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/038/2022-23 **Date – 05/11/2022**

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**

Dear Sir/Madam,

Sub: Outcome of the Board Meeting under Regulation 30 of Securities and Exchange of India (Listing Obligations & Disclosures Requirements) Regulations, 2015

We hereby inform that the Board of Directors at its Meeting held on 5th November, 2022 has, inter alia, considered and approved the following business(es):

1. The Un-audited Financial Results alongwith the Statement of Assets & Liabilities and Cash Flow Statement (Both Standalone & Consolidated) of the Company for the quarter and half year ended 30th September, 2022. A copy of Un-audited Financial Results alongwith the Statement of Assets & Liabilities and Cash Flow Statement (Both Standalone & Consolidated) for the quarter ended 30th September, 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 Unaudited Financial 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.
2. Appointment of Mr. Asit Kumar Labh, Practicing Company Secretary (COP: 14664) as Secretarial Auditor of the Company for the Financial Year 2022-23.
3. Resignation of Mr. Anirudha Agrawal (DIN: 06537905) Wholetime Director of the Company, from the Board of Directors of the Company with immediate effect due to his personal reasons.

As required in terms of the SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015, the relevant details pertaining to the appointment of Secretarial Auditor and resignation of Mr. Anirudha Agrawal is enclosed as **"Annexure- B".**

The meeting of the Board of Directors commenced at 11.55 a.m. and concluded at 04.15p.m.

Request you to take the above information on record and acknowledge receipt.
Thanking you,

Yours Faithfully,

For Manaksia Coated Metals & Industries Limited

Shruti Agarwal

Shruti Agarwal

Company Secretary & Compliance Officer

Enclosed as stated above

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Annexure-B

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015

SL. No.	Particulars	Appointment of Secretarial Auditor	Cessation of Mr. Anirudha Agrawal (DIN : 06537905)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment of Mr. Asit Kumar Labh (COP: 14664) as Secretarial Auditor of the Company for the Financial Year 2022-23.	Mr. Anirudha Agrawal (DIN : 06537905), Wholetime Director of Directors of the Company has tendered his resignation due to personal reasons and there are no other material reasons.
2	Date of appointment/cessation (as applicable) & term of appointment;	Appointment as Secretarial Auditor of the Company for the Financial Year 2022-23.	5th November, 2022 with immediate effect.
3	Brief profile (in case of appointment);	Mr. Asit Kumar Labh is a Commerce Graduate and a Qualified Practicing Company Secretary having Membership No. ACS 32891 and Certificate of Practice No. 14664 issued by the Institute of Company Secretaries of India (ICSI). He is also Peer Review Certified by ICSI. He has a post qualification experience of more than 9 years in rendering qualitative professional services in the field of Company Law, Banking, SEBI, Capital Market and the entire gamut of various aspects of Corporate Affairs. He has been serving diversified clientele in both public and private sector across several parts of the country. He is associated with M/s. A. K. Labh & Co., a renowned firm of Practising Company Secretaries in Kolkata.	Not Applicable
4	Disclosure of relationships between directors (in case of appointment of a director).	None	Not Applicable

MANAKSIA COATED METALS & INDUSTRIES LIMITED KOLKATA

S. Bhalotia & Associates
CHARTERED ACCOUNTANTS

HEAD OFFICE:
20B, ABDUL HAMID STREET
1F, EAST INDIA HOUSE
KOLKATA – 700069
PHONE: +033-4004-7183/84/88
E-mail: ho@sbassociates.co.in

Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company for six months ended on 30th September 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 six months ended 30th September, 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 November 05, 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 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.

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724, Peace Enclave,
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Dugar Arcade, Begumpet
Hyderabad – 500016
Phone: +040-4007-5150/51/52
e-mail: hyd@sbassociates.co.in

Raipur:
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Raipur – 492001
Phone: +0771-400-3858
e-mail: rpr@sbassociates.co.in

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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 05.11.2022
Place: Kolkata

CA Ankit Santhalia
Partner
Membership No. 301737
UDIN 22301737BCEMFC5515

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S. Bhalotia & Associates
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Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company for the six months ended on 30th September 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 six months ended 30th September, 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 November 05, 2022. 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.

