

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

Phone : 0731-2723201-3, 2422314-6
Fax No. : 0731-2420681, 2723200
email : sanjay.gorani@gmail.com
anilgorani@yahoo.com



CIN: L28121MP1995PLC009170 Website: www.goraniindustries.com

February 05th, 2018 Indore

To, The Corporate Relationship Department, The Stock Exchange Mumbai, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001

Sub: - Submission of Unaudited Quarterly Results for quarter ended on 31/12/2017.

Sir,

With reference to above we are enclosing herewith the following:

- 1. Certified true copy of Unaudited Quarterly Financial Results for the quarter ended on December 31st, 2017.
- 2. Also the true copy of Limited Review Report.

Please take the above on record and oblige.

Thanking You,

Yours Faithfully,

For Gorani Industries Limited

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

Encl: As above

## Gorani Industries Ltd.

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

Phone : 0731-2723201-3, 2422314-6 Fax No.: 0731-2420681, 2723200 : sanjay.gorani@gmail.com anilgorani@yahoo.com



foil Goan

CIN: L28121MP1995PLC009170 Website: www.goraniindustries.com

|       | Indalone Unaudited Financial Results for the Quarters Ended 31/12/2017  (RS  For the For the For the For the For the Nine |   |   |   |  |  |   |
|-------|---|---|---|---|--|--|---|
|       | Particulars   | Quarter<br>ended<br>(31/12/17)<br>(Unaudited) | Quarter<br>ended<br>(30/09/17)<br>(Unaudited) | Quarter<br>ended<br>(31/12/16)<br>(Unaudited) | Months<br>ended<br>(31/12/17)<br>(Unaudited) | For the Nine<br>Months<br>ended<br>(31/12/16)<br>(Unaudited) | Previous year<br>ended<br>(31/03/2017)<br>(Audited) |
|       |   |   |   |   |  |  |   |
| 1     | Revenue from operations   | 711.60  | 597.75  | 227.13  | 1500.32                                      | 472.69   | 730.11  |
| II    | Other Income  | 2.17  | 0.15  | 0.00  | 2.49   | 0.00   | 5.91  |
| Ш     | Total Income  | 713.77  | 597.90  | 227.13  | 1502.81                                      | 472.69   | 736.02  |
| IV    | Expenses  |   |   |   |  |  |   |
|       | Cost of materials consumed  | 645.39  | 450.90  | 160.26  | 1213.78                                      | 263.06   | 400.81  |
|       | Purchases of stock-in-trade   | 1.19  | 0.00  | 0.00  | 5.06   | 0.00   | 0.00  |
|       | Changes in inventories of finished goods, work-in- progress and stock-in-<br>trade  | (22.59)                                       | 52.91   | (14.14)                                       | 31.62  | 33.01  | 66.93   |
|       | Employee benefits expense   | 35.20   | 33.45   | 25.47   | 100.48                                       | 78.12  | 140.85  |
|       | Finance Costs   | 3.12  | 1.08  | 0.30  | 4.68   | 0.80   | 2.38  |
|       | Depreciation and amortisation expense   | 5.35  | 5.30  | 4.15  | 15.90  | 12.35<br>70.71   | 73.77   |
|       | Other expenses  | 18.46<br>686.12                               | 22.47<br>566.11                               | 23.65<br>199.69                               | 63.18<br>1434.70                             | 458.05   | 705.52  |
| V     | Profit / (Loss) before exceptional items and Tax  |   |   |   |  |  |   |
| Υ     | Profit / (Loss) before exceptional items and Tax  | 27.65   | 31.79   | 27.44   | 68.11  | 14.64  | 30.50   |
| VI    | Exceptional items   | 0   | 0.00  | 0.00  | 0.00   | 0.00   | 0.00  |
| VII   | Profit / (Loss) before tax  | 27.65   | 31.79   | 27.44   | 68.11  | 14.64  | 30.50   |
| VIII  | Tax Expenses (1) Current Tax (2) Deffered Tax   | 0.00  | 0.00  | 0.00  | 0.00   | 0.00   | 0.00  |
| IX    | Profit / (Loss) for the period from the continuing operations   | 27.65   | 31.79   | 27.44   | 68.11  | 14.64  | 30.50   |
| 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)  | And the second of                             | 0.00  | 0.00  | 0.00   | 0.00   | 0.00  |
| All   | Troffe (Loss) from discontinues operations (arrest time)  | 0.00  |   | Manager 1 to 1 to 1 to 1 to 1                 |  |  | 30.50   |
| XIII  | Profit / (Loss) for the period  | 27.65   | 31.79   | 27.44   | 68.11  | 14.64  | 30,50   |
| XIV   | Other Comprehensive Income A(i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss B (i) Items that will be reclassified to profit or loss (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)  | 27.65   | 31.79   | 27.44   | 68.11  | 14.64  | 30.50   |
| XVI   | Earings Per Equity Share (For Continuing Operation) : (1) Basic Diluted (2)   | 0.51  | 0.58  | 0.50  | 1.25   | 0.27   | 0.56  |
| XVII  | Earings Per Equity Share (For Discontinued Operation) : (1) Basic Diluted (2)   | 0.00  | 0.00  | 0.00  | 0.00   | 0,00   | 0.00  |
| XVIII | Earings Per Equity Share (For Discontinued & Continuing Operations) : (1) Basic (2) Diluted   | 0.51  | 0.58  | 0.50  | 1.25   | 0.27   | 0.56  |

