

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

Date: 14th February 2025

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,

**Sub: Financial Results for the quarter ended 31st December 2024 – 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 Friday, 14th February 2025 at 3:00 P.M., inter alia, considered and approved the financial results for the quarter ended 31st December, 2024.

A copy of the financial results for the said quarter together with a copy of the Limited review report are attached herewith.

Kindly take the same on record and acknowledge receipt.

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 un-audited financial results of Manor Estates and Industries Limited for the quarter ended 31st December 2024, prepared in compliance with the Indian Accounting Standards (Ind-AS)

(Rs. in Lakhs except EPS)

Particulars	for the Quarter Ended			for the nine months ended		As at
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
1. Income from Operations						
(a) Net Sales/Income from Operations (Net of excise duty)	-	141.67	-	141.67	-	-
(b) Other Income	2.79	2.90	-	5.69	4.21	4.25
Total Income from Operations	2.79	144.57	-	147.36	4.21	4.25
2. Expenses						
(a) Cost of Materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and	(0.00)	12.42	-	12.42	-	-
(d) Employee benefits expense	27.87	14.38	13.50	42.25	40.50	54.00
(e) Finance Cost	-	-	-	-	0.01	0.01
(f) Depreciation and amortisation expense	0.41	0.26	0.04	0.67	0.12	0.16
(g) Other expenses	7.99	2.49	1.68	10.48	4.66	6.03
Total Expenses	36.27	29.56	15.22	65.82	45.29	60.20
3. Profit/(Loss) before exceptional items and tax (1-2)	(33.48)	115.01	(15.22)	81.54	(41.08)	(55.95)
4. Exceptional Items	-	-	-	-	-	-
5. Profit/(Loss) before tax (3-4)	(33.48)	115.01	(15.22)	81.54	(41.08)	(55.95)
6. Tax expense						
(a) Current Tax	(0.94)	2.91	-	3.85	-	-
(b) Deferred Tax	-	-	-	-	-	-
(c) Tax Expense of Earlier years	-	-	-	-	-	-
7. Profit/(loss) for the period from continuing operations (5-6)	(34.42)	112.11	(15.22)	77.69	(41.08)	(55.95)
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)	(34.42)	112.11	(15.22)	77.69	(41.08)	(55.95)
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)	(34.42)	112.11	(15.22)	77.69	(41.08)	(55.95)
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	(1,105.97)	(1,105.97)	(1,050.02)	(1,105.97)	(1,050.02)	(1,105.97)
16.i Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised):						
(a) Basic	(0.42)	1.36	(0.18)	0.94	(0.50)	(0.68)
(b) Diluted	(0.42)	1.36	(0.18)	0.94	(0.50)	(0.68)
16.ii Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):						
(a) Basic	(0.42)	1.36	(0.18)	0.94	(0.50)	(0.68)
(b) Diluted	(0.42)	1.36	(0.18)	0.94	(0.50)	(0.68)

B. INVESTOR COMPLAINTS

Pending at the beginning of the quarter	Nil
Received during the quarter ended 31st December, 2024	Nil
Disposed during the quarter ended 31st December, 2024	Nil
Remaining unresolved at the end of quarter	Nil

NOTES:

- The un-audited financial results for the quarter ended 31st December, 2024 have been taken on record by the Board of Directors at its meeting held on 14-02-2025. 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 with effect from 05th October 2021 commenced its real estate and construction activity.
- Figures of the previous periods have been regrouped wherever necessary.

Place: Medak
Date: 14-02-2025

By the order of the Board
For MANOR ESTATES AND INDUSTRIES LIMITED
B. Agarwal
Rishabh Agarwal
Whole-time Director
DIN: 06963740



Manor Estates and Industries Limited

Statement of Assets and Liabilities as on 31-12-2024

(Rs. in lakhs)

Particulars	As at 31-12-2024 (Unaudited)	As at 31-03-2024 (Audited)
ASSETS		
Non-current assets		
(a) Fixed assets		
(i) Tangible assets	10.55	0.45
(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	10.55	0.45
Current assets		
(a) Current investments	-	-
(b) Inventories	208.22	13.10
(c) Trade receivables	-	-
(d) Cash and cash equivalents	153.77	0.08
(e) Short-term loans and advances	-	-
(f) Other current assets	14.40	1.59
Sub-total - Current assets	376.39	14.77
TOTAL - ASSETS	386.94	15.22
EQUITY AND LIABILITIES		
Shareholders' funds		
(a) Share capital	823.50	823.50
(b) Reserves and surplus	(1,028.28)	(1,105.97)
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	(204.78)	(282.47)
Share application money pending allotment	-	-
Non-current liabilities		
(a) Long-term borrowings	60.03	70.59
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	300.00	100.00
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	360.03	170.59
Current liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	-	0.05
(c) Other current liabilities	64.57	-
(d) Short-term provisions	167.12	127.05
Sub-total - Current liabilities	231.69	127.10
TOTAL - EQUITY AND LIABILITIES	386.94	15.22

