

GOYAL ALUMINIUMS LIMITED

(FORMERLY KNOWN AS ADVITIYA TRADE INDIA LIMITED)

CIN: L74999DL2017PLC314879, GST:07AAPCA3521N1ZE

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

E-mail: goyals2729@gmail.com, Website: www.goyalaluminiums.com

Tel No.: 011-49536409

Date: 13/02/2026

To,

The Secretary
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001
Scrip Code: 541152

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

Dear Sir/Ma'am,

Sub: Outcome of Board Meeting of the Company dated February 13, 2026

Pursuant to Regulation 30 and 33 and 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 Friday, February 13, 2026 have Consider and approved the following:

- a) Unaudited Financial Statements (Standalone and Consolidated) along with Limited Review Report for the quarter and nine month ended December 31, 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 04:30 P.M and concluded at 5.30 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 **For Goyal Aluminiums Limited**
Goyal Aluminiums Limited


Director

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

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE 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 of GOYAL ALUMINIUMS LIMITED ("the Company"), for the quarter ended on 31st December, 2025 and year to date from 1st April, 2025 to 31st December, 2025 ("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

 Digitally signed by
Om Prakash Pareek
Date: 2026.02.13
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O.P. Pareek
Partner
M. No. 014238
UDIN: 26014238IJWFRY3191
Place: New Delhi
Date: New Delhi, the 13th day of February, 2026

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED ON 31ST DECEMBER, 2025 - IND-AS COMPLIANT

(Rupees in Lakhs)

Particulars		Quarter Ended			Nine Months Ended		Year Ended
		31st December, 2025	30th September, 2025	31st December, 2024	31st December, 2025	31st December, 2024	31st March, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
(a)	Revenue from Operations	1,703.16	1,214.18	1,985.54	4,704.05	6,075.12	7,651.31
(b)	Other Income	7.64	6.79	5.97	21.23	20.75	28.17
	TOTAL INCOME	1,710.80	1,220.97	1,991.51	4,725.28	6,095.87	7,679.48
2	Expenses						
(a)	Cost of Material Consumed	77.01	88.48	-	292.99	-	-
(b)	Purchases of Stock-in-Trade	1,395.49	1,085.43	1,861.08	4,215.06	5,753.30	7,223.94
(c)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	86.76	(48.46)	27.62	(83.97)	28.42	67.01
(d)	Employee benefits expense	7.78	10.12	7.35	27.99	28.70	42.96
(e)	Finance Cost	10.34	4.08	1.06	17.03	9.25	14.89
(f)	Depreciation and amortization expense	8.81	0.07	5.71	13.28	16.66	22.09
(g)	Other Expenses	30.35	10.98	27.64	53.74	61.86	97.89
	TOTAL EXPENSES	1,616.54	1,150.71	1,930.45	4,536.11	5,898.19	7,468.78
3	Profit/(loss) before exceptional items and tax(1-2)	94.26	70.27	61.05	189.17	197.68	210.70
4	Exceptional items						
5	Profit/(loss) before tax (3-4)	94.26	70.27	61.05	189.17	197.68	210.70
6	Tax Expense						
(a)	Current Tax	24.13	17.68	14.04	48.11	50.38	58.77
(b)	Deferred Tax	0.23	(1.16)	(0.21)	(0.49)	(0.85)	(1.11)
(c)	Earlier Year Tax Adjustment						4.15
	Total tax expense	24.36	16.52	13.83	47.61	49.53	61.81
7	Profit after tax (5-6)	69.90	53.75	47.22	141.56	148.15	148.89
	Other Comprehensive income						
(a)	(i) Items that will not be reclassified to profit or loss	-	-	-	-	0.24	0.46
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	(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	-	-	-	-	-	-
	Total other comprehensive income, net of tax					0.18	0.34
9	Total comprehensive income for the year (7+8)	69.90	53.75	47.22	141.56	148.33	149.23
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	700.15	700.15	550.93	700.15	550.93	550.93
12	Earning per share (not annualised)						
	Basic (in Rs.)	0.05	0.04	0.03	0.10	0.10	0.10
	Diluted (in Rs.)	0.05	0.04	0.03	0.10	0.10	0.10

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED ON 31ST DECEMBER, 2025 - IND-AS COMPLIANT

(Rupees in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st December, 2025	30th September, 2025	31st December, 2024	31st December, 2025	31st December, 2024	31st March, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited

Notes:

- The above standalone unaudited financial results for the quarter ended 31st December, 2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on February, 2026.
- 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 knowns as Advitiya Trade India Limited)

For Goyal Aluminiums Limited

Sandeep Goyal
Director
DIN: 07762515

Director

Date: February, 2026
Place: Delhi

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE
UNAUDITED CONSOLIDATED 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 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 31st December, 2025 and year to date results for the period from 1st April 2025 to 31st December 2025 ("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

V.N. PUROHIT & CO.

