



Gorani Industries Ltd.

CIN: L28121MP1995PLC009170
GSTIN: 23AAACG6274B1Z2
PAN: AAACG6274B

Regd. Office: Plot No. 32-33, Sector-F, Sanwer Road,
Industrial Area , Indore-452 015 (M.P.) India
Phone: 0731-2723202
Email: gorani.industries@yahoo.com
Website: www.goraniindustries.com

08th November, 2024
Indore

To,
The BSE Limited
The Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

Sub: - Submission of Unaudited Quarterly and Half Yearly Financial Results for quarter ended on 30/09/2024.

Dear Ma'am/Sir,

With reference to above we are enclosing herewith the following:

1. Certified true copy of Unaudited Financial Results for the Quarter and Half Year ended on 30th September, 2024.
2. The true copy of Limited Review Report.
3. Statement of Assets and Liabilities.
4. Statement of Cash Flow.

Please take the above on record and oblige.

Thanking You,

Yours Faithfully,

For **Gorani Industries Limited**

Nakul Gorani
(Whole-Time Director)
(DIN: 06543317)

Encl: As above



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Statement of Standalone unaudited Financial Results for the Quarter and Half Year Ended 30/09/2024

(RS. IN LAKHS except EPS)							
	Particulars	For the Quarter ended (30/09/24)	For the Quarter ended (30/06/24)	For the Quarter ended (30/09/23)	For the Half year ended (30/09/24)	For the Half year ended (30/09/23)	For the Year ended (31/03/24)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	1231.70	1053.19	1194.09	2284.89	1997.75	4232.03
II	Other Income	16.01	2.49	5.94	18.50	9.42	33.73
III	Total Income	1247.71	1055.68	1200.03	2303.39	2007.17	4265.76
IV	Expenses						
	Cost of materials consumed	1064.07	713.21	966.23	1777.28	1576.66	3249.21
	Purchases of stock-in-trade	74.46	32.69	28.32	107.15	57.27	161.24
	Changes in inventories of finished goods, work-in- progress and stock -in-trade	(37.21)	46.22	(23.47)	9.01	(58.12)	(100.18)
	Employee benefits expense	131.18	118.45	117.37	249.63	217.15	465.98
	Finance Costs	26.39	25.36	25.51	51.75	46.05	99.87
	Depreciation and amortisation expense	9.94	9.91	10.22	19.85	20.10	40.51
	Other expenses	33.27	40.97	25.06	74.24	49.20	171.28
	Total expenses	1302.10	986.81	1149.24	2288.91	1908.31	4087.91
V	Profit / (Loss) before exceptional items and Tax	(54.39)	68.87	50.79	14.48	98.86	177.85
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before tax	(54.39)	68.87	50.79	14.48	98.86	177.85
VIII	Tax Expenses						
	(1) Current Tax	(14.16)	17.93	13.24	3.77	25.76	41.98
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.02
IX	Profit / (Loss) for the period from the continuing operations	(40.23)	50.94	37.55	10.71	73.10	135.85
X	Profit/Loss from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax Expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit / (Loss) from discontinued operations (after tax)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit / (Loss) for the period	(40.23)	50.94	37.55	10.71	73.10	135.85
XIV	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	(12.80)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	3.22
	(B) (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to Profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the Period (Comprising Profit (loss) and other comprehensive income for the period)	(40.23)	50.94	37.55	10.71	73.10	126.27
XVI	Earnings Per Equity Share (For Continuing Operation) :						
	(i) Basic	(0.75)	0.95	0.70	0.20	1.36	2.53
	(ii) Diluted	(0.75)	0.95	0.70	0.20	1.36	2.53
XVII	Earnings Per Equity Share (For Discontinued Operation) :						
	(i) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Diluted						
XVIII	Earnings Per Equity Share (For Discontinued & Continuing Operations)						
	(i) Basic	(0.75)	0.95	0.70	0.20	1.36	2.53
	(ii) Diluted	(0.75)	0.95	0.70	0.20	1.36	2.53

