



Nyati Mundra & Co.

CHARTERED ACCOUNTANTS

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Independent Auditor's Limited 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 and half year ended 30th September 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 the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 read with relevant Rules and other recognized accounting practices and policies 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, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.

For NyatiMundra & Co.
Chartered Accountants
FRN : 008153C

CA R.K.Nyati
Partner
M.No. 070692
UDIN: 24070692BKEKBP3901
Place :Chittorgarh
Date: 25.10.2024



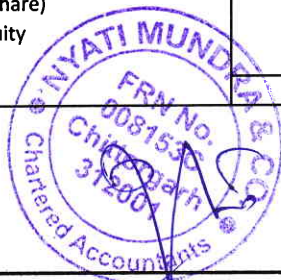


INANI MARBLES & INDUSTRIES LTD.

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2024

(Amount in Lakhs except per equity share data)

S.No.	Particulars	Quarter ended			Six Months ended		Financial Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	850.45	1,296.98	1009.90	2,147.43	2442.90	5,620.03
	(b) Other income	77.28	25.78	30.76	103.06	38.52	249.80
	Total income	927.73	1,322.76	1,040.66	2,250.49	2,481.42	5,869.83
2	Expenses						
	(a) Cost of Materials consumed	344.55	647.70	312.35	992.25	922.30	2,295.74
	(b) Manufacturing expenses	175.93	263.19	207.12	439.12	404.21	907.00
	(c) Purchase of stock-in-trade	91.24	95.15	126.65	186.39	260.15	529.37
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(163.40)	(168.42)	(18.69)	(331.82)	60.34	71.42
	(e) Employee benefits expenses	127.24	128.05	133.62	255.29	264.20	564.25
	(f) Finance Cost	49.69	48.49	61.71	98.18	124.40	229.58
	(g) Depreciation and amortisation expenses	67.02	65.56	80.51	132.58	160.76	321.26
	(h) Other Expenses	139.33	143.52	156.45	282.85	380.75	753.25
	Total Expenses	831.60	1,223.24	1,059.72	2,054.84	2,577.11	5,671.87
3	Profit/(Loss) before exceptional items and tax	96.13	99.52	(19.06)	195.65	(95.69)	197.96
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax	96.13	99.52	(19.06)	195.65	(95.69)	197.96
6	Tax Expense						
	Current Tax	17.41	23.47	-	40.88	-	24.35
	Earlier Tax	-	-	-	-	-	(8.50)
	Deferred Tax	-	-	-	-	-	24.68
	Total Tax Expense	17.41	23.47	-	40.88	-	40.53
7	Profit/(Loss) for the period	78.72	76.05	(19.06)	154.77	(95.69)	157.43
8	Other Comprehensive Income /(Loss), Net of Tax						
	i) Items that will not be reclassified to profit or loss (Net of Tax)	(14.30)	18.60	2.45	4.30	6.66	14.93
	ii) Items that will be reclassified to profit or loss (Net of Tax)	(14.56)	-	-	(14.56)	-	-
	Total Comprehensive Income for the period, Net of Tax (7+8i+8ii)	49.86	94.65	(16.61)	144.51	(89.03)	172.36
9	Tax (7+8i+8ii)	49.86	94.65	(16.61)	144.51	(89.03)	172.36
10	Paid up Equity Share Capital (Face Value of Rs. 2/- per Share)	372.00	372.00	372.00	372.00	372.00	372.00
	Total Reserve i.e. Other Equity	-	-	-	-	-	4951.44
11	Earnings per share - basic and diluted EPS	0.42	0.41	(0.10)	0.83	(0.51)	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 :

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Mob. : +91 7733051111



INANI MARBLES & INDUSTRIES LTD.

Standalone Statement of Assets and Liabilities			
S.No.	Particulars	As at 30th September, 2024 (Amount in Lakhs) Audited	As at 31st March, 2024 (Amount in Lakhs) Audited
A	ASSETS		
1	Non-current Assets:		
	Property, plant and equipment	2,946.33	2,966.66
	Capital work-in-progress		-
	Intangible Assets		
	Financial Assets		
	i) Investments	64.15	118.80
	ii) Others	200.64	201.14
	Sub Total	3,211.12	3,286.60
2	Current Assets:		
	Inventories	2,843.64	2,516.77
	Financial Assets		
	i) Investment	47.57	52.30
	ii) Trade Receivables	1,929.57	1,910.97
	iii) Cash and Cash Equivalents		
	a) Cash and Cash Equivalents	15.65	17.86
	b) Other bank Balance	2.67	2.67
	iv) Others	792.73	1,029.87
	Sub Total	5,631.83	5,530.44
	TOTAL ASSETS	8,842.95	8,817.04
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share Capital	372.00	372.00
	Other Equity	5,095.95	4,951.44
	Sub Total	5,467.95	5,323.44
2	Liabilities		
	Non-current Liabilities		
	Financial Liability		
	i) Borrowings	308.83	329.59
	ii) Deffered Tax Liability	240.10	241.23
	Sub Total	548.93	570.82
3	Current Liabilities		
	Financial Liability		
	i) Borrowings	1,957.45	2,000.41
	ii) Trade Payables:		
	a) Due To Micro & Small Enterprises	103.61	118.44
	b) Due To others	556.27	530.29
	iii) Other Financial Liabilities	155.80	198.32
	Provisions	52.94	75.32
	Sub Total	2,826.07	2,922.78
	TOTAL EQUITIES AND LIABILITIES	8,842.95	8,817.04

For: Inani Marbles & Industries Ltd.

