

Sec/Coat/093/2024-2025

Date – 12/02/2025

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

Sub: Outcome of the Board Meeting under Regulation 30 of Securities and Exchange of India (Listing Obligations & Disclosures Requirements) Regulations, 2015

We hereby inform that the Board of Directors of the Company at its Meeting held on 12th February, 2025 has, *inter alia*, considered and approved the following:

1. The Un-audited Financial Results of the Company for the 3rd quarter and nine months ended on 31st December, 2024. A copy of Un-audited Financial Results for the quarter ended 31st December, 2024 along with Limited Review Report given by M/s S Bhalotia & Associates, Chartered Accountants, Statutory Auditors of the Company are enclosed as **Annexure-A**. The Unaudited Financial Results shall be published in the newspapers as per Regulation 47(1) of the Listing Regulations and would also be uploaded on the website of the Company at <https://www.manaksiacoatedmetals.com/> as per Regulation 46(2) of the Listing Regulations.
2. Adopted revised "Code of Conduct for Regulating, Monitoring and Reporting of Trading by Designated Persons, Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information and Policy and procedures for inquiry in case of leak / Suspected Leak of Unpublished price sensitive information in compliance with the SEBI (Prohibition of Insider Trading) Regulations, 2015.

The meeting of the Board of Directors commenced at 12:35 p.m and concluded at: 05.00 p.m.

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

Thanking you,

Yours Faithfully,

For Manaksia Coated Metals & Industries Limited

SHRUTI
AGARWAL
Digitally signed by
SHRUTI AGARWAL
Date: 2025.02.12
17:01:45 +05'30'

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 31st 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 12th 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: 12th 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.

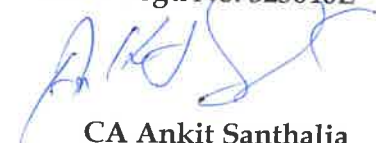
6. The Unaudited Consolidated Financial Results include the Company's share of total revenue of Rs. 8.08 lakhs and Company's share of net profit/ (loss) after tax of (Rs 19.14) lakhs for nine months ended 31st December, 2024, as considered in the Unaudited Consolidated Financial Results in respect of 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

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 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
MANAKSIA COATED METALS & INDUSTRIES LTD.


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					
		31st December 2024		31st December 2023		31st December 2024		31st December 2023		31st December 2024		31st December 2023		31st March 2024	
Particulars												Unaudited		Audited	
		Unaudited				Unaudited				Audited					
		20,129.58				18,671.64				56,202.79				54,320.52	
		375.45				648.64				1,171.43				1,389.21	
		20,505.03				17,490.99				57,374.22				55,709.73	
		20,505.03				17,490.99				57,374.22				55,709.73	
		1,477.22				1,067.14				4,034.32				3,520.83	
		118.55				410.71				471.30				289.37	
		1,595.77				1,477.85				4,505.62				3,810.20	
		823.21				837.26				2,508.08				2,475.86	
		772.56				640.59				1,996.94				1,334.34	
		24.88				31.52				102.32				118.64	
		797.44				672.11				2,099.26				1,452.98	
		120.34				308.45				813.59				626.71	
		677.10				549.99				1,285.67				826.27	
		-				-				121.00				-	
		677.10				549.99				1,406.67				826.27	
		35,433.50				35,140.31				35,433.50				35,140.31	
		2,292.01				2,493.54				2,292.01				2,206.95	
		22,902.98				20,979.13				22,902.98				15,822.33	
		60,628.49				55,430.63				60,628.49				54,378.74	
		14,162.32				13,218.33				14,162.32				13,218.33	
		2,080.00				2,217.29				2,080.00				2,206.95	
		28,532.70				27,832.52				28,532.70				25,830.83	
		44,775.11				40,084.74				44,775.11				41,256.11	
		-				-				-				-	
		677.10				549.99				1,285.67				826.27	
		121.00				121.00				121.00				121.00	
		677.10				549.99				1,406.67				826.27	
		35,433.50				35,140.31				35,433.50				35,140.31	
		2,292.01				2,493.54				2,292.01				2,206.95	
		22,902.98				20,979.13				22,902.98				15,822.33	
		60,628.49				55,430.63				60,628.49				54,378.74	
		14,162.32				13,218.33				14,162.32				13,218.33	
		2,080.00				2,217.29				2,080.00				2,206.95	
		28,532.70				27,832.52				28,532.70				25,830.83	
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		121.00				121.00				121.00				121.00	
		677.10				549.99				1,406.67				826.27	
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		2,080.00				2,217.29				2,080.00				2,206.95	
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		-				-				-				-	
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		121.00				121.00				121.00				121.00	
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		60,628.49				55,430.63				60,628.49				54,378.74	
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		44,775.11				40,084.74				44,775.11				41,256.11	
		-				-				-				-	
		677.10				549.99				1,285.67				826.27	
		121.00				121.00				121.00				121.00	
		677.10				549.99				1,406.67				826.27	
		35,433.50				35,140.31				35,433.50				35,140.31	
		2,292.01				2,493.54				2,292.01				2,206.95	
		22,902.98				20,979.13				22,902.98				15,822.33	
		60,628.49				55,430.63				60,628.49				54,378.74	
		14,162.32				13,218.33				14,162.32				13,218.33	
		2,080.00				2,217.29				2,080.00				2,206.95	
		28,532.70				27,832.52				28,532.70				25,830.83	
		44,775.11				40,084.74				44,775.11				41,256.11	
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		677.10				549.99				1,285.67				826.27	
		121.00				121.00				121.00				121.00	
		677.10				549.99				1,406.67				826.27	
		35,433.50				35,140.31				35,433.50				35,140.31	
		2,292.01				2,493.54				2,292.01				2,206.95	
		22,902.98				20,979.13				22,902.98				15,822.33	
		60,628.49				55,430.63				60,628.49				54,378.74	