



Manorama Industries Limited

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

October 17, 2025

To,
 The Manager
 Listing Department
BSE Limited ("BSE")
 Phiroze Jeejeebhoy Towers,
 Dalal Street, Fort
 Mumbai- 400001

Scrip Code: 541974
ISIN: INE00VM01036

To
 The Manager,
 Listing Department
National Stock Exchange of India Limited ("NSE")
 "Exchange Plaza", Plot No. C/1, G Block,
 Bandra-Kurla Complex, Bandra (E),
 Mumbai- 400051

Symbol: MANORAMA
ISIN: INE00VM01036

Subject: Outcome of the Board Meeting of the Company held today i.e. Friday, October 17, 2025.

Dear Sir/Madam,

Pursuant to provisions of Regulation 30 and 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held today i.e., Friday, October 17, 2025 which commenced at 02:00 P.M. (IST) and concluded at 03:58 P.M. (IST) have inter alia, considered and approved the following:

1. Unaudited Financial Results (both Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2025.
2. Limited Review Report issued by M/s. Singhi & Co., Chartered Accountants, Statutory Auditors of the Company for the quarter and half year ended September 30, 2025.

The financial results have been uploaded on the website of BSE Limited and National Stock Exchange of India Limited ("NSE") and on the website of the Company at <https://manoramagroup.co.in/investors-company-announcements>.

We request you to take the above information on record.

Thanking You,

Yours faithfully,

For Manorama Industries Limited



Deepak Sharma
Company Secretary and Compliance Officer
Membership No.: A48707

Place: Raipur

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: 22AAECM3726CIZI

Certifications:

FSSC 22000, ISO 9001, ISO 14001, ISO 4500, RSPO, HALAL,
 KOSHER, FAIRTRADE, ORGANIC, FSSAI,
 EcoVadis & Sedex registered and certified.
 A Government of India Recognized Star Export House

Registered Office:

Office No. 701, 7th Floor, Bonanza Building,
 Sahar Plaza Complex, JB Nagar Metro Station
 Andheri Kurla Road, Andheri East,
 Mumbai, Maharashtra-400059
 Tel. 022 49743611, 022 67088148
www.manoramagroup.co.in
 GSTIN-27AAECM3726CIZR

TO THE BOARD OF DIRECTORS OF MANORAMA INDUSTRIES LIMITED

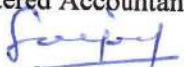
We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Manorama Industries Limited** ('the Company') for the quarter ended 30th September, 2025 and the year to date results for the period 1st April 2025 to 30th September, 2025, being submitted by 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 **Singhi & Co.**
(ICAI Firm Regn.302049E)
Chartered Accountants


Sanjay Kumar Dewangan
Partner
Membership number: 409524



UDIN: 25409524BMJDOJ1876

Place: Raipur
Date: 17.10.2025

TO THE BOARD OF DIRECTORS OF MANORAMA INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **Manorama Industries Limited** ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter ended 30th September, 2025 and the consolidated year to date results for the period 1st April, 2025 to 30th September, 2025, being submitted by the Parent pursuant to the requirement 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 Parent's Management and approved by the Parent'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.
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. 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 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.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2020 dated 29th March, 2020 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of the following entities:

List of the subsidiaries:

- i) Manorama Savanna Limited, Nigeria
- ii) Manorama Mena Trading LLC, Dubai
- iii) Manorama Savanna Togo SARL, Togo
- iv) Manorama Latin America, Brazil
- v) Manorama Savanna Ghana Limited, Ghana
- vi) Manorama Burkina SARL, Burkina Faso
- vii) Manorama Africa Savanna IVC, Ivory Coast
- viii) Manorama Africa Benin, Benin



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of other auditors referred to in paragraph 6 below, 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.
6. We did not review the interim financial results of eight subsidiaries included in the Statement, whose financial information reflects total assets of Rs. 6455.02 Lacs as at 30th September, 2025 and total revenues of Rs. 3197.45 Lacs and Rs. 3429.54 Lacs, total net profit/(loss) after tax of Rs. (151.61 Lacs) and Rs. (514.74 Lacs), total comprehensive income/(loss) of Rs. (151.61 Lacs) and Rs. (514.74 Lacs) for the quarter and six months ended 30th September, 2025 respectively and cash flows (net) of Rs.1347.34 Lacs for the six months period ended 30th September, 2025, as considered in the Statement which have not been reviewed by their auditors, and have been furnished to us by the Parent's management. Our conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular, in so far as it relates to the aforesaid subsidiaries, are based solely on such unreviewed interim financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of this matter.

