



**Manaksia Coated Metals
& Industries Limited**

Corporate Identity Number : L27100WB2010PLC144409

Regd. Office :
8/1 Lal Bazar Street, Bikaner Building
3rd Floor, Kolkata - 700001, INDIA
Phone : +91 33 2243 5053 / 54 / 6055
E-mail : infomcmil@manaksia.com
Website : www.manaksiacoatedmetals.com

Sec/Coat/047/2022-23

Date -10 /02/2023

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 the Securities and Exchange of India (Listing Obligations & Disclosures Requirements) Regulations, 2015

We hereby inform that the Board of Directors at its Meeting held on 10th February, 2023 has, inter alia, considered and approved the Un-audited Financial Results (Standalone & Consolidated) of the Company for the 3rd quarter and nine-months ended 31st December, 2022. A copy of Un-audited Financial Results (Both Standalone & Consolidated) for the quarter ended 31st December, 2022 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 aforesaid 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.

The meeting of the Board of Directors commenced at 2.15. p.m. and concluded at 4.00 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

Digitally signed by
SHRUTI AGARWAL

AGARWAL

Date: 2023.02.10
16:00:44 +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 2022 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

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, 2022 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 February 10, 2023, 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 there under 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 moderate 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 not 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 10.02.2023

Place: Kolkata

For S.Bhalotia & Associates

Chartered Accountants

Firm Regd No. 325040E

CA Ankit Santhalia

Partner

Membership No. 301737

UDIN 23301737BGWAND6564

Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company for the nine months ended on 31st December 2022 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

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, 2022, ('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 February 10, 2023. 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 there under, 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 moderate 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.

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 entity 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 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 not 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. 33.44 lakhs and Company's share of net profit/ (loss) after tax of (-) Rs 32.29 lakhs for nine months ended 31st December, 2022, as considered in the Unaudited Consolidated Financial Results in respect of the subsidiary mentioned in paragraph 4 above. The result of this 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 10.02.2023

Place: Kolkata

For S.Bhalotia & Associates

Chartered Accountants

Firm Regd No. 325040E



CA Ankit Santhalia

Partner

Membership No. 301737

UDIN 23301737 BG WANE 3642

MANAKSIA COATED METALS & INDUSTRIES LIMITED

Corporate Identity Number: L27100WB2010PLC144409

Registered office : 8/1 Lal Bazar Street, Bikaner Building, 3rd Floor, Kolkata - 700001

E-mail: infomcm@manaksia.com, Website: www.manaksia.coatedmetals.com

Phone: +91-33-2243 5053 / 5054

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

Standalone										Consolidated					
QUARTER ENDED			NINE MONTHS ENDED			QUARTER ENDED			NINE MONTHS ENDED			YEAR ENDED			
31st December, 2022	30th September, 2022	31st December, 2021	31st December, 2022	31st December, 2021	31st March 2022	31st December, 2022	30th September, 2022	31st December, 2021	31st December, 2022	31st December, 2021	31st December, 2022	31st March 2022	31st December, 2021	31st March 2022	
Unaudited						Unaudited						Audited			
17691.71	14860.25	9768.36	46476.66	46777.85	64773.40	17692.43	14872.62	9768.74	46499.01	46778.54	17692.43	14872.62	9768.74	46778.54	
58.27	159.87	159.82	430.96	682.25	843.64	63.79	162.56	163.15	442.05	695.04	63.79	162.56	163.15	855.98	
17749.98	15020.12	9928.18	46907.62	47460.10	65617.04	17756.22	15035.18	9931.89	46941.06	47473.58	17756.22	15035.18	9931.89	65630.46	
14316.04	18010.77	11059.57	43108.36	37928.14	53832.18	14317.20	18019.14	11059.57	43132.76	37928.14	14317.20	18019.14	11059.57	53832.18	
(91.49)	(6131.66)	(3964.48)	(6632.72)	(3078.47)	(5478.81)	(91.48)	(6115.84)	(3964.15)	(6616.89)	(3077.87)	(91.48)	(6115.84)	(3964.15)	(5477.86)	
436.16	453.23	402.62	1321.21	1216.97	1666.87	436.16	453.23	402.75	1321.21	1217.10	436.16	453.23	402.75	1667.00	
696.74	604.99	488.67	1841.70	1599.43	2308.50	696.75	605.06	488.69	1841.79	1599.45	696.75	605.06	488.69	2308.66	
221.08	222.05	211.09	664.74	638.35	853.65	229.97	230.98	220.08	691.49	665.33	229.97	230.98	220.08	889.37	
2138.10	1773.57	1626.41	6308.76	8457.16	11261.71	2138.19	1771.99	1626.96	6307.42	8459.04	2138.19	1771.99	1626.96	11270.55	
17716.63	14932.95	9823.88	46612.05	46761.58	64444.10	17726.79	14964.56	9833.90	46677.78	46791.19	17726.79	14964.56	9833.90	64489.90	
33.35	87.17	104.30	295.57	698.52	1172.94	29.43	70.62	97.99	263.28	682.39	29.43	70.62	97.99	1140.56	
6.47	20.27	14.25	72.00	143.25	253.00	6.47	20.27	14.25	72.00	143.25	6.47	20.27	14.25	253.00	
-	-	-	0.00	-	1.70	-	-	-	-	-	-	-	-	1.70	
1.94	-23.27	12.05	29.32	34.99	23.40	1.94	(23.27)	12.05	29.32	34.99	1.94	(23.27)	12.05	23.40	
24.94	90.17	78.00	194.25	520.28	894.84	21.02	73.62	71.69	161.96	504.15	21.02	73.62	71.69	862.46	
-	-	-	-	-	13.00	-	-	-	-	-	-	-	-	13.00	
-	-	-	-	-	-	23.75	50.22	0.91	134.30	15.35	23.75	50.22	0.91	44.31	
24.94	90.17	78.00	194.25	520.28	907.84	44.77	123.84	72.60	296.26	519.50	44.77	123.84	72.60	919.77	
655.34	655.34	655.34	655.34	655.34	655.34	655.34	655.34	655.34	655.34	655.34	655.34	655.34	655.34	655.34	
0.04	0.14	0.12	0.30	0.79	1.37	0.03	0.11	0.11	0.25	0.77	0.03	0.11	0.11	0.77	
0.04	0.14	0.12	0.30	0.79	1.37	0.03	0.11	0.11	0.25	0.77	0.03	0.11	0.11	0.77	



