Gorani
Industries Ltd.
CIN: L28121MP1995PLC009170
GSTIN: 23AAACG6274B1Z2
PAN: AAACG6274B

Regd. Office: Plot No. 32-33, Sector-F, Sanwer Road, Industrial Area , Indore-452 015 (M.P.) India
Phone: 0731-2723202
Email: gorani.industries@yahoo.com
Website: www.goraniindustries.com

13th November, 2026
Indore

To,
The Corporate Relationship Department,
The Stock Exchange Mumbai
Pheeroj Jeejeebhoy Tower,
Dalal Street, Mumbai

Sub: Out Come of Meeting of the Board of Directors held on 13th November, 2026.

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

With reference to the captioned subject, we hereby intimate you that the meeting of the Board of Directors of the Company held on 13th November, 2026 at 01:30 P.M. at 32-33, Sector 'F' Sanwer Road, Industrial Area, Indore 452015 (M.P.) inter alia considered and approved the following:

1. The Standalone unaudited quarterly and half yearly Financial Results of the Company along with Assets & Liabilities Statement, Cash Flow Statement and Limited Review Report for the quarter and half year ended 30th September, 2026 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. Reviewed and took note of the Certificate under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter and half year ended on 30th September, 2026.

The Board meeting concluded at 2:00 P.M.

Please take the above on record.

Thanking You,

Yours faithfully,
For **Gorani Industries Limited**

NAKUL GORANI

Digitally signed by NAKUL GORANI
DN: c=IN, postalCode=452018, st=MADHYA PRADESH, street=BECOME,45-46, GULMANG COLONY SAKET, 452018, l=INDORE, o=Personal, title=6, serialNumber=b9362ba9f0d0977ad570a7ddddbc86e857d03e8a6c4e0957249bbbb5415d641, pseudonym=e4609bf1570f488d5918addde0b2171f1b2.5.4.20=06ccb7e4e9c1b2.1b088d9f9eaedf36150e17f7fbb9f9885393268e0c864e1bc, email=NAKULGORANI@GMAIL.COM, cn=NAKUL GORANI
Date: 2026.11.13 14:09:51 +05'30'

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

Encls: As above

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Statement of Standalone unaudited Financial Results for the Quarter and Half Year Ended 30/09/2026

(RS. IN LAKHS except EPS)

	Particulars	For the Quarter ended (30/09/26) (Unaudited)	For the Quarter ended (30/06/26) (Unaudited)	For the Quarter ended (30/09/25) (Unaudited)	For the Half year ended (30/09/26) (Unaudited)	For the Half year ended (30/09/25) (Unaudited)	For the Year ended (31/03/26) (Audited)
I	**Revenue from operations**	607.90	517.04	862.02	1124.94	2027.17	3715.00
II	**Other Income**	(1.00)	1.47	0.09	0.47	0.17	43.22
III	**Total Income**	**606.90**	**518.51**	**862.11**	**1125.41**	**2027.34**	**3758.22**
IV	**Expenses**						
	Cost of materials consumed	447.32	469.24	693.30	916.56	1453.79	2586.40
	Purchases of stock-in-trade	0.19	0.00	8.59	0.19	20.53	51.42
	Changes in inventories of finished goods, work-in- progress and stock -in-trade	(18.27)	(79.95)	(67.70)	(98.22)	109.50	247.94
	Employee benefits expense	123.88	100.81	128.42	224.69	239.36	487.17
	Finance Costs	26.34	17.77	26.67	44.11	54.57	110.83
	Depreciation and amortisation expense	8.64	8.50	10.01	17.14	19.97	40.17
	Other expenses	34.17	32.83	39.42	67.00	71.82	139.82
	Total expenses	**622.27**	**549.20**	**838.71**	**1171.47**	**1969.54**	**3663.75**
V	**Profit / (Loss) before exceptional items and Tax**	**(15.37)**	**(30.69)**	**23.40**	**(46.06)**	**57.80**	**94.47**
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	**Profit / (Loss) before tax**	**(15.37)**	**(30.69)**	**23.40**	**(46.06)**	**57.80**	**94.47**
VIII	Tax Expenses						
	(1) Current Tax	0.00		6.11	0.00	15.07	29.15
	(2) Previous Year Tax Adjustment	0.00	0.00	0.00	0.00	0.00	5.29
	(2) Deferred Tax	(3.94)	(8.02)	0.00	(11.96)	0.00	(3.06)
IX	**Profit / (Loss) for the period from the continuing operations**	**(11.43)**	**(22.67)**	**17.29**	**(34.10)**	**42.73**	**63.09**
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**	**(11.43)**	**(22.67)**	**17.29**	**(34.10)**	**42.73**	**63.09**
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	12.80
	(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	0.00	(3.22)
	(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)	**(11.43)**	**(22.67)**	**17.29**	**(34.10)**	**42.73**	**72.67**
XVI	Earings Per Equity Share (For Continuing Operation) :	**(0.21)**	**(0.42)**	**0.32**	**(0.64)**	**0.80**	**1.18**
	(i) Basic	**(0.21)**	**(0.42)**	**0.32**	**(0.64)**	**0.80**	**1.18**
	(ii) Diluted						
XVII	Earings Per Equity Share (For Discontinued Operation) : (i) Basic (ii) Diluted	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
XVIII	Earings Per Equity Share (For Discontinued & Continuing Operations)	**(0.21)**	**(0.42)**	**0.32**	**(0.64)**	**0.80**	**1.18**
	(i) Basic	**(0.21)**	**(0.42)**	**0.32**	**(0.64)**	**0.80**	**1.18**
	(ii) Diluted						

