

# NIRAJ ISPAT INDUSTRIES LIMITED

CIN: L27106DL1985PLC021811

To

Date: 12/08/2024

The Manager,  
NSE - Corporate Office  
National Stock Exchange of India Ltd.,  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex,  
Bandra (E)  
Mumbai – 400051

**Sub: Outcome of the Board meeting dated 12.08.2024**

Dear Sirs,

With reference to the above captioned subject, it is to inform you that following are the outcome of the Board Meeting held today i.e. on Monday, 12<sup>th</sup> August, 2024 at 01:00 PM and concluded at 04:00 PM at the registered office of the Company.

1. The Board considered and approved the Un-Audited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2024.
2. The Board reviewed and took on record the Auditor's Limited Review Report on the Un-Audited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2024.
3. Approval of Draft Director's Report for the Financial Year ended 31st March, 2024.
4. Approval of Notice of 39<sup>th</sup> Annual General Meeting for Financial Year ending 31st March, 2024.
5. To Consider the Appointment of Mr. Vivek Kumar as a Scrutinizer for E-Voting in 39<sup>th</sup> Annual General Meeting.
6. To Consider the Appointment of M/s V Kumar & Associates, Company Secretaries for conducting a Secretarial Audit of the company for the Financial Year 2024-25
7. To Consider the Appointment of M/S. Vipin Kumar & Company, Chartered Accountant as an Internal Auditor of The Company for the Financial Year 2024-25.

Please find enclosed herewith the Copies of the following:

1. Un-Audited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2024. (Annexure-1)
2. Auditor's Limited Review Report on the Un-Audited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2024. (Annexure-2)

# **NIRAJ ISPAT INDUSTRIES LIMITED**

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3. Brief Profile of Internal Auditor. (Annexure-3)
4. Brief Profile of Secretarial Auditor. (Annexure-4)

This is for your kind information and record please.

Thanking You.

**For and on behalf of**

**NIRAJ ISPAT INDUSTRIES LIMITED**

**Name: Chaitanya Chaudhry**  
**DIN: 06813394**  
**Designation: Director and CEO**  
**Address: KD-46 Kavi Nagar, Ghaziabad 201002**

**NIRAJ ISPAT INDUSTRIES LIMITED****CIN: L27106DL1985PLC021811**

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

Sr. No.	Particulars	(Rs. in Lakhs)			
		Quarter ended		Year ended	
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	90.42	66.76	97.35	326.22
2	Other Income (Net)	22.98	21.77	20.39	82.11
3	<b>Total Income (1+2)</b>	<b>113.40</b>	<b>88.53</b>	<b>117.74</b>	<b>408.33</b>
4	<b>Expenses</b>				
	a) Cost of Raw Material Consumed	42.98	32.61	55.80	169.14
	b) Change in Inventory of finished goods, work-in-progress and stock in trade	(0.58)	0.54	(2.04)	1.89
	c) Employee Benefits Expenses	11.82	14.38	7.94	43.38
	d) Finance Costs	0.44	0.31	0.34	1.05
	e) Depreciation and amortisation Exp.	4.18	4.08	4.21	16.70
	f) Other Expenses	17.75	15.34	24.37	65.96
	<b>Total Expenses</b>	<b>76.60</b>	<b>67.26</b>	<b>90.62</b>	<b>298.12</b>
5	<b>Profit before tax (3-4)</b>	<b>36.81</b>	<b>21.27</b>	<b>27.12</b>	<b>110.21</b>
6	<b>Tax Expense</b>				
	a) Current Tax	9.70	5.58	7.21	28.97
	b) Short/ (Excess) provision of taxation for previous periods	-	0.21	-	1.61
	c) Deferred Tax	(0.43)	(0.39)	(0.38)	(1.39)
	<b>Total tax expense</b>	<b>9.27</b>	<b>5.40</b>	<b>6.83</b>	<b>29.19</b>
7	<b>Net profit for the period (5-6)</b>	<b>27.53</b>	<b>15.87</b>	<b>20.29</b>	<b>81.02</b>
8	<b>Other Comprehensive income. Net of Income tax</b>				
	a) i) Items that will not be reclassified to profit or loss	-	-	-	-
	ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	b) i) Items that will be reclassified to profit or loss	-	-	-	-
	ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total other comprehensive income. net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total comprehensive income for the period (7+8)</b>	<b>27.53</b>	<b>15.87</b>	<b>20.29</b>	<b>81.02</b>
10	<b>Paid-up equity share capital : (Face value Rs. 10 each)</b>	<b>60.00</b>	<b>60.00</b>	<b>60.00</b>	<b>60.00</b>
11	<b>Earnings per share (of Rs. 10 each) (not annualised)</b>				
	Basic: (in Rs.)	4.59	2.65	3.38	13.50
	Diluted: (in Rs.)	4.59	2.65	3.38	13.50

