

**Sec/Coat/095/2024-**

**Date – 12/02/2025**

<b>The Secretary</b> <b>BSE Limited</b> New Trading Wing, Mumbai- 400001 <b>Scrip Code: 539046</b>	<b>The Manager</b> <b>National Stock Exchange of India Limited</b> Exchange Plaza, C-1, Block “G” Mumbai- 400051 <b>SYMBOL: MANAKCOAT</b>
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**Dear Sir/Madam,**

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

Dear Sir/ Madam,

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 31 December 2024

The above information will also be available on the website of the Company at [www.manaksiacoatedmetals.com](http://www.manaksiacoatedmetals.com)

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

Thanking you,

Yours Faithfully,

**For Manaksia Coated Metals & Industries Limited**

**Shruti Agarwal**

**Company Secretary & Compliance Officer**

**Enclosed as stated above**

**Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company for nine months ended on 31st December 2024 of Manaksia Coated Metals and Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

Review Report,

To  
The Board of Directors  
M/s. Manaksia Coated Metals and Industries Limited  
CIN No. L27100WB2010PLC144409  
Bikaner Building, 8/1, Lal Bazar Street,  
Kolkata 700001

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s. Manaksia Coated Metals and Industries Limited ("the Company") for the nine months ended 31<sup>st</sup> December 2024, together with the notes thereon ("the Statement"), The Statement is being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Regulation"), and has been initialed by us for identification purpose.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 12<sup>th</sup> February 2025, 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 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, 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 Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," as specified under Section 143(10) of the Companies Act, 2013. This Standard requires that we plan and perform the review to obtain reasonable assurance as to whether the Statement is free of material misstatement. 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 the



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. 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 the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 12<sup>th</sup> February, 2025  
Place: Kolkata



For S. Bhalotia & Associates  
Chartered Accountants  
Firm Regn No. 325040E

CA Ankit Santhalia  
Partner

Membership No. 301737  
UDIN – 25301737BMTEVO3593

Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company for the nine months ended on 31st December 2024 of Manaksia Coated Metals and Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to:

To  
The Board of Directors  
M/s. Manaksia Coated Metals and Industries Limited  
CIN No. L27100WB2010PLC144409  
Bikaner Building, 8/1, Lal Bazar Street,  
Kolkata 700001

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results together with notes thereon of M/s. Manaksia Coated Metals and Industries Limited ("the Company") and share of the net profit/(loss) after tax, other comprehensive income/(loss) and total comprehensive income/(loss) of its subsidiaries for the nine months ended 31st December 2024, ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), and has been initialed by us for identification purposes,
2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors in their meeting on 12 February 2025. The Statement 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, the Act as amended, read with relevant rules issued thereunder, other accounting principles generally accepted in India. 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 Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," as specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain reasonable assurance as to whether the Financial Statement is free of material misstatement. 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 the 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. We have not performed an audit and accordingly, we do not express an audit opinion.

We have also performed procedures in accordance with the Circular issued by the SEBI under regulations 33(8) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended, to the extent applicable,

4. The Statement includes the financial results of the entities given below:

+ JPA Snacks Pvt Ltd

+ Manaksia International FZE

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management's certificates referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Financial Statement, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

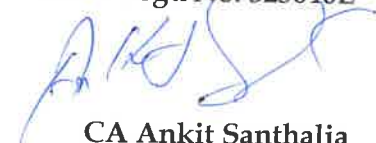
6. The Unaudited Consolidated Financial Results include the Company's share of total revenue of Rs. 8.08 lakhs and Company's share of net profit/ (loss) after tax of (Rs 19.14) lakhs for nine months ended 31st December, 2024, as considered in the Unaudited Consolidated Financial Results in respect of the subsidiaries mentioned in paragraph 4 above. The result of these subsidiaries is based solely on management certified account. According to the information and explanation given to us by the management, the said Financial Result is not material to the Company.

'Our conclusion on the Statement is not modified in respect of the matter referred to in Paragraph 6 above'.



