

Sec/Coat/010/FY – 2023–24

Dated : 30.05.2023

The Secretary  
BSE Limited  
New Trading Wing,  
Rotunda Building,  
PJ Tower, Dalal Street,  
Mumbai- 400001  
Scrip Code: 539046

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

Dear Madam/Sir,

**Sub: Outcome of Board Meeting held on 30<sup>th</sup> May, 2023**

Please note that the Board of Directors of the Company at its meeting held today, which commenced at 11:30 a.m. and concluded at 04:50 p.m. has *inter-alia* transacted the following business(es):

- (a) Approved the Audited Financial Statements/Results (both Standalone & Consolidated) for the quarter/year ended 31<sup>st</sup> March, 2023. A copy of the Financial Results (both Standalone & Consolidated) for the quarter and year ended 31<sup>st</sup> March, 2023 along with the Independent Audit Report of the Statutory Auditors thereupon and based on the Unmodified Opinion in respect of the Audited (Standalone and Consolidated) Financial Statements for the year ended 31<sup>st</sup> March, 2023, the copy of declaration signed by the Managing Director of the Company is enclosed as "Annexure-A"
- (b) Recommended a Final Dividend of Re.0.03 against the face value of Re. 1/- of an equity share (3%) of the Company for the Financial Year ended 31<sup>st</sup> March, 2023. The said dividend, if approved by the shareholders at the ensuing Annual General Meeting shall be paid within 30 days from the date of such declaration. The record date will be intimated in due course.
- (c) Approved re-appointment of S. K. Agrawal and Co. Chartered Accountants LLP (FRN: 306033E) as Internal Auditor of the Company for the Financial Year 2023-24. A brief profile of M/s. S. K. Agrawal and Co. Chartered Accountants LLP is enclosed as "Annexure-B"



- (d) Approved appointment of M/s. S. Chhaparia & Associates (FRN: 101591) as Cost Auditor of the Company for the Financial Year 2023-24. A brief profile of M/s. S. Chhaparia & Associates is enclosed as "Annexure-C"
- (e) Resignation of Mr. Ajay Kumar Chakraborty (DIN: 00133604), Chairman cum Independent Director from the Board of Directors of the Company with immediate effect due to his personal reasons. (Details required are attached as Annexure-D)
- (f) Mr. Probir Kumar Chaudhury (DIN : 10041053) has been newly inducted into the Board and has been designated as Additional Non-Executive Independent Director of the Company for a period of 5 years w.e.f. 30<sup>th</sup> May, 2023 subject to the approval of shareholders of the Company (Brief Profile of Mr. Probir Kumar Chaudhury is attached as Annexure-D). This is also affirmed that as per the declaration received from Mr. Probir Kumar Chaudhury they are not debarred from holding office of Director of a Company by virtue of any SEBI order or any other such authority.
- (g) Mr. Siddhartha Sengupata (DIN : 10165139) has been newly inducted into the Board and has been designated as Additional Non-Executive Independent Director of the Company for a period of 5 years w.e.f. 30<sup>th</sup> May, 2023 subject to the approval of shareholders of the Company (Brief Profile of Mr. Siddhartha Sengupata is attached as Annexure-D). This is also affirmed that as per the declaration received from Mr. Siddhartha Sengupata they are not debarred from holding office of Director of a Company by virtue of any SEBI order or any other such authority.
- (h) Mr. Venakata Srinarayana Addanki (DIN : 10141427) has been newly inducted into the Board and has been designated as Additional Wholetime Director of the Company for a period of 5 years w.e.f. 30<sup>th</sup> May, 2023 subject to the approval of shareholders of the Company (Brief Profile of Mr. Venakata Srinarayana Addanki is attached as Annexure-D). This is also affirmed that as per the declaration received from Mr. Venakata Srinarayana Addanki they are not debarred from holding office of Director of a Company by virtue of any SEBI order or any other such authority.
- (i) Mr. Siddhartha Shankar Roy, Independent Director of the Company was appointed as the Chairman of the Company.