- The above Financial Results have been reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 12.08.2024
- Financial Results are in compliance with the Indian Accounting Standard (Ind-AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder.
- The financial figures for the 3 months for quarter ended 31st March, 2024 as reported in these financial statements, are the balancing figures between the audited figures in respect of the full previous financial year ended on 31st March, 2024 and the published year to date figures up to the third quarter of the previous financial year.

Regd. Office: 5140-41/34, F/F Chaudhary Market Gali Peti Wali Rui Mandi, Sadar Bazar, North Delhi- 110006

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Phone No. 011-23551821, 0120-4107099

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- 4 The company is engaged in the business of "Manufacturing of Poly Buttons" and therefore, has only one reportable segment in accordance with Ind AS 108 "Operating segments"
- 5 Previous period figures have been regrouped/reclassified wherever necessary.
- 6 The Statutory Auditor have carried out a Limited Review of the result of the Company.

For Niraj Ispat Industries Limited

Name: Chaitanya Chaudhry  
Designation : Director & CEO  
DIN : 06813394  
Address : KD-46, Kavi Nagar,  
Ghaziabad, Uttar Pradesh

Date : 12th August, 2024

Place : Delhi



**SANJEEV ANAND & ASSOCIATES**  
Chartered Accountants  
136, Navyug Market, Ghaziabad.  
Ph. :- 9971343337  
Email :-sanjeevgzb@gmail.com

**LIMITED REVIEW REPORT**

To  
The Board of Directors,  
Niraj Ispat Industries Ltd.

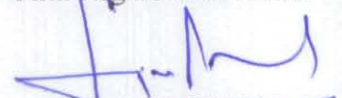
1. We have reviewed the accompanied statement of Unaudited financial results of Niraj Ispat Industries Ltd. (the "Company") for the quarter ended June 30, 2024 ("the Statement") attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's management has been reviewed by the Audit Committee and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS-34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles 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.



Place: - Ghaziabad  
Dated: - 12.08.2024

For SANJEEV ANAND & ASSOCIATES

Chartered Accountants  
Firm Regn. No. 007171C

  
(S. AGARWAL)  
Partner

Mem. No. 072907

UDIN 24072907BKADB8896

**BRIEF PROFILE OF THE INTERNAL AUDITOR****(Annexure-3)**

*[In pursuance of Regulation 30 and part A of Schedule III of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]*

<b>Particulars</b>	<b>Details</b>
<b>Reason for change viz., appointment, <del>resignation, removal, death</del> or otherwise</b>	Re-Appointment of Mr. Vipin Kumar, Chartered Accountants, as Internal Auditors of the Company
<b>Date of Appointment</b>	With effect from 12 <sup>th</sup> August, 2024
<b>Brief Profile</b>	Mr. Vipin Kumar, Chartered Accountants registered with the Institute of Chartered Accountants of India (ICAI), New Delhi.  He is having 35 years of experience.
<b>Disclosure of relationship between directors ( in case of appointment of a Director)</b>	Not applicable

**Brief Profile of the Secretarial Auditor****(Annexure-4)**

*[In pursuance of Regulation 30 and part A of Schedule III of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]*

<b>Particulars</b>	<b>Details</b>
<b>Reason for change viz., appointment, <del>resignation, removal, death</del> or otherwise</b>	Re-Appointment of Mr. Vivek Kumar, Practising Company Secretary, as Secretarial Auditor of the Company
<b>Date of Appointment</b>	With effect from 12 <sup>th</sup> August, 2024
<b>Brief Profile</b>	Mr. Vivek Kumar, Practising Company Secretary registered with the Institute of Company Secretaries of India (ICSI), New Delhi.  He is having more than 15 years of experience.
<b>Disclosure of relationship between directors ( in case of appointment of a Director)</b>	Not applicable