

# MANOR ESTATES AND INDUSTRIES LIMITED

Regd. Office: S No. 321, Kallakal Village, Gajwel TQ, Medak District, Telangana 502336  
CIN: L45400TG1992PLC014389 Phone: 8897642711 E-mail: meilmedak@gmail.com  
Website: www.meilmedak.in GSTIN: 36AABCK2979A1ZO

Medak, 11<sup>th</sup> August, 2023

To  
The General Manager,  
Listing Department,  
BSE Limited,  
1<sup>st</sup> Floor, New Trading Wing,  
Rotunda Building, P.J. Towers,  
Dalal Street Fort, Mumbai-400001

Dear Sirs,

**Sub: Financial results for the quarter ended 30<sup>th</sup> June, 2023 – Regulation 33(3) (a) of SEBI (LODR) Regulations, 2015**

**Ref: Company Scrip Code: 526115**

The Board of Directors of the Company at their meeting held on Friday, the 11<sup>th</sup> day of August, 2023, inter alia, considered and approved the financial results for the quarter ended 30<sup>th</sup> June, 2023.

A copy of the said financial results, along with a copy of the Limited Review Report is enclosed herewith.

Kindly take the same on record.

Thanking You,

*For* **Manor Estates and Industries Limited**



**Krati Garg**  
**Company Secretary & Compliance Officer**

**MANOR ESTATES AND INDUSTRIES LIMITED**

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**Balance Sheet as at 30-06-2023**

	Particulars	Note no	As at 30-06-2023 Rs in Lakhs	As at 31-03-2023 Rs in Lakhs
	<b>ASSETS</b>			
1	<b>Non-Current Assets</b>			
	(a) Property, Plant and Equipment	2.1	0.56	0.60
2	<b>Current assets</b>			
	(a) Inventories	2.2	13.10	13.10
	(b) Financial Assets			
	(iii) Cash and cash equivalents	2.3	0.59	0.16
	(d) Other current assets	2.4	4.47	1.23
			<b>18.16</b>	<b>14.49</b>
	<b>Total Assets</b>		<b>18.72</b>	<b>15.09</b>
	<b>Equity and Liabilities</b>			
	<b>Equity</b>			
	(a) Equity Share Capital	2.5	823.50	823.50
	(b) Other Equity	2.6	(1,060.98)	(1,050.02)
			<b>(237.48)</b>	<b>(226.52)</b>
	<b>Liabilities</b>			
1	<b>Non-current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	2.7	70.02	69.22
	(ii) Other financial liabilities	2.8	100.00	100.00
			<b>170.02</b>	<b>169.22</b>
2	<b>Current liabilities</b>			
	(a) Financial Liabilities			
	(ii) Trade Payables			
	(A) total outstanding dues of micro enterprises and small enterprises; and	2.9	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		0.20	0.10
	(c) Provisions	2.10	85.98	72.29
	(d) Current Tax Liabilities (Net)		-	-
			<b>86.18</b>	<b>72.39</b>
	<b>Total Equity and Liabilities</b>		<b>18.72</b>	<b>15.09</b>

Significant Accounting Policies

Notes to Accounts

1

2

As per our review report of even date

For NATARAJA IYER &amp; CO

Chartered Accountants

E S Ranganath  
PartnerPlace: Hyderabad  
Date: 11.08.2023

For and on behalf of the Board

  
Anil Agarwal  
Director  
00040449Place: Medak  
Date: 11.08.2023  
Rishabh Agarwal  
Whole-time Director  
06963740

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**Statement of Profit and Loss for the period ended 30-06-2023**

	Particulars	Note no	For the period ended 30-06-2023	For the year ended 31-03-2023
			Rs in Lakhs	Rs in Lakhs
I	Revenue from Operations		-	-
II	Other Income	2.11	4.21	2.87
III	<b>Total Income (I+II)</b>		<b>4.21</b>	<b>2.87</b>
IV	Expenses			
	(a) Employee Benefits Expense	2.12	13.50	54.00
	(b) Finance Costs	2.13	0.00	0.03
	(c) Depreciation and amortization expenses	2.1	0.04	0.16
	(d) Other Expenses	2.14	1.63	8.69
	<b>Total Expenses</b>		<b>15.17</b>	<b>62.88</b>
V	Profit/(loss) before exceptional items and tax (III-IV)		(10.96)	(60.01)
VI	Exceptional Items		-	-
VII	Profit/ (loss) before tax(V-VI)		(10.96)	(60.01)
VIII	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
	(3) Tax of earlier years		-	-
			-	-
IX	Profit/(loss) for the period from continuing operations (VII-VIII)		(10.96)	(60.01)
X	Tax expenses of discontinued operations		-	-
XI	Profit/(loss) from Discontinued operations (after tax) (X-XI)		(10.96)	(60.01)
XII	Other Comprehensive Income		(10.96)	(60.01)
XIII	Total Comprehensive Income [Loss] for the period		(10.96)	(60.01)
XIV	Earnings per equity share (for continuing operation):			
	(1) Basic		(0.13)	(0.73)
	(2) Diluted		(0.13)	(0.73)

