

# GOYAL ALUMINIUMS LIMITED

CIN: L74999DL2017PLC314879

Reg. Off: 2814/6 Ground Floor, Chuna Mandi Paharganj New Delhi-110055

E-mail: [goyals2729@gmail.com](mailto:goyals2729@gmail.com), Website: [www.goyalaluminiums.com](http://www.goyalaluminiums.com)

Tel No.: 011-49536409

Date: 13/11/2025

To ,

The Secretary  
Listing Department  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001  
**Scrip Code: 540952**

The Secretary  
Listing Department  
**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G, Bandra (E),  
Bandra Kurla Complex, Mumbai-400005  
**Symbol: LAL**

Dear Sir/Ma'am,

**Sub: Outcome of Board Meeting of the Company dated November 13, 2025**

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 Thursday November 13, 2025 have Consider 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, 2025.
- b) Disclosure of Related Party Transaction for the half year ended September 30, 2025

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 05:30 P.M and concluded at 7:15 pm

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**  
(FORMERLY KNOWN AS ADVITIYA TRADE INDIA LIMITED)  
CIN: L74999DL2017PLC314879

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2025 - IND-AS COMPLIANT**

Particulars		Quarter Ended			Half Year Ended		Year Ended
		30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
(a)	Revenue from Operations	1,214.18	1,786.71	2,167.50	3,000.89	4,089.58	7,651.31
(b)	Other Income	6.79	6.80	7.97	13.59	14.78	28.17
	<b>TOTAL INCOME</b>	<b>1,220.97</b>	<b>1,793.51</b>	<b>2,175.47</b>	<b>3,014.48</b>	<b>4,104.36</b>	<b>7,679.47</b>
2	<b>Expenses</b>						
(a)	Purchases of Stock-in-Trade	1,172.64	1,858.75	2,028.85	3,031.40	3,892.22	7,223.94
(b)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(48.46)	(122.27)	31.05	(170.73)	0.80	67.01
(c)	Employee benefits expense	10.12	10.09	10.82	20.21	21.35	42.96
(d)	Finance Cost	4.08	2.61	4.62	6.69	8.19	14.89
(e)	Depreciation and amortization expense	0.07	4.40	5.45	4.47	10.95	22.09
(f)	Other Expenses	12.25	15.29	24.27	27.54	34.22	97.89
	<b>TOTAL EXPENSES</b>	<b>1,190.71</b>	<b>1,768.87</b>	<b>2,105.06</b>	<b>2,919.58</b>	<b>3,957.73</b>	<b>7,468.78</b>
3	<b>Profit/(loss) before exceptional items and tax(1-2)</b>	<b>70.27</b>	<b>24.64</b>	<b>70.41</b>	<b>94.90</b>	<b>136.63</b>	<b>210.69</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit/(loss) before tax (3-4)</b>	<b>70.27</b>	<b>24.64</b>	<b>70.41</b>	<b>94.90</b>	<b>136.63</b>	<b>210.69</b>
6	<b>Tax Expense</b>						
(a)	Current Tax	17.68	6.30	19.48	23.97	36.34	58.77
(b)	Deferred Tax	(1.15)	0.44	(0.44)	(0.72)	(0.64)	(1.11)
(c)	Earlier Year Tax Adjustment	-	-	-	-	-	4.15
	<b>Total tax expense</b>	<b>16.52</b>	<b>6.73</b>	<b>19.03</b>	<b>23.25</b>	<b>35.69</b>	<b>61.81</b>
7	<b>Profit after tax (5-6)</b>	<b>53.75</b>	<b>17.90</b>	<b>51.37</b>	<b>71.65</b>	<b>100.93</b>	<b>148.88</b>
8	<b>Other Comprehensive income</b>						
(a)	(i) Items that will not be reclassified to profit or loss	-	-	0.24	-	0.24	0.46
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	(0.06)	-	(0.06)	(0.12)
(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	-	-	-	-	-	-
	<b>Total other comprehensive income, net of tax</b>	<b>-</b>	<b>-</b>	<b>0.18</b>	<b>-</b>	<b>0.18</b>	<b>0.34</b>
9	<b>Total comprehensive income for the year (7+8)</b>	<b>53.75</b>	<b>17.90</b>	<b>51.55</b>	<b>71.65</b>	<b>101.11</b>	<b>149.22</b>
10	<b>Paid up equity share capital (face value of Rs. 1)</b>	<b>1,427.33</b>	<b>1,427.33</b>	<b>1,427.33</b>	<b>1,427.33</b>	<b>1,427.33</b>	<b>1,427.33</b>
11	<b>Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year</b>	<b>700.15</b>	<b>700.15</b>	<b>550.93</b>	<b>700.15</b>	<b>550.93</b>	<b>550.93</b>
12	<b>Earning per share (not annualised)</b>						
	Basic (in Rs.)	0.04	0.01	0.04	0.05	0.07	0.10
	Diluted (in Rs.)	0.04	0.01	0.04	0.05	0.07	0.10

