

Corporate Identity Number: L27100WB2010PLC144409

Regd. Office:

8/1 Lal Bazar Street, Bikaner Building 3rd Floor, Kolkata - 700001, INDIA Phone: +91 33 2243 5053 / 54 / 6055

E-mail: infomcmil@manaksia.com

Website: www.manaksia coated metals.com

Sec/Coat/283

Dated: 08.11.2019

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 8th November, 2019

Please note that the Board of Directors of the Company at its meeting held today, which commenced at 04:15 p.m. and concluded at 05:30 p.m. has *inter-alia* considered, approved and adopted the Un-audited Financial Results (Both Standalone & Consolidated) for the quarter and half year ended 30th September, 2019.

A copy of Un-audited Financial Results (Both Standalone & Consolidated) for the quarter and half year ended 30th September, 2019 along with Limited Review Report of M/s S. Bhalotia & Associates, Chartered Accountants, Statutory Auditors of the Company is enclosed for your reference and record.

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

Thanking you, Yours faithfully,

For Manaksia Coated Metals & Industries Limited

Sailja Gupta

Company Secretary & Compliance Officer

Encl: as above

CHARTERED ACCOUNTANTS



HEADOFFICE:
1F, EAST INDIA HOUSE
20B, ABDUL HAMID STREET
(BRITISH INDIAN STREET)
KOLKATA - 700069
PHONE: +91 33 40047183 / 84/88
FAX: +91 33 4004 7016

E-mail: ho@sbassociates.co.in

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Half year financial results ended on 30th September 2019 of Manaksia Coated Metals & Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of Manaksia Coated Metals & Industries Limited

- 1. We have reviewed the quarterly financial results of Manaksia Coated Metal & Industries Limited ("the Company") for the quarter and half year ended 30thSeptember 2019, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express a conclusion on the Statement based on our view.
- 2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410," Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of person 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 of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matter that might be identified in an audit, Accordingly, we do not express an audit opinion.

Attention is drawn to Note 4 of the Statement which states that the statement of cash flow for the corresponding half year ended 30th September, 2018, as reported in the accompanying Statement have been approved by the Company's Board of Directors, but have not been subjected to review

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) specified under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, and 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 it contain any material misstatement.



CHARTERED ACCOUNTANTS



HEADOFFICE:
1F, EAST INDIA HOUSE
20B, ABDUL HAMID STREET
(BRITISH INDIAN STREET)
KOLKATA - 700069
PHONE: +91 33 40047183 / 84/88
FAX: +91 33 4004 7016

4. Corresponding figures for all periods prior to the quarter Encedho Ochssociates.co.in September 2019, included in the Statement are based on the previously issued financial results that were reviewed / audited by the predecessor auditors who expressed an unmodified opinion (vide their limited review report dated 14th August 2019 on the quarterly financial results for the period ended 30th June 2019, limited review report dated 9th November 2018 on the quarterly and half yearly financial results for the period ended 30th September 2018 and audit report dated 29th May 2019 on the annual financial results for the year ended 31st March 2019 furnished to us and relied upon by us for the purpose of our review opinion on the Statement).

For S. Bhalotia & Associates Chartered Accountants

Firm Registration Number: 325040E

Ankit Santhalia

Partner

Membership No: 301737

ICAI UDIN: 19301737 AAAA DA4121

Place: Kolkata

Date: 8th November 2019



CHARTERED ACCOUNTANTS



HEADOFFICE:

1F, EAST INDIA HOUSE

20B, ABDUL HAMID STREET

(BRITISH INDIAN STREET)

KOLKATA - 700069

PHONE: +91 33 40047183 / 84/ 88 FAX: +91 33 4004 7016 E-mail: ho@sbassociates.co.in

Notes:

