

Sec/Share/032/FY 2024-25

Date: 13.11.2024

**The Secretary**  
**BSE Limited**  
New Trading Wing,  
Rotunda Building,  
PJ Tower, Dalal Street,  
Mumbai- 400001  
**SCRIP CODE: 532932**

**The Manager**  
**National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block "G"  
5<sup>th</sup> floor, Bandra Kurla Complex,  
Bandra East,  
Mumbai- 400051  
**SYMBOL: MANAKSIA**

Dear Sir/Madam,

**Sub: Outcome of Board Meeting held on 13<sup>th</sup> November, 2024**

Please note that the Board of Directors of the Company at its meeting held today, which commenced at 12:30 P.M. and concluded at 02:45 P.M, has *inter alia* approved the Un-audited Financial Results (both Standalone and Consolidated) of the Company for the quarter and half year ended 30<sup>th</sup> September, 2024. 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 half year ended 30<sup>th</sup> September, 2024 is enclosed.

This may be treated as compliance with Regulation 30 and other applicable regulations, if any, of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant circulars. 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.skagrwal.co.in](http://www.skagrwal.co.in)  
EMAIL : [Info@skagrwal.co.in](mailto:Info@skagrwal.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 Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30<sup>th</sup> September, 2024, and for the period from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024, 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 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 read with relevant Rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial 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 Lakhota  
Partner  
Membership No: 068851  
UDIN: 24068851BKCBIF9590



Place: Kolkata  
Date: 13<sup>th</sup> November, 2024



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Website : [www.skagrawal.co.in](http://www.skagrawal.co.in)  
EMAIL : [Info@skagrawal.co.in](mailto: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 30<sup>th</sup> September, 2024, and for the period from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024, 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, which is the responsibility of the Parent's Management and approved by the Parent's 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. Our responsibility is to express a conclusion 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. 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 (Step-down Subsidiary)
  - 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**

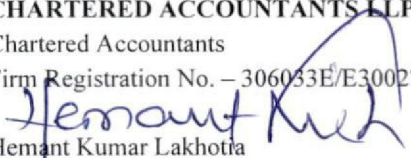
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6. We did not review the interim financial statements / financial information / financial results of two subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs. 37,582.42 lacs as at 30<sup>th</sup> September 2024, total revenue of Rs. 10,603.47 lacs and Rs. 17,384.21 lacs, total net profit/ (loss) after tax of Rs. 1,222.88 lacs and Rs. 2,470.19 lacs and total comprehensive income/(loss) of Rs. 1,223.45 lacs and Rs. 2,468.83 lacs, for the quarter ended 30<sup>th</sup> September 2024 and for the period from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024, 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 assets of Rs. 383.79 lacs as at 30<sup>th</sup> September 2024, total revenue of Rs. 0.70 lacs and Rs. 1.67 lacs, total net profit/ (loss) after tax of Rs. (3.87) lacs and Rs. (23.32) lacs and total comprehensive income /(loss) of Rs. (3.87) lacs and Rs. (23.32) lacs, for the quarter ended 30<sup>th</sup> September 2024 and for the period from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024, 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 Lakhota  
Partner  
Membership No: 068851  
UDIN: 24068851BKCBIG1336

Place: Kolkata  
Date: 13<sup>th</sup> November, 2024



MANAKSIA LIMITED

Corporate Identity Number: I74950WB1984PLC038336  
 Registered office : 6 Lyons Range, Mezzanine Floor, North West Corner, Kolkata - 700001  
 E-mail: info@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 HALF YEAR ENDED 30TH SEPTEMBER 2024