**Notes:**

- The above standalone unaudited financial results for the quarter ended 30th September, 2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 13th November, 2025.
- 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.
- Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
- 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.
- 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  
(Formerly known as Advitiya Trade India Limited)

Sandeep Goyal  
Director  
DIN: 07762515

Date: 13th November, 2025  
Place: Delhi

Name of the Company : GOYAL ALUMINIUMS LIMITED  
(Advitiya Trade India 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 30.09.25	As at 31.03.2025
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, plant and equipment	67.88	27.49
(b) Intangible assets		-
(c) Financial assets		
(i) Investments	590.00	250.00
(ii) Loans	309.47	326.46
(iii) Other financial assets	16.96	15.16
(d) Deferred tax assets	7.57	6.84
<b>Total Non-Current Assets</b>	<b>991.89</b>	<b>625.96</b>
<b>Current Assets</b>		
(a) Inventories	329.82	159.09
(b) Financial assets		-
(i) Trade receivables	1,329.14	1,313.26
(ii) Cash and cash equivalents	11.58	108.46
(c) Other current assets	690.71	132.99
(d) Current tax assets	-	-
<b>Total Current Assets</b>	<b>2,361.26</b>	<b>1,713.80</b>
<b>TOTAL ASSETS</b>	<b>3,353.14</b>	<b>2,339.76</b>
<b>EQUITIES AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	1,427.33	1,427.33
(b) Other equity	771.81	700.15
<b>Total Shareholder's Funds</b>	<b>2,199.14</b>	<b>2,127.48</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	5.16	2.90
(ii) Other financial liabilities	42.78	-
(b) Deferred tax liabilities (net)	-	-
(c) Long term provisions	3.71	3.71
<b>Total Non-Current Liabilities</b>	<b>51.65</b>	<b>6.61</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	133.71	4.65
(ii) Trade payables		
- Micro & Small Enterprises	-	-
- Other than Micro & Small Enterprises	450.67	141.03
(iii) Other financial liabilities	0.00	1.60
(b) Other current liabilities	490.43	54.03
(c) provisions	3.87	3.87
(d) Current tax liability	23.67	0.49
<b>Total Current Liabilities</b>	<b>1,102.35</b>	<b>205.66</b>
<b>TOTAL EQUITIES AND LIABILITIES</b>	<b>3,353.14</b>	<b>2,339.76</b>

For and on behalf of Board of Directors  
Goyal Aluminiums Limited  
(formerly Known as Advitiya Trade India Limited)

Place: New Delhi  
Date: 13th November, 2025

For Goyal Aluminiums Limited

  
Director

Sandeep Goyal  
Managing Director  
DIN: 07762515

Name of the Company : GOYAL ALUMINIUMS LIMITED  
(Advitiya Trade India Limited)  
CIN NO.L74999DL2017PLC314879  
Address: 28/14/6 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 2025	30th September 2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/ (loss) before tax and after extra- ordinary items	94.90	136.63
Adjustments for items: -		
Interest paid	5.35	8.19
Interest received	(13.59)	(14.14)
Interest on lease liabilities	1.34	0.40
Gratuity expenses	-	1.22
Depreciation on Property, plant & equipment	4.47	10.95
Operating Profit before working capital changes	<b>92.47</b>	<b>143.25</b>
Working capital adjustments: -		
(Increase)/ decrease in trade receivables	(15.88)	(347.78)
(Increase)/ decrease in Inventories	(170.73)	0.80
(Increase)/ decrease in Other financial assets	(1.80)	(1.80)
(Increase)/ decrease in Current Assets	(557.72)	(34.18)
Increase/ (decrease) in Trade payables	309.64	236.48
Increase/ (decrease) in Other Current liabilities	436.40	5.99
Cash generated from operations	92.38	2.75
Direct Taxes Paid	(0.79)	(31.00)
<b>Net cash flow from operating activities (A)</b>	<b>91.59</b>	<b>(28.25)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale / (Purchase) of Property, plant & equipment	-	(0.18)
Sale / (Purchase) of Investments	(340.00)	-
Net Loans (given)/ recovered	16.99	19.42
Interest received	13.59	14.14
<b>Net cash flow from investing activities (B)</b>	<b>(309.42)</b>	<b>33.39</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Net proceeds from borrowings	131.33	4.76
Payment of lease liabilities	(5.02)	(4.86)
Interest paid	(5.35)	(8.19)
<b>Net cash flow from financing activities (C)</b>	<b>120.95</b>	<b>(8.29)</b>
<b>Net cash flow during the year (A + B + C)</b>	<b>(96.88)</b>	<b>(3.15)</b>
Add: Opening cash and cash equivalents	108.46	7.22
<b>Closing cash and cash equivalents</b>	<b>11.58</b>	<b>4.07</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	10.74	3.00
Deposit with banks		
In current accounts	0.84	1.07
<b>Total cash and cash equivalents</b>	<b>11.58</b>	<b>4.07</b>

