Manaksia Limited
CIN : L74950WB1984PLC038336

Registered Office
'Turner Morrison Building'
6 Lyons Range, 2nd Floor
Kolkata - 700001, INDIA
Phone : +91 33 2231 0055
E-mail : info@manaksia.com
Website : www.manaksia.com

Sec/Share/032/FY 2026-27 **Date: 13.11.2026**

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, Bandra Kurla Complex,
Bandra East,
Mumbai- 400051
SYMBOL: MANAKSIA

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 13th November, 2026 and disclosure under Regulation 30 & 33(3) read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Pursuant to Regulation 30 and 33(3) read with Para A of Part A of Schedule III of SEBI Listing Regulations, we would like to inform you that the Board of Directors of the Company at its meeting held today i.e. 13th November, 2026, which commenced at 02:00 P.M. and concluded at 03:45 P.M. have *inter-alia* approved the Un-audited Financial Results (both Standalone and Consolidated) of the Company for the quarter and half year ended 30th September, 2026. 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, 2026 is enclosed herewith.

This may be treated as compliance with Regulation 30, 33 read with Para A of Part A of Schedule III of SEBI Listing Regulations and other applicable provisions.

We request you to kindly take the above information/ documents on record.

Thanking you,

Yours faithfully,

For Manaksia Limited

DEBDIP CHOWDHURY
Digitally signed by DEBDIP CHOWDHURY
Date: 2026.11.13 16:02:11 +05'30'

Debdip Chowdhury
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

SUITE NOS : 606-608
THE CHAMBERS, OPP. GITANJALI STADIUM
1865, RAJDANGA MAIN ROAD, KASBA
KOLKATA - 700 107
PHONE : 033-4008 9902 /9903 /9904 / 9905
Website : www.skagrawal.co.in
EMAIL : Info@skagrawal.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, 2026, and for the period from 1st April 2026 to 30th September 2026, being submitted by the Company 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 Lakhotia
Partner
Membership No: 068851
UDIN: 26068851YMTRGF7494
Place: Kolkata
Date: November 13, 2026

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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EMAIL : Info@skagrawal.co.in

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, 2026, and for the period from 1st April 2026 to 30th September 2026, 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 (Step-down Subsidiary)
   d) Jebba Paper Mills Limited (Step- down Subsidiary)
   e) Manaksia Ferro Industries Limited
   f) Manaksia Overseas Limited
   g) Mark Steels Limited (Step- down Subsidiary)

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.



6. We did not review the interim financial statements / financial information / financial results of two (2) subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs 69,504.34 lacs as at 30th September 2026, total revenue of Rs. 13,292.43 lacs and Rs. 28,842.94 lacs, total net profit/ (loss) after tax of Rs. 1,342.53 lacs and Rs. 3,066.20 lacs and total comprehensive income/(loss) of Rs. 1,996.03 lacs and Rs. 3,974.59 lacs, for the quarter ended 30th September 2026 and for the period from 1st April 2026 to 30th September 2026, 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 (1) subsidiary which have not been reviewed/audited by their auditor, whose interim financial statements/ financial information/ financial results reflect total assets of Rs. 167.93 lacs as at 30th September 2026, total revenue of Rs. 0.26 lacs and Rs. 0.60 lacs, total net profit/ (loss) after tax of Rs. (14.82) lacs and Rs. (24.15) lacs and total comprehensive income /(loss) of Rs. (14.50) lacs and Rs. (23.84) lacs, for the quarter ended 30th September 2026 and for the period from 1st April 2026 to 30th September 2026, 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 Lakhotia
Partner
Membership No: 068851
UDIN: 26068851BYYVVG5921
Place: Kolkata
Date: November 13, 2026

Manaksia Limited

Corporate Identity Number: L74950WB1984PLC038336

Registered office : 6 Lyons Range, 2nd floor, 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 2026

(Rs. in Lacs)