Notes :

(a) The Financial Results of the Company for the Quarter and Nine months ended 31st December, 2022 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 10th February, 2023. The Statutory Auditors of the Company have carried out Audit 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, 2022 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.

Place : Kolkata

Dated : 10th February, 2023

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



**Sushil Kumar Agrawal
(Managing Director)
DIN: 00091793**



MANAKSIA COATED METALS & INDUSTRIES LIMITED
Corporate Identity Number: L27100WB2010PLC144409

SEGMENTWISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

[Rs. in Lacs]												
Standalone					Consolidated							
QUARTER ENDED		NINE MONTHS ENDED			QUARTER ENDED		NINE MONTHS ENDED					
31st December, 2022	30th September, 2022	31st December, 2021	31st December, 2022	31st December, 2021	31st December, 2022	30th September, 2022	31st December, 2021	31st December, 2022	31st March 2022			
Unaudited					Audited							
Particulars												
Segment Revenue (Net of Taxes)												
a) Metal Products	17,406.58	14,330.27	9,493.01	45,149.92	45,102.36	62,814.32	17,406.58	14,330.27	9,492.70	45,172.27	45,102.36	62,814.32
b) Others	307.48	529.98	275.35	1,326.74	1,675.49	1,959.08	285.85	542.35	276.04	1,326.74	1,676.18	1,960.16
Total	17,691.71	14,860.25	9,768.36	46,476.66	46,777.85	64,773.40	17,692.43	14,872.62	9,768.74	46,499.01	46,778.54	64,774.48
Less : Inter Segment Revenue												
Net Sales/Income from operations	17,691.71	14,860.25	9,768.36	46,476.66	46,777.85	64,773.40	17,692.43	14,872.62	9,768.74	46,499.01	46,778.54	64,774.48
Segment Results												
Segment Results (Profit+)/Loss(-) before Tax & Interest from each segment) :												
a) Metal Products	1,021.97	755.10	743.13	2,536.03	2,493.25	3,775.95	1,021.97	755.10	743.13	2,536.03	2,493.25	3,775.95
b) Others	139.82	43.25	(31.07)	274.84	147.01	181.60	135.91	26.78	(37.38)	242.64	130.88	149.38
Total	1,161.79	798.35	712.06	2,810.87	2,640.26	3,957.55	1,157.88	781.88	705.75	2,778.67	2,624.13	3,925.33
Less : Interest Expenses	696.74	604.99	488.67	1,841.70	1,599.43	2,308.50	696.75	605.07	488.67	1,841.79	1,599.43	2,308.66
Add : Interest (Income)	465.05	193.36	223.39	969.17	1,040.83	1,649.05	461.13	176.81	217.08	936.88	1,024.70	1,616.67
	43.32	24.81	40.61	109.58	73.49	124.27	43.32	24.81	40.61	109.58	73.49	124.27
	508.37	218.17	264.00	1,078.75	1,114.32	1,773.32	504.45	201.62	257.69	1,046.46	1,098.19	1,740.94
Less : Other un-allocable expenditure net of un-allocable (income)	475.02	131.00	159.70	783.18	415.80	600.38	475.02	131.00	159.70	783.18	415.80	600.38
Total Profit/(Loss) before Tax	33.35	87.17	104.30	295.57	698.52	1,172.94	29.43	70.62	97.99	263.28	682.39	1,140.56
Segment Assets												
a) Metal Products	41,195.31	41,475.58	37,905.73	41,195.31	37,878.73	37,305.73	41,195.31	41,475.58	37,905.73	41,195.31	37,905.73	37,305.73
b) Others	3,399.32	3,412.00	3,269.46	3,399.32	3,493.85	3,178.84	4,108.20	4,105.20	3,889.63	4,108.20	3,889.63	3,803.86
c) Unallocable	6,678.33	5,156.74	6,854.91	6,678.33	5,564.39	7,289.56	6,678.33	5,156.74	6,854.91	6,678.33	6,854.91	7,289.56
Total	51,272.96	50,044.32	48,030.10	51,272.96	46,936.97	47,774.13	51,981.84	50,737.52	48,650.27	51,981.84	48,650.27	48,399.15
Segment Liabilities												
a) Metal Products	15,769.55	16,013.23	17,214.11	15,769.55	16,490.84	14,167.18	15,769.55	16,013.23	17,214.11	15,769.55	17,214.11	14,167.18
b) Others	1,482.58	1,414.84	635.91	1,482.58	538.23	915.44	2,214.45	2,148.17	1,382.99	2,214.45	1,382.99	1,657.38
c) Unallocable	22,834.13	21,454.49	19,575.25	22,834.13	19,381.07	21,699.06	22,834.13	21,454.49	19,575.25	22,834.13	19,575.25	21,699.06
Total	40,086.26	38,882.56	37,425.27	40,086.26	36,410.14	36,781.68	40,818.13	39,615.89	38,172.35	40,818.13	38,172.35	37,523.62

