



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
Email : goraniindustriestd@gmail.com
Website : www.goraniindustries.com

01st November, 2021
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 and half year ended on 30/09/2021.

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 September 30th, 2021.
2. The true copy of Limited Review Report.
3. Statement of Assets & Liabilities.
4. Statement of Cash Flow.

Please take the above on record and oblige.

Thanking You,

Yours Faithfully,

For Gorani Industries Limited
For Gorani Industries Limited


(Director)

Sanjay Gorani
(Managing Director)
(DIN: - 00055531)

Encl: As above



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Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30/09/2021

(RS. IN LAKHS except EPS)

	Particulars	For the Quarter ended (30/09/21)	For the Quarter ended (30/06/21)	For the Quarter ended (30/09/20)	For the Half Year ended (30/09/21)	For the Half Year ended (30/09/20)	For the Year ended (31/03/21)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	848.45	231.76	581.26	1080.21	730.44	1839.80
II	Other Income	4.75	1.42	5.21	6.17	6.40	11.68
III	Total Income	853.20	233.18	586.47	1086.38	736.84	1851.48
IV	Expenses						
	Cost of materials consumed	684.59	185.99	375.61	870.58	495.97	1309.58
	Purchases of stock-in-trade	0.44	0.50	5.98	0.94	6.87	41.74
	Changes in inventories of finished goods, work-in- progress and stock -in-trade	(37.12)	(58.58)	49.48	(95.70)	31.31	21.70
	Employee benefits expense	90.23	77.94	58.16	168.17	83.85	228.28
	Finance Costs	11.01	5.68	3.28	16.69	10.84	13.45
	Depreciation and amortisation expense	8.93	8.68	7.68	17.61	15.31	32.41
	Other expenses	31.37	21.77	28.38	53.14	54.88	113.03
	Total expenses	789.45	241.98	528.57	1031.43	699.03	1760.19
V	Profit / (Loss) before exceptional items and Tax	63.75	(8.80)	57.90	54.95	37.81	91.29
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before tax	63.75	(8.80)	57.90	54.95	37.81	91.29
VIII	Tax Expenses						
	(1) Current Tax	16.79	(2.31)	15.46	14.48	10.10	25.10
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.20
IX	Profit / (Loss) for the period from the continuing operations	46.96	(6.49)	42.44	40.47	27.71	65.99
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	46.96	(6.49)	42.44	40.47	27.71	65.99
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	1.43
	(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	(0.36)
	(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)	46.96	(6.49)	42.44	40.47	27.71	67.06
XVI	Earnings Per Equity Share (For Continuing Operation) :						
	(i) Basic (ii)	0.96	(0.13)	0.87	0.83	0.57	1.35
	Diluted						
XVII	Earnings Per Equity Share (For Discontinued Operation) :						
	(i) Basic (ii)	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted						
XVIII	Earnings Per Equity Share (For Discontinued & Continuing Operations)						
	(i) Basic (ii)	0.96	(0.13)	0.87	0.83	0.57	1.35
	Diluted						

- Audit Committee has reviewed the above results on 1st November, 2021.
- Above Financial Results were taken on record at the meeting of Board of Directors held on 1st November, 2021.
- The statutory auditors of the company have carried out the limited review of the financial results for the quarter and half year ended on 30th September, 2021.
- Company has only one segment of Activity viz-"Kitchen Ware"
- No. of Complaints received/pending- NIL

For Gorani Industries Limited,

Arul Gosan
(Director)

For Gorani Industries Limited

[Signature]
(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

Anil Gorani
Anil Gorani
Whole Time Director
DIN: 00055540
Place : Indore
Date : 01/11/2021

Sanjay Gorani
Managing Director
DIN: 00055531
(Director)

[Signature]
(Director)



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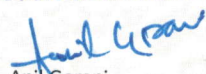
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Statement of Assets and Liabilities as on 30.09.2021

