



Gorani Industries Ltd.

CIN : L28121MP1995PLC009170
GSTIN : 23AAAACG6274B1Z2

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

11th January, 2023
Indore

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

Sub: - Submission of Unaudited Quarterly Financial Results for quarter ended on 31/12/2022.

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 31st December, 2022.
2. The true copy of Limited Review Report.

Please take the above on record and oblige.

Thanking You,

Yours Faithfully,

For Gorani Industries Limited
For Gorani Industries Limited


(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 Nine Months Ended 31/12/2022

(RS. IN LAKHS except EPS)

	Particulars	For the	For the	For the	For the Nine	For the Nine	For the
		Quarter ended (31/12/22)	Quarter ended (30/09/22)	Quarter ended (31/12/21)	Months ended (31/12/22)	Months ended (31/12/21)	Year ended (31/03/22)
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	1234.46	1255.54	967.16	3410.45	2047.37	2875.51
II	Other Income	4.32	3.60	(1.16)	11.81	5.01	11.30
III	Total Income	1238.78	1259.14	966.00	3422.26	2052.38	2886.81
IV	Expenses						
	Cost of materials consumed	986.57	1026.37	758.92	2651.26	1629.50	2095.63
	Purchases of stock-in-trade	27.12	0.13	0.90	27.57	1.84	15.37
	Changes in inventories of finished goods, work-in- progress and stock -in-trade	(10.87)	(95.24)	22.47	(41.45)	(73.23)	(6.38)
	Employee benefits expense	90.94	104.35	90.06	280.37	258.23	354.42
	Finance Costs	17.94	15.03	9.93	48.46	26.62	39.24
	Depreciation and amortisation expense	11.29	11.00	8.91	33.17	26.52	38.17
	Other expenses	27.47	70.29	28.05	136.67	81.19	123.75
	Total expenses	1150.46	1131.93	919.24	3136.05	1950.67	2660.20
V	Profit / (Loss) before exceptional items and Tax	88.32	127.21	46.76	286.21	101.71	226.61
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before tax	88.32	127.21	46.76	286.21	101.71	226.61
VIII	Tax Expenses						
	(1) Current Tax	23.04	33.24	12.45	74.67	26.93	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	65.28	93.97	34.31	211.54	74.78	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	65.28	93.97	34.31	211.54	74.78	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 profit 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 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)	65.28	93.97	34.31	211.54	74.78	160.81
XVI	Earnings Per Equity Share (For Continuing Operation) :						
	(i) Basic	1.22	1.75	0.70	3.94	1.53	3.41
	(ii) Diluted	1.22	1.75	0.70	3.94	1.53	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	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings Per Equity Share (For Discontinued & Continuing Operations)						
	(i) Basic	1.22	1.75	0.70	3.94	1.53	3.41
	(ii) Diluted	1.22	1.75	0.70	3.94	1.53	3.39

1. Audit Committee has reviewed the above results on 11th January, 2023.

2. Above Financial Results were taken on record at the meeting of Board of Directors held on 11th January, 2023.

3. The statutory auditors of the company have carried out the Limited Review of the financial results for the quarter ended 31st December, 2022.

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

For Gorani Industries Limited

(Director)

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(Director)



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5. 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.
6. 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

Naku! Gorani
Whole Time Director
DIN:06543317
Place : Indore
Date : 11/01/2023


(Director)

For Gorani Industries Limited

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 31/12/2022 (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: 11/01/2023
UDIN: 23409674BGXCWS420



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 Arpit Garg, 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 ended 31st December, 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 Limited

(Director)

Sanjay Gorani
(Holding DIN: 00055531)
Managing Director

Arpit Garg
Chief Financial Officer

Date: 11/01/2023
Place: Indore

Date: 11/01/2023
Place: Indore