

Sec/Share/038/FY 2022-23

Date: 10.11.2022

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"
5th floor, BandraKurla Complex,
Bandra East,
Mumbai- 400051
SYMBOL: MANAKSIA

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 10th November, 2022 and disclosure under Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

In continuation to our letter dated 3rd November, 2022, please note that the Board of Directors of the Company at its meeting held today, which commenced at 12.00 P.M. and concluded at 02:10 P.M, has *inter alia*:

- a) Approved the Un-audited Financial Results (both Standalone and Consolidated) of the Company for the quarter and half year ended 30th September, 2022. 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 30th September, 2022, is enclosed.
- b) Declared Interim Dividend @ 150% (i.e. Rs. 3.00/- per equity shares having face value of Rs. 2/- each) on the equity shares of the Company for the Financial Year 2022-2023.
The Interim Dividend shall be paid on or before Friday, 9 December, 2022, to the equity shareholders of the Company, whose names appear on the register of members of the Company or in the records of the Depositories as beneficial owners of the equity shares as on Friday, 25th November, 2022, i.e., the Record Date fixed for the purpose.

This may be treated as compliance with relevant Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,
Yours faithfully,

For Manaksia Limited


(Pradip Kumar Kandar)
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

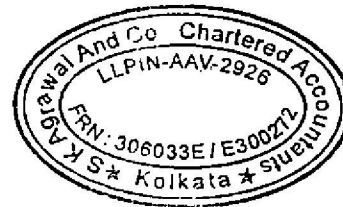
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THE CHAMBERS, OPP. GITANJALI STADIUM
1865, RAJDANGA MAIN ROAD, KASBA
KOLKATA - 700 107
PHONE : 033-4008 9902 / 9903 / 9904 / 9905
Website : www.skagrwal.co.in
EMAIL : Info@skagrwal.co.in

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 Company") for the quarter ended 30th September, 2022, and for the period from 1st April 2022 to 30th September 2022, 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: 22068851BCSDGY3156

Place: Kolkata
Date: 10th November, 2022



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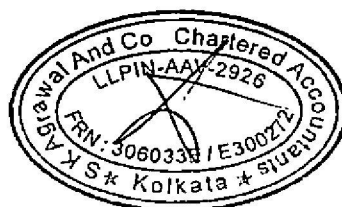
Independent Auditor's Review Report on consolidated unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 30th September, 2022, and for the period from 1st April 2022 to 30th September 2022, 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
 - d) Jebba Paper Mills Limited
 - e) Manaksia Ferro Industries Limited
 - f) Manaksia Overseas Limited
 - g) Mark Steels Limited
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.





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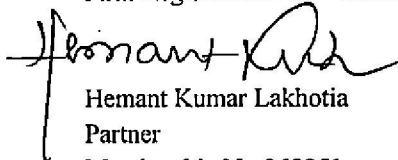
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6. We did not review the interim financial statements / financial information / financial results of two subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs. 1,26,041.18 lakhs as at 30th September 2022, total revenue of Rs. 20,214.97 lakhs and Rs. 44,708.11 lakhs, total net profit/ (loss) after tax of Rs.2,358.79 lakhs and Rs.5,849.62 lakhs and total comprehensive income/(loss) of Rs. 2.357.64 lakhs and Rs. 5,848.01 lakhs for the quarter ended 30th September 2022 and for the period from 1st April 2022 to 30th September 2022, 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 470.85 lakhs as at 30th September 2022, total revenue of Rs. 247.92 lakhs and Rs. 323.51 lakhs, total net profit/ (loss) after tax of Rs. (35.46) lakhs and Rs. (66.76) lakhs total comprehensive income /(loss) of Rs. (35.46) lakhs and Rs. (66.76) lakhs, for the quarter ended 30th September 2022 and for the period from 1st April 2022 to 30th September 2022, 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.

