



# Goyal Salt Limited

Manufacturer of Triple Refined Free Flow Iodised & Industrial Salt

CIN : L24298RJ2010PLC033409  
(Formerly: Goyal Salt Private Limited)

Monday | November 10<sup>th</sup>, 2025 | Jaipur

To,  
The Manager- Listing Department,  
National Stock Exchange of India Limited  
Exchange Plaza, C-I Block G, Bandra Kurla Complex, Bandra (East),  
Mumbai-400051, Maharashtra, India

Ref: Goyal Salt Limited, Jaipur  
Company Symbol: GOYALSALT, ISIN: INE0QFE01017

Sub.: Submission of Integrated Filing (Financial) for the half year ended September 30<sup>th</sup>, 2025.

Dear Sir/Madam,

Pursuant to SEBI Circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31<sup>st</sup>, 2024 (SEBI Circular) read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and NSE Circular No. NSE/CML/2025/20 dated April 02, 2025, we hereby enclose the Integrated Filing (Financial) as required for the half year ended September 30<sup>th</sup>, 2025, in the format as prescribed in the said Circulars as **Annexure-I**.

You are requested to please take the same on your records.

Thanking You,

For Goyal Salt Limited

(Gourishankar Boosar)  
Company Secretary & Compliance Officer

Regd. & Corp. Off : Plot No.229-230, Guru Jambheshwar Nagar, Lane No.7  
Gandhi Path, Vaishali Nagar, Jaipur, Raj. -302021  
Factory Unit-I : Survey No 546, Near Biyani Petrol Pump, Mohanpura Bypass Road, Nawa City, Dist Nagaur, Raj. - 341509  
Factory Unit-II : Unit II : Survey No 416, Village- Chirai Moti, Taluka – Bhachau, District- Kutch, Gujarat - 370140  
Website : [www.goyalsaltltd.com](http://www.goyalsaltltd.com) • E-mail: [info@goyalsalt.in](mailto:info@goyalsalt.in) • Mobile : +91 89555 23403





**ARVIND R AGRAWAL & CO**  
**CHARTERED ACCOUNTANTS**

**Auditor's Limited Review Report on unaudited financial results of Goyal Salt Limited, for the Half year ended September 30, 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To,**

**The Board of Directors of,**

**Goyal Salt Limited**

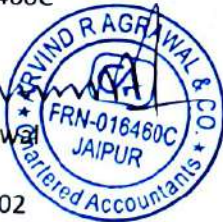
We have reviewed the accompanying statement of unaudited financial results of Goyal Salt Limited for the half year ended September 30, 2025. This Financial statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on this financial statement based on our review.

We conducted our review 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 stated 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.

For Arvind R Agrawal & Co.  
Chartered Accountants  
F.R.No 016460C

Arvind Agrawal  
Partner  
M.No. 076302  
UDIN:- 25076302BMIFMD4053



Date: 10<sup>th</sup> November, 2025  
Place: Jaipur

706, Apex Tower, Lal Kothi, Tonk Road, Jaipur- 302015, Rajasthan, India  
Ph: 0141-4004110 | M +91 98291-68300 | M +91 90041-33291  
email: caarvindagrawal@yahoo.com



**GOYAL SALT LIMITED**

Reg office: Plot No 229-230, Guru Jambheshwar Nagar, Lane No. 7, Gandhi Path, Vaishali Nagar, Jaipur, Rajasthan 302021

**CIN: L24298RJ2010PLC033409**

**Statement of Unaudited Financial Results for the half year ended on 30th September,2025**

(INR In Lakhs)

