



Date: 31.10.2022

To,
BSE Limited
P. J. Towers, Dalal Street
Mumbai-400001

Dear Sir / Madam,

Sub: Outcome of board meeting under regulation 30 of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

Unit: MSR India Limited (Scrip Code: 508922)

With reference to the subject cited, this is to inform the Exchange that at the Board meeting of M/s. MSR India Limited held on Monday, the 31st day of October, 2022 at 04.00 p.m. at the registered office of the Company situated at Survey No.36, Bowrampet Village, Quthubullapur Mandal, Ranga Reddy District, Telangana-500043 considered and approved by the Board.

1. Un-audited financial results for the quarter ended 30.09.2022.
2. Limited Review Report for the quarter ended 30.09.2022

The meeting of the Board of Directors commenced at 04.00 P.M (IST) and concluded at 06.15 P.M (IST).

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,
For MSR India Limited

Vinod Kumar Maganti
Whole Time Director
(DIN: 08694139)



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🌐 www.msrindia.in 🌐 www.drcopper.in
CIN - L15122TG2002PLCO39031

MSR INDIA LIMITED

Regd Office: :Sy No: 36, Bowrampet[v], Quthubullapur[M],
Near Bachupally Industrial Area, Hyderabad-500043, INDIA.

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MSR INDIA LIMITED							
Statement of Un-Audited Results for the Quarter Ended and Six Months Ended 30.09.2022						(Amount	
S.No.	Particulars	For the Quarter ended			Six Months Ended		Year Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
I.	Revenue from Operations	13.24	368.31	327.73	381.55	581.83	1,365.36
II.	Other Income	-	3.00	3.00	3.00	5.45	11.45
III.	Total income (I+II)	13.24	371.31	330.73	384.55	587.28	1,376.81
IV.	Expenses						
	(a) Cost of Materials consumed	-	361.28	219.30	361.28	302.88	792.56
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	-	65.60	83.95	65.60	154.20	307.56
	(e) Finance Cost	9.44	28.41	84.49	37.85	155.03	321.03
	(f) Depreciation and amortisation expense	41.70	41.70	0.51	83.40	100.39	200.93
	(h) Other expenses	0.76	43.82	67.51	44.58	203.35	339.99
	Total Expenses	51.90	540.81	455.76	592.71	915.85	1,962.07
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	(38.66)	(169.50)	(125.03)	(208.16)	(328.57)	(585.26)
VI.	Exceptional Items	-	-	-	-	-	264.70
VII.	Profit / (Loss) from before tax (V-VI)	(38.66)	(169.50)	(125.03)	(208.16)	(328.57)	(320.56)
VIII.	Tax expense						
	Current Tax	-	-	-	-	-	41.80
	Deferred Tax	-	-	-	-	-	(179.23)
IX.	Net Profit / (Loss) for the period from Continuing operations (VII-VIII)	(38.66)	(169.50)	(125.03)	(208.16)	(328.57)	(183.13)
X.	Profit/ (Loss) from discontinuing operations	-	-	-	-	-	-
XI.	Tax Expense of discontinuing operations	-	-	-	-	-	-
XII.	Profit/ (Loss) from discontinuing operations after tax	-	-	-	-	-	-
XIII.	Profit/(loss) for the Period (IX+XII)	(38.66)	(169.50)	(125.03)	(208.16)	(328.57)	(183.13)
XIV.	Other Comprehensive Incomes						
A).	(i) Items that will not be recycled to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B).	(i) Items that may be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax on items that may be reclassified to profit or loss	-	-	-	-	-	-
	Total Comprehensive Income	-	-	-	-	-	-
XV.	Total Comprehensive Income for the period	(38.66)	(169.50)	(125.03)	(208.16)	(328.57)	(183.13)
XVI.	Earnings Per Equity Share of face value of Rs.5/- each)(for Continuing operations):						
	1) Basic	(0.06)	(0.27)	(0.20)	(0.33)	(0.52)	(0.29)
	2)Diluted	(0.06)	(0.27)	(0.20)	(0.33)	(0.52)	(0.29)
XVII.	Earnings Per Equity Share of face value of Rs.5/- each) (for Discontinuing operations):						
	1) Basic	-	-	-	-	-	-
	2)Diluted	-	-	-	-	-	-
XVIII.	Earnings Per Equity Share of face value of Rs.5/- each) (for Continued and Discontinuing operations):						
	1) Basic	(0.06)	(0.27)	(0.20)	(0.33)	(0.52)	(0.29)
	2)Diluted	(0.06)	(0.27)	(0.20)	(0.33)	(0.52)	(0.29)
XIX.	Paid-up equity share capital (Face Value of Rs. 5/- per share)	3,144.00	3,144.00	3,144.00	3,144.00	3,144.00	3,144.00

