



# Gorani Industries Ltd.

CIN : L28121MP1995PLC009170  
GSTIN : 23AAACG6274B1Z2

Annexure - L  
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

Date: 26/08/2022  
Place: Indore

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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
2.	Regulation 11 of LODR Regulations	Compliance with Securities Laws	Complied
<b>Requirements of the aforesaid circular</b>			
(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)

For Gorani Industries Ltd.

Director,



# Gorani Industries Ltd.

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			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 <b>Annexure C</b>
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting Standards	Complied The Auditors certificate is attached as <b>Annexure K</b>
(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

Sachin Samaria  
Company Secretary

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

Chandra Shekhar Sharma  
Chief Financial Officer