Standalone						Particulars	Consolidated					
QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026		30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
						1. Revenue						
5,395.46	3,881.24	3,754.68	9,276.70	6,877.16	17,306.15	(a) Revenue from Operations	18,809.66	22,275.83	18,999.36	41,085.49	36,338.25	78,409.13
(68.48)	743.10	316.43	674.62	602.57	657.97	(b) Other Income	640.82	2,261.28	1,051.33	2,902.10	2,417.19	3,854.56
5,326.98	**4,624.34**	**4,071.11**	**9,951.32**	**7,479.73**	**17,964.12**	**Total Income**	**19,450.48**	**24,537.11**	**20,050.69**	**43,987.59**	**38,755.44**	**82,263.69**
						2. Expenses						
-	-	-	-	-	-	(a) Cost of materials consumed	14,806.27	12,683.38	12,101.13	27,489.65	21,656.67	44,740.42
4,969.32	3,692.98	3,479.78	8,662.30	6,291.99	16,106.83	(b) Purchase of Stock in Trade	2,188.83	3,692.98	3,479.78	5,881.81	6,291.99	16,106.83
-	-	(25.90)	-	-	-	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3,150.40)	360.68	(71.94)	(2,789.72)	1,126.94	1,858.08
158.36	146.01	152.14	304.37	305.04	613.09	(d) Employee benefits expense	1,055.06	978.27	914.88	2,033.33	1,727.06	3,603.40
78.46	47.15	94.00	125.61	202.43	399.13	(e) Other expenses	2,681.24	2,930.08	1,875.12	5,611.32	3,841.65	7,971.61
5,206.14	**3,886.14**	**3,700.02**	**9,092.28**	**6,799.46**	**17,119.05**	**Total Expenses**	**17,581.00**	**20,645.39**	**18,298.97**	**38,226.39**	**34,644.31**	**74,280.34**
120.84	**738.20**	**371.09**	**859.04**	**680.27**	**845.07**	**3. Earnings before Interest, Tax, Depreciation and Amortisation (EBITDA) (1-2)**	**1,869.48**	**3,891.72**	**1,751.72**	**5,761.20**	**4,111.13**	**7,983.35**
11.18	15.40	23.48	26.58	44.33	88.91	4. Finance Costs	101.00	85.93	69.64	186.93	138.13	366.49
16.73	16.73	5.97	33.46	11.49	50.45	5. Depreciation and amortisation expense	150.05	122.84	137.95	272.89	268.89	552.32
92.93	**706.07**	**341.64**	**799.00**	**624.45**	**705.71**	**6. Profit/(Loss) from ordinary activities before tax (3-4-5)**	**1,618.43**	**3,682.95**	**1,544.13**	**5,301.38**	**3,704.11**	**7,064.54**
						7. Tax expense						
101.00	-	85.00	101.00	115.00	230.00	(a) Current Tax	662.61	819.63	565.01	1,482.24	1,166.19	2,163.23
(90.05)	162.79	(27.67)	72.74	14.22	(105.74)	(b) Deferred Tax	(162.23)	205.02	(57.15)	42.79	(0.52)	(208.35)