Standalone						Consolidated						
QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
4,246.26	1,244.01	5,708.58	5,490.27	13,385.38	16,081.20	<b>1. Revenue</b>						
253.23	317.94	343.65	571.17	569.37	1,217.77	(a) Revenue from Operations	16,946.90	10,512.61	19,883.13	27,459.51	43,455.46	70,153.89
4,499.49	1,561.95	6,052.23	6,061.44	13,954.75	17,298.97	(b) Other Income	1,644.36	2,110.16	1,475.23	3,754.52	2,867.13	6,310.60
						<b>Total Income</b>	<b>18,591.26</b>	<b>12,622.77</b>	<b>21,358.36</b>	<b>31,214.03</b>	<b>46,322.59</b>	<b>76,464.49</b>
						<b>2. Expenses</b>						
4,030.89	1,196.60	4,995.72	5,227.49	12,129.12	14,598.08	(a) Cost of materials consumed	9,369.72	5,365.71	9,399.55	14,735.43	21,273.42	35,993.61
0.97	3.00	0.93	3.97	34.25	63.88	(b) Purchase of Stock in Trade	4,030.89	1,196.60	4,995.73	5,227.49	12,130.62	13,749.00
167.91	139.22	100.22	307.13	196.73	460.72	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(140.82)	214.42	(376.30)	73.60	(1,478.70)	(856.05)
102.93	72.50	227.40	175.43	329.44	488.64	(d) Employee benefits expense	879.16	842.90	970.90	1,722.06	1,851.83	3,626.17
4,302.70	1,411.32	5,324.27	5,714.02	12,689.54	15,611.32	(e) Other expenses	1,928.79	1,483.25	2,351.40	3,412.04	4,168.51	8,058.74
						<b>Total Expenses</b>	<b>16,067.74</b>	<b>9,102.88</b>	<b>17,341.28</b>	<b>25,170.62</b>	<b>37,945.68</b>	<b>60,571.47</b>
196.79	150.63	727.96	347.42	1,265.21	1,687.65	<b>3. Earnings before Interest, Tax, Depreciation and Amortisation (EBITDA)</b>	<b>2,523.52</b>	<b>3,519.89</b>	<b>4,017.08</b>	<b>6,043.41</b>	<b>8,376.91</b>	<b>15,893.02</b>
8.43	5.57	19.28	14.00	47.29	62.76	4. Finance Costs	323.96	225.29	358.43	549.25	571.15	1,228.72
3.81	3.76	3.79	7.57	7.60	15.13	5. Depreciation and amortisation expense	132.95	144.35	272.37	277.30	538.33	939.98
184.55	141.30	704.89	325.85	1,210.32	1,609.76	<b>6. Profit/(Loss) from ordinary activities before Exceptional Items &amp; tax</b>	<b>2,066.61</b>	<b>3,150.25</b>	<b>3,386.28</b>	<b>5,216.86</b>	<b>7,267.43</b>	<b>13,724.32</b>
184.55	141.30	704.89	325.85	1,210.32	1,609.76	7. Exceptional Item (Refer Note No. 2)	(38.35)	374.57	(44.73)	336.22	658.50	3,314.29
60.00	-	100.00	60.00	150.00	185.00	<b>8. Profit/(Loss) from ordinary activities before tax</b>	<b>2,104.96</b>	<b>2,775.68</b>	<b>3,431.01</b>	<b>4,880.64</b>	<b>6,608.93</b>	<b>10,410.03</b>
