TO THE BOARD OF DIRECTORS OF MANORAMA INDUSTRIES LIMITED

We have audited the accompanying standalone quarterly financial results of **Manorama Industries Limited** for the quarter ended 31.03.2024 and the year-to-date results for the period 01.04.2023 to 31.03.2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31.03.2024 as well as the year-to-date results for the period from 01.04.2023 to 31.03.2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance completeness of the accounting records, relevant to the preparation and presentation of the standalone fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from metazial results report whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Dominion the statement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in a Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether (i) due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (iv) Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- (v) Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- (vi) Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- (vii) Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding indexe overnance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be the unit to be and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. safeguards.

For OPSinghania & Co.

(ICAI Firm Regn. No.002172C) Chartered Accountants how ANL toor 5 Sanjay Singhania Q No. 002172 Partner ICAL FR C UR-492001 Membership No.07696 * TISGAR 0 Raipur, 12th May, 2024

UDIN: 24076961BKAPBY2222

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 AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH' 2024 (₹ in lacs) **3 Months Ended** Year Ended Sr. Particulars No. 31.03.2024 31.12.2023 31.03.2023 31.03.2024 31.03.2023 Audited Unaudited Audited Audited Audited 1 Income 白 **Revenue from Operations** 12,933.47 9,845.25 10,174.29 45,708.01 35,080.23 377.50 Other Income 408.81 329.70 1,315.32 612.23 **Total Income from Operations** 13,310.97 10,254.06 10,503.99 47,023.33 35,692.46 2 Expenses (a) Cost of Materials Consumed 9,040.57 5,208.15 5,327.73 33,079.67 19,811.26 (b) Purchase of stock-in-trade (c) Changes in inventories of finished goods, work-in-progress (1,582.47)45.16 1,430.54 (8,058.61)1,754.36 and stock-in-trade (d) Employees benefit expenses 631.19 484.01 289.56 1,952.54 1,281.53 (e) Finance Cost 688.24 553.32 241.30 1.989.41 866.08 (f) Depreciation and Amortisation Expenses 376.71 357.77 323.73 1,360.82 1,085.21 (g) Other Expenses 2,766.76 2,546.78 1,477.38 11,382.35 6,588.01 11,921.00 31,386.45 **Total Expenses** 9,195.20 9,090.24 41,706.18 Profit/(Loss) from ordinary activities before exceptional 3 1,389.97 1,058.86 1,413.75 5,317.15 4,306.01 items & tax (1-2) 4 **Exceptional items** Profit/(Loss) before tax (3+4) 5 1,389.97 1,058.86 1,413.75 5,317.15 4,306.01 6 Tax expense/(income) **Current Tax** 240.26 292.39 317.98 1,348.77 1,031.65 Deferred Tax (100.76)22.27 96.06 296.81 (42.49)7 Net Profit/(Loss)from odinary activities after tax (5 - 6) 1,250.47 744.20 999.71 4,010.87 2,977.55 8 Other comprehensive income/(expenses) for the year, net of tax (5.99)1.23 5.37 4.92 (2.30)9 Total Comprehensive income/(Loss), Net of Tax (7+8) 1,244.48 745.43 1,005.08 4,008.57 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 11 Reserve excluding Revaluation Reserves as per balance sheet 32,508.81 28,638.35 of previous accounting year 12 i) Earnings Per Share (before extra-ordinary items) of Rs.10/each (not annualised) (a) Basic 2.10 5.00 1.25 1.68 6.73 (b) Diluted 2.10 1.25 1.68 6.72 4.99

(b) Diluted NOTES :

(a) Basic

each (not annualised)

1 The Financial Results of the company for the quarter and year ended 31st March, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th May 2024 and the audit of the same has been carried out by the Statutory Auditors of the company.

2.10

2.10

1.25

1.25

1.68

1.68

5.00

4.99

6.73

6.72

2 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.

3 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).

4 The board of directors of the company has recommended a final dividend of ₹ 0.40 per share i.e. 20% on equity shares of the company.

5 Other expenses includes ₹ 181 lacs and ₹ 45 lacs incurred towards research and development expenditure for the year and quarter ended 31.03.2024 respectively.

6 As per para 26 of Ind AS -33, Earning Per Share for all period presented have been adjusted based on total number of shares after splitting from ₹ 10 per equity share to ₹ 2 per equity shares.

7 The figures for the quarter ended 31st March, 2024 & 31st March, 2023 represent the difference between audited figures in respect of full financial year and the published figures upto 9 months of respective financial years.