-	-	-	-	0.01	5.15	(c) Short/(Excess) Provision for Taxation for Earlier Years	-	(9.48)	(13.04)	(9.48)	(49.65)	(182.61)
81.98	**543.28**	**284.31**	**625.26**	**495.22**	**576.30**	**8. Net Profit/(Loss) for the period (PAT) (6-7)**	**1,118.05**	**2,667.78**	**1,049.31**	**3,785.83**	**2,588.09**	**5,292.27**
						9. Other Comprehensive Income (After Tax)						
						9.1 (i) Items that will not be reclassified subsequently to profit or loss						
	-	-	-	-	3.08	(a) Remeasurement Gains/ (Loss) on Post Employment Defined Benefit Plans	-	-	6.60	-	6.60	1.08
	0.31	(0.24)	0.31	(0.18)	(0.43)	(b) Gains / (Losses) from Investments in Equity Instruments designated at FVTOCI	505.99	267.07	222.59	773.06	382.14	918.71
	(0.04)	0.04	(0.04)	0.03	(0.13)	(ii) Tax on Items that will not be reclassified subsequently to Profit and Loss	-	(0.04)	(1.62)	(0.04)	(1.63)	1.28
						9.2 Items that will be reclassified subsequently to profit or loss						
-	-	-	-	-	-	(a) Foreign Currency Translation Reserve	2,875.70	201.12	2,821.65	3,076.82	3,095.34	8,896.40
-	-	-	-	-	-	(b) Others	-	-	-	-	-	-
81.98	**543.55**	**284.11**	**625.53**	**495.07**	**578.82**	**10. Total Comprehensive Income for the period (8+9)**	**4,499.74**	**3,135.93**	**4,098.53**	**7,635.67**	**6,070.54**	**15,109.74**
						11. Of the Total Comprehensive Income above,						
						(a) Profit for the year attributable to :						
-	-	-	-	-	-	(i) Owners of the parent	1,103.44	2,550.79	1,099.11	3,654.23	2,599.54	5,234.43
-	-	-	-	-	-	(ii) Non-controlling interests	14.61	116.99	(49.80)	131.60	(11.45)	57.84
						(b) Total comprehensive income attributable to :						
-	-	-	-	-	-	(i) Owners of the parent	4,485.13	3,018.94	4,146.85	7,504.07	6,080.51	15,048.13
-	-	-	-	-	-	(ii) Non-controlling interests	14.61	116.99	(48.32)	131.60	(9.97)	61.61
1,310.68	1,310.68	1,310.68	1,310.68	1,310.68	1,310.68	12. Paid-up Equity Share Capital (Face Value per share : Rs.2/-)	1,310.68	1,310.68	1,310.68	1,310.68	1,310.68	1,310.68
-	-	-	-	-	17,810.86	13. Other Equity as per Balance Sheet of the previous accounting year	-	-	-	-	-	70,958.17
0.13	0.83	0.43	0.95	0.76	0.88	14. Earnings per share (of Rs 2/- each) (Not annualised) Basic and Diluted	1.68	3.89	1.68	5.58	3.97	7.99

