

OPSinghania & Co.

CHARTERED ACCOUNTANTS

JDS CHAMBERS, 1ST FLOOR, 6-CENTRAL AVENUE,
CHOUBE COLONY, RAIPUR -492001(C.G.) INDIA

PHONE: 0771- 4061216, 4041236

Email:opsinghania.co@gmail.com

TO THE BOARD OF DIRECTORS OF MANORAMA INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **Manorama Industries Limited** ('the Company') for the quarter ended 31st December, 2023 and the year to date results for the period 1st April 2023 to 31st December, 2023, 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

Sanjay Singhania

Partner

Membership No.076961

Raipur, 10.02.2024

UDIN: 24076961BKAPAT4655

Digitally signed by
SANJAY SINGHANIA
Date: 2024.02.10
16:22:35 +05'30'

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 AND NINE MONTHS ENDED 31 DECEMBER' 2023

(₹ in lacs)

Sr. No.	Particulars	3 Months Ended			9 Months Ended		31.03.2023
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1	Income						
	Revenue from operations	9,845.25	11,772.98	9,537.51	32,774.54	24,905.94	35,080.23
	Other Income	408.81	209.62	122.26	937.83	282.54	612.23
	Total Income from Operations	10,254.06	11,982.60	9,659.77	33,712.36	25,188.48	35,692.46
2	Expenses						
	(a) Cost of Materials Consumed	5,208.15	11,091.67	5,080.65	24,039.10	14,483.53	19,811.26
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	45.16	(5,769.96)	857.60	(6,476.14)	323.82	1,754.36
	(d) Employees benefit expenses	484.01	451.57	362.05	1,321.35	991.97	1,281.53
	(e) Finance cost	553.32	509.56	234.24	1,301.17	624.78	866.08
	(f) Depreciation and amortisation expenses	357.77	327.79	312.84	984.11	761.48	1,085.21
	(g) Other expenses	2,546.78	4,150.47	1,716.02	8,615.59	5,110.63	6,588.01
	Total Expenses	9,195.20	10,761.10	8,563.40	29,785.18	22,296.21	31,386.45
3	Profit/(Loss) from ordinary activities before exceptional items & tax (1 - 2)	1,058.86	1,221.50	1,096.37	3,927.18	2,892.26	4,306.01
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	1,058.86	1,221.50	1,096.37	3,927.18	2,892.26	4,306.01
6	Tax expense/(income)						
	Current Tax	292.39	339.94	314.82	1,108.52	713.67	1,031.65
	Deferred Tax	22.27	20.70	65.11	58.27	200.75	296.81
7	Net Profit/(Loss) from ordinary activities after tax (5 - 6)	744.20	860.86	716.44	2,760.40	1,977.84	2,977.55
8	Other comprehensive income/(expenses) for the year, net of tax	1.23	1.23	(0.15)	3.69	(0.45)	4.92
9	Total Comprehensive income/(Loss), Net of Tax (7 + 8)	745.43	862.09	716.29	2,764.09	1,977.39	2,982.47
10	Paid-up Equity share capital (Face Value of Rs.10/- each)	1,191.98	1,191.98	1,191.98	1,191.98	1,191.98	1,191.98
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						28,638.35
12	i) Earnings Per Share (before extra-ordinary items) of Rs.10/- each (not annualised)						
	(a) Basic	6.24	7.22	6.01	23.16	16.59	24.98
	(b) Diluted	6.24	7.22	6.00	23.15	16.57	24.97
	ii) Earnings Per Share (after extra-ordinary items) of Rs.10/- each (not annualised)						
	(a) Basic	6.24	7.22	6.01	23.16	16.59	24.98
	(b) Diluted	6.24	7.22	6.00	23.15	16.57	24.97

NOTES :

- The Financial Results of the company for the nine months and quarter ended 31st December, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th February 2024 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 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).
- Other expenses includes ₹ 136 lacs and ₹ 53 lacs incurred towards research and development expenditure for the nine months and quarter ended 31.12.2023 respectively.
- The figures for the corresponding previous periods have been regrouped/rearranged wherever found necessary.
- The results are also available on www.manoramagroup.co.in, www.bseindia.com and www.nseindia.com.

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


Gautam Kumar Pal
Managing Director
DIN-07645652

Place: Raipur
Date : 10 February 2024

