MANAKSIA STEELS LIMITED
AN ISO 9001 : 2015 COMPANY
CIN : L27101WB2001PLC138341

Registered Office :
'Turner Morrison Building', 6 Lyons Range
1st Floor, Kolkata 700001, INDIA
033 2231 0055/56
info.steels@manaksiasteels.com
www.manaksiasteels.com

Sec/Steels/036/FY 2026-27 **Date: 14/11/2026**

The Secretary
BSE Limited
New Trading Wing,
Rotunda Building,
PJ Tower, Dalal Street,
Mumbai- 400001
Scrip code: 539044

The Manager
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block "G"
5th floor, Bandra Kurla Complex,
Bandra East,
Mumbai- 400051
Symbol: MANAKSTEEL

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 14th November, 2026 and disclosure under Regulation 30 & 33(1) 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(1) read with Para A of Part A of Schedule III of the SEBI Listing Regulations, please note that the Board of Directors of the Company at its meeting held today, i.e., Saturday, 14th November, 2026, which commenced at 01:00 P.M. and concluded at 02:50 P.M. has *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 and, 33(1) read with Para A of Part A of Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 and any other applicable provisions.

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

Thanking you,

Yours faithfully,

For Manaksia Steels Limited

AJAY SHARMA
Digitally signed by AJAY SHARMA
Date: 2026.11.14 14:55:18 +05'30'

Ajay Sharma
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 STEELS LIMITED

1. We have reviewed accompanying Statement of Standalone Unaudited Financial Results of Manaksia Steels Limited ("the Company"), for the quarter ended 30th September, 2026, being submitted by the Company pursuant to requirement of Regulation 33 the 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 thereunder 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: 26068851BJAUMJ3130

Place: Kolkata
Date: November 14, 2026

S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP
(FORMERLY S K AGRAWAL AND CO)
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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 STEELS LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Manaksia Steels Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 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 Steels Limited
   b. Federated Steel Mills Limited
   c. Far East Steel Industries Limited
   d. Sumo Agrochem Limited



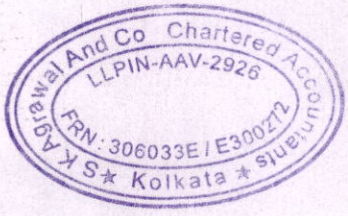
5. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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. The consolidated unaudited financial results include the interim financial statements/ financial information/ financial results of three subsidiaries which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total asset of Rs. 2,182.31 as at 30th September 2026, total revenue of Rs. 2,450.16 lacs and 4,978.69 lacs, total net profit/ (loss) after tax of Rs. 72.04 lacs and Rs. 94.63 lacs and total comprehensive income /(loss) of Rs. 136.13 lacs and Rs. 142.33 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 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: 26068851FQPDFP1263

Place: Kolkata
Date: November 14, 2026

MANAKSIA STEELS LIMITED

Corporate Identification Number: L27101WB2001PLC138341

Registered office : 6, Lyons Range, Turner Morrison Building, First Floor, Kolkata - 700001

E-mail: info.steels@manaksiasteels.com, Website: www.manaksiasteels.com

Phone: +91-33-2231 0055 / +91-33-2231 0056

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ in Lacs)