- 1. These financial results of the Company for the quarter and half year ended 30th September 2019 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 8th November 2019. 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.
- 2. The Company has Two reportable segments i.e Metals and Other Business in accordance with the requirements of Ind AS 108 "Operating Segments".
- 3. The above Financial Results of the Company for the quarter and half year ended 30th September 2019 are available at the Company's websites www.manaksiacoatedmetals.com and websites of all Stock Exchanges, where the equity shares of the Company are listed.
- 4. The statement of cash flow for the half-year ended September 30, 2018 as reported in these financial results have been approved by the Company's Board of Directors, but have not been subjected to review by the auditors.
- 5. The Comparative financial information of the Company for the quarter and half year ended 30th September 2018, quarter ended 30 June 2019 and year ended March 31, 2019, included in these financial results, have been audited by predecessor auditor M/s S K Agrawal and Co, Chartered Accountants, Kolkata having firm registration number 306033E. The report of the predecessor auditor dated 9th November 2018, 14th August 2019 and 29th May 2019 respectively on the comparative financial information expressed an unmodified opinion.
- 6. The Government of India, on 20/09/2019, vide the Taxation Laws (Amendment) Ordinance 2019, inserted a new section 115BAB in the Income Tax Act, 1961, which provides an option to the Company for paying Income Tax at reduced rate as per the provisions/conditions defined in the said section. The Company is in process of evaluating the impact of this ordinance.
- 7. MAT (Minimum Alternative Tax) credit entitlement will be computed and accounted for at the end of the year.
- 8. Comparative figures have been rearranged / regrouped wherever necessary.



CHARTERED ACCOUNTANTS



HEADOFFICE:
1F, EAST INDIA HOUSE
20B, ABDUL HAMID STREET
(BRITISH INDIAN STREET)
KOLKATA - 700069
PHONE: +91 33 40047183 / 84/ 88
FAX: +91 33 4004 7016

Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Half year financial results ended on 30th September 2019 of Manaksia Coated Metals & Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of Manaksia Coated Metals & Industries Limited

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Manaksia Coated Metals & Industries Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income/(loss) for the quarter and half year ended September 30, 2019 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting " ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent'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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.



CHARTERED ACCOUNTANTS



HEADOFFICE: 1F, EAST INDIA HOUSE 20B, ABDUL HAMID STREET (BRITISH INDIAN STREET) KOLKATA - 700069

PHONE: +91 33 40047183 / 84/ 88 FAX: +91 33 4004 7016

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.

Attention is drawn to Note 6 to the Statement which states that the statement of consolidated cash flows for the corresponding half year ended September 30, 2018, as reported in the accompanying Statement have been approved by the Parent's Board of Directors, but have not been subjected to review.

- 4. The Statement includes the result of the following entities:
 - (a) Manaksia Coated Metals & Industries Limited.
 - (b) Manaksia Internation FZE
 - (c) JPA Snacks Private Limited
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The Consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of two subsidiaries which have not been reviewed by their auditors, whose interim financial statements/financial information/ financial results reflect Total Revenue of Rs. 47.10 lakhs, Total Net Profit/(Loss) after tax of Rs. (99.16) lakhs and Total Comprehensive Income / (Loss) of Rs. (104.05) lakhs for the Quarter ended 30th September, 2019 and as considered in the Consolidated Unaudited Financial Results. According to information and explanations given to us by the Management, these interim financial statements/ financial information/ financial results are not material to the Group. Our Conclusion on the Statement is not modified in respect of the above matter.



CHARTERED ACCOUNTANTS



HEADOFFICE:
1F, EAST INDIA HOUSE
20B, ABDUL HAMID STREET
(BRITISH INDIAN STREET)
KOLKATA - 700069
PHONE: +91 33 40047183 / 84/ 88

FAX: +91 33 4004 7016 E-mail: ho@sbassociates.co.in

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

For S. Bhalotia & Associates Chartered Accountants Firm Registration Number: 325040E

Ankit Santhalia

All & Sars

Partner

Membership No: 301737

ICAI UDIN: 19301737AAAAD 85808

Place: Kolkata

Date: 8th November 2019

MANAKSIA COATED METALS & INDUSTRIES LIMITED Corporate Identity Number:L27100WB2010PLC144409 Registered office: 8/1 Lal Bazar Street, Bitaner Building, 3rd Floor, Kolkata - 700001 E-mail: infomcmil@manaksia.com, Website: www.manaksiacoatedmetals.com Phone: +91-33-2243 5053 / 5054 STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019

