

Registered Office 'Turner Morrison Building' 6 Lyons Range, Mezzanine Floor, North-west Corner

Kolkata - 700001, INDIA Phone: +91 33 2231 0055 E-mail: info@manaksia.com Website: www.manaksia.com

Date: 12/02/2024

Sec/Share/051/FY 2022-23

The Manager National Stock Exchange of India Limited Exchange Plaza, C-1, Block "G" 5th floor, Bandra Kurla Complex, Bandra East, Mumbai- 400051

New Trading Wing, Rotunda Building, PJ Tower, Dalal Street, Mumbai- 400001

The Secretary

**BSE Limited** 

SCRIP CODE: 532932

Dear Sir/Madam,

<u>Sub: Outcome of Board Meeting held on 12th February, 2024 and Disclosure under Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

SYMBOL: MANAKSIA

In continuation to our letter dated 5<sup>th</sup> February, 2024, please note that the Board of Directors of the Company at its meeting held today i.e. Monday, 12<sup>th</sup> of February, 2024 which commenced at 12.30 P.M. and concluded at 02:35 P.M, has *inter-alia* transacted the following business(es):

- a) approved the Un-audited Financial Results (both Standalone and Consolidated) of the Company for the quarter and nine months ended 31st December, 2023. A copy of the Un-audited Financial Results (both Standalone and Consolidated) of the Company along with the Limited Review Report for the quarter and nine months ended 31st December, 2023 is enclosed as **Annexure-A**.
- b) approved the appointment of Mr. Anatha Bandhaba Chakrabartty as Company Secretary & Compliance Officer of the Company w.e.f. 12<sup>th</sup> February, 2024 and thereby cessation of Ms. Varsha Bansal, as Interim Compliance Officer. A brief profile of Mr. Anatha Bandhaba Chakrabartty is enclosed as Annexure-B.

This may be treated as compliance with Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023. We request you to kindly take the above information/ documents on record.

Thanking you, Yours faithfully,

For Manaksia Limited

Anatha Bandhaba Chakrabartty Company Secretary

Encl: As above



# S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

(FORMERLY S K AGRAWAL AND CO) CHARTERED ACCOUNTANTS LLPIN – AAV-2926 FRN- 306033E/E300272 SUITE NOS: 606-608

THE CHAMBERS, OPP. GITANJALI STADIUM 1865, RAJDANGA MAIN ROAD, KASBA

KOLKATA - 700 107

PHONE: 033-4008 9902/9903/9904/9905

Website: www.skagrawal.co.in EMAIL: Info@skagrawal.co.in

Independent Auditor's Review Report on standalone unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

### TO THE BOARD OF DIRECTORS OF MANAKSIA LIMITED

- 1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Manaksia Limited ("the Company"), for the quarter ended 31st December, 2023 and for the period from 1st April 2023 to 31st December 2023, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This statement is the responsibility of the Company's Management and approved by the Board of Directors which has been prepared in accordance with the recognition & measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.
- 3. We conducted our review 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 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.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards 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 S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

Chartered Accountants

Firm Registration No.- 306033E/E300272

Hemant Kumar Lakhotia

(Partner)

Membership No. 068851

UDIN - 24068851BKCAXG5960

Place: Kolkata

Dated: 12th February, 2024





## S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

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Website: www.skagrawal.co.in EMAIL: Info@skagrawal.co.in

Independent Auditor's Review Report on consolidated unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

#### TO THE BOARD OF DIRECTORS OF MANAKSIA LIMITED

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Manaksia Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 31<sup>st</sup> December, 2023 and for the period from 1<sup>st</sup> April 2023 to 31<sup>st</sup> December 2023, being submitted by the Parent pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement is the responsibility of the Parent's Management and approved by the Parent's Board of Directors which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion Statements 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 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 circular 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:
  - a) Manaksia Limited
  - b) MINL Limited
  - c) Dynatech Industries Ghana Limited
  - d) Jebba Paper Mills Limited (Step-down Subsidiary)
  - e) Manaksia Ferro Industries Limited
  - f) Manaksia Overseas Limited
  - g) Mark Steels Limited (Step-down Subsidiary)
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, 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.





