



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 : 0731-2723202-3

Email : goraniindustriesltd@gmail.com

Website : www.goraniindustries.com

Annexure - M

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Date: 07th February, 2023

Place: Indore

To,
The Chief General Manager
Listing Operation,
BSE Limited,
20th Floor, P.J. Towers,
Dalal Street,
Mumbai - 400001

Dear Sir,

Subject: Compliance Report as per requirement specified in SEBI Master Circular No. SEBIHO/CFDIDILICIR/P/202110000000665 dated November 23, 2021 ("SEBI Scheme Circular")

It is hereby certified that the draft Scheme of Arrangement of in the nature of merger / amalgamation of Blow Hot Kitchen Appliances Private Limited ("Transferor Company") with Gorani Industries Limited ("Transferee Company") and their respective shareholders and creditors under Sections 230 to 232 of the Companies Act, 2013 read with applicable rules made thereunder ("Scheme"), does not, in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange and the same is in compliance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") and SEBI Scheme Circular referred above including the following:

S. No.	Reference	Particulars	Complied / or not Complied
1.	Regulations 17 to 27 of the LODR Regulations	Corporate Governance Requirements	Not Applicable to the Transferee Company since Share capital and Networth does not exceed the threshold mentioned in Regulation 15 of SEBI LODR Regulations
2.	Regulation 11 of LODR Regulations	Compliance with Securities Laws	Complied

Requirements of the aforesaid circular

For Gorani Industries Ltd,

Director.



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(a)	Para (I)(A)(2)	Submission of documents to Stock Exchange	Complied These documents have been submitted vide our application with BSE.
(b)	Para (I)(A)(3)	Conditions for schemes of arrangement involving unlisted entities	Complied The transferee co. will be complying with conditions mentioned at point (a), (b) and (c) of Para (I)(A)(3) of the Circular. The transferee company is listed on BSE having nationwide terminals.
(c)	Para (I)(A)(4)(a)	Submission of Valuation Report	Complied The share entitlement report is attached as Annexure C
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting Standards	Complied The Auditors certificate is attached as Annexure L
(e)	Para (I)(A)(9)	Provision of approval of public shareholders through e-voting	Complied Provided in the scheme

For Gorani Industries Limited


Sanjay Kumar Gorani
(Holding DIN- 00055531)
(Managing Director)

For Gorani Industries Limited


Sachi Samaria
Company Secretary



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Certified that the transactions / accounting treatment provided in the draft Scheme of arrangement involving Blow Hot Kitchen Appliances Private Limited and Gorani Industries Limited is in compliance with all the Accounting Standards applicable to a listed entity.

Thanking you,

Yours faithfully,

For Gorani Industries Limited


Sanjay Kumar Gorani
(Holding DIN- 00055531)
(Managing Director)

For Gorani Industries Limited


Arpit Garg
Chief Financial Officer