**Significant Accounting Policies**

1

**Notes to Accounts**

2

As per our review report of even date

For NATARAJA IYER &amp; CO

Chartered Accountants

E S Ranganath  
PartnerPlace: Hyderabad  
Date: 11.08.2023

For and on behalf of the Board

  
Anil Agarwal  
Director  
00040449Place: Medak  
Date: 11.08.2023  
Rishabh Agarwal  
Whole-time Director  
06963740

**MANOR ESTATES AND INDUSTRIES LIMITED**

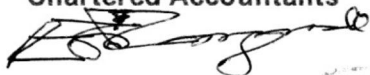
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**Cash Flow Statement for the period ended 30-06-2023**

	Particulars	For the period ended	For the year ended
		30-06-2023 [Rs in Lakhs]	31-03-2023 [Rs in Lakhs]
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
	Net Profit /Loss before tax and extraordinary items	(10.96)	(60.01)
	Adjustments For :		
	Depreciation	0.04	0.16
	Loss on Sale of Asset/Inventories written off	-	-
	Provision for obsolescence of Inventory	-	-
	Operating Profit /Loss before Working Capital Changes	(10.92)	(59.85)
	Adjustments For :		
	Trade Payables	0.10	0.10
	Other Current Assets	(3.24)	(0.33)
	Provisions	13.69	53.54
	Cash Generated from Operations	(0.37)	(6.54)
	Less: Direct Taxes	-	-
	Cash Flow before Extraordinary Items	(0.37)	(6.54)
	Extraordinary / Prior period Items	-	-
	<b>Net Cash Flow from Operating Activities</b>	<b>(0.37)</b>	<b>(6.54)</b>
<b>B</b>	<b>Cash Flow from Investing Activities</b>		
	Purchase of Fixed Assets	-	-
	Sale of Fixed Assets (Gross Value)	-	-
	<b>Net Cash Flow from Investing Activities</b>	<b>-</b>	<b>-</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Proceeds from/repayment of Long Term Borrowings	0.80	3.70
	<b>Net Cash Flows from Financing Activities</b>	<b>0.80</b>	<b>3.70</b>
	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>0.43</b>	<b>(2.84)</b>
	Opening Balance	0.16	3.00
	Closing Balance	0.59	0.16

As per our review report of even date  
For NATARAJA IYER & CO.  
Chartered Accountants




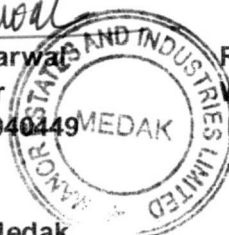
E S Ranganath  
Partner



Place: Hyderabad  
Date: 11.08.2023

For and on behalf of the Board

   
Anil Agarwal Rishabh Agarwal  
Director Whole-time Director  
DIN: 00040449 DIN: 06963740



Place: Medak  
Date: 11.08.2023

# MANOR ESTATES AND INDUSTRIES LIMITED

Reconciliation of Net profit or Loss reported in accordance with Indian GAAP to Total		
Particulars	Quarter ended 30th June 2023	Year ended 31st March 2023
Net Profit as per Previous GAAP (Indian GAAP)	(10.96)	(60.01)
Add / Less: Ind AS adjustments	-	-
Total Ind AS adjustments	-	-
Total Comprehensive Income as per Ind AS	(10.96)	(60.01)

For Manor Estates And Industries Limited

*R. Agaswal*  
Director

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Standalone unaudited financial results of Manor Estates and Industries Limited for the quarter ended 30th June 2023, prepared in compliance with the Indian Accounting Standards (Ind-AS)

(Rs. in Lakhs  
except EPS)