# S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

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- 6. We did not review the interim financial statements / financial information / financial results of two subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total revenue of Rs. 11,716.06 lakhs and Rs. 34,790.02 lakhs, total net profit/ (loss) after tax of Rs. 1,106.59 lakhs and Rs. 4,429.01 lakhs and total comprehensive income/(loss) of Rs. 1,115.10 lakhs and Rs. 4,440.32 lakhs for the quarter ended 31st December 2023 and for the period from 1st April 2023 to 31st December 2023, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above, our conclusion on the Statement is not modified in respect of the above matter.
- 7. The consolidated unaudited financial results include the interim financial statements/ financial information/ financial results of one subsidiary which have not been reviewed/audited by their auditor, whose interim financial statements/ financial information/ financial results reflect total revenue of Rs. 248.23 lakhs and Rs. 486.40 lakhs, total net profit/ (loss) after tax of Rs. 230.04 lakhs and Rs. 195.65 lakhs and total comprehensive income /(loss) of Rs. 230.04 lakhs and Rs. 195.65 lakhs, for the quarter ended 31st December 2023 and for the period from 1st April 2023 to 31st December 2023, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

The aforesaid subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries. The Holding Company's management has converted the financial results of the subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors/management certified accounts and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion on the Statement is not modified in respect of the above matter.

For S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

Chartered Accountants

Firm Registration No.- 306033E/E300272

Hemant Kumar Lakhotia

(Partner)

Membership No. 068851

UDIN - 24068851BKCAXH7020

Place: Kolkata

Dated: 12th February, 2024





Corporate Identification Number: L74950WB1984PLC038336 Registered office: 6 Lyons Range, Mezzanine Floor, North West Corner, Kolkata - 700001 E-mail: investor.relations@manaksia.com, Website: www.manaksia.com

Phone: +91-33-2231 0050 Fax: +91-33-2230 0336 STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