This may be treated as compliance with relevant Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. As required in terms of the SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015, the relevant details pertaining to the aforesaid is enclosed as "Annexure- B, C & D".

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

Thanking you,

Yours faithfully,

**For Manaksia Coated Metals & Industries Limited**

**SHRUTI**

**AGARWAL**

Digitally signed by  
SHRUTI AGARWAL  
Date: 2023.05.30  
16:55:07 +05'30'

**Shruti Agarwal**

**Company Secretary & Compliance Officer**

**Membership No.: F12124**

Encl: as stated above



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE  
FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF**

**MANAKSIA COATED METALS & INDUSTRIES LIMITED**

**Opinion and Conclusion**

We have (a) audited the Standalone Financial Results for the year ended March 31, 2023 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2023 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended March 31, 2023" of MANAKSIA COATED METALS & INDUSTRIES LIMITED ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

**(a) Opinion on Annual Financial Results**

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2023:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

**(b) Conclusion on audited Standalone Financial Results for the quarter ended March 31, 2023**

With respect to the Standalone Financial Results for the quarter ended March 31, 2023, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2023, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.





**Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2023**

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in paragraph (a) of Auditor’s Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“the ICAI”) together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2023 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Management’s Responsibilities for the Statement**

This Statement which includes the Standalone Financial Results is the responsibility of the Company’s Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2023 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2023 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company’s ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

**Auditor’s Responsibilities**

(a) **Audit of the Standalone Financial Results for the year ended March 31, 2023**





Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2023 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.





Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**(b) Review of the Standalone Financial Results for the quarter ended March 31, 2023**

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2023 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company’s personnel 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 SAs specified under section 143(10) of the Act 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.

**Other Matters**

- The Statement includes the results for the Quarter ended March 31, 2023 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For, S.Bhalotia & Associates  
Chartered Accountants  
(Firm’s Registration No. 325040E)



*CA Ankit Santhalia*  
CA Ankit Santhalia  
(Partner)

Membership No. 301737  
UDIN No. 23301737BGWAQN3181

Place: Kolkata

Date: The 30<sup>th</sup> Day of May 2023

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED  
FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF**

**MANAKSIA COATED METALS & INDUSTRIES LIMITED**

**Opinion and Conclusion**

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2023 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2023 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended March 31, 2023" of MANAKSIA COATED METALS & INDUSTRIES LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

**(a) Opinion on Annual Consolidated Financial Results**

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on separate financial statements of subsidiaries referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2023:

- (i) includes the results of the entities as given in Annexure I to this report;
- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended March 31, 2023.

**(b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2023**

With respect to the Consolidated Financial Results for the quarter ended March 31, 2023, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the audit reports





for the year ended on March 31, 2023 of the other auditors referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2023, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

**Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2023**

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in paragraph (a) of Auditor’s Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2023 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

**Management’s Responsibilities for the Statement**

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent’s Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2023, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2023 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.





In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

#### Auditor's Responsibilities

##### (a) Audit of the Consolidated Financial Results for the year ended March 31, 2023

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2023 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material





uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the entities within the Group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2023

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2023 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SA specified under section 143(10) of the Act 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.

The Statement includes the results of the following entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

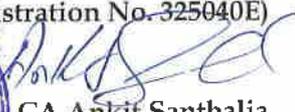
- (a) Manaksia Coated Metals & Industries Limited
- (b) Manaksia International FZE
- (c) JPA Snacks Private Limited

As part of our annual audit 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.

**Other Matters**

- The Statement includes the results for the Quarter ended March 31, 2023 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

Our report on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

For, S.Bhalotia & Associates  
Chartered Accountants  
(Firm's Registration No. 325040E)  
  
CA Ankit Santhalia  
(Partner)  
Membership No. 301737  
UDIN No. 23301737BGWAQO7258