PARTICULARS	Half Year Ended			Year Ended
	30-09-2025	31-03-2025	30-09-2024	31-03-2025
	Un-Audited	Audited	Un-Audited	Audited
<b>INCOME</b>				
Revenue from Operation	8,819.06	6171.31	6825.89	12997.20
Other Income	11.88	86.57	655.76	742.33
<b>Total Income</b>	<b>8,830.94</b>	<b>6257.88</b>	<b>7,481.65</b>	<b>13739.53</b>
<b>EXPENSES</b>				
Cost of Material Consumed	2,215.13	1738.95	1676.37	3415.32
Purchase of stock-in-trade	3,530.20	2816.28	3262.40	6078.68
Change in Inventories of finished goods, stock in process & stock in trade	-238.49	60.53	76.84	137.37
Employee Benefit Expense	208.71	134.90	126.30	261.20
Finance Cost	134.32	14.00	45.13	59.13
Depreciation and amortization expense	247.85	93.31	53.86	147.17
Other Expenses	1,880.63	883.91	1026.28	1910.19
<b>Total expenses</b>	<b>7,978.35</b>	<b>5741.88</b>	<b>6,267.18</b>	<b>12009.06</b>
Profit/(Loss)before exceptional and extraordinary	852.59	516.01	1,214.46	1730.47
Profit before tax	852.59	516.01	1214.46	1730.47
<b>Tax Expenses</b>				
(a) Current Tax	206.09	124.24	284.76	409.00
(b) Deferred Tax	8.49	-0.34	-2.88	-3.22
(c) Excess/Short provision relating earlier year tax	-0.06	0.00	0.00	0.00
<b>Net Profit/(Loss) for the year</b>	<b>638.07</b>	<b>392.11</b>	<b>932.58</b>	<b>1324.69</b>
Basic and Diluted Earnings per share	3.56	2.19	5.21	7.40

For and on behalf of the Board of Directors  
**GOYAL SALT LIMITED**



(Pramesh Goyal)  
DIN: 03304953  
Managing Director



(Rajesh Goyal)  
DIN: 03324131  
Chairman

Place: Jaipur  
Date: 10th November,2025



## GOYAL SALT LIMITED

Reg office: Plot No 229-230, Guru Jambheshwar Nagar, Lane No. 7, Gandhi Path, Vaishali Nagar, Jaipur,  
Rajasthan 302021

CIN: L24298RJ2010PLC033409

Unaudited Statement of Assets and Liabilities as at 30th September, 2025

PARTICULARS	INR in Lakhs	
	AS AT	AS AT
	30th Sep 2025	31st Mar 2025
	Un-Audited	Audited
<b><u>EQUITY &amp; LIABILITIES</u></b>		
<b>SHARE HOLDERS' FUNDS</b>		
Share Capital	1,790.03	1,790.03
Reserve and Surplus	4,398.09	3,760.01
<b>NON CURRENT LIABILITIES</b>		
Long Term Borrowings	1,798.71	1,452.90
Deferred Tax Liabilities (Net)	-	-
Other Long Term Liabilities	-	-
Long Term Provision	54.03	49.96
<b>CURRENT LIABILITIES</b>		
Short Term Borrowings	2,886.28	690.88
Trade Payable		
(i) Total outstanding dues from micro and small Enterprises	-	-
(ii) Total outstanding dues from creditors other than micro and small Enterprises	2,348.14	264.19
Other Current liabilities	2,057.02	85.24
Short term Provisions	41.88	21.49
<b>TOTAL</b>	<b>15,374.17</b>	<b>8,114.70</b>
<b><u>ASSETS</u></b>		
<b>NON CURRENT ASSETS</b>		
<b>Property, Plant and Equipment and Intangible Assets</b>		
i) Tangible Assets	4,607.66	1,185.37
ii) Capital Work-in-progress	-	2,942.94
iii) Intangible Assets	0.22	0.22
Non current investments	563.14	573.16
Deferred Tax Assets (Net)	5.85	14.34
Long Term Loans & Advances	-	-
Other Non Current Assets	324.90	362.21
<b>CURRENT ASSETS</b>		
Current Investments	-	-
Inventories	4,427.64	1,382.50
Trade receivables	5,159.97	1,515.39
Cash and Cash Equivalents	8.37	49.24
Short Term Loans & Advances	276.42	89.33
Other Current assets	-	-
<b>TOTAL</b>	<b>15,374.17</b>	<b>8,114.70</b>
See accompanying notes to the Financial Statements		

For and on behalf of the Board of Directors  
GOYAL SALT LIMITED

(Pramesh Goyal)  
DIN: 03304953  
Managing Director

(Rajesh Goyal)  
DIN: 03324131  
Chairman

Place: Jaipur  
Date: 10th November, 2025





**GOYAL SALT LIMITED**

Reg office: Plot No 229-230, Guru Jambheshwar Nagar, Lane No. 7, Gandhi Path, Vaishali Nagar, Jaipur,  
Rajasthan 302021