K Agrawal And Co Chartered Accountants LLPIN-AAV-2926 FRN 305033E/E300272 Kolkata

MANAKSIA LIMITED KOLKATA

Manaksia Limited

Unaudited Segmentwise Revenue, Result, Assets and Liabilities
For the quarter and half year ended 30th September 2026

(Rs. in Lacs)

Standalone							Consolidated					
QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026	Particulars	30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
						Segment Revenue (Net of Taxes)						
5,290.75	3,881.24	3,718.16	9,171.99	6,840.64	17,219.94	a) Metal Products	16,029.56	18,561.06	16,336.14	34,590.62	31,906.92	69,279.96
-	-	-	-	-	-	b) Packaging Products	2,722.59	3,714.77	2,626.70	6,437.36	4,394.81	9,042.96
104.71	-	36.52	104.71	36.52	86.21	c) Others	57.51	-	36.52	57.51	36.52	86.21
5,395.46	**3,881.24**	**3,754.68**	**9,276.70**	**6,877.16**	**17,306.15**	**Total**	**18,809.66**	**22,275.83**	**18,999.36**	**41,085.49**	**36,338.25**	**78,409.13**
-	-	-	-	-	-	Less : Inter Segment Revenue	-	-	-	-	-	-
5,395.46	**3,881.24**	**3,754.68**	**9,276.70**	**6,877.16**	**17,306.15**	**Net Segment Revenue**	**18,809.66**	**22,275.83**	**18,999.36**	**41,085.49**	**36,338.25**	**78,409.13**
						Segment Results						
						Segment Results (Profit(+)/Loss(-) before Interest & Tax) :						
367.98	160.08	278.43	528.06	527.32	1,091.32	a) Metal Products	957.31	850.67	383.06	1,807.98	1,437.21	3,566.28
-	-	-	-	-	-	b) Packaging Products	303.61	1,020.07	412.59	1,323.68	539.84	1,116.61
33.31	(0.77)	8.14	32.54	7.88	20.68	c) Others	17.50	(0.77)	8.14	16.73	7.88	20.68
401.29	**159.31**	**286.57**	**560.60**	**535.20**	**1,112.00**	**Total**	**1,278.42**	**1,869.97**	**803.79**	**3,148.39**	**1,984.93**	**4,703.57**
104.24	40.76	71.50	145.00	137.88	280.23	Add : Interest Income	485.48	885.38	762.32	1,370.86	1,499.69	3,083.64
11.18	15.40	23.48	26.58	44.33	88.91	Less : Interest Expenses	101.00	85.93	69.64	186.93	138.13	366.49
494.35	184.67	334.59	679.02	628.75	1,303.32		1,662.90	2,669.42	1,496.47	4,332.32	3,346.49	7,420.72
401.42	(521.40)	(7.05)	(119.98)	4.30	597.61	Less : Other un-allocable expenditure net of un-allocable (income)	44.47	(1,013.53)	(47.66)	(969.06)	(357.62)	356.18
92.93	**706.07**	**341.64**	**799.00**	**624.45**	**705.71**	**Total Profit/(Loss) before Tax**	**1,618.43**	**3,682.95**	**1,544.13**	**5,301.38**	**3,704.11**	**7,064.54**
						Segment Assets						
7,218.16	4,469.26	5,090.03	7,218.16	5,090.03	6,162.63	a) Metal Products	51,964.16	49,252.70	37,074.14	51,964.16	37,074.14	50,997.35
-	-	-	-	-	-	b) Packaging Products	6,617.44	10,065.92	3,325.32	6,617.44	3,325.32	14,385.87
107.78	-	-	107.78	-	52.07	c) Others	91.97	-	-	91.97	-	52.07
16,347.71	16,812.72	16,684.21	16,347.71	16,684.21	16,238.93	d) Investments, Unallocable and Projects in Progress	33,881.05	27,646.53	35,035.76	33,881.05	35,035.76	20,752.67
23,673.65	**21,281.98**	**21,774.24**	**23,673.65**	**21,774.24**	**22,453.63**	**Total**	**92,554.62**	**86,965.15**	**75,435.22**	**92,554.62**	**75,435.22**	**86,187.96**
						Segment Liabilities						
3,763.88	1,330.76	2,512.10	3,763.88	2,512.10	3,160.57	a) Metal Products	8,444.46	7,331.16	8,207.27	8,444.46	8,207.27	9,727.83
-	-	-	-	-	-	b) Packaging Products	1,646.04	1,552.62	1,382.65	1,646.04	1,382.65	1,679.14
32.65	-	-	32.65	-	-	c) Others	32.65	-	-	32.65	-	-
130.04	286.11	224.34	130.04	224.34	171.52	d) Investments, Unallocable and Projects in Progress	151.84	301.47	240.53	151.84	240.53	137.03
3,926.57	**1,616.87**	**2,736.44**	**3,926.57**	**2,736.44**	**3,332.09**	**Total**	**10,274.99**	**9,185.25**	**9,830.45**	**10,274.99**	**9,830.45**	**11,544.00**

MANAKSIA LIMITED ★ KOLKATA ★

S. K. Agrawal And Co Chartered Accountants LLPIN-AAV-2926 FRN: 306033E/E300272 ★ Kolkata ★

Manaksia Limited

Registered office : 6 Lyons Range, 2nd floor, Kolkata - 700001

Statement of Assets and Liabilities

(Rs. in Lacs)