For and on behalf of Board of Directors  
Goyal Aluminiums Limited  
(formerly Known as Advitiya Trade India Limited)

Place: New Delhi  
Date: 13th November, 2025

For Goyal Aluminiums Limited  
  
Director

**Sandeep Goyal**  
Managing Director  
DIN: 07762515

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM UNAUDITED STANDALONE FINANCIAL RESULTS**

TO,

THE BOARD OF DIRECTORS,  
GOYAL ALUMINIUMS LIMITED  
(Formerly known as ADVITIYA TRADE INDIA LIMITED)  
CIN: L74999DL2017PLC314879  
2814/6, Ground Floor, Chuna Mandi,  
Paharganj, New Delhi -110055

We have reviewed the accompanying statement of Standalone Unaudited Financial Results ('the statement') of **GOYAL ALUMINIUMS LIMITED** (the "Company") for the quarter ended **30<sup>th</sup> September, 2025** and year to date results for the period **1<sup>st</sup> April 2025 to 30<sup>th</sup> September 2025** 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').

This statement which is the responsibility of the Company's Management has been approved by the Board of Directors has been prepared according to the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. 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 provide less assurance than an audit. We have not performed an audit and 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 of unaudited standalone 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.

**FOR V. N. PUROHIT & CO.**

**Chartered Accountants**

Firm Regn. 304040E

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Pareek  
Digitally signed  
by Om Prakash  
Pareek  
Date: 2025.11.13  
21:33:18 +05'30'

**O. P. Pareek**

Partner

Membership No. 014238

UDIN: 25014238BMJMT6158

New Delhi, the 13 Day of November, 2025



Name of the Company : GOYAL ALUMINIUMS LIMITED  
(Advitiya Trade India 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 30.09.25	As at 31.03.2025
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, plant and equipment	67.88	27.49
(b) Intangible assets	-	-
(c) Financial assets		
(i) Investments	813.80	350.81
(ii) Loans	309.47	326.46
(iii) Other financial assets	16.96	15.16
(d) Deferred tax assets	7.57	6.84
<b>Total Non-Current Assets</b>	<b>1,215.68</b>	<b>726.77</b>
<b>Current Assets</b>		
(a) Inventories	329.82	159.09
(b) Financial assets		
(i) Trade receivables	1,329.14	1,313.26
(ii) Cash and cash equivalents	11.58	108.46
(c) Current tax assets	690.71	-
(d) Other current assets	-	132.99
<b>Total Current Assets</b>	<b>2361.26</b>	<b>1,713.80</b>
<b>TOTAL ASSETS</b>	<b>3,576.94</b>	<b>2,440.57</b>
<b>EQUITIES AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	1,427.33	1,427.33
(b) Reserves & surplus	995.61	800.96
<b>Total Shareholder's Funds</b>	<b>2,422.93</b>	<b>2,228.29</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	5.16	2.90
(ii) Other financial liabilities	42.78	-
(b) Deferred tax liabilities (net)	-	-
(c) Long term provisions	3.71	3.71
<b>Total Non-Current Liabilities</b>	<b>51.65</b>	<b>6.61</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	133.71	4.65
(ii) Trade payables		
Outstanding dues to micro enterprises and small enterprises	-	-
Outstanding dues of creditors other than micro enterprises and small enterprises	450.67	141.03
(iii) Other financial liabilities	0.00	1.60
(a) provisions	490.43	3.87
(b) Other current liabilities	3.87	54.03
(c) Current tax liability	23.67	0.49
<b>Total Current Liabilities</b>	<b>1,102.35</b>	<b>205.66</b>
<b>TOTAL EQUITIES AND LIABILITIES</b>	<b>3,576.94</b>	<b>2,440.57</b>

