Goyal Salt Limited
Manufacturer of Triple Refined Free Flow Iodised & Industrial Salt
CIN : L24298RJ2010PLC033409
(Formerly: Goyal Salt Private Limited)

Saturday | November 14th, 2026

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: **Outcome of the Board Meeting of Goyal Salt Limited ('the Company') held on Saturday, November 14th, 2026.**

Dear Sir/Madam,

In continuation of our intimation dated November 7th, 2026 and pursuant to Regulation 30, 33 and other applicable regulations read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR"), we hereby inform that the meeting of Board of Directors of the Company was held today viz, **Saturday, November 14th, 2026** and the Board has, inter-alia, considered and approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the half year ended September 30th, 2026 along with Auditor's Limited Review Report thereon (Attached as **Annexure-A**).

The meeting of Board of directors of the Company **commenced at 1:00 P.M**. and **concluded at 1:40 P.M.**

Further, pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and the Company's Code of Conduct for prohibition of Insider Trading, the Trading Window for dealing in the securities of the Company has been closed for all Designated Persons of the Company and immediate relatives of Designated Persons from the 1st day of October, 2026 and will remain closed till 48 hours after the announcement of the Un-audited Standalone and Consolidated Financial Results of the Company for the half year ended September 30th, 2026 i.e. till November 16th 2026.

The aforesaid financial results are being uploaded on the Company's website i.e., www.goyalsaltltd.com.

We request you to take the above information on your record.

Thanking you,

For Goyal Salt Limited

GOURISHAN KAR BOOSAR
Digitally signed by GOURISHANKAR BOOSAR
Date: 2026.11.14 13:45:32 +05'30'

Gourishankar Boosar
Company Secretary and Compliance Officer
Membership No. A64264



Goyal Salt Limited
Manufacturer of Triple Refined Free Flow Iodised & Industrial Salt
CIN : L24298RJ2010PLC033409
(Formerly: Goyal Salt Private Limited)

Saturday | November 14th, 2026 **(Annexure-A)**

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 Un-audited Standalone and Consolidated Financial Results of the Company for the half year ended September 30th, 2026 along with Auditor's Limited Review Report thereon pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

Dear Sir/Madam,

With reference to the captioned subject, the meeting of Board of Directors of the Company was held today viz, Saturday, November 14th, 2026 and the Board has, inter-alia, considered and approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the half year ended September 30th, 2026 along with Auditor's Limited Review Report thereon.

Please find enclosed the following:

1. Copy of Un-Audited Standalone and Consolidated Financial Results of the Company for the half year ended September 30th, 2026 along with Auditor's Limited Review Report thereon.

The meeting of Board of directors of the Company commenced at 1:00 P.M. and concluded at 1:40 P.M.

Kindly take the same on record.

Thanking you,

For Goyal Salt Limited

GOURISHANKAR BOOSAR
Digitally signed by GOURISHANKAR BOOSAR
Date: 2026.11.14 13:46:05 +05'30'

Gourishankar Boosar
Company Secretary and Compliance Officer
Membership No. A64264



ARVIND R AGRAWAL & CO
CHARTERED ACCOUNTANTS

Auditor's Limited Review Report on unaudited Standalone Financial results of Goyal Salt Limited, for the Half year ended September 30, 2026 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 Standalone Financial results of Goyal Salt Limited for the half year ended September 30, 2026. 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 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 Arvind R Agrawal & Co.
Chartered Accountants
F.R.No 016460C

Arvind Agrawal
Partner
M.No. 076302
UDIN:- 26076302CPDFHB5391

Date: 14th November, 2026
Place: Jaipur

C-524, Siddharth Nagar, C-Block, Jaipur- 302017.Rajasthan, India
M +91 98291-68300 | M +91 90041-33291
email: caarvindagrawal@yahoo.com

GOYAL SALT LIMITED
(Formerly Known as Goyal Salt Private Limited)
Reg office: Plot No 229-230, Guru Jambeshwar Nagar, Lane No. 7, Gandhi Path, Vaishali Nagar, Jaipur, Rajasthan 302021
CIN: L24298RJ2010PLC033409
Statement of Unaudited Standalone Financial Results for the half year ended on 30th September, 2026