Standalone			Consolidated	
30th September 2026	31st March 2026		30th September 2026	31st March 2026
Unaudited	**Audited**		**Unaudited**	**Audited**
		Assets		
		Non-current assets		
1,036.53	1,069.47	(a) Property, plant and equipment	4,896.27	5,043.45
-	-	(b) Capital Work in Progress	5,921.00	5,078.70
0.59	3.89	(c) Other Intangible Assets	0.59	3.89
-	-	(d) Right of Use Assets	343.13	327.31
		(e) Financial Assets		
3,672.07	3,671.77	(i) Investments	5,009.59	2,282.35
34.06	37.55	(ii) Other Financial Assets	36.12	39.91
-	45.33	(f) Deferred Tax Assets	-	-
4,743.25	**4,828.01**		**16,206.70**	**12,775.61**
		Current assets		
-	-	(a) Inventories	10,344.17	6,625.30
		(b) Financial Assets		
8,262.32	9,790.90	(i) Investment	24,566.93	15,222.63
4,118.89	3,496.30	(ii) Trade receivables	4,918.07	6,989.75
80.90	719.21	(iii) Cash and Cash equivalents	6,073.68	3,279.70
5,369.17	2,398.83	(iv) Other Bank balances	7,815.45	23,004.90
78.67	78.67	(v) Loans	78.67	78.67
659.06	671.02	(vi) Other Financial Assets	78.74	197.94
335.44	204.38	(c) Other Current Assets	22,441.17	17,792.14
25.95	266.31	(d) Current Tax Assets (Net)	31.04	221.32
18,930.40	**17,625.62**		**76,347.92**	**73,412.35**
23,673.65	**22,453.63**	**Total**	**92,554.62**	**86,187.96**
		Equity and Liabilities		
		Equity		
1,310.68	1,310.68	(a) Equity Share Capital	1,310.68	1,310.68
18,436.40	17,810.86	(b) Other Equity	78,462.25	70,958.17
19,747.08	**19,121.54**		**79,772.93**	**72,268.85**
-	-	Non Controlling Interest	2,506.70	2,375.11
19,747.08	**19,121.54**		**82,279.63**	**74,643.96**
		Liabilities		
		Non-current Liabilities		
13.23	11.19	(a) Provisions	246.04	228.37
27.45	-	(b) Deferred Tax Liabilities	1,413.61	1,316.53
40.68	**11.19**		**1,659.65**	**1,544.90**
		Current Liabilities		
		(a) Financial Liabilities		
3,025.01	1,300.53	(i) Borrowings	3,355.58	3,037.26
		(ii) Trade Payables		
0.35	6.39	A) total outstanding dues of micro and small enterprises; and	13.22	14.87
690.23	1,842.32	B) total outstanding dues of creditors other than micro and small enterprises	2,741.22	3,986.27
73.71	86.53	(iii) Other financial liabilities	701.49	548.57
44.65	33.19	(b) Other Current Liabilities	348.08	426.08
51.94	51.94	(c) Provisions	51.94	51.94
-	-	(d) Current Tax Liabilities (Net)	1,403.81	1,934.11
3,885.89	**3,320.91**		**8,615.34**	**9,999.10**
23,673.65	**22,453.63**	**Total**	**92,554.62**	**86,187.96**

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MANAKSIA LIMITED KOLKATA

Manaksia Limited

Statement of Unaudited Cash Flows for the Half year ended 30th September 2026

(Rs. in Lacs)