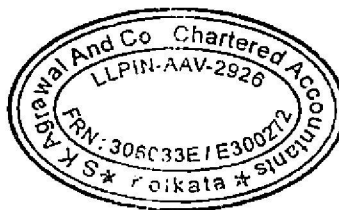
The aforesaid subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries. The Holding Company's management has converted the financial results of the subsidiaries 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: 22068851BCSDWG4359



Place: Kolkata
Date: 10th November, 2022

MANAKSIA LIMITED

Corporate Identity Number: L74950WB1984PLC038336

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

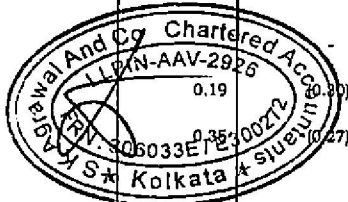
E-mail: info@manaksia.com, Website: www.manaksia.com

Phone: +91-33-2231 0050 Fax: +91-33-2230 0336

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

(Rs. in Lacs)

Standalone						Consolidated						
QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
30th September 2022	30th June 2022	30th September 2021	30th September 2022	30th September 2021	31st March 2022		30th September 2022	30th June 2022	30th September 2021	30th September 2022	30th September 2021	31st March 2022
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
2,053.30	3,078.42	2,011.44	5,131.72	3,169.88	6,277.57	1. Revenue						
-	9,968.88	-	9,968.88	-	-	(a) Revenue from Operations	26,159.04	30,874.72	23,641.87	57,033.75	50,932.59	1,17,409.01
(28.55)	480.73	82.50	452.18	168.27	906.35	(b) Other Income						
2,024.75	13,528.03	2,093.94	15,552.78	3,338.15	7,183.92	(i) Dividend Income from Subsidiary	-	-	-	-	-	-
						(ii) Other Income	1,814.12	1,078.88	1,829.59	2,893.00	3,008.45	6,048.85
						Total Income	27,973.16	31,953.60	25,471.46	59,926.76	53,941.04	1,23,457.86
1.80	34.49	218.34	36.29	252.07	269.75	2. Expenses						
1,723.61	2,756.62	1,545.96	4,480.23	2,542.34	5,366.97	(a) Cost of materials consumed	15,069.79	18,977.64	13,851.10	34,047.43	32,366.02	69,669.65
30.81	-	(0.97)	30.81	(0.97)	(31.78)	(b) Purchase of Stock in Trade	1,723.62	2,800.87	1,371.37	4,524.45	2,367.75	5,192.38
86.35	89.59	99.79	175.94	194.71	405.27	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,260.54	(1,165.31)	88.54	95.22	(796.90)	(714.04)
98.13	109.52	85.15	207.65	145.80	358.32	(d) Employee benefits expense	1,195.16	1,200.54	1,073.99	2,395.70	2,163.59	4,620.51
1,940.70	2,990.22	1,948.27	4,930.92	3,133.95	6,368.53	(e) Other expenses	4,163.48	3,814.55	3,462.08	7,978.02	6,816.63	15,838.77
						Total Expenses	23,412.59	25,628.29	19,847.08	49,040.86	42,917.09	94,607.27
84.05	10,537.81	145.67	10,621.86	204.20	815.39	3. Profit before Interest, Depreciation and Tax	4,560.57	6,325.31	5,624.38	10,885.88	11,023.95	28,850.59
13.76	1.62	0.99	15.38	1.93	6.51	4. Finance Costs	393.51	336.25	213.31	729.76	406.50	970.95