Rupee in Lakhs

PARTICULARS	Half Year Ended			Year Ended	
	30-09-2026	31-03-2026	30-09-2025	31-03-2026	31-03-2025
	Un-Audited	Audited	Un-Audited	Audited	Audited
INCOME					
Revenue from Operation	11353.08	11141.18	8819.06	19960.24	12997.20
Other Income	6.04	7.90	11.88	19.78	742.33
Total Income	**11359.12**	**11149.08**	**8830.94**	**19980.02**	**13739.53**
EXPENSES					
Cost of Material Consumed	3565.55	3200.85	2215.13	5415.98	3415.32
Purchase of stock-in-trade	3996.90	4013.69	3530.20	7543.89	6078.68
Change in Inventories of finished goods, stock in process & stock in trade	(249.89)	114.31	-238.49	-124.18	137.37
Employee Benefit Expense	255.96	233.72	208.71	442.43	261.20
Finance Cost	214.51	189.36	134.32	323.68	59.13
Depreciation and amortization expense	322.64	347.62	247.85	595.47	147.17
Other Expenses	2,623.43	2378.44	1880.63	4259.07	1910.19
Total expenses	**10729.10**	**10477.99**	**7978.35**	**18456.34**	**12009.06**
Profit/(Loss)before exceptional and extraordinary items and tax	630.02	671.09	852.59	1523.68	1730.47
Prior Period Items	(0.07)	-	-	-	-
Profit before tax	629.95	671.09	852.59	1523.68	1730.47
Tax Expenses					
(a) Current Tax	130.29	182.56	206.09	388.65	409.00
(b) Deferred Tax	28.93	(8.66)	8.49	(0.17)	(3.22)
(c) Excess/Short provision relating earlier year tax	-	0.00	(0.06)	(0.06)	-
Net Profit/(Loss) for the period	**470.73**	**497.19**	**638.07**	**1135.26**	**1324.69**
Basic and Diluted Earnings per share	**2.63**	**2.78**	**3.56**	**6.34**	**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

GOYAL SALT LIMITED JAIPUR

Place: Jaipur
Date: 14th November,2026

GOYAL SALT LIMITED
(Formerly Known as Goyal Salt Private Limited)
Reg office: Plot No 229-230, Guru Jambeshwar Nagar, Lane No. 7, Gandhi Path, Vaishali Nagar, Jaipur, Rajasthan 302021
CIN: L24298RJ2010PLC033409
Un-Audited Standalone Statement of Assets and Liabilities as at 30th September, 2026

Rupee in Lakhs

PARTICULARS	AS AT 30th September,2026 Un-Audited	AS AT 31st Mar 2026 Audited
EQUITY & LIABILITIES		
SHARE HOLDERS' FUNDS		
Share Capital	1790.03	1790.03
Reserve and Surplus	5366.02	4895.27
NON CURRENT LIABILITIES		
Long Term Borrowings	1582.22	1,393.86
Deferred Tax Liabilities (Net)	14.43	-
Other Long Term Liabilities	-	-
Long Term Provision	56.69	56.16
CURRENT LIABILITIES		
Short Term Borrowings	3,937.76	3,043.46
Trade Payable		
(i) Total outstanding dues of micro and small Enterprises	-	691.50
(ii) Total outstanding dues of creditors other than micro and small Enterprises	2,255.46	114.88
Other Current liabilities	290.91	50.57
Short term Provisions	64.33	34.30
TOTAL	**15357.85**	**12070.03**
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipment and Intangible Assets		
i) Tangible Assets	5445.94	4753.37
ii) Capital Work-in-progress	0.00	692.51
iii) Intangible Assets	0.22	0.22
Non current investments	706.14	564.55
Deferred Tax Assets (Net)	-	14.51
Long Term Loans & Advances	-	-
Other Non Current Assets	128.01	221.35
CURRENT ASSETS		
Current Investments	-	-
Inventories	5,691.83	2,869.22
Trade receivables	3,052.51	2,656.87
Cash and Cash Equivalents	42.09	48.57
Short Term Loans & Advances	291.11	248.86
Other Current assets	-	-
TOTAL	**15357.85**	**12070.03**
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