Date: 12.02.2025  
Place: Kolkata

For S.Bhalotia & Associates  
Chartered Accountants  
Firm Regd No. 325040E

  
CA Ankit Santhalia  
Partner

Membership No. 301737  
UDIN – 25301737BMTEVP1303

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

(Amount in Lacs)													
Standalone					Consolidated								
QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED	
31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024	31st December 2023	31st December 2023	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024	31st March 2024
Unaudited					Audited								
<b>Particulars</b>													
<b>Unaudited</b>													
<b>1. Income</b>													
20,505.03	17,490.99	19,091.17	57,374.22	55,706.99	73,962.25	617.50	74,579.75	20,505.03	17,490.99	19,086.16	57,374.22	55,709.73	73,965.26
274.92	166.03	319.70	598.46	883.45	617.50	74,579.75	20,752.64	277.61	168.73	327.78	606.54	591.53	652.77
<b>20,779.95</b>	<b>17,657.02</b>	<b>19,410.87</b>	<b>57,972.68</b>	<b>56,590.44</b>	<b>74,579.75</b>		<b>20,752.64</b>	<b>17,659.72</b>	<b>19,413.94</b>	<b>57,980.76</b>	<b>56,601.26</b>	<b>74,518.03</b>	
18,429.79	15,428.84	13,629.12	49,231.71	44,814.72	57,123.27		18,429.79	15,428.84	13,629.77	49,231.71	44,319.30	57,128.30	
(2013.39)	(1324.40)	2159.08	(4293.14)	547.66	1,905.77		(2013.39)	(1324.40)	2159.08	(4293.14)	547.66	1905.77	
396.44	375.08	373.17	1,187.61	1,199.41	1,611.37		396.44	375.08	373.17	1,187.61	1,199.41	1,611.37	
823.21	837.26	636.97	2,508.68	2,475.86	3,275.46		823.21	837.27	636.97	2,508.69	2,475.87	3,275.48	
222.05	222.42	221.85	664.69	664.00	884.88		222.05	222.42	221.85	664.69	664.00	820.65	
2,244.74	1,918.07	1,840.69	7,387.46	6,062.52	8,248.03		2,244.74	1,918.07	1,841.00	7,387.84	6,062.85	8,285.53	
<b>20,102.84</b>	<b>17,457.27</b>	<b>18,860.88</b>	<b>56,687.01</b>	<b>55,764.17</b>	<b>73,048.78</b>		<b>20,112.10</b>	<b>17,456.29</b>	<b>18,870.78</b>	<b>56,714.23</b>	<b>55,795.91</b>	<b>73,127.10</b>	
677.11	199.75	549.99	1,285.67	826.27	1,530.97		677.11	199.75	543.16	1,266.53	805.35	1,490.93	
-	121.00	-	121.00	-	-		-	121.00	-	121.00	-	-	
<b>677.11</b>	<b>320.75</b>	<b>549.99</b>	<b>1,406.67</b>	<b>826.27</b>	<b>1,530.97</b>		<b>677.11</b>	<b>320.75</b>	<b>543.16</b>	<b>1,387.53</b>	<b>805.35</b>	<b>1,490.93</b>	
179.21	91.50	143.31	389.21	224.00	405.00		179.21	91.50	143.31	389.21	224.00	405.00	
(9.60)	(13.43)	(4.73)	(37.16)	(36.46)	(37.78)		(9.60)	(13.43)	(4.73)	(37.16)	(36.46)	(37.78)	
<b>507.50</b>	<b>242.68</b>	<b>411.41</b>	<b>1,054.62</b>	<b>638.73</b>	<b>1,163.75</b>		<b>507.50</b>	<b>242.68</b>	<b>404.58</b>	<b>1,035.48</b>	<b>517.81</b>	<b>1,123.71</b>	
-	-	-	-	-	8.87		-	-	-	-	-	-	8.87
-	-	-	-	-	-		-	-	-	-	-	-	-
-	-	-	-	-	-		-	-	(2.23)	43.28	17.31	22.27	-
<b>507.50</b>	<b>242.68</b>	<b>411.41</b>	<b>1,054.62</b>	<b>638.73</b>	<b>1,172.62</b>		<b>507.50</b>	<b>242.68</b>	<b>402.35</b>	<b>1,078.76</b>	<b>635.12</b>	<b>1,154.85</b>	
742.69	742.69	655.34	742.69	655.34	742.69		742.69	742.69	655.34	742.69	655.34	742.69	
-	-	-	-	-	-		-	-	-	-	-	-	
0.68	0.33	0.63	1.57	0.97	1.73		0.67	0.32	0.62	1.39	0.94	1.67	
0.68	0.33	0.60	1.57	0.93	1.73		0.67	0.32	0.59	1.39	0.90	1.67	

