



# 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 : 0731-2723201-3 | Fax No. : 0731-2723200  
E-mail : gorani.industries@yahoo.com  
Website : www.goraniindustries.com

## Statement of Standalone Audited Financial Results for the Quarters and Year Ended 31/03/2018

					(RS. IN LAKHS except EPS)		
		Particulars	For the Quarter ended (31/03/18)	For the Quarter ended (31/12/17)	For the Quarter ended (31/03/17)	For the Year ended (31/03/18)	Previous year ended (31/03/2017)
			(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	I	Revenue from operations	508.48	711.60	289.33	2031.91	821.02
	II	Other Income	6.54	2.17	5.95	9.03	5.95
	III	Total Income	515.02	713.77	295.28	2040.94	826.97
	IV	Expenses					
		Cost of materials consumed	389.44	645.39	137.75	1603.22	400.81
		Purchases of stock-in-trade	9.49	1.19	0.00	14.55	0.00
		Changes in inventories of finished goods, work-in- progress and stock-in-trade	3.32	(22.59)	33.92	34.94	66.93
		Excise Duty	0.00	0.00	31.91	23.33	90.91
		Employee benefits expense	58.17	35.20	66.83	158.64	144.95
		Finance Costs	6.53	3.12	1.58	11.20	2.38
		Depreciation and amortisation expense	5.46	5.35	8.43	21.36	20.78
		Other expenses	32.66	18.46	3.10	95.62	73.81
		Total expenses	505.07	686.12	283.52	1962.86	800.57
	V	Profit / (Loss) before exceptional items and Tax	9.95	27.65	11.76	78.08	26.40
	VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
	VII	Profit / (Loss) before tax	9.95	27.65	11.76	78.08	26.40
	VIII	Tax Expenses (1) Current Tax (2) Deffered Tax	0.00	0.00	0.00	0.00	0.00
	IX	Profit / (Loss) for the period from the continuing operations	9.95	27.65	11.76	78.08	26.40
	X	Profit/Loss from discontinued operations	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
	XII	Profit / (Loss) from discontinued operations (after tax)	0.00	0.00	0.00	0.00	0.00
	XIII	Profit / (Loss) for the period	9.95	27.65	11.76	78.08	26.40
	XIV	Other Comprehensive Income					
		A(i) Items that will not be reclassified to profit or loss	6.43	0.00	7.64	6.43	7.64
		(ii) Income tax relating to items that will not be reclassified to profit or loss	(1.66)	0.00	(1.97)	(1.66)	(1.97)
		B (i) Items that will be reclassified to profit or loss	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
	XV	Total Comprehensive Income for the Period (Comprising Profit (loss) and other comprehensive income for the period)	14.72	27.65	17.43	82.85	32.07
	XVI	Earnings Per Equity Share (For Continuing Operation) : (1) Basic (2) Diluted	0.27 0.27	0.51 0.51	0.32 0.32	1.52 1.52	0.59 0.59
	XVII	Earnings Per Equity Share (For Discontinued Operation) : (1) Basic (2) Diluted	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
	XVIII	Earnings Per Equity Share (For Discontinued & Continuing Operations) : (1) Basic (2) Diluted	0.27 0.27	0.51 0.51	0.32 0.32	1.52 1.52	0.59 0.59

- Audit Committee has reviewed the above results on 30th May, 2018.
- Above Financial Results were taken on record at the meeting of Board of Directors held on 30th May, 2018.
- The statutory auditors of the company have carried out the Audit of the financial results and Assets Liability Statement attached to it.
- Company has only one segment of Activity viz-"Kitchen Ware"
- No. of Complaints received/pending- NIL
- The Financial Results for the Quarter and year ended 31.03.2018 have been audited by the Statutory Auditors as required under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Figures for the quarter and year ended 31.03.2017 as per GAAP (Previously reported) have been restated as required in terms of IAS.

For Gorani Industries Ltd.

For Gorani Industries Ltd.

Director,

Director,





# 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 : 0731-2723201-3 | Fax No. : 0731-2723200

E-mail : gorani.industries@yahoo.com

Website : www.goraniindustries.com

7. 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.