Rs. in Lacs

16.30 1,11,134.15 (2.95)97.32 1,310.68 8,246.33 97.18 1.84 1.90 (2,435.84)10,681.24 (265.49)8,343.51 18,735.21 21.89 7,726.76 22,349.56 18,735.21 8,200.25 10,778.56 15,612.99 1,01,922.28 1,539.29 2,075.06 1,16,545.08 12,811.65 4,087.25 5,017.12 YEAR ENDED 64,393.27 31st March Audited 10.56 6,144.19 (38.32) 7,571.55 44.22 1,310.68 (5.77)612.98 44.22 7,527.33 6,917.42 2.57 0.13 13,075.80 8.29 13,075.80 1,705.51 6,961.64 1,237.30 31st December 5,270.59 91,245.26 50,987.50 7,666.38 3,812.23 11.572.77 75,276.18 15,969.08 1,187.77 85,974.67 Unaudited NINE MONTHS ENDED 2022 9.36 (39,607.28)(45,756.22)220.74 (0.21)1,310.68 9,135.21 (304.10)(39,386.54) 6,136.99 112.40 4.56 220.74 10,727.29 1,592.08 7.60 (2,121.92)2,969.18 6,357.73 63,525.21 12,473.82 786.65 4,834.18 12,704.46 2,821.88 6,584.96 51,051.39 959.88 Unaudited 31,062.01 58,691.03 December 31st Consolidated 1,310.68 76.20 76.20 (63.19)(2,197.45)984.80 3,107.48 908.60 4.29 0.05 571.67 4,053.52 925.30 7.73 1,416.53 3,594.74 5.083.20 458.01 4,053.52 3,183.68 2,377.59 31,318.50 16,940.07 3,141.89 1,142.07 26,235.30 28,940.91 December 31st 3.52 OUARTER ENDED 1,310.68 92.77 (0.30)(0.06)804.23 2,308.79 92.77 3,112.66 135.62 50.92 3,205.43 3,431.01 (376.30) 2,351.40 358.43 272.37 3,386,28 (44.73)842,91 2,401.56 21,358.36 9,399.55 4,995.73 970.90 17.341.28 September 19,883.13 1.475.23 4.017.08 Unaudited 30th 2023 2.49 116.45 (7,276.85)116.45 310,68 (0.06)(7,160.40)1,628.71 920.49 1.17 (8.914.27)2,526.28 (179.41)7.60 970.05 3,459.86 933.58 40.04 1.745.16 573.84 2,416.45 388.73 248.32 Unaudited 1,967.05 (643.22)17,202.62 9,788.59 13,105.71 December 15,235.57 1,096.91 31st (b) Gains/(Losses) from Investments in Equity Instruments designated at FVTOCI (a) Remeasurement Gains/(Losses) on Post Employment Defined Benefit Plans 3. Earnings before Interest, Tax, Depreciation and Amortisation (EBITDA) [1-2] 11,994.39 6. Profit/Loss) from ordinary activities before Exceptional Items & tax (3-4-5) (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (ii) Tax on Items that will not be reclassified subsequently to Profit and Loss rear 11.1 (i) Items that will not be reclassified subsequently to profit or loss ED 11.2 Items that will be reclassified subsequently to profit or loss 15. Other Equity as per Balance Sheet of the previous accour (c) Short/(Excess) Provision for Taxation for Earlier Years 14. Paid-up Equity Share Capital (Face Value per share) 11,994.39 8. Profit/(Loss) from ordinary activities before tax (6+7) 12. Total Comprehensive Income for the period (1011) 16. Earnings per share (of Rs. 2/- each) (Not annualised) Particulars 10. Net Profit/(Loss) for the period (PAT) (8-9) Other Comprehensive Income (After Tax) 13. Of the Total Comprehensive Income also (a) Foreign Currency Translation Reserve 5. Depreciation and amortisation expense (a) Profit for the year attributable to : (b) Total comprehensive income attril (i) Dividend Income from Subsidiary 7. Exceptional Item (Refer Note No. 2) (i) Owners of the parent
(ii) Non-controlling interests (ii) Non-controlling interests (a) Cost of materials consumed (i) Owners of the parent (b) Purchase of Stock in Trade (d) Employee benefits expense (a) Revenue from Operations (b) Deferred Tax (e) Other expenses (ii) Other Income (a) Current Tax 4. Finance Costs 9. Tax expense Total Expenses (b) Other Income Total Income Revenue 1,310.68 16,754.96 (0.31)60.79 20.94 9,724.96 12,076.12 7.28 9,721.87 0.04 (36.07)2,260,00 5 24 13,728.70 14,333.50 25,804.82 36.29 12,847.72 383.62 497.14 9,968.88 1,502.44 YEAR ENDED 31st March Audited 1,310.68 (0.02)17.22 10,866.84 0.01 8,665.06 33.90 10,866.84 31st December 36.29 266.26 304.77 2,200.00 1.77 7,494.44 (28.72)8,271.13 9,968.88 10,917.96 8,665.07 8,073.04 NINE MONTHS ENDED 750.99 18,991.00 Unaudited (0.21)1,310.68 65.95 0.85 1,317.34 160.00 1,041.35 1,317.34 11.35 59.00 310.34 462.94 53.62 1,040.71 Unaudited 14,526.25 13,157.67 .382.31 December 15,375.26 13,992.95 849.01 31st Standalone (0.07) 1,310.68 620.48 272.25 0.09 5.33 272.25 (350.00)620.46 90.32 97.12 296.10 18.52 (59.53)3,142.12 December Unaudited 3,139,41 3,438.22 3,014.21 298.81 2022 31st OUARTER ENDED (90.0) 1,310.68 704.89 704.89 0.23 531.93 22.45 19.28 50.68 531.76 September Unaudited Unaudited 0.93 100.22 5.324.27 727.96 3.79 100.00 227.40 343.65 6,052.23 4,995.72 5,708.58 1,310.68 (0.06)63.91 107.02 63.71 10.00 0.26 6.33 3.75 07.02 24.75 113.61 117.10 33.31 December 1,028.55 1,303.41 1,140.87 1,420.51 136.50 279.64 2023 31st

