

Alum/2023-24/41

Date: 12.02.2024

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

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

Scrip Code: 539045

Dear Sir/Madam,

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

We hereby inform that the Board of Directors of the Company at its Meeting held on 12<sup>th</sup> February, 2024 has, *inter alia*, considered and approved the following:

1. The Un-audited Financial Results of the Company for the 3<sup>rd</sup> quarter and nine months ended on 31<sup>st</sup> December, 2023. A copy of Un-audited Financial Results for the quarter ended 31<sup>st</sup> December, 2023 along with Limited Review Report given by M/s Dangi Jain & Co., 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.manaksiaaluminium.com/> as per Regulation 46(2) of the Listing Regulations.
2. Decided to change the Registrar and Transfer Agent ('RTA') of the Company from Link Intime India Private Limited ('Link Intime') to Maheshwari Datamatics Pvt. Ltd., Category I Registrar and Share Transfer Agent having SEBI Registration No. INRO00000353 and having its office at 23, R. N. Mukherjee Road, 5th Floor, Kolkata -700001 ('MDPL') in order to facilitate continuation of efficient services to shareholders. Brief Profile of the new RTA, i.e., "Maheshwari Datamatics Pvt. Ltd" is attached as **Annexure-B**.

This may be treated as compliance with Regulation 30 and other and other relevant Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors commenced at 01:30 p.m and concluded at: 04:35 p.m.

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

**Thanking you,**  
**Yours faithfully,**  
**For Manaksia Aluminium Company Limited**

**Vivek Jain**  
**Company Secretary & Compliance Officer**  
**Membership No.: A36946**

**Encl: as above**



M/S DANGI JAIN & COMPANY  
CHARTERED ACCOUNTANTS

Annexure - A

c/o Bengal Planters,  
Gillander House,  
8, N.S. Road, Block-D,  
3<sup>rd</sup> Floor, Room # 4,  
Kolkata - 700 001

**Limited Review Report on unaudited financial results of Manaksia Aluminium Company Limited for the quarter ended 31 December 2023 and year-to-date results for the period from 01 April 2023 to 31 December 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of Manaksia Aluminium Company Limited**

1. We have reviewed the accompanying Statement of unaudited financial results of Manaksia Aluminium Company Limited ("the Company") for the quarter ended 31 December 2023 and year-to-date results for the period from 01 April 2023 to 31 December 2023, being submitted by the Company pursuant to the 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 Company's management and approved by the 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 and in compliance with Regulation 33 and Regulation 52(4) read with Regulation 63 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'), as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021. 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 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52(4) read with Regulation 63 of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021, 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: 24304486BKGB5W1612

Place: Kolkata

Date: 12<sup>th</sup> February 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 AND NINE MONTHS ENDED 31ST DECEMBER, 2023**