5.95	5.94	6.70	11.89	13.78	26.42	5. Depreciation and amortisation expense	593.86	539.98	642.10	1,133.84	1,303.36	2,472.24
64.34	10,530.25	137.98	10,594.59	188.49	782.46	6. Profit/(Loss) from ordinary activities before tax	3,573.20	5,449.08	4,768.97	9,022.28	9,314.09	25,407.40
-	2,550.00	25.00	2,550.00	40.00	75.00	7. Tax expense						
(0.91)	0.89	0.07	(0.02)	(2.03)	0.69	(a) Current Tax	881.12	4,337.77	1,348.70	5,218.89	2,639.53	7,394.10
-	-	-	-	-	(139.41)	(b) Deferred Tax	207.92	(183.05)	(129.97)	24.87	(172.21)	(500.17)
65.25	7,979.36	112.91	8,044.61	150.52	846.18	(c) Short/(Excess) Provision for Taxation for Earlier Years	0.56	-	232.32	0.56	232.32	(108.42)
						8. Net Profit/(Loss) for the period	2,483.60	1,294.36	3,317.92	3,777.96	6,614.45	18,621.89
						9. Other Comprehensive Income (After Tax)						
					3.21	9.1 (i) Items that will not be reclassified subsequently to profit or loss						
					0.78	(a) Remeasurement Gains/ (Loss) on Post Employment Defined Benefit Plans	-	-	-	-	-	18.77
					(0.35)	(b) Gains / (Losses) from Investments in Equity Instruments designated as FVTOCI	(0.96)	(0.76)	0.44	(1.72)	1.47	0.93
						(ii) Tax on Items that will not be reclassified subsequently to Profit and Loss	0.35	(0.27)	0.23	0.08	0.16	(4.90)
						9.2 Items that will be reclassified subsequently to profit or loss						
						(a) Foreign Currency Translation Reserve	(1,055.23)	3,865.66	(294.14)	2,810.43	(5,678.50)	(5,504.48)
65.79	7,978.79	113.68	8,044.58	151.47	849.82	10. Total Comprehensive Income for the period	1,427.76	5,158.99	3,024.45	6,586.76	937.58	12,832.21
						11. Of the Total Comprehensive Income above,						
						(a) Profit for the year attributable to :						
						(i) Owners of the parent	2,460.23	1,349.71	3,351.79	3,809.94	6,408.17	18,304.75
						(ii) Non-controlling interests	23.37	(55.35)	(33.87)	(31.98)	206.28	317.14
						(b) Total comprehensive income attributable to :						
						(i) Owners of the parent	1,404.39	5,214.34	3,058.32	6,618.73	731.30	12,514.51
						(ii) Non-controlling interests	23.37	(55.35)	(33.87)	(31.98)	206.28	317.70
1310.68	1310.68	1310.68	1310.68	1310.68	1310.68	12. Paid-up Equity Share Capital (Face Value per share : Rs.2/-)	1310.68	1310.68	1310.68	1310.68	1310.68	1310.68
					8,996.02	13. Other Equity as per Balance Sheet of the previous accounting year						1,04,851.85
0.10	12.18	0.17	12.28	0.23	1.29	14. Earnings per share (of Rs 2/- each) (Not annualised)						
						Basic and Diluted	3.75	2.06	5.11	5.81	9.78	27.93

