

Coat/51/2021-22

Dated: 02.02.2022

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"
5th floor, Bandra Kurla Complex,
Bandra East,
Mumbai- 400051
Symbol: MANAKCOAT

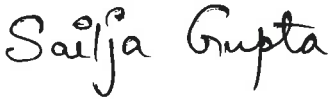
Dear Madam/Sir,

Sub: Outcome of Board Meeting held on 2nd February, 2022

Please note that the Board of Directors of the Company at its meeting held today, which commenced at 12:30 p.m. and concluded at 02:30 p.m. has *inter-alia* transacted to considered, approved and adopted the Un-audited Financial Results (Both Standalone & Consolidated) for the quarter and nine months ended 31st December, 2021 along with Limited Review Report of M/s S. Bhalotia & Associates Chartered Accountants, Statutory Auditors of the Company is enclosed.

Thanking you,

Yours faithfully,
For Manaksia Coated Metals & Industries Limited



Sailja Gupta
Company Secretary & Compliance Officer
Membership No.: A50063



Encl: as above



Independent Auditor's Review Report on Standalone Unaudited Financial Results of the Company for nine months ended on 31st December 2021 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 31st December, 2021 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 February 02, 2022, 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.



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Raipur:
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Choubey Colony
Raipur – 492001
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e-mail: rpr@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

Date 02.02.2022

Place: Kolkata



CA Ankit Santhalia

Partner

Membership No. 301737

UDIN: 22301737AAAAAX7273



Independent Auditor's Review Report on Consolidated Unaudited Financial Results of the Company for the nine months ended on 31st December, 2021 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 31st December, 2021, ('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 August 11, 2021. 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.

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.

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Choubey Colony
Raipur – 492001
Phone: +0771-400-3858
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4. The Statement includes the financial results of entity given below:

+ JPA Snacks Pvt Ltd

+ 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 0.69 lakhs and Company's share of net profit/ (loss) after tax of (-) Rs 16.13 lakhs for three months ended 31st December, 2021, 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

Date 02.02.2022

Place: Kolkata



Ankit Santhalia
CA Ankit Santhalia
Partner

Membership No. 301737

UDIN: 22301737AAAAAY8958

MANAKSIA COATED METALS & INDUSTRIES LIMITED
Corporate Identity Number: L27100WB2010PLC144409

Registered office : 8/1 Lal Bazar Street, Bikaner Building, 3rd Floor, Kolkata - 700001
 E-mail: infomcmi@manaksia.com, Website: www.manaksia.coatedmetals.com
 Phone: +91-33-2243 5053 / 5054