(26.30)	21.74	22.45	(4.56)	32.64	117.66	<b>9. Tax expense</b>						
-	-	50.68	-	50.68	(526.75)	(a) Current Tax	38.21	511.29	842.91	549.50	2,048.69	3,680.66
150.85	119.56	531.76	270.41	977.00	1,833.85	(b) Deferred Tax	563.44	407.65	135.62	971.09	(124.69)	(675.75)
						(c) Short/(Excess) Provision for Taxation for Earlier Years	-	0.15	50.92	0.15	72.36	(464.89)
						<b>10. Net Profit/(Loss) for the period (PAT)</b>	<b>1,503.31</b>	<b>1,856.59</b>	<b>2,401.56</b>	<b>3,359.90</b>	<b>4,612.57</b>	<b>7,870.01</b>
						<b>11. Other Comprehensive Income (After Tax)</b>						
					2.17	11.1 (i) Items that will not be reclassified subsequently to profit or loss						
					0.89	(a) Remeasurement Gains/ (Loss) on Post Employment Defined Benefit Plans	-	-	-	-	-	(4.23)
(0.08)	(0.07)	(0.06)	(0.15)	(0.15)	(0.77)	(b) Gains / (Losses) from Investments in Equity Instruments designated at FVTOCI	1.32	(1.61)	(0.30)	(0.29)	3.39	8.17
						(ii) Tax on Items that will not be reclassified subsequently to Profit and Loss	(0.08)	(0.07)	(0.06)	(0.15)	(0.15)	0.47
						11.2 Items that will be reclassified subsequently to profit or loss						
151.51	119.82	531.93	271.33	977.44	1,836.14	(a) Foreign Currency Translation Reserve	(2,692.21)	(3,025.83)	804.23	(5,718.04)	(36,841.95)	(63,006.76)
						<b>12. Total Comprehensive Income for the period</b>	<b>(1,187.66)</b>	<b>(1,170.92)</b>	<b>3,205.43</b>	<b>(2,358.58)</b>	<b>(32,226.14)</b>	<b>(55,132.34)</b>
						<b>13. Of the Total Comprehensive Income above</b>						
						(a) Profit for the year attributable to :						
						(i) Owners of the parent	1,463.49	1,703.79	2,308.79	3,167.28	4,508.28	7,555.07
						(ii) Non-controlling interests	39.82	152.80	92.77	192.62	104.29	314.94
						(b) Total comprehensive income attributable to :						
						(i) Owners of the parent	(1,227.48)	(1,323.72)	3,112.66	(2,551.20)	(32,330.43)	(55,444.14)
						(ii) Non-controlling interests	39.82	152.80	92.77	192.62	104.29	311.80
						14. Paid-up Equity Share Capital (Face Value per share: Rs. 2/-)	1310.68	1310.68	1310.68	1310.68	1310.68	1310.68
					16625.08	15. Other Equity as per Balance Sheet of the previous accounting year	-	-	-	-	-	53723.99
0.23	0.18	0.81	0.41	1.49	2.80	16. Earnings per share (of Rs 2/- each) (Not annualised)	2.23	2.60	3.52	4.83	6.88	11.53
						Basic and Diluted						