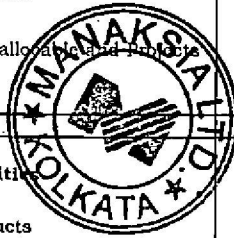
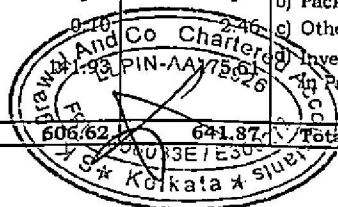


Signature

MANAKSIA LIMITED
Unaudited Segmentwise Revenue, Result, Assets and Liabilities
For the quarter and half year ended 30th September 2022

(Rs. in Laacs)

Standalone						Consolidated						
QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
30th September 2022	30th June 2022	30th September 2021	30th September 2022	30th September 2021	31st March 2022		30th September 2022	30th June 2022	30th September 2021	30th September 2022	30th September 2021	31st March 2022
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1,894.38	3063.64	1892.06	4,958.02	3,050.50	6,159.63	Segment Revenue (Net of Taxes)						
-	-	-	-	-	-	a) Metal Products	18780.58	20186.64	17586.25	38967.22	40,913.62	83,046.25
158.92	14.78	119.38	173.70	119.38	117.94	b) Packaging Products	7219.54	10673.30	6052.07	17892.84	10,015.42	34,360.65
2053.30	3078.42	2011.44	5131.72	3169.88	6277.57	c) Others	158.92	14.78	3.55	173.70	3.55	2.11
						Total	26159.04	30874.72	23641.87	57033.76	50932.59	117,409.01
2053.30	3078.42	2011.44	5131.72	3169.88	6277.57	Less : Inter Segment Revenue	-	-	-	-	-	-
						Net Segment Revenue	26159.04	30874.72	23641.87	57033.76	50932.59	117,409.01
						Segment Results						
						Segment Results (Profit+)/Loss(-) before Interest & Tax) :						
133.36	213.96	164.49	347.32	272.52	507.37	a) Metal Products	353.41	1246.01	544.33	1599.42	3,183.68	6,173.06
-	-	-	-	-	-	b) Packaging Products	1810.91	3592.82	2800.62	5403.73	3,907.36	14,421.04
49.52	8.61	33.57	58.13	33.54	33.36	c) Others	49.52	8.61	(4.76)	58.13	(4.79)	(3.77)
182.88	222.57	198.06	405.45	306.06	540.73	Total	2213.84	4847.44	3340.19	7061.28	7086.25	20,590.33
80.79	83.34	59.86	164.13	119.79	254.31	Add : Interest Income	1265.64	619.47	1382.67	1885.11	2061.85	3,565.39
13.76	1.62	0.99	15.38	1.93	6.51	Less : Interest Expenses	393.51	336.25	213.31	729.76	406.50	970.95
249.91	304.29	256.93	554.20	423.92	788.53	Dividend income from Subsidiary Company	3085.97	5130.66	4509.55	8216.63	8741.60	23,184.77
-	(9,968.88)	-	(9,968.88)	-	-	Less : Other un-allocable expenditure net of un-allocable (income)	(487.23)	(318.42)	(259.42)	(805.65)	(572.49)	(2,222.63)
185.57	(257.08)	118.95	(71.51)	235.43	6.07	Total Profit/(Loss) before Tax	3573.20	5449.08	4768.97	9022.28	9314.09	25,407.40
64.34	10530.25	137.98	10594.59	188.49	782.46	Segment Assets						
						a) Metal Products	68,632.56	72,835.35	54,189.45	68632.56	54,189.45	59,663.07
4,162.08	4,790.37	877.22	4162.08	877.22	2,596.44	b) Packaging Products	12,237.80	16,848.71	9,016.62	12237.80	9,016.62	11,339.42
-	-	-	-	-	-	c) Others	14.57	23.96	86.92	14.57	86.92	1.16
14.57	23.96	125.24	14.57	125.24	1.16	d) Investments, Unallocable and Projects in Progress	59,929.42	52,884.96	64,206.63	59929.42	64,206.63	66,353.46
17,737.65	17,471.74	9212.51	17737.65	9,212.51	8,425.97	Total	40814.35	142592.98	127499.62	140814.35	127499.62	137,357.11
21914.30	22286.07	10214.97	21914.30	10214.97	11023.57	Segment Liabilities						
						a) Metal Products	16,759.86	20,646.05	25,874.39	16759.86	25,874.39	20,420.90
767.71	1,709.17	464.59	767.71	464.59	463.80	b) Packaging Products	6,023.78	5,847.20	4,707.80	6023.78	4,707.80	8,107.36
-	-	-	-	-	-	c) Others	0.10	1.75	0.10	0.10	0.10	2.46
0.10	1.75	0.10	0.10	0.10	2.46	d) Investments, Unallocable and Projects in Progress	2,776.09	2,271.80	142.23	2776.09	142.23	156.63
2,795.17	2,289.63	141.93	2795.17	141.93	156.63	Total	25559.83	28766.80	30724.52	25559.83	30724.52	28687.35
3562.98	4000.55	606.62	3562.98	606.62	641.87							



(Signature)

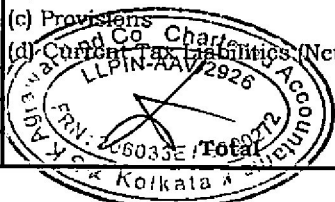
MANAKSIA LIMITED

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

Statement of Assets and Liabilities

(Rs. in Lacs)

