

**MANORAMA INDUSTRIES LIMITED**

CIN-L15142MH2005PLC243687

Reg.Off. : Office No. 403, 4Th Floor, Midas, Sahar Plaza, Andheri Kurla Road,  
Andheri East, Mumbai MH 400059 India

**STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER/NINE MONTH ENDED 31ST DECEMBER' 2022**

(₹ in lacs)

Sr. No.	Particulars	3 Months Ended			9 Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	Revenue from operations	9,537.51	8,071.33	6,873.41	24,905.94	20,147.54	27,911.89
	Other Income	122.26	94.59	297.79	282.54	671.74	824.14
	<b>Total Income from Operations</b>	<b>9,659.77</b>	<b>8,165.92</b>	<b>7,171.20</b>	<b>25,188.48</b>	<b>20,819.28</b>	<b>28,736.03</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of Materials Consumed	5,080.65	4,573.88	3,185.47	14,483.53	15,539.48	17,957.89
	(b) Purchase of stock-in-trade	-	-	-	-	48.73	48.73
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	857.60	126.79	729.90	323.82	(4,637.91)	(2,544.31)
	(d) Employees benefit expenses	362.05	335.56	288.73	991.97	831.70	964.02
	(e) Finance cost	234.24	206.57	153.04	624.78	427.49	577.43
	(f) Depreciation and amortisation expenses	312.84	263.36	206.14	761.48	582.46	789.20
	(g) Other expenses	1,716.02	1,821.11	1,783.74	5,110.63	5,625.57	7,591.66
	<b>Total Expenses</b>	<b>8,563.40</b>	<b>7,327.27</b>	<b>6,347.03</b>	<b>22,296.21</b>	<b>18,417.52</b>	<b>25,384.63</b>
<b>3</b>	<b>Profit/(Loss) from ordinary activities before exceptional items &amp; tax ( 1 - 2 )</b>	<b>1,096.37</b>	<b>838.65</b>	<b>824.17</b>	<b>2,892.26</b>	<b>2,401.76</b>	<b>3,351.40</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before tax ( 3 + 4 )</b>	<b>1,096.37</b>	<b>838.65</b>	<b>824.17</b>	<b>2,892.26</b>	<b>2,401.76</b>	<b>3,351.40</b>
<b>6</b>	<b>Tax expense/(income)</b>						
	Current Tax	314.82	163.09	249.87	713.67	705.69	995.40
	Deferred Tax	65.11	91.02	3.77	200.75	(35.99)	(58.51)
<b>7</b>	<b>Net Profit/(Loss) from ordinary activities after tax ( 5 - 6 )</b>	<b>716.44</b>	<b>584.54</b>	<b>570.53</b>	<b>1,977.84</b>	<b>1,732.06</b>	<b>2,414.50</b>
<b>8</b>	<b>Other comprehensive income/(expenses) for the year, net of tax</b>	<b>(0.15)</b>	<b>(0.15)</b>	<b>2.18</b>	<b>(0.45)</b>	<b>6.54</b>	<b>(0.60)</b>
<b>9</b>	<b>Total Comprehensive income/(Loss), Net of Tax ( 7 + 8 )</b>	<b>716.29</b>	<b>584.39</b>	<b>572.71</b>	<b>1,977.39</b>	<b>1,738.60</b>	<b>2,413.90</b>
<b>10</b>	<b>Paid-up Equity share capital (Face Value of Rs.10/- each)</b>	<b>1,191.98</b>	<b>1,191.98</b>	<b>1,191.98</b>	<b>1,191.98</b>	<b>1,191.98</b>	<b>1,191.98</b>
<b>11</b>	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>						<b>25,633.64</b>
<b>12</b>	<b>i) Earnings Per Share (before extra-ordinary items) of Rs.10/- each (not annualised)</b>						
	(a) Basic	6.01	5.68	4.91	16.59	14.53	20.76
	(b) Diluted	6.00	5.67	4.91	16.57	14.53	20.76
	<b>ii) Earnings Per Share (after extra-ordinary items) of Rs.10/- each (not annualised)</b>						
	(a) Basic	6.01	5.68	4.91	16.59	14.53	20.76
	(b) Diluted	6.00	5.67	4.91	16.57	14.53	20.76

**NOTES :**

- The Unaudited Financial Results of the company for the quarter ended 31st December, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27th January, 2022 and the limited review of the same has been carried out by the Statutory Auditors of the company.
- These results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The results are also available on [www.manoramagroup.co.in](http://www.manoramagroup.co.in) and [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com).
- The Company's only identifiable reportable Business segment is Manufacturing of Exotic Seed based Fats and Butters including Cocoa Butter Equivalent (CBE). Further, the Company operates and controls its business activities within/from India, except export of goods. Hence the company is having single reporting segment under Indian Accounting Standard -108 "Segment Information" (IND AS-108).

**For and on behalf of the Board of Directors  
of Manorama Industries Limited**

*Gautam Kumar Pal*  
Gautam Kumar Pal  
Managing Director  
DIN-07645652

Place: Raipur  
Date : 27th January 2023





# OPSinghania & Co.

CHARTERED ACCOUNTANTS

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## TO THE BOARD OF DIRECTORS OF MANORAMA INDUSTRIES LIMITED

We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Manorama Industries Limited** ('the Company') for the quarter ended 31<sup>st</sup> December, 2022 and the year to date results for the period 1<sup>st</sup> April 2022 to 31<sup>st</sup> December, 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.

This statement, which is the responsibility of the Company's Management and has been 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'), SEBI Circular CIR/CFD/FAC/62/2016 dated 5th July, 2016, (herein after referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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. 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.

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 AS 34, prescribed under section 133 of the Act, the SEBI Circular, 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 OPSinghania & Co

(ICAI Firm Regn No.002172C)

Chartered Accountants

  
Sanjay Singhania

Partner

Membership No.076961



Raipur, 27.01.2023

UDIN: 23076961BGWSHE4053