1. Audit Committee has reviewed the above results on 13th November, 2026.
2. Above Financial Results were taken on record at the meeting of Board of Directors held on 13th November, 2026.
3. The statutory auditors of the company have carried out the Limited Review of the financial results for the quarter ended 30th September, 2026.
4. Company has only one segment of Activity viz-"Kitchen Ware"
5. No. of Complaints received/pending- NIL

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6. 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.
7. 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

Nakul Gorani
Whole Time .Director
DIN:06543317
Place : Indore
Date : 13/11/2026

Sanjay Kumar Gorani
Managing Director
DIN: 00055531

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Statement of Assets and Liabilities (Rs. in Lakhs)

Particulars	30th Sept. 2026 (Un-Audited)	31st March 2026 (Audited)
A ASSETS		
I Non Current Assets		
(A) Property plant & Equipment	274.82	283.00
(B) Capital Work in Progress	0.00	1.32
(C) Financial assets		
(i) Other financial assets	6.27	6.65
(D) Other Non-Current Assets	7.09	6.99
Sub Total - Non Current Assets	**288.18**	**297.96**
II Current Assets		
(A) Inventories	1335.79	1388.15
(B) Financial assets		
(i)Trade receivables	1387.04	1555.98
(ii)Cash and cash equivalent	1.48	71.94
(iii)Bank Balances other than (ii) above	1.12	1.12
(iv)Other Financial Assets	3.57	3.57
(C) Other Current Assets	139.60	78.17
Sub Total - Current Assets	**2868.60**	**3098.93**
Total Assets	**3156.78**	**3396.89**
B EQUITY AND LIABILITIES		
I EQUITY		
(A) Equity Share Capital	536.26	536.26
(B) Other Equity	828.28	862.39
Sub Total - Shareholders Fund	**1364.54**	**1398.65**
II LIABILITY		
Non-current liabilities		
(A) Financial Liabilities		
(i) Borrowings	244.00	0.00
(i) Lease Liability	2.86	2.86
(B)Provisions	14.30	14.30
(C)Deferred Tax Liabilities (Net)	3.06	15.02
Sub Total - Non-current Liabilities	**264.22**	**32.18**
Current liabilities		
(A) Financial Liabilities		
(i) Borrowings	975.94	1350.90
(ii) Lease Liability	0.28	0.28
(ii) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises; and	115.74	105.93
Total outstanding dues of creditors other than micro enterprises and small enterprises.	298.08	321.99
(iii) Other Financial Liabilities	81.81	146.55
(B) Other Current Liabilities	35.02	19.26
(C) Current Tax Liabilities (Net)	21.15	21.15
Sub Total - Current Liabilities	**1528.02**	**1966.06**
Total Equity and Liabilities	**3156.78**	**3396.89**

For and on behalf of the Board

Nakul Gorani
Whole Time Director
DIN: 06543317

Sanjay Kumar Gorani
Managing Director
DIN: 00055531

Place : Indore
Date : 13/11/2026

Gorani Industries Ltd.