For **Singhi & Co.**

(ICAI Firm Regn.302049E)

Chartered Accountants



Sanjay Kumar Dewangan

Partner

Membership number: 409524



UDIN: 25409524BMJDOK9202

Place: Raipur

Date: 17.10.2025

MANORAMA INDUSTRIES LIMITED

CIN-L15142MH2005PLC243687

**Reg.Off. : Office No. 701, 7th Floor, Bonanza Building, Sahar Plaza Complex,
Andheri Kurla Road, Andheri East, J.B. Nagar, Mumbai MH 400059 India**

STATEMENT OF UNAUDITED STANDALONE RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2025

Sr. No.	Particulars	3 Months Ended			6 Months Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	32,330.93	28,955.08	19,541.66	61,286.01	32,883.14	77,084.19
	Other Income	63.80	508.60	348.43	572.40	756.94	1,856.34
	Total Income from Operations	32,394.73	29,463.68	19,890.09	61,858.41	33,640.08	78,940.53
2	Expenses						
	(a) Cost of Materials Consumed	24,307.20	22,700.01	10,420.57	47,007.21	16,479.81	37,352.20
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(6,915.17)	(7,442.96)	201.25	(14,358.14)	1,891.85	2,415.36
	(d) Employees Benefit Expenses	1,343.30	1,554.39	1,141.89	2,897.69	1,741.33	4,792.13
	(e) Finance Cost	777.97	919.50	777.78	1,697.47	1,628.14	3,916.43
	(f) Depreciation and Amortisation Expenses	604.64	572.05	561.10	1,176.70	973.36	2,212.39
	(g) Other Expenses	4,828.12	4,246.33	3,257.38	9,074.45	5,572.59	13,419.16
	Total Expenses	24,946.07	22,549.31	16,359.97	47,495.38	28,287.09	64,107.66
3	Profit/(Loss) from ordinary activities before exceptional items & tax (1 - 2)	7,448.66	6,914.37	3,530.12	14,363.03	5,352.99	14,832.87
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	7,448.66	6,914.37	3,530.12	14,363.03	5,352.99	14,832.87
6	Tax expense/(income)						
	Current Tax	1,967.53	1,782.20	933.67	3,749.73	1,410.35	3,701.67
	Deferred Tax	(7.12)	74.55	(74.83)	67.43	(82.62)	(73.81)
7	Net Profit/(Loss) from ordinary activities after tax (5 - 6)	5,488.25	5,057.62	2,671.29	10,545.87	4,025.27	11,205.01
8	Other comprehensive income/(expenses) for the year, net of tax	(2.47)	(2.47)	(0.61)	(4.93)	(1.22)	(10.96)
9	Total Comprehensive income/(Loss), Net of Tax (7 + 8)	5,485.78	5,055.15	2,670.68	10,540.93	4,024.05	11,194.05
10	Paid-up Equity share capital (Face Value of Rs.2/- each)	1,194.17	1,192.28	1,191.98	1,194.17	1,191.98	1,191.98
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year					-	44,999.61
12	i) Earnings Per Share (before extra-ordinary items) of Rs.2/- each (not annualised)						
	(a) Basic	9.18	8.48	4.48	17.66	6.75	18.80
	(b) Diluted	9.18	8.46	4.46	17.66	6.73	18.74
	ii) Earnings Per Share (after extra-ordinary items) of Rs.2/- each (not annualised)						
	(a) Basic	9.18	8.48	4.48	17.66	6.75	18.80
	(b) Diluted	9.18	8.46	4.46	17.66	6.73	18.74

NOTES :

- The Unaudited Financial Results of the company for the half year and quarter ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 17th October 2025 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).
- 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**

Ashok Jain
CFO & Whole time director
DIN-09791163
Place: Raipur
Date : 17 October 2025



MANORAMA INDUSTRIES LIMITED

CIN-L15142MH2005PLC243687

Reg.Off. : Office No. 701, 7th Floor, Bonanza Building, Sahar Plaza Complex,
Andheri Kurla Road, Andheri East, J.B. Nagar, Mumbai MH 400059 India