*[Handwritten signature]*

**MANAKSIA LIMITED**  
**Unaudited Segmentwise Revenue, Result, Assets and Liabilities**  
**For the quarter and half year ended 30th September 2024**

(Rs. in Lacs)

Standalone						Consolidated						
QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
						<b>Segment Revenue (Net of Taxes)</b>						
4,246.26	1208.48	5676.22	5,454.74	13,352.21	15,985.85	a) Metal Products	14138.40	9966.82	17456.56	24105.22	38,559.97	58,629.01
-	-	-	-	-	-	b) Packaging Products	2808.50	510.26	2394.21	3318.76	4,862.32	11,429.53
-	35.53	32.36	35.53	33.17	95.35	c) Others	-	35.53	32.36	35.53	33.17	95.35
<b>4246.26</b>	<b>1244.01</b>	<b>5708.58</b>	<b>5490.27</b>	<b>13385.38</b>	<b>16,081.20</b>	<b>Total</b>	<b>16946.90</b>	<b>10512.61</b>	<b>19883.13</b>	<b>27459.51</b>	<b>43455.46</b>	<b>70,153.89</b>
-	-	-	-	-	-	Less : Inter Segment Revenue	-	-	-	-	-	-
<b>4246.26</b>	<b>1244.01</b>	<b>5708.58</b>	<b>5490.27</b>	<b>13385.38</b>	<b>16,081.20</b>	<b>Net Segment Revenue</b>	<b>16946.90</b>	<b>10512.61</b>	<b>19883.13</b>	<b>27459.51</b>	<b>43455.46</b>	<b>70,153.89</b>
						<b>Segment Results</b>						
						Segment Results (Profit+)/Loss(-) before Interest & Tax) :						
191.23	5.15	692.95	196.38	1,176.76	1,310.36	a) Metal Products	310.90	2027.33	2394.28	2338.23	4,711.51	7,351.58
-	-	-	-	-	-	b) Packaging Products	174.28	(25.27)	410.54	149.01	970.78	2,476.49
(0.88)	10.44	9.67	9.56	10.43	24.38	c) Others	(0.88)	10.44	9.67	9.56	10.43	24.38
<b>190.35</b>	<b>15.59</b>	<b>702.62</b>	<b>205.94</b>	<b>1187.19</b>	<b>1,334.74</b>	<b>Total</b>	<b>484.30</b>	<b>2012.50</b>	<b>2814.49</b>	<b>2496.80</b>	<b>5692.72</b>	<b>9,852.45</b>
60.69	30.89	209.87	91.58	350.43	585.59	Add : Interest Income	1440.32	1262.77	1136.98	2703.09	2247.24	4618.04
8.43	5.57	19.28	14.00	47.29	62.76	Less : Interest Expenses	323.96	225.29	358.43	549.25	571.15	1,228.72
242.61	40.91	893.21	283.52	1490.33	1,857.57	Less : Other un-allocable expenditure net of un-allocable (income)	1600.66	3049.98	3593.04	4650.64	7368.81	13,241.77
58.06	(100.39)	188.32	(42.33)	280.01	247.81	Less : Exceptional Item (Refer Note No. 2)	(465.95)	(100.27)	206.76	(566.22)	101.38	(507.89)
-	-	-	-	-	-		(38.35)	374.57	(44.73)	336.22	658.50	3,339.63
<b>184.55</b>	<b>141.30</b>	<b>704.89</b>	<b>325.85</b>	<b>1210.32</b>	<b>1,609.76</b>	<b>Total Profit/(Loss) before Tax</b>	<b>2104.96</b>	<b>2775.68</b>	<b>3431.01</b>	<b>4880.64</b>	<b>6608.93</b>	<b>10,410.03</b>
						<b>Segment Assets</b>						
5,629.44	1,816.59	382.21	5629.44	382.21	2,197.16	a) Metal Products	24,417.44	20,486.91	34,018.48	24417.44	34,018.48	24,430.82
-	-	-	-	-	-	b) Packaging Products	3,043.95	2,163.51	6,329.25	3043.95	6,329.25	3,452.69
-	50.34	1.93	-	1.93	62.75	c) Others	-	50.34	1.93	-	1.93	62.75
16,538.54	16,619.06	18987.05	16538.54	18,987.05	16,502.31	d) Investments, Unallocable and Projects in Progress	36,929.50	44,459.70	58,295.27	36929.50	58,295.27	44,224.52
<b>22167.98</b>	<b>18485.99</b>	<b>19371.19</b>	<b>22167.98</b>	<b>19371.19</b>	<b>18,762.22</b>	<b>Total</b>	<b>64390.89</b>	<b>67160.46</b>	<b>98644.93</b>	<b>64390.89</b>	<b>98644.93</b>	<b>72,170.78</b>
						<b>Segment Liabilities</b>						
3,709.39	120.64	21.71	3,709.39	21.71	503.30	a) Metal Products	8,199.43	9,048.83	12,574.72	8199.43	12,574.72	10,151.38
-	-	-	-	-	-	b) Packaging Products	1,473.34	1,018.66	2,937.49	1473.34	2,937.49	2,446.29
-	-	-	-	-	45.05	c) Others	-	-	-	-	-	45.05
251.51	309.75	2,272.42	251.51	2,272.42	278.11	d) Investments, Unallocable and Projects in Progress	251.65	314.96	2,277.63	251.65	2,277.63	1,579.17
<b>3960.90</b>	<b>430.39</b>	<b>2294.13</b>	<b>3960.90</b>	<b>2294.13</b>	<b>826.46</b>	<b>Total</b>	<b>9924.42</b>	<b>10382.45</b>	<b>17789.84</b>	<b>9924.42</b>	<b>17789.84</b>	<b>14,221.89</b>



*[Handwritten Signature]*

MANAKSIA LIMITED

Registered office : 6 Lyons Range, Mezzanine Floor, North West Corner, Kolkata - 700001

Statement of Assets and Liabilities

(Rs. in Lacs)