Chartered Accountants

Other Matters

The consolidated unaudited financial results include Company's share of net profit/ (loss) after tax of Rs. (26.06) lakhs and Rs. 96.93 lakhs for the quarter and nine months ended on 31st December 2025 respectively and total comprehensive income of Rs. (26.06) lakhs and Rs. 96.93 lakhs for the quarter and nine months ended on 31st December 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. No. 304040E

Om Prakash
Pareek

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Om Prakash Pareek
Date: 2026.02.13
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O.P. Pareek

Partner

M. No. 014238

UDIN: 26014238NFTELA6088

New Delhi, the 13th day of February, 2026

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2025 - IND-AS COMPLIANT

(Rupees in Lakhs)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Current Quarter	Previous Quarter	Corresponding	Year to Date Figures		Year to Date
		31st December, 2025	30th September, 2025	31st December, 2024	31st December, 2025	31st December, 2024	31st March, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
(a)	Revenue from Operations	1,703.16	1,214.18	1,985.54	4,704.05	6,075.12	7,651.31
(b)	Other Income	7.64	6.79	5.97	21.23	20.75	28.17
	TOTAL INCOME	1,710.80	1,220.97	1,991.51	4,725.28	6,095.87	7,679.48
2	Expenses						
(a)	Cost of Material Consumed	77.01	88.48	-	292.99	-	-
(b)	Purchases of Stock-in-Trade	1,395.49	1,085.43	1,861.08	4,215.06	5,753.30	7,223.94
(c)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	86.76	(48.46)	27.62	(83.97)	28.42	67.01
(d)	Employee benefits expense	7.78	10.12	7.35	27.99	28.70	42.96
(e)	Finance Cost	10.34	4.08	1.06	17.03	9.25	14.89
(f)	Depreciation and amortization expense	8.81	0.07	5.71	13.28	16.66	22.09
(g)	Other Expenses	30.35	10.98	27.64	53.74	61.86	97.89
	TOTAL EXPENSES	1,616.54	1,150.71	1,930.45	4,536.11	5,898.19	7,468.78
3	Profit / (loss) before exceptional items and tax(1-2)	94.26	70.27	61.05	189.17	197.68	210.70
4	Exceptional items	-	-	-	-	-	-
5	Profit/ (loss) before tax (3-4)	94.26	70.27	61.05	189.17	197.68	210.70
6	Tax Expense						
(a)	Current Tax	24.13	17.68	14.04	48.11	50.38	58.77
(b)	Deferred Tax	0.23	(1.16)	(0.21)	(0.49)	(0.85)	(1.11)
(c)	Earlier year tax adjustment	-	-	-	-	-	4.15
	Total tax expense	24.36	16.52	13.83	47.61	49.53	61.81
7	Profit after tax (5-6)	69.90	53.75	47.22	141.56	148.15	148.89
7(a)	Share of Profit of Associate (Net)	(26.06)	90.63	43.01	96.93	64.77	79.76
8	Other Comprehensive income						
(a)	(i) Items that will not be reclassified to profit or loss	-	-	-	-	0.24	0.46
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	(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	-	-	-	-	-	-
(c)	Items that will not be reclassified to profit or loss from the share of associate (Net)	-	-	-	-	-	-
	Total other comprehensive income, net of tax	-	-	-	-	0.18	0.35
11	Total comprehensive income for the year (7+8+9)	43.84	144.38	90.23	238.49	213.10	229.00
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	800.96	800.96	571.98	800.96	571.98	571.98
14	Earning per share (not annualised)						
	Basic (in Rs.)	0.03	0.10	0.06	0.17	0.15	0.16
	Diluted (in Rs.)	0.03	0.10	0.06	0.17	0.15	0.16

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2025 - IND-AS COMPLIANT

(Rupees in Lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	Current Quarter	Previous Quarter	Corresponding	Year to Date Figures		Year to Date
	31st December, 2025	30th September, 2025	31st December, 2024	31st December, 2025	31st December, 2024	31st March, 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited

Notes:

- 1 The above consolidated unaudited financial results for the quarter ended 31st December, 2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 13th February, 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

(Formerly knowns as Advitiya Trade India Limited)

For Goyal Aluminiums Limited

Sandeep Goyal
Director
DIN: 07762515



Director

Date: 13th February, 2026
Place: Delhi

GOYAL ALUMINIUMS LIMITED

(FORMERLY KNOWN AS ADVITIYA TRADE INDIA LIMITED)

CIN: L74999DL2017PLC314879, GST:07AAPCA3521N1ZE

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

E-mail: goyals2729@gmail.com, Website: www.goyalaluminiums.com

Tel No.: 011-49536409

Date: 13/02/2026

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 nine month ended December 31, 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**
Goyal Aluminiums Limited



Director

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