NOTES:

- In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of Companies Act, 2013, the above Financial Results have been prepared, reviewed by the Statutory Auditors of Company and recommended by Audit Committee and subsequently approved by Board of Directors of Company at their meeting held on 31th Oct 2022.
- The Financial Statements have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- The results are also available on the webiste of the Company www.msrintia.in
- The figures of the previous year/periods have been re-grouped/re-classified, whenever necessary, for the purpose of comparison.
- The Company is engaged in manufacturing and selling of selling of FMCG Products, Copper Water Bottles and Other Copper Products. As there are different separate reportable segments, Segment reporting as per Ind AS -108 "Operating Segments" is prepared.

Particulars	For the Quarter ended			Six Months Ended		Year Ended
	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
Segment Revenue						
a) Copper Products	12.26	296.68	218.68	308.94	382.66	1,305.77
b) FMCG	0.98	74.63	112.65	75.61	203.16	329.60
Gross Sales / Income from Operations	13.24	371.31	331.33	384.55	585.82	1,635.37
Segment Results						



a) Copper Products	(4.36)	(98.41)	(34.07)	(132.12)	(135.47)	(198.82)
b) FMCG	(2.19)	(71.09)	(6.48)	(43.93)	(38.07)	(65.41)
Total	(6.55)	(169.50)	(40.55)	(176.05)	(173.54)	(264.23)
Less: Interest	9.44	-	-	37.85	-	-
Add: Un-allocated income	-	-	-	-	-	-
Less: Un-allocated expenditure	84.49	-	84.49	216.36	155.03	321.03
Add/(Less) : Exceptional items	-	-	-	-	-	264.70
Total Profit / (Loss) Before Tax	(100.48)	(169.50)	(125.04)	(430.26)	(328.57)	(320.56)

For and on the Behalf of the Board of Directors
M/s. MSR INDIA LIMITED

CH. D. A. D Vara Prasad
 Managing Director
 DIN: 09039943



Place : Hyderabad
 Date : 31.10.2022

MSR INDIA LIMITED
CIN:L15122TG2002PLC039031
SY No 36, Bowrampet, Qutubullapur Mandal, Rangareddy District 500 043
Statement of Financial Position as at September 30, 2022

	Particulars	As at Sep 30, 2022	As at Mar 31, 2022
I	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	1,545.58	1,628.67
	(b) Right to use assets	-	-
	(c) Capital work in progress	-	-
	(d) Investment properties	-	-
	(e) Good will	-	-
	(f) Other intangible Assets	0.24	0.27
	(g) Intangible Assets under Development	-	-
	(h) Biological Assets other than Bearer Plants	-	-
	(d) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans & Advances	107.28	47.32
	(vi) other Financial assets	-	-
	(e) Deferred Tax Asset (Net)	1,327.84	1,327.84
	(f) Other non-current asset	-	-
	Total non-current assets (A)	2,980.94	3,004.10
2	Current assets		
	(a) Inventories	167.80	295.50
	(a) Financial assets		
	(i) Investments	4.85	4.85
	(ii) Trade receivables	82.43	161.00
	(iii) Cash and cash equivalents	0.79	29.91
	(iv) Bank Balances other than (iii) above	11.04	4.50
	(v) Short term Loans & Advances	52.98	-
	(iv) Other financial assets	-	-
	(b) Current Tax Asset (Net)	-	-
	(c) Other current assets	-	100.22
	Total current assets (B)	319.89	595.98
	Non Current Assets Clasified as Held for Sale(C)	-	-
	Total assets (A+B+C)	3,300.83	3,600.08
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	3,144.00	3,144.00
	(b) Other equity	(4,013.67)	(3,837.07)
	Total equity (A)	(869.67)	(693.07)
2	Liabilities		
(i)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	937.70	957.74
	(ii) Trade Payables	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Long term provisions	-	-
	(c) Deferred tax Liabilities(Net)	-	-
	(d) Other non Current Liabilities	-	-
	Total non-current liabilities (B)	937.70	957.74
(ii)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2,035.15	1,961.22
	(ii) Trade payables	1,095.49	1,224.35
	(iii) Other financial liabilities	-	-
	(b) Short term provisions	85.85	-
	(c) Other current liabilities	16.31	149.84
	(d) Current Tax Laibilities (net)	-	-
	Total current liabilities (C)	3,232.80	3,335.41
	Total equity and liabilities (A+D)	3,300.83	3,600.08