Statement of Unaudited Standalone Assets and Liabilities as at 30 September 2025

	As at 30 September 2025 ₹ in lacs Unaudited	As at 31 March 2025 ₹ in lacs Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	19062.21	17463.00
(b) Capital work-in-progress	514.38	240.38
(c) Intangible assets under development	276.73	229.87
(d) Right-of-use assets	122.61	139.14
(e) Financial assets		
(i) Investments	293.06	49.89
(ii) Other financial assets	7911.17	482.80
(f) Other non-current assets	1334.01	745.32
	29,514.17	19,350.40
Current Assets		
(a) Inventories	48861.72	54904.27
(b) Financial assets		
(i) Trade Receivables	6400.62	10172.82
(ii) Cash and cash equivalents	449.31	48.58
(iii) Bank balances other than Cash and cash equivalents mentioned above	4754.82	9569.35
(iv) Other financial assets	48.12	74.79
(c) Other current assets	13001.81	4382.00
	73,516.40	79,151.81
Total Assets	103,030.57	98,502.21
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1194.17	1191.98
(b) Other equity	55900.18	44999.61
	57,094.35	46,191.59
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	4063.23	4285.39
(ii) Lease liabilities	99.10	112.47
(b) Deferred tax liabilities (Net)	418.16	352.57
(c) Other non-current liabilities	56.83	60.50
(d) Provisions	313.15	187.20
	4,950.47	4,998.13
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	33434.74	43798.25
(ii) Lease liabilities	33.46	33.46
(iii) Trade payables		
'- total outstanding dues of micro enterprises and small enterprises	24.30	64.39
'- total outstanding dues of creditors other than micro enterprises	3509.23	1366.37
(iv) Other Financial Liabilities	923.79	1013.17
(b) Other current liabilities	1618.85	314.48
(c) Provisions	20.61	19.02
(d) Current tax liabilities (Net)	1420.77	703.35
	40,985.75	47,312.49
Total Equity and Liabilities	103,030.57	98,502.21

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

Ashok Jain
CFO & Whole time director
DIN-09791163
Place: Raipur
Date : 17 October 2025



MANORAMA INDUSTRIES LIMITED

CIN-L15142MH2005PLC243687

**Reg.Off. : Office No. 701, 7th Floor, Bonanza Building, Sahar Plaza Complex,
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Statement of Unaudited Standalone Cash Flow for the period ended 30 September 2025			(₹ in lacs)
Particulars	Period ended 30 September, 2025 Unaudited	Year ended 31 March, 2025 Audited	
Cash Flow from operating activities			
Profit/(loss) before tax	14,363.03	14,832.87	
Non-cash adjustment to reconcile profit before tax to net cash flows			
Depreciation	1,176.70	2,212.39	
Provision for employee benefits	120.76	71.65	
Provision/Allowances for credit loss on debtors	8.07	(26.26)	
Provision for employee stock option	446.94	1,535.13	
Profit on sale of property, plant and equipment	(11.21)	(9.40)	
Finance Cost	1,697.47	3,916.43	
Interest Income	(379.77)	(745.08)	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	17,422.01	21,787.73	
Movements in working capital :			
(Increase)/decrease in inventories	6,042.55	(15,981.21)	
(Increase)/decrease in trade receivables	3,764.13	(5,964.50)	
(Increase)/decrease in other current assets	(8,619.81)	(897.21)	
(Increase)/decrease in other non current assets	(8.71)	(15.20)	
(Increase)/decrease in other financial assets	19.64	107.26	
(Increase)/decrease in trade payables	2,102.77	(2,582.83)	
Increase/(decrease) in other financial liabilities	(83.32)	444.48	
Increase/(decrease) in other liabilities & provisions	1,300.70	173.23	
Cash generated from/(used in) operations	21,939.94	(2,928.26)	
Direct taxes paid (net of refunds)	(3,032.21)	(2,944.88)	
Net Cash flow from/(used in) operating activities	A 18,907.74	(5,873.14)	
Cash flows from investing activities			
Purchase of property, plant and equipment (including capital work in progress and capital advance)	(3,663.30)	(3,168.05)	
Proceeds from disposal of property, plant & equipment	14.30	14.70	
Purchase of non-current investments	(243.17)	(49.89)	
Deposit with bank with maturity for more than three months	(2,606.79)	(940.04)	
Interest received	379.22	744.12	
Net cash flow from/(used in) investing activities	B (6,119.73)	(3,399.16)	
Cash flows from financing activities			
Proceeds from issue of share capital including premium (net)	272.57	-	
Proceeds from long term borrowings	150.00	364.12	
Repayment of long-term borrowings	(372.16)	(1,161.76)	
Proceeds from Short term borrowings (net)	(10,363.51)	14,233.37	
Dividends paid on equity shares	(357.68)	(238.40)	
Finance Cost	(1,697.03)	(3,888.17)	
Payment of principal portion of lease liabilities	(19.45)	(29.93)	
Net cash flow from/(used in) financing activities	C (12,387.28)	9,279.23	
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	400.73	6.94	
Cash and Cash Equivalents at the beginning of the year	48.58	41.63	
Cash and Cash Equivalents at the end of the year	449.31	48.57	
Components of cash and cash equivalents			
Cash in hand	35.09	22.65	
Balance with banks- on current account	414.22	25.92	
	449.31	48.57	

The Statement of Cash Flow has been prepared using Indirect method as per Ind AS 7.