8 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

ii) Earnings Per Share (after extra-ordinary items) of Rs.10/-

of Manorama Industries Limited

Gautam Kumar Pal Managing Director DIN-07645652 Place: Raipur Date : 12 May 2024



| MANORAMA INDUST | | |
|---|----------------------------|----------------------------|
| CIN-L15142MH200 | | |
| Reg.Off. : Office No. 403, 4Th Floor, Midas | | oad, |
| Andheri East, Mumbai M | | |
| Statement of Assets and Liabilit | | A1 |
| | As at | As at |
| | 31 March 2024 ₹ in lacs | 31 March 2023 ₹ in lacs |
| | Audited | Audited |
| ASSETS | Addited | Auditeu |
| Non-Current Assets | | |
| (a) Property, Plant and Equipment | 12932.74 | 9663.1 |
| (b) Capital work-in-progress | 4120.56 | 4946.7 |
| (c) Intangible assets under development | 70.71 | 70.7 |
| (d) Financial assets | 70.71 | 70.7 |
| (i) Other financial assets | 382.01 | 356.3 |
| (e) Other non-current assets | 562.82 | 375.2 |
| (-) | 18,068.84 | 15,412.18 |
| Current Assets | | |
| (a) Inventories | 38923.06 | 15769.2 |
| (b) Financial assets | | |
| (i) Trade Receivables | 4182.06 | 2758.0 |
| (ii) Cash and cash equivalents | . 41.63 | 188.2 |
| (iii) Bank balances other than Cash and cash | 8712.41 | 5805.9 |
| equivalents mentioned above | | |
| (iv) Other financial assets | 199.59 | 149.2 |
| (c) Current tax assets (net) | 53.43 | 0.0 |
| (d) Other current assets | 3484.79 | 2358.2 |
| | 55,596.97 | 27,028.98 |
| Total Assets | 73,665.81 | 42,441.16 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity share capital | 1191.98 | 1191.9 |
| (b) Other equity | 32508.81 | 28638.3 |
| | 33,700.79 | 29,830.33 |
| Liabilities | | |
| Non-Current Liabilities | | |
| (a) Financial Liabilities | 5070 50 | 0200 5 |
| (i) Borrowings | 5073.53 | 2398.5 |
| (b) Deferred tax liabilities (Net) (c) Other non-current liabilities | 430.06 | 473.5 |
| (d) Provisions | 67.84 | 75.17 |
| (d) Provisions | 104.08 5,675.51 | 63.4 3,010.61 |
| Current Liabilities | | 5,010.0 |
| (a) Financial Liabilities | | |
| (i) Borrowings | 29564.88 | 8603.5 |
| (i) Trade payables | 20004.00 | 0000.0 |
| '- total outstanding dues of micro enterprises and small | 0.42 | 24.56 |
| '- total outstanding dues of creditors other than micro | 0.42 | 24.00 |
| enterprises | 4013.17 | 379.3 |
| ' (iii) Other Financial Liabilities | 561.28 | 395.5 |
| (b) Other current liabilities | 133.92 | 94.2 |
| (c) Provisions | 15.84 | 10.4 |
| (d) Current tax liabilities (Net) | 0.00 | 92.6 |
| (a) carrent tax nabilities (net) | 34,289.51 | 9,600.2 |
| Total Equity and Liabilities | 73,665.81 | 42,441.1 |
| | | , |
| For and on behalf of the Board of Directors | | |
| of Manorama Industries Limited | | |

