

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 2023

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 2023 – 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 Tuesday, 14th November 2023 at 4 P.M., inter alia, considered and approved the financial results for the quarter ended 30th September 2023.

A copy of financial results for the quarter ended 30th September 2023, 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

MANOR ESTATES AND INDUSTRIES LIMITED

Regd. Office.: S.No.321, Kallakal Village, Toopran Mandal, Medak Dist. Telangana - 502336, India

CIN: L45400TG1992PLC014389 Phone: 8897642711 Email: meilmedak@gmail.com Website: www.meilmedak.in

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

Particulars	Quarter Ended			Half Year Ended		Year Ended
	Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	As at
	30-Sep-23 (Un-audited)	30-Jun-23 (Un-audited)	30-Sep-22 (Un-audited)	30-Sep-23 (Un-audited)	30-Sep-22 (Un-audited)	31-Mar-23 (Audited)
1. Income from Operations						
(a) Net Sales/Income from Operations (Net of excise duty)	-	-	-			-
(b) Other Income	-	4.21	-	4.21	2.55	2.87
Total Income from Operations	-	4.21	-	4.21	2.55	2.87
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	27.00	27.00	54.00
(e) Finance Cost	-	-	-	-	-	0.03
(f) Depreciation and amortisation expense	0.04	0.04	0.04	0.08	0.08	0.16
(g) Other expenses	1.36	1.63	4.84	2.99	6.17	8.69
Total Expenses	14.90	15.17	18.38	30.07	33.25	62.88
3. Profit/(Loss) before exceptional items and tax (1-2)	(14.90)	(10.96)	(18.38)	(25.86)	(30.70)	(60.01)
4. Exceptional Items	-	-	-			
5. Profit/(Loss) before tax (3-4)	(14.90)	(10.96)	(18.38)	(25.86)	(30.70)	(60.01)
6. Tax expense						
(a) Current Tax	-	-	-			-
(b) Deferred Tax	-	-	-			-
(c) Tax Expense of Earlier years	-	-	-			-
7. Profit/(loss) for the period from continuing operations (5-6)	(14.90)	(10.96)	(18.38)	(25.86)	(30.70)	(60.01)
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)	(14.90)	(10.96)	(18.38)	(25.86)	(30.70)	(60.01)
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)	(14.90)	(10.96)	(18.38)	(25.86)	(30.70)	(60.01)
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	(1,050.02)	(1,050.02)	(990.01)	(1,050.02)	(990.01)	(990.01)
16.i Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised):						
(a) Basic	(0.18)	(0.13)	(0.22)	(0.31)	(0.37)	(0.73)
(b) Diluted	(0.18)	(0.13)	(0.22)	(0.31)	(0.37)	(0.73)
16.ii. Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):						
(a) Basic	(0.18)	(0.13)	(0.22)	(0.31)	(0.37)	(0.73)
(b) Diluted	(0.18)	(0.13)	(0.22)	(0.31)	(0.37)	(0.73)

B. INVESTOR COMPLAINTS

Pending at the beginning of the quarter Nil
 Received during the half year ended 30th September, 2023 Nil
 Disposed during the half year ended 30th September, 2023 Nil
 Remaining unresolved at the end of quarter Nil

NOTES:

- The un-audited financial statements for the quarter ended 30th September 2023 have been taken on record by the Board of Directors at its meeting held on 14-11-2023. 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.
- 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: 06963740

Place: Medak
 Date: 14.11.2023

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 and half year ended 30th September, 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