STANDALONE						Particulars	CONSOLIDATED					
QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
30th Sep 2026	30th June 2026	30th Sep 2025	30th Sep 2026	30th Sep 2025	31st March 2026		30th Sep 2026	30th June 2026	30th Sep 2025	30th Sep 2026	30th Sep 2025	31st March 2026
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
						1. Revenue						
39,502.92	30,221.55	24,379.32	69,724.47	44,477.10	1,05,319.18	(a) Revenue from Operations	41,953.05	32,748.77	26,266.90	74,701.82	48,015.98	1,13,110.30
36.22	366.79	95.77	403.01	346.38	431.99	(b) Other Income	36.25	366.82	95.96	403.07	346.57	432.29
39,539.14	**30,588.34**	**24,475.09**	**70,127.48**	**44,823.48**	**1,05,751.17**	**Total Income**	**41,989.30**	**33,115.59**	**26,362.86**	**75,104.89**	**48,362.55**	**1,13,542.59**
						2. Expenses						
29,645.33	22,167.30	19,979.95	51,812.63	38,706.98	89,076.62	(a) Cost of materials consumed (including traded goods)	30,929.89	23,571.89	21,076.56	54,501.78	40,664.04	93,756.23
1,615.59	1,232.55	(80.63)	2,848.14	(2,128.07)	(3,453.46)	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,721.20	1,247.02	(169.56)	2,968.23	(2,177.84)	(3,864.30)
568.54	542.20	502.55	1,110.74	969.35	2,029.78	(c) Employee benefits expense	774.17	753.32	651.27	1,527.48	1,257.72	2,654.86
4,050.32	3,013.35	2,861.98	7,063.66	4,809.94	10,441.85	(d) Other expenses	4,742.67	3,822.55	3,465.47	8,565.22	5,953.58	12,906.66
35,879.78	**26,955.40**	**23,263.85**	**62,835.17**	**42,358.20**	**98,094.79**	**Total Expenses**	**38,167.93**	**29,394.78**	**25,023.74**	**67,562.71**	**45,697.50**	**1,05,453.45**
3,659.36	**3,632.94**	**1,211.24**	**7,292.31**	**2,465.28**	**7,656.38**	**3. Profit/(Loss) before Interest, Tax, Depreciation & Amortisation (EBITDA) (1-2)**	**3,821.37**	**3,720.81**	**1,339.12**	**7,542.18**	**2,665.05**	**8,089.14**
215.77	346.58	389.81	562.35	659.24	1,578.78	4. Finance Cost	230.67	356.03	394.13	586.70	669.31	1,593.82
283.75	274.17	260.54	557.91	416.78	934.50	5. Depreciation and amortisation expense	326.89	315.84	295.45	642.73	484.59	1,079.93
3,159.84	**3,012.19**	**560.89**	**6,172.05**	**1,389.26**	**5,143.10**	**6. Profit/(Loss) before tax (PBT) (3-4-5)**	**3,263.81**	**3,048.94**	**649.54**	**6,312.75**	**1,511.15**	**5,415.39**
						7. Tax expense						
790.00	670.00	110.00	1,460.00	240.00	1,135.00	(a) Current Tax	838.97	692.89	123.12	1,531.86	263.36	1,211.01
-	-	-	-	-	3.06	(b) Short/(Excess) Provision for Taxation for Earlier Years	-	-	-	-	-	3.06
18.12	104.27	50.08	122.39	113.74	188.09	(c) Deferred Tax	5.00	91.46	76.17	96.45	148.95	209.48
2,351.72	**2,237.92**	**400.81**	**4,589.66**	**1,035.52**	**3,816.95**	**8. Net Profit/(Loss) for the period (PAT) (6-7)**	**2,419.84**	**2,264.59**	**450.25**	**4,684.44**	**1,098.84**	**3,991.84**
						9. Other Comprehensive Income (OCI) (After Tax)						
						A. (i) Items that will not be reclassified subsequently to Profit and Loss						
-	-	-	-	-	9.22	(a) Remeasurement Gains/(Losses) on Post Employment Defined Benefit Plans	-	-	-	-	-	9.22
76.40	621.60	(272.40)	698.00	362.40	(636.40)	(b) Gains/(Losses) from Investments in Equity Instruments designated at FVTOCI	76.40	621.60	(272.40)	698.00	362.40	(636.40)
(10.92)	(88.89)	38.96	(99.81)	(51.82)	88.68	(ii) Tax on Items that will not be reclassified subsequently to Profit and Loss	(10.92)	(88.89)	38.96	(99.81)	(51.82)	88.68
						B. (i) Items that will be reclassified subsequently to Profit and Loss						
-	-	-	-	-	-	(a) Foreign Currency Translation Reserve	62.80	(16.39)	63.32	46.42	70.64	208.43
-	-	-	-	-	-	(ii) Tax on Items that will be reclassified subsequently to Profit and Loss	-	-	-	-	-	-
2,417.20	**2,770.63**	**167.37**	**5,187.85**	**1,346.10**	**3,278.45**	**10. Total Comprehensive Income for the period (TCI) (8+9)**	**2,548.12**	**2,780.91**	**280.13**	**5,329.05**	**1,480.06**	**3,661.77**
655.34	655.34	655.34	655.34	655.34	655.34	11. Paid-up Equity Share Capital (Face Value per share : ₹ 1/-)	655.34	655.34	655.34	655.34	655.34	655.34
-	-	-	-	-	33,240.04	12. Other equity as per Balance Sheet of the previous accounting year	-	-	-	-	-	31,942.77
						13. Earnings per share (of ₹ 1/- each) (Not annualised for the quarter):						
3.59	3.41	0.61	7.00	1.58	5.82	Basic	3.69	3.46	0.69	7.15	1.68	6.09
3.59	3.41	0.61	7.00	1.58	5.82	Diluted	3.69	3.46	0.69	7.15	1.68	6.09

Agarwal And Co Chartered Accountants LLPIN-AAW-2926 FRN: 302033E/E300272 Kolkata

MANAKSIA STEELS 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 respective meetings held on 14th 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 Steels Limited, its wholly owned subsidiary, Federated Steel Mills Limited, Far East Steel Industries Limited and Sumo Agrochem Limited.