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

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

Place: Medak
Date: 14-02-2025

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

Un-audited Statement of Profit and Loss for the period ended 31.12.2024

	Particulars	Note no.	For the period ended	For the year ended
			31.12.2024	31.03.2024
			Rupees in Lakhs	Rupees in Lakhs
I	Revenue from Operations	2.12	141.67	-
II	Other Income	2.13	5.69	4.25
III	Total Income (I+II)		147.36	4.25
IV	Expenses			
	(a) Changes in Inventory of Stock-in-Trade & WIP	2.14	12.42	-
	(b) Employee Benefits Expense	2.15	42.25	54.00
	(d) Depreciation and amortization expenses	2.1	0.67	0.16
	(e) Other Expenses	2.16	10.48	6.03
	Total Expenses		65.82	60.19
V	Profit/(loss) before exceptional items and tax (III-IV)		81.54	(55.95)
VI	Exceptional Items		-	-
VII	Profit/ (loss) before tax(V-VI)		81.54	(55.95)
VIII	Tax expense:			
	(1) Current tax		3.85	-
	(2) Deferred tax		-	-
			3.85	-
IX	Profit/(loss) for the period from continuing operations (VII-VIII)		77.69	(55.95)
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) for the period (IX+XII)		77.69	(55.95)
XIV	Other Comprehensive Income		-	-
XV	Total Comprehensive Income for the period (XIII+XIV) comprising profit and loss and other comprehensive income for the period		77.69	(55.95)
XVI	Earnings per equity share (for continuing operation):			
	(1) Basic		0.94	(0.68)
	(2) Diluted		0.94	(0.68)

Significant Accounting Policies
Notes to Accounts

-
2

As per our review report of even date

For NATARAJA IYER & CO

Chartered Accountants

Firm Registration No. 02413S

E S Ranganath

Partner

Membership No: 013924



For and on behalf of the Board

Amrit Agarwal

Director

DIN : 00040449

Rishabh Agarwal

Whole-time Director

DIN : 06963740

Place: Hyderabad

Date: 14-02-2025

Place: Medak

Date: 14-02-2025

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

Un-audited Statement of Cash Flows for the period ended 31.12.2024

Particulars	For the period ended	For the year ended
	31.12.2024 Rs. in Lakhs	31.03.2024 Rs. in Lakhs
A Cash Flow from Operating Activities		
Net Profit /Loss before tax and extraordinary items	81.54	(55.95)
Adjustments For :		
Depreciation	0.67	0.16
Loss on Sale of Asset/Inventories written off	-	-
Provision for obsolescency of Inventory	-	-
Operating Profit /Loss before Working Capital Changes	82.21	(55.79)
Adjustments For :		
Inventory	(195.12)	-
Trade Payables	64.52	(0.06)
Other Current Assets	(7.40)	(0.35)
Provisions	35.22	54.75
Cash Generated from Operations	(20.57)	(1.45)
Less: Direct Taxes	5.42	-
Cash Flow before Extraordinary Items	(25.99)	(1.45)
Extraordinary / Prior period Items	-	-
Net Cash Flow from Operating Activities	(25.99)	(1.45)
B Cash Flow from Investing Activities		
Loans to Companies	-	-
Purchase of Property, Plant & Equipment	(10.77)	-
Sale of Property, Plant & Equipment (Gross Value)	-	-
Net Cash Flow from Investing Activities	(10.77)	-
C Cash Flow from Financing Activities		
Proceeds from Issue of Share Capital (net of share issue expenses)	-	-
Proceeds from/repayment of Long Term Borrowings	189.44	1.38
Net Cash Flows from Financing Activities	189.44	1.38
Net Increase/(Decrease) in Cash and Cash Equivalents	153.68	(0.07)
Opening Balance	0.09	0.16
Closing Balance	153.77	0.09

Reconciliation of Cash and Cash Equivalents

Cash and Cash Equivalents at the end of the period	153.77	0.09
Components of Cash and Cash Equivalents (Ref.Note No.2.3)		

Notes:

- Cash and Cash Equivalents consists of cash, bank balances including fixed deposits having maturity within 12 months from the date of acquisition.
- The above Statement of Cash Flows has been prepared under the indirect method as set out in IND AS 7 - Statement of Cash Flows notified under Section 133 of Companies Act, 2013 read with Rule 4 of Companies (Indian Accounting Standards) Rules, 2015 and relevant provisions of the Act.

As per our review report of even date
 For NATARAJA IYER & CO.
 Chartered Accountants
 Firm Registration No. 02413S



E S Ranganath
 Partner
 Membership No: 013924



For and on behalf of the Board

 
 Anif Agarwal Director DIN: 00040449
 Rishabh Agarwal Whole-time Director DIN: 06963740



Place: Hyderabad
 Date: 14-02-2025

Place: Medak
 Date: 14-02-2025

MANOR ESTATES AND INDUSTRIES LIMITED**Reconciliation of Net profit or Loss reported in accordance with Indian GAAP to Total**

Particulars	Quarter ended 31st December 2024	Year ended 31st March 2024
Net Profit as per Previous GAAP (Indian GAAP)	(33.48)	(55.95)
Add / Less: Ind AS adjustments	-	-
Total Ind AS adjustments	-	-
Total Comprehensive Income as per Ind AS	(33.48)	(55.95)

For Manor Estates And Industries Limited


Director

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)

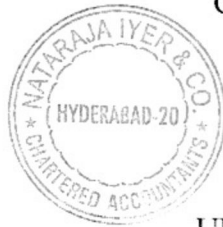
To
The Board of Directors of
Manor Estates and Industries Limited

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 nine months ended 31st December, 2024, 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 opinion.



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.

Hyderabad,
Date: 14.02.2025



For NATARAJA IYER & CO.
CHARTERED ACCOUNTANTS
FIRM REGN. NO. 002413S

A handwritten signature in black ink, appearing to be "N. Iyer", written over a horizontal line.

PARTNER
Membership No. 013924
UDIN: 25013924BMMBWPS72A