

NIRAJ ISPAT INDUSTRIES LIMITED

CIN: L27106DL1985PLC021811

To

Date: 12/02/2025

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: Submission of Un-audited Financial results of the Company for the quarter ended 31st December, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Dear Sir,

With reference to the above captioned subject, it is to inform you that in Compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Amendments Regulations, 2018, following are the Un-audited Financial Results approved at the Board Meeting held today i.e. on Wednesday, 12th February, 2025 at 02:00 P.M and concluded at 03:35 P.M 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 31st December, 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 31st December, 2024.

Please find the enclosed herewith the Copies of the following:

1. Un-audited Financial Results of the Company for the quarter ended 31st December, 2024.
2. Auditor's Limited Review Report on the Un-audited Financial Results of the Company for the quarter ended 31st December, 2024.

This is for your kind information and record please.

Thanking You.

**For and on behalf of
NIRAJ ISPAT INDUSTRIES LIMITED**

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

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DEC 31, 2024							
Sr. No.	Particulars	Quarter ended			Year to date Figure		(Rs. in Lakhs)
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	78.79	102.75	66.40	271.96	259.45	326.22
2	Other Income (Net)	27.50	28.31	19.86	78.79	60.35	82.11
3	Total Income (1+2)	106.29	131.06	86.26	350.75	319.80	408.33
4	Expenses						
	a) Cost of Raw Material Consumed	36.25	55.42	30.43	134.65	136.53	169.14
	b) Change in Inventory of finished goods, work-in-progress and stock in trade	1.46	(0.64)	1.43	0.24	1.34	1.89
	c) Employee Benefits Expenses	8.88	9.45	11.06	30.25	29.00	43.38
	d) Finance Costs	0.14	0.13	0.25	0.71	0.75	1.05
	e) Depreciation and amortisation Exp.	4.22	4.26	4.21	12.66	12.63	16.70
	f) Other Expenses	11.97	15.14	9.94	44.86	50.62	85.96
	Total Expenses	63.02	83.76	57.32	223.37	230.87	296.12
5	Profit before tax (3-4)	43.26	47.30	28.94	127.37	88.93	110.21
6	Tax Expense						
	a) Current Tax	1.42	12.27	7.59	23.39	23.39	28.97
	b) Short/ (Excess) provision of taxation for previous periods	1.44	(0.04)	(0.02)	1.40	1.40	1.61
	c) Deferred Tax	(0.21)	(0.37)	(0.32)	(1.01)	(1.01)	(1.39)
	Total tax expense	2.65	11.86	7.25	23.78	23.78	29.19
7	Net profit for the period (5-6)	40.61	35.44	21.69	103.59	65.15	81.02
8	Other Comprehensive income. Net of Income tax						
	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	-	-	-	-	-	-
	Total other comprehensive income. net of income tax	-	-	-	-	-	-
9	Total comprehensive income for the period (7+8)	40.61	35.44	21.69	103.59	65.15	81.02
10	Paid-up equity share capital : (Face value Rs. 10 each)	60.00	60.00	60.00	60.00	60.00	60.00
11	Earnings per share (of Rs. 10 each) (not annualised)						
	Basic: (in Rs.)	6.77	5.91	3.62	17.26	10.86	13.50
	Diluted: (in Rs.)	6.77	5.91	3.62	17.26	10.86	13.50

Notes:

- 1 The above Financial Results have been reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 12.02.2025.
- 2 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.
- 3 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"
- 4 Previous period figures have been regrouped/reclassified wherever necessary.
- 5 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 : K0-46, Kavi Nagar,
 Ghaziabad, Uttar Pradesh

Date :12th February, 2025

Place : Delhi

Regd. Office: 5140-41/34, F/F Chaudhary Market Gali Peti Wali, Rui Mandi, Sadar Bazar, North Delhi- 110006
E-Mail ID: nirajispatindustries@gmail.com, Website: www.nirajispat.in
Phone No. 011-23551821, 0120-4107099



SANJEEV ANAND & ASSOCIATES
Chartered Accountants
136, Navyug Market, Ghaziabad.
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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 and nine months ended December 31, 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. 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.
2. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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: - 12.02.2025

For SANJEEV ANAND & ASSOCIATES

Chartered Accountants
Firm Regn. No. 007171C


(S. AGARWAL)
Partner

Mem. No. 072907
UDIN 25072907BMJMMT5856