Particulars	(Rs. in Lakhs)	
	30th Sept. 2021 (Unaudited)	31st March 2021 (Audited)
A ASSETS		
I Non Current Assets		
(A) Property plant & Equipment	293.69	283.27
(B) Capital Work in Progress	12.24	5.53
(C) Financial assets		
(i) Other financial assets - Deposits	5.44	5.41
Sub Total - Non Current Assets	311.37	294.21
II Current Assets		
(A) Inventories	820.55	326.25
(B) Financial assets		
(i) Trade receivables	391.00	448.19
(ii) Cash and cash equivalent	8.78	86.23
(iii) Other financial assets - Security Deposits	3.77	3.47
(C) Other Current Assets	100.34	34.49
Sub Total - Current Assets	1324.44	898.63
Total Assets	1635.81	1192.84
B EQUITY AND LIABILITIES		
I EQUITY		
(A) Equity Share Capital	487.51	487.51
(B) Other Equity	130.06	89.59
Sub Total - Shareholders Fund	617.57	577.10
II LIABILITY		
Non-current liabilities		
(A) Financial Liabilities		
(i) Borrowings	0.00	0.00
(B) Provisions	5.92	5.92
(C) Deferred Tax Liabilities (Net)	21.82	21.82
Sub Total - Non-current Liabilities	27.74	27.74
Current liabilities		
(A) Financial Liabilities		
(i) Borrowings	556.68	273.57
(ii) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises; and	92.39	87.13
Total outstanding dues of creditors other than micro enterprises and small enterprises.	168.46	105.48
(iii) Other Financial Liabilities	94.90	78.67
(B) Other Current Liabilities	67.93	33.97
(C) Current Tax Liabilities (Net)	10.14	9.18
Sub Total - Current Liabilities	990.50	588.00
Total Equity and Liabilities	1635.81	1192.84

For and on behalf of the Board

For Gorani Industries Limited For Gorani Industries Limited


Anil Gorani
Whole Time Director (Director)
DIN: 00055540
Place : Indore
Date : 01/11/2021


Sanjay Gorani
Managing Director (Director)
DIN: 00055531



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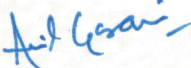
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CASH FLOW STATEMENT

Particulars	(Rs. in Lakhs)	
	30th Sept. 2021 (Unaudited)	30th Sept. 2020 (Unaudited)
A Cash Flow from Operating Activities		
Profit before Tax	54.95	37.81
Add : Adjustments For		
Depreciation and Ammotization Expenses	17.61	15.31
Interest Income	0.00	(0.23)
Interest Expenses on Lease Liability	0.00	
Finance Cost	16.69	10.83
Loss on Sale of Property, Plant and Equipments	0.00	0.00
Unréalized Foreign Exchange difference	(0.02)	(0.42)
Employee Benefit Expense	0.00	0.00
Operating Profit before Working Capital Changes	89.23	63.30
Changes In Working Capital		
Adjustments for Changes in Working Capital		
Inventories	(494.30)	(4.97)
Trade Receivables and Other Receivables	57.19	286.45
Other Financial Assets	(0.30)	0.00
Other Current Assets	(65.84)	(5.01)
Trade and Other Payables	102.21	(82.66)
Other Current/Financial Liabilities	16.23	36.59
Cash Generated from Operations	(295.58)	293.70
Income Taxes paid (Net)	13.52	3.43
Net Cash Flow From Oprating Activity (A)	(309.10)	290.27
B Cash Flow from Investing Activities		
(Purchase)/Sales of Property, Plant and Equipments	(34.74)	(13.13)
Interest Income	0.00	0.23
Increase/decrease in Non-Current Assets	(0.03)	(0.28)
Net Cash Used in Investing Activities (B)	(34.77)	(13.18)
C Cash Flow From Financing Activities		
Finance Cost	(16.69)	(10.83)
Proceeds from Unpaid Calls	0.00	0.00
Payment of Lease Liability	0.00	0.00
Increase/(Decrease) in Short Term Borrowings	283.11	(172.10)
Increase/(Decrease) in Non-Current Liabilities	0.00	0.00
Net Cash Used in Financing Activities (C)	266.42	(182.93)
Net Increase/(Decrease) in Cash and Cash Equivalents (A)+(B)+(C)	(77.45)	94.16
Cash and Cash Equivalents at the Commencement of the Year	86.23	52.39
Cash and Cash Equivalents at the End of the half year	8.78	146.55

For and on behalf of the Board

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


Anil Gorani
(Director)

Whole Time Director
DIN: 00055540
Place : Indore
Date : 01/11/2021


Sanjay Gorani
(Director)
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 30/09/2021 (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 : 01/11/2021

UDIN : **21409674AAAAAV8735**

For Sandeep Surendra Jain & Co.

(Chartered Accountants)

FRN: 010172C

CA. Seema Vijayvargiya

(Partner)

Membership No.: 409674

