management has concluded that no separate segment disclosures are required under IND AS 108.

5 These Results are also updated on the company's website URL: http://www.goyalaluminiums.com

For and on behalf of board of directors of
Goyal Aluminiums Limited

Sandeep Goyal
Director
DIN: 07762515

Date: 02-11-2026
Place: Delhi

For Goyal Aluminiums Limited

Director

Name of the Company : GOYAL ALUMINIUMS LIMITED
CIN NO.L74999DL2017PLC314879
Address: 2814/6 Ground Floor, Chuna Mandi Paharganj New Delhi DL- 110055 IN
Email ID: goyals2729@gmail.com

Consolidated Statement of Assets and Liabilities

(Rupees in Lakhs)

Particulars	As at 30.09.26	As at 31.03.2026
ASSETS		
Non-Current Assets		
(a) Property, plant and equipment	1,109.54	1,119.27
(b) Capital work-in-progress	63.26	39.62
(c) Financial assets		-
(i) Investments	527.05	466.58
(ii) Loans	315.59	302.68
(iii) Other financial assets	29.52	90.06
(d) Deferred tax assets	7.49	7.60
Total Non-Current Assets	**2,052.44**	**2,025.81**
Current Assets		
(a) Inventories	754.44	667.66
(b) Financial assets		
(i) Trade receivables	1,688.29	1,641.23
(ii) Cash and cash equivalents	3.80	4.40
(c) Other Financial Assets	1,411.68	166.37
(d) Other current assets	103.83	74.83
Total Current Assets	**3,962.04**	**2,554.48**
TOTAL ASSETS	**6,014.48**	**4,580.29**
EQUITIES AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,427.33	1,427.33
(b) Other equity	1,203.49	1,109.84
Total Shareholder's Funds	**2,630.82**	**2,537.17**
LIABILITIES		
Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	769.69	640.34
(ii) Other financial liabilities	27.30	31.53
(b) Deferred tax liabilities (net)	-	-
(c) Long term provisions	8.59	4.29
Total Non-Current Liabilities	**805.57**	**676.16**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	689.47	428.46
(ii) Trade payables		
- Micro & Small Enterprises	-	
- Other than Micro & Small Enterprises	1,661.66	798.17
(iii) Other financial liabilities	8.69	8.01
(b) Other current liabilities	193.18	112.24
(c) Provisions		4.30
(d) Current tax liability	25.08	15.78
Total Current Liabilities	**2,578.09**	**1,366.96**
TOTAL EQUITIES AND LIABILITIES	**6,014.48**	**4,580.29**

For and on behalf of Board of Directors
Goyal Aluminiums Limited

For Goyal Aluminiums Limited

Director

Place: New Delhi
Date: 02-11-2026

Sandeep Goyal
Managing Director
DIN: 07762515

Name of the Company : GOYAL ALUMINIUMS LIMITED
CIN NO.L74999DL2017PLC314879
Address: 2814/6 Ground Floor, Chuna Mandi Paharganj New Delhi DL- 110055 IN
Email ID: goyals2729@gmail.com

Consolidated Statement of Cash Flows

(Rupees in Lakhs)