Place: Kolkata

Date: The 30<sup>th</sup> Day of May 2023

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

Standalone				Consolidated			
31st March 2023	QUARTER ENDED		YEAR ENDED	Particulars	QUARTER ENDED		YEAR ENDED
	31st December 2022	31st March 2023			31st March 2022	31st March 2023	
Audited	Unaudited	Audited	Audited	Unaudited	Audited	Audited	Audited
18,683.95	17,691.71	17,995.55	65,160.61	64,773.40	17,692.43	17,995.94	65,183.62
91.54	58.27	161.39	522.50	843.64	63.79	160.94	550.45
<b>18,775.49</b>	<b>17,749.98</b>	<b>18,156.94</b>	<b>65,683.11</b>	<b>65,617.04</b>	<b>17,756.22</b>	<b>18,156.88</b>	<b>65,734.07</b>
14,450.02	14,316.04	15,904.04	57,558.38	53,832.18	14,317.20	15,904.04	57,558.38
665.88	(91.49)	(2400.34)	(5966.84)	(5478.81)	(91.48)	(2399.99)	(5925.54)
419.41	436.16	449.90	1,740.62	1,666.87	436.16	445.90	1,740.62
341.84	696.74	709.07	2,183.54	2,308.50	696.75	705.21	2,183.63
218.24	221.08	215.30	882.98	853.65	229.97	224.04	918.75
2,232.89	2,138.10	2,804.55	8,541.65	11,261.71	2,138.19	2,811.51	8,548.74
<b>18,328.28</b>	<b>17,716.63</b>	<b>17,682.92</b>	<b>64,940.33</b>	<b>64,444.10</b>	<b>17,726.79</b>	<b>17,698.71</b>	<b>64,489.90</b>
447.21	33.35	474.42	742.78	1,172.94	29.43	453.17	709.49
447.21	33.35	474.42	742.78	1,172.94	29.43	453.17	709.49
111.66	6.47	109.75	183.66	253.00	6.47	105.75	183.66
27.76	1.94	-11.59	57.08	23.40	1.94	(11.59)	57.08
<b>307.79</b>	<b>24.94</b>	<b>374.56</b>	<b>502.04</b>	<b>894.84</b>	<b>21.02</b>	<b>355.31</b>	<b>935.89</b>
1.05	-	13.00	1.05	13.00	-	13.00	1.05
308.84	24.94	387.56	503.09	907.84	23.75	28.96	123.34
655.34	655.34	655.34	655.34	655.34	655.34	655.34	655.34
0.47	0.04	0.57	0.77	1.37	0.03	0.55	1.43
0.47	0.04	0.57	0.77	1.37	0.03	0.55	1.43



**Notes :**

- (a) The Financial Results of the Company for the Quarter and Year ended 31st March, 2023 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 30th May, 2023. 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 figures for the quarter ended 31st March, 2023 and 31st March, 2022, are the balancing figures between audited figures in respect of full financial year and year to date figures upto third quarter of respective year.
- (d) The above Financial Results of the Company for the Quarter and Year ended 31st March, 2023 are available at the Company's website [www.manakia.coatedmetals.com](http://www.manakia.coatedmetals.com) and websites of all Stock Exchanges, where the Equity shares of the Company are listed.

Place : Kolkata

Dated : 30th May, 2023



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

A handwritten signature in black ink, appearing to be "Sushil Kumar Agrawal", written over a horizontal line.

Sushil Kumar Agrawal  
(Managing Director)

DIN: 00091793

**MANAKSIA COATED METALS & INDUSTRIES LIMITED**

Corporate Identity Number: L27100WB2010PLC144409

**SEGMENTWISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023**

(Amount in Laacs)