**CIN: L24298RJ2010PLC033409**

Unaudited Cash Flow Statement for the period ended on 30th September, 2025

	PARTICULARS	INR in Lakhs	
		AS AT	AS AT
		30th Sep 2025	31st March 2025
		Un-Audited	Audited
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit After Tax	638.07	1,324.69
		638.07	1,324.69
	Adjustments for:		
	Adjustments due to Restatement/Prior period	-	-
	(Profit)/Loss on Fixed Assets	-	(4.34)
	Interest Received	(0.87)	(4.66)
	Depreciation	247.85	147.17
	Finance Cost	134.32	59.13
	<b>Operating Profit before Working Capital Changes</b>	<b>1,019.37</b>	<b>1,521.99</b>
	Adjustments for:		
	Decrease/(Increase) in Inventories	(3,045.14)	(906.74)
	Decrease/(Increase) in Deferred Tax Assets (Net)	8.49	(3.22)
	Decrease/(Increase) in Receivables	(3,644.58)	360.49
	Decrease/(Increase) in Short term Loans and Advances	(187.09)	121.23
	Decrease/(Increase) in other Current Assets	-	-
	Increase/(Decrease) in Payables	2,083.95	59.07
	Increase/(Decrease) in Other Current liabilities	1,971.78	80.74
	Increase/(Decrease) in Short/Long term provisions	24.46	(3.23)
	<b>Cash generated from operations</b>	<b>(2,788.14)</b>	<b>(291.66)</b>
	<b>Net Cash flow from Operating activities</b>	<b>(1,768.77)</b>	<b>1,230.33</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Decrease/(Increase) in Fixed Assets	(727.18)	(2,841.28)
	Sale of Fixed Assets	-	-
	Interest Received	0.87	4.66
	Loans & Advances (Given)/Received Back	-	1.00
	(Increase)/Decrease in Non Current Investments	10.02	181.39
	(Increase)/Decrease in other non current assets	37.31	(89.62)
	<b>Net Cash used in Investing activities</b>	<b>(678.98)</b>	<b>(2,743.85)</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceed from Issue of Shares	-	-
	Proceeds from Long term Borrowings	345.81	1,452.90
	Increase/(Decrease) in Short Term Borrowings	2,195.40	137.67
	Finance Cost	(134.33)	(59.13)
	<b>Net Cash used in financing activities</b>	<b>2,406.88</b>	<b>1,531.44</b>
	Net increase in Cash & Cash Equivalents	(40.87)	17.92
	Cash and Cash equivalents as at beginning of the year	49.24	31.32
	Cash and Cash equivalents as at end of the year	8.37	49.24

**For and on behalf of the Board of  
GOYAL SALT LIMITED.**

Place: Jaipur  
Date: 10th November, 2025

  
(Pramesh Goyal)  
DIN: 03304953  
Managing Director

  
(Rajesh Goyal)  
DIN: 03324131  
Chairman



**GOYAL SALT LIMITED**  
**(FORMERLY KNOWN AS GOYAL SALT PRIVATE LIMITED)**

**CIN: L24298RJ2010PLC033409**

**REG. OFFICE: Plot No. 229-230, Guru Jambheshwar Nagar, Lane No.7, Gandhi Path, Vaishali Nagar, Jaipur-302021**

**Part-1**

**Statement of Financial Results for the half year ended 30<sup>th</sup> September, 2025**

**Notes for Financial Results**

1. The Unaudited financial Results are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognized accounting practices and policies, as applicable.
2. The above unaudited financial statements of M/s Goyal Salt Limited (the Company) for the half year ended 30<sup>th</sup> September, 2025 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 10th November, 2025 and Mr. Rajesh Goyal, Chairman and Mr Pramesh Goyal, Managing Director are authorized by the board of directors for signing of the financial results.
3. Company is mainly engaged in the business of refining raw salt. Looking in to the nature of business, company is operating under single segment; hence segment reporting is not applicable to the company.
4. The Management is in process of identifying parties which are covered under MSME. The amount relating to MSME is disclosed to the extent identified.
5. Previous year's/period's figure have been regrouped/rearranged/reclassified wherever necessary, to make them comparable with the figures of the current period.
6. In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the statutory Auditors of the company.
7. The Status of investor's complaints during the Half year ended on September 30, 2025 as under: -

No. of investor Complaints pending at the beginning of the period	Nil
No. of investor Complaints received during the period	Nil
No. of investor Complaints disposed off during the period	Nil
No. of investor Complaints those remaining unresolved at the end the period	Nil