Standalone			Consolidated	
30th September 2022	31st March 2022		30th September 2022	31st March 2022
Unaudited	Audited		Unaudited	Audited
		Assets		
		Non-current assets		
150.74	157.49	(a) Property, plant and equipment	13,476.35	13,288.51
-	-	(b) Capital Work in Progress	240.73	396.65
3.25	3.25	(c) Other Intangible Assets	3.25	3.25
20.25	24.92	(d) Right of Use Assets	839.48	821.79
		(e) Financial Assets		
3,670.88	3,670.99	(i) Investments	146.04	142.34
668.33	652.95	(ii) Other Financial Assets	679.75	664.13
-	-	(f) Other Non-current assets	2,432.12	2,351.11
24.29	24.20	(g) Deferred Tax Assets	-	-
4,537.74	4,533.80		17,817.73	17,667.78
		Current assets		
0.97	68.07	(a) Inventories	13,932.42	15,176.09
		(b) Financial Assets		
353.11	634.04	(i) Investment	56,409.05	62,864.56
986.72	596.42	(ii) Trade receivables	10,278.11	8,620.16
285.10	311.27	(iii) Cash and Cash equivalents	28,806.11	23,880.50
2,946.01	1,882.37	(iv) Other Bank balances	3,017.15	1,949.82
2,169.06	2,032.12	(v) Loans	2,169.11	2,047.65
10,457.71	245.99	(vi) Other Financial Assets	317.83	187.55
177.88	214.60	(c) Other Current Assets	8,062.14	4,529.70
-	429.89	(d) Current Tax Assets (Net)	4.70	433.30
17,376.56	6,414.77		122,996.62	119,689.33
21,914.30	10,948.57	Total	140,814.35	137,357.11
		Equity and Liabilities		
		Equity		
1,310.68	1,310.68	(a) Equity Share Capital	1,310.68	1,310.68
17,040.64	8,996.02	(b) Other Equity	111,470.58	104,851.85
18,351.32	10,306.70		112,781.26	106,162.53
-	-	Non Controlling Interest	2,473.26	2,507.23
18,351.32	10,306.70		115,254.52	108,669.76
		Liabilities		
		Non-current Liabilities		
		(a) Financial Liabilities		
-	-	(i) Borrowings	0.25	1.74
11.81	16.73	(ii) Lease Liabilities	11.81	16.73
29.75	29.75	(b) Provisions	232.34	223.70
-	-	(c) Deferred Tax Liabilities	3,304.39	3,185.02
41.56	46.48		3,548.79	3,427.19
		Current Liabilities		
		(a) Financial Liabilities		
729.17	-	(i) Borrowings	8,802.66	11,356.52
28.91	474.40	(ii) Trade Payables	2,137.42	3,406.51
12.56	12.56	(iii) Lease Liabilities	12.56	12.56
92.89	65.05	(iv) Other financial liabilities	1,518.09	1,437.30
521.33	21.91	(b) Other Current Liabilities	2,812.68	1,356.09
21.47	21.47	(c) Provisions	21.47	21.47
2,115.09	-	(d) Current Tax Liabilities (Net)	6,706.16	7,669.71
3,521.42	595.39		22,011.04	25,260.16
21,914.30	10,948.57	Total	140,814.35	137,357.11

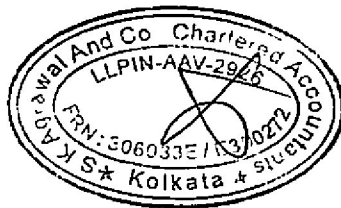


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MANAKSIA LIMITED
Statement of Unaudited Cash Flows for the Half year ended 30th September 2022

(Rs. in Lacs)