\* Kolkata

14.83

13.22

1.59

0.95

0.81

0.10



Unaudited Segmentwise Revenue, Result, Assets and Liabilities For the quarter and nine months ended 31st December 2023

(Rs. in Lacs)

31st   31st   31st   31st   2022   2022   2023   2022   2023   2022   2023   2022   2023   2023   2022   2023	September I 2023 Unaudited U 17,456.56 2,394.21 32.36 7 19,883.13	31st ecember 2023 naudited (11,124.51 4,111.06 5,235.57		Segment Revenue (Net of Taxes)  a) Metal Products b) Packaging Products c) Others  Total Less: Inter Segment Revenue Segment Results Segment Results (Profit(+)/Loss(-) before Interest & Tax]: a) Metal Products b) Packaging Products c) Others Total Total Less: Interest Expenses Less: Interest Expenses	Segment Revenue (Net of Taxes)  a) Metal Products b) Packaging Products c) Others  Total Less: Inter Segment Revenue Segment Results (Profit(+)/Loss(-) before Interest & Tax]: a) Metal Products b) Packaging Products c) Others Total Total Total Less: Interest Expenses Dividend income from Subsidiary Company Less: Other un-allocable expenditure net of un-allocable (income)	31st March   Particulars   1   2023   Segment Revenue (Net of Taxes)   1   4,161.20   a) Metal Products   172.30   c) Others   14,333.50   Total   Less: Inter Segment Revenue   Segment Results   Products   1,291.78   a) Metal Products   Segment Results   Segment	31st March   Particulars   1   2023   Audited   Segment Revenue (Net of Taxes)   14,161.20   Metal Products   172.30   Others   172.30   Others   Less: Inter Segment Revenue   14,333.50   Total   Less: Interest & Tax  : 1,291.78   Metal Products   Segment Results (Profit(+)/Loss(-)   Defore Interest & Tax  : 1,291.78   Metal Products   Segment Results (Profit(+)/Loss(-)   Defore Interest Expenses   1,699.38   Dividend income from Subsidiary   (9,968.88)   Company   Less: Other un-allocable expenditure   Less: Exceptional Item (Refer Note No.	31st         31st         Audited         Particulars         I           2022         2022         Particulars         1           2022         2022         Particulars         1           2022         2022         Particulars         1           Inaudited         Unaudited         Audited         Audited           3,137.85         14,493.08         8,095.87         14,161.20         a) Metal Products           1.56         33.17         175.26         172.30         c) Others           3,139.41         14,526.25         8,271.13         14,333.50         Regment Revenue           3,139.41         14,526.25         8,271.13         14,333.50         Net Segment Revenue           3,139.41         14,526.25         8,271.13         14,333.50         Net Segment Revenue           3,139.41         14,526.25         8,271.13         14,333.50         Net Segment Revenue           225.87         1,238.04         573.19         1,291.78         Segment Revenue Revenue           227.08         1,248.47         632.53         1,291.78         Anteal Products           227.08         1,248.47         632.53         1,351.07         Total           227.08         1,546.46 </th <th>  14,493.08   8,095.87   14,161.20   a) Metal Products   14,526.25   8,271.13   14,333.50   b) Packaging Products   16,238.04   573.19   1,291.78   a) Metal Products   b) Packaging Products   c) Others   c) Others</th>	14,493.08   8,095.87   14,161.20   a) Metal Products   14,526.25   8,271.13   14,333.50   b) Packaging Products   16,238.04   573.19   1,291.78   a) Metal Products   b) Packaging Products   c) Others   c) Others