- Audit Committee has reviewed the above results on 8th November, 2024.
- Above Financial Results were taken on record at the meeting of Board of Directors held on 8th November, 2024.
- The statutory auditors of the company have carried out the Limited Review of the financial results for the quarter ended 30th September, 2024.
- Company has only one segment of Activity viz-"Kitchen Ware"
- No. of Complaints received/pending- NIL

For Gorani Industries Limited


(Director)

For Gorani Industries Limited


(Director)



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6. The format for Audited Results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 has been modified to comply with requirement of SEBI's circular Dt. 05th July, 2016, Ind AS and schedule III to the companies Act, 2013 applicable to companies that are required to comply with Ind AS.
7. Figures for the corresponding periods in the previous year's/period's have been regrouped/rearranged/reclassified wherever necessary to make them comparable with the figures for the current period.

For and on behalf of the Board

For Gorani Industries Limited

For Gorani Industries Limited

Nakul Gorani
Whole Time Director
DIN:06543317
Place : Indore
Date : 08/11/2024

(Director)

Sanjay Kumar Gorani
Managing Director
DIN: 00055531

(Director)



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Statement of Assets and Liabilities		(Rs. in Lakhs)	
Particulars		30th Sept. 2024 (Un-Audited)	31st March 2024 (Audited)
A	ASSETS		
I	Non Current Assets		
	(A) Property plant & Equipment	312.37	330.13
	(B) Capital Work in Progress	2.09	2.09
	(C) Financial assets		
	(i) Other financial assets	5.61	5.76
	(D) Other Non-Current Assets	6.19	6.16
	Sub Total - Non Current Assets	326.26	344.14
II	Current Assets		
	(A) Inventories	1280.55	1459.73
	(B) Financial assets		
	(i) Trade receivables	1236.52	947.99
	(ii) Cash and cash equivalent	2.65	2.85
	(iii) Bank Balances other than (ii) above	1.01	1.01
	(iv) Other Financial Assets	3.57	3.57
	(C) Other Current Assets	49.62	42.87
	(D) Current Tax Assets	0.00	0.00
	Sub Total - Current Assets	2573.92	2458.02
	Total Assets	2900.18	2802.16
B	EQUITY AND LIABILITIES		
I	EQUITY		
	(A) Equity Share Capital	536.26	536.26
	(B) Other Equity	725.15	714.45
	Sub Total - Shareholders Fund	1261.41	1250.71
II	LIABILITY		
	Non-current liabilities		
	(A) Financial Liabilities		
	(i) Borrowings	32.45	44.61
	(B) Provisions	3.53	3.53
	(C) Deferred Tax Liabilities (Net)	17.02	17.02
	Sub Total - Non-current Liabilities	53.00	65.16
	Current liabilities		
	(A) Financial Liabilities		
	(i) Borrowings	1055.71	975.58
	(ii) Lease Liability	0.02	0.02
	(ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises; and	3.05	12.25
	Total outstanding dues of creditors other than micro enterprises and small enterprises.	381.15	361.93
	(iii) Other Financial Liabilities	82.96	83.32
	(B) Other Current Liabilities	51.52	43.87
	(C) Current Tax Liabilities (Net)	11.36	9.32
	Sub Total - Current Liabilities	1585.77	1486.29
	Total Equity and Liabilities	2900.18	2802.16

For and on behalf of the Board

For Gorani Industries Limited For Gorani Industries Limited

Nakul Gorani
Whole Time Director
DIN: 06543317
Place : Indore
Date : 08/11/2024

(Signature)
(Director)

Sanjay Kumar Gorani
Managing Director
DIN: 00055531

(Signature)
(Director)



