

GOYAL ALUMINIUMS LIMITED

(FORMERLY KNOWN AS ADVITIYA TRADE INDIA LIMITED)

CIN: L74999DL2017PLC314879

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

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

Tel No.: 011-49536409

10th November, 2021

To,
The Manager,
BSE Limited
Phirozejeebhoy Towers,
Dalal Street, Mumbai-400001

Dear Sir/Madam,

Sub: Outcome of board meeting held on 10th November, 2021

Ref.: Regulations 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on today i.e 10th November, 2021 have approved the Unaudited Financial Results of the Company for the half year ended on 30th September, 2021.

We enclose herewith a copy of the said financial results along with the Limited Review Report by the Statutory Auditors of the Company.


The meeting of the Board of Directors commenced at 12:00 P.M. and concluded at 12:50 P.M.

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

Thanking you,

Yours faithfully,

For & on behalf of
GOYAL ALUMINIUMS LIMITED
(Formerly known as Advitiya Trade India Limited)
For Goyal Aluminiums Limited


Sandeep Goyal **Director**
Managing Director
DIN: 07762515
Add: 2-B, Pocket M, Sarita Vihar
New Delhi - 110076

Encl: As above

GOYAL ALUMINIUMS LIMITED
(Formerly known as Advitiya Trade India Limited)
CIN : L74999DL2017PLC314879


Regd office : 2814/6 Ground Floor, Chuna Mandi Paharganj New Delhi Central Delhi DL 110055
Statement of Cash Flow for the year half year ended 30th September 2021

(Amount in Rs.)

Particulars	For the half year Ended	For the half year Ended	For the year Ended
	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Audited
A Cash flow from operating activities			
Profit/(Loss) before tax	11,416,117	402,362	2,324,234
Adjustments to reconcile profit/(loss) before tax to net cash flows			
Depreciation		183,508	845,922
Interest Income			
Profit on sale of fixed assets			-
Interest Paid			
Provision for Audit fee			
Provision for Income/wealth tax etc.			
Operating profit before changes in assets and liabilities	11,416,117	585,871	3,170,157
Working Capital adjustments:			
Increase/decrease in sundry debtors	8,061,970		(8,203,658)
Increase/decrease in short term loans and advances-current			9,080,976
Increase in other current assets	8,081,030	-	(7,166,657)
Increase in inventories	26,506,516		(46,201,288)
Increase in other current liabilities	-491,762	-7,449	480,373
Increase in Provisions	-942,360		
Increase in sundry creditors-current	-62,964,715		30,713,980
Cash (used in) operations	-10,333,205	578,422	(18,126,118)
Income tax paid (net of refund)			(2,672,308)
Net cash flow (used in) operating activities (A)	-10,333,205	578,422	(20,798,426)
B Cash flow from investing activities			
Purchases of fixed assets	-2,745,040		(3,685,844)
Proceeds from sale of fixed assets			
Interest received			
Movement of loans and advances			
Net cash flow (used in) / invested in investing activities (B)	(2,745,040)	-	(3,685,844)
C Cash flow from financing activities			
Proceeds from loan term borrowings	13,633,427		(315,507)
Interest paid			
Net cash flow from financing activities (C)	13,633,427	-	(315,507)
Net increase in cash and cash equivalents (A+B+C)	555,182	578,422	(24,799,778)
Cash and cash equivalents at the beginning of the year	985,971	25,785,749	25,785,749
Cash and cash equivalents at the end of the year	1,541,153	26,364,171	985,971

For and on behalf of
GOYAL ALUMINIUMS LIMITED
(Formerly known as Advitiya Trade India Limited)
For Goyal Aluminiums Limited

Place: New Delhi
Date: 10.11.2021


SANDEEP GOYAL
Managing Director
DIN:07762515
Director

GOYAL ALUMINIUMS LIMITED

CIN:L74999DL2017PLC314879

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

Email: goyals2729@gmail.com

Statement of Standalone Audited Financial Results for the Half Year Ended on 30 September 2021

(Amount in Rs)

Statement of Assets and Liabilities			
	Particulars	As at 30.09.2021	As at 31.03.2021
		Unaudited	Audited
A.	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	6,670,875	3,895,834
	(b) Capital work-in-progress		
	(c) Investment Property		
	(d) Goodwill		
	(e) Other Intangible Assets		
	(f) Intangible Assets under development		
	(g) Biological Assets other than bearer plants		
	(h) Financial Assets		
	(i) Investments		
	(ii) Trade Receivables		
	(iii) Loans		
	(i) Deferred tax assets (Net)	273,914	273,914
	(j) Other non-current Assets		
	Total Non-Current Assets	6,944,789	4,169,748
2	Current assets		
	(a) Inventories	41,146,376	67,652,892
	(b) Financial Assets		
	(i) Investments		
	(ii) Trade receivables	170,982,967	179,044,937
	(iii) Cash and cash equivalents	1,541,153	985,971
	(iv) Bank Balances other than (iii) above		
	(v) Loans		
	(vi) Others		
	(c) Current Tax Assets (Net)		
	(d) Other current assets	895,157	8,976,186
	Total Current Assets	214,565,653	256,659,986
	TOTAL ASSETS	221,510,442	260,829,734
B.	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	99,120,000	99,120,000
	(b) Other Equity	55,215,474	43,769,356
	Total Equity	154,335,474	142,889,356
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and		
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises		
	(b) Provisions		
	(c)		
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
	(b) Provisions		
	(c) Deferred tax liabilities (Net)		
	(d) Other non-current liabilities		
	Total Non-current liabilities		
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	19,639,647	6,006,220
	(ii) Trade Payables	47,127,930	110,092,645
	(iii) Other financial liabilities [other than those specified in item (c)]		
	(b) Other current liabilities	407,392	899,154
	(c) Provisions	-	942,360
	(d) Current Tax Liabilities (Net)		
	Total Current liabilities	67,174,968	117,940,378
	TOTAL EQUITY AND LIABILITIES	221,510,442	260,829,734