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

		Standalone				Consolidated				[Rs. in Lacs]	
31st December 2021	30th September 2021	NINE MONTHS ENDED		31st March 2021	Particulars	QUARTER ENDED		NINE MONTHS ENDED		31st March 2021	YEAR ENDED
		31st December 2020	31st December 2021			30th September 2021	31st December 2021	31st December 2020	31st December 2021		
		Unaudited				Unaudited				Audited	
9768.36	21462.52	13156.24	46777.85	30373.74	1. Income	9768.74	21462.52	13171.41	46778.54	30439.03	44643.76
159.82	297.37	123.75	682.25	330.39	(a) Revenue from Operations	163.15	304.14	126.54	695.04	334.19	263.07
9928.18	21759.89	13279.99	47460.10	30704.13	(b) Other Income	9931.89	21766.66	13297.95	47473.58	30773.22	44906.83
					Total Income						
11059.57	14516.61	10722.27	37928.14	24236.86	2. Expenses	11059.57	14516.61	10722.26	37928.14	24249.69	35858.80
(3964.48)		(423.76)	(3078.47)	(689.72)	(a) Cost of materials consumed (including traded goods)	(3964.15)		(410.63)	(3077.87)	(647.85)	(1792.79)
402.62	425.04	388.00	1216.97	962.20	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	402.75	425.04	387.77	1217.10	970.11	1356.26
488.67	606.15	537.73	1599.43	1364.86	(c) Employee benefits expense	488.69	606.02	541.64	1599.45	1381.81	1931.54
211.09	214.16	217.37	638.35	652.92	(d) Finance Cost	220.08	223.16	226.36	665.33	679.90	905.81
1626.41	4351.70	1575.07	8457.16	3574.82	(e) Depreciation and amortisation expense	1626.96	4352.46	1585.07	8459.04	3610.60	5896.23
9823.88	21399.31	13016.68	46761.58	30101.94	(f) Other expenses	9833.90	21408.94	13052.47	46791.19	30244.26	44155.85
					Total Expenses						
104.30	360.58	263.31	698.52	602.19	3. Profit/(Loss) before tax (1-2)	97.99	357.72	245.48	682.39	528.96	750.98
14.25	79.30	143.25			4. Tax expense	14.25	79.30	143.25			30.00
12.05	11.34	20.94	34.99	10.65	(a) Current Tax	12.05	11.34	20.94	34.99	10.65	18.38
78.00	269.94	242.37	520.28	493.65	(b) Tax for earlier year	71.69	267.08	224.54	504.15	420.42	585.27
					(c) Deferred Tax						
					5. Net Profit/(Loss) for the period (3-4)						
					6. Other Comprehensive Income (After Tax)						
					(a) Items that will not be reclassified to profit or loss (After Tax)						7.39
					(b) Items that will be reclassified to profit or loss	0.91	(1.74)	(47.56)	15.35	(44.85)	(36.18)
78.00	269.94	242.37	520.28	493.65	7. Total Comprehensive Income for the period (5+6)	72.60	265.34	176.98	519.50	375.57	556.48
655.34	655.34	655.34	655.34	655.34	8. Paid-up Equity Share Capital (Face Value per share : Rs. 1/-)	655.34	655.34	655.34	655.34	655.34	655.34
					9. Other Equity as per Balance Sheet of the previous accounting year						
0.12	0.41	0.37	0.79	0.75	10. Earnings per share (of Rs. 1/- each) (Not annualised):	0.11	0.41	0.34	0.77	0.64	0.89
0.12	0.41	0.37	0.79	0.75	Basic	0.11	0.41	0.34	0.77	0.64	0.89
					Diluted	0.11	0.41	0.34	0.77	0.64	0.89



Notes :

- (a) COVID - 19 pandemic has caused serious disruption on the global economic and business environment. There is a huge uncertainty with regard to its impact which cannot be reasonably determined at this stage. However, the Company has evaluated and considered to the extent possible the likely impact that may arise from COVID-19 pandemic as well as all event and circumstances, up to the date of approval of these financial statements on the carrying value of its assets and liabilities.
- (b) The Financial Results of the Company for the Quarter and Nine months ended 31st December, 2021 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 2nd February, 2022. 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.
- (c) Comparative figures have been rearranged / regrouped wherever necessary.
- (d) The above Financial Results of the Company for the Quarter and Nine months ended 31st December, 2021 are available at the Company's website www.manakaincoatedmetals.com and websites of all Stock Exchanges, where the Equity shares of the Company are listed.

Place : Kolkata

Dated : 2nd February, 2022

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



**Sushil Kumar Agrawal
(Managing Director)
DIN: 00091793**



MANAKSIA COATED METALS & INDUSTRIES LIMITED
Corporate Identity Number: L27100WE2010PLC144409
SEGMENTWISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

(Rs. in Lacs)													
Standalone					Consolidated								
QUARTER ENDED		NINE MONTHS ENDED			YEAR ENDED		QUARTER ENDED		NINE MONTHS ENDED			YEAR ENDED	
31st December 2021	30th September 2021	31st December 2020	31st December 2021	31st December 2020	31st March 2021	31st December 2021	30th September 2021	31st December 2020	31st December 2021	31st December 2020	31st March 2021	31st December 2021	31st March 2021
					Audited						Unaudited	Audited	
Particulars													
Segment Revenue (Net of Taxes)													
a) Metal Products													
b) Others													
Total													
Less : Inter Segment Revenue													
Net Sales/Income from operations													
Segment Results													
Segment Results (Profit(+)/Loss(-) before Tax & Interest from each segment) :													
a) Metal Products													
b) Others													
Total													
Less : Interest Expenses													
Add : Interest (income)													
Less : Other un-allocable expenditure net of un-allocable (income)													
Total Profit/(loss) before Tax													
Segment Assets													
a) Metal Products													
b) Others													
c) Unallocable													
Total													
Segment Liabilities													
a) Metal Products													
b) Others													
c) Unallocable													
Total													