Standalone				Consolidated			
QUARTER ENDED		YEAR ENDED		QUARTER ENDED		YEAR ENDED	
31st March 2023	31st March 2022						
Audited	Unaudited	Audited	Audited	Audited	Unaudited	Audited	Audited
18,581.73	17,384.23	17,711.96	62,814.32	18,559.38	17,406.58	17,711.96	62,814.32
102.22	307.48	283.59	1,959.08	125.23	285.85	283.98	1,960.16
<b>18,683.95</b>	<b>17,691.71</b>	<b>17,995.55</b>	<b>64,773.40</b>	<b>18,684.61</b>	<b>17,692.43</b>	<b>17,995.94</b>	<b>64,774.48</b>
<b>18,683.95</b>	<b>17,691.71</b>	<b>17,995.55</b>	<b>64,773.40</b>	<b>18,684.61</b>	<b>17,692.43</b>	<b>17,995.94</b>	<b>64,774.48</b>
1,102.57	1,021.97	3,638.60	3,775.95	1,102.57	1,021.97	1,282.70	3,775.95
(34.97)	139.82	239.87	181.60	(35.88)	135.91	18.50	149.38
<b>1,067.60</b>	<b>1,161.79</b>	<b>3,878.47</b>	<b>3,957.55</b>	<b>1,066.69</b>	<b>1,157.88</b>	<b>1,301.20</b>	<b>3,925.33</b>
341.84	695.74	2,183.54	2,308.50	341.93	696.75	709.23	2,308.66
725.76	465.05	608.22	1,649.05	724.76	461.13	591.97	1,616.67
45.06	43.32	154.64	124.27	45.06	43.32	50.78	124.27
<b>770.82</b>	<b>508.37</b>	<b>659.00</b>	<b>1,773.32</b>	<b>769.82</b>	<b>504.45</b>	<b>642.75</b>	<b>1,740.94</b>
323.61	475.02	1,106.79	600.38	323.61	475.02	184.58	600.38
<b>447.21</b>	<b>33.35</b>	<b>474.42</b>	<b>1,172.94</b>	<b>446.21</b>	<b>29.43</b>	<b>458.17</b>	<b>1,140.56</b>
<b>447.21</b>	<b>33.35</b>	<b>474.42</b>	<b>1,172.94</b>	<b>467.14</b>	<b>-</b>	<b>467.14</b>	<b>-</b>
42,985.68	41,195.31	37,305.73	37,305.73	42,985.68	41,195.31	37,305.73	37,305.73
3,323.76	3,399.32	3,178.84	3,178.84	3,995.68	4,108.20	3,803.86	3,995.68
7,833.60	6,678.33	7,289.56	7,289.56	7,833.60	6,678.33	7,289.56	7,289.56
<b>54,143.04</b>	<b>51,272.96</b>	<b>47,774.13</b>	<b>47,774.13</b>	<b>54,814.96</b>	<b>51,981.84</b>	<b>48,399.15</b>	<b>48,399.15</b>
21,028.65	15,769.55	14,167.18	14,167.18	21,028.65	15,769.55	14,167.18	14,167.18
1,136.91	1,482.58	915.44	915.44	1,379.34	2,214.45	1,657.38	1,657.36
20,481.98	22,834.13	21,699.06	21,699.08	20,481.98	22,834.13	21,699.06	21,699.08
<b>42,647.54</b>	<b>40,086.26</b>	<b>36,781.68</b>	<b>42,647.54</b>	<b>42,889.97</b>	<b>40,818.13</b>	<b>37,523.62</b>	<b>37,523.62</b>



**MANAKSIA COATED METALS & INDUSTRIES LIMITED**

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

Statement of Assets and Liabilities as on 31st March, 2023

(Amount in Lacs)

