



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 : goraniindustriesltd@gmail.com
Website : www.goraniindustries.com

10th October, 2022
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 30/09/2022.

Dear Sir/Ma'am,

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, 2022.
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 Ltd.

Director,

Nakul Gorani
(Holding DIN: 06543317)
(Whole-time Director)

Encl: As above



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Statement of Standalone unaudited Financial Results for the Quarter and Half Year Ended 30/09/2022

(RS. IN LAKHS except EPS)

	Particulars	For the Quarter	For the Quarter ended	For the	For the Half year	For the Half	For the Year
		ended (30/09/22)	(30/06/22)	Quarter	ended (30/09/22)	year ended	ended (31/03/22)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	1255.54	920.45	848.45	2175.99	1080.21	2875.51
II	Other Income	3.60	3.89	4.75	7.49	6.17	11.30
III	Total Income	1259.14	924.34	853.20	2183.48	1086.38	2886.81
IV	Expenses						
	Cost of materials consumed	1026.37	638.32	684.59	1664.69	870.58	2095.63
	Purchases of stock-in-trade	0.13	0.32	0.44	0.45	0.94	15.37
	Changes in inventories of finished goods, work-in-progress and in-trade	(95.24)	64.66	(37.12)	(30.58)	(95.70)	(6.38)
	Employee benefits expense	104.35	85.08	90.23	189.43	168.17	354.42
	Finance Costs	15.03	15.49	11.01	30.52	16.69	39.24
	Depreciation and amortisation expense	11.00	10.88	8.93	21.88	17.61	38.17
	Other expenses	70.29	38.91	31.37	109.20	53.14	123.75
	Total expenses	1131.93	853.66	789.45	1985.59	1031.43	2660.20
V	Profit / (Loss) before exceptional items and Tax	127.21	70.68	63.75	197.89	54.95	226.61
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before tax	127.21	70.68	63.75	197.89	54.95	226.61
VIII	Tax Expenses						
	(1) Current Tax	33.24	18.39	16.79	51.63	14.48	60.28
	(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	93.97	52.29	46.96	146.26	40.47	166.31
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	93.97	52.29	46.96	146.26	40.47	166.31
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	(7.35)
	(ii) Income tax relating to items that will not be reclassified to or loss	0.00	0.00	0.00	0.00	0.00	1.85
	(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 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)	93.97	52.29	46.96	146.26	40.47	160.81
XVI	Earnings Per Equity Share (For Continuing Operation) :						
	(i) Basic	1.75	0.98	0.96	2.73	0.83	3.41
	(ii) Diluted	1.75	0.98	0.96	2.73	0.83	3.39
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	1.75	0.98	0.96	2.73	0.83	3.41
	(ii) Diluted	1.75	0.98	0.96	2.73	0.83	3.39

- Audit Committee has reviewed the above results on 10th October, 2022.
- Above Financial Results were taken on record at the meeting of Board of Directors held on 10th October, 2022.
- The statutory auditors of the company have carried out the Limited Review of the financial results for the quarter ended 30th September, 2022.
- Company has only one segment of Activity viz-"Kitchen Ware"
- No. of Complaints received/pending- NIL
- 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
- 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 Gorani Industries Ltd.