S. Bhalotia & Associates
CHARTERED ACCOUNTANTS

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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. 21.63 lakhs and Company's share of net profit/ (loss) after tax of (-) Rs 28.37 for six months ended 30th September, 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.

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

Date 05.11.2022
Place: Kolkata

CA Ankit Santhalia
Partner
Membership No. 301737
UDIN 22301737BCEMJP1531

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MANAKSIA COATED METALS & INDUSTRIES LIMITED
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Registered office : 8/1 Lal Bazar Street, Bikaner Building, 3rd Floor, Kolkata - 700001
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Phone: +91-33-2243 5053 / 5054

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

(Rs. in Lacs)

Standalone						Particulars	Consolidated					
QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED		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					Audited		Unaudited					Audited
						1. Income						
14860.25	13924.70	21462.52	28784.95	37009.49	64773.40	(a) Revenue from Operations	14872.62	13933.96	21462.52	28806.58	37009.80	64774.48
159.87	212.82	297.37	372.69	522.43	843.64	(b) Other Income	162.56	215.70	304.14	378.26	531.89	855.98
15020.12	**14137.52**	**21759.89**	**29157.64**	**37531.92**	**65617.04**	**Total Income**	**15035.18**	**14149.66**	**21766.66**	**29184.84**	**37541.69**	**65630.46**
						2. Expenses						
18010.77	10781.55	14516.61	28792.32	26868.57	53832.18	(a) Cost of materials consumed (including traded goods)	18019.14	10796.42	14516.61	28815.56	26868.57	53832.18
(6131.66)	(409.57)	1285.65	(6541.23)	886.01	(5478.81)	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(6115.84)	(409.57)	1285.65	(6525.41)	886.28	(5477.86)
453.23	431.82	425.04	885.05	814.35	1666.87	(c) Employee benefits expense	453.23	431.82	425.04	885.05	814.35	1667.00
604.99	539.97	606.15	1144.96	1110.76	2308.50	(d) Finance Cost	605.06	539.98	606.02	1145.04	1110.76	2308.66
222.05	221.61	214.16	443.66	427.26	853.65	(e) Depreciation and amortisation expense	230.98	230.54	223.16	461.52	445.25	889.37
1773.57	2397.09	4351.70	4170.66	6830.75	11261.71	(f) Other expenses	1771.99	2397.24	4352.46	4169.23	6832.08	11270.55
14932.95	**13962.47**	**21399.31**	**28895.42**	**36937.70**	**64444.10**	**Total Expenses**	**14964.56**	**13986.43**	**21408.94**	**28950.99**	**36957.29**	**64489.90**
87.17	**175.05**	**360.58**	**262.22**	**594.22**	**1172.94**	**3. Profit/(Loss) before tax (1-2)**	**70.62**	**163.23**	**357.72**	**233.85**	**584.40**	**1140.56**
						4. Tax expense						
20.27	45.26	79.30	65.53	129.00	253.00	(a) Current Tax	20.27	45.26	79.30	65.53	129.00	253.00
0.00	-	-	0.00	-	1.70	(b) Tax for earlier year	0.00	-	-	-	-	1.70
(23.27)	50.65	11.34	27.38	22.94	23.40	(c) Deferred Tax	(23.27)	50.65	11.34	27.38	22.94	23.40
90.17	**79.14**	**269.94**	169.31	**442.28**	894.84	**5. Net Profit/(Loss) for the period (3-4)**	73.62	67.32	**267.08**	**140.94**	**432.46**	862.46
						6. Other Comprehensive Income (After Tax)						
-	-	-	-	-	13.00	(a) Items that will not be reclassified to profit or loss (After Tax)	0.00	-	-		-	13.00
-	-	-	-	-	-	(b) Items that will be reclassified to profit or loss	50.22	60.33	(1.74)	110.55	14.44	44.31
90.17	**79.14**	**269.94**	**169.31**	**442.28**	**907.84**	**7. Total Comprehensive Income for the period (5+6)**	**123.84**	**127.65**	**265.34**	**251.49**	**446.90**	**919.77**
655.34	655.34	655.34	655.34	655.34	655.34	8. Paid-up Equity Share Capital (Face Value per share : Rs. 1/-)	655.34	655.34	655.34	655.34	655.34	655.34
-	-	-	-	-		9. Other Equity as per Balance Sheet of the previous accounting year	-	-	-			-
						10. Earnings per share (of Rs. 1/- each) (Not annualised):						
0.14	0.12	0.41	0.26	0.67	1.37	Basic	0.11	0.10	0.41	0.22	0.66	1.32
0.14	0.12	0.41	0.26	0.67	1.37	Diluted	0.11	0.10	0.41	0.22	0.66	1.32