GOYAL SALT LIMITED JAIPUR

Place: Jaipur
Date: 14th November,2026

GOYAL SALT LIMITED
(Formerly Known as Goyal Salt Private Limited)
Reg office: Plot No 229-230, Guru Jambeshwar Nagar, Lane No. 7, Gandhi Path, Vaishali Nagar, Jaipur, Rajasthan 302021
CIN: L24298RJ2010PLC033409

Un-audited Standalone Cash Flow Statement for the period ended on 30th September,2026

Rupee in Lakhs

	PARTICULARS	Half year ended 30th Sept,2026 Un-Audited	Year ended 31st March 2026 Audited
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit After Tax	**470.73**	**1,135.26**
		470.73	**1,135.26**
	Adjustments for:		
	Adjustments due to Restatement/Prior period	-	-
	Provision for Gratuity	0.54	-
	(Profit)/Loss on Fixed Assets	(2.66)	-
	Interest Received	(1.10)	(6.55)
	Depreciation	322.64	595.47
	Finance Cost	214.51	323.68
	Operating Profit before Working Capital Changes	**1,004.66**	**2,047.86**
	Adjustments for:		
	Decrease/(Increase) in Inventories	(2,822.61)	(1,486.72)
	Decrease/(Increase) in Deferred Tax Assets (Net)	28.94	(0.17)
	Decrease/(Increase) in Receivables	(395.64)	(1,141.48)
	Decrease/(Increase) in Short term Loans and Advances	(42.25)	(159.53)
	Decrease/(Increase) in other Current Assets	-	-
	Increase/(Decrease) in Payables	1,449.08	542.19
	Increase/(Decrease) in Other Current liabilities	240.35	(34.67)
	Increase/(Decrease) in Short/Long term provisions	30.02	19.01
	Cash generated from operations	**(1,512.11)**	**(2,261.37)**
	Net Cash flow from Operating activities	**(507.45)**	**(213.51)**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Decrease/(Increase)in Fixed Assets	(326.24)	(1,913.04)
	Sale of Fixed Assets	5.35	-
	Interest Received	1.10	6.55
	Loans & Advances (Given)/Received Back	-	-
	Investment made	(140.73)	8.61
	(Increase)/Decrease in other non current assets	93.34	140.86
	Net Cash used in Investing activities	**(367.18)**	**(1,757.02)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceed from Issue of Shares	-	-
	Proceeds from Long term Borrowings	188.36	(59.04)
	Proceeds from Short Term Borrowings	894.30	2,352.58
	Finance Cost	(214.51)	(323.68)
	Net Cash used in financing activities	**868.15**	**1,969.86**
	Net increase in Cash & Cash Equivalents	(6.48)	(0.67)
	Cash and Cash equivalents as at beginning of the year	48.57	49.24
	Cash and Cash equivalents as at end of the year	42.09	48.57

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

(Pramesh Goyal)
DIN: 03304953
Managing Director

(Rajesh Goyal)
DIN: 03324131
Chairman

GOYAL SALT LIMITED JAIPUR

Place: Jaipur
Date: 14th November,2026

GOYAL SALT LIMITED
(FORMERLY KNOWN AS GOYAL SALT PRIVATE LIMITED)
CIN: L24298RJ2010PLC033409
REG. OFFICE: Plot No. 229-230, Guru Jambeshwar Nagar, Lane No.7, Gandhi Path, Vaishali Nagar, Jaipur-302021

Part-1

Notes to Accounts- Unaudited Standalone Financial Statement for the period ended 30.09.2026

1. The above Standalone Financial Results for the half year ended on 30th September 2026 have been prepared by the company in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (as amended) and were reviewed and recommended by the audit committee and thereafter were approved and taken on record by the Board Of Directors in their meeting held on 14th November,2026 and Mr. Rajesh Goyal, Chairman and Mr Pramesh Goyal, Managing Director are authorized by the board of directors for signing of the financial results.
2. The Standalone 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 (Accounts) Rules, 2014 (as amended) and other recognized practices and policies, as applicable.
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 for the period under consideration and no parties were identified under MSME till the date of review.
5. Previous year's/period's figure have been regrouped/rearranged/restated/adjusted/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 30,2026 as under: -