**For and on behalf of the Board of Directors**  
**Goyal Salt Limited**



**Pramesh Goyal**  
**(Managing Director)**  
DIN:03304953



**Rajesh Goyal**  
**(Chairman)**  
DIN:03324131

Place: Jaipur

Date: 10<sup>th</sup> November, 2025





General Information about company			
Script code*		00000	
NSE Symbol*		GOVALSALT	
MFSE Symbol*		NOTLISTED	
ISIN*		INEQF031017	
Name of company		GOVAL SALT LIMITED	
Type of company		SME	
Class of security		Equity	
Date of start of financial year		01-04-2025	
Date of end of financial year		31-03-2026	
Date of board meeting when results were approved		10-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange		03-11-2025	
Description of presentation currency		INR	
Level of rounding		Lakhs	
Reporting Type		Half Yearly	
Reporting Quarter		Half yearly	
Name of report standalone or consolidated		Standalone	
Whether results are audited or unaudited for the quarter ended		Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended			
Segment Reporting		Single segment	
Description of single segment		Manufacturing of Common Salt and refining of Raw Salts procured from sub soil mine	
Start date and time of board meeting		10-11-2025 11:00	
End date and time of board meeting		10-11-2025 11:50	
Whether cash flow statement is applicable on company		Yes	
Type of cash flow statement		Cash Flow Indirect	
Declaration of unremitted opinion or statement on impact of audit qualification		Not applicable	
Whether the company has any related party?		Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?		Yes	
(I) We declare that the acceptance of fixed deposits by the bank/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public		NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-10-19 dated March 03, 2016, has allowed additional interest of not per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank staff and their exclusive associates as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executive appointed for a fixed tenure.		NA	
(III) Whether the company is a High value debt listed entity?According to regulation 15 (1A)P		No	
(a) If answer is above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?			
(b) If answer is above question is No, please explain the reason for not complying.			
Whether the updated Related Party Transactions (RPT) Policy (In compliance with Reg. 23 of SEBI (LODR) has been uploaded on the website of the Company?		Yes	
Last Date on which RPT policy is updated		29-03-2025	
Indicate Company website link for updated RPT policy of the Company		https://govalshdhd.com/code-policies/	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		No	
No. of items listed stated during the quarter			
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	No	Not Applicable as the Company has not defaulted on Loans and Debt Securities.

Financial Results Other than Bank			
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited
Name of report standalone or consolidated	Standalone	Standalone	Standalone
<b>Part 1 Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months/ 6 months ended, in such case zero shall be inserted in the said column.</b>			
<b>1 Revenue From Operations</b>			
Revenue from operations	8819.06	8819.06	
Other income	11.88	11.88	
<b>Total Income</b>	<b>8830.94</b>	<b>8830.94</b>	
<b>2 Expenses</b>			
(a) Cost of materials consumed	2215.13	2215.13	
(b) Purchases of stock-in-trade	3530.2	3530.2	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-238.49	-238.49	
(d) Employee benefit expense	208.71	208.71	
(e) Finance costs	134.32	134.32	
(f) Depreciation and amortisation expense	247.85	247.85	
<b>(a) Other Expenses</b>			
1 Other Expenses	1880.63	1880.63	
<b>Total other expenses</b>	<b>1880.63</b>	<b>1880.63</b>	
<b>Total expenses</b>	<b>7978.35</b>	<b>7978.35</b>	
<b>3 Profit before exceptional and extraordinary items and tax</b>	<b>852.59</b>	<b>852.59</b>	
4 Exceptional items	0	0	
<b>5 Profit before extraordinary items and tax</b>	<b>852.59</b>	<b>852.59</b>	
6 Extraordinary items	0	0	
<b>7 Profit before tax</b>	<b>852.59</b>	<b>852.59</b>	
<b>8 Tax Expense</b>			
Current tax	206.03	206.03	
Deferred tax	8.49	8.49	
<b>Total tax expenses</b>	<b>214.52</b>	<b>214.52</b>	
<b>9 Net Profit/Loss for the period from continuing operations</b>	<b>638.07</b>	<b>638.07</b>	
10 Profit/(loss) from discontinuing operations before tax	0	0	
11 Tax expense of discontinuing operations	0	0	
<b>12 Net profit/(loss) from discontinuing operation after tax</b>	<b>0</b>	<b>0</b>	
<b>13 Profit/(loss) for period before minority interest</b>	<b>638.07</b>	<b>638.07</b>	
14 Share of profit/(loss) of associates			
15 Profit/(loss) of minority interest			
<b>16 Net profit/(Loss) for the period</b>	<b>638.07</b>	<b>638.07</b>	
<b>17 Details of equity share capital</b>			
Paid-up equity share capital	1790.03	1790.03	
Face value of equity share capital	10	10	
<b>Details of debt securities</b>			
18 Reserves excluding revaluation reserve			
<b>19 Earnings per equity share (for the continuing and discontinued operations)</b>			
Basic earnings (loss) per share from continuing and discontinued operations	2.56	2.56	
Diluted earnings (loss) per share from continuing and discontinued operations	3.56	3.56	
20 Debt equity ratio	1.32	1.32	Textual Information( 1)
21 Debt service coverage ratio	3.89	3.69	Textual Information( 2)
22 Interest service coverage ratio	7.6	7.4	Textual Information( 3)
23 Disclosure of notes on financial results		Textual Information( 4)	

