



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

06th March, 2024
Indore

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

Sub: - Submission of Unaudited Financial Results for period ended on 31st January, 2024.

Dear Ma'am/Sir,

With reference to above we are enclosing herewith the following:

1. Certified true copy of Unaudited Financial Results for the Period ended on 31st January, 2024.
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 Period Ended 31/01/2024

		(RS. IN LAKHS except EPS)	
	Particulars	For the period ended (31/01/24) (Unaudited)	For the Year ended (31/03/23) (Audited)
I	Revenue from operations	3467.50	4204.73
II	Other Income	29.80	53.80
III	Total Income	3497.30	4258.53
IV	Expenses		
	Cost of materials consumed	2787.43	2776.54
	Purchases of stock-in-trade	107.91	29.73
	Changes in inventories of finished goods, work-in- progress and stock -in-trade	(171.12)	113.52
	Employee benefits expense	391.85	374.62
	Finance Costs	79.90	72.24
	Depreciation and amortisation expense	33.62	43.42
	Other expenses	146.99	646.25
	Total expenses	3376.58	4056.32
V	Profit / (Loss) before exceptional items and Tax	120.72	202.21
VI	Exceptional items	0.00	0.00
VII	Profit / (Loss) before tax	120.72	202.21
VIII	Tax Expenses		
	(1) Current Tax	31.43	54.68
	(2) Deferred Tax	0.00	(2.32)
IX	Profit / (Loss) for the period from the continuing operations	89.29	149.85
X	Profit/Loss from discontinued operations	0.00	0.00
XI	Tax Expenses of discontinued operations	0.00	0.00
XII	Profit / (Loss) from discontinued operations (after tax)	0.00	0.00
XIII	Profit / (Loss) for the period	89.29	149.85
XIV	Other Comprehensive Income		
	(A) (i) Items that will not be reclassified to profit or loss	0.00	10.10
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	(2.54)
	(B) (i) Items that will be reclassified to profit or loss	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to Profit or loss	0.00	0.00
XV	Total Comprehensive Income for the Period (Comprising Profit (loss) and other comprehensive income for the period)	89.29	157.41
XVI	Earnings Per Equity Share (For Continuing Operation) :		
	Basic (i)	1.66	2.79
	(ii) Diluted	1.66	2.79
XVII	Earnings Per Equity Share (For Discontinued Operation) :		
	(i) Basic (ii)	0.00	0.00
	Diluted		
XVIII	Earnings Per Equity Share (For Discontinued & Continuing Operations)		
	(i) Basic	1.66	2.79
	(ii) Diluted	1.66	2.79



Gorani Industries Ltd.

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1. Audit Committee has reviewed the above results on 6th March, 2024.
2. Above Financial Results were taken on record at the meeting of Board of Directors held on 6th March, 2024.
3. The statutory auditors of the company have carried out the Limited Review of the financial results for the period ended 31st January, 2024.
4. Company has only one segment of Activity viz-"Kitchen Ware"
5. No. of Complaints received/pending- NIL
6. The format for un-audited Results is as per the requirement of Ind AS and schedule III to the companies Act, 2013 applicable to companies that are required to comply with Ind AS and other applicable provisions of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 .
7. Above result are prepared for the purpose of making application to NCLT Indore regarding the scheme of amalgamation between Blow Hot Kitchen Appliances Private Limited ("Transferor Company") and Gorani industries Limited ("Transferee Company") .

For and on behalf of the Board

Nakul Gorani
Whole Time .Director
DIN:06543317
Place : Indore
Date : 06/03/2024





Gorani Industries Ltd.

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Statement of Assets and Liabilities		(Rs. in Lakhs)	
		31st Jan. 2024 (Un-Audited)	31st March 2023 (Audited)
Particulars			
A	ASSETS		
I	Non Current Assets		
	(A) Property plant & Equipment	337.02	328.45
	(B) Capital Work in Progress	1.00	3.31
	(C) Financial assets		
	(i) Other financial assets	5.66	5.02
	Sub Total - Non Current Assets	343.68	336.78
II	Current Assets		
	(A) Inventories	1315.74	1203.35
	(B) Financial assets		
	(i) Trade receivables	877.93	863.35
	(ii) Cash and cash equivalent	6.18	301.65
	(iii) Other financial assets - Security Deposits	3.72	3.47
	(C) Other Current Assets	182.36	102.94
	(C) Current Tax Assets	0.00	13.12
	Sub Total - Current Assets	2385.93	2487.88
	Total Assets	2729.61	2824.66
B	EQUITY AND LIABILITIES		
I	EQUITY		
	(A) Equity Share Capital	536.26	536.26
	(B) Other Equity	677.47	588.18
	Sub Total - Shareholders Fund	1213.73	1124.44
II	LIABILITY		
	Non-current liabilities		
	(A) Financial Liabilities		
	(i) Borrowings	48.67	68.94
	(B) Provisions	5.15	5.15
	(C) Deferred Tax Liabilities (Net)	20.21	20.21
	Sub Total - Non-current Liabilities	74.03	94.30
	Current liabilities		
	(A) Financial Liabilities		
	(i) Borrowings	1017.34	1072.61
	(ii) Lease Liability	0.04	0.04
	(ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises; and	166.12	61.58
	Total outstanding dues of creditors other than micro enterprises and small enterprises.	132.96	133.81
	(iii) Other Financial Liabilities	64.39	282.47
	(B) Other Current Liabilities	46.91	55.41
	(C) Current Tax Liabilities (Net)	14.09	0.00
	Sub Total - Current Liabilities	1441.85	1605.92
	Total Equity and Liabilities	2729.61	2824.66