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed during the period	Nil
Complaints unresolved at the end of 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: 14th November, 2026

GOYAL SALT LIMITED JAIPUR

ARVIND R AGRAWAL & CO
CHARTERED ACCOUNTANTS

Auditor's Limited Review Report on unaudited Consolidated Financial results of Goyal Salt Limited, for the Half year ended September 30, 2026 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

Introduction

We have reviewed the accompanying statement of unaudited Consolidated Financial results of Goyal Salt Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the half year ended September 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), 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.

Scope of 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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. 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.

The Statement includes the results of the following entities:

1. Goyal Salt Limited ("Parent")

C-524, Siddharth Nagar, C-Block, Jaipur- 302017.Rajasthan, India
M +91 98291-68300 | M +91 90041-33291
email: caarvindagrawal@yahoo.com

ARVIND R AGRAWAL & CO FRN-0[illegible]C JAIPUR Chartered Accountants

2. Goyal Exim Private Limited ("Wholly owned Subsidiary")

3. Goyal Foods Industries Private Limited ("Subsidiary")

Conclusion

Based on our review conducted and procedures performed as stated above and based on the statement provided by the Management related to parent & subsidiary, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting 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 Arvind R Agrawal & Co.
Chartered Accountants
F.R.No 016460C

Arvind Agrawal
Partner
M.No. 076302
UDIN:- 26076302UHQSWR5626

Date: 14th November, 2026
Place: Jaipur

C-524, Siddharth Nagar, C-Block, Jaipur- 302017.Rajasthan, India
M +91 98291-68300 | M +91 90041-33291
email: caarvindagrawal@yahoo.com

GOYAL SALT LIMITED
(Formerly Known as Goyal Salt Private Limited)
Reg office: Plot No 229-230, Guru Jambeshwar Nagar, Lane No. 7, Gandhi Path, Vaishali Nagar, Jaipur, Rajasthan 302021
CIN: L24298RJ2010PLC033409

Statement of Unaudited Consolidated Financial Results for the half year ended 30th September, 2026

Rupee in Lakhs

PARTICULARS	Half Year Ended			Year Ended	
	30-09-2026	31-03-2026	30-09-2025	31-03-2026	31-03-2025
	Un-Audited	Audited*	Un-Audited*	Audited*	Audited*
INCOME					
Revenue from Operation	11353.08	11141.18	8819.06	19960.24	12997.20
Other Income	6.04	7.90	11.88	19.78	742.33
Total Income	**11359.12**	**11149.08**	**8830.94**	**19980.02**	**13739.53**
EXPENSES					
Cost of Material Consumed	3565.55	3200.85	2215.13	5415.98	3415.32
Purchase of stock-in-trade	3996.90	4013.69	3530.20	7543.89	6078.68
Change in Inventories of finished goods, stock in process & stock in trade	(249.89)	114.31	-238.49	-124.18	137.37
Employee Benefit Expense	255.96	233.72	208.71	442.43	261.20
Finance Cost	214.51	189.36	134.32	323.68	59.13
Depreciation and amortization expense	322.64	347.62	247.85	595.47	147.17
Other Expenses	2,631.54	2378.44	1880.63	4259.07	1910.19
Total expenses	**10737.21**	**10477.99**	**7978.35**	**18456.34**	**12009.06**
Profit/(Loss)before exceptional and extraordinary items and tax	621.91	671.09	852.59	1523.68	1730.47
Prior Period Items	(0.07)	-	-	-	-
Profit Before Tax	**621.84**	**671.09**	**852.59**	**1523.68**	**1730.47**
Tax Expenses					
(a) Current Tax	130.29	182.56	206.09	388.65	409.00
(b) Deferred Tax	28.93	(8.66)	8.49	(0.17)	(3.22)
(c) Excess/Short provision relating earlier year tax	-	0.00	(0.06)	(0.06)	-
Net Profit/(Loss) for the period from continuing operations	**462.62**	**497.19**	**638.07**	**1135.26**	**1324.69**
Less: Net Profit attributable to Non Controlling Interest in Subsidiary	**(3.76)**	-	-	-	-
Net Profit / (Loss) for the period	**466.38**	**497.19**	**638.07**	**1,135.26**	**1,324.69**
Basic and Diluted Earnings per share	**2.61**	**2.78**	**3.56**	**6.34**	**7.40**