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

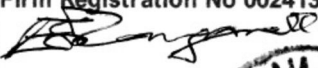









Hyderabad,
Date: 14.11.2023

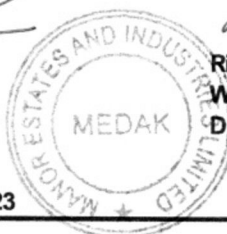
PARTNER
Membership No. 013924



UDIN: 23013924BGVVBG3127



MANOR ESTATES AND INDUSTRIES LIMITED				
Regd.Office.:S.No.321, Kallakal Village, Toopran Mandal, Medak Dist. Telangana - 502336, India				
CIN: L45400TG1992PLC014389 Phone: 8897642711 Email: meilmedak@gmail.com Website: www.meilmedak.in				
Balance Sheet as at 30-09-2023				
	Particulars	Note no	As at 30-09-2023	As at 31-03-2023
			Rupees in Lakhs	Rupees in Lakhs
	ASSETS			
1	Non-Current Assets			
	(a) Property, Plant and Equipment	2.1	0.52	0.60
2	Current assets			
	(a) Inventories	2.2	13.10	13.10
	(b) Financial Assets			
	(iii) Cash and cash equivalents	2.3	0.53	0.16
	(d) Other current assets	2.4	3.63	1.23
			17.26	14.49
	Total Assets		17.78	15.09
	Equity and Liabilities			
	Equity			
	(a) Equity Share Capital	2.5	823.50	823.50
	(b) Other Equity	2.6	(1,075.88)	(1,050.02)
			(252.38)	(226.52)
	Liabilities			
1	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	2.7	70.47	69.22
	(ii) Other financial liabilities	2.8	100.00	100.00
			170.47	169.22
2	Current liabilities			
	(a) Financial Liabilities			
	(ii) Trade Payables	2.9		
	(A) outstanding dues of micro and small enterprises;		-	-
	(B) outstanding dues other than micro and small enterprises.		0.02	0.10
	(c) Provisions	2.10	99.67	72.29
	(d) Current Tax Liabilities (Net)		-	-
			99.69	72.39
	Total Equity and Liabilities		17.78	15.09
Significant Accounting Policies		1		
Notes to Accounts		1 to 2.14		
As per our review report of even date			For and on behalf of the Board	
For NATARAJA IYER & CO				
Chartered Accountants				
Firm Registration No 002413S				
				
E S Ranganath			Anil Agarwal	
Partner			Director	
M.No. 013924			DIN: 00040449	
				
Place: Hyderabad			Place: Medak	
Date: 14.11.2023			Date: 14.11.2023	
				
			Rishabh Agarwal	
			Whole-time Director	
			DIN: 06963740	

MANOR ESTATES AND INDUSTRIES LIMITED				
Regd.Office.:S.No.321, Kallakal Village, Toopran Mandal, Medak Dist. Telangana - 502336, India				
CIN: L45400TG1992PLC014389 Phone: 8897642711 Email: meilmedak@gmail.com Website: www.meilmedak.in				
Statement of Profit and Loss for the period ended 30-09-2023				
	Particulars	Note no	For the period ended 30-09-2023	For the year ended 31-03-2023
			Rupees in Lakhs	Rupees in Lakhs
I	Revenue from Operations		-	-
II	Other Income	2.11	4.21	2.87
III	Total Income (I+II)		4.21	2.87
IV	Expenses			
	(a) Employee Benefits Expense	2.12	27.00	54.00
	(b) Finance Costs	2.13	-	0.03
	(c) Depreciation and amortization expenses	2.1	0.08	0.16
	(d) Other Expenses	2.14	2.99	8.69
	Total Expenses		30.07	62.88
V	Profit/(loss) before exceptional items and tax (III-IV)		(25.86)	(60.01)
VI	Exceptional Items		-	-
VII	Profit/ (loss) before tax(V-VI)		(25.86)	(60.01)
VIII	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	-
			-	-
IX	Profit/(loss) for the period from continuing operations (VII-VIII)		(25.86)	(60.01)
X	Profit /Loss from Discontinued operations			
XI	Tax expenses of discontinued operations		-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)		-	-
XIII	Profit/(loss) fore the period(IX-XII)		(25.86)	(60.01)
XIV	Other Comprehensive Income		-	-
XV	Total Comprehensive Income for the period		(25.86)	(60.01)
XVI	Earning per Equity Share (for Discontinued Operations			
	(1) Basic		-	-
	(2) Diluted		-	-
XVII	Earnings per equity share (for discontinued and continuing operation):			
	(1) Basic		(0.31)	(0.73)
	(2) Diluted		(0.31)	(0.73)
Significant Accounting Policies		1		
Notes to Accounts		1 to 2.14		
As per our review of even date				
For NATARAJA IYER & CO				
Chartered Accountants				
Firm Registration No 002413S				
				
E S Ranganath			Anil Agarwal	Rishabh Agarwal
Partner			Director	Whole-time Director
M.No. 013924			DIN: 00040449	DIN: 06963740
Place: Hyderabad			Place: Medak	
Date: 14.11.2023			Date: 14.11.2023	