8. 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.

9. Goods and Service Tax (GST) have been effective from 01st July, 2017, consequently, excise duty, Value added tax (VAT), Service Tax etc. have been replaced with GST. Until 30th June, 2017, 'Sales of products' included the amount of excise duty recovered on sales. With effect from 01st July, 2017 'Sales of Products' excludes the amount of GST recovered. Accordingly, 'Revenue from operations' for the year ended 31st March, 2018 are not comparable with those of previous year.

10. The Figures for the last quarter are the balancing figures between the audited figures in respect of the full financial year and year to date figures upto the third quarter of the financial year.

11. Reconciliation between financial results and Equity as previously reported (referred to as previous GAAP) and Ind AS for the quarter and year ended 31st March, 2017 are as under:

**A. Financial Results**

Particulars	Quarter ended (31/03/17)	Year ended (31/03/17)
Profit after Tax under Indian GAAP	16.78	30.50
Adjustment related to Employee defined benefit plans	(5.02)	(4.10)
Tax impact on above	0.00	0.00
Net Profit after Tax under Ind AS	11.76	26.40
Other Comprehensive Income (Net of Tax)	5.67	5.67
Total Comprehensive Income as per Ind AS	17.43	32.07

**B. Equity**

Particulars	Year ended 31/03/2017 (Audited)
Total Equity (Shareholder's Fund) as per Indian GAAP	298.65
Adjustment on transition to Ind AS	
Employee defined benefit plans	3.54
Tax impact on Other Comprehensive Income	(1.97)
Total Equity (Shareholder's Fund) as per Ind AS	300.22

For and on behalf of the Board

Anil Gorani  
Whole Time Director  
DIN: 00055540  
Place : Indore  
Date : 30/05/2018

Sanjay Gorani  
Managing Director  
DIN: 00055531

Director





# 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 : 0731-2723201-3 | Fax No. : 0731-2723200  
E-mail : gorani.industries@yahoo.com  
Website : www.goraniindustries.com

Statement of Assets and Liabilities		(Rs. in Lakhs)	
Particulars		31st March 2018 (Audited)	31st March 2017 (Audited)
<b>A</b>	<b>ASSETS</b>		
I	<b>Non Current Assets</b>		
	Property plant & Equipment	203.41	217.88
	<b>Financial assets</b>		
	Other financial assets - Deposits	5.97	9.78
	<b>Sub Total - Non Current Assets</b>	<b>209.38</b>	<b>227.66</b>
II	<b>Current Assets</b>		
	Inventories	490.29	557.68
	Financial assets		
	Trade receivables	478.75	151.91
	Cash and cash equivalent	16.86	11.49
	Other Current Assets	19.01	25.63
	<b>Sub Total - Current Assets</b>	<b>1004.91</b>	<b>746.71</b>
	<b>Total Assets</b>	<b>1214.29</b>	<b>974.37</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
I	<b>EQUITY</b>		
	Share Capital	506.13	506.13
	Other Equity	(123.06)	(205.91)
	<b>Sub Total - Shareholders Fund</b>	<b>383.07</b>	<b>300.22</b>
II	<b>LIABILITY</b>		
	<b>Non-current liabilities</b>		
	Other Non Current Liabilities	0	0
	Deferred Tax Liabilities	3.62	1.97
	<b>Sub Total - Non-current Liabilities</b>	<b>3.62</b>	<b>1.97</b>
	<b>Current liabilities</b>		
	<b>Financial Liabilities</b>		
	Borrowings	389.51	410.13
	Trade Payables	367.65	227.46
	Other Payables	27.80	23.86
	Other Current Liabilities	42.64	10.73
	<b>Sub Total - Current Liabilities</b>	<b>827.60</b>	<b>672.18</b>
	<b>Total Equity and Liabilities</b>	<b>1214.29</b>	<b>974.37</b>

For Gorani Industries Ltd.

For Gorani Industries Ltd.

*And Gorani*  
Director,

*Director*  
Director,