(c) 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.

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

(e) 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.manaksiasteels.com and websites of all Stock Exchanges, where the Equity shares of the Company are listed.

Place : Kolkata
Dated : 14th November, 2026

For and on behalf of the
Board of Directors
Manaksia Steels Limited

Varun Agrawal
(Managing Director)
DIN - 00441271

MANAKSIA STEELS LIMITED

Registered office : 6, Lyons Range, Turner Morrison Building, First Floor, Kolkata - 700001

Statement of Assets and Liabilities

(₹ in Lacs)

Standalone		Particulars	Consolidated	
As at 30th September, 2026	As at 31st March, 2026		As at 30th September, 2026	As at 31st March, 2026
(Unaudited)	(Audited)		(Unaudited)	(Audited)
		ASSETS		
		I. Non-Current Assets		
13,479.00	13,725.60	(a) Property, Plant and Equipment	14,145.99	14,455.69
3,727.94	3,270.91	(b) Capital Work-in-Progress	3,727.93	3,270.91
668.78	354.42	(c) Right-of-Use Asset	1,050.53	715.97
		(d) Financial Assets		
4,808.09	4,112.59	(i) Investments	2,419.60	1,724.10
59.21	621.67	(ii) Other Financial Assets	59.21	621.67
534.42	66.94	(e) Other Non Current Assets	534.42	66.94
23,277.44	**22,152.13**	**Sub-total - Non-Current Assets**	**21,937.68**	**20,855.28**
		II. Current Assets		
15,684.44	14,689.51	(a) Inventories	16,206.29	15,527.16
		(b) Financial Assets		
9,600.74	6,864.60	(i) Investments	9,600.74	6,864.60
5,963.24	6,422.30	(ii) Trade Receivables	6,021.44	6,448.68
460.53	292.28	(iii) Cash and Cash Equivalents	656.33	451.23
-	22.74	(iv) Other Bank Balances	-	22.74
1,964.27	1,501.82	(v) Other Financial Assets	1,970.46	1,509.42
2,087.43	7,443.72	(c) Other Current Assets	2,555.04	7,538.57
-	50.40	(d) Current Tax Assets (Net)	-	50.40
35,760.65	**37,287.37**	**Sub-total - Current Assets**	**37,010.30**	**38,412.80**
59,038.09	**59,439.50**	**TOTAL - ASSETS**	**58,947.98**	**59,268.08**
		EQUITY AND LIABILITIES		
		III. Equity		
655.34	655.34	(a) Equity Share Capital	655.34	655.34
38,427.89	33,240.04	(b) Other Equity	37,271.83	31,942.77
39,083.23	**33,895.38**	**Sub-total - Equity**	**37,927.17**	**32,598.11**
		IV. Non-Current Liabilities		
		(a) Financial Liabilities		
171.71	182.77	(i) Lease Liability	171.71	182.77
153.80	137.15	(b) Provisions	153.80	137.15
913.07	690.86	(c) Deferred Tax Liabilities (Net)	1,065.77	860.56
1,238.58	**1,010.78**	**Sub-total - Non-Current Liabilities**	**1,391.28**	**1,180.48**
		Current Liabilities		
		(a) Financial Liabilities		
13,085.37	14,918.37	(i) Borrowings	13,301.03	14,918.37
38.02	37.55	(ii) Lease Liabilities	38.02	37.55
		(iii) Trade Payables		
41.27	140.41	(A) total outstanding dues of micro and small enterprises; and	41.27	140.41
3,509.07	4,688.25	(B) total outstanding dues of creditors other than micro and small enterprises	3,850.64	5,236.15
1,059.92	642.49	(iv) Other Financial Liabilities	1,242.07	880.48
557.60	4,030.24	(b) Other Current Liabilities	641.16	4,103.22
85.26	76.03	(c) Provisions	85.26	76.03
339.77	-	(d) Current Tax Liability (Net)	430.08	97.28
18,716.28	**24,533.34**	**Sub-total - Current Liabilities**	**19,629.53**	**25,489.49**
59,038.09	**59,439.50**	**TOTAL - EQUITY AND LIABILITIES**	**58,947.98**	**59,268.08**

