Manaksia Coated Metals & Industries Limited
Corporate Identiy Number: L27100WB2010PLC144409

Regd. Office :
8/1, Lal Bazar Street, Bikaner Building
3rd Floor Kolkata - 700 001, India.
Phone : +91 33 22435053 / 54 / 6055
Email : info@mcmil.in
Website: www.manaksiacoatedmetals.com

**Sec/Coat/0065/FY 2026-27** **Date: 28.10.2026**

| | |
|---|---|
| **The Secretary**<br>**BSE Limited**<br>New Trading Wing,<br>Mumbai- 400001<br>**Scrip Code: 539046** | **The Manager**<br>**National Stock Exchange of India Limited**<br>Exchange Plaza, C-1,<br>Block "G" Mumbai-<br>400051<br>**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 of the Company at its Meeting held on Wednesday 28th October,2026 has, *inter alia*, considered and approved the following:

1. The Un-audited Financial Results of the Company for the 2nd quarter ended on 30th September, 2026. A copy of Un-audited Financial Results for the quarter ended 30th September, 2026 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. Approved the proposal to increase the ceiling under Section 180(1)(a) of the Companies Act, 2013 from ₹1,000 crore (Rupees One Thousand Crore only) to ₹2,500 crore (Rupees Two Thousand Five Hundred Crore only) subject to approval of shareholders by postal ballot.

3. Approved the proposal to increase in Borrowing Limit under Section 180(1)(c**)** of the Companies Act, 2013 from ₹1,000 crore (Rupees One Thousand Crore only) to ₹2,500 crore (Rupees Two Thousand Five Hundred Crore only) subject to approval of shareholders by postal ballot.

4. Approved change in Ticker/Symbol of National Stock Exchange of India Ltd. & BSE Ltd. from MANAKCOAT to MCMIL without affecting the ISIN, shareholders' rights or listing status. The Company shall apply to NSE and BSE for necessary approvals and make the requisite disclosures under Regulation 30 of SEBI (LODR) Regulations, 2015.

5. Approved the ceiling of remuneration up to 5% of the Company's net profits to each person subject to performance - based evaluation by the Board of Directors to Mr. Sushil Kumar Agrawal (Managing Director), Mr. Karan Agrawal (Whole-time Director), Mr. Tushar Agrawal (Senior Vice President) and Mr. Devansh Agrawal (Vice President – Business Development), subject to shareholders approvals by Postal Ballot and applicable statutory approvals and compliance with the relevant provisions of the Companies Act, 2013 and SEBI (LODR), 2015.

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6. Approved the Notice of Postal Ballot for obtaining shareholders' approval for the necessary resolutions by way of a Postal Ballot. (a copy of the Notice would be circulated separately in due course.)

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

The meeting of the Board of Directors commenced at 12:30 p.m and concluded at: 05.00 p.m.

Thaking you,

Yours Faithfully,

**For Manaksia Coated Metals & Industries Limited**

SHRUTI AGARWAL

Digitally signed by SHRUTI AGARWAL
Date: 2026.10.28 17:01:53 +05'30'