For and on behalf of Board of Directors  
Goyal Aluminiums Limited  
(formerly Known as Advitiya Trade India Limited)

Place: New Delhi  
Date: 13 November 2025

For Goyal Aluminiums Limited  
  
Director

Sandeep Goyal  
Managing Director  
DIN: 07762515

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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 2025	30th September 2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/ (loss) before tax and after extra- ordinary items	94.90	136.63
Adjustments for items: -		
Interest paid	5.35	8.19
Interest received	(13.59)	(14.14)
Interest on lease liabilities	1.34	0.40
Gratuity expenses	-	1.22
Depreciation on Property, plant & equipment	4.47	10.95
Operating Profit before working capital changes	<b>92.47</b>	<b>143.25</b>
Working capital adjustments: -		
(Increase)/ decrease in trade receivables	(15.88)	(347.78)
(Increase)/ decrease in Inventories	(170.73)	0.80
(Increase)/ decrease in Other financial assets	(1.80)	(1.80)
Increase/ (decrease) in Current Assets	(557.72)	(34.18)
Increase/ (decrease) in Trade payables	309.64	236.48
Increase/ (decrease) in Current liabilities	436.40	5.99
Cash generated from operations	92.38	2.75
Direct Taxes Paid	(0.79)	(31.00)
<b>Net cash flow from operating activities (A)</b>	<b>91.59</b>	<b>(28.25)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale/ (Purchase) of Property, plant & equipment	-	(0.18)
Sale/ (Purchase) of Investments	(340.00)	-
Net Loans (given)/recovered	16.99	19.42
Interest received	13.59	14.14
<b>Net cash flow from investing activities (B)</b>	<b>(309.42)</b>	<b>33.39</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Net proceeds from borrowings	131.33	4.76
Payment of lease liabilities	(5.02)	(4.86)
Interest paid	(5.35)	(8.19)
<b>Net cash flow from financing activities (C)</b>	<b>120.95</b>	<b>(8.29)</b>
<b>Net cash flow during the year (A + B + C)</b>	<b>(96.88)</b>	<b>(3.15)</b>
Add: Opening cash and cash equivalents	108.46	7.22
<b>Closing cash and cash equivalents</b>	<b>11.58</b>	<b>4.07</b>
<b>Components of cash and cash equivalents</b>		
Cash in hand	10.74	3.00
Cheque in hand	-	-
Deposit with banks		
In current accounts	0.84	1.07
<b>Total cash and cash equivalents</b>	<b>11.58</b>	<b>4.07</b>

For and on behalf of Board of Directors  
Goyal Aluminiums Limited  
(formerly Known as Advitiya Trade India Limited)

Place: New Delhi  
Date: 13th November 2025

For Goyal Aluminiums Limited  
  
Director

Sandeep Goyal  
Managing Director  
DIN: 07762515

**GOYAL ALUMINIUMS LIMITED**  
(FORMERLY KNOWN AS ADVITIYA TRADE INDIA LIMITED)  
CIN: L74999DL2017PLC114879

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEPTEMBER, 2025 - IND-AS COMPLIANT**