Notes :

(a) 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 respective meetings held on 5th November, 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.

(b) Comparative figures have been rearranged / regrouped wherever necessary.

(c) The above Financial Results of the Company for the Quarter and Half Year ended 30th September, 2022 are available at the Company's website www.manaksiacoatedmetals.com and websites of all Stock Exchanges, where the Equity shares of the Company are listed.

Place : Kolkata
Dated : 5th November, 2022

S. Bhalotia & Associates KOLKATA Chartered Accountants

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 KOLKATA

MANAKSIA COATED METALS & INDUSTRIES LIMITED

Corporate Identity Number:L27100WB2010PLC144409

SEGMENTWISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs. in Lacs)

Standalone						Particulars	Consolidated					
QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED		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					Audited		Unaudited					Audited
						Segment Revenue (Net of Taxes)						
14,330.27	13,435.42	20,598.33	27,765.69	35,609.35	62,814.32	a) Metal Products	14,330.27	13,435.42	20,598.64	27,765.69	35,609.66	62,814.32
529.98	489.28	864.19	1,019.26	1,400.14	1,959.08	b) Others	542.35	498.54	863.88	1,040.89	1,400.14	1,960.16
14,860.25	**13,924.70**	**21,462.52**	**28,784.95**	**37,009.49**	**64,773.40**	**Total**	**14,872.62**	**13,933.96**	**21,462.52**	**28,806.58**	**37,009.80**	**64,774.48**
						Less : Inter Segment Revenue					-	
14,860.25	**13,924.70**	**21,462.52**	**28,784.95**	**37,009.49**	**64,773.40**	**Net Sales/Income from operations**	**14,872.62**	**13,933.96**	**21,462.52**	**28,806.58**	**37,009.80**	**64,774.48**
-	-	-	-	-	-	**Segment Results**	-	-	-	-	-	-
						Segment Results (Profit(+)/Loss(-) before Tax & Interest from each segment) :						
755.10	758.96	917.84	1,514.06	1,750.12	3,775.95	a) Metal Products	755.10	758.96	861.87	1,514.06	1,750.12	3,775.95
43.25	91.77	134.18	135.02	178.08	181.60	b) Others	26.78	79.95	124.36	106.73	168.26	149.38
798.35	**850.73**	**1,052.02**	**1,649.08**	**1,928.20**	**3,957.55**	**Total**	**781.88**	**838.91**	**986.23**	**1,620.79**	**1,918.38**	**3,925.33**
604.99	539.97	606.15	1,144.96	1,110.76	2,308.50	Less : Interest Expenses	605.07	539.97	606.15	1,145.04	1,110.76	2,308.66
193.36	310.76	445.87	504.12	817.44	1,649.05		176.81	298.94	380.08	475.75	807.62	1,616.67
24.81	41.45	19.52	66.26	32.88	124.27	Add : Interest (Income)	24.81	41.45	19.52	66.26	32.88	124.27
218.17	352.21	465.39	570.38	850.32	1,773.32		201.62	340.39	399.60	542.01	840.50	1,740.94
131.00	177.16	104.81	308.16	256.10	600.38	Less : Other un-allocable expenditure net of un-allocable (income)	131.00	177.16	41.88	308.16	256.10	600.38
87.17	**175.05**	**360.58**	**262.22**	**594.22**	**1,172.94**	**Total Profit/(loss) before Tax**	**70.62**	**163.23**	**357.72**	**233.85**	**584.40**	**1,140.56**
						Segment Assets						
41,475.58	38,199.86	36,597.68	41,475.58	37,878.73	37,305.73	a) Metal Products	41,475.58	38,199.86	37,878.73	41,475.58	37,878.73	37,305.73
3,412.00	3,375.88	3,463.55	3,412.00	3,493.85	3,178.84	b) Others	4,105.20	3,830.06	4,134.95	4,105.20	4,134.95	3,803.86
5,156.74	6,079.37	6,875.74	5,156.74	5,564.39	7,289.56	c) Unallocable	5,156.74	6,079.37	5,564.39	5,156.74	5,564.39	7,289.56
50,044.32	**47,655.11**	**46,936.97**	**50,044.32**	**46,936.97**	**47,774.13**	**Total**	**50,737.52**	**48,109.29**	**47,578.07**	**50,737.52**	**47,578.07**	**48,399.15**
						Segment Liabilities					-	
16,013.23	13,350.09	16,490.84	16,013.23	16,490.84	14,167.18	a) Metal Products	16,013.23	13,350.09	16,490.84	16,013.23	16,490.84	14,167.18
1,414.84	1,155.32	538.23	1,414.84	538.23	915.44	b) Others	2,148.17	1,686.51	1,298.14	2,148.17	1,298.14	1,657.38
21,454.49	22,078.17	19,381.07	21,454.49	19,381.07	21,699.06	c) Unallocable	21,454.49	22,078.17	19,381.07	21,454.49	19,381.07	21,699.06
38,882.56	**36,583.58**	**36,410.14**	**38,882.56**	**36,410.14**	**36,781.68**	**Total**	**39,615.89**	**37,114.77**	**37,170.05**	**39,615.89**	**37,170.05**	**37,523.62**