* The subsidiaries became part of the group during the half year ended 30.09.2026; figures for earlier periods are those of Goyal Salt Limited.

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

(Pramesh Goyal)
DIN: 03304953
Managing Director

(Rajesh Goyal)
DIN: 03324131
Chairman

GOYAL SALT LIMITED JAIPUR

Place: Jaipur
Date: 14th November,,2026

GOYAL SALT LIMITED
(Formerly Known as Goyal Salt Private Limited)
Reg office: Plot No 229-230, Guru Jambeshwar Nagar, Lane No. 7, Gandhi Path, Vaishali Nagar, Jaipur, Rajasthan 302021

CIN: L24298RJ2010PLC033409

Un-Audited Consolidated Statement of Assets and Liabilities as at 30th September, 2026

Rupee in Lakhs

PARTICULARS	AS AT 30th September,2026 Un-Audited	AS AT 31st Mar 2026 Audited*
EQUITY & LIABILITIES		
SHARE HOLDERS' FUNDS		
Share Capital	1790.03	1790.03
Reserve and Surplus	5361.67	4895.27
Non Controlling Interests	167.74	-
NON CURRENT LIABILITIES		
Long Term Borrowings	1582.22	1,393.86
Deferred Tax Liabilities (Net)	14.43	-
Other Long Term Liabilities	0.00	-
Long Term Provision	56.69	56.16
CURRENT LIABILITIES		
Short Term Borrowings	3937.76	3,043.46
Trade Payable		
(i) Total outstanding dues from micro and small Enterprises	0.00	691.50
(ii) Total outstanding dues from creditors other than micro and small Enterprises	2255.46	114.88
Other Current liabilities	291.37	50.57
Short term Provisions	64.33	34.30
TOTAL	**15521.70**	**12070.03**
ASSETS		
NON CURRENT ASSETS		
Property, Plant and Equipment and Intangible Assets		
i) Tangible Assets	5569.77	4753.37
ii) Capital Work-in-progress	4.51	692.51
iii) Intangible Assets	0.22	0.22
Non current investments	517.64	564.55
Deferred Tax Assets (Net)	0.00	14.51
Long Term Loans & Advances	213.60	-
Other Non Current Assets	128.01	221.35
CURRENT ASSETS		
Current Investments	-	-
Inventories	5691.83	2,869.22
Trade receivables	3052.51	2,656.87
Cash and Cash Equivalents	52.50	48.57
Short Term Loans & Advances	291.11	248.86
Other Current assets	-	-
TOTAL	**15521.70**	**12070.03**
See accompanying notes to the Financial Statements		

* The subsidiaries became part of the group during the half year ended 30.09.2026; Figures as at 31.03.2026 are those of Goyal Salt Limited.

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

(Pramesh Goyal)
DIN: 03304953
Managing Director

(Rajesh Goyal)
DIN: 03324131
Chairman

GOYAL SALT LIMITED JAIPUR

Place: Jaipur
Date: 14th November,2026

GOYAL SALT LIMITED

(Formerly Known as Goyal Salt Private Limited)

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

CIN: L24298RJ2010PLC033409

Un-audited Consolidated Cash Flow Statement for the half year ended 30th September, 2026