The notes are an integral part of the financial statements

As per our Report of even date

For and on behalf of the Board of Directors
MSR INDIA LIMITED


 CH. D. A. D Vara Prasad
 Managing Director
 DIN: 09039943



Place: Hyderabad
 Date : 31.10.2022

MSR INDIA LIMITED		
By No 36, Bowrampet, Qutubullapur Mandal, Rangareddy District - 500 043		
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2022		
Particulars	30-09-2022	31-03-2022
	(₹)	(₹)
A. CASH FROM OPERATING ACTIVITIES		
(Loss)/Profit before tax and extraordinary items	(208.16)	(320.56)
Adjustment for:		
Finance costs recognised in profit or loss	37.85	321.03
Depreciation and amortisation of non-current assets	83.40	200.93
Operating Profit before Working Capital Changes	(86.91)	201.40
Movement for Working Capital:		
(Increase)/ decrease in trade and other receivables	49.89	(97.12)
(Increase)/decrease in inventories	127.70	(62.63)
(Increase)/decrease in other assets	47.24	(52.48)
Increase/ (Decrease) in trade and other payables	(54.93)	888.97
Increase/(decrease) in amounts due to customers under construction contracts	-	-
Increase/(decrease) in provisions	85.85	-
(Decrease)/increase in deferred revenue	-	-
(Decrease)/increase in other liabilities	(133.53)	39.14
Cash generated from operations	35.31	715.88
- Income taxes paid	-	-
Net Cash flow before extraordinary items	35.31	917.28
-Extraordinary & Prior period items	-	-
NET CASH FROM OPERATING ACTIVITIES	35.31	917.28
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Particulars	30-09-2022	31-03-2022
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Repayments by related parties	-	-
Payments for property, plant and equipment	-	-
Proceeds from disposal of property, plant and equipment	-	292.35
Payments for investment property	-	-
Proceeds from disposal of investment property	-	-
Payments for intangible assets	-	-
Net cash outflow on acquisition of subsidiaries	-	-
Net cash inflow on disposal of subsidiary	-	-
Net cash inflow on disposal of associate	-	-
NET CASH FROM INVESTING ACTIVITIES	-	292.35
C. CASH FLOW FROM FINANCING ACTIVITIES		
Particulars	30-09-2022	31-03-2022
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity instruments of the Company	-	-
Proceeds from issue of convertible notes	-	-
Payment for share issue costs	-	-
Payment for buy-back of shares	-	-
Payment for share buy-back costs	-	-
Proceeds from issue of redeemable preference shares	-	-
Proceeds from issue of perpetual notes	-	-
Payment for debt issue costs Proceeds from borrowings	(20.04)	(840.04)
Repayment of borrowings	-	-
Proceeds from government loans	-	-
Proceeds on disposal of partial interest in a subsidiary that does not involve loss of control	-	-
Dividends paid on redeemable cumulative preference shares	-	(41.80)
Provision for Capital Gain Tax	(37.85)	(321.03)
Interest paid	-	-
NET CASH FROM FINANCING ACTIVITIES	(57.89)	(1,202.87)
NET INCREASE IN CASH & CASH EQUIVALENTS	(22.58)	6.76
Cash and cash equivalents at the beginning of the year 01.04.2022	34.41	23.15
Effects of exchange rate changes on the balance of cash held in foreign currencies	-	-
Cash and cash equivalents at the end of the year as on 30-09-2022	11.83	29.91
Cash and cash equivalents		
- Cash on Hand	0.79	29.91
- Cash in Bank accounts	11.04	4.50
	11.83	34.41

For and on behalf of the Board of Directors
M/s. MSR INDIA LIMITED

CH. D. A. D Vara Prasad
Managing Director
DIN: 09039943

Place: Hyderabad
Date : 31.10.2022



LIMITED REVIEW REPORT

To,
The Board of Directors,
MSR INDIA LIMITED


We have reviewed the accompanying statement of Un-Audited Financial Results of **MSR INDIA LIMITED** for the quarter ended **30th September, 2022** attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, as amended.

The preparation of the statement 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 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 is the responsibility of the company management and has been approved by the Board of Directors of the Company. Our Responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms 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 **M M REDDY & CO.,**
Chartered Accountants
Firm Reg No.: 010371S


M Madhusudhana Reddy
Partner

Membership No. 213077
UDIN: 22213077BBMSCP1320

Date: 31.10.2022.

Place: Hyderabad