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CASH FLOW STATEMENT		(Rs. in Lakhs)	
		30th Sep. 2024 (Un-Audited)	31st Mar. 2024 (Audited)
Particulars			
A	Cash Flow from Operating Activities		
	Profit before Tax	14.48	177.85
	Add : Adjustments For		
	Depreciation and Ammotization Expenses	19.85	40.51
	Interest Income	(0.18)	(16.13)
	Interest Expenses on Lease Liability	0.00	0.00
	Finance Cost	51.75	99.87
	Loss on Sale of Property, Plant and Equipments	0.00	0.00
	Unrealized Foreign Exchange difference	(0.94)	(0.36)
	Employee Benefit Expense	0.00	(14.41)
	Operating Profit before Working Capital Changes	84.96	287.33
	Changes In Working Capital		
	Adjustments for Changes in Working Capital		
	Inventories	179.19	(256.38)
	Trade Receivables and Other Receivables	(288.52)	(84.64)
	Other Financial Assets	(0.00)	(0.10)
	Other Current Assets	(6.75)	63.05
	Trade and Other Payables	10.95	(20.00)
	Other Current/Financial Liabilities	7.28	(11.54)
	Cash Generated from Operations	(12.89)	(22.28)
	Income Taxes paid (Net)	1.73	22.54
	Net Cash Flow From Oprating Activity (A)	(14.62)	(44.82)
B	Cash Flow from Investing Activities		
	(Purchase)/Sales of Property, Plant and Equipments	(2.08)	(40.96)
	Interest Income	0.18	16.13
	Increase/decrease in Other Financial Non-Current Assets	0.14	(0.74)
	Investment in Fixed Deposit	0.00	(1.01)
	Increase/decrease in Other Non-Current Assets	(0.03)	(6.16)
	Net Cash Used in Investing Activities (B)	(1.79)	(32.74)
C	Cash Flow From Financing Activities		
	Finance Cost	(51.75)	(99.87)
	Payment of Lease Liability	0.00	(0.02)
	Increase/(Decrease) in Short Term Borrowings	80.13	(97.02)
	Increase/(Decrease) in Non-Current Liabilities	(12.17)	(24.33)
	Net Cash Used in Financing Activities (C)	16.21	(221.24)
	Net Increase/(Decrease) in Cash and Cash Equivalents (A)+(B)+(C)	(0.20)	(298.80)
	Cash and Cash Equivalents at the Commencement of the Year	2.85	301.65
	Cash and Cash Equivalents at the End of the half year	2.65	2.85

For and on behalf of the Board

For Gorani Industries Limited **For Gorani Industries Limited**

Nakul Gorani
Whole Time Director

DIN: 06543317

Place : Indore

Date : 08/11/2024

(Director)

Sanjay Kumar Gorani

Managing Director

DIN: 00055531



LIMITED REVIEW REPORT

Review Report to BSE Limited, Mumbai

We have reviewed the accompanying statement of Unaudited Standalone Ind AS financial results of M/S **GORANI INDUSTRIES LIMITED, INDORE** (the company), for the quarter ended on 30/09/2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 ('the Regulations'), as amended, read with SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under section 133 of Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules 2015 as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 misstatements. 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, Unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) specified under section 133 of the companies Act, 2013 read with relevant Rules 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.

Place: Indore
Date: 08/11/2024
UDIN: 24409674BKFOLK2037



For Sandeep Surendra Jain & Co.
(Chartered Accountants)
FRN: 010172C

Seema

CA. Seema Vijayvargiya
(Partner)
Membership No.: 409674



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CERTIFICATE

We, Sanjay Kumar Gorani (Holding DIN: 00055531), Managing Director and Arpit Garg, Chief Financial Officer of the Company Gorani Industries Limited certify under Regulation 33 SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 that the unaudited financial results for the quarter and half year ended 30th September, 2024, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statement or figures contained therein misleading.

The above Certificate given by us is true to the best of our knowledge and belief.

For Gorani Industries Limited

(Director)

Sanjay Kumar Gorani
(Holding DIN: 00055531)
Managing Director

Arpit Garg
Chief Financial Officer

Date: 08/11/2024
Place: Indore

Date: 08/11/2024
Place: Indore