Text Block	
Textual Information(4)	1. The Unaudited financial Results are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies Accounting Rules, 2014 (as amended) and after recognized accounting practices and policies, as applicable. 2. The above unaudited financial statements of M/s Goval Salt Limited (the Company) for the half year ended 30th September, 2025 were reviewed by audit committee and were approved and taken on record by Board of Directors in their meeting held on 10th November,2025 and Mr. Rajesh Goyal, Chairman and Mr. Prateek Goyal, Managing Director are authorized by the board of directors for signing of the financial results. 3. Company is mainly engaged in the business of refining raw salt. Looking in to the nature of business, company is operating under single segment. Hence segment reporting is not applicable to the company. 4. The Management is in process of identifying parties which are covered under MSME. The amount relating to MSME is disclosed in the extent identified. 5. Previous year period figure have been reported as unreported/identified wherever necessary, to make them comparable with the figures of the current period. 6. In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above results have been reviewed by the statutory Auditors of the company. 7. The Status of investor complaints during the half year ended on September 30,2025 is under- No. of investor Complaints pending at the beginning of the period Nil No. of investor Complaints received during the period Nil No. of investor Complaints disposed off during the period Nil No. of investor Complaints those remaining unresolved at the end the period Nil

Statement of Asset and Liabilities			
Particulars	Half Year ended (dd-mm-yyyy)		
	Date of start of reporting period	01-04-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited
Name of report standalone or consolidated	Standalone	Standalone	Standalone
<b>Equity and Liabilities</b>			
<b>1 Shareholders' funds</b>			
Share capital		1790.03	
Reserves and surplus		4388.08	
Money received against share warrants		0	
<b>Total shareholders' funds</b>		<b>6180.12</b>	
2 Share application money pending allotment		0	
3 Deferred government grants		0	
4 Minority interest		0	
<b>5 Non-current liabilities</b>			
Long-term borrowings		1790.71	
Deferred tax liabilities (net)		0	
Foreign currency monetary item translation difference liability account		0	
Other long-term liabilities		0	
Long-term provisions		54.63	
<b>Total non-current liabilities</b>		<b>1835.24</b>	
<b>6 Current liabilities</b>			
Short-term borrowings		2886.28	
<b>Trade Payables</b>			
(A) Total outstanding dues of micro enterprises and small enterprises		0	
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		2348.14	
<b>Total Trade payable</b>		<b>2348.14</b>	
Other current liabilities		2057.01	
Short-term provisions		41.88	
<b>Total current liabilities</b>		<b>7133.31</b>	
<b>Total equity and liabilities</b>		<b>15714.17</b>	
<b>Assets</b>			
<b>1 Non-current assets</b>			
<b>0 Property, Plant and Equipment and Intangible assets</b>			
Property, Plant and Equipment		4607.66	
Producing properties		0	
Intangible assets		0.22	
Preproducing properties		0	
Property, Plant and Equipment capital work-in-progress		0	
Intangible assets under development or work-in-progress		0	
<b>Total Property, Plant and Equipment and Intangible assets</b>		<b>4607.88</b>	
(i) Non-current investments		563.14	
(ii) Deferred tax assets (net)		5.85	
(vi) Foreign currency monetary item translation difference asset account		0	
(vii) Long-term loans and advances		0	
(viii) Other non-current assets		324.9	
<b>Total non-current assets</b>		<b>5501.77</b>	
<b>2 Current assets</b>			
Current investments		0	
Inventory		4427.64	
Trade receivables		5129.97	
Cash and cash equivalents		8.37	
Bank balance other than cash and cash equivalents		0	
Short-term loans and advances		276.42	
Other current assets		0	
<b>Total current assets</b>		<b>9974.1</b>	
<b>Total assets</b>		<b>15714.17</b>	
Disclosure of notes on assets and liabilities		Textual Information(1)	