**Shruti Agarwal**

**Company Secretary & Compliance Officer**

**Enclosed as stated above**

**MANAKSIA COATED METALS & INDUSTRIES LIMITED**

**Corporate Identity Number:L27100WB2010PLC144409**

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

**E-mail: info@mcmil.in, Website: www.manaksiacoatedmetals.com**

**Phone: +91-33-2243 5053 / 5054**

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

(Amount 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. Income** | | | | | | |
| 31,869.19 | 26,214.09 | 22,032.66 | 58,083.28 | 47,011.14 | 88,446.42 | (a) Revenue from Operations | 31,869.19 | 26,214.09 | 22,032.66 | 58,083.28 | 47,012.88 | 88,448.16 |
| 282.91 | 89.85 | 332.74 | 372.76 | 743.69 | 1,168.04 | (b) Other Income | 285.77 | 92.54 | 335.44 | 378.31 | 749.08 | 1,178.82 |
| **32,152.10** | **26,303.94** | **22,365.40** | **58,456.04** | **47,754.83** | **89,614.45** | **Total Income** | **32,154.96** | **26,306.63** | **22,368.10** | **58,461.59** | **47,761.96** | **89,626.97** |
| | | | | | | **2. Expenses** | | | | | | |
| 26,240.78 | 19,618.48 | 17,497.49 | 45,859.26 | 35,308.13 | 67,579.24 | (a) Cost of materials consumed | 26,240.78 | 19,618.48 | 17,497.49 | 45,859.26 | 35,313.10 | 67,579.24 |
| (5028.70) | (823.13) | (2402.90) | (5851.83) | (1547.00) | (1805.61) | (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (5028.70) | (823.13) | (2402.90) | (5851.83) | (1547.00) | (1800.64) |
| 704.61 | 511.82 | 462.38 | 1,216.43 | 872.06 | 1,770.36 | (c) Employee benefits expense | 704.61 | 511.82 | 462.38 | 1,216.43 | 872.06 | 1,770.36 |
| 847.69 | 685.72 | 826.08 | 1,533.41 | 1,603.31 | 2,924.49 | (d) Finance Cost | 847.70 | 685.72 | 826.08 | 1,533.42 | 1,603.32 | 2,924.51 |
| 324.58 | 321.26 | 207.93 | 645.84 | 413.71 | 886.33 | (e) Depreciation and amortisation expenses | 332.78 | 330.20 | 216.88 | 662.98 | 431.60 | 922.10 |
| 6,547.29 | 4,090.99 | 3,865.94 | 10,638.28 | 7,317.06 | 12,857.13 | (f) Other expenses | 6,547.29 | 4,090.99 | 3,865.94 | 10,638.28 | 7,317.06 | 12,857.29 |
| **29,636.25** | **24,405.14** | **20,456.92** | **54,041.39** | **43,967.27** | **84,211.94** | **Total Expenses** | **29,644.46** | **24,414.08** | **20,465.87** | **54,058.54** | **43,990.14** | **84,252.86** |
| **2,515.85** | **1,898.80** | **1,908.48** | **4,414.65** | **3,787.56** | **5,402.52** | **3. Profit/(Loss) before Exceptional Item and tax (1-2)** | **2,510.50** | **1,892.55** | **1,902.23** | **4,403.05** | **3,771.82** | **5,374.12** |
| - | - | - | - | - | - | **4. Excpetional Items** | - | - | - | - | - | - |
| **2,515.85** | **1,898.80** | **1,908.48** | **4,414.65** | **3,787.56** | **5,402.52** | **5. Profit/(Loss) before tax (3-4)** | **2,510.50** | **1,892.55** | **1,902.23** | **4,403.05** | **3,771.82** | **5,374.12** |
| | | | | | | **6. Tax expense** | | | | | | |
| 625.60 | 471.00 | 493.96 | 1,096.60 | 969.00 | 1,231.00 | (a) Current Tax | 625.60 | 471.00 | 493.96 | 1,096.60 | 969.00 | 1,231.00 |
| - | - | - | - | - | 5.78 | (b) Tax for earlier year | - | - | - | - | - | 5.78 |
| 11.47 | 11.58 | 12.14 | 23.05 | 6.10 | 68.59 | (c) Deferred Tax | 11.47 | 11.58 | 12.14 | 23.05 | 6.10 | 68.59 |
| **1,878.78** | **1,416.22** | **1,402.38** | **3,295.00** | **2,812.46** | **4,097.15** | **7. Net Profit/(Loss) for the period (5-6)** | **1,873.43** | **1,409.97** | **1,396.13** | **3,283.40** | **2,796.72** | **4,068.75** |
| | | | | | | **8. Other Comprehensive Income (After Tax)** | | | | | | |
| - | - | - | - | - | 10.51 | (a) Items that will not be reclassified to profit or loss (After Tax) | - | - | - | - | - | 10.51 |
| - | - | - | - | - | - | (b) Items that will be reclassified to profit or loss | 28.92 | (3.35) | 62.51 | 25.57 | 61.79 | 174.59 |
| **1,878.78** | **1,416.22** | **1402.38** | **3,295.00** | **2,812.46** | **4,107.65** | **9. Total Comprehensive Income for the period (7+8)** | **1902.35** | **1406.62** | **1,458.64** | **3,308.97** | **2,858.51** | **4,253.84** |
| 1066.34 | 1066.34 | 1058.34 | 1066.34 | 1058.34 | 1058.34 | 10. Paid-up Equity Share Capital (Face Value per share : Rs. 1/-) | 1,066.34 | 1,066.34 | 1,058.34 | 1,066.34 | 1,058.34 | 1,058.34 |
| - | - | - | | | - | 11. Other Equity as per Balance Sheet of the previous accounting year | - | - | - | | | |
| | | | | | | **12. Earnings per share (of Rs. 1/- each) (Not annualised):** | | | | | | |
| 1.76 | 1.34 | 1.40 | 3.09 | 2.80 | 4.25 | Basic | 1.76 | 1.33 | 1.45 | 3.10 | 2.85 | 4.41 |
| 1.76 | 1.32 | 1.38 | 3.08 | 2.77 | 4.18 | Diluted | 1.75 | 1.32 | 1.43 | 3.09 | 2.81 | 4.32 |

