NIRAJ ISPAT INDUSTRIES LIMITED

CIN: L27106DL1985PLC021811

To Date: 18/02/2025

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: Integrated Filing (Financial) for quarter ended 31st December, 2024.

Dear Sir,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/ 185 dated December 31, 2024 read with NSE/CML/2025/02 dated January 02, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter ended 31st December, 2024.

A. FINANCIAL RESULTS (Annexure -1)

B. <u>STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.</u> - Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES.

S.No.	Particulars	Rs. (In Lakh)
1.	Loans / revolving facilities like cash credit from banks / financial institutions.	
Α	Total amount outstanding as on date	-
В	Of the total amount outstanding, amount of default as on date	-
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	-
В	Of the total amount outstanding, amount of default as on date	-
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	-

Kindly take the same on your record.

Thanking You,

NIRAJ ISPAT INDUSTRIES LIMITED

CIN: L27106DL1985PLC021811

Yours Faithfully,

For and on behalf of NIRAJ ISPAT INDUSTRIES LIMITED

Chaitanya Chaudhry DIN: 06813394 Director and CEO

Address: KD-46, Kavi Nagar, Ghaziabad 201002

NIRAJ ISPAT INDUSTRIES LIMITED

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-		Overday anderd			Venete data Finnes I		(Rs. in Lakhs Year Ended 31-Mar-24	
Sr. No.	Particulars	Quarter ended 31-Dec-24 30-Sep-24 31-Dec-23			Year to date Figure 31-Dec-24 31-Dec-23			
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Revenue from Operations	78.79	102.75	66.40	271.96	259.45	326.2	
2	Other Income (Net)	27.50	28.31	19.86	78.79	60.35	82.1	
3	Total Income (1+2)	106.29	131.06	86.26	350.75	319.80	408.3	
4	Expenses							
	a) Cost of Raw Material Consumed	36.25	55.42	30.43	134.65	136.53	169.1	
	 b) Change in Inventory of finished goods, work-in-progress and stock in trade 	1.46	(0.64)	1.43	0.24	1.34	1.8	
	c) Employee Benefits Expenses	8.98	9.45	11.06	30.25	29.00	43.3	
	d) Finance Costs	0.14	0.13	0.25	0.71	0.75	1.0	
	e) Depreciation and amortisation Exp.	4.22	4.26	4.21	12.66	12.63	16.7	
	n Other Expenses	11.97	15.14	9.94	44.86	50.62	65.9	
	Total Expenses	63.02	83.76	57.32	223.37	230.87	298.1	
5	Profit before tax (3-4)	43.26	47.30	28.94	127.37	88.93	110.2	
	Tax Expense							
	a) Current Tax	1.42	12.27	7.59	23.39	23.39	28.6	
	Short/ (Excess) provision of taxation for previous periods	1.44	(0.04)	(0.02)	1,40	1.40	1.6	
	c) Deffered Tax	(0.21)	(0.37)	(0.32)	(1.01)	(1.01)	(1.3	
	Total tax expense	2.65	11.86	7.25	23.78	23.78	29.1	
7	Net profit for the period (5-6)	40,61	35,44	21,69	103,59	65.15	61,0	
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			110		*		
	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	in mil			min.	i did		
	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	81,0	
10	Paid-up equity share capital (Face value Rs. 10 each)	60.00	60.00	60.00	60.00	60.00	60.0	
	Earnings per share (of Rs. 10 each) (not annualised) Basic: (in Rs.)	6.77	5.91	3.62	17.26 17.26	10.86 10.86	13.5	

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 : Challanya Chaudhry Designation : Director & CEO DIN : 06813394 Address : KD-48, Kavi Nagar, Ghaziabad, Ultar Pradesh

Date :12th February, 2025

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 guarter 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.

For SANJEEV ANAND & ASSOCIATES

Chartered Accountants Firm Regn. No. 007171C

Mem. No. 072907

UDIN 25072907BMJMMT5856

Place: - Ghaziabad

Dated: - 12.02.2025