

LIMITED REVIEW REPORT

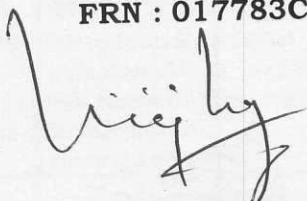
To
The Board of Directors,
Inani Marbles & Industries Ltd.
Chittorgarh

We have reviewed the accompanying statement of Un-audited financial results of M/s. Inani Marbles & Industries Limited for the quarter and half year ended 30th September, 2021 being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down by the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We have conducted our review in accordance with the Standard on Review Engagements (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 misstatement. 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 of Unaudited financial results read with notes thereon, prepared in accordance with aforesaid Indian Accounting Standards specified under section 133 of the Companies Act, 2013 and read with relevant Rules and other accounting principal generally accepted in India, 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.

For Giriraj Garg & Co.
Chartered Accountants
FRN : 017783C



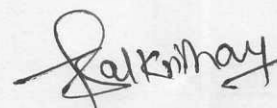
Giriraj Garg
Chartered Accountant
Proprietor
M.No. 415796

Date : 02.11.2021

UDIN: 21415796 AAAA BQ U149



For B. K. Dad & Associates
Chartered Accountants
FRN : 018840C



B. K. Dad
Chartered Accountant
Proprietor
M.No. 424791

Date : 02.11.2021

UDIN: 21424791 AAAABE3447



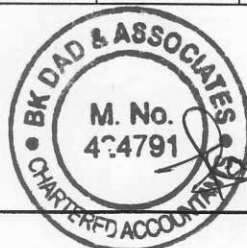


INANI MARBLES & INDUSTRIES LTD.

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2021

(Amount in Lakhs except per equity share data)

S.No.	Particulars	Quarter ended			Six Months ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	2,099.05	1,643.59	1,640.18	3,742.64	2,574.02	6,056.57
	(b) Other income	110.33	7.53	28.34	117.86	34.28	62.62
	Total income	2,209.38	1,651.12	1,668.52	3,860.50	2,608.30	6,119.19
2	Expenses						
	(a) Cost of Materials consumed	959.02	888.26	601.54	1,847.28	904.79	2,422.58
	(b) Manufacturing expenses	434.70	428.65	537.43	863.35	830.68	1,735.53
	(c) Purchase of stock-in-trade	110.64	137.25	216.82	247.89	295.20	614.45
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	27.95	(297.62)	(132.77)	(269.67)	(264.57)	(611.23)
	(e) Employee benefits expenses	111.71	93.43	79.90	205.14	134.92	360.19
	(f) Finance Cost	60.22	50.24	58.93	110.46	113.96	238.19
	(g) Depreciation and amortisation expenses	80.58	67.07	75.11	147.65	149.99	301.73
	(h) Other Expenses	247.20	241.65	172.35	488.85	341.26	852.76
	Total Expenses	2,032.02	1,608.93	1,609.31	3,640.95	2,506.23	5,914.20
3	Profit/(Loss) before exceptional items and tax	177.36	42.19	59.21	219.55	102.07	204.99
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax	177.36	42.19	59.21	219.55	102.07	204.99
6	Tax Expense						
	Current Tax	36.27	5.70	9.49	41.97	16.77	12.69
	Earlier Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	40.18
	Total Tax Expense	36.27	5.70	9.49	41.97	16.77	52.87
7	Profit/(Loss) for the period	141.09	36.49	49.72	177.58	85.30	152.12
8	Other Comprehensive Income /(Loss), Net of Tax						
	i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Comprehensive Income for the period, Net of Tax	141.09	36.49	49.72	177.58	85.30	152.12
9	of Tax						
10	Paid up Equity Share Capital (Face Value of Rs. 2/- per Share)	372.00	372.00	325.25	372.00	325.25	372.00
	Total Reserve i.e. Other Equity	-	-	-	-	-	4420.76
11	Earnings per share						
	- basic and diluted EPS	0.76	0.20	0.31	0.95	0.52	0.82



For- Inani Marbles & Industries Ltd.

Managing Director

Regd. Office :

Araji No. 1312, udaipur-bhilwara highway, Near Mataji Ki Pandoli chittorgarh (raj.) 312001-india

CIN No. : L14101RJ1994PLC008930

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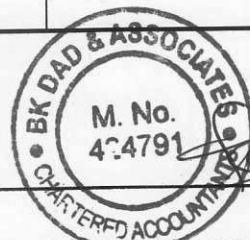


INANI MARBLES & INDUSTRIES LTD.

Standalone Statement of Assets and Liabilities			
S.No.	Particulars	As at 30th September, 2021 (Amount in Lakhs) Un-Audited	As at 31st March, 2021 (Amount in Lakhs) Audited
A	ASSETS		
1	Non-current Assets:		
	Property, plant and equipment	3,119.53	3,038.83
	Capital work-in-progress	120.38	99.36
	Intangible Assets		
	Financial Assets		
	i) Investments	30.00	30.00
	ii) Others	238.52	190.93
	Sub Total	3,508.43	3,359.12
2	Current Assets:		
	Inventories	3,160.23	3,073.08
	Financial Assets		
	i) Trade Receivables	2,073.11	1,859.67
	ii) Cash and Cash Equivalents	11.76	48.45
	iii) Others	1,386.96	1,243.70
	Sub Total	6,632.06	6,224.90
	TOTAL ASSETS	10,140.49	9,584.02
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	372.00	372.00
	Other Equity	4,590.90	4,420.76
	Sub Total	4,962.90	4,792.76
2	Liabilities		
	Non-current Liabilities		
	Financial Liability		
	i) Borrowings	704.34	853.82
	ii) Deferred Tax Liability	153.44	153.44
	Sub Total	857.78	1,007.26
3	Current Liabilities		
	Financial Liability		
	i) Borrowings	1,808.01	1,759.48
	ii) Trade Payables	1,811.93	1,491.00
	iii) Other Financial Liabilities	592.83	440.99
	Provisions	107.04	92.53
	Sub Total	4,319.81	3,784.00
	TOTAL EQUITIES AND LIABILITIES	10,140.49	9,584.02



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For- Inani Marbles & Industries Ltd.