Manaksia Coated Metals & Industries Ltd. 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 28th October, 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) 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, 2026 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.

d) The company had issued and allotted 2,07,00,000 warrants on preferential allotment basis to Promoter and Non-Promoter group carrying the right to convert each warrant into an Equity Share of Re. 1/- each, at a premium of Re. 64 each, within the period of 18 months for Promoters group and 6 months for Non Promoter group from the date of allotment i.e. 30th January 2025. The warrant holders had paid 25% of the total consideration of Rs. 16.25 per warrant amounting to Rs. 3363.75 lacs as application money against the above warrants. The Company has allotted 57,90,000 Equity Shares against 57,90,000 warrants on 19.05.2025 after receipt of full consideration, 7,55,000 Equity Shares against 7,55,000 warrants on 06.06.2025 and 49,72,500 Equity Shares against 49,72,500 warrants on 25.06.2025 after receipt of full consideration, 11,62,500 Equity Shares against 11,62,500 warrants on 04.07.2025 after receipt of full consideration and 8,00,000 Equity Shares against 8,00,000 warrants on 30.06.2026 after receipt of full consideration.The Board, by a circular resolution dated 4th August 2026, approved the lapse and cancellation of 20,00,000 warrants held by M/s AIO Growth Capital Fund SPC, as the balance 75% was not paid within stipulated time. In accordance with the SEBI (ICDR) Regulations and the terms of issue, the upfront amount of ₹3,25,00,000 (25%) was forfeited by the Company and transfered the same amount to Capital Reserve.

(e) Segment Reporting as per Ind AS-108- "Operating Segment" is not applicable to the company. The Company had earlier identified two operating segments, viz. Metal Products and Other Products (comprising Mosquito Repellent Coils, Robin Blue, etc.), and had accordingly disclosed segment-wise information up to the quarter ended 31st March, 2026 in accordance with Ind AS 108 – "Operating Segments." Pursuant to a reassessment carried out during the current quarter, the Management has determined that none of the said operating segments individually satisfies the quantitative thresholds prescribed under Ind AS 108. Accordingly, segment report have not been furnished for the quarter ended 30th September, 2026.

MANAKSIA COATED METALS & INDUSTRIES LTD.