For and on behalf of the Board

Nakul Gorani
Whole Time Director
DIN:06543317
Place : Indore
Date : 10/10/2022

Sanjay Gorani

Managing Director
DIN: 00055531



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Statement of Assets and Liabilities		(Rs. in Lakhs)	
Particulars		30th Sept. 2022 (Un-Audited)	31st March 2022 (Audited)
A	ASSETS		
I	Non Current Assets		
	(A) Property plant & Equipment	340.65	334.20
	(B) Capital Work in Progress	19.00	2.19
	(C) Financial assets		
	(i) Other financial assets	4.99	5.09
	Sub Total - Non Current Assets	364.64	341.48
II	Current Assets		
	(A) Inventories	977.86	953.54
	(B) Financial assets		
	(i) Trade receivables	964.56	505.66
	(ii) Cash and cash equivalent	53.86	155.13
	(iii) Other financial assets - Security Deposits	4.14	3.67
	(C) Other Current Assets	103.34	121.17
	Sub Total - Current Assets	2103.76	1739.17
	Total Assets	2468.40	2080.65
B	EQUITY AND LIABILITIES		
I	EQUITY		
	(A) Equity Share Capital	536.26	487.51
	(B) Other Equity	577.03	479.53
	Sub Total - Shareholders Fund	1113.29	967.04
II	LIABILITY		
	Non-current liabilities		
	(A) Financial Liabilities		
	(i) Borrowings	73.00	73.00
	(B) Provisions	11.94	11.94
	(C) Deferred Tax Liabilities (Net)	19.99	19.99
	Sub Total - Non-current Liabilities	104.93	104.93
	Current liabilities		
	(A) Financial Liabilities		
	(i) Borrowings	751.50	677.42
	(ii) Lease Liability	0.06	0.06
	(ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises; and	116.48	53.44
	Total outstanding dues of creditors other than micro enterprises and small enterprises.	203.82	153.72
	(iii) Other Financial Liabilities	77.91	47.34
	(B) Other Current Liabilities	81.09	51.74
	(C) Current Tax Liabilities (Net)	19.32	24.96
	Sub Total - Current Liabilities	1250.18	1008.68
	Total Equity and Liabilities	2468.40	2080.65

For and on behalf of the Board
For Gorani Industries Ltd.

For Gorani Industries Ltd.


Nakti Gorani
Whole Time Director
DIN: 06543317
Place : Indore
Date : 10/10/2022

Director,


Sanjay Gorani
Managing Director
DIN: 00055531

Director,



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CASH FLOW STATEMENT		(Rs. in Lakhs)	
Particulars	30th Sept. 2022 (Un-Audited)	31st Mar. 2022 (Audited)	
A Cash Flow from Operating Activities			
Profit before Tax	197.89	226.61	
Add : Adjustments For			
Depreciation and Ammotization Expenses	21.88	38.17	
Interest Income	0.00	(0.19)	
Interest Expenses on Lease Liability	0.00	0.01	
Finance Cost	30.52	39.24	
Unrealized Foreign Exchange difference	(0.38)	0.07	
Employee Benefit Expense	0.00	(1.33)	
Operating Profit before Working Capital Changes	249.91	302.57	
Changes In Working Capital			
Adjustments for Changes in Working Capital			
Inventories	(24.32)	(627.29)	
Trade Receivables and Other Receivables	(458.90)	(57.48)	
Other Financial Assets	(0.48)	(0.20)	
Other Current Assets	17.82	(86.67)	
Trade and Other Payables	113.52	(16.77)	
Other Current/Financial Liabilities	59.92	17.76	
Cash Generated from Operations	(42.53)	(468.08)	
Income Taxes paid (Net)	57.27	44.50	
Net Cash Flow From Oprating Activity (A)	(99.80)	(512.58)	
B Cash Flow from Investing Activities			
(Purchase)/Sales of Property, Plant and Equipments	(45.13)	(85.75)	
Interest Income	0.00	0.19	
Increase/decrease in Non-Current Assets	0.10	0.32	
Net Cash Used in Investing Activities (B)	(45.03)	(85.24)	
C Cash Flow From Financing Activities			
Finance Cost	(30.52)	(39.24)	
Proceeds from Share Warrants	0.00	229.13	
Payment of Lease Liability	0.00	(0.02)	
Increase/(Decrease) in Short Term Borrowings	74.08	403.85	
Increase/(Decrease) in Non-Current Liabilities	0.00	73.00	
Net Cash Used in Financing Activities (C)	43.56	666.72	
Net Increase/(Decrease) in Cash and Cash Equivalents (A)+(B)+(C)	(101.27)	68.90	
Cash and Cash Equivalents at the Commencement of the Year	155.13	86.23	
Cash and Cash Equivalents at the End of the half year	53.86	155.13	

For and on behalf of the Board
for Gorani Industries Ltd.

Nakul Gorani
Whole Time Director
DIN: 06543317
Place : Indore
Date : 10/10/2022

Director,

For Gorani Industries Ltd.

Sanjay Gorani
Managing Director
DIN: 00055531

Director,



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 30/09/2022 (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: 10/10/2022
UDIN: 22409674AZCAPE5009

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




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



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CERTIFICATE

We, Sanjay Gorani (Holding DIN:00055531), Managing Director and Chandrasekhar Sharma, 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, 2022, 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 Ltd.

Director

Sanjay Kumar Gorani
(Holding DIN: 00055531)
Managing Director

Chandrasekhar Sharma
Chief Financial Officer

Date: 10/10/2022
Place: Indore

Date: 10/10/2022
Place: Indore