Managing Director

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INANI MARBLES & INDUSTRIES LTD.

Inani Marbles & Industries Ltd.
Statement of Cash Flow as at 30th SEPTEMBER, 2024

(Rs. In Lakhs)

S.NO.	Particulars	As at 30.09.2024	As at 30.09.2023
(A)	CASH FLOW FROM OPERATING ACTIVITES:		
	Net Profit Before Tax	195.65	(95.69)
	Adjustments for:-		
	Depreciation	132.58	160.76
	Interest Expenditure	98.18	124.40
	Interest Income	(6.45)	(4.50)
	Gain on Sale of Investment	(49.32)	0.00
	Profit / Loss on sale of Fixed Assets	(4.91)	64.43
	Exceptional Items	0.00	0.00
	Write off Nets	0.00	0.00
	Operating Profit Before Working Capital Changes (1)	365.73	249.40
	Adjustments for:-		
	Decrease/(Increase) Inventories	(326.87)	4.75
	Decrease/(Increase) Trade Receivable	(18.61)	117.44
	Decrease/(Increase) in Other Bank Balance	0.00	0.00
	Decrease/(Increase) in Other Current Financial Assets	(1.62)	(7.29)
	Increase/(Decrease) in Other Current Assets	213.47	87.80
	Increase/(Decrease) in Other Non Current Financial Assets	(1.20)	(1.16)
	Increase/(Decrease) in Other Non Current Assets	1.69	7.31
	Increase/(Decrease) in Current Trade Payble	11.14	(28.77)
	Increase/(Decrease) in Other Financial Liabilities	(16.41)	0.00
	Increase/(Decrease) in Other Current Liabilities	(26.11)	(81.22)
	Increase/(Decrease) in Provisions	(22.38)	(12.20)
	Total Adjustments (2)	(186.90)	86.66
	Cash Generated from Operations (1-2)	178.83	336.06
	Less: Tax Paid (Net of Refund)	15.59	21.74
	Net Cash Generated from Operating Activities (A)	163.24	314.32
(B)	CASH FLOW FROM INVESTING ACTIVITES:		
	Purchase of Fixed Assets	(117.34)	0.00
	Capital WIP	0.00	0.00
	Decrease/(Increase) in Inverstment	48.00	(18.21)
	Sale of Fixed Assets	10.00	25.95
	Net Cash Generated/(used) in Investing Activities (B)	(59.34)	7.74
(C)	CASH FLOW FROM FINANCING ACTIVITES:		
	Increase/(Decrease) in Current Financial Borrowing	(42.96)	(3.94)
	Proceeds from/(Repayment) of long term borrowing (Net)	(20.75)	(174.64)
	Income from investment	49.32	0.00
	Interest Paid	(98.18)	(124.40)
	Interest Income	6.45	4.50
	Dividend Paid	0.00	(7.44)
	Net Cash Generated/(used) from Financing Activities (C)	(106.12)	(305.92)
	Net Increase/(Decrease) in Cash & Cash Equivalent (A+B+C)	(2.22)	16.14
	Opening Balance of Cash & Cash Equivalent	17.86	12.13
	Closing Balance of Cash & Cash Equivalent	15.64	28.27

For- Inani Marbles & Industries Ltd.

Managing Director

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Notes :

- 1 The above unaudited standalone financial results for the quarter and half year ended on 30th September 2024 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 25th October, 2024. The Statutory Auditors have carried out a limited review of the above financial results.
- 2 Previous year figure have been regrouped/reclassified, wherever necessary, to confirm with the current period classification/presentation.
- 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			Six Months ended		Financial Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Increase/(Decrease) in investment under Non current Assets	-	-	2.76	-	7.52	-
Increase/(Decrease) in investment under current Assets	-	-	-	-	-	-
Increase/(Decrease) in Other Equity	-	-	2.45	-	6.66	-
Increase/(Decrease) in Deferred Tax Liabilities	-	-	0.31	-	0.86	-
Impact on Profit (Before and after Tax)		NIL	NIL	NIL	NIL	NIL

- 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.
- 6 The result for the quarter and half year ended 30th September,2024 are available on the BSE Limited website at www.bseindia.com/corporates and on the company's website at www.inanimarbles.com

Place : Chittorgarh
Date : 25.10.2024



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


Capt. Suresh Kumar Inani
(Managing Director)
DIN 00219702