Standalone		Particulars	Consolidated	
As at 31st March, 2023 (Audited)	As at 31st March, 2022 (Audited)		As at 31st March, 2023 (Audited)	As at 31st March, 2022 (Audited)
		<b>ASSETS</b>		
		<b>I. Non-Current Assets</b>		
11,905.40	12,694.09	(a) Property, Plant and Equipment	12,211.07	13,035.53
4,867.45	4,016.12	(b) Capital Work-in-Progress	4,867.45	4,016.12
		(c) Financial Assets		
982.05	982.05	i) Investments	0.05	0.06
36.93	34.21	ii) Loans	36.93	34.21
-	52.30	iii) Other Financial Assets	-	52.30
<b>17,791.83</b>	<b>17,778.77</b>	<b>Sub-total - Non-Current Assets</b>	<b>17,115.50</b>	<b>17,138.22</b>
		<b>II. Current Assets</b>		
25,446.90	20,004.69	(a) Inventories	25,457.76	20,056.85
		(b) Financial Assets		
4,238.21	4,732.29	i) Trade Receivables	4,348.87	4,840.27
22.06	448.48	ii) Cash and Cash Equivalents	39.86	464.72
1,972.85	1,888.66	iii) Other Bank Balances	1,972.85	1,888.66
507.59	507.59	iv) Loans	32.32	32.32
519.93	57.32	v) Other Financial Assets	519.93	57.32
-	-	(c) Current Tax Asset (Net)	-	-
3,643.67	2,356.31	(d) Other Current Assets	5,327.87	3,920.79
<b>36,351.21</b>	<b>29,995.34</b>	<b>Sub-total - Current Assets</b>	<b>37,699.46</b>	<b>31,260.93</b>
<b>54,143.04</b>	<b>47,774.11</b>	<b>TOTAL - ASSETS</b>	<b>54,814.96</b>	<b>48,399.15</b>
		<b>EQUITY AND LIABILITIES</b>		
		<b>III. Equity</b>		
655.34	655.34	(a) Equity Share Capital	655.34	655.34
10,840.16	10,337.07	(b) Other Equity	11,269.65	10,220.19
<b>11,495.50</b>	<b>10,992.40</b>	<b>Sub-total - Equity</b>	<b>11,924.99</b>	<b>10,875.53</b>
		<b>IV. Non-Current Liabilities</b>		
		(a) Financial Liabilities		
7,684.97	6,637.20	i) Borrowings	7,684.97	6,637.20
-	1,722.04	ii) Trade Payables	-	1,722.04
97.37	91.00	(b) Provisions	97.37	91.00
1,462.49	1,405.06	(c) Deferred Tax Liabilities	1,462.49	1,405.06
380.31	374.95	(d) Other Non- Current Liabilities	380.31	374.95
<b>9,625.14</b>	<b>10,230.25</b>	<b>Sub-total - Non-Current Liabilities</b>	<b>9,625.14</b>	<b>10,230.25</b>
		<b>V. Current Liabilities</b>		
		(a) Financial Liabilities		
10,549.04	9,819.71	i) Borrowings	10,549.04	10,304.86
19,494.51	13,653.21	ii) Trade Payables	19,517.01	13,685.66
938.62	1,004.53	iii) Other Financial Liabilities	938.62	1,004.53
1,911.52	1,855.69	(b) Other Current Liabilities	2,131.45	2,080.01
5.21	4.12	(c) Provisions	5.21	4.12
123.50	214.19	(d) Current Tax Liabilities (Net)	123.50	214.19
<b>33,022.40</b>	<b>26,551.45</b>	<b>Sub-total - Current Liabilities</b>	<b>33,264.83</b>	<b>27,293.37</b>
<b>54,143.04</b>	<b>47,774.11</b>	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>54,814.96</b>	<b>48,399.15</b>



**MANAKSIA COATED METALS & INDUSTRIES LIMITED**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2023**

(Amount in Lacs)