Particulars	Quarter Ended			Year Ended	
	Quarter Ended	Quarter Ended	Quarter Ended	As at	As at
	30-Jun-23 (Unaudited)	31-Mar-23 (Audited)	30-Jun-22 (Unaudited)	31-Mar-23 (Audited)	31-Mar-22 (Audited)
1. Income from Operations					
(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-	-	-
(b) Other Income	4.21	0.30	2.55	2.87	0.16
Total Income from Operations	4.21	0.30	2.55	2.87	0.16
2. Expenses					
(a) Cost of Materials consumed	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and	-	-	-	-	-
(d) Employee benefits expense	13.50	13.50	13.50	54.00	18.00
(e) Finance Cost	-	-	-	0.03	-
(f) Depreciation and amortisation expense	0.04	0.04	0.04	0.16	0.06
(g) Other expenses	1.63	1.28	1.33	8.69	157.21
Total Expenses	15.17	14.82	14.87	62.88	175.27
3. Profit/(Loss) before exceptional items and tax (1-2)	(10.96)	(14.52)	(12.32)	(60.01)	(175.11)
4. Exceptional Items	-	-	-	-	-
5. Profit/ (Loss) before tax (3-4)	(10.96)	(14.52)	(12.32)	(60.01)	(175.11)
6. Tax expense	-	-	-	-	-
(a) Current Tax	-	-	-	-	-
(b) Deferred Tax	-	-	-	-	-
(c) Tax Expense of Earlier years	-	-	-	-	0.70
7. Profit/(loss) for the period from continuing operations (5-6)	(10.96)	(14.52)	(12.32)	(60.01)	(175.81)
8. Profit/ (loss) from discontinued operations	-	-	-	-	-
9. Tax expense of discontinued operations	-	-	-	-	-
10. Profit/(loss) from discontinued operations after Tax (8-9)	-	-	-	-	-
11. Profit/(loss) for the period (7+10)	(10.96)	(14.52)	(12.32)	(60.01)	(175.81)
12. 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	-	-	-	-	-
13. Total comprehensive income /(loss) for the period (11+12)	(10.96)	(14.52)	(12.32)	(60.01)	(175.81)
14. Paid-up equity share capital (Face value of Rs. 10/- each)	823.50	823.50	823.50	823.50	823.50
15. Reserve(excluding Revaluation Reserves) as per Balance Sheet of previous accounting year	(1,050.02)	(990.01)	(990.01)	(990.01)	(990.01)
16.i Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised):					
(a) Basic	(0.13)	(0.18)	(0.15)	(0.73)	(2.13)
(b) Diluted	(0.13)	(0.18)	(0.15)	(0.73)	(2.13)
16.ii. Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):					
(a) Basic	(0.13)	(0.18)	(0.15)	(0.73)	(2.13)
(b) Diluted	(0.13)	(0.18)	(0.15)	(0.73)	(2.13)
B. INVESTOR COMPLAINTS					
Pending at the beginning of the quarter		Nil			
Received during the quarter ended 30th June, 2023		Nil			
Diposed during the quarter ended 30th June, 2023		Nil			
Remaining unresolved at the end of quarter		Nil			

**NOTES:**

- The unaudited financial statements for the quarter ended 30th June 2023 have been taken on record by the Board of Directors at its meeting held on **11-08-2023**. The statutory auditors have reviewed the financial results. The information presented above is extracted from the unaudited financial statements. The financial statements are prepared in accordance with the Indian Accounting Standard (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The company has permanently suspended its operations for production of socks.
- The company has with effect from 15th October 2021 commenced its real estate and construction activity.
- Figures of the previous periods have been regrouped where ever necessary.

By the order of the Board  
For MANOR ESTATES AND INDUSTRIES LIMITED

*R. Agarwal*  
Rishabh Agarwal  
Whole-time Director  
DIN: 06983710

Place: Medak  
Date: 11.08.2023





Independent Auditors' Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To  
The Board of Directors of  
Manor Estates and Industries Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Manor Estates and Industries Limited ('the Company') for the quarter ended 30<sup>th</sup> June, 2023, submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion 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. This standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.



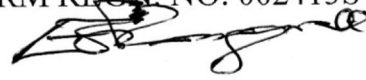
**NATARAJA IYER & CO.**

**Chartered Accountants**

1-10-126  
Ashoknagar,  
Hyderabad-500 020.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS34, prescribed under Section 133 of the Act, the SEBI Circulars, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with 'the requirements 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 NATARAJA IYER & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGN. NO. 002413S



PARTNER

Membership No. 013924

UDIN: 23013924 BGVUWS1481

Hyderabad,  
Date: 11.08.2023