For Goyal Aluminiums Limited



Director

GOYAL ALUMINIUMS LIMITED
(Formerly known as Advitiya Trade India Limited)
CIN: L74999DL2017PLC314879

Regd Off: 2814/6 Ground Floor, Chuna Mandi Paharganj New Delhi Central Delhi DL 110055
Statement of Standalone Un- Audited Financial Results for the Half Year Ended on 30 September 2021

(Amount in Rs.)

		Standalone			
		Half Year Ended			Year Ended
		6 Months Ended	Preceding 6 months ended	Corresponding 6 months ended in previous year	Year Ended
Sr. No.	Particular	30-09-21 Unaudited	31-03-21 Audited	30-09-20 Unaudited	31-03-21 Audited
I.	Revenue From Operation	248,722,747	286,436,112	265,129,593	551,565,705
II.	Other Income	14,314			
III.	Total Revenue (I+II)	248,737,061	286,436,112	265,129,593	551,565,705
IV.	Expenses				
	(a) Cost of Materials consumed				
	(b) Purchase of traded goods	206,828,225	323,722,874	263,411,345	587,134,220
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	26,506,516	-44,584,161	(1,617,127)	(46,201,288)
	(d) Employee benefits expense	1,658,400	1,226,000	1,521,000	2,780,000
	(e) Finance Cost	1,107,085	1,073,758	85,183	1,158,941
	(f) Depreciation and amortisation expense		662,414	183,508	845,922
	(g) Other expenses	1,220,718	2,380,355	1,143,321	3,523,676
	Total Expenses	237,320,944	284,481,240	264,727,231	549,241,471
	Profit before exceptional item before tax	11,416,117	1,954,872	402,362	2,324,234
V.	Exceptional items				
VII.	Profit before tax (III-IV)	11,416,117	1,954,872	402,362	2,324,234
VIII.	Tax Expense:		932,130	121,314	904,840
IX.	Profit/(loss) after tax (VII-VIII)	11,416,117	1,022,742	281,048	1,419,394
X.	Other Comprehensive Income				
XI.	Total Comprehensive Income (after tax), (IX+X)	11,416,117	1,022,742	281,048	1,419,394
XII.	Earnings Per Share (EPS)				
	(a) Basic	1.15	0.10	0.03	0.14
	(b) Diluted	1.15	0.10	0.03	0.14

Notes:

- 1- The above results were reviewed by an Audit Committee and thereafter taken on record by the Board of Directors in their meeting on 10 Nov,2021 after review by an Audit Committee.
- 2- There were no investor complaints known to the Company outstanding at the beginning of the half year.
- 3- Previous period figures have been regrouped wherever necessary.

For and on behalf of
GOYAL ALUMINIUMS LIMITED
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For Goyal Aluminiums Limited


SANDEEP GOYAL
Managing Director
DIN:07762515
Director

Place: New Delhi
Date: 10.11.2021

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SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES
REPORTING OF SEGMENT WISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE HALF
YEAR 30.09.2021

(Amount in Rs.)

Particulars	Standalone			
	6 Months ended	Preceding 6 months ended	6 months ended in previous year	Previous Year ended
	30.09.2021	31.03.2021	30.09.2020	31.03.2021
	Unaudited	Audited	Unaudited	Audited
1. Segment Revenue				
(a) Aluminium trading	241,327,628	168,025,310	155,846,907	323,872,217
(b) Fabric trading	-	(34,776,866)	36,481,815	1,704,949
(c) Hardware Trading	21,365,739	(11,827,178)	65,272,845	53,445,667
(d) Printing Machine Trading	-	(1,650,000)	1,650,000	-
(e) Other trading	781,316	166,664,845	5,878,027	172,542,872
(f) Unallocated				
Total	263,474,683	286,436,112	265,129,593	551,565,705
Less: Inter Segment Revenue				
Net sales/Income From Operations				
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from each segment				
(a) Aluminium trading	670,860	4,895,748	8,860	4,904,608
(b) Fabric trading	1,038,242	(678,025)	937,608	259,584
(c) Hardware Trading	-	225,180	1,793,097	2,018,276
(d) Printing Machine Trading	40,239	-	-	-
(e) Other trading	14,773,305	2,809,769	640,537	3,450,305
(f) Unallocated				
Total	16,522,646	7,252,672	3,380,102	10,632,774
Less: (i) Finance Costs				
(ii) Other Un-allocable Expenditure net off	5,106,529	5,297,800	2,977,740	8,308,539
Total Profit Before Tax	11,416,117	1,954,872	402,362	2,324,235
3. Segment Assets*				
4. Segment Liabilities (sundry creditors)#				

*As certain assets of the Company are often deployed/used interchangeably across various segments, it is impractical to allocate these assets segment-wise.

Since the company is involved in trading of goods (aluminium, fabric etc) therefore only revenue is shown in different segment.

For Goyal Aluminiums Limited



Director