Notes :



**Notes :**

- (a) The Financial Results of the Company for the Quarter and Nine Months Ended 31st December, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 12th February, 2025. 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.
- (b) Comparative figures have been rearranged / regrouped wherever necessary.
- (c) The above Financial Results of the Company for the Quarter and Nine Months Ended 31st December, 2024 are available at the Company's website [www.manaksia.coatedmetals.com](http://www.manaksia.coatedmetals.com) and websites of all Stock Exchanges, where the Equity shares of the Company are listed.
- (d) The company had issued and allotted 2,24,00,000 warrants on preferential allotment basis to Promoter and Non-Promoter group carrying the right to convert each warrant into an Equity Share of Rs. 1/- each, at a premium of Rs. 17 each, within the period of 18 months from the date of allotment i.e. 11 October, 2023. The warrant holders had paid 25% of the total consideration of Rs. 4.50 per warrant amounting to Rs. 1008.00 lacs as application money against the above warrants. The Company has allotted 87,35,000 Equity Shares against 87,35,000 warrants issued on 15.01.2024 after receipt of full consideration.

Place : Kolkata

Dated : 12th February, 2025



For and on behalf of the Board of Directors  
Manaksia Coated Metals & Industries Limited

  
Siddhartha Shankar Roy  
(Chairman)

Director

DIN: 08458092

**MANAKSIA COATED METALS & INDUSTRIES LIMITED**  
 Corporate Identity Number: L27100WB2010PLC144409  
**SEGMENTWISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024**

(Amount in Laec)

Standalone		Consolidated												
		Quarter Ended				Quarter Ended				Quarter Ended				Particulars
		31st December 2024	30th September 2024	31st December 2023	31st March 2024	31st December 2024	30th September 2024	31st December 2023	31st March 2024	31st December 2024	30th September 2024	31st December 2023	31st March 2024	
Unaudited				Unaudited				Unaudited				Audited		
20,129.58	16,842.35	18,671.64	56,202.79	54,320.52	72,453.65	20,505.03	17,490.99	19,091.17	57,374.22	55,706.99	73,962.25	73,962.25	73,965.26	
375.45	648.64	419.53	1,171.43	1,386.47	1,508.60	20,505.03	17,490.99	19,091.17	57,374.22	55,706.99	73,962.25	73,962.25	72,453.65	
<b>20,505.03</b>	<b>17,490.99</b>	<b>19,091.17</b>	<b>57,374.22</b>	<b>55,706.99</b>	<b>73,962.25</b>	<b>20,505.03</b>	<b>17,490.99</b>	<b>19,091.17</b>	<b>57,374.22</b>	<b>55,706.99</b>	<b>73,962.25</b>	<b>73,962.25</b>	<b>73,965.26</b>	
20,505.03	17,490.99	19,091.17	57,374.22	55,706.99	73,962.25	20,505.03	17,490.99	19,091.17	57,374.22	55,706.99	73,962.25	73,962.25	73,965.26	
<b>Segment Revenue (Net of Taxes)</b>														
a) Metal Products														
b) Others														
<b>Total</b>														
Less : Inter Segment Revenue														
<b>Net Sales/Income from operations</b>														
<b>Segment Results</b>														
Segment Results (Profit+)/Loss(-) before Tax and Interest from each segment) :														
a) Metal Products														
b) Others														
<b>Total</b>														
Less : Interest Expenses														
Add : Interest (Income)														
Less : Other un-allocable expenditure net of un-allocable (income)														
<b>Profit/(loss) before Exceptional Item and Tax</b>														
Add : Exceptional Items														
<b>Profit/(loss) before Tax</b>														
<b>Segment Assets</b>														
a) Metal Products														
b) Others														
c) Unallocable														
<b>Total</b>														
<b>Segment Liabilities</b>														
a) Metal Products														
b) Others														
c) Unallocable														
<b>Total</b>														