**For and on behalf of the Board of Directors**
**Manaksia Coated Metals & Industries Limited**

Director

**Siddhartha Shankar Roy**
**(Chairman)**
**DIN:08458092**

**Place : Kolkata**
**Dated : 28th October, 2026**

## MANAKSIA COATED METALS & INDUSTRIES LIMITED

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

**Statement of Assets and Liabilities**

(Amount 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** | | |
| 16,025.54 | 16,675.18 | (a) Property, Plant and Equipment | 16,134.16 | 16,802.53 |
| 8,874.76 | 3,054.00 | (b) Capital Work-in-Progress | 8,874.76 | 3,054.00 |
| | | (c) Financial Assets | | |
| 982.05 | 982.05 | i) Investments | 0.05 | 0.05 |
| 51.16 | 37.61 | ii) Loans | 51.16 | 37.61 |
| - | - | iii) Other Financial Assets | - | - |
| **25,933.51** | **20,748.84** | **Sub-total - Non-Current Assets** | **25,060.13** | **19,894.19** |
| | | **II. Current Assets** | | |
| 38,965.12 | 33,938.92 | (a) Inventories | 38,965.98 | 33,939.78 |
| | | (b) Financial Assets | | |
| 13,830.74 | 9,672.95 | i) Trade Receivables | 13,958.17 | 9,796.56 |
| 10.72 | 104.54 | ii) Cash and Cash Equivalents | 31.03 | 124.95 |
| 4,148.88 | 3,265.47 | iii) Other Bank Balances | 4,148.88 | 3,265.47 |
| 472.70 | 470.85 | iv) Loans | 27.36 | 25.51 |
| 291.43 | 192.00 | v) Other Financial Assets | 291.43 | 192.00 |
| - | - | (c) Current Tax Asset (Net) | - | - |
| 4,869.92 | 6,316.05 | (d) Other Current Assets | 6,822.37 | 8,242.10 |
| **62,589.51** | **53,960.78** | **Sub-total - Current Assets** | **64,245.22** | **55,586.37** |
| | | | | |
| **88,523.02** | **74,709.62** | **TOTAL - ASSETS** | **89,305.35** | **75,480.56** |
| | | **EQUITY AND LIABILITIES** | | |
| | | **III. Equity** | | |
| 1,066.34 | 1,058.34 | (a) Equity Share Capital | 1,066.34 | 1,058.34 |
| 36,918.48 | 33,294.80 | (b) Other Equity | 37,469.61 | 33,837.34 |
| **37,984.81** | **34,353.13** | **Sub-total - Equity** | **38,535.95** | **34,895.68** |
| | | **IV. Non-Current Liabilities** | | |
| | | (a) Financial Liabilities | | |
| 12,152.58 | 7,678.36 | i) Borrowings | 12,152.58 | 7,678.36 |
| - | - | ii) Trade Payables | - | - |
| 145.77 | 145.77 | (b) Provisions | 145.77 | 145.77 |
| 1,486.71 | 1,463.66 | (c) Deferred Tax Liabilities | 1,486.71 | 1,463.66 |
| 235.20 | 237.94 | (d) Other Non- Current Liabilities | 235.20 | 237.94 |
| **14,020.26** | **9,525.73** | **Sub-total - Non-Current Liabilities** | **14,020.26** | **9,525.73** |
| | | **V. Current Liabilities** | | |
| | | (a) Financial Liabilities | | |
| 6,377.56 | 4,351.69 | i) Borrowings | 6,377.56 | 4,351.69 |
| 25,519.29 | 23,893.65 | ii) Trade Payables | 25,519.33 | 23,893.98 |
| 1,794.97 | 1,116.08 | iii) Other Financial Liabilities | 1,794.97 | 1,116.08 |
| 2,386.09 | 1,195.34 | (b) Other Current Liabilities | 2,617.25 | 1,423.40 |
| 18.38 | 18.38 | (c) Provisions | 18.38 | 18.38 |
| 421.67 | 255.62 | (d) Current Tax Liabilities (Net) | 421.67 | 255.62 |
| **36,517.95** | **30,830.76** | **Sub-total - Current Liabilities** | **36,749.15** | **31,059.15** |
| | | | | |
| **88,523.02** | **74,709.62** | **TOTAL - EQUITY AND LIABILITIES** | **89,305.36** | **75,480.56** |