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited
Name of report standalone or consolidated	Standalone	Standalone	Standalone
<b>1 Segment Revenue (net sales/income from each segment should be disclosed)</b>			
1			
<b>Less: Inter segment revenue</b>			
<b>Revenue from operations</b>			
<b>2 Segment Result Profit (+) Loss (-) before tax and interest from each segment</b>			
<b>Total Profit before tax</b>			
Finance cost			
ii. Other non-deductible expenditure net off non-deductible income			
<b>Profit before tax</b>			
<b>3 Segment Asset Segment Liabilities</b>			
<b>Segment Asset</b>			
<b>Total Segment Assets</b>			
<b>Un-allocable Assets</b>			
<b>Net Segment Assets</b>			
<b>4 Segment Liabilities</b>			
<b>Segment Liabilities</b>			
<b>Total Segment Liabilities</b>			
<b>Un-Allocable Liabilities</b>			
<b>Net Segment Liabilities</b>			

Cash flow statement - Indirect			
Particulars	Half Year ended (dd-mm-yyyy)		
	Date of start of reporting period	01-04-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited
Name of report standalone or consolidated	Standalone	Standalone	Standalone
<b>1 Statement of cash flows</b>			
<b>Cash flows from used in operating activities</b>			
Profit before extraordinary items and tax		852.59	
<b>2 Adjustments for reconcile profit (loss)</b>			
<b>Adjustments to profit (loss)</b>			
Adjustments for finance costs		134.32	
Adjustments for depreciation and amortisation expense		247.85	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		0	
Adjustments for unrealised foreign exchange losses/gains		0	
Adjustments for dividend income		0	
Adjustments for share-based payments		0	
Other adjustments for which cash effects are investing or financing cash flow		0	
Other adjustments to reconcile profit (loss)		-215.39	
Other adjustments for non-cash items		0	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		0	
<b>Total adjustments for profit (loss)</b>		<b>166.78</b>	
<b>3 Adjustments for working capital</b>			
Adjustments for decrease (increase) in inventories		-3645.14	
Adjustments for decrease (increase) in trade receivables		-3644.58	
Adjustments for decrease (increase) in other current assets		-178.61	
Adjustments for increase (decrease) in trade payables		2063.95	
Adjustments for increase (decrease) in other current liabilities		1971.78	
Adjustments for provisions		24.46	
<b>Total adjustments for working capital</b>		<b>-2788.14</b>	
<b>Total adjustments for reconcile profit (loss)</b>		<b>2823.36</b>	
<b>Net cash flows from (used in) operations</b>		<b>-1768.77</b>	
Dividends received		0	
Interest paid		0	
Interest received		0	
Income taxes paid (refund)		0	
Other inflows (outflows) of cash		0	
<b>Net cash flows from (used in) operating activities before extraordinary items</b>		<b>-1768.77</b>	
Proceeds from extraordinary items		0	
Payment for extraordinary items		0	
<b>Net cash flows from (used in) operating activities</b>		<b>-1768.77</b>	
<b>4 Cash flows from used in investing activities</b>			
Cash flows from losing control of subsidiaries or other businesses		0	
Cash flows used in obtaining control of subsidiaries or other businesses		0	
Other cash receipts from sales of equity or debt instruments of other entities		0	
Other cash payments to acquire equity or debt instruments of other entities		0	
Other cash receipts from sales of intangible assets/ intangibles		0	
Other cash payments to acquire interests in joint ventures		0	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		0	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		0	
Proceeds from sales of property plant and equipment		0	
Purchase of property plant and equipment		727.18	
Proceeds from sales of intangible assets		0	
Purchase of intangible assets		0	
Cash advances and loans made to other parties		0	
Cash receipts from repayment of advances and loans made to other parties		0	
Cash payments for future contracts, forward contracts, option contracts and swap contracts		0	
Cash receipts from finance contracts, forward contracts, option contracts and swap contracts		0	
Dividends received		0	
Interest received		0.87	
Income taxes paid (refund)		0	
Other inflows (outflows) of cash		47.33	
Proceeds from government grants		0	
<b>Net cash flows from (used in) investing activities before extraordinary items</b>		<b>478.98</b>	
Proceeds from extraordinary items		0	
Payment for extraordinary items		0	
<b>Net cash flows from (used in) investing activities</b>		<b>478.98</b>	
<b>5 Cash flow from used in financing activities</b>			
Proceeds from issuing shares		0	
Proceeds from issuing other equity instruments		0	
Proceeds from issuing debentures/ loans bonds etc.		0	
Proceeds from borrowings		2541.21	
Repayments of borrowings		0	
Dividends paid		0	
Interest paid		134.33	
Income taxes paid (refund)		0	
Other inflows (outflows) of cash		0	
<b>Net cash flows from (used in) financing activities before extraordinary items</b>		<b>2406.88</b>	
Proceeds from extraordinary items		0	
Payment for extraordinary items		0	
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>		<b>2406.88</b>	
<b>6 Effect of exchange rate changes on cash and cash equivalents</b>			
Effect of exchange rate changes on cash and cash equivalents		-40.87	
Cash and cash equivalents cash flow statement at beginning of period		49.24	
<b>Cash and cash equivalents cash flow statement at end of period</b>		<b>8.37</b>	