[Signature]
Managing Director
Contact :

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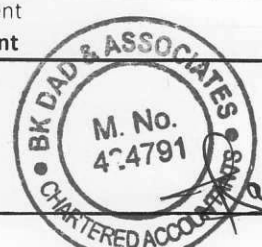
Inani Marbles & Industries Ltd. Unaudited Statement of Cash Flow as at 30th September, 2021

(Rs. In Lakhs)

S.NO.	Particulars	As at 30.09.2021	As at 30.09.2020
(A)	CASH FLOW FROM OPERATING ACTIVITES:		
	Net Profit Before Tax & Exceptional Items	219.55	102.07
	Adjustments for:-		
	Depreciation	147.65	149.99
	Interest Expenditure	110.46	113.96
	Interest Income	(0.83)	(0.99)
	Profit / (Loss) on sale of Fixed Assets	(96.19)	(5.34)
	Write off Nets	58.81	79.27
	Operating Profit Before Working Capital Changes (1)	439.45	438.96
	Adjustments for:-		
	Decrease/(Increase) Inventories	(87.15)	(300.27)
	Decrease/(Increase) Trade Receivable	(213.45)	11.38
	Decrease/(Increase) in Other Bank Balance	0.00	0.00
	Increase/(Decrease) in Other Current Assets	(164.68)	(176.04)
	Increase/(Decrease) in Investment	(0.01)	0.00
	Increase/(Decrease) in Other Non Current Financial Assets	(0.83)	(0.99)
	Increase/(Decrease) in Other Non Current Assets	(46.75)	(38.37)
	Increase/(Decrease) in Current Trade Payble	262.12	88.75
	Increase/(Decrease) in Other Financial Liabilities ,	96.84	2.49
	Increase/(Decrease) in Other Current Liabilities	55.00	127.66
	Increase/(Decrease) in Provisions	14.52	27.24
	Total Adjustments (2)	(84.39)	(258.15)
	Cash Generated from Operations (1-2)	355.06	180.81
	Tax Paid (Net of Refund)	20.55	5.97
	Net Cash Generated from Operating Activities (A)	334.51	174.84
(B)	CASH FLOW FROM INVESTING ACTIVITES:		
	Purchase of Fixed Assets	(234.30)	(3.98)
	Capital WIP	(21.02)	(77.19)
	Sale of Fixed Assets	102.14	8.08
	Net Cash Generated/(used) in Investing Activities (B)	(153.18)	(73.09)
(C)	CASH FLOW FROM FINANCING ACTIVITES:		
	Increase/(Decrease) in Current Financial Borrowing	48.53	69.16
	Proceeds from/(Repayment) of long term borrowing (Net)	(149.48)	(67.63)
	Proceed from issue of equity share capital	0.00	0.00
	Interest Paid	(110.46)	(113.96)
	Interest Income	0.83	0.99
	Dividend Paid	(7.44)	0.00
	Tax on Dividend Paid	0.00	(1.34)
	Net Cash Generated/(used) from Financing Activities (C)	(218.02)	(112.78)
	Net Increase/(Decrease) in Cash & Cash Equivalent (A+B+C)	(36.69)	(11.03)
	Opening Balance of Cash & Cash Equivalent	45.89	29.06
	Closing Balance of Cash & Cash Equivalent	9.20	18.03



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For- Inani Marbles & Industries Ltd.

Sharma
Managing Director

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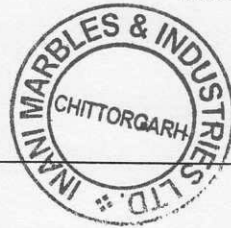
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Notes :

- 1 The above unaudited standalone financial results for the quarter and half year ended on 30th September 2021 have been prepared by the company in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations 2015 (as amended) and were reviewed by the Audit Committee of the Board and thereafter were approved by the Board of Directors in their meeting held on 02nd November, 2021. The Statutory Auditors have carried out a limited review of the above financial results.
- 2 The Company has considered the possible effects that may result from COVID-19 in the preparation of these financial results. The Company believes that pandemic is unlikely to impact on the recoverability of the carrying value of its assets as at 30th September, 2021. As the situation of pandemic is still continuing the extent to which the same will impact company's future financial results is currently uncertain and will depend on further developments.
- 3 Previous year figure have been regrouped/reclassified, wherever necessary, to confirm with the current period classification/presentation.
- 4 Adjustment towards Deferred Tax Entitlement will be done in Audited Accounts.
- 5 The Company is engaged in only one segment i.e.Processing of Marble, Granite, Sand Stone and Quartz.

Place : Chittorgarh

Date : 02.11.2021



For & on behalf of the Board
Inani Marbles & Industries Limited

S. Kumar
Capt. Suresh Kumar Inani

(Managing Director)

DIN 00219702



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K. K. Nayak