

Date: 12.11.2024

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

Dear Sir / Madam,

Sub: Outcome of Board Meeting under Regulation 30 read with 33 (3) (c) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015.

Unit: MSR India Limited (Script Code: 508922)

With reference to the subject cited, this is to inform to the Exchange that at the meeting of Board of Directors of MSR India Limited held on Tuesday, the 12th day of November, 2024 at 03.00 P.M. at the registered office of the Company the following was considered and approved by the Board:

1. Un-audited Financial Results of the Company for the Quarter and Half-Year ended 30<sup>th</sup> September, 2024.

The meeting of the Board of Directors commenced at 03.00 P.M. and concluded at 06:50 P.M

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

Thanking you.

Yours faithfully,

For MSR India Limited

Durgaadideva Varaprasad Challa Whole-time Director & CFO (DIN: 09039943)

Unit-II: Bachupally ; Unit-III: Chetlapotharam



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## MSR INDIA LIMITED

## CIN:L15122TG2002PLC039031

Plot No-D-16, Road No. 73, Phase -IV, IDA, Jeedimetla, Hyderabad, Telangana- 500015 Statement of Un-Audited Financial Position as at September 30, 2024

Particulars	As at Sep 30, 2024	As at Mar 31,2024
ASSETS		
l Non-current assets	0.75	0.7
(a) Property, plant and equipment	0.75	0.7
(b) Right to use assets		
(c) Capital work in progress	1	
(d) Investment properties		
(e) Good will		
(f) Other intangible Assets		
(g) Intangible Assets under Development	1	
(h) Biological Assets other than Bearer Plants		
(d) Financial assets		
(i) Investments		
(ii) Trade receivables	1 1	
(iii) Loans & Advances		
(vi) other Fiancial assets		
(e) Deferred Tax Asset (Net)	2,446.98	2,446.9
	2,110,50	
(f) Other non-current asset		
Total non-current assets (A)	2,447.73	2,447.7
2 Current assets	1 1	
(a) Inventories		
(a) Financial assets		
(i) Investments		
(ii) Trade receivables		
(iii) Cash and cash equivalents	11.86	11.8
(iv) Bank Balances other than (iii) above	1	
(v) Short term Loans & Advances		
(iv) Other financial assets	1	
(b) Current Tax Asset (Net)		
(c) Other current assets		31.7
	11.86	43.5
Total current assets (B)	11.00	10.0
Non Current Assets Clasiffied as Held for Sale( C) Total assets (A+B+C)	2,459.59	2,491.3
EQUITY AND LIABILITIES		
1 Equity		
(a) Equity share capital	3,144.00	3,144.0
(b) Other equity	(1,747.96)	(1,692.8
Total equity (A)	1,396.04	1,451.1
2 Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	773.25	773.2
(ii) Trade Payables	- 1	
(iii) Other Financial Liabilties	- 1	
(b) Long term provisions	- 1	-
(c) Deferred tax Liabilities(Net)	- 1	-
(d) Other non Current Liabilities	-	-
Total non-current liabilities (B)	773.25	773.2
Current liabilities		
(a) Financial liabilities	(0.00)	10.
(i) Borrowings	(0.00)	(0.0
(ii) Trade payables	102.96	102.9
(iii) Other financial liabilities		
(b) Short term provisions		
(c) Other current liabilities	187.34	163.
(d) Current Tax Laibilities (net)		
Total current liabilities (C)	290.30	266.9
Transfer and Habilities (A.T.)	0.450.50	0.401
Total equity and liabilities (A+D)	2,459.59	2,491.