MANAKSIA COATED METALS & INDUSTRIES LIMITED

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

Statement of Assets and Liabilities

Standalone		Particulars	Consolidated	
As at 30th September, 2022	As at 31st March, 2022		As at 30th September, 2022	As at 31st March, 2022
(Audited)	(Audited)		(Audited)	(Audited)
		ASSETS		
		I. Non-Current Assets		
12,129.51	12,694.09	(a) Property, Plant and Equipment	12,453.09	13,035.53
4,567.73	4,016.12	(b) Capital Work-in-Progress	4,567.73	4,016.12
		(c) Financial Assets		
982.05	982.05	i) Investments	0.06	0.06
46.13	34.21	ii) Loans	46.13	34.21
52.30	52.30	iii) Other Financial Assets	52.30	52.30
17,777.72	**17,778.77**	**Sub-total - Non-Current Assets**	**17,119.31**	**17,138.22**
		II. Current Assets		
24,722.35	20,004.69	(a) Inventories	24,735.44	20,056.85
		(b) Financial Assets		
2,772.59	4,732.31	i) Trade Receivables	2,889.35	4,840.27
977.60	448.48	ii) Cash and Cash Equivalents	996.27	464.72
1,515.58	1,888.66	iii) Other Bank Balances	1,515.58	1,888.66
507.59	507.59	iv) Loans	32.32	32.32
52.19	57.32	v) Other Financial Assets	52.19	57.32
-	-	(c) Current Tax Asset (Net)	-	-
1,718.70	2,356.31	(d) Other Current Assets	3,397.06	3,920.79
32,266.60	**29,995.36**	**Sub-total - Current Assets**	**33,618.21**	**31,260.93**
50,044.32	**47,774.13**	**TOTAL - ASSETS**	**50,737.52**	**48,399.15**
		EQUITY AND LIABILITIES		
		III. Equity		
655.34	655.34	(a) Equity Share Capital	655.34	655.34
10,506.42	10,337.11	(b) Other Equity	10,466.29	10,220.19
11,161.76	**10,992.45**	**Sub-total - Equity**	**11,121.63**	**10,875.53**
		IV. Non-Current Liabilities		
		(a) Financial Liabilities		
6,182.52	6,637.20	i) Borrowings	6,182.52	6,637.20
1,724.87	1,722.04	ii) Trade Payables	1,724.87	1,722.04
91.00	91.00	(b) Provisions	91.00	91.00
1,432.44	1,405.06	(c) Deferred Tax Liabilities	1,432.44	1,405.06
384.10	374.95	(d) Other Non- Current Liabilities	384.10	374.95
9,814.93	**10,230.25**	**Sub-total - Non-Current Liabilities**	**9,814.93**	**10,230.25**
		Current Liabilities		
		(a) Financial Liabilities		
12,371.82	9,489.97	i) Borrowings	12,838.97	9,975.12
13,930.64	13,653.19	ii) Trade Payables	13,956.74	13,685.66
1,381.11	1,334.27	iii) Other Financial Liabilities	1,381.11	1,334.27
1,126.80	1,855.69	(b) Other Current Liabilities	1,366.88	2,080.01
4.12	4.12	(c) Provisions	4.12	4.12
253.14	214.19	(d) Current Tax Liabilities (Net)	253.14	214.19
29,067.63	**26,551.43**	**Sub-total - Current Liabilities**	**29,800.96**	**27,293.37**
50,044.32	**47,774.13**	**TOTAL - EQUITY AND LIABILITIES**	**50,737.52**	**48,399.15**

