

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

14th November 2022

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

Dear Sirs,

Subject: Financial results for the quarter ended 30th September, 2022 – Regulation 33(3) (a) of SEBI (LODR) Regulations, 2015

Ref: Company Scrip Code: 526115

With reference to the subject cited, it is hereby informed that the Board of Directors of the Company at their meeting held on Monday, 14th November, 2022 at 3 P.M., inter alia, considered and approved the financial results for the quarter ended 30th September, 2022.

A copy of financial results for the quarter ended 30th September, 2022, along with copy of 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

Independent Auditors' Review Report on Standalone Unaudited Quarter and Half yearly to date 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 30th September, 2022, and the half year ended to date results for the period 1st April, 2022 to 30th September, 2022 being 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 over 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.



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



Place: Hyderabad,
Date: 14.11.2022

PARTNER
Membership No. 013924

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MANOR ESTATES AND INDUSTRIES LIMITED

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Standalone unaudited financial results of Manor Estates and Industries Limited for the quarter ended 30th September 2022, prepared in compliance with the Indian Accounting Standards (Ind-AS)

(Rs. in Lakhs except EPS)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	As at
	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1. Income from Operations						
(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-	-	-	-
(b) Other Income	-	2.55	-	2.55	-	0.16
Total Income from Operations	-	2.55	-	2.55	-	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	-	27.00	-	18.00
(e) Finance Cost	-	-	-	-	-	-
(f) Depreciation and amortisation expense	0.04	0.04	-	0.08	-	0.06
(g) Other expenses	4.84	1.33	0.58	6.17	4.24	157.21
Total Expenses	18.38	14.87	0.58	33.25	4.24	175.27
3. Profit/(Loss) before exceptional items and tax (1-2)	(18.38)	(12.32)	(0.58)	(30.70)	(4.24)	(175.11)
4. Exceptional Items	-	-	-	-	-	-
5. Profit/(Loss) before tax (3-4)	(18.38)	(12.32)	(0.58)	(30.70)	(4.24)	(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)	(18.38)	(12.32)	(0.58)	(30.70)	(4.24)	(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)	(18.38)	(12.32)	(0.58)	(30.70)	(4.24)	(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)	(18.38)	(12.32)	(0.58)	(30.70)	(4.24)	(175.81)
14. Paid-up equity share capital (Face value of Rs. 10/- each)	823.50	823.50	823.50	823.50	823.50	823.50
15. Reserve(excluding Revaluation Reserves) as per Balance Sheet of previous accounting year	(990.01)	(990.01)	(814.19)	(990.01)	(814.19)	(814.19)
16.i Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised):						
(a) Basic	(0.22)	(0.15)	(0.01)	(0.37)	(0.05)	(2.13)
(b) Diluted	(0.22)	(0.15)	(0.01)	(0.37)	(0.05)	(2.13)
16.ii Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):						
(a) Basic	(0.22)	(0.15)	(0.01)	(0.37)	(0.05)	(2.13)
(b) Diluted	(0.22)	(0.15)	(0.01)	(0.37)	(0.05)	(2.13)
B. INVESTOR COMPLAINTS						
Pending at the beginning of the quarter		Nil				
Received during the quarter ended 30th September, 2022		Nil				
Diposed during the quarter ended 30th September, 2022		Nil				
Remaining unresolved at the end of quarter		Nil				

NOTES:

1) The unaudited financial statements for the quarter ended 30th September 2022 have been taken on record by the Board of Directors at its meeting held on 14-10-2022. The statutory auditors have reviewed the financial results. The information presented above is extracted from the un-audited 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.

2) The company has permanently suspended its operations for production of socks.

3) The company has with effect from 15th October 2021 commenced its real estate and construction activity.

4) Figures of the previous periods have been regrouped where ever necessary.

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

Rishabh Agarwal
Whole-time Director
DIN: 06963740

Place: Medak
Date: 14-11-2022



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Balance Sheet as at 30-09-2022