Standalone		PARTICULARS	Consolidated	
As at 31st March, 2023	As at 31st March, 2022		As at 31st March, 2023	As at 31st March, 2022
		<b>A: CASH FLOW FROM OPERATING ACTIVITIES:</b>		
742.78	1,172.94	Net Profit before Tax :	1,176.63	1,140.56
		Adjustment for:		
882.98	853.65	Depreciation/ Amortisation	918.75	889.37
2,028.90	2,184.23	Finance Cost (Net)	2,028.99	2,184.39
5.93	(10.22)	Loss on PPE Sold / Discarded (Net)	5.93	(11.48)
<b>3,660.59</b>	<b>4,200.60</b>	<b>Operating Profit before Working Capital Changes</b>	<b>4,130.30</b>	<b>4,202.84</b>
		Adjustments for:		
(1287.78)	(1110.71)	(Increase)/Decrease in Current Financial and Other Assets	(1410.18)	(1139.32)
(5442.21)	(4825.26)	(Increase)/Decrease in Inventories	(5400.91)	(4824.31)
4,123.41	585.13	Increase/(Decrease) in Non Current/Current Financial and Other Liabilities/Provisions	3,768.61	530.55
1054.01	<b>(1150.24)</b>	<b>Cash Generated from Operations</b>	<b>1087.82</b>	<b>(1230.24)</b>
(274.35)	(31.02)	Direct Taxes Paid	(274.35)	(31.02)
<b>779.66</b>	<b>(1,181.26)</b>	<b>Net Cash Flow from Operating Activities</b>	<b>813.47</b>	<b>(1261.26)</b>
		<b>B: CASH FLOW FROM INVESTING ACTIVITIES:</b>		
(1066.54)	670.91	Purchase of Fixed Assets and change in Capital work in progress	(1066.54)	670.91
114.99	74.96	Sale of Fixed Assets	114.99	83.62
(2.72)	(6.41)	Loans given	(2.72)	(2.05)
154.64	124.27	Interest Received	154.64	124.27
<b>(799.63)</b>	<b>863.73</b>	<b>Net Cash Flow from/(Used in) Investing Activities</b>	<b>(799.63)</b>	<b>876.75</b>
		<b>C: CASH FLOW FROM FINANCING ACTIVITIES:</b>		
1,777.10	2,850.74	(Repayment of) / Proceeds from Short Term Borrowings (Net)	1,621.69	2,874.20
(2183.54)	(2308.50)	Interest Paid	(2183.63)	(2308.66)
<b>(406.44)</b>	<b>542.24</b>	<b>Net Cash Flow From/(Used in ) Financing Activities</b>	<b>(561.94)</b>	<b>565.54</b>
<b>(426.41)</b>	<b>224.71</b>	<b>D: Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(548.10)</b>	<b>181.03</b>
<b>448.48</b>	<b>223.76</b>	Cash and Cash Equivalents at the beginning of the period	<b>464.72</b>	<b>239.38</b>
		Effect of Foreign Currency Translation during the year	123.24	44.31
<b>22.06</b>	<b>448.48</b>	Cash and Cash Equivalents at the end of the period	<b>39.86</b>	<b>464.72</b>



Date: 30.05.2023

The Secretary  
BSE Limited  
New Trading Wing  
Rotunda Building  
PJT Tower, Dalal Street,  
Mumbai 400001  
Scrip Code: 539046

The Manager  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block "G"  
5<sup>th</sup> Floor, Bandra Kurla Complex,  
Bandra East  
Mumbai 400051  
Symbol: MANAKCOAT

Madam/Sir,

**Declaration regarding Auditors Reports with unmodified opinion for the Annual Audited Financial Results for the Financial Year ended 31<sup>st</sup> March 2023.**

In compliance with Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by Notification No. SEBI/LAD-NRO/GN/2016-2017/001 dated 25<sup>th</sup> May, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016, we hereby declare that the Auditors Reports issued by M/s S. Bhalotia & Associates, Chartered Accountants (Firm Registration No 325040E), Statutory Auditors of the Company on the Annual Audited Financial Results for the Financial Year ended 31<sup>st</sup> March, 2023 are with unmodified opinion.

Kindly take the same on records.

Thanking You,  
Yours Faithfully,  
For Manaksia Coated Metals & Industries Limited

For MANAKSIA COATED METALS & INDUSTRIES LIMITED

  
Managing Director

Sushil Kumar Agrawal  
Managing Director  
DIN: 00091793



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

ANNEXURE- B

BRIEF PROFILE OF S. K. AGRAWAL AND CO. CHARTERED ACCOUNTANTS LLP  
(FRN:306033E/E300272), INTERNAL AUDITORS

Sl. No.	Particulars	Disclosure
1.	Name of the Internal Auditor	S. K. Agrawal And Co. Chartered Accountants LLP (FRN:306033E/E300272)
2.	Reason for Change	Appointment as Internal Auditor of the Company for the FY2023-24
3.	Date and term of appointment	Appointment as Internal Auditor of the Company for the FY2023-24
4.	Brief Profile	<p>About us</p> <ul style="list-style-type: none"><li>• SKA is 50 years old Firm servicing across India from Kolkata and Mumbai.</li><li>• Managed by experienced professionals with experiences spanning various industries.</li><li>• A Firm with 10 Partners and 200 plus Qualified and Semi Qualified Staff</li></ul> <p>Mission</p> <ul style="list-style-type: none"><li>• Provide assurance, taxation and integrated risk advisory consulting services to mid-large sized corporate /financial institutions in India.</li><li>• Be the preferred service provider for complete Assurance, Taxation and Risk Advisory solutions.</li><li>• We believe in adding value to clients organisation and becoming a partner to their</li></ul>



growth.