For and on behalf of the Board

Nakul Gorani
Whole Time Director
DIN: 06543317
Place : Indore
Date : 06/03/2024





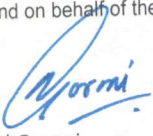
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CASH FLOW STATEMENT		(Rs. in Lakhs)	
		31st Jan. 2024 (Un-Audited)	31st Mar. 2023 (Audited)
A	Cash Flow from Operating Activities		
	Profit before Tax	120.72	202.21
	Add : Adjustments For		
	Depreciation and Ammotization Expenses	33.62	43.42
	Interest Income	(15.46)	(2.69)
	Interest Expenses on Lease Liability	0.00	0.00
	Finance Cost	79.90	72.24
	Loss on Sale of Property, Plant and Equipments	0.00	0.71
	Unrealized Foreign Exchange difference	0.05	0.13
	Employee Benefit Expense	0.00	3.31
	Operating Profit before Working Capital Changes	218.83	319.33
	Changes In Working Capital		
	Adjustments for Changes in Working Capital		
	Inventories	(112.39)	(249.82)
	Trade Receivables and Other Receivables	(14.58)	(357.69)
	Other Financial Assets	(0.25)	0.20
	Other Current Assets	(66.30)	18.22
	Trade and Other Payables	(114.44)	223.24
	Other Current/Financial Liabilities	(8.50)	3.67
	Cash Generated from Operations	(97.63)	(42.85)
	Income Taxes paid (Net)	17.34	92.76
	Net Cash Flow From Oprating Activity (A)	(114.97)	(135.61)
B	Cash Flow from Investing Activities		
	(Purchase)/Sales of Property, Plant and Equipments	(39.87)	(39.50)
	Interest Income	15.46	2.69
	Increase/decrease in Non-Current Assets	(0.65)	0.07
	Net Cash Used in Investing Activities (B)	(25.06)	(36.74)
C	Cash Flow From Financing Activities		
	Finance Cost	(79.90)	(72.24)
	Proceeds from Share Warrants	0.00	0.00
	Payment of Lease Liability	0.00	(0.02)
	Increase/(Decrease) in Short Term Borrowings	(55.26)	395.19
	Increase/(Decrease) in Non-Current Liabilities	(20.28)	(4.06)
	Net Cash Used in Financing Activities (C)	(155.44)	318.87
	Net Increase/(Decrease) in Cash and Cash Equivalentents (A)+(B)+(C)	(295.47)	146.52
	Cash and Cash Equivalentents at the Commencement of the Year	301.65	155.13
	Cash and Cash Equivalentents at the End of the period ended on 31/01/2024	6.18	301.65

For and on behalf of the Board


Nakul Gorani
Whole Time Director
DIN: 06543317
Place : Indore
Date : 06/03/2024





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 period ended on 31/01/2024 (the "Statement") attached herewith, being submitted by the Company for the purpose of making application to National Company Law Tribunal, Indore regarding the Scheme of Amalgamation between Blow Hot Kitchen Appliances Private Limited ("Transferor Company") and Gorani Industries Limited ("Transferee Company") ..

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, 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 the applicable provisions of the Companies Act, 2013 and SEBI (Listing Obligation 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: 06/03/2024
UDIN: 24409674BKFOJO5815



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

Seema

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



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CERTIFICATE

We, Nakul Gorani (Holding DIN: 06543317), Whole-time Director and Arpit Garg, Chief Financial Officer of the Company Gorani Industries Limited certify that the unaudited financial results for the period ended on 31st January, 2024, 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.

Nakul Gorani
(Holding DIN: 06543317)
Whole-time Director



Arpit Garg
Chief Financial Officer

Date: 06/03/2024
Place: Indore

Date: 06/03/2024
Place: Indore