2022 2022 Unaudited 1 22,887.49 6,051.86 1.56 28,940.91	Septe 20 20 20 17,4 17,4 19,8 19,8 19,8	31st December 2023 Unaudited 11,124.51 4,111.06		(c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	31st March 2023 2023 Audited 8 14,161.20 a) M 172.30 c) C 14,333.50 14,333.50 N 14,333.50 N 1,291.78 a) M 1,291.78 a) M 1,699.38 1 1,699.38 1 1,699.38 1 1,699.38 1 1,699.38 1 1,699.38 1 1,699.38 1 1,699.38 1 1,699.38 1 1,699.38 1 1,699.38 1 1,699.38 1 1,699.38 1 1,699.38 1 1,699.38 1 1,699.38 1 1,699.38	## 31st March 2023    Unaudited Audited 2023	31st March December 2023   2	September September September September September December December December December December 2003         31st March 2023         31st March 2023           Unaudited U
2022 Unaudited 1 22,887.49 6,051.86 1.56 28,940.91	200 Unau 17,4 2,3 2,3 19,8	2023 Unaudited 11,124.51 4,111.06 15,235.57		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20 a) b) P P P P P P P P P P P P P P P P P P	Audited S 14,161.20 a) M 14,161.20 a) M 172.30 c) C 1 14,333.50 T 1 14,333.50 M 1,291.78 a) M 1,291.78 a) M 1,291.78 a) M 1,291.78 a) M 1,391.07 T 1,391.0	Unaudited Audited  8,095.87	Unaudited   Unaudited   Audited	2023         2022         2023           Unaudited         Unaudited         Unaudited         Unaudited         Audited           5,676.22         3,137.85         14,493.08         8,095.87         14,161.20         a) b)
22,887.49 6,051.86 1.56 28,940.91	2,3 2,3 19,8	11,124.51 4,111.06 15,235.57		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	20 a) N P P P P P P P P P P P P P P P P P P	Audited S	S,095.87   14,161.20 a)   175.26   172.30 c) c   68,271.13   14,333.50   175.24   14,333.50   175.24   175.25	Unaudited   Unaudited   Audited   Supply   Sup	Unaudited         Unaudited         Unaudited         Unaudited         Unaudited         Unaudited         Addited         8,095.87         14,161.20         a) 1         a) 132.36         1,156         33.17         1,75.26         1,75.26         1,72.30         c) c
22,887.49 6,051.86 1.56 28,940.91	17,4 2,3 19,8	11,124.51 4,111.06		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	14,161.20 a) N P P P P P P P P P P P P P P P P P P	8,095.87 14,161.20 a) 1 175.26 b) 1 175.26 c) (c) (d) 8,271.13 14,333.50 c) (e) 8,271.13 14,333.50 d) 59.34 59.29 c) (e) 632.53 1,351.07 256.92 409.10 33.90 60.79 855.55 1,699.38 (9,968.88) (9,968.88)	14,493.08   8,095.87   14,161.20   a)   33.17   175.26   172.30   c)   c)   14,526.25   8,271.13   14,333.50   14,526.25   8,271.13   14,333.50   10.43   59.34   573.19   1,291.78   a)   10.48.47   632.53   1,351.07   451.61   256.92   409.10   53.62   33.90   60.79   1,646.46   855.55   1,699.38   (9,968.88)   329.12   (42.41)   (326.13)	5,676.22       3,137.85       14,493.08       8,095.87       14,161.20       a) 1         32.36       1.56       33.17       175.26       172.30       c) 0         5,708.58       3,139.41       14,526.25       8,271.13       14,333.50         5,708.58       3,139.41       14,526.25       8,271.13       14,333.50         692.95       225.87       1,238.04       573.19       1,291.78       a) 1         9.67       1.21       10.43       59.34       59.29       c) b) b)         209.87       92.79       451.61       256.92       409.10         19.28       18.52       53.62       409.10         893.21       301.35       1,646.46       855.55       1,699.38         188.32       29.10       329.12       (9,968.88)       (9,968.88)