Standalone			Consolidated	
30th September 2024	31st March 2024		30th September 2024	31st March 2024
Unaudited	Audited		Unaudited	Audited
		<b>Assets</b>		
		<b>Non-current assets</b>		
765.03	140.25	(a) Property, plant and equipment	4,591.99	4,504.65
0.12	-	(b) Capital Work in Progress	223.30	19.56
3.25	3.25	(c) Other Intangible Assets	3.25	3.25
1.56	6.23	(d) Right of Use Assets	256.82	313.22
		(e) Financial Assets		
3,672.64	3,671.57	(i) Investments	848.65	162.55
43.22	40.44	(ii) Other Financial Assets	44.15	1,626.46
3.00	100.00	(f) Other Non-current assets	3.01	100.00
-	-	(g) Deferred Tax Assets	-	-
<b>4,488.82</b>	<b>3,961.74</b>		<b>5,971.17</b>	<b>6,729.69</b>
		<b>Current assets</b>		
-	3.97	(a) Inventories	4,876.40	6,736.23
		(b) Financial Assets		
6,994.34	10,239.46	(i) Investment	30,731.10	42,412.54
3,883.98	706.74	(ii) Trade receivables	8,102.52	5,009.82
63.33	209.85	(iii) Cash and Cash equivalents	3,164.61	6,539.34
5,017.73	1,826.15	(iv) Other Bank balances	5,108.62	1,911.66
749.79	671.09	(v) Loans	748.40	669.79
663.14	741.09	(vi) Other Financial Assets	161.12	307.67
182.31	226.36	(c) Other Current Assets	5,399.19	1,674.34
124.54	175.77	(d) Current Tax Assets (Net)	127.76	179.70
17,679.16	14,800.48		58,419.72	65,441.09
<b>22,167.98</b>	<b>18,762.22</b>	<b>Total</b>	<b>64,390.89</b>	<b>72,170.78</b>
		<b>Equity and Liabilities</b>		
		<b>Equity</b>		
1,310.68	1,310.68	(a) Equity Share Capital	1,310.68	1,310.68
16,896.40	16,625.08	(b) Other Equity	50,865.78	53,723.99
18,207.08	17,935.76		52,176.46	55,034.67
-	-	Non Controlling Interest	2,290.01	2,914.22
18,207.08	17,935.76		54,466.47	57,948.89
		<b>Liabilities</b>		
		<b>Non-current Liabilities</b>		
		(a) Financial Liabilities		
-	-	(i) Borrowings	-	-
-	-	(ii) Lease Liabilities	-	-
27.76	25.87	(b) Provisions	211.90	206.85
97.07	101.48	(c) Deferred Tax Liabilities	1,440.63	652.60
124.83	127.35		1,652.53	859.45
		<b>Current Liabilities</b>		
		(a) Financial Liabilities		
3,480.78	507.29	(i) Borrowings	3,856.41	7,415.05
		(ii) Trade Payables		
		A) total outstanding dues of micro and small enterprises; and		
220.43	37.47	B) total outstanding dues of creditors other than micro and small enterprises	2,592.06	2,179.74
2.07	8.06	(iii) Lease Liabilities	2.07	8.06
78.40	92.94	(iv) Other financial liabilities	912.52	509.59
24.14	23.10	(b) Other Current Liabilities	171.68	641.07
30.25	30.25	(c) Provisions	30.25	30.25
-	-	(d) Current Tax Liabilities (Net)	706.90	2,578.68
3,836.07	699.11		8,271.89	13,362.44
<b>22,167.98</b>	<b>18,762.22</b>	<b>Total</b>	<b>64,390.89</b>	<b>72,170.78</b>



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MANAKSIA LIMITED

Statement of Unaudited Cash Flows for the Half year ended 30th September 2024

(Rs. in Lacs)