#### Value Proposition

- You get quality advisory, normally delivered by large consulting firms, at fee levels charged by independent & mid sized firms.
- High quality deliverables.
- Multi-skilled & multi-disciplined organisation.
- Timely completion of any task.
- Affordable alternative to large firms.

#### Differentiators

- Assurance & Risk Management is our main focus.
- A 50 years of experience in servicing clients.
- Professional approach blended with personal attention.
- Ability to take on large and complex projects due to delivery capabilities.
- To Commit what we do and do what we commit.

#### OUR SERVICES

- Statutory audit services
- Limited Review Audit
- IFRS & Emerging areas
- Internal Financial Control Implementation
- Tax advisory services - Direct (domestic & international) and Indirect taxes including GST
- Business process outsourcing
- Risk Assurance & Management Advisory.
- Information Technology & Risk Control
- Drafting SOP's
- Forensic Audits
- Corporate finance
- Corporate restructuring
- Management consulting services
- Corporate laws and FEMA advisory services



ANNEXURE- C

BRIEF PROFILE OF M/S. S. CHHAPARIA & ASSOCIATES (FRN: 101591), INTERNAL AUDITORS

Sl. No.	Particulars	Disclosure
1.	Name of the Cost Auditor	M/s. S. Chhaparia & Associates (FRN: 101591)
2.	Reason for Change	Appointment as Cost Auditor of the Company for the FY 2023-24
3.	Date and term of appointment	Appointment as Cost Auditor of the Company for the FY 2023-24
4.	Brief Profile	Mr. Sachin Chhaparia, Prop. of M/s S. Chhaparia & Associates is a Practicing Cost Accountants and is in continuous practice since 2011. He is also a member of ICAI & ICSI. He has a expert knowledge in field of Cost Accounting and Cost Audit works. They are specialized in Cost Accounting & Auditing, Auditing & Assurance Services including Stock & Internal Audit, System & Management Audit and Income & Expenditure Audit, Taxation matters including Income Tax & GST, Company Law matters including Mergers & Acquisitions, Corporate Restructuring etc.
5.	Relationship between Directors	None



**ANNEXURE - D**

**BRIEF PROFILE OF THE DIRECTORS APPOINTED/RESIGNED**

SL. No.	Particulars	Appointment of Mr. Probir Kumar Chaudhury (DIN : 10041053)	Cessation of Mr. Ajay Kumar Chakraborty (DIN : 00133604)	Appointment of Mr. Siddhartha Sengupta (DIN : 10165139)	Appointment of Mr. Venket Srinarayana Addanki (DIN : 10141427)
a.	Reason for change viz, appointment, resignation, removal, death or otherwise;	Based on the recommendation of the Nomination & Remuneration Committee and approval of Audit Committee, the Board approved appointment of Mr. Probir Kumar Chaudhury (DIN: 10041053) as Additional Non-Executive Independent Director of the Company for a period of 5 (Five) years w.e.f 30 <sup>th</sup> May, 2023 subject to the approval of shareholders of	Mr. Ajay Kumar Chakraborty (DIN : 00133604), Non-Executive Director of the Company 78 years old, has resigned from the Directorship of the Company due to personal reasons and there are no other material reasons for his resignation other than as mentioned in the resignation letter.(copy of resignation letter enclosed)	Based on the recommendation of the Nomination & Remuneration Committee and approval of Audit Committee, the Board approved appointment of Mr. Siddhartha Sengupta (DIN : 10165139) as Additional Non-Executive Independent Director of the Company for a period of 5 (Five) years w.e.f 30 <sup>th</sup> May, 2023 subject to the approval of shareholders of	Not Applicable