Manaksia Coated Metals & Industries Ltd. * Kolkata

MANAKSIA COATED METALS & INDUSTRIES LIMITED

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Amount 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 |
| | | A: | CASH FLOW FROM OPERATING ACTIVITIES: | | |
| 4,414.65 | 5,402.52 | | **Net Profit before Tax :** | 4,403.05 | 5,374.12 |
| | | | **Adjustment for:** | | |
| 645.84 | 886.33 | | Depreciation/ Amortisation | 662.98 | 922.10 |
| 1,425.23 | 2,721.63 | | Finance Cost (Net) | 1,425.24 | 2,721.65 |
| (3.40) | (720.30) | | Profit / Loss on PPE Sold / Discarded (Net) | (3.56) | (720.30) |
| - | - | | Gain/Loss from Current Investments | - | - |
| 6,482.32 | 8,290.18 | | **Operating Profit before Working Capital Changes** | 6,487.71 | 8,297.57 |
| | | | **Adjustments for:** | | |
| (3694.50) | (3687.34) | | (Increase)/Decrease in Current Financial and Other Assets | (3724.72) | (3880.16) |
| (5026.20) | (5246.26) | | (Increase)/Decrease in Inventories | (5026.20) | (5241.29) |
| 3439.22 | 847.19 | | Increase/(Decrease) in Non Current/Current Financial and Other Liabilities/Provisions | 3436.63 | 854.97 |
| 1200.84 | 203.77 | | **Cash Generated from Operations** | 1173.42 | 31.09 |
| (930.55) | (1408.64) | | Direct Taxes Paid | (930.55) | (1408.64) |
| | | | | | |
| 270.29 | (1204.87) | | **Net Cash Flow from Operating Activities** | 242.87 | (1377.55) |
| | | B: | CASH FLOW FROM INVESTING ACTIVITIES: | | |
| (5820.76) | (4346.36) | | Purchase of Fixed Assets and change in Capital work in progress | (5820.76) | (4346.36) |
| 7.20 | 2,377.23 | | Sale of Fixed Assets | 8.96 | 2377.23 |
| 0.00 | - | | Investment in Subsidiaries | - | |
| (15.40) | 99.74 | | Loans given | (15.40) | 99.74 |
| - | - | | Repayment of Loans given | - | |
| 108.18 | 202.86 | | Interest Received | 108.18 | 202.86 |
| - | - | | Purchase of Current Investments | - | - |
| - | - | | Sale of Current Investments | - | - |
| | | | | | |
| (5720.78) | (1666.53) | | **Net Cash Flow from/(Used in) Investing Activities** | (5719.02) | (1666.53) |
| | | C: | CASH FLOW FROM FINANCING ACTIVITIES: | | |
| 6500.08 | (2151.83) | | (Repayment of )/ Proceeds from Short Term Borrowings (Net) | 6500.08 | (2151.83) |
| 390.00 | 8,036.03 | | Proceeds from issue of Share warrants | 390.00 | 8,036.03 |
| (1533.41) | (2924.49) | | Interest Paid | (1533.42) | (2924.51) |
| | | | | | |
| 5356.67 | 2959.70 | | **Net Cash Flow From/(Used in ) Financing Activities** | 5356.66 | 2959.69 |
| | | | | | |
| (93.82) | 88.30 | D: | **Net Increase/(Decrease) in Cash and Cash Equivalents** | (119.49) | (84.40) |
| | | | | | |
| 104.54 | 16.24 | | **Cash and Cash Equivalents at the beginning of the period** | 124.95 | 34.76 |
| | | | **Effect of Foreign Currency Transalation during the year** | 25.57 | 174.59 |
| 10.72 | 104.54 | | **Cash and Cash Equivalents at the end of the period** | 31.03 | 124.95 |



**S. Bhalotia & Associates**
***CHARTERED ACCOUNTANTS***

**HEAD OFFICE**
20B, ABDUL HAMID STREET
1H, 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 three months ended on 30th September 2026 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 three months ended 30th September, 2026 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 October 28, 2026, 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 thereunder 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.

S. BHALOTIA & ASSOCIATES KOLKATA Chartered Accountants

**S. Bhalotia & Associates**
***CHARTERED ACCOUNTANTS***

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

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**

S. BHALOTIA & ASSOCIATES KOLKATA Chartered Accountants

**CA Chandan Das**
**Partner**
**Membership No. 316859**
**UDIN: 26316859WFXADI9871**

**Date 28.10.2026**
**Place: Kolkata**

**S. Bhalotia & Associates**
*CHARTERED ACCOUNTANTS*

**HEAD OFFICE**
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1H, EAST INDIA HOUSE
KOLKATA – 700069
PHONE: +033-4004-7183/84/88
**E-mail: ho@sbassociates.co.in**

## Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company for the three months ended on 30th September 2026 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 three months ended 30th September, 2026, ('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 October 28, 2026. 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 KOLKATA Chartered Accountants

**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:

i. JPA Snacks Pvt Ltd

ii. 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. 5.55 lakhs and Company's share of net profit/ (loss) after tax of (-) Rs 11.60 lakhs for three months ended 30th September, 2026, 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**

S. BHALOTIA & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

**Date: 28.10.2026**
**Place: Kolkata**

**CA Chandan Das**
**Partner**
**Membership No. 316859**
**UDIN: 26316859PJJGZI6400**