Standalone			Consolidated	
Half year ended			Half year ended	
30th September 2026	30th September 2025	PARTICULARS	30th September 2026	30th September 2025
Unaudited	**Unaudited**		**Unaudited**	**Unaudited**
		A: CASH FLOW FROM OPERATING ACTIVITIES:		
799.00	**624.45**	**Net Profit / (Loss) before Tax :**	**5,301.38**	**3,704.11**
		Adjustment for:		
33.46	11.49	Depreciation/ Amortisation	272.89	268.89
26.58	44.33	Finance Cost	186.93	138.13
(145.00)	(137.88)	Interest Income	(1,370.86)	(1,499.69)
(0.03)	-	Dividend Received	(184.37)	-
(22.26)	-	Foreign Exchange (Gain)/Loss (Net)	(22.26)	-
(507.03)	(252.40)	(Gain)/Loss from Current Investment	(1,358.63)	(568.30)
3.25	(170.67)	Loss/(Profit) on Sale of Property, plant and equipment	1.24	(170.67)
(1.78)		Sundry Balances Written off	(1.78)	-
186.19	**119.32**	**Operating Profit before Working Capital Changes**	**2,824.54**	**1,872.47**
		Adjustments for:		
(751.87)	913.94	(Increase)/Decrease in Non-Current/Current Financial and other Assets	(2,575.57)	(3,255.34)
-		(Increase)/Decrease in Inventories	(3,718.87)	3,205.77
(1,157.43)	(2,289.00)	Increase/(Decrease) in Non-Current/Current Financial and Other Liabilites	(1,154.11)	(3,204.30)
(1,723.11)	**(1,255.74)**	**Cash Generated from Operations**	**(4,624.01)**	**(1,381.40)**
139.36	(94.51)	Direct Taxes (Paid)/Refund	(1,812.78)	(1,184.02)
(1,583.75)	**(1,350.25)**	**Net Cash Flow from Operating Activities**	**(6,436.79)**	**(2,565.42)**
		B: CASH FLOW FROM INVESTING ACTIVITIES:		
(0.47)	(143.67)	Purchase of Property, plant and equipment and change in Capital work in progress	(601.46)	(1,336.38)
-	179.29	Sale of Property, plant and equipment	13.33	182.30
182.71	186.37	Interest Received	1,512.32	1,633.72
0.03		Dividend Received	184.37	-
-	-	Sale proceeds/(Purchase) of Non Current Investments (Net)	(1,950.40)	(118.16)
2,035.61	1,429.84	Sale proceeds/(Purchase) of Current Investments (Net)	(7,985.67)	2,897.74
(2,970.34)	(2,098.00)	Redemption/(Investment) in Fixed Deposits	15,189.45	(6,511.22)
(752.46)	**(446.17)**	**Net Cash Flow from Investing Activities**	**6,361.95**	**(3,252.01)**
		C: CASH FLOW FROM FINANCING ACTIVITIES:		
1,724.48	3.01	(Repayment of)/ Proceeds from Borrowings (Net)	318.32	1,214.58
(26.58)	(44.33)	Interest Paid	(186.93)	(138.13)
1,697.90	**(41.32)**	**Net Cash Flow from Financing Activities**	**131.39**	**1,076.45**
-	-	**D: Change in Currency Fluctuation A/c arising on consolidation**	**2,737.43**	2,944.61
(638.31)	**(1,837.74)**	**E: Net Increase/(Decrease) in Cash and Cash Equivalents**	**2,793.98**	**(1,796.37)**
719.21	**1,939.88**	**Cash and Cash Equivalents at the beginning of the period**	**3,279.70**	**4,394.64**
80.90	**102.14**	**Cash and Cash Equivalents at the end of the period**	**6,073.68**	**2,598.27**

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MANAKSIA LIMITED KOLKATA

Notes

(a) The Financial Results of the Company for the quarter and half year ended 30th September 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 13th November, 2026. 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.

(b) The Consolidated Financial Results comprise of Manaksia Limited, its subsidiaries and step - down subsidiaries, Manaksia Ferro Industries Ltd, Manaksia Overseas Ltd, MINL Ltd, Mark Steels Ltd, Dynatech Industries Ghana Ltd and Jebba Paper Mills Ltd.

(c) The Board of Directors of the Company, at its meeting held on March 26, 2025, approved a Scheme of Arrangement under Sections 230 to 232 of the Companies Act, 2013 ("Demerger Scheme"), for the demerger of the Metal Product business undertaking (as defined in the Demerger Scheme) conducted through domestic entities of the Company into Manaksia Ferro Industries Limited, a wholly owned subsidiary.

The proposed Scheme has been approved by BSE Limited, National Stock Exchange of India Limited, and the Securities and Exchange Board of India (SEBI). The Scheme has been filed with the National Company Law Tribunal (NCLT) for its approval.

Pending receipt of necessary approvals, no effect of the proposed demerger is warranted and accordingly has not been given in the financial results.

(d) The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

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

(f) The above financial results of the Company for the Quarter and Half year ended 30th September, 2026 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 : 13th November 2026

For and or Behalf of the Board of Directors

Suresh Kumar Agrawal
Managing Director
DIN- 00520769

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MANAKSIA LIMITED KOLKATA