Place : Kolkata
Dated : 14th November, 2026

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

MANAKSIA STEELS LIMITED KOLKATA

MANAKSIA STEELS LIMITED

Registered office : 6, Lyons Range, Turner Morrison Building, First Floor, Kolkata - 700001

Statement of Unaudited Cash Flows for the Half Year Ended September 30,2026

(₹ in Lacs)

Standalone HALF YEAR ENDED		Particulars	Consolidated HALF YEAR ENDED	
30th Sep 2026	30th Sep 2025		30th Sep 2026	30th Sep 2025
(Unaudited)	(Unaudited)		(Unaudited)	(Unaudited)
		A. CASH FLOW FROM OPERATING ACTIVITIES:		
6,172.05	**1,389.26**	**Net Profit/(Loss) before Tax :**	**6,312.75**	**1,511.15**
		Adjustment for:		
557.91	416.78	Depreciation/ Amortisation	642.73	484.59
562.35	659.24	Finance Cost	586.70	669.31
(65.41)	(79.36)	Interest Income	(65.46)	(79.36)
-	(5.42)	Loss on Property, Plant & Equipment Sold / Discarded (Net)	-	(5.42)
-	(0.04)	Dividend Received on Investment in Equity Shares	-	(0.04)
(330.76)	(256.28)	(Gain)/Loss from Current Investments	(330.76)	(256.28)
6,896.14	**2,124.18**	**Operating Profit before Working Capital Changes**	**7,145.96**	**2,323.95**
		Adjustments for:		
5,350.11	1,122.59	(Increase)/Decrease in Non-Current/Current Financial and other Assets	4,946.94	1,099.14
(994.92)	(1,786.22)	(Increase)/Decrease in Inventories	(679.12)	(1,938.06)
(4,263.18)	1,477.23	Increase/(Decrease) in Non-Current/Current Financial and other Liabilities/Provisions	(4,514.80)	1,545.96
6,988.15	**2,937.78**	**Cash Generated from Operations**	**6,898.98**	**3,030.99**
(1,069.82)	(80.92)	Direct Taxes Paid	(1,148.66)	(103.06)
5,918.33	**2,856.86**	**Net Cash Flow from Operating Activities**	**5,750.32**	**2,927.93**
		B. CASH FLOW FROM INVESTING ACTIVITIES:		
(1,073.85)	(829.40)	Purchase of Property, Plant & Equipment and change in Capital work in progress	(1,073.85)	(829.40)
-	8.00	Sale of Property, Plant & Equipment	-	8.00
2.50	2.50	(Purchase)/Sale of other Non-Current Investments	2.50	2.50
(2,405.37)	(1,703.23)	(Investment)/Sale of Current Investments	(2,405.37)	(1,703.23)
106.88	(2.38)	(Investment)/Redemption in Fixed Deposits	106.88	(2.38)
79.04	82.27	Interest Received	79.09	82.27
-	0.04	Dividend Received on Investment in Equity Shares	-	0.04
(3,290.80)	**(2,442.20)**	**Net Cash Flow Used in Investing Activities**	**(3,290.75)**	**(2,442.20)**
		C. CASH FLOW FROM FINANCING ACTIVITIES:		
(1,833.00)	(311.85)	(Repayment of)/ Proceeds from Short Term Borrowings (Net)	(1,617.34)	(311.85)
(19.48)	(17.04)	Repayment of Principal portion of Lease Liabilities	(19.48)	(17.04)
(10.75)	(11.01)	Repayment of Interest portion of Lease Liabilities	(10.75)	(11.01)
(596.05)	(482.41)	Interest Paid	(620.41)	(492.49)
(2,459.28)	**(822.31)**	**Net Cash Flow Used in Financing Activities**	**(2,267.98)**	**(832.39)**
168.25	**(407.65)**	**Net Increase/(Decrease) in Cash and Cash Equivalents**	**191.59**	**(346.66)**
292.28	**796.82**	**Cash and Cash Equivalents at the beginning of the period**	**451.23**	**1,004.88**
-	-	**Effect of Foreign Currency Translation during the period**	**13.51**	**2.62**
460.53	**389.17**	**Cash and Cash Equivalents at the end of the period**	**656.33**	**660.84**
			(0.00)	

Place : Kolkata
Dated : 14th November, 2026

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

MANAKSIA STEELS LIMITED KOLKATA