Standalone		PARTICULARS	Consolidated	
Half year ended			Half year ended	
30th September 2022	30th September 2021		30th September 2022	30th September 2021
Unaudited	Unaudited		Unaudited	Unaudited
		A: CASH FLOW FROM OPERATING ACTIVITIES:		
10,594.59	188.49	Net Profit / (Loss) before Tax :	9,022.28	9,314.09
		Adjustment for:		
11.89	13.78	Depreciation/ Amortisation	1,133.84	1,303.36
15.38	1.93	Finance Cost	729.76	406.50
(164.13)	(119.79)	Interest Income	(1,885.11)	(2,061.85)
(9,968.88)	-	Dividend Received from Subsidiary	-	-
-	-	(Gain)/Loss from Non Current Investment	(449.24)	(0.21)
(13.89)	(17.96)	(Gain)/Loss from Current Investment	(203.43)	(678.99)
-	-	Loss/(Profit) on Sale of PPE	(1.60)	2.77
(4.67)	-	Sundry Balances Written off	(4.67)	-
470.29	66.45	Operating Profit before Working Capital Changes	8,341.83	8,285.67
		Adjustments for:		
(348.91)	(447.96)	(Increase)/Decrease in Non-Current/Current Financial and other Assets	(5,266.73)	(2,139.61)
67.10	4.73	(Increase)/Decrease in Inventories	1,243.67	(5,155.51)
81.82	425.75	Increase/(Decrease) in Non-Current/Current Financial and Other Liabilities	276.93	9,317.82
270.30	48.97	Cash Generated from Operations	4,595.70	10,308.37
(5.02)	(8.55)	Direct Taxes Paid	(5,754.40)	(1,934.57)
265.28	40.42	Net Cash Flow from Operating Activities	(1,158.70)	8,373.80
		B: CASH FLOW FROM INVESTING ACTIVITIES:		
(0.47)	(0.00)	Purchase of PPE and change in Capital work in progress	(810.85)	(152.64)
-	-	Sale of PPE	2.58	0.45
(96.73)	493.44	Interest Received	1,754.83	2,446.89
2.64	1,505.97	Dividend Received from Subsidiary	-	-
-	-	Sale proceeds/(Purchase) of Non Current Investments (Net)	429.92	(37.95)
(768.82)	250.79	Sale proceeds/(Purchase) of Current Investments (Net)	5,589.89	(1,191.10)
(136.94)	(443.40)	(Increase)/Decrease in Current and Non Current Loan Given	(121.46)	(440.47)
(1,000.32)	1,806.80	Net Cash Flow from Investing Activities	6,844.91	625.18
		C: CASH FLOW FROM FINANCING ACTIVITIES:		
-	(1,966.02)	Dividend Paid	-	(1,966.02)
729.17	-	(Repayment of)/ Proceeds from Borrowings (Net)	(2,555.35)	1,867.21
(4.92)	(3.66)	Repayment of Principal portion of lease liabilities	(4.92)	(3.66)
(1.36)	(1.80)	Repayment of interest portion of lease liabilities	(1.36)	(1.80)
(14.02)	(0.13)	Interest Paid	(728.40)	(404.73)
708.87	(1,971.61)	Net Cash Flow from Financing Activities	(3,290.03)	(509.00)
		D: Change in Currency Fluctuation A/c arising on consolidation	2,529.43	(5,049.83)
(26.17)	(124.39)	E: Net Increase/(Decrease) in Cash and Cash Equivalents	4,925.61	3,440.15
311.27	219.05	Cash and Cash Equivalents at the beginning of the period	23,880.50	11,186.15
285.10	94.65	Cash and Cash Equivalents at the end of the period	28,806.11	14,626.30



K. Aditya



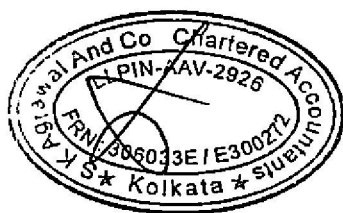
Notes

- 1 The Financial Results of the Company for the quarter and half year ended 30th September 2022 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 10th November, 2022. 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 The Board of Directors at their meeting held on 10th November 2022, has declared an interim dividend @ 150% i.e. Rs. 3 per share on face value of Rs. 2 each.
- 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, 2022 are available at the Company's website www.manaksia.com and websites of all Stock Exchanges, where the Equity shares of the Company are listed.

Place : Kolkata

Dated : 10th November, 2022

For and or Behalf of the Board of Directors



Suresh Kumar Agrawal
Managing Director
DIN- 00520769