MANOR ESTATES AND INDUSTRIES LIMITED			
Regd.Office.:S.No.321, Kallakal Village, Toopran Mandal, Medak Dist. Telangana - 502336, India			
CIN: L45400TG1992PLC014389 Phone: 8897642711 Email: meilmedak@gmail.com Website: www.meilmedak.in			
Cash Flow Statement for the period ended 30-09-2023			
	Particulars	For the period ended	For the year ended
		30-09-2023 Rupees in Lakhs	31-03-2023 Rupees in Lakhs
A	Cash Flow from Operating Activities		
	Net Profit /Loss before tax and extraordinary items	(25.86)	(60.01)
	Adjustments For :		
	Depreciation	0.08	0.16
	Loss on Sale of Asset/Inventories written off	-	-
	Provision for obsolscency of Inventory	-	-
	Operating Profit /Loss before Working Capital Changes	(25.78)	(59.85)
	Adjustments For :		
	Trade Payables	(0.08)	0.10
	Other Current Assets	(2.41)	(0.33)
	Provisions	27.38	53.54
	Cash Generated from Operations	(0.88)	(6.54)
	Less: Direct Taxes	-	-
	Cash Flow before Extraordinary Items	(0.88)	(6.54)
	Extraordinary / Prior period Items	-	-
	Net Cash Flow from Operating Activities	(0.88)	(6.54)
B	Cash Flow from Investing Activities		
	Purchase of Fixed Assets	-	-
	Sale of Fixed Assets (Gross Value)	-	-
	Net Cash Flow from Investing Activities	-	-
C	Cash Flow from Financing Activities		
	Proceeds from/repayment of Long Term Borrowings	1.26	3.70
	Net Cash Flows from Financing Activities	1.26	3.70
	Net Increase/(Decrease) in Cash and Cash Equivalents	0.37	(2.84)
	Opening Balance	0.16	3.00
	Closing Balance	0.53	0.16
<p>As per our review report of even date For NATARAJA IYER & CO. Chartered Accountants Firm Registration No 02413S</p> <p><i>E S Ranganath</i> E S Ranganath Partner M.No. 013924</p> <p>Place: Hyderabad Date: 14.11.2023</p> 			
<p>For and on behalf of the Board</p> <p><i>Anil Agarwal</i> Anil Agarwal Director DIN: 00040749</p> <p><i>Rishabh Agarwal</i> Rishabh Agarwal Whole-time Director DIN: 06963740</p> <p>Place: Medak Date: 14.11.2023</p> 			

Manor Estates and Industries Limited

Statement of Assets and Liabilities as on 30-09-2023

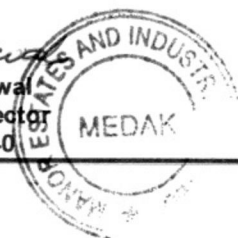
(Rs. in lakhs)

Particulars	As at 30-09-2023 (Un Audited)	As at 31-03-2023 (Audited)
ASSETS		
Non-current assets		
(a) Fixed assets		
(i) Tangible assets	0.52	0.60
(ii) Capital Work In Progress	-	-
(b) Goodwill on consolidation *	-	-
(c) Non-current investments	-	-
(d) Deferred tax assets (net)	-	-
(e) Long-term loans and advances	-	-
(f) Other non-current assets	-	-
Sub-total - Non-current assets	0.52	0.60
Current assets		
(a) Current investments	-	-
(b) Inventories	13.10	13.10
(c) Trade receivables	-	-
(d) Cash and cash equivalents	0.53	0.16
(e) Short-term loans and advances	-	-
(f) Other current assets	3.63	1.23
Sub-total - Current assets	17.26	14.49
TOTAL - ASSETS	17.78	15.09
EQUITY AND LIABILITIES		
Shareholders' funds		
(a) Share capital	823.50	823.50
(b) Reserves and surplus	(1,075.88)	(1,050.02)
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	(252.38)	(226.52)
Share application money pending allotment	-	-
Non-current liabilities		
(a) Long-term borrowings	70.47	69.22
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	100.00	100.00
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	170.47	169.22
Current liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	0.02	0.10
(c) Other current liabilities	-	-
(d) Short-term provisions	99.67	72.29
Sub-total - Current liabilities	99.69	72.39
TOTAL - EQUITY AND LIABILITIES	17.78	15.09

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

Place: Medak
Date: 14.11.2023

R. Agarwal
Rishabh Agarwal
Whole-time Director
DIN: 06963740



MANOR ESTATES AND INDUSTRIES LIMITED		
Reconciliation of Net profit or Loss reported in accordance with Indian GAAP to Total		
Particulars	Quarter ended 30th September 2023	Year ended 31st March 2023
Net Profit as per Previous GAAP (Indian GAAP)	(14.90)	(60.01)
Add / Less: Ind AS adjustments	-	-
Total Ind AS adjustments	-	-
Total Comprehensive Income as per Ind AS	(14.90)	(60.01)

By the order of the Board,

R. Agarwal

Rishabh Agarwal
Whole-time Director
DIN: 06963740

