

04<sup>th</sup> February, 2025

To, Manager Dept. of Corporate Services <b>Bombay Stock Exchange Limited</b> Phiroze Jeejeebhoy Tower, Dalal Street, Mumbai – 400001 Fax: 022- 22723121/2037/2039/2041 <a href="mailto:corp.relations@bseindia.com">corp.relations@bseindia.com</a> Scrip Code : 532906	To, Manager Dept. of Corporate Services <b>The National Stock Exchange of India Limited</b> Exchange Plaza, Bandra Kurla Complex, Bandra, Mumbai – 400051 Fax: 022-26598237/38,26598347/48 <a href="mailto:cmlist@nse.co.in">cmlist@nse.co.in</a> Scrip Code : MAANALU
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**Subject: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024**

Dear Sir / Madam,

In compliance with the 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 (Financials) for the quarter and nine months ended December 31, 2024.

You are requested to kindly take this information on record and disseminate the same.

Thanking you,

Yours faithfully,  
For **Maan Aluminium Limited**

**Sandeep**  
Company Secretary  
Email : [cs@maanaluminium.in](mailto:cs@maanaluminium.in)

MAAN ALUMINIUM LIMITED  
CIN : L30007DL2003PLC214485

Registered office : 4/5, 1ST FLOOR, ASAF ALI ROAD, NEW DELHI-110002  
Phone : 011-40081800, Website : www.maanaluminium.com



Unaudited financial results for the quarter and nine months ended December 31, 2024

(Rupees in lakhs, unless otherwise stated)

Sr.No	Particulars	Quarter ended			Nine Month Ended		Year ended
		Dec. 31, 2024 (Unaudited)	Sept. 30, 2024 (Unaudited)	Dec. 31, 2023 (Unaudited)	Dec. 31, 2024 (Unaudited)	Dec. 31, 2023 (Unaudited)	March 31, 2024 (Audited)
I	<b>Income</b>						
	Revenue from operations	18,209	20,544	21,297	56,431	71,563	95,303
	Other Income	147	110	152	396	523	773
	<b>Total income (I)</b>	<b>18,356</b>	<b>20,654</b>	<b>21,449</b>	<b>56,827</b>	<b>72,086</b>	<b>96,076</b>
II	<b>Expenses</b>						
	(a) Cost of materials consumed	4,698	4,304	5,690	13,541	15,055	18,618
	(b) Purchase of stock-in-trade	10,572	13,264	14,127	34,968	48,454	64,927
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	753	267	(1,373)	695	(827)	5
	(d) Employee benefits expenses	432	389	377	1,264	1,152	1,519
	(e) Finance costs	96	54	119	212	288	368
	(f) Depreciation and amortisation expenses	128	125	118	380	346	468
	(g) Other Expenses	1,272	1,559	1,390	4,224	4,196	5,774
	<b>Total expenses (II)</b>	<b>17,951</b>	<b>19,962</b>	<b>20,448</b>	<b>55,284</b>	<b>68,664</b>	<b>91,679</b>
III	<b>Profit/(Loss) before exceptional items and tax (I-II)</b>	<b>405</b>	<b>692</b>	<b>1,001</b>	<b>1,543</b>	<b>3,422</b>	<b>4,397</b>
IV	Exceptional items	-	-	-	-	-	-
V	<b>Profit/(Loss) before tax (III-IV)</b>	<b>405</b>	<b>692</b>	<b>1,001</b>	<b>1,543</b>	<b>3,422</b>	<b>4,397</b>
VI	<b>Tax expense</b>						
	(a) Current tax	55	174	247	330	876	1,131
	(b) Deferred tax charge/(benefit)	45	5	10	56	(1)	(9)
	<b>Total tax expense</b>	<b>100</b>	<b>179</b>	<b>257</b>	<b>386</b>	<b>875</b>	<b>1,122</b>
VII	<b>Net Profit/(Loss) for the period (V-VI)</b>	<b>305</b>	<b>513</b>	<b>744</b>	<b>1,157</b>	<b>2,547</b>	<b>3,275</b>
VIII	<b>Other comprehensive income (OCI)</b>						
	Other comprehensive income not to be reclassified to profit or loss:						
	Re-measurement gains/ (losses) on defined benefit	(14)	11	9	(14)	4	8
	Income tax effect on above	3	(3)	(2)	3	(1)	(2)
	<b>Total</b>	<b>(11)</b>	<b>8</b>	<b>7</b>	<b>(11)</b>	<b>3</b>	<b>6</b>
IX	<b>Total comprehensive income (loss) for the period (VII-VIII)</b>	<b>294</b>	<b>521</b>	<b>751</b>	<b>1,146</b>	<b>2,550</b>	<b>3,281</b>
X	<b>Paid-up equity share capital (Face Value of Rs. 5/- each)</b>	<b>2,704</b>	<b>2,704</b>	<b>2,704</b>	<b>2,704</b>	<b>2,704</b>	<b>2,704</b>
XI	<b>Other Equity</b>						<b>13,604</b>
XII	<b>Earnings Per Share of Rs. 5/- each (not annualised for quarters)</b>						
	Basic EPS	0.56	0.95	1.38	2.14	4.71	6.06
	Diluted EPS	0.56	0.95	1.38	2.14	4.71	6.06

**Notes to the financial results:**

- The above financial results for the quarter and nine months ended December 31, 2024 have been reviewed by the audit committee and approved by the Board of Directors at its meeting held on February 4, 2025.
- Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.
- The Unaudited financial results for the quarter ended December 31, 2024 are the balancing figures between the Unaudited figures for the nine months ended and the published year to date reviewed figures up to the second quarter of the financial year.
- The business activities of the company primarily falls within a single business and geographical segment. As such there is no separate reportable segment as per Ind AS 108 'Operating Segments'.

For and on behalf of the Board

*Ravinder Nath Jain*

(Ravinder Nath Jain)  
Chairman and Managing Director  
DIN : 00801000  
Place: New Delhi  
Date: February 04, 2025



# MAK & ASSOCIATES

Chartered Accountants

Chaturvedi Mansion, C1 & C2, 3rd Floor, 26/4, Old Palasia, Opp. Bank of Baroda, A.B. Road, Indore (M.P.) 452 018, India  
Phones : + 91 – 731 – 2563776, 2561790, Mob.+91-8818978621, email : caklkushwaha@gmail.com, maknassociates@gmail.com

## Independent Auditor's Review Report on unaudited financial results of Maan Aluminium Limited for the quarter ended 31 December 2024 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 Maan Aluminium Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Maan Aluminium Limited ('the Company') for the quarter ended 31 December 2024 and year to date from 01 April 2024 to 31 December 2024 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

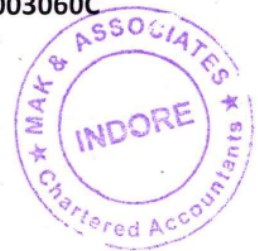
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013, 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.

4. Based on our review conducted 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.

For M A K & Associates  
Chartered Accountants  
Firm Registration No. 003060C

*Kunji Lal Kushwaha*  
Kunji Lal Kushwaha  
Partner  
M. No. 415037



Place: Indore

Date : 04.02.2025

UDIN: 25415037 BMOJHL3278

**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable.**

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES- Not Applicable.**

**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.**