



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

Date: 14.02.2023

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 Tuesday, the 14<sup>th</sup> day of February, 2023 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 31.12.2022.
2. Limited Review Report for the quarter ended 31.12.2022

The meeting of the Board of Directors commenced at 04.00 P.M (IST) and concluded at 04.35 P.M (IST)

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

Thanking you.

Yours faithfully,  
For MSR India Limited

Durgaadideva Varaprasad Challa  
Executive Director cum CFO  
(DIN: 09039943)

ISO 9001:2015  
ISO 14001:2015  
ISO 14001:2018



IMS Intergration



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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							
CIN:L15122TG2002PLC039031							
Statement of Un-Audited Results for the Quarter Ended and Nine Months Ended 31-Dec-2022						(Amount	
S.No.	Particulars	For the Quarter ended			Nine Months Ended		Year
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from Operations	18.50	13.24	296.76	400.05	878.59	1,365.36
II.	Other Income	-	-	3.00	3.00	8.45	11.45
III.	Total income (I+II)	18.50	13.24	299.76	403.05	887.04	1,376.81
IV.	Expenses						
	(a) Cost of Materials consumed	106.86	-	178.05	468.14	475.44	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	11.12	-	80.03	76.72	234.23	307.56
	(e) Finance Cost	219.13	9.44	46.91	256.98	201.96	321.03
	(f) Depreciation and amortisation expense	41.66	41.70	50.19	125.06	150.58	200.93
	(g) Other expenses	1.83	0.76	57.70	46.41	262.66	339.99
	Total Expenses	380.62	51.90	412.88	973.33	1,324.87	1,962.07
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	(362.11)	(38.66)	(113.12)	(570.27)	(437.83)	(585.26)
VI.	Exceptional Items	-	-	-	-	-	264.70
VII.	Profit / (Loss) from before tax (V-VI)	(362.11)	(38.66)	(113.12)	(570.27)	(437.83)	(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)	(362.11)	(38.66)	(113.12)	(570.27)	(437.83)	(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)	(362.11)	(38.66)	(113.12)	(570.27)	(437.83)	(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 (XIII+XIV)	(362.11)	(38.66)	(113.12)	(570.27)	(437.83)	(183.13)
XVI.	Earnings Per Equity Share of face value of Rs.5/- each)(for Continuing operations):						
	1) Basic	(0.58)	(0.06)	(0.18)	(0.91)	(0.70)	(0.29)
	2)Diluted	(0.58)	(0.06)	(0.18)	(0.91)	(0.70)	(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	(0.58)	(0.06)	(0.18)	(0.91)	(0.70)	(0.29)
	2)Diluted	(0.58)	(0.06)	(0.18)	(0.91)	(0.70)	(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:							
1	The above results were reviewed by the Audit Committee of Directors and taken by the Board of Directors at their meeting held on						
2	These results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS-34 "Interim Financial Reporting" prescribed under section 133 of Companies Act 2013, read with the relevant rules issued there under and other accounting pronouncements generally accepted in India.						
3	The results are also available on the website of the Company www.msrandia.in						
4	The Company is engaged in manufacturing and selling of FMCG Products, Copper Water Bottles and Other Copper Products. As there are different reportable segments, Segment reporting as per Ind AS -108 "Operating Segments" is prepared.						
	Particulars	For the Quarter ended			Nine Months Ended		Year
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Segment Revenue</b>						
	a) Copper Products	12.12	12.26	216.39	321.06	640.33	1,035.77
	b) FMCG	6.38	0.98	83.37	81.99	246.71	329.60
	<b>Gross Sales / Income from Operations</b>	<b>18.50</b>	<b>13.24</b>	<b>299.76</b>	<b>403.05</b>	<b>887.04</b>	<b>1,365.37</b>
	<b>Segment Results</b>						
	a) Copper Products	33.66	-4.36	-54.49	-98.46	-294.38	-198.82
	b) FMCG	-66.11	-2.19	-16.85	-110.04	-48.96	-65.41
	<b>Total</b>	<b>-32.45</b>	<b>-6.55</b>	<b>-71.34</b>	<b>-208.50</b>	<b>-343.34</b>	<b>-264.23</b>
	Less: Interest	219.13	9.44	-	256.98	-	-
	Add: Un-allocated income	-	-	-	-	-	-
	Less: Un-allocated expenditure	-111.57	84.49	41.78	104.79	94.49	321.03
	Add/(Less) : Exceptional items	-	-	-	-	-	264.70
	<b>Total Profit / (Loss) Before Tax</b>	<b>-140.01</b>	<b>-100.48</b>	<b>-113.12</b>	<b>-570.27</b>	<b>-437.83</b>	<b>-320.56</b>
5	Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.						
	For and on the behalf of the Board						
	<b>MSR INDIA LIMITED</b>						
	Ch.D.A.D.VARA PRASAD						
	Whole-time Director						
	DIN : 09039943						
	Place : Hyderabad						
	Date : 14/02/2023						



**Independent Auditor's Review Report on the Quarterly and year to Date Unaudited Financial Results of the company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended**

**Review Report to,  
The Board of Directors,  
M/s. MSR India Limited.**

We have reviewed the accompanying statement of Un-Audited Financial Results of **M/s MSR India Limited** or the quarter ended **31<sup>st</sup> December, 2022** attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 And 52 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.: 0103713

**M Madhusudhana Reddy**

Partner

Membership No. 213077

UDIN: 23213077BGTRGO8025

Place: Hyderabad  
Date: 14/02/2023.