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 MSR INDIA LIMITED

CII. D. A. D. Val Managing Directors OFRAS

Place: Hyderabad Date: 12-11-2024

			DIA LIMITED				
	Statement of				and Six Months E		24
			the Quarter er	nded	Six Month	s Ended	Year Ended
S.No.	Particulars	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Revenue from Operations					0.38	0.38
11.	Other Income		-			0.37	0.37
111	Total income (1+11)	-				0.75	0.75
IV.						0.73	0.78
	(a) Cost of Materials consumed						
	(b) Purchase of stock-in-trade				<u>-</u>	·	
	(c) Changes in inventories of finished goods.			-			
	work-in-progress and stock-in-trade						
	(d) Employee benefits expense	13.50	6.60	6.75	20.10		0.75
	(e) Pinance Cost	13.50				13.50	27.00
	(f) Depreciation and amortisation expense			-		28.78	28.78
	(h)Other expenses	3.28				23.63	26.48
	Total Expenses			46.92	3.28	48.13	410.03
v	Profit / (Loss) before and exceptional items and	16.78	6.60	53.67	23.38	114.04	493.04
٧.	Tax ( III-IV)						
10	Exeptional Items	(16.78)	(6.60)	(53.67)	(23.38)	(113.29)	(492.29
		(31.73)		89.77	(31.73)	173.60	585.76
VII	Profit / (Loss) from before tax (V-VI)	(48.51)	(6.60)	36.10	(55.11)	60.31	93.47
VIII.	Tax expense						
	Current Tax	-		34.72		34.72	
	Deferred Tax	-					
IX.	Net Profit / (Loss) for the period from						
	Continuing operations (VII-VIII)	(48.51)	(6.60)	1.38	(55.11)	25.59	93.47
X	Profit/ (Loss) from discontinuing operations				(00,11)	20.07	70.11
ΧI	Tax Expense of discontinuing operations						
XII	Profit/ (Loss) from discontinuing operations				-		
	after tax		-	-	-	-	
XIII	Profit/(loss) for the Period (IX+XII)	(48.51)	(6.60)	1.38	(55.11)	25.59	93.47
	Other Comprehensive Incomes				, , , , , ,		
Α).	(i) Items that will not be recycled to profit or loss						
- 1	(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						
$\neg$	(ii) Income tax on items that may be reclassified to					-	-
- 1	profit or loss						
	Total Comprehensive Income						
		-	-			-	
	Total Comprehensive Income for the period	(48.51)	(6.60)	1.38	(55.11)	25.59	93.47
XVI	Earnings Per Equity Share of face value of Rs.5/- each)(for Countinuing opertions):				,/		
	1) Basic	(0.02)	(0.00)	0.00	(0.02)	0.01	0.00
	2)Diluted	(0.02)	(0.00)	0.00	(0.02)	0.01	0.03
XVII	Earnings Per Equity Share of face value of Rs.5/- each) (for Discountinuing opertions):	(0.02)	(0.00)	0.00	(0.02)	0.01	0.03
	1) Basic			-			
	2)Diluted			-		-	
	Earnings Per Equity Share of face value of Rs.5/-	-					-
	such) (for Continued and Discountinuing						
1	) Basic	(0.02)	(0.00)	(0.01)	(0.00)	0.61	
- 12	Diluted	(0.02)	(0.00)	(0.01)	(0.02)	0.01	0.03
	Paid-up equity share capital	(0.02)	(0.00)	(0.01)	(0.02)	0.01	0.03

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 12th November 2024.

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.msrindia.in

4 The figures of the previous year/periods have been re-grouped/re-classifed, whenever necessary, for the purpose of comparison.

5 The Company is engaged in manufaturing 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.

		For the Quarter ended			Six Months Ended	
Particulars	30.09.2024 (Unaudited)	30.06,2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	Year Ended 31.03.2024 (Audited)
Segment Revenue						, , , , ,
a) Copper Products						
b) FMCG						
Gross Sales / Income from Operations		<del>-</del>	-	<u> </u>	-	
Segment Results	-	<u> </u>			-	
a) Copper Products			· ·			
b) FMCG	<u> </u>	-				
Total	-	-				
Less: Interest	-		-			
Add: Un-allocated income	· ·	-				
ess: Un-allocated expenditure						
Add/(Less) : Exceptional items					· ·	·
Total Profit /(Loss) Before Tax						

For and on the Behalf of the Board of Di M/s. MSR INDIA LIDIT

Place: Hyderabad Date: 12-11-2024 CH. D. A. D Varal Pris Managing Director DH: 09039943