**b. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PREFERENTIAL ISSUE :**

(Pursuant to Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

<b>Name of listed entity</b>	Manaksia Coated Metals & Industries Limited
<b>Mode of Fund Raising</b>	Preferential issue (issue of 87,35,000/- Equity Shares post conversion of 87,35,000/- Fully Convertible Equity Share Warrants)
<b>Date of Raising Funds</b> (Date of exercising of warrants i.e. receipt of the remaining 75% of the issue price)	15.01.2024
<b>Amount Raised</b>	Rs. 11.79 crores received upon allotment of 87,35,000 Equity Shares of face value of Re. 1 each upon conversion of equal number of Warrants on receipt of balance amount at the rate of Rs. 13.50 per warrant (being 75% of the issue price per warrant as "Warrant Exercise Price") from the warrant holder.  (Refer Note)
<b>Report filed for Quarter ended</b>	31 <sup>st</sup> December, 2024
<b>Monitoring Agency</b>	Not Applicable
<b>Monitoring Agency Name, if applicable</b>	Not Applicable
<b>Is there a Deviation/Variation in use of funds raised</b>	No
<b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders.</b>	Not Applicable
<b>If Yes, Date of shareholder Approval</b>	Not Applicable
<b>Explanation for the Deviation/Variation</b>	Not Applicable
<b>Comments of the Audit Committee after review</b>	NIL
<b>Comments of the auditors, if any</b>	NIL

Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation (INR)	Modified allocation, if any	Funds Utilized (INR)	Amount of Deviation/Variation for the quarter according to applicable object	Remarks, If any
The proceeds of the preferential issue shall be utilized to meet the funding requirements for the growth in the business of the Company, working capital requirements, repayment of debt and/or for general corporate purposes.	NA	11.79 crores	NA	Rs. 11.79 crores	Nil	NIL

For Manaksia Coated Metals &amp; Industries Limited

Shruti Agarwal

Company Secretary &amp; Compliance Officer

**Note :**

Sl.No.	Particulars	Date of receipt of funds	Amount (Rs. In crores)	Date of submission of statement pursuant to Regulation 32 to the Stock Exchanges
1.	Fund received from allotment of 2,24,00,000 warrants, each convertible into one equity share of face value of Re. 1 each ("Warrants") upon receipt of Warrant Subscription Price at the rate of Rs. 3.50 per warrant, being 25% of the issue price per warrant as upfront payment.	11.10.2023	10.08	09.02.2024
2.	Fund received from allotment of 87,35,000 equity shares of face value of Re. 1 each upon conversion of equal number of Warrants on receipt of balance amount at the rate of Rs. 13.50 per warrant (being 75% of the issue price per warrant as "Warrant Exercise Price") from the warrant holder.	15.01.2024	11.79	10.05.2024

**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
<b>1.</b>	<b>Loans / revolving facilities like cash credit from banks / financial institutions</b>	
<b>A</b>	Total amount outstanding as on date	-
<b>B</b>	Of the total amount outstanding, amount of default as on date	-
<b>2.</b>	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	
<b>A</b>	Total amount outstanding as on date	-
<b>B</b>	Of the total amount outstanding, amount of default as on date	-
<b>3.</b>	<b>Total financial indebtedness of the listed entity including short-term and long- term debt</b>	-

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS** (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> 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.