		the Company.		the Company.	
b.	Date of appointment/cessation (as applicable) & term of appointment;	Appointment as Additional Independent Director of the Company w.e.f. 30 <sup>th</sup> May, 2023 for a period of 5 (Five) years subject to the approval of shareholders of the Company. Mr. Probir Kumar Chaudhury will not be liable to retire by rotation	10 <sup>th</sup> February, 2023 with immediate effect.	Appointment as Additional Independent Director of the Company w.e.f. 30 <sup>th</sup> May, 2023 for a period of 5 (Five) years subject to the approval of shareholders of the Company. Mr. Probir Kumar Chaudhury will not be liable to retire by rotation	Appointment as Additional Director to be designated as Whole time Director of the Company w.e.f. 30 <sup>th</sup> May, 2023 for a period of 3 (Three) years subject to the approval of shareholders of the Company. Mr. Venket Srinarayana Addanki will be liable to retire by rotation
c.	Brief profile (in case of appointment);	He is a Commerce Graduate and C.A.I.I.B. and was appointed to the Board of Directors of the Company w.e.f. 30 <sup>th</sup> May, 2023 He was Chief Manager, Senior Management, Grade Scale IV at e-United Bank of	He is a Commerce Graduate, L.L.B. and C.A.I.I.B. and was appointed to the Board of Directors of the Company w.e.f. 30 <sup>th</sup> May, 2023. He was Deputy General Manager at State Bank of India. He has over 44 years of experience in the	Not Applicable	He is a Science Graduate and pursuing M.B.A. and was appointed to the Board of Directors of the Company w.e.f. 30 <sup>th</sup> May, 2023 He is General Manager (Profit Centre Head) cum



		India. He has over 38 years of experience in the field of Branch Banking, Controlling office and Head office. He has also worked in Bank's Loans & Advance, Operation, Audit & Inspection Department.	field of Branch Banking, Controlling office and Head office. He has also worked in Bank's Loans & Advance, Operation, Audit & Inspection Department.		Project Head at Mandiddep, Bhopal unit of our Company. He is associated with our Company from over 11 years. He has overall more than 32 years of experience in production planning, process & project management, budget & cost control, plant operations, HR Management, etc.
d.	Disclosure of relationships between directors (in case of appointment of a director).	None	None	None	None



Date: 19.05.2023

To,  
The Board of Directors  
Manaksia Coated Metals & Industries Limited  
8/1 Lal Bazar Street, Bikaner Building,  
3<sup>rd</sup> Floor Kolkata -700001

Dear Sir/Madam,

**Subject: Resignation from the Directorship of Manaksia Coated Metals & Industries Limited**

I, Ajay Kumar Chakraborty, hereby tender my resignation from the directorship of the Company which also results into cessation from the office of Chairman from the Board as well as from the board level committees too with immediate effect. The resignation is purely on account of my personal reasons and other commitments and my health issues.

In terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Clause 7B of Part A of schedule III of Listing Regulations, I confirm that there are no other material reasons other than the one mentioned above for my resignation from the Board of the Company.

Names of listed entities in which I am holding directorships, category of directorship and membership of board committees as on the date of this letter are as follows:

Sl. No.	Name of the Company	Category of Directorship	Committee Position
1	Manaksia Aluminium Company Limited	Independent Director	1. Audit Committee- Chairman 2. Nomination & Remuneration Committee- Member
2.	Manaksia Steels Limited	Independent Director	

I request you to kindly accept the same and give necessary intimation to the Stock Exchanges and Registrar of Companies in accordance with the provisions of the applicable laws.

I thank the members of the Board and the management for their support during my tenure as Independent Director and Chairman of the Company.

I wish lot of achievements, growth and all round development of the Company from core of my heart.

With warm regards,



Ajay Kumar Chakraborty  
DIN: 00133604

Accepted with 30<sup>th</sup> May '23  
