



# 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 : 0731-2723207-3  
Email : goraniindustriesltd@gmail.com  
Website : www.goraniindustries.com

13<sup>th</sup> February, 2024  
Indore

To,  
The BSE Limited  
The Corporate Relationship Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001

**Sub: - Submission of Unaudited Financial Results for quarter and nine months ended on 31<sup>st</sup> December, 2023.**

Dear Ma'am/Sir,

With reference to above we are enclosing herewith the following:

1. Certified true copy of Unaudited Financial Results for the Quarter ended on 31<sup>st</sup> December, 2023.
2. The true copy of Limited Review Report.

Please take the above on record and oblige.

Thanking You,

Yours Faithfully,

For Gorani Industries Limited

Nakul Gorani  
(Whole-Time Director)  
(DIN: - 06543317)



Encl: As above



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## Statement of Standalone unaudited Financial Results for the Quarter and Nine Months Ended 31/12/2023

		(RS. IN LAKHS except EPS)					
	Particulars	For the Quarter ended (31/12/23)	For the Quarter ended (30/09/23)	For the Quarter ended (31/12/22)	For the Nine Months ended (31/12/23)	For the Nine Months ended (31/12/22)	For the Year ended (31/03/23)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	1074.17	1194.09	1234.46	3071.92	3410.45	4204.73
II	Other Income	17.31	5.94	4.32	26.73	11.81	53.80
III	<b>Total Income</b>	<b>1091.48</b>	<b>1200.03</b>	<b>1238.78</b>	<b>3098.65</b>	<b>3422.26</b>	<b>4258.53</b>
IV	Expenses						
	Cost of materials consumed	963.94	966.23	986.57	2540.59	2651.26	2776.54
	Purchases of stock-in-trade	33.82	28.32	27.12	91.09	27.57	29.73
	Changes in inventories of finished goods, work-in- progress and stock -in-trade	(114.80)	(23.47)	(10.87)	(172.92)	(41.45)	113.52
	Employee benefits expense	126.55	117.37	90.94	343.71	280.37	374.62
	Finance Costs	24.75	25.51	17.94	70.80	48.46	72.24
	Depreciation and amortisation expense	10.20	10.22	11.29	30.30	33.17	43.42
	Other expenses	41.18	25.06	27.47	90.38	136.67	646.25
	<b>Total expenses</b>	<b>1085.64</b>	<b>1149.24</b>	<b>1150.46</b>	<b>2993.95</b>	<b>3136.05</b>	<b>4056.32</b>
V	<b>Profit / (Loss) before exceptional items and Tax</b>	<b>5.84</b>	<b>50.79</b>	<b>88.32</b>	<b>104.70</b>	<b>286.21</b>	<b>202.21</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit / (Loss) before tax</b>	<b>5.84</b>	<b>50.79</b>	<b>88.32</b>	<b>104.70</b>	<b>286.21</b>	<b>202.21</b>
VIII	Tax Expenses						
	(1) Current Tax	1.47	13.24	23.04	27.23	74.67	54.68
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	(2.32)
IX	<b>Profit / (Loss) for the period from the continuing operations</b>	<b>4.37</b>	<b>37.55</b>	<b>65.28</b>	<b>77.47</b>	<b>211.54</b>	<b>149.85</b>
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	<b>Profit / (Loss) from discontinued operations (after tax)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII	<b>Profit / (Loss) for the period</b>	<b>4.37</b>	<b>37.55</b>	<b>65.28</b>	<b>77.47</b>	<b>211.54</b>	<b>149.85</b>
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	10.10
	(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	(2.54)
	(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	<b>Total Comprehensive Income for the Period (Comprising Profit (loss) and other comprehensive income for the period)</b>	<b>4.37</b>	<b>37.55</b>	<b>65.28</b>	<b>77.47</b>	<b>211.54</b>	<b>157.41</b>
XVI	Earnings Per Equity Share (For Continuing Operation) :						
	(i) Basic	0.08	0.70	1.22	1.44	3.94	2.79
	(ii) Diluted	0.08	0.70	1.22	1.44	3.94	2.79
XVII	Earnings Per Equity Share (For Discontinued Operation) :						
	(i) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings Per Equity Share (For Discontinued & Continuing Operations)						
	(i) Basic	0.08	0.70	1.22	1.44	3.94	2.79
	(ii) Diluted	0.08	0.70	1.22	1.44	3.94	2.79

- Audit Committee has reviewed the above results on 13th February, 2024
- Above Financial Results were taken on record at the meeting of Board of Directors held on 13th February, 2024
- The statutory auditors of the company have carried out the Limited Review of the financial results for the quarter ended 31st December, 2023.
- Company has only one segment of Activity viz-"Kitchen Ware"
- 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.
- 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**

Nakul Gorani  
Whole Time Director  
DIN:06543317  
Place : Indore  
Date : 13/02/2024

(Director)

Sanjay Kumar 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 31/12/2023 (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.

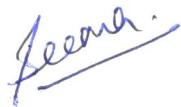
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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: 13/02/2024  
UDIN: 24409674BKFOJM5770

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



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



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## CERTIFICATE

We, Sanjay Kumar Gorani (Holding DIN: 00055531), Managing Director and Arpit Garg, Chief Financial Officer of the Company Gorani Industries Limited certify under Regulation 33 of SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 that the unaudited financial results for the quarter and nine months ended 31<sup>st</sup> December, 2023, 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.

Sanjay Kumar Gorani  
(Holding DIN: 00055531)  
Managing Director



Arpit Garg  
Chief Financial Officer

Date: 13/02/2024  
Place: Indore

Date: 13/02/2024  
Place: Indore