



# Gorani Industries Ltd.

CIN : L28121MP1995PLC009170  
GSTIN : 23AAACG6274B1Z2

Regd. Office :

Plot No. 32-33, Sector-F, Sanwer Road, Industrial Area,  
Indore - 452 015 (M.P.) India

Admin. Office :

1st Floor, B 15, Pologround, Indore - 452 015 (M.P.)  
Phone : 0731-2723201-3 | Fax No. : 0731-2723200  
E-mail : gorani.industries@yahoo.com  
Website : www.goraniindustries.com

## Statement of Standalone Audited Financial Results for the Quarters and Year Ended 31/03/2019

(RS. IN LAKHS except EPS)						
	Particulars	For the Quarter ended (31/03/19)	For the Quarter ended (31/12/18)	For the Quarter ended (31/03/18)	For the Year ended (31/03/19)	Previous year ended (31/03/2018)
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	516.02	621.70	508.48	2041.53	2031.91
II	Other Income	4.49	4.85	6.54	9.34	9.03
III	<b>Total Income</b>	<b>520.51</b>	<b>626.55</b>	<b>515.02</b>	<b>2050.87</b>	<b>2040.94</b>
IV	Expenses					
	Cost of materials consumed	436.39	501.01	389.44	1693.33	1603.22
	Purchases of stock-in-trade	14.06	3.66	9.49	17.91	14.55
	Changes in inventories of finished goods, work-in- progress and stock-in-trade	(33.54)	8.86	3.32	(65.03)	34.94
	Excise Duty	0.00	0.00	0.00	0.00	23.33
	Employee benefits expense	45.02	41.35	58.17	164.66	158.64
	Finance Costs	5.27	5.21	6.53	19.46	11.20
	Depreciation and amortisation expense	7.74	5.51	5.46	24.21	21.36
	Other expenses	20.52	33.76	32.66	114.18	95.62
	<b>Total expenses</b>	<b>495.46</b>	<b>599.36</b>	<b>505.07</b>	<b>1968.72</b>	<b>1962.86</b>
V	<b>Profit / (Loss) before exceptional items and Tax</b>	<b>25.05</b>	<b>27.19</b>	<b>9.95</b>	<b>82.15</b>	<b>78.08</b>
VI	Exceptional items			0.00	0.00	0.00
VII	<b>Profit / (Loss) before tax</b>	<b>25.05</b>	<b>27.19</b>	<b>9.95</b>	<b>82.15</b>	<b>78.08</b>
VIII	Tax Expenses					
	(1) Current Tax	0.17	7.08	0.00	15.18	0.00
	(2) MAT Credit	(6.10)	0.00	0.00	(6.10)	
	(3) Deferred Tax	16.61	0.00	0.00	16.61	0.00
IX	<b>Profit / (Loss) for the period from the continuing operations</b>	<b>14.37</b>	<b>20.11</b>	<b>9.95</b>	<b>56.46</b>	<b>78.08</b>
X	Profit/Loss from discontinued operations	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
XII	<b>Profit / (Loss) from discontinued operations (after tax)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII	<b>Profit / (Loss) for the period</b>	<b>14.37</b>	<b>20.11</b>	<b>9.95</b>	<b>56.46</b>	<b>78.08</b>
XIV	<b>Other Comprehensive Income</b>					
	A(i) Items that will not be reclassified to profit or loss	8.30	0.00	6.43	8.30	6.43
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(2.16)	0.00	(1.66)	(2.16)	(1.66)
	B (i) Items that will be reclassified to profit or loss	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
XV	<b>Total Comprehensive Income for the Period (Comprising Profit (loss) and other comprehensive income for the period)</b>	<b>20.51</b>	<b>20.11</b>	<b>14.72</b>	<b>62.60</b>	<b>82.85</b>
XVI	Earnings Per Equity Share (For Continuing Operation) :					
	(1) Basic	0.29	0.41	0.27	1.09	1.44
	(2) Diluted					
XVII	Earnings Per Equity Share (For Discontinued Operation) :					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted					
XVIII	Earnings Per Equity Share (For Discontinued & Continuing Operations) :					
	(1) Basic	0.29	0.41	0.27	1.09	1.44
	(2) Diluted					

1. Audit Committee has reviewed the above results on 27th May, 2019.

2. Above Financial Results were taken on record at the meeting of Board of Directors held on 28th May, 2019.

3. The statutory auditors of the company have carried out the Audit of the financial results and Assets Liability Statement attached to it.

4. Company has only one segment of Activity viz-"Kitchen Ware"

**For Gorani Industries Ltd.**

**For Gorani Industries Ltd.**

*[Signature]*  
Director,

*[Signature]*  
Director,  
PTO



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5. No. of Complaints received/pending- NIL

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.

8. Goods and Service Tax (GST) have been effective from 01st July, 2017, consequently, excise duty, Value added tax (VAT), Service Tax etc. have been replaced with GST. Until 30th June, 2017, 'Sales of products' included the amount of excise duty recovered on sales. With effect from 01st July, 2017 'Sales of Products' excludes the amount of GST recovered. Accordingly, 'Revenue from operations' for the year ended 31st March, 2019 are not comparable with those of previous year.

9. The Figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year and year to date figures upto the third quarter of the financial year.