Gautam Kumar Pal Managing Director DIN-07645652 Place: Raipur Date : 12 May 2024



| Vear ended 31 March, 2024 Cash Flow from operating activities 5,317.16 Profit/(loss) before tax 5,317.16 Non-cash adjustment to reconcile profit before tax to net cash flows 0.59 Depreciation 1,360.82 Provision for employee benefits 42.83 Provision for employee stock option 100.29 Provision for employee stock option 100.29 Protion for employee stock option (682.82) Increase)/decrease in trade receivables (1,124.55) (Increase)/decrease in trade receivables (1,124.55) (Increase)/decrease in trade receivables (1,126.57) (Increase)/decrease in other on current assets (68.92) (Increase)/decrease in other funcial labilities 162.63 Increase)/decrease in other funcial labilities 162.63 Increase)/decrease in trade payables 3.609.71 Increase)/decrease in trade payables 3.609.71 Increase)/decrease in trade payables 11.843.55 Net Cash flow from/(used in) operations (1.384.67) Direct taxes paid (net of refunctions) (1.494.55) Proceeds from long term borrowings< | (₹ in lacs) | 24 | Statement of Cash Flow for the year ended 31 March, 2 |
|--|--|--|--|
| Cash Flow from operating activities 5,317.16 Profit(loss) before tax 5,317.16 Non-cash adjustment to reconcile profit before tax to net cash flows 1,360.82 Depreciation 1,360.82 Provision for employee banefits 42.83 Provision for employee stock option 100.29 Profit on sale of property, plant and equipment - Finance Cost 1,989.41 Interest Income (628.21 OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES 8,182.89 Movements in working capital : (1,724.55 (Increase)/decrease in inter convent assets (66.92 (Increase)/decrease in other run-rent assets (66.92 (Increase)/decrease in ther financial assets (50.36 (Increase)/decrease in other financial assets (50.36 (Increa | Year ended 31 March, 2023 | Year ended 31 March, | |
| Profit/(toss) before tax 5,317.16 Non-cash adjustment to reconcile profit before tax to net cash flows 1,360.82 Provision for employee benefits 4.2.33 Provision for employee stock option 100.29 Profit on sale of property, plant and equipment | 2020 | 2024 | * |
| Non-cash adjustment to reconcile profit before tax to net cash flows 1,360.82 Depreciation 1,360.82 Provision/Allowances for credit loss on debtors 0.59 Provision/Allowances for credit loss on debtors 1.989.41 Interest Income (628.21 OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES 8,182.89 Movements in working capital : (1,126.57 (Increase)/decrease in trade receivables (1,126.57 (Increase)/decrease in other financial assets (60.38 (Increase)/decrease in other financial assets (65.36 (Increase)/decrease in other financial assets (13,184.67 Direct taxes paid (net of refunds) (14.48.65 Net Cash flow from lived in joperations 32.235 Cash flows from investing activities A (15,349.52 Proceeds from insestal of property, plant a equipment - Deposit with bank with maturity for more than three months (2,302.10 <td>6 4,306</td> <td>E 217 16</td> <td></td> | 6 4,306 | E 217 16 | |
| Depreciation 1,360.82 Provision for employee benefits 42.83 Provision for employee stock option 100.29 Profit on sale of property, plant and equipment | 6 4,306 | 5,317.10 | |
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Date : 12 May 2024





KHASRA No. 2449-2618 Nr. IIDC, Birkoni Mahasamund (C.G.) Pin : 493445

12-05-2024

To, The Manager **BSE Limited ("BSE")** P. J Towers, Dalal Street, Fort, Mumbai - 400 001

Scrip Code: 541974 ISIN: INE00VM01036 To, The Manager National Stock Exchange of India Limited ("NSE") Exchange Plaza, Plot No. C-1, Block G, Bandra-Kurla Complex, Bandra (East), Mumbai 400 051 Symbol: MANORAMA ISIN: INE00VM01036

<u>Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations</u> <u>and Disclosure Requirements) Regulations, 2015</u>

Dear Sir/Madam,

I, Ashok Jain, Whole Time Director and Chief Financial Officer of Manorama Industries Limited, hereby declare that the Statutory Auditors of the Company, M/s OP Singhania & Co., Chartered Accountants (FRN: 002172C) has submitted Audit Report with an unmodified opinion on Annual Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2024.

This declaration is given in compliance with Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We request you to take the same on records.

Thanking You,

Yours faithfully,

For Manorama Industries Limited

Ashok Jain Whole Time Director and CFO DIN: 09791163



Corporate Office : F-6, Anupam Nagar, Raipur - 492007, Chhattisgarh, INDIA E-mail : info@manoramagroup.co.in Tel.: +91-771-2283071, 2282579, 2282457 Telefax: +91-771-4056958 CIN: L15142MH2005PLC243687 GSTIN: 22AAECM3726C1Z1

FSSC 22000, ISO 9001, ISO 14001 & ISO 45001 Certified Company Manufacturing & Supplying different products certified for RSPO, Kosher, Halal (MUI), Fair Trade (FT), Fair for Life (FFL) A Government of India Recognized Star Export House MSME ZED GOLD Registered Office : 403, Midas, Sahar Plaza, Andheri Kurla Road, Andheri East Mumbai-400059, Maharashtra, INDIA Tel. 022 22622299, 49743611, 022 67088148 www.manoramagroup.co.in GST - 27AAECM3726C1ZR