Particulars	Note No.	As at 30-09-2022	As at 31-03-2022
		Rs in Lakhs	Rs in Lakhs
ASSETS			
1 Non-Current Assets			
(a) Property, Plant and Equipment	2.1	0.68	0.76
(b) Capital work-in-progress		-	-
(c) Investment Property		-	-
(d) Goodwill		-	-
(e) Other Intangible assets		-	-
(f) Intangible assets under development		-	-
(g) Biological Assets other than bearer plants		-	-
(h) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Loans		-	-
(i) Deferred tax assets (net)		-	-
(j) Other non-current assets		-	-
		0.68	0.76
2 Current assets			
(a) Inventories	2.2	13.10	13.10
(b) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Cash and cash equivalents	2.3	0.34	3.00
(iv) Bank balances other than (iii) above		-	-
(v) Loans		-	-
(c) Current Tax Assets (Net)		-	-
(d) Other current assets	2.4	3.42	1
		16.86	17.00
Total Assets		17.54	17.75
Equity and Liabilities			
Equity			
(a) Equity Share Capital	2.5	823.50	823.50
(b) Other Equity	2.6	(1,020.70)	(990.01)
		(197.20)	(166.51)
Liabilities			
1 Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	2.7	85.93	65.51
(ia) Lease liabilities		-	-
(ii) Trade Payables:-		-	-
(A) total outstanding dues of micro enterprises and small enterprises: and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(iii) Other financial liabilities	2.8	100.00	100.00
(b) Provisions		-	-
(c) Deferred tax liabilities (Net)		-	-
(d) Other non-current liabilities		-	-
		185.93	165.51
2 Current liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ia) Lease liabilities		-	-
(ii) Trade Payables	2.9	-	-
(A) total outstanding dues of micro enterprises and small enterprises: and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		0.22	-
(iii) Other financial liabilities		-	-
(b) Other current liabilities		-	-
(c) Provisions	2.10	28.58	18.75
(d) Current Tax Liabilities (Net)		-	-
		28.81	18.75
Total Equity and Liabilities		17.54	17.75

As per our review report of even date

For NATARAJA IYER & CO

Chartered Accountants

E S Ranganath
Partner

Place: Hyderabad
Date: 14-11-2022



For and on behalf of the Board

Amr Agarwal

Director

DIN: 00040449

Place: Medak

Date: 14-11-2022

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Rishabh Agarwal

Whole-time Director

DIN: 06963740



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Cash Flow Statement for the period ended 30-09-2022

Particulars	For the period ended	For the year ended
	30-09-2022 Rupees	31-03-2022 Rupees
A Cash Flow from Operating Activities		
Net Profit /Loss before tax and extraordinary items	(30.70)	(175.11)
Adjustments For :		
Depreciation	0.08	0.06
Loss on Sale of Asset/Inventories written off	-	136.96
Excess provision written back	-	-
Provision for obsolescence of Inventory	-	13.74
Operating Profit /Loss before Working Capital Changes	(30.62)	(24.35)
Adjustments For :		
Trade Receivables	-	-
Inventories	-	-
Other Receivables	-	-
Trade Payables	0.22	(0.14)
Other Current Assets	(2.53)	(0.07)
Other Current Liabilities	-	-
Provisions	(26.63)	18.75
Cash Generated from Operations	(6.29)	(5.81)
Less: Direct Taxes	-	-
Cash Flow before Extraordinary Items	(6.29)	(5.81)
Extraordinary / Prior period Items	-	-
Net Cash Flow from Operating Activities	(6.29)	(5.81)
B Cash Flow from Investing Activities		
Loans to Companies	-	-
Purchase of Fixed Assets	-	(0.82)
Decrease in Capital Work in Progress	-	-
Decrease/(Increase) in Investment	-	-
Sale of Fixed Assets (Gross Value)	-	7.00
Interest Income	-	-
Net Cash Flow from Investing Activities	-	6.18
C Cash Flow from Financing Activities		
Proceeds from Issue of Share Capital (net of share issue expenses)	-	-
Proceeds from/repayment of Long Term Borrowings	3.64	(1.75)
Repayment of Financial Liability	-	-
Dividend	-	-
Net Cash Flows from Financing Activities	3.64	(1.75)
Net Increase/(Decrease) in Cash and Cash Equivalents	(2.66)	(1.38)
Opening Balance	3.00	4.38
Closing Balance	0.34	3.00

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

E S Ranganath
Partner



Place: Hyderabad
Date: 14-11-2022

For and on behalf of the Board

Rishabh Agarwal
Director
DIN: 00040449

Rishabh Agarwal
Whole-time Director
DIN: 06963740

Place: Medak
Date: 14-11-2022

MANOR ESTATES AND INDUSTRIES LIMITED

Reconciliation of Net profit or Loss reported in accordance with Indian GAAP to Total Comprehensive income in accordance with Ind AS is given below

Particulars	Quarter ended 30th September 2022	Year ended 31st March 2022
Net Profit as per Previous GAAP (Indian GAAP)	(18.38)	(175.81)
Add / Less: Ind AS adjustments	-	-
Total Ind AS adjustments	-	-
Total Comprehensive Income as per Ind AS	(18.38)	(175.81)

Place: Medak
Date: 14-11-2022


Rishabh Agarwal
Whole-time Director
DIN: 06963740