22,887.49 6,051.86 1.56 28,940.91	2,3 2,3 19,8	11,124.51 4,111.06 - 15,235.57		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	C C C C C C C C C C C C C C C C C C C	14,161.20 a) M 19, P 17.30 c) C 14,333.50 14,333.50 11,291.78 a) M 1,351.07 11,351.07 11,699.38 11,699.38 11,699.38 11,699.38 11,699.38 11,699.38 11,699.38	8,095.87 14,161.20 a) l 175.26 172.30 c) c 8,271.13 14,333.50 c) 8,271.13 14,333.50 c) 59.34 59.29 c) c) 632.63 1,351.07 c) 33.90 60.79 855.55 1,699.38 c) (9,968.88) (9,968.88)	14,493.08 8,095.87   14,161.20 a)     33.17   175.26   172.30 c) c  c  c  c  c  c  c  c  c  c  c  c  c	5,676.22       3,137.85       14,493.08       8,095.87       14,161.20       a) 1         32.36       1.56       33.17       175.26       172.30       c) c
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76 (161.17) 329.28	206.76	227.90	ure	_ 1			Less : Exceptional Item (Refer Not	131734 10 866 84 11 994 39	Less: Exceptional Item (Refer Not
Ü	3 (44.73)	933.58	e No.	Less: Exceptional Item (Refer Not	Less: Exceptional Item (Refer Not	Less: Exceptional Item (Refer Not 2)		1 317 34 10 866.84 11 994.39	
01 4,053.52 9,135.21	3,431.01	2,526.28		9 Total Profit/(Loss) before Tax	11,994.39 Total Profit/(Loss) before Tax		11,994.39	1,011.04 10,000,01 +0,110,1	10,866.84 11,994.39
48 61 744 23 30 594 74	1 34 018 48	30 594 74				24164	24164	705 74 1641	200 01 1 0EE 46 004 69 1 0EE 46 1 641 65
14.769.94		5 494 63		) G	a) Metal Flouncis	a) Metal Flouncis	1,933.40 1,041.03 a) Metal Flourers	924.00 1,933.40 1,041.03 a) Metal Floudets	924.00 1,933.40 1,041.03 a) Metal Floudets
1.06		1.93		c) Others	Others	c) Others	3.71 c) Others	1.06 3.71 c) Others	1.93 1.06 3.71 c) Others
27 63,391.49 54,604.40	58,295.27	54,604.40	E Lets	d) Investments Unaflocable and in Progress	Investment Unflocable and in Progress	d) Investments Unaflocable and in Progress	17,051.92 d) Investments Unallocable and in Progress A	17,130.38 17,051.92 d) Investment Liveline and in Progress	17,342.19 17,130.38 17,051.92 d) Investments Undilocable and in Progress 4
93 1,39,906.72 90,695.70	98,644.93	90,695.70	1	8 Total	(2/2/	19,086.90 18,697.28 Total	18,697.28 Total	19,086.90 18,697.28 Total	18,268.80 19,086.90 18,697.28 Total
				Segment Liabilities KATP	Segment Liabilities KATP				
72 15,524.38 13,227.26	6 12,574.72	13,227.26	8	a	27 a) Metal Products	a) Metal Products	33.27 a) Metal Products	52.82 33.27 a) Metal Products	481.93 52.82 33.27 a) Metal Products
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•		•	9	d) Investment of Institute and	ं र	(o) FO	े च	(5)	(5)
63 2,010.92 650.97	7 2,277.63	650.97	GC19	3	-	3	298.37	2,028.32 598.37	645.94 2,028.32 598.37
84 25,633.41 17,001.02	2 17,789.84	17,001.02	11:	Total %.	100	2,081.14 631.64 Total	1,127.87 2,081.14 631.64 Total%,	2,081.14 1,127.87 2,081.14 631.64 Total A	1,127.87 2,081.14 631.64 Total%,

