

Coat/51/2021-22

Dated: 02.02.2022

**The Secretary**  
BSE Limited  
New Trading Wing,  
Rotunda Building,  
PJ Tower, Dalal Street,  
Mumbai- 400001  
Scrip Code: 539046

**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: MANAKCOAT

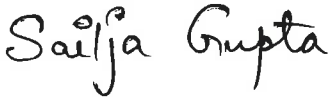
Dear Madam/Sir,

**Sub: Outcome of Board Meeting held on 2<sup>nd</sup> February, 2022**

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 02:30 p.m. has *inter-alia* transacted to considered, approved and adopted the Un-audited Financial Results (Both Standalone & Consolidated) for the quarter and nine months ended 31<sup>st</sup> December, 2021 along with Limited Review Report of M/s S. Bhalotia & Associates Chartered Accountants, Statutory Auditors of the Company is enclosed.

Thanking you,

Yours faithfully,  
For Manaksia Coated Metals & Industries Limited



Sailja Gupta  
Company Secretary & Compliance Officer  
Membership No.: A50063



Encl: as above



**Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company for nine months ended on 31<sup>st</sup> December 2021 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 three months ended 31<sup>st</sup> December, 2021 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 02, 2022, 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 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.



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**Raipur:**  
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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.

**For S.Bhalotia & Associates**  
**Chartered Accountants**  
**Firm Regd No. 325040E**

Date 02.02.2022

Place: Kolkata



**CA Ankit Santhalia**

**Partner**

**Membership No. 301737**

**UDIN: 22301737AAAAAX7273**



**Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company for the nine months ended on 31<sup>st</sup> December, 2021 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 three months ended 31<sup>st</sup> December, 2021, ('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 August 11, 2021. 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 0.69 lakhs and Company's share of net profit/ (loss) after tax of (-) Rs 16.13 lakhs for three months ended 31<sup>st</sup> December, 2021, 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,

For S.Bhalotia & Associates  
Chartered Accountants  
Firm Regd No. 325040E

Date 02.02.2022

Place: Kolkata



CA Ankit Santhalia

Partner

Membership No. 301737

UDIN: 22301737AAAAAY8958



**Notes :**

- (a) COVID -19 pandemic has caused serious disruption on the global economic and business environment. There is a huge uncertainty with regard to its impact which cannot be reasonably determined at this stage. However, the Company has evaluated and considered to the extent possible the likely impact that may arise from COVID-19 pandemic as well as all event and circumstances, up to the date of approval of these financial statements on the carrying value of its assets and liabilities.
- (b) The Financial Results of the Company for the Quarter and Nine months ended 31st December, 2021 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 2nd February, 2022. 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.
- (c) Comparative figures have been rearranged / regrouped wherever necessary.
- (d) The above Financial Results of the Company for the Quarter and Nine months ended 31st December, 2021 are available at the Company's website [www.manakaincoatedmetals.com](http://www.manakaincoatedmetals.com) and websites of all Stock Exchanges, where the Equity shares of the Company are listed.

**Place : Kolkata**

**Dated : 2nd February, 2022**

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



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



**MANAKSIA COATED METALS & INDUSTRIES LIMITED**  
 Corporate Identity Number: L27100WE2010PLC144409  
 SEGMENTWISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