Format for Disclosure of Related Party Transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter)															
St. No.		Details of the party (listed entity/ subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction	Details of the related party transaction	Value of the related party transaction approved by the audit committee	Remarks at the time of approval by the audit committee	Value of the related party transaction ratified by the audit committee	Date of the related party transaction Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosures of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.
		Name	PAN	Name	PAN	Relationship with the company with its listed entity or its subsidiary	Details of the transaction	Value of the related party transaction approved by the audit committee							
1	GOVAL SALT LIMITED	AARECG02340		Goyal Sal Industries	ARQPG886G	Proprietorship firm of Director Lokesh Goyal	Purchase of goods & services	320	Approved		101.04	0	6.34		
2	GOVAL SALT LIMITED	AARECG02340		ShikharSal Industries	AEOPG2080N	Proprietorship firm of Director Rajesh Goyal	Purchase of goods & services	250	Approved		69.46	0	11.9		
3	GOVAL SALT LIMITED	AARECG02340		Goyal Sal Industries	AEOPG1938F	Proprietorship firm of Director Prateek Goyal	Purchase of goods & services	111	Approved		24.58	0	7.05		
4	GOVAL SALT LIMITED	AARECG02340		Goyal Sal Industries	AEOPG1938F	Proprietorship firm of Director Prateek Goyal	Any other transaction	Rem Paid	5	Approved		1.5	0	0	
5	GOVAL SALT LIMITED	AARECG02340		Rajesh Goyal	AEOPG2080N	Director	Any other transaction	Rem Paid	0.9	Approved		0.45	0	0	
6	GOVAL SALT LIMITED	AARECG02340		Prateek Goyal	AEOPG1938F	Director	Any other transaction	Rem Paid	10	Approved		0.6	0	0	
7	GOVAL SALT LIMITED	AARECG02340		Radhika Goyal	ABRPG1446N	Wife of Director	Any other transaction	Rem Paid	5	Approved		0.6	0	0	
8	GOVAL SALT LIMITED	AARECG02340		Rajesh Goyal	BBHPG6847C	Wife of Director	Any other transaction	Rem Paid	5	Approved		0.6	0	0	
9	GOVAL SALT LIMITED	AARECG02340		Radhika Goyal	ABRPG1446N	Wife of Director	Any other transaction	Salary Paid	3	Approved		1.08	0	6.17	
10	GOVAL SALT LIMITED	AARECG02340		Rishika Goyal	BBHPG6847C	Wife of Director	Any other transaction	Salary Paid	3	Approved		1.08	0	6.17	
11	GOVAL SALT LIMITED	AARECG02340		Radhika Goyal	ABRPG1446N	Proprietorship firm of Director Lokesh Goyal	Purchase of goods & services	200	Approved		22.6	0	4.37		