MSR INDIA LIMITED  Plot No-D-16, Road No. 73, Phase -IV, IDA, Jeedimetla, Hyderabad, Telangana - 500015  UN-AUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024					
Particulars	30-09-2024	31-03-2024			
	(3)	(र)			
A. CASH FROM OPERATING ACTIVITIES	(55.11)	93.4			
(Loss)/Profit before tax and extraordinary items	(55.11)	50			
Adjustment for:		28.7			
Finance costs recognised in profit or loss Interest income recognised in profit or loss					
Depreciation and amortisation of non-current assets	-	26.4			
Impairment of non-current assets	-				
Net foreign exchange (gain)/loss	- 1				
Expense recognised in respect of equity-settled share-based payments	-				
Expense recognised in respect of shares issued in exchange for goods/services					
Amortisation of financial guarantee contracts	(55.11)	148.7			
Operating Profit before Working Capital Changes	(00:11)				
Movement for Working Capital:		29.5			
(Increase) / decrease in trade and other receivables		0.73			
(Increase)/decrease in inventories	31.73	4.5			
(Increase)/decrease in other assets Increase/ (Decrease) in trade and other payables		(58.50			
Increase/(decrease) in amounts due to customers under construction contracts					
Increase/(decrease) in Current Borrowings		(471.3			
(Decrease)/increase in deferred revenue					
(Decrease) / increase in other liabilities	23.38	29.97			
Cash generated from operations	55.11	(465.1			
- Income taxes paid	-	1216.21			
Net Cash flow before extraordinary items	-	(316.39			
-Extraordinary & Prior period items		(316.39			
NET CASH FROM OPERATING ACTIVITIES	-	1910.35			
D. CACH THOM PROM INTERCTING ACTUATION.					
E. CASH FLOW FROM INVESTING ACTIVITIES: Particulars	30-09-2024	31-03-2024			
E. CASH FLOW FROM INVESTING ACTIVITIES:	00.02.232.				
Payments to acquire financial assets	- 1	-			
Proceeds on sale of financial assets	- 1				
Interest received	- 1				
Royalties and other investment income received	1 -1				
Dividends received from associates	- 1				
Other dividends received	- 1	-			
Amounts advanced to related parties	- 1	-			
Repayments by related parties	- 1	-			
Payments for property, plant and equipment	-	1,144.76			
Proceeds from disposal of property, plant and equipment	1 1				
(Increse)/Decrease in Long term Loans & advances	1	46.83			
Proceeds from disposal of investment property	- 1	-			
Payments for intangible assets	- 1	-			
Net cash outflow on acquisition of subsidiaries	-	-			
Net cash inflow on disposal of subsidiary	- 1	-			
Net cash inflow on disposal of associate	-	1 101 50			
NET CASH FROM INVESTING ACTIVITIES	-	1,191.59			
	1 1				
C. CASH FLOW FROM FINANCING ACTIVITIES Particulars	30-09-2024	31-03-2024			
CASH FLOW FROM FINANCING ACTIVITIES	3000 2001				
Proceeds from issue of equity instruments of the Company	1	-			
Proceeds from issue of convertible notes	-				
Payment for share issue costs					
Payment for share issue costs  Payment for buy-back of shares	- 1				
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	- 1				
Repayment of borrowings	1 1	(856.24			
Proceeds from government loans	- 1	-			
Proceeds on disposal of partial interest in a subsidiary that does not involve loss of control	- 1	-			
Dividends paid on redeemable cumulative preference shares	- 1	-			
Provision for Capital Gain Tax	1 1				
Interest paid		(28.78			
NET CASH FROM FINANCING ACTIVITIES	-	(885.02			
		10.00			
net increase in cash & cash equivalents	1	(9.82			
Cash and cash equivalents at the beginning of the year 01.04.2022	11.86	21.68			
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	11.86	11.86			
Cash and cash equivalents					
- Cash on Hand	11.86	11.80			
- Cash in Bank accounts					
	11.86	11.00			
For a	nd on behalf of the Board o				
	M/s. MSR INDIA LI	m1//8			
	1	//62/			

Place: Hyderabad Date: 12-11-2024

CH. D. A. D Varn L Managing Directo DIN: 09039943

Phone: 040 - 23418836 40272617

Mobile: 9848271555

## 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, 2024 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.: 0103

M Madhusudhar

Partner

Membership No. 21307

UDIN: 24213077BKBHOM1696

Chartered

Date: 12-11-2024 Place: Hyderabad

