

# NIRAJ ISPAT INDUSTRIES LIMITED

CIN: L27106DL1985PLC021811

To,

Date: 21.03.2025

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 Response of Query Raised by the Stock Exchange regarding quick result submitted to the Exchange dated 12-Feb-2025 of NIRAJISPAT: Niraj Ispat Industries Limited.**

Dear Sir/Madam,

With respect to the query raised by the Stock Exchange as on **21.03.2025** regarding the below mentioned Discrepancies in quick result submitted for the Period/Quarter ended December 31, 2024:-

**Query:** Deficiency/ non submission have/has been observed in your financial result, you are requested to kindly clarify on below mentioned points.

. Financial results not signed by authorized signatory/ies-Kindly provide the supporting document in respect of Authorized Signatory.

**Reply:** In the context of Financial Result, We would like to inform you that the Financial Result uploaded has been signed by the Authorized Signatory as authorized through the Board Resolution dated 12-Feb-2025. Please find the attached document for your reference as below mentioned:

1. Financial results for the quarter ended 31<sup>st</sup> December, 2024. **(Annexure-1)**
2. Board Resolution to authorize Director to sign the Financials of the company. **(Annexure-2)**

This is for your information and record.

Thanking You,

**For and on behalf of  
Niraj Ispat Industries Limited**

**CHAITANYA CHAUDHRY**  
**DIN: 06813394**  
**Director cum CEO**  
**Add: KD-46, Kavi Nagar,**  
**Ghaziabad, Uttar Pradesh-201002**

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](mailto:nirajispatindustries@gmail.com), Website: [www.nirajispat.in](http://www.nirajispat.in)

Phone No. 011-23551821, 0120-6526390

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

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	<b>Total Income (1+2)</b>	<b>106.29</b>	<b>131.06</b>	<b>86.26</b>	<b>350.75</b>	<b>319.80</b>	<b>408.33</b>
4	<b>Expenses</b>						
	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
	<b>Total Expenses</b>	<b>63.02</b>	<b>83.76</b>	<b>57.32</b>	<b>223.37</b>	<b>230.87</b>	<b>296.12</b>
5	<b>Profit before tax (3-4)</b>	<b>43.26</b>	<b>47.30</b>	<b>28.94</b>	<b>127.37</b>	<b>88.93</b>	<b>110.21</b>
6	<b>Tax Expense</b>						
	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)
	<b>Total tax expense</b>	<b>2.65</b>	<b>11.86</b>	<b>7.25</b>	<b>23.78</b>	<b>23.78</b>	<b>29.19</b>
7	<b>Net profit for the period (5-6)</b>	<b>40.61</b>	<b>35.44</b>	<b>21.69</b>	<b>103.59</b>	<b>65.15</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>	<b>-</b>	<b>-</b>
9	<b>Total comprehensive income for the period (7+8)</b>	<b>40.61</b>	<b>35.44</b>	<b>21.69</b>	<b>103.59</b>	<b>65.15</b>	<b>81.02</b>
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:

- 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.
- 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 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"
- Previous period figures have been regrouped/reclassified wherever necessary.
- 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 : K-46, Kavi Nagar,  
 Ghaziabad, Uttar 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 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

## NIRAJ ISPAT INDUSTRIES LIMITED

CIN: L27106DL1985PLC021811

**CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF NIRAJ ISPAT INDUSTRIES LIMITED HELD ON WEDNESDAY, 12<sup>TH</sup> FEBRUARY, 2025 COMMENCED AT 02:00 P.M. AT REGISTERED OFFICE OF THE COMPANY SITUATED AT 5140-41/34, F/F CHAUDHARY MARKET GALI PETI WALI, RUI MANDI, SADAR BAZAR, NORTH DELHI-110006 AND CONCLUDED AT 03:35 P.M.**

**TO AUTHORISE MR. CHAITANYA CHAUDHRY (DIRECTOR & CHIEF EXECUTIVE OFFICER) TO SIGN THE FINANCIALS OF THE COMPANY**

**"RESOLVED THAT** Mr. Chaitanya Chaudhry (DIN No. 06813394), Director & Chief Executive Officer of the company be and is hereby authorized by the members of the Board to sign the Financial Statement of the Company comprising of Balance Sheet and Statement of Profit and Loss Account along with the Cash Flow Statement of the Company.

**"FURTHER RESOLVED THAT** all the acts done or documents executed by Mr. Chaitanya Chaudhry (DIN No. 06813394) shall be binding on the company until the authority is withdrawn by the company on this behalf."

**Certified True Copy  
Niraj Ispat Industries Limited**

*For Niraj Ispat Industries Ltd.*

  
**Vaishali Chaudhry** Director  
DIN: 01719640

**Date: 12/02/2025  
Place: New 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](mailto:nirajispatindustries@gmail.com), Website: [www.nirajispat.in](http://www.nirajispat.in)  
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