Rupee in Lakhs

	PARTICULARS	AS AT 30th Sept,2026 Un-Audited	AS AT 31st March 2026 Audited
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit After Tax	**462.62**	**1,135.26**
		462.62	**1,135.26**
	Adjustments for:		
	Adjustments due to Restatement/Prior period	-	-
	Provision for Gratuity	0.54	-
	(Profit)/Loss on Fixed Assets	(2.66)	-
	Interest Received	(1.10)	(6.55)
	Depreciation	322.64	595.47
	Finance Cost	214.51	323.68
	Operating Profit before Working Capital Changes	**996.55**	**2,047.86**
	Adjustments for:		
	Decrease/(Increase) in Inventories	(2,822.61)	(1,486.72)
	Decrease/(Increase) in Deferred Tax Assets (Net)	28.94	(0.17)
	Decrease/(Increase) in Receivables	(395.64)	(1,141.48)
	Decrease/(Increase) in Short term Loans and Advances	(42.25)	(159.53)
	Decrease/(Increase) in other Current Assets	-	-
	Increase/(Decrease) in Payables	1,449.08	542.19
	Increase/(Decrease) in Other Current liabilities	240.40	(34.67)
	Increase/(Decrease) in Short/Long term provisions	30.03	19.01
	Cash generated from operations	**(1,512.05)**	**(2,261.37)**
	Net Cash flow from Operating activities	**(515.50)**	**(213.51)**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Decrease/(Increase)in Fixed Assets	(454.18)	(1,913.04)
	Sale of Fixed Assets	5.35	-
	Interest Received	1.10	6.55
	Loans & Advances (Given)/Received Back	(213.60)	-
	Investment made	47.77	8.61
	(Increase)/Decrease in other non current assets	93.34	140.86
	Net Cash used in Investing activities	**(520.22)**	**(1,757.02)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceed from Issue of Shares	171.50	-
	Proceeds from Long term Borrowings	188.36	(59.04)
	Proceeds from Short Term Borrowings	894.30	2,352.58
	Finance Cost	(214.51)	(323.68)
	Net Cash used in financing activities	**1,039.65**	**1,969.86**
	Net increase in Cash & Cash Equivalents	3.93	(0.67)
	Cash and Cash equivalents as at beginning of the year	48.57	49.24
	Cash and Cash equivalents as at end of the year	52.50	48.57

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

(Pramesh Goyal)
DIN: 03304953
Managing Director

(Rajesh Goyal)
DIN: 03324131
Chairman

GOYAL SALT LIMITED JAIPUR

Place: Jaipur
Date: 14th November,2026

GOYAL SALT LIMITED
(FORMERLY KNOWN AS GOYAL SALT PRIVATE LIMITED)
CIN: L24298RJ2010PLC033409
REG. OFFICE: Plot No. 229-230, Guru Jambeshwar Nagar, Lane No.7, Gandhi Path, Vaishali Nagar, Jaipur-302021

Part-1

Notes to Accounts- Unaudited Consolidated Financial Statement for the period ended 30.09.2026

1. The above Consolidated Financial Results of the Group for the half year ended on 30th September 2026 as reviewed by the audit committee and were approved and taken on record by the Board of Directors in their meeting held on 14th November,2026. Mr. Rajesh Goyal, Chairman and Mr Pramesh Goyal, Managing Director are authorized by the board of directors for signing of the financial results.
2. The Consolidated 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 (Accounts) Rules, 2014 (as amended) and other recognized practices and policies, as applicable.
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 for the period under consideration and no parties were identified under MSME till the date of review.
5. Previous year's/period's figure have been regrouped/rearranged/restated/adjusted/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 30,2026 as under: -

Complaints pending at the beginning of the period	Nil
Complaints received during the period	Nil
Complaints disposed during the period	Nil
Complaints unresolved at the end of the year	Nil

8. Following Subsidiary company/entity, associate and jointly controlled entities have been considered in the preparation of the consolidated financial statements.

Name of the Company	Relationship	Country of Incorporation	% holding and voting power either directly or indirectly through subsidiary (As at 30th September, 2026)
Goyal Exim Private Limited	Wholly owned Subsidiary Company	India	100%
Goyal Foods Industries Private Limited	Subsidiary	India	51%

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

Pramesh Goyal
(Managing Director)
DIN:03304953

Rajesh Goyal
(Chairman)
DIN:03324131

GOYAL SALT LIMITED JAIPUR

Place: Jaipur
Date: 14th November, 2026