



Nyati Mundra & Co.

CHARTERED ACCOUNTANTS

CA. R.K. Nyati F.C.A.
(M) 94141-11475

CA. ArjunMundra F.C.A.
(M) 94141-11446

"N.M. CHAMBERS, 2-3, Ashutosh Nagar, Chittorgarh - 312001
Ph. No.01472-294050/Email-nyatimundra108@gmail.com

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

We have reviewed the accompanying statement of Standalone Un-audited financial results of M/s. Inani Marbles & Industries Limited for the quarter ended **30th June 2024** (the "Statement") attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("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 thereunder 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 of the statement 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 read with notes thereon prepared in accordance with aforesaid Indian Accounting Standards 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 : Nyati Mundra & Co.
Chartered Accountants
FRN: 008153C

CA R.K. Nyati
Partner
M.No. 070692



UDIN: 24070692BKEJWJ4777
Place: Chittorgarh
Date: 12.08.2024



INANI MARBLES & INDUSTRIES LTD.

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2024					
(Amount in Lakhs except per share data)					
S.No.	Particulars	Quarter ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Income from operations				
	(a) Revenue from operations	1,296.98	1,823.00	1,433.00	5,620.03
	(b) Other income	25.78	30.39	7.76	249.80
	Total income	1,322.76	1,853.39	1,440.76	5,869.83
2	Expenses				
	(a) Cost of Materials consumed	647.70	649.13	609.95	2,295.74
	(b) Manufacturing expenses	263.19	280.77	197.09	907.00
	(c) Purchase of stock-in-trade	95.15	101.64	133.50	529.37
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(168.42)	134.60	79.03	71.42
	(e) Employee benefits expenses	128.05	165.31	130.58	564.25
	(f) Finance Cost	48.49	49.43	62.69	229.58
	(g) Depreciation and amortisation expenses	65.56	80.19	80.25	321.26
	(h) Other Expenses	143.52	224.91	224.30	753.25
	Total Expenses	1,223.24	1,685.98	1,517.39	5,671.87
3	Profit/(Loss) before exceptional items and tax	99.52	167.41	(76.63)	197.96
4	Exceptional items	-	-	-	-
5	Profit/(Loss) before tax	99.52	167.41	(76.63)	197.96
6	Tax Expense				
	Current Tax	23.47	24.35	-	24.35
	Earlier Tax	-	(8.50)	-	(8.50)
	Deferred Tax	-	24.68	-	24.68
	Total Tax Expense	23.47	40.53	-	40.53
7	Profit/(Loss) for the period	76.05	126.88	(76.63)	157.43
8	Other Comprehensive Income /(Loss), Net of Tax				
	i) Items that will not be reclassified to profit or loss (Net of Tax)	18.60	0.77	5.29	14.93
	ii) Items that will be reclassified to profit or loss (Net of Tax)	-	-	-	-
9	Total Comprehensive Income for the period, Net of Tax	94.65	127.65	(71.34)	172.36
10	Paid up Equity Share Capital (Face Value of Rs. 2/- per Share)	372.00	372.00	372.00	372.00
	Total Reserve i.e. Other Equity	-	-	-	4,951.44
11	Earnings per share				
	- basic and diluted EPS	0.41	0.68	(0.41)	0.85



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
www.inanimarbles.com

Contact :
inani@inanimarbles.com
Mob. : +91 7733051111

Notes :

- 1 * The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2016 prescribed under section 133 of the Companies Act, 2013 and other recognized practices and policies to the extent applicable.
- 2 The above statement of financial results have been subjected to a "Limited Review" by the Statutory Auditors, reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12.08.2024.
- 3 Company has change the method of valuation of Investment in Mutual Fund and Listed Shares from cost to Fair value through other comprehensive Income (FVTOCI) . Due to above change there is no impact on profit before tax and after tax of the company however Investment, Other Equity, Deferred Tax Liabilities has been increased/(Decreased) as under :-

(In Lakhs)

Particulars	Quarter ended			Year ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Audited	Unaudited	Audited	Audited
Increase/(Decrease) in investment under Non current Assets	-	3.26	5.98	-
Increase/(Decrease) in investment under current Assets	-	(2.56)	-	-
Increase/(Decrease) in Other Equity	-	0.77	5.29	-
Increase/(Decrease) in Deferred Tax Liabilities	-	(0.07)	0.69	-
Impact on Profit (Before and after Tax)		NIL	NIL	NIL

- 4 Previous year figure have been regrouped/reclassified, wherever necessary, to confirm with the current period classification/presentation.
- 5 Adjustment towards Deferred Tax will be done in Audited Accounts at the end of year.
- 6 * The Company is engaged in only one segment i.e. Processing of Marble, Granite, Stone & Quartz.

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

Suresh Kumar Inani
(Managing Director)

DIN: 00219702

Place : Chittorgarh

Date : 12/08/2024