(Amount Rs in Lacs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31st December, 2023	30th Sept, 2023	31st December, 2022	31st December, 2023	31st December, 2022	31st March, 2023
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
<b>1. Revenue</b>						
(a) Revenue from Operations	10,348.18	11,260.19	10,822.76	31,478.40	35,652.16	48,299.44
(b) Other Income	20.70	35.42	16.58	75.49	59.49	142.64
<b>Total Revenue</b>	<b>10,368.88</b>	<b>11,295.61</b>	<b>10,839.34</b>	<b>31,553.89</b>	<b>35,711.65</b>	<b>48,442.08</b>
<b>2. Expenses</b>						
(a) Cost of materials consumed	6,905.82	8,376.19	9,296.76	23,749.07	25,941.70	35,269.56
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	187.98	(670.93)	(2,031.01)	(2,274.14)	(1,911.67)	(1,537.47)
(c) Employee benefits expense	386.57	475.91	428.55	1,285.62	1,235.46	1,592.75
(d) Finance Cost	580.56	533.94	495.95	1,600.26	1,278.64	1,689.21
(e) Depreciation and amortisation expense	198.44	196.93	174.90	586.50	524.71	710.88
(f) Other expenses	1,946.84	2,224.08	2,270.57	6,136.51	7,892.65	9,806.69
<b>Total Expenses</b>	<b>10,206.21</b>	<b>11,136.12</b>	<b>10,635.72</b>	<b>31,083.82</b>	<b>34,961.49</b>	<b>47,531.62</b>
<b>3. Profit before exceptional item and tax (1-2)</b>	<b>162.67</b>	<b>159.49</b>	<b>203.62</b>	<b>470.07</b>	<b>750.16</b>	<b>910.46</b>
<b>4. Exceptional Items:</b>						
(a) Exceptional items before tax (net) [gain/(loss)]	-	-	-	-	-	200.00
(b) Current tax	-	-	-	-	-	-
(c) Exceptional items (net of tax)	-	-	-	-	-	200.00
<b>5. Profit before tax (3+4)</b>	<b>162.67</b>	<b>159.49</b>	<b>203.62</b>	<b>470.07</b>	<b>750.16</b>	<b>1,110.46</b>
<b>6. Tax expense</b>						
(a) Current Tax	-	-	58.53	31.45	180.74	191.24
(b) Deferred Tax	39.45	41.46	18.82	87.18	29.00	32.56
<b>Total Tax Expenses</b>	<b>39.45</b>	<b>41.46</b>	<b>77.35</b>	<b>118.63</b>	<b>209.74</b>	<b>223.81</b>
<b>7. Net Profit after Tax (5-6)</b>	<b>123.22</b>	<b>118.03</b>	<b>126.27</b>	<b>351.44</b>	<b>540.42</b>	<b>886.65</b>
<b>8. Other Comprehensive Income (OCI)</b>						
i) Items that will not be classified to Statement of Profit or Loss:						
a) Remeasurement Gains/(Losses) on Post Employment Defined Benefit Plans	-	-	-	-	-	(6.14)
ii) Tax on Items that will not be reclassified subsequently to Profit and Loss	-	-	-	-	-	1.35
<b>9. Total Comprehensive Income (7+8)</b>	<b>123.22</b>	<b>118.03</b>	<b>126.27</b>	<b>351.44</b>	<b>540.42</b>	<b>881.87</b>
<b>10. Paid-up Equity Share Capital (Face Value per share : Rs. 1/-)</b>	655.34	655.34	655.34	655.34	655.34	655.34
<b>11. Other equity</b>	-	-	-	-	-	11,856.35
<b>12. Earnings per share (of Rs. 1/- each) (Not annualised):</b>						
Basic EPS (Rs)	0.19	0.18	0.19	0.54	0.82	1.35
Diluted EPS (Rs)	0.19	0.18	0.19	0.54	0.82	1.35



**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 11th February 2024.
2. In compliance with Regulation 33 of the Securities Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations 2015, a limited review of financial results for the quarter ended 31 December 2023 and year-to-date results for the period from 01 April 2023 to 31 December 2023 has been carried out by the Statutory auditors and an unmodified conclusion has been expressed in their report.
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. 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 thereof.
5. Previous quarter/ year’s figures have been regrouped/restated wherever necessary.

For and on the behalf of the Board of Directors

  
Sunil Kumar Agrawal  
(Managing Director)  
DIN: 00091784



Place: Kolkata  
Dated: 12th February 2024



**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**

**Brief profile of Maheshwari Datamatics Pvt. Ltd.**

Maheshwari Datamatics Pvt. Ltd. (MDPL) is one of the leading Registrars in eastern India with a decade of experience and the expertise of a team of very efficient professionals. MDPL was granted certificate of Category I Registrar and Share Transfer Agent by SEBI in the year 1993 and Permanent Registration Certificate in July, 2013. MDPL has been ranked twice among the top three registrars by Prime Database for handling the maximum number of IPOs. They are acting as Registrar and Transfer Agent of big groups, like Rupa & Co Ltd, Skipper Limited, Century Plyboards (India) Ltd, Titagarh Rail Systems Limited etc.

The Company has initiated the formalities for change in RTA, and the appointment of MDPL will be effective from the date of entering into tripartite agreement between the existing RTA, i.e., Link Intime, the new RTA, i.e., MDPL and the Company, subject to completion of the necessary formalities. The actual effective date of change of RTA will be intimated in due course.

Till such time the change becomes effective, Link Intime will continue to act as RTA of the Company.