7	Ì
,	į
Ę.	١
ž	
_	

Particular Par			Sta	Standalone					***************************************	Const	Consolidated		
20019 20018 20019 2001	'nδ	ARTER END		HALFY	Γ	YEAR ENDED			WARTER ENDER		HALF YEA		TEAR ENDED
Character Char	30th September 2019	30th June 2019	30th September 2018	30th September 2019		31st March 2019	Particulars	30th September 2019	30th June 2019	30th September 2018	30th September 2019	30th September 2018	31st March 2019
S1962.28 6717.36 10888.37 113740.42 25104.11 1. Income 100000000000000000000000000000000000			Unaudited			Audited	The state of the s			Unaudited			Audited
5188.29 6777.56 1008.37 1374.04.3 2510.011 [a) Revenue from Operations 5707.86 5227.61 6992.30 10533.47 14530.33 266 52.64.13 11.0.02 11.4.72 25.44.41 11.0.02 75.62 11.0.02 75.62 11.0.02.20 11.0.02 <td< th=""><th></th><th></th><th></th><th></th><th></th><th>The state of the s</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></td<>						The state of the s							
Sign 22 CT 11407 Sign 1447 Sign													
8.85.87 (2071) 114.002 118855.15 224484.1 Total Income	5690.09	5198.28				25104.11	(a) Revenue from Operations	5707.86	27	6992.30	10935.47	14530.93	26450.91
13567.48 6590.44 11002.39 13855.18 25445.45 Total Income F7724.78 6590.34 6941.45 11025.02 14644.46 2465 2265	28.15					344.30	(b) Other income	16.92		(50.82)	92.55	113.53	428.22
4961.56 5864.03 11487.58 10829.72 1946.2.28 19	5718.24	5284.15				25448.41	Total Income	5724.78		6941.48	11028.02	14644.46	26879.13
11567-88 1977-82) (4194-05) (1944-05) (1945	6526.02	4961.56				19463.28	2. Expenses (a) Cost of materials consumed (including traded goods)	6543.34		6055.20	11520.75	11477.08	20629.02
11 12 13 13 14 15 15 15 15 15 15 15	(2626.17)	(1567.88)		(4194.05)		(1943.65)	(b) Changes in inventories of finished goods, work-in- progress and stock-in-trade		(1563.27)	(981.02)	(4198.29)	(724.08)	(1948.00)
432.63 346.00 681.24 631.42 1375.33 [H Finance Cost 448.25 357.75 823.45 654.36 144 864.77 430.01 505.50 970.68 [H Perpendenton and amortisation expense 438.40 443.35 357.75 882.34 654.36 14 864.77 1861.33 2265.67 438.96 1 Perpendenton and amortisation expense 834.54 886.57 124.68 447.44 323.27 447.44 323.27 461.66 2508.70 1861.33 2265.67 4189.66 10 Interpentation and amortisation expense 834.54 886.57 1246.10 1721.11 2382.37 447.44 3232.76 447.44 3232.76 447.44 3232.77 447.44 3232.77 447.44 3232.77 447.44 3232.77 447.44 3232.77 447.44 3232.77 447.44 3232.77 447.44 3232.77 447.44 3232.77 447.44 3232.77 447.44 3232.77 447.44 3232.77 447.44 3232.77 447.44 3232.77	303.10	303.26				1103.36	(c) Employee benefits expense	311.97	311.94	274.85	623.91	525.89	1165.56
214.36 252.75 430.01 505.50 979.68 or 10 perceitation and amortisation expense 224.08 223.35 261.70 447.44 252.29 10 84.77 1681.33 205.65.77 418026.51 Orbitation expenses 274.68 172.11 224.08 223.35 261.70 447.44 252.95 1 50.84.77 1681.33 205.67.74 14027.51 3. Froit Losa before tax (1.2) 6.77 1248.10 477.44 252.95 172.11 224.65 22.29 1.22.95 1.22	428.61	432.63				1376.33	(d) Finance Cost	438.99			882.34		1421.66
18.00 1189.79 1681.33 2265.67 4189.65 10 Other capeniess 884.57 1284.10 1721.11 2282.57 44869.11 236.86 10480.12 2282.57 2282.	215.65	214.36				979.68	(e) Depreciation and amortisation expense	224.08		261.70	447.44		1015.58