MANAKSIA COATED METALS & INDUSTRIES LIMITED

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Amount in Lacs)

Standalone			Consolidated	
As at 30th September, 2022	As at 31st March, 2022	PARTICULARS	As at 30th September, 2022	As at 31st March, 2022
		A: CASH FLOW FROM OPERATING ACTIVITIES:		
262.22	1,172.94	**Net Profit before Tax :**	233.85	1,140.56
		Adjustment for:		
443.66	853.65	Depreciation/ Amortisation	461.52	889.37
1,078.70	2,184.23	Finance Cost (Net)	1,078.78	2,184.39
5.93	(10.22)	Loss on PPE Sold / Discarded (Net)	5.93	(11.48)
1,790.51	4,200.60	**Operating Profit before Working Capital Changes**	1,780.08	4,202.84
		Adjustments for:		
2975.58	(1110.71)	(Increase)/Decrease in Current Financial and Other Assets	2852.86	(1139.32)
(4717.66)	(4825.26)	(Increase)/Decrease in Inventories	(4678.59)	(4824.31)
		Increase/ (Decrease) in Non Current/Current Financial and Other		
(392.65)	585.13	Liabilities/Provisions	-388.61	530.55
(344.22)	(1150.24)	**Cash Generated from Operations**	(434.26)	(1230.24)
(26.58)	(31.02)	Direct Taxes Paid	(26.58)	(31.02)
(370.80)	(1,181.26)	**Net Cash Flow from Operating Activities**	(460.84)	(1261.26)
		B: CASH FLOW FROM INVESTING ACTIVITIES:		
(551.61)	670.91	Purchase of Fixed Assets and change in Capital work in progress	(551.61)	670.91
114.99	74.96	Sale of Fixed Assets	114.99	83.62
(11.92)	(6.41)	Loans given	(11.92)	(2.05)
66.26	124.27	Interest Received	66.26	124.27
(382.29)	863.73	**Net Cash Flow from/(Used in) Investing Activities**	(382.29)	876.75
		C: CASH FLOW FROM FINANCING ACTIVITIES:		
2,427.17	2,850.74	(Repayment of)/ Proceeds from Short Term Borrowings (Net)	2,409.17	2,874.20
		Subsidy received	-	-
(1144.96)	(2308.50)	Interest Paid	(1145.04)	(2308.66)
1282.21	542.24	**Net Cash Flow From/(Used in) Financing Activities**	1264.13	565.54
529.12	224.71	**D: Net Increase/(Decrease) in Cash and Cash Equivalents**	421.00	181.03
448.48	223.76	**Cash and Cash Equivalents at the beginning of the period**	464.72	239.38
		Effect of Foreign Currency Translation during the year	110.55	44.31
977.60	448.47	**Cash and Cash Equivalents at the end of the period**	996.27	464.72