Audit Committee has reviewed the above results on 05th February, 2018.

2. Above Financial Results were taken on record at the meeting of Board of Directors held on 05th February, 2018. 3. The statutory auditors of the company have carried out limited review of the financial results for the quarter and Nine Months ended 31st December, 2017.

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

6. The Financial Results for the Quarter and Nine Months ended 31.12.2017 have been reviewd by the Statutory Auditors as required under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requiremenrs) Regulations, 2015. Figures for the quarter and Nine Months ended 31.12.2016 as per GAAP (Previosly reported) have been restated as required in terms of IND-AS for the purpose of these results and have also been reviewed by the Statutory Auditors

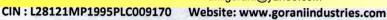
7. The Ind AS Compliant corresponding figures for the quarter and Nine Months ended 31.12.2016 have not been subjected to limited review or audit. However, the Company's management has excercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs



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

Indore - 452 015 (M.P.) India Phone : 0731-2723201-3, 2422314-6 Fax No. : 0731-2420681, 2723200 email : sanjay.gorani@gmail.com

anilgorani@yahoo.com





8. Reconciliation of Profit after tax for the quarter and Nine Months ended 31.12.2016 between Ind AS compliant result as reported above with result reported in previous year as per Indian GAAP in given below:

| Particulars  | For the Quarter ended (31/12/16) | For the Nine<br>Months<br>ended<br>(31/12/16) |
|--|----------------------------------|---|
| Profit after Tax under Indian GAAP                   | 27.20                            | 13.72   |
| Adjustment related to Employee defined benefit plans | 0.24                             | 0.92  |
| Tax impact on above                                  | 0.00                             | 0.00  |
| Net Profit after Tax under Ind AS                    | 27.44                            | 14.64   |
| Other Comprehensive Income                           | 0.00                             | 0.00  |
| Total Comprehensive Income as per Ind AS             | 27.44                            | 14.64   |

For and on behalf of the Board

Artil Gorani Whole Time .Director DIN: 00055540 Place : Indore

Date: 05/02/2018

Sanjay Gorani Managing Director DIN: 00055531

## Sneha Sarda & Co. CHARTERED ACCOUNTANTS

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

90, Chatrapati Nagar

Indore. (M.P.)

Ph.: 9222281730

## LIMITED REVIEW REPORT

Review Report to BSE Limited, Mumbai

We have reviewed the accompanying statement of Unaudited financial results of M/S GORANI INDUSTRIES LIMITED, INDORE for the period ended on 31/12/2017. This statement is the responsibility of the company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 provides 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 of Unaudited financial results prepared in accordance with applicable Indian Accounting Standard (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: 05/02/2018

For Sneha Sarda & Co.

Sneha Mantri (Proprietor)

M. No. 512148