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CASH FLOW STATEMENT		(Rs. in Lakhs)	
	Particulars	**30th Sep. 2026 (Un-Audited)**	**31st Mar. 2026 (Audited)**
A	**Cash Flow from Operating Activities**		
	Profit before Tax	(46.06)	94.47
	Add : Adjustments For		
	Depreciation and Ammotization Expenses	17.14	40.17
	Interest Income	(0.14)	(43.21)
	Interest on Financial Assests measured at ammortized cost	0.00	(0.01)
	Interest Expenses on Lease Liability	0.00	0.23
	Finance Cost	43.54	110.60
	Unrealized Foreign Exchange difference	0.37	4.31
	Employee Benefit Expense	0.00	10.06
	Operating Profit before Working Capital Changes	**14.85**	**216.62**
	Changes In Working Capital		
	Adjustments for Changes in Working Capital		
	Inventories	52.36	349.20
	Trade Receivables and Other Receivables	168.94	(668.70)
	Other Financial Assets	0.00	0.00
	Other Current Assets	(60.41)	61.77
	Trade and Other Payables	(14.48)	(19.71)
	Other Current/Financial Liabilities	(48.98)	12.49
	Cash Generated from Operations	**112.28**	**(48.33)**
	Income Taxes paid (Net)	1.01	41.02
	Net Cash Flow From Oprating Activity (A)	**111.27**	**(89.35)**
B	**Cash Flow from Investing Activities**		
	(Purchase)/Sales of Property, Plant and Equipments	(7.65)	(18.18)
	Interest Income	0.14	43.21
	Increase/decrease in Other Financial Non-Current Assets	0.38	(1.38)
	Investment in Fixed Deposit	0.00	(0.05)
	Increase/decrease in Other Non-Current Assets	(0.10)	(0.83)
	Net Cash Used in Investing Activities (B)	**(7.23)**	**22.77**
C	**Cash Flow From Financing Activities**		
	Finance Cost	(43.54)	(110.60)
	Payment of Lease Liability	0.00	(0.28)
	Increase/(Decrease) in Short Term Borrowings	(374.96)	267.18
	Increase/(Decrease) in Non-Current Borrowings	244.00	0.00
	Increase/(Decrease) in Non-Current Liabilities	0.00	(20.28)
	Net Cash Used in Financing Activities (C)	**(174.50)**	**136.02**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A)+(B)+(C)	**(70.46)**	**69.44**
	Cash and Cash Equivalents at the Commencement of the Year	71.94	2.50
	Cash and Cash Equivalents at the End of the half year	**1.48**	**71.94**

For and on behalf of the Board

Nakul Gorani
Whole Time Director
DIN: 06543317
Place : Indore
Date : 13/11/2026

Sanjay Kumar Gorani
Managing Director
DIN: 00055531

SANDEEP SURENDRA JAIN & CO.
CHARTERED ACCOUNTANTS
F.R.N - 010172C
PAN – ABRFS4409B
E-mail:- Jain.cass@gmail.com

HO: 11, JAWAHAR MARG
THANDLA DIST. JHABUA (M.P)
BO: 104,1ST FLOOR,SHAM TOWER
RNT MARG, INDORE (M.P.)
0731-4059318, 9425057040
9009041424

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 30/09/2026 (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: 13/11/2026
UDIN: 26409674KOIIAW8643

SANDEEP SURENDRA JAIN & CO. * M. No. 409674 * CHARTERED ACCOUNTANTS

For Sandeep Surendra Jain & Co.
(Chartered Accountants)

Seema

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 SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 that the unaudited financial results for the quarter and half year ended 30th September, 2026, 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

Date: 13/11/2026
Place: Indore

Arpit Garg
Chief Financial Officer

Date: 13/11/2026
Place: Indore