#### Notes

- The Financial Results of the Company for the quarter and nine months ended 31st December 2023 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 12th February 2024. The Statutory Auditors of the Company have carried out Limited Review of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- In June 2023, the Central Bank of Nigeria (CBN) announced changes to the operations in the Nigerian Foreign Exchange Market by abolishment of segmentation, with all segments now collapsing into the Investors and Exporters ('l&E') window and the reintroduction of the 'Willing Buyer, Willing Seller' model at the l&E window. This has resulted in significant devaluation of Nigerian currency against US Dollar.

Consequently, for Nine months ended 31st December 2023, the Group has incurred foreign exchange loss of INR 1592.08 & impact for the quarter ended 31st December 2023 is INR 933.58 Lacs in its subsidiary companies incorporated in Nigeria. Considering the extent of devaluation, the said exchange loss has been presented as an exceptional item in the consolidated financial results of the Group. Additionally, the Group has recognised foreign currency translation loss for Nine months ended 31st December 2023 of INR 45754.43 & impact for the quarter ended 31st December 2023 is INR 8912.48 Lacs relating to translation of foreign operations into presentation currency (INR) of the Group, which is included in other comprehensive income.

On account of significant devaluation of Nigerian currency, consolidated results for the quarter ended 31st December 2023, 30th September 2023 & Nine months ended 31st December 2023 are not comparable with published consolidated results of prior periods.

- 3 Comparative figures have been rearranged / regrouped / whereever necessary.
- 4 Reviewed Standalone and Consolidated Financial Results of the Company for the Quarter and nine months ended 31st December, 2023 are available at the Company's website www.manaksia.com and websites of all Stock Exchanges, where the Equity shares of the Company are listed.

Place: Kolkata

Dated: 12th February 2024

For and or Behalf of the Board of Directors

Suresh Kumar Agrawal Managing Director DIN- 00520769



Registered Office 'Turner Morrison Building' 6 Lyons Range, Mezzanine Floor, North-west Corner

Kolkata - 700001, INDIA Phone: +91 33 2231 0055 E-mail: info@manaksia.com Website: www.manaksia.com

#### Annexure-B

### BRIEF PROFILE OF MR. ANATHA BANDHABA CHAKRABARTTY, COMPANY SECRETARY & COMPLIANCE OFFICER

SI. No.	Particulars	Disclosure
1.	Name of the Company Secretary & Compliance Officer	MR. ANATHA BANDHABA CHAKRABARTTY
2.	Reason for change	Due to the resignation of the erstwhile Company Secretary & Compliance Officer, Ms. Varsha Bansal was appointed as Interim Compliance Officer of the Company w.e.f. 9th November, 2023 till the appointment of a whole-time Compliance Officer.
		The Board of Directors of the Company on the basis of recommendation of Nomination & Remuneration Committee, approved the appointment of Mr. Anatha Bandhaba Chakrabartty as Company Secretary & Compliance Officer of the Company.
3.	Date and term of appointment	Appointment of Mr. Anatha Bandhaba Chakrabartty as Company Secretary & Compliance Officer of the Company w.e.f. 12th February, 2024
4.	Brief Profile	Mr. A B Chakrabartty is a Fellow Member of the Institute of Company Secretaries of India (ICSI Membership No. F7184) and has a degree of B. Com & LL.B with around 20 years of work experience in the field of secretarial, legal and compliance matters of Listed Companies.
		His previous employment was with Albert David Limited as Company Secretary cum Legal Head, responsible for entire Secretarial, Legal and compliance functions of the Company. Prior to this, he has been associated with GPT Infraprojects Limited, Kkalpana Industries (India) Limited and Kaushalya Infrastructure Development Corporation Limited as a Company Secretary & Compliance Officer.
		He has extensive experience in handling various statutory compliances, listing regulations, governance matters, regulatory reporting, operational compliances, legal matters, mergers, demergers, bonus issues, preferential issues & IPO.
5.	Relationship between Directors	None