MANORAMA INDUSTRIES LIMITED

CIN-L15142MH2005PLC243687

Reg.Off. : Office No. 701, 7th Floor, Bonanza Building, Sahar Plaza Complex,
Andheri Kurla Road, Andheri East, J.B. Nagar, Mumbai MH 400059 India

STATEMENT OF UNAUDITED CONSOLIDATED RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2025

(₹ in lacs)

Sr. No.	Particulars	3 Months Ended			6 Months Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	32,330.93	28,955.08	19,541.66	61,286.01	32,883.14	77,084.19
	Other Income	7.86	576.35	348.98	584.21	757.49	2,100.42
	Total Income from Operations	32,338.79	29,531.43	19,890.64	61,870.22	33,640.63	79,184.62
2	Expenses						
	(a) Cost of Materials Consumed	23,631.58	22,679.48	10,420.57	46,311.06	16,479.81	37,352.20
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(6,915.17)	(7,442.96)	201.25	(14,358.14)	1,891.85	2,415.36
	(d) Employees Benefit Expenses	1,452.27	1,830.51	1,177.78	3,282.78	1,777.22	4,999.21
	(e) Finance Cost	872.17	925.10	777.78	1,797.27	1,628.14	3,918.74
	(f) Depreciation and Amortisation Expenses	607.11	572.58	561.28	1,179.69	973.55	2,213.39
	(g) Other Expenses	5,370.55	4,417.61	3,318.85	9,788.16	5,634.07	13,677.32
	Total Expenses	25,018.51	22,982.32	16,457.51	48,000.83	28,384.64	64,576.22
3	Profit/(Loss) from ordinary activities before exceptional items & tax (1 - 2)	7,320.28	6,549.12	3,433.13	13,869.39	5,255.99	14,608.40
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	7,320.28	6,549.12	3,433.13	13,869.39	5,255.99	14,608.40
6	Tax expense/(income)						
	Current Tax	2,003.14	1,780.08	933.67	3,783.22	1,410.35	3,703.26
	Deferred Tax	(7.11)	74.55	(74.83)	67.43	(82.62)	(73.81)
7	Net Profit/(Loss) from ordinary activities after tax (5 - 6)	5,324.25	4,694.49	2,574.30	10,018.74	3,928.27	10,978.95
8	Other comprehensive income/(expenses) for the year, net of tax	(2.47)	(2.47)	(0.61)	(4.93)	(1.21)	(10.96)
9	Total Comprehensive income/(Loss), Net of Tax (7 + 8)	5,321.78	4,692.02	2,573.69	10,013.81	3,927.06	10,967.99
10	Paid-up Equity share capital (Face Value of Rs.2/- each)	1,194.17	1,192.28	1,191.98	1,194.17	1,191.98	1,191.98
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year					-	44,780.21
12	i) Earnings Per Share (before extra-ordinary items) of Rs.2/- each (not annualised)						
	(a) Basic	8.91	7.87	4.32	16.78	6.59	18.42
	(b) Diluted	8.91	7.85	4.46	16.77	6.57	18.36
	ii) Earnings Per Share (after extra-ordinary items) of Rs.2/- each (not annualised)						
	(a) Basic	8.91	7.87	4.32	16.78	6.59	18.42
	(b) Diluted	8.91	7.85	4.46	16.77	6.57	18.36

NOTES :

- The Unaudited Financial Results of the company for the half year and quarter ended 30th September, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 17th October 2025 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).
- 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**

Ashok Jain
CFO & Whole time director
DIN-09791163
Place: Raipur
Date : 17 October 2025



MANORAMA INDUSTRIES LIMITED

CIN-L15142MH2005PLC243687

**Reg.Off. : Office No. 701, 7th Floor, Bonanza Building, Sahar Plaza Complex,
Andheri Kurla Road, Andheri East, J.B. Nagar, Mumbai MH 400059 India**

Statement of Unaudited Consolidated Assets and Liabilities as at 30 September 2025