Standalone										Consolidated					
QUARTER ENDED			NINE MONTHS ENDED			YEAR ENDED		QUARTER ENDED			NINE MONTHS ENDED			YEAR ENDED	
31st December 2021	30th September 2021	31st December 2020	31st December 2021	31st December 2020	31st March 2021	Particulars			31st December 2021	30th September 2021	31st December 2020	31st December 2021	31st December 2020	31st March 2021	
						Unaudited			Unaudited			Audited			
<b>Segment Revenue (Net of Taxes)</b>															
9,493.01	20,598.33	12,490.20	45,102.36	28,725.94	42,577.92				9,492.70	20,598.33	12,490.20	45,102.36	28,725.94	42,577.92	
275.35	864.19	666.04	1,675.49	1,647.80	2,000.35				276.04	863.88	681.21	1,676.18	1,713.09	2,065.84	
<b>9,768.36</b>	<b>21,462.52</b>	<b>13,156.24</b>	<b>46,777.85</b>	<b>30,373.74</b>	<b>44,578.27</b>				<b>9,768.74</b>	<b>21,462.21</b>	<b>13,171.41</b>	<b>46,778.54</b>	<b>30,439.03</b>	<b>44,643.76</b>	
<b>Less : Inter Segment Revenue</b>															
<b>9,768.36</b>	<b>21,462.52</b>	<b>13,156.24</b>	<b>46,777.85</b>	<b>30,373.74</b>	<b>44,578.27</b>				<b>9,768.74</b>	<b>21,462.21</b>	<b>13,171.41</b>	<b>46,778.54</b>	<b>30,439.03</b>	<b>44,643.76</b>	
<b>Segment Results</b>															
<b>Segment Results (Profit(+)/Loss(-) before Tax &amp; Interest from each segment) :</b>															
743.13	917.84	826.78	2,493.25	2,048.07	2,936.32				743.13	861.87	826.78	2,493.25	2,048.07	2,936.32	
(31.07)	134.18	(125.36)	147.01	41.38	69.40				(37.38)	124.36	(139.28)	130.88	(14.90)	29.46	
<b>712.06</b>	<b>1,052.02</b>	<b>701.42</b>	<b>2,640.26</b>	<b>2,089.45</b>	<b>3,005.72</b>				<b>705.75</b>	<b>986.23</b>	<b>687.50</b>	<b>2,624.13</b>	<b>2,033.17</b>	<b>2,965.78</b>	
488.67	606.15	537.73	1,599.43	1,364.86	1,911.53				488.67	606.15	541.64	1,599.43	1,381.81	1,931.84	
223.39	445.87	163.69	1,040.83	724.59	1,094.19				217.08	380.08	145.86	1,024.70	651.36	1,034.24	
40.61	19.52	14.50	73.49	50.60	70.87				40.61	19.52	14.50	73.49	50.60	70.87	
264.00	465.39	178.19	1,114.32	775.19	1,165.06				257.69	399.60	160.36	1,098.19	701.96	1,105.11	
159.70	104.81	(85.12)	415.80	173.00	354.13				159.70	41.88	(85.12)	415.80	173.00	354.13	
<b>104.30</b>	<b>360.58</b>	<b>263.31</b>	<b>698.52</b>	<b>602.19</b>	<b>810.93</b>				<b>97.99</b>	<b>357.72</b>	<b>245.48</b>	<b>682.39</b>	<b>528.96</b>	<b>750.98</b>	
<b>Segment Assets</b>															
37,905.73	37,878.73	30,784.82	37,905.73	30,784.82	34,074.29				37,905.73	37,878.73	30,784.82	37,905.73	30,784.82	34,074.29	
3,269.46	3,493.85	3,741.32	3,269.46	3,741.32	3,519.50				3,889.63	4,134.95	4,379.24	3,889.63	4,379.24	4,163.77	
6,854.91	5,564.39	4,926.79	6,854.91	4,926.79	5,611.99				6,854.91	5,564.39	4,926.79	6,854.91	4,926.79	5,611.99	
<b>48,030.10</b>	<b>46,936.97</b>	<b>39,452.93</b>	<b>48,030.10</b>	<b>39,452.93</b>	<b>43,205.78</b>				<b>48,650.27</b>	<b>47,578.06</b>	<b>40,090.85</b>	<b>48,650.27</b>	<b>40,090.84</b>	<b>43,850.04</b>	
<b>Segment Liabilities</b>															
17,214.11	16,490.84	11,890.47	17,214.11	11,890.47	13,516.99				17,214.11	16,490.84	11,890.47	17,214.11	11,890.47	13,516.99	
635.91	538.23	799.80	635.91	799.80	919.83				1,382.99	1,298.14	1,685.50	1,382.99	1,685.50	1,682.15	
19,575.25	19,381.07	16,815.50	19,575.25	16,815.50	18,664.68				19,575.25	19,381.07	16,815.50	19,575.25	16,815.50	18,664.68	
<b>37,425.27</b>	<b>36,410.14</b>	<b>29,505.77</b>	<b>37,425.27</b>	<b>29,505.77</b>	<b>33,101.50</b>				<b>38,172.35</b>	<b>37,170.05</b>	<b>30,391.47</b>	<b>38,172.35</b>	<b>30,391.47</b>	<b>33,863.82</b>	