For and on behalf of the Board

Anil Gorani  
Whole Time .Director  
DIN: 00055540  
Place : Indore  
Date : 28/05/2019

Sanjay Gorani  
Managing Director  
DIN: 00055531

For Gorani Industries Ltd,

*Anil Gorani*  
Director,

For Gorani Industries Ltd.

*Sanjay Gorani*  
Director,



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Statement of Assets and Liabilities		(Rs. in Lakhs)	
		31st March 2019 (Audited)	31st March 2018 (Audited)
Particulars			
<b>A</b>	<b>ASSETS</b>		
I	<b>Non Current Assets</b>		
	Property plant & Equipment	239.44	203.41
	Capital Work in Progress	23.76	0.00
	<b>Financial assets</b>		
	Other financial assets - Deposits	4.31	4.61
	<b>Sub Total - Non Current Assets</b>	<b>267.51</b>	<b>208.02</b>
II	<b>Current Assets</b>		
	Inventories	372.98	490.29
	<b>Financial assets</b>		
	Trade receivables	370.88	478.75
	Cash and cash equivalent	90.54	16.86
	<b>Other financial assets</b>		
	Security Deposit	3.27	1.36
	<b>Other Current Assets</b>	83.60	19.01
	<b>Sub Total - Current Assets</b>	<b>921.27</b>	<b>1006.27</b>
	<b>Total Assets</b>	<b>1188.78</b>	<b>1214.29</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
I	<b>EQUITY</b>		
	Share Capital	487.51	506.13
	Other Equity	(31.46)	(123.06)
	<b>Sub Total - Shareholders Fund</b>	<b>456.05</b>	<b>383.07</b>
II	<b>LIABILITY</b>		
	<b>Non-current liabilities</b>		
	<b>Financial Liabilities</b>		
	Other Financial Liabilities	19.55	0
	Deferred Tax Liabilities	22.40	3.62
	<b>Sub Total - Non-current Liabilities</b>	<b>41.95</b>	<b>3.62</b>
	<b>Current liabilities</b>		
	<b>Financial Liabilities</b>		
	Borrowings	475.29	389.51
	Trade Payables		
	A) total outstanding dues of micro enterprises and small enterprises; and	59.15	93.22
	B) total outstanding dues of creditors other than micro enterprises and small enterprises.	96.59	274.43
	<b>Other Financial Liabilities</b>	45.02	27.80
	<b>Other Current Liabilities</b>	14.73	42.64
	<b>Sub Total - Current Liabilities</b>	<b>690.78</b>	<b>827.60</b>
	<b>Total Equity and Liabilities</b>	<b>1188.78</b>	<b>1214.29</b>

For Gorani Industries Ltd.

Director

For Gorani Industries Ltd

Director

**Sneha Sarda & Co.**  
CHARTERED ACCOUNTANTS

90, Chatrapati Nagar

Indore. (M.P.)

**CA. Sneha Mantri**  
(Proprietor)  
M.No. 512148

Ph. : 9222281730

**Auditor's Report on quarterly and year to date Financial Results of GORANI INDUSTRIES LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015**

To,  
The Board of Directors of  
GORANI INDUSTRIES LIMITED

1. We have audited the accompanying financial results of **GORANI INDUSTRIES LIMITED** (Company) for the quarter and year ended 31<sup>st</sup> March, 2019 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016.
2. This financial results for the quarter ended 31<sup>st</sup> March, 2019 and year ended 31<sup>st</sup> March, 2019 have been prepared on the basis of financial results for the nine months ended 31<sup>st</sup> December, 2018, the audited annual Ind AS Financial Statements as at 31<sup>st</sup> March, 2019, which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these financial results based on our audit of these financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS'), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; as applicable and other accounting principles generally accepted in India; our audit of the annual financial statements as at and for the year ended 31<sup>st</sup> March, 2019.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain the reasonable assurance about whether the financial results are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amount disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



4. In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results :
- Are presented in accordance with the requirements of Regulations 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 in this regard; and
  - Give a true and fair view of the net profit (financial performance including other comprehensive income) and other financial information for the quarter ended 31<sup>st</sup> March 2019 as well as the year to date results for the period from 01<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019.

**For Sneha Sarda & Co.**  
(Chartered Accountant)  
FRN : 014579C

*Sneha*

**CA. Sneha Mantri**  
(Proprietor)  
Membership No.: 512148  
Place: Indore  
Date: 28/05/2019





# Gorani Industries Ltd.

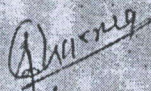
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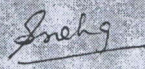
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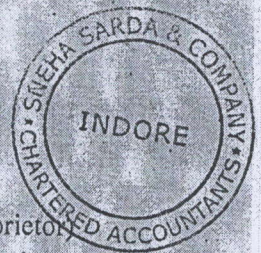
## DECLARATION


With reference to the Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016 of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and in compliance with Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that the Statutory Auditor of the Company Gorani Industries Limited, M/s. Sneha Sarda & Co., Chartered Accountants, bearing Firm Registration No. 014579C has issued an Audit Report with an Unmodified Opinion for the quarter and year ended 31<sup>st</sup> March, 2019.

  
Sanjay Gorani  
Managing Director  
(Holding DIN- 00055531)

  
Chandrasekhar Sharma  
Chief Financial Officer

  
Sneha Mantri (Proprietor)  
Sneha Sarda & Co.  
Auditor of the Company



  
Vikram Rajkumar Khandelwal  
Audit Committee Chairman

Date: 28/05/2019  
Place: Indore