	30th September 2026	30th September 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after	44.32	94.90
extra- ordinary items	-	-
Adjustments for items: -		
Interest paid	49.38	5.35
Interest received	(14.88)	(13.59)
Interest on lease liabilities	1.71	1.34
Gratuity expenses		-
Profit on sale of PPE	(4.84)	
Depreciation on Property, plant & equipment	8.55	4.47
Operating Profit before working capital changes	84.25	92.47
Working capital adjustments: -		
(Increase)/ decrease in Trade receivables	(47.07)	(15.88)
(Increase)/ decrease in Inventories	(86.78)	(170.73)
(Increase)/ decrease in Other financial assets	60.54	(1.80)
(Increase)/ decrease in Current Assets	(29.00)	(557.72)
(Increase)/ decrease in Other financial assets (Current)	(1,245.31)	
Increase/ (decrease) in Trade payables	863.50	309.64
Increase/ (decrease) in Other Current liabilities	80.94	436.40
Cash generated from operations	(318.92)	92.38
Direct Taxes Paid	(1.73)	(0.79)
Net cash flow from operating activities (A)	**(320.65)**	**91.59**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant & equipment	(25.25)	-
Sale of Property, plant & equipment	7.64	(340.00)
Net Loans (given)/recovered	(12.91)	16.99
Interest received	14.88	13.59
Net cash flow from investing activities (B)	**(15.65)**	**(309.42)**
CASH FLOW FROM FINANCING ACTIVITIES		
Net proceeds from borrowings	390.36	131.33
Payment of lease liabilities	(5.27)	(5.02)
Interest paid	(49.38)	(5.35)
Net cash flow from financing activities (C)	**335.70**	**120.95**
Net cash flow during the year (A + B + C)	(0.60)	(96.88)
Add: Opening cash and cash equivalents	4.40	108.46
Closing cash and cash equivalents	**3.80**	**11.58**
Components of cash and cash equivalents		
Cash in hand	3.63	10.74
Deposit with banks		
In current accounts	0.16	0.84
Total cash and cash equivalents	**3.80**	**11.58**

For Goyal Aluminiums Limited

For and on behalf of Board of Directors
Goyal Aluminiums Limited

Director

Sandeep Goyal
Managing Director
DIN: 07762515

Place: New Delhi
Date:02-11-2026

V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor
27, Barakhamba Road
New Delhi - 110 001
Phone : (011) 43596011
E-mail : delhi@vnp.in
Website : www.vnp.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUATERLY AND YAER TO DATE UNAUDITED STANDALONE 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
CIN: L74999DL2017PLC314879
2814/6, Ground Floor, Chuna Mandi,
Paharganj, New Delhi -110055

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **GOYAL ALUMINIUMS LIMITED** ("the Company"), for the quarter ended on **30th September, 2026** and year to the date results for the period **1st April 2026 to 30th September 2026**("the Statement"). The statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time, which has been initiated by us for the identification purpose.

The Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 the Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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 stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results 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.

For V.N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E

Om Prakash Pareek
Digitally signed by Om Prakash Pareek
Date: 2026.11.02 17:05:35 +05'30'

O.P. Pareek
Partner
M. No. 014238
UDIN: 26014238PVJALF6958

New Delhi, the 2nd day of November, 2026

V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor
27, Barakhamba Road
New Delhi - 110 001
Phone : (011) 43596011
E-mail : delhi@vnp.in
Website : www.vnp.in

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUATERLY AND YAER TO DATE UNAUDITED CONSOLIDATED 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
CIN: L74999DL2017PLC314879
2814/6, Ground Floor, Chuna Mandi,
Paharganj, New Delhi -110055

We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ('the statement') of **GOYAL ALUMINIUM LIMITED** (the "Company") and its share of the net profit/ (loss) after tax and total comprehensive income/ (loss) of its associate for the quarter ended **30th September,2026** and year to date result for the period **1st April 2026 to 30th September 2026** ("the Statement") 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'), which has been initiated by us for the identification purpose.

This statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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. 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 the 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.

The statement includes the result of the following entity: -
(i) Wroley E India Private Limited (Associate)

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 Ind AS 34, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

Other Matters

The consolidated unaudited financial results include Company's share of net profit/ (loss) after tax of Rs. 6.18 lakhs and Rs. 93.64 for the quarter ended and six month ended 30th September 2026 and total comprehensive income of Rs. 6.18 lakhs and Rs. 93.64 for the quarter ended and six month ended 30th September 2026, 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. No. 304040E

Om Prakash Pareek
Digitally signed by Om Prakash Pareek
Date: 2026.11.02 17:06:24 +05'30'

O.P. Pareek
Partner
M. No. 014238
UDIN: 26014238ELGFGN2799

New Delhi, the 02nd day of November, 2026