

Alum/2024-25/43

Date: 12.02.2025

**The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai- 400001**

**The Manager
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block "G"
Bandra Kurla Complex,
Bandra East,
Mumbai- 400051
SYMBOL: MANAKALUCO**

Scrip Code: 539045

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for quarter and nine months ended December 31, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended 31st December 2024.

The above information will also be available on the website of the Company at www.manaksiaaluminium.com

Request you to take the above information on record and acknowledge receipt.

**Thanking you,
Yours faithfully,
For Manaksia Aluminium Company Limited**

**Vivek Jain
Company Secretary & Compliance Officer
Membership No.: A36946**

Encl: as above



M/S DANGI JAIN & COMPANY
CHARTERED ACCOUNTANTS

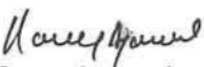
**c/o Bengal Planters,
Gillander House,
8, N.S. Road, Block-D,
3rd Floor, Room # 4,
Kolkata – 700 001**

Limited Review Report on unaudited financial results of Manaksia Aluminium Company Limited for the quarter ended 31 December 2023 and year-to-date results for the period from 01 April 2024 to 31 December 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Manaksia Aluminium Company Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Manaksia Aluminium Company Limited ("the Company") for the quarter ended 31 December 2024 and year-to-date results for the period from 01 April 2023 to 31 December 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'), as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021. Our responsibility is to issue a report 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 requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Dangi Jain & Co
Chartered Accountants
Firm Registration Number: 308108E


Honey Agarwal
Partner
Membership No: 304486
ICAI UDIN: 25304486BPU5P9740
Place: Kolkata
Date: 12th February 2025



MANAKSIA ALUMINIUM COMPANY LIMITED

Registered office : Bikaner Building 8/1, Lal Bazar Street, 3rd Floor Kolkata WB 700001 India

Corporate Identity Number:L27100WB2010PLC144405

E-mail: info@malcoindia.co.in, Website: www.manaksiaaluminium.com

Phone: +91-33-2243 5053/5054

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024

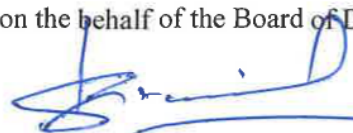
Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31st Dec, 2024	30th Sept, 2024	31st Dec, 2023	31st Dec, 2024	31st Dec, 2023	31st March, 2024
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1. Revenue						
(a) Revenue from Operations	13,974.26	15,061.48	10,348.18	37,207.43	31,478.40	43,249.30
(b) Other Income	21.42	20.72	20.70	61.98	75.49	120.40
Total Revenue	13,995.68	15,082.20	10,368.88	37,269.41	31,553.89	43,369.70
2. Expenses						
(a) Cost of materials consumed	9,095.60	10,864.15	6,905.82	28,646.70	23,749.07	31,246.15
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,075.93	(183.13)	187.98	(2,851.91)	(2,274.14)	(1,428.84)
(c) Employee benefits expense	433.77	406.43	386.57	1,227.47	1,285.62	1,631.68
(d) Finance Cost	768.60	732.41	580.56	2,077.42	1,600.26	2,157.08
(e) Depreciation and amortisation expense	204.00	204.00	198.44	612.00	586.50	784.12
(f) Other expenses	2,214.43	2,844.80	1,946.84	7,038.13	6,136.51	8,321.15
Total Expenses	13,792.33	14,868.66	10,206.21	36,749.81	31,083.82	42,711.34
3. Profit before exceptional item and tax (1-2)	203.35	213.54	162.67	519.60	470.07	658.36
4. Exceptional Items:						
(a) Exceptional items before tax (net) [gain/(loss)]	-	-	-	-	-	-
(b) Current tax	-	-	-	-	-	-
(c) Exceptional items (net of tax)	-	-	-	-	-	-
5. Profit before tax (3+4)	203.35	213.54	162.67	519.60	470.07	658.36
6. Tax expense						
(a) Current Tax	32.50	39.34	-	97.51	31.45	12.51
(b) Deferred Tax	5.75	5.75	39.45	17.26	87.18	137.27
Total Tax Expenses	38.25	45.09	39.45	114.76	118.63	149.79
7. Net Profit after Tax (5-6)	165.10	168.45	123.22	404.84	351.44	508.57
8. Other Comprehensive Income (OCI)						
i) Items that will not be classified to Statement of Profit or Loss:						
a) Remeasurement Gains/(Losses) on Post Employment Defined Benefit Plans	-	-	-	-	-	(7.96)
ii) Tax on Items that will not be reclassified subsequently to Profit and Loss	-	-	-	-	-	1.82
9. Total Comprehensive Income (7+8)	165.10	168.45	123.22	404.84	351.44	502.43
10. Paid-up Equity Share Capital (Face Value per share : Rs. 1/-)	655.34	655.34	655.34	655.34	655.34	655.34
11. Other equity	-	-	-	-	-	12,326.00
12. Earnings per share (of Rs. 1/- each) (Not annualised):						
Basic EPS (Rs)	0.25	0.26	0.19	0.62	0.54	0.78
Diluted EPS (Rs)	0.25	0.26	0.19	0.62	0.54	0.78



Notes:

1. The above unaudited financial results were reviewed by the Audit Committee and thereafter the Board of Directors has approved the above results at their respective meetings held on 12th February 2025.
2. In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations 2015, a limited review of financial results for the quarter ended 31 December 2024 and year-to-date results for the period from 01 April 2024 to 31 December 2024 has been carried out by the Statutory auditors and an unmodified conclusion has been expressed in their report.
3. As the Company's business activity falls within a single primary business segment, viz. "Metals", the disclosure requirements of Ind AS 108, "Operating Segments" are not applicable.
4. These financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereof.
5. The Company has incorporated a new wholly owned subsidiary i.e Manaksia Aluminium Inc. at 8 The Green STE R, DOVER D 19901, State of Delaware, USA on 30th August 2024. However, the subsidiary Company is yet to commence its operation. The share application money will be deposited into subsidiary bank account shortly and hence the consolidated financials are not being prepared for the quarter ended 31st December, 2024.
6. Previous quarter/ year's figures have been regrouped/restated wherever necessary.

For and on the behalf of the Board of Directors



Sunil Kumar Agrawal
(Managing Director)
DIN: 00091784



Place: Kolkata
Dated: 12th February 2025

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PREFERENTIAL ISSUE: Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: There is no default in the payment of outstanding Loans / revolving facilities, Unlisted debt securities.

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
3.	Total financial indebtedness of the listed entity including short-term and long- term debt	-

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.