

Alum/2024-25/17

Date: 09.08.2024

**The Secretary
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai- 400001**

Scrip Code: 539045

**The Manager
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block "G"
Bandra Kurla Complex,
Bandra East,
Mumbai- 400051
SYMBOL: MANAKALUCO**

Dear Sir/Madam,

Sub: Disclosure under Regulation 30 and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") - Approval of Un-audited Standalone Financial Results for the quarter ended on 30th June, 2024

Further, to our intimation dated 01st August, 2024 and pursuant to Regulation 30 and Regulation 33 read with Schedule III of the Listing Regulations, this is to hereby inform that the Board at its Meeting held on 09th August, 2024 has, inter-alia, approved the Un-audited Standalone Financial Results of the Company for the quarter ended 30th June, 2024 along with the Limited Review Report on the said results from the Statutory Auditors of the Company of the even date.

The meeting of the Board of Directors commenced at 01:30 P.M and concluded at 04:30 P.M.

Kindly take the above on record and oblige.

**Yours Faithfully
For Manaksia Aluminium Company Limited**

**VIVEK
JAIN**  Digitally signed
by VIVEKJAIN
Date: 2024.08.09
16:43:32 +05'30'

**Vivek Jain
Company Secretary
Membership No.: A36946**

Encl: as above



M/S DANGI JAIN & COMPANY
CHARTERED ACCOUNTANTS

'Annexure - A'

Admin Office:
c/o Bengal Planters, Gillander House,
8, N.S. Road, Block-D, 3rd Floor
Kolkata – 700 001

Independent Auditor's Review Report on Unaudited Quarterly Financial Results of Manaksia Aluminium Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
Board of Directors of
Manaksia Aluminium Company Limited
Kolkata

1. We have reviewed the accompanying statement of unaudited financial results of Manaksia Aluminium Company Limited ("the Company") for the quarter ended June 30, 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, ("The regulations") 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 Board of Directors in their meeting held on August 09, 2024, 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 in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement(s). A review of interim financial information consists of making inquiries, primality of persons responsible for financial and accounting matters, and applying analytical procedures 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 if all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the quarter ended March 31, 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date financial up to the third quarter of the previous year. The figure upto the end of the third quarter of previous financial year had been only reviewed and not subjected to audit.



5. 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 applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act 2013, read with relevant rules issued under and other recognised accounting principles and policies, has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosures requirement) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Dangi Jain & Co
Chartered Accountants
Firm Registration Number: 308108E

Honey Agarwal

Honey Agarwal
Partner
Membership No: 304486
ICAI UDIN: 24304486BK61BTH9951



Place: Kolkata
Date: Aug 09, 2024

MANAKSIA ALUMINIUM COMPANY LIMITED

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

Corporate Identity Number:L27100WB2010PLC144405

E-mail: info@malcoindia.co.in, Website: www.manaksiaaluminium.com

Phone: +91-33-2243 5053/5054

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Figures in lacs)

| Particulars | Quarter Ended | | | Year Ended |
|-----------------------------------------------------------------------------------|-----------------|------------------|-----------------|------------------|
| | 30th June, 2024 | 31st March, 2024 | 30th June, 2023 | 31st March, 2024 |
| | Unaudited | Audited | Unaudited | Audited |
| 1. Revenue | | | | |
| (a) Revenue from Operations | 8,171.69 | 11,770.90 | 9,147.30 | 43,249.30 |
| (b) Other Income | 19.84 | 44.91 | 19.37 | 120.40 |
| Total Revenue | 8,191.53 | 11,815.81 | 9,166.67 | 43,369.70 |
| 2. Expenses | | | | |
| (a) Cost of materials consumed | 8,686.95 | 7,497.08 | 7,744.33 | 31,246.15 |
| (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (3,744.71) | 845.30 | (1,791.19) | (1,428.84) |
| (c) Employee benefits expense | 387.27 | 346.06 | 423.14 | 1,631.68 |
| (d) Finance Cost | 576.41 | 556.82 | 485.76 | 2,157.08 |
| (e) Depreciation and amortisation expense | 204.00 | 197.62 | 191.13 | 784.12 |
| (f) Other expenses | 1,978.90 | 2,184.64 | 1,965.59 | 8,321.15 |
| Total Expenses | 8,088.82 | 11,627.52 | 9,018.76 | 42,711.34 |
| 3. Profit before exceptional item and tax (1-2) | 102.71 | 188.29 | 147.91 | 658.36 |
| 4. Exceptional Items: | | | | |
| (a) Exceptional items before tax (net) [gain/(loss)] | - | - | - | - |
| (b) Current tax | - | - | - | - |
| (c) Exceptional items (net of tax) | - | - | - | - |
| 5. Profit before tax (3+4) | 102.71 | 188.29 | 147.91 | 658.36 |
| 6. Tax expense | | | | |
| (a) Current Tax | 25.67 | (18.93) | 31.45 | 12.51 |
| (b) Deferred Tax | 5.75 | 50.09 | 6.27 | 137.27 |
| Total Tax Expenses | 31.42 | 31.16 | 37.72 | 149.79 |
| 7. Net Profit after Tax (5-6) | 71.29 | 157.13 | 110.19 | 508.57 |
| 8. Other Comprehensive Income (OCI) | | | | |
| i) Items that will not be classified to Statement of Profit or Loss: | | | | |
| a) Remeasurement Gains/(Losses) on Post Employment Defined Benefit Plans | - | (7.96) | - | (7.96) |
| ii) Tax on Items that will not be reclassified subsequently to Profit and Loss | - | - | - | 1.82 |
| 9. Total Comprehensive Income (7+8) | 71.29 | 149.17 | 110.19 | 502.43 |
| 10. Paid-up Equity Share Capital (Face Value per share : Rs. 1/-) | 655.34 | 655.34 | 655.34 | 655.34 |
| 11. Other equity | - | - | - | 12,326.00 |
| 12. Earnings per share (of Rs. 1/- each) (Not annualised): | | | | |
| Basic EPS (Rs) | 0.11 | 0.24 | 0.17 | 0.78 |
| Diluted EPS (Rs) | 0.11 | 0.24 | 0.17 | 0.78 |



Notes:

1. The above unaudited financial results were reviewed by the Audit Committee and thereafter the Board of Directors has approved the above results at their respective meetings held on Aug 9, 2024. The statutory auditors have carried out a limited review of these financials results.
2. These financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
3. As the Company's business activity falls within a single primary business segment, viz., "Metals", the disclosure requirements of Ind AS 108, "Operating Segments" are not applicable.
4. The above Financial Results of the Company for the quarter ended June 30, 2024 are available at the Company's websites www.manaksiaaluminium.com and websites of all Stock Exchanges, where the equity shares of the Company are listed.
5. Figures for the quarter ended 31st March 2024 are the balancing figures between audited figures in respect of the full financial year upto March 31, 2024 and the unaudited year to date figures upto December 31, 2023, being the date of the end of the third quarter of the previous financial year which were subjected to limited review.
6. Previous quarter/ year figures have been regrouped/restated wherever necessary.

Dated: Aug 09, 2024
Place: Kolkata

for Manaksia Aluminium Company Limited




Sunil Kumar Agrawal
Managing Director
DIN: 00091784