(Rupees in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from Operations	1,214.18	1,786.71	2,167.50	3,000.89	4,089.58	7,651.31
(b) Other Income	6.79	6.80	7.97	13.59	14.78	28.17
<b>TOTAL INCOME</b>	<b>1,220.97</b>	<b>1,793.51</b>	<b>2,175.47</b>	<b>3,014.48</b>	<b>4,104.36</b>	<b>7,679.48</b>
2 Expenses						
(a) Purchases of Stock-in-Trade	1,172.64	1,858.75	2,028.85	3,031.40	3,892.22	7,223.94
(b) Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(48.46)	(122.27)	31.05	(170.73)	0.80	67.01
(c) Employee benefits expense	10.12	10.09	10.82	20.21	21.35	42.96
(d) Finance Cost	4.08	2.61	4.62	6.69	8.19	14.89
(e) Depreciation and amortization expense	0.07	4.40	3.43	4.47	10.95	22.09
(f) Other Expenses	12.15	15.29	24.27	27.54	34.22	97.89
<b>TOTAL EXPENSES</b>	<b>1,150.71</b>	<b>1,768.87</b>	<b>2,105.04</b>	<b>2,919.58</b>	<b>3,967.73</b>	<b>7,468.79</b>
3 Profit/(loss) before exceptional items and tax(1-2)	70.27	24.64	70.41	94.90	136.63	210.69
4 Exceptional items	-	-	-	-	-	-
5 Profit/(loss) before tax (3-4)	70.27	24.64	70.41	94.90	136.63	210.69
6 Tax Expense						
(a) Current Tax	17.68	6.30	19.48	23.97	36.34	58.77
(b) Deferred Tax	(1.16)	0.44	(0.44)	(0.72)	(0.64)	(1.11)
(c) Earlier year tax adjustment	-	-	-	-	-	4.15
<b>Total tax expense</b>	<b>16.52</b>	<b>6.73</b>	<b>19.03</b>	<b>23.25</b>	<b>35.69</b>	<b>61.81</b>
7 Profit after tax (5-6)	53.75	17.90	51.37	71.66	100.93	148.88
7(a) Share of Profit of Associate (Net)	90.63	32.36	-	122.99	-	79.76
8 Other Comprehensive Income						
(a) (i) Items that will not be reclassified to profit or loss	-	-	0.24	-	0.24	0.46
(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	(0.06)	-	(0.06)	(0.11)
(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	-	-	-	-	-	-
<b>Total other comprehensive income, net of tax</b>	<b>-</b>	<b>-</b>	<b>0.18</b>	<b>-</b>	<b>0.18</b>	<b>0.35</b>
9 <b>Total comprehensive income for the year (7+8)</b>	<b>144.28</b>	<b>20.26</b>	<b>51.53</b>	<b>194.64</b>	<b>101.11</b>	<b>228.99</b>
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	800.96	800.96	571.98	800.96	571.98	571.98
12 Earning per share (not annualised)						
Basic (in Rs.)	0.10	0.04	0.04	0.14	0.07	0.16
Diluted (in Rs.)	0.10	0.04	0.04	0.14	0.07	0.16

Notes:

- The above consolidated unaudited financial results for the quarter ended 30th September, 2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 13th November, 2025.
- 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.
- Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of the current period.
- The Company is primarily engaged in the trading of aluminum 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.
- 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  
(Formerly known as Advitiya Trade India Limited)

For Goyal Aluminiums Limited

Sandeep Goyal  
Director  
DIN: 07762515

  
Director

Date: 13th November 2025  
Place: Delhi



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF CONSOLIDATED UNAUDITED  
QUARTERLY 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  
(Formerly known as ADVITIYA TRADE INDIA LIMITED)  
CIN: L74999DL2017PLC314879  
2814/6, Ground Floor, Chuna Mandi,  
Paharganj, New Delhi -110055

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **GOYAL ALUMINIUMS LIMITED** (the "Company") and its associate for the quarter ended 30<sup>th</sup> September, 2025 and year to date results for the period 1<sup>st</sup> April 2025 to 30<sup>th</sup> September 2025 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'),
2. 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the result of one associate i.e., M/s Wroley E India Private Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 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 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,

# **V.N. PUROHIT & CO.**

## **Chartered Accountants**

2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results include Company's share of net profit/ (loss) after tax of Rs. 90.63 lakhs and Rs. 122.99 Lakhs for the quarter and six months ended on 30<sup>th</sup> September 2025 respectively and total comprehensive income of Rs. 90.63 lakhs and Rs.122.99 Lakhs for the quarter and six months ended on 30<sup>th</sup> September 2025 respectively, 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. 304040E

Om

Prakash

Pareek

**O. P. Pareek**

Partner

Membership No. 014238

UDIN: 25014238BMJMJU7058

Digitally signed  
by Om Prakash  
Pareek  
Date: 2025.11.13  
21:31:05 +05'30'

New Delhi, the 13<sup>th</sup> Day of November, 2025

**V.N. PUROHIT & CO.**  
Chartered Accountants

# GOYAL ALUMINIUMS LIMITED

CIN: L74999DL2017PLC314879

Reg. Off: 2814/6 Ground Floor, Chuna Mandi Paharganj New Delhi-110055

E-mail: [goyals2729@gmail.com](mailto:goyals2729@gmail.com), Website: [www.goyalaluminiums.com](http://www.goyalaluminiums.com)

Tel No.: 011-49536409

Date: 13/11/2025

To,  
Secretary,  
Listing Department  
BSE Limited ,  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai- 400001

Secretary,  
Listing Department  
National Stock Exchange Limited,  
Exchange Plaza, C-1, Block G, Bandra (E),  
Bandra Kurla Complex, Mumbai – 400051

Scrip Code: 541152

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, 2025 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**