	As at 30 September 2025 ₹ in lacs Unaudited	As at 31 March 2025 ₹ in lacs Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	19137.32	17476.32
(b) Capital work-in-progress	514.38	240.38
(c) Intangible assets under development	276.73	229.87
(d) Right-of-use assets	122.61	139.14
(e) Financial assets		
(i) Other financial assets	7911.17	482.80
(f) Other non-current assets	1334.01	745.32
	29,296.22	19,313.83
Current Assets		
(a) Inventories	53401.25	55048.08
(b) Financial assets		
(i) Trade Receivables	6400.62	10172.82
(ii) Cash and cash equivalents	1810.33	265.21
(iii) Bank balances other than Cash and cash equivalents mentioned above	4906.68	9569.35
(iv) Other financial assets	48.12	75.16
(c) Current tax assets (net)	21.56	0.00
(d) Other current assets	6489.43	3887.73
	73,077.99	79,018.35
Total Assets	102,374.21	98,332.18
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1194.17	1191.98
(b) Other equity	55071.60	44780.21
	56,265.77	45,972.19
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	4063.23	4285.39
(ii) Lease liabilities	99.10	112.47
(b) Deferred tax liabilities (Net)	418.16	352.57
(c) Other non-current liabilities	56.83	60.50
(d) Provisions	313.15	187.20
	4,950.47	4,998.13
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	33434.74	43798.25
(ii) Lease liabilities	33.46	33.46
(iii) Trade payables		
'- total outstanding dues of micro enterprises and small	24.30	64.39
'- total outstanding dues of creditors other than micro enterprises	3567.97	1384.32
(iv) Other Financial Liabilities	1003.64	1035.91
(b) Other current liabilities	1640.09	323.17
(c) Provisions	20.61	19.02
(d) Current tax liabilities (Net)	1433.16	703.35
	41,157.97	47,361.86
Total Equity and Liabilities	102,374.21	98,332.18

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

Ashok Jain
CFO & Whole time director
DIN-09791163
Place: Raipur
Date : 17 October 2025




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Statement of Unaudited Consolidated Cash Flow for the period ended 30 September 2025

(₹ in lacs)

Particulars	Period ended 30 September, 2025 Unaudited	Year ended 31 March, 2025 Audited
Cash Flow from operating activities		
Profit/(loss) before tax	13,869.39	14,608.40
Non-cash adjustment to reconcile profit before tax to net cash flows		
Depreciation	1,179.69	2,213.39
Provision for employee benefits	120.76	71.65
Provision/Allowances for credit loss on debtors	8.07	(26.26)
Provision for employee stock option	446.94	1,535.13
Profit on sale of property, plant and equipment	(11.21)	(9.40)
Exchange difference on translation of assets and liabilities, Net	(82.05)	6.66
Finance Cost	1,797.27	3,918.74
Interest Income	(379.77)	(745.08)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	16,949.10	21,573.23
Movements in working capital :		
(Increase)/decrease in inventories	1,646.83	(16,125.01)
(Increase)/decrease in trade receivables	3,764.13	(5,964.50)
(Increase)/decrease in other current assets	(2,601.69)	(402.94)
(Increase)/decrease in other non current assets	(8.71)	(15.20)
(Increase)/decrease in other financial assets	20.01	106.88
(Increase)/decrease in trade payables	2,143.57	(2,564.88)
Increase/(decrease) in other financial liabilities	(26.22)	453.17
Increase/(decrease) in other liabilities & provisions	1,313.26	195.97
Cash generated from/(used in) operations	23,200.26	(2,743.29)
Direct taxes paid (net of refunds)	(3,074.97)	(2,946.46)
Net Cash flow from/(used in) operating activities	A 20,125.30	(5,689.74)
Cash flows from investing activities		
Purchase of property, plant and equipment (including capital work in progress and capital advance)	(3,727.99)	(3,182.39)
Proceeds from disposal of property, plant & equipment	14.30	14.70
Purchase of non-current investments	0.00	-
Deposit with bank with maturity for more than three months	(2,758.65)	(940.04)
Interest received	379.22	744.12
Net cash flow from/(used in) investing activities	B (6,093.11)	(3,363.60)
Cash flows from financing activities		
Proceeds from issue of share capital including premium (net)	272.57	-
Proceeds from long term borrowings	150.00	364.12
Repayment of long-term borrowings	(372.16)	(1,161.76)
Proceeds from Short term borrowings (net)	(10,363.51)	14,233.37
Dividends paid on equity shares	(357.68)	(238.40)
Finance Cost	(1,796.83)	(3,890.48)
Payment of principal portion of lease liabilities	(19.45)	(29.93)
Net cash flow from/(used in) financing activities	C (12,487.06)	9,276.92
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	1,545.12	223.58
Cash and Cash Equivalents at the beginning of the year	265.21	41.63
Cash and Cash Equivalents at the end of the year	1,810.33	265.21
Components of cash and cash equivalents		
Cash in hand	35.09	36.34
Balance with banks- on current account	1,775.24	228.88
	1,810.33	265.21

The Statement of Cash Flow has been prepared using Indirect method as per Ind AS 7.