Standalone		PARTICULARS	Consolidated	
Half year ended			Half year ended	
30th September 2024	30th September 2023		30th September 2024	30th September 2023
Unaudited	Unaudited		Unaudited	Unaudited
		<b>A: CASH FLOW FROM OPERATING ACTIVITIES:</b>		
325.85	1,210.32	Net Profit / (Loss) before Tax :	4,880.64	6,608.93
		Adjustment for:		
7.57	7.60	Depreciation/ Amortisation	277.30	538.33
14.00	47.29	Finance Cost	549.25	571.15
(91.58)	(350.43)	Interest Income	(2,703.09)	(2,247.24)
-	-	(Gain)/Loss from Non Current Investment	-	(178.69)
(455.45)	(152.10)	(Gain)/Loss from Current Investment	-	(214.96)
-	-	Loss/(Profit) on Sale of PPE	-	0.63
(0.63)	4.46	Sundry Balances Written off	-	4.46
(200.24)	767.14	Operating Profit before Working Capital Changes	3,004.10	5,082.61
		Adjustments for:		
(3,035.57)	92.36	(Increase)/Decrease in Non-Current/Current Financial and other Assets	(6,720.56)	10,039.67
3.97	34.25	(Increase)/Decrease in Inventories	1,859.83	(1,715.24)
171.35	(45.41)	Increase/(Decrease) in Non-Current/Current Financial and Other Liabilities	350.91	(2,483.29)
(3,060.49)	848.34	Cash Generated from Operations	(1,505.72)	10,923.75
(8.77)	173.79	Direct Taxes (Paid)/Refund	(2,676.49)	(6,611.83)
(3,069.26)	1,022.13	Net Cash Flow from Operating Activities	(4,182.21)	4,311.92
		<b>B: CASH FLOW FROM INVESTING ACTIVITIES:</b>		
(627.80)	0.45	Purchase of PPE and change in Capital work in progress	(836.54)	(23.94)
-	-	Sale of PPE	9.50	1.44
166.75	390.82	Interest Received	2,849.64	2,450.45
-	-	Sale proceeds/(Purchase) of Non Current Investments (Net)	896.21	(1,371.29)
508.99	(1,538.27)	Sale proceeds/(Purchase) of Current Investments (Net)	8,484.19	21,371.32
(78.70)	776.63	(Increase)/Decrease in Current and Non Current Loan Given	(78.61)	776.70
(30.76)	(370.37)	Net Cash Flow from Investing Activities	11,324.39	23,204.69
		<b>C: CASH FLOW FROM FINANCING ACTIVITIES:</b>		
-	(1,966.02)	Dividend Paid	-	(1,966.02)
-	-	Payment to Non Controlling Interest on account of Buyback of Shares of Subsidiary ( Including Tax)	(816.83)	-
2,973.49	1,323.05	(Repayment of)/ Proceeds from Borrowings (Net)	(3,558.64)	1,815.64
(5.99)	(5.44)	Repayment of Principal portion of lease liabilities	(5.99)	(5.44)
(0.28)	(0.84)	Repayment of interest portion of lease liabilities	(0.28)	-
(13.72)	(46.45)	Interest Paid	(548.97)	(571.15)
2,953.50	(695.71)	Net Cash Flow from Financing Activities	(4,930.71)	(726.97)
		<b>D: Change in Currency Fluctuation A/c arising on consolidation</b>	(5,586.20)	(33,600.17)
(146.52)	(43.95)	<b>E: Net Increase/(Decrease) in Cash and Cash Equivalents</b>	(3,374.73)	(6,810.53)
209.85	64.40	Cash and Cash Equivalents at the beginning of the period	6,539.34	19,612.13
63.33	20.45	Cash and Cash Equivalents at the end of the period	3,164.61	12,801.60



*Signature*



**Notes**

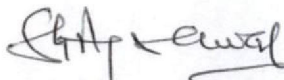
- 1 The Financial Results of the Company for the quarter and half year ended 30th September 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 13th November, 2024. The Statutory Auditors of the Company have carried 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.
- 2 Due to continued volatility resulting from significant devaluation of the Nigerian currency, the Group has incurred foreign exchange losses in its subsidiary companies based in Nigeria. These losses have been reported as an exceptional item in the Group's consolidated financial results.
- 3 Comparative figures have been rearranged / regrouped / wherever necessary.
- 4 Reviewed Standalone and Consolidated Financial Results of the Company for the Quarter and half year ended 30th September, 2024 are available at the Company's website [www.manaksia.com](http://www.manaksia.com) and websites of all Stock Exchanges, where the Equity shares of the Company are listed.

Place : Kolkata

Dated : 13th November, 2024

For and or Behalf of the Board of Directors



  
Suresh Kumar Agrawal  
Managing Director  
DIN- 00520769