13.06 135.05 129.92 1172.36 279.76 3. Profit/(Loss) before tax (1-2) 6.87 23.89 7216.58 10997.26 14869.11 266 266.31 129.92 1172.36 279.76 3. Profit/(Loss) before tax (1-2) 6.87 23.89 278.51 23.89 279.76 279.7	816.56					4189.65	(f) Other expenses	834.54		1248.10	1721.11	2382.57	4384.00
13.04 129.92 1172.36 279.76 2. Profit/Loss) before tax (1.2) 6.87 23.89 (275.10) 30.76 (224.65) 224.65 224.65 227.65 (15.08) 32.00 0.00 69.00 (e) Current Tax 1170.20 52.89 (118.94) 27.11 236.86 (268.51) 27.11 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) 227.65 (224.11) 236.86 (268.51) (224.296) (24.34) (242.96) (24.34) (242.96) (24.34) (242.96) (255.34	5663.77					25168.65	Total Expenses	5717.91	5279.35	7216.58	10997.26	14869.11	26667.82
18.00 (15.08) 32.00 0.00 69.00 69.00 control Tax 14.00 18.00 (15.08) 32.00 0.00 0.00 (15.08) 138.94) 96.15 183.65 (b) Deferred Tax 31.26 (170.20) 52.89 (138.94) 96.15 (138.94) 96.15 (138.94) 96.15 (138.94) 96.15 (138.94) 96.15 (138.94) 96.15 (138.94) 96.15 (138.94) 96.15 (138.94) 96.15 (138.94) 96.15 (138.94) 96.15 (138.94) (1	54.47			129.92		279.76	3. Profit/(Loss) before tax (1-2)	6.87			30.76		211.31
170.20 52.89 138.94 96.15 183.65 19 Deferred Tax 183.65 19 Deferred Tax 183.65 19 Deferred Tax 19 Collected	00 45					00 69	4	14.00		(15.08)	32.00		00.69
227.65 [284.11] 236.86 (268.51) 27.11 5. Net Profit/(Loss) for the period (34) (38.39) 176.09 (312.91) 137.70 (320.80) (4.6.4) (38.39) 176.09 (312.91) 137.70 (320.80) (4.6.4) (4.6.4) (4.8.4)	31.26						(b) Deferred Tax	31.26	1)	52.89	(138.94)		183.65
655.34 655.34 655.34 655.34 (0.43) 0.04 Diluted 227.65 (1284.11) 236.86 (1.04.1) 0.04 Diluted 227.65 (1.04.2) 0.01	9.21	•	2	-	2		5. Net Profit/(Loss) for the period (3-4)	(38.39)		(312.91)	137.70		(41.34)
227.65 (284.11) 236.86 (268.51) 28.34 (55.34 (55.34 (55.34 (6.89) 0.04)) 1.00 Earnings per share (of Rs. 1/- each (Not 0.05) 0.035 (0.43) 0.35 (0.43)							6. Other Comprehensive Income (After Tax)						
227.65 (284.11) 236.86 (268.51) 26.53 (55.34 655.34 655.34 (6.58) 6.943 29.16 130.78 (130.78) 6.95.34 655.34 655.34 655.34 655.34 655.34 (6.58) 6.943 0.36 (0.41) 0.04 billed with the reclassified to profit or loss 34.05 (14.89) 6.95 ((1	•	1.48	(a) Items that will not be reclassified to profit or loss (After Tax)	ı	1	,	1	,	1.48
227.65 (284.11) 226.86 (268.51) 226.86 (268.51) 226.86 (190.02) (4.34) 171.20 (242.98) 166.86 (190.02)					1	•	(b) Items that will be reclassified to profit or loss	34.05			29.16		68.46
655.34 65	9.21					28.59	7. Total Comprehensive Income for the period [5+6]	(4.34)		(242.98)	166.86	(190.02)	28.60
8,307.65 9. Other Equity as per Balance Sheet of the previous accounting year 10. Earnings per share (of Rs. 1/- each) (Not annualised): 0.35 (0.43) 0.36 (0.41) 0.04 Basic (0.06) 0.27 (0.06) 0.27 (0.48) 0.21 (0.49) 0.35 (0.43) 0.36 (0.41) 0.04 Diluted	655.34					655.34		655.34			655.34	655.34	655.34
10. Earnings per share (of Rs. 1/- each) (Not annualized): 0.35 (0.43) 0.36 (0.41) 0.04 Basic (0.04) 0.027 (0.48) 0.21 (0.49) 0.35 (0.43) 0.36 (0.41) 0.04 Diluted (0.06) 0.27 (0.48) 0.21 (0.49)	1		ŀ	. 1	,	8,307.65	 Other Equity as per Balance Sheet of the previous accounting year 	,	ì	,	•		8,266.73
0.35 (0.43) 0.36 (0.41) 0.04 Basic (0.06) 0.27 (0.48) 0.21 (0.49) 0.35 (0.43) 0.04 Diluted							10. Earnings per share (of Rs. 1/- each) (Not		,				
0.35 (0.43) 0.36 (0.41) 0.04 Diluted (0.06) 0.27 (0.48) 0.21 (0.49)	-					0.04	annualised): Basic	(0.06)				(0.49)	(0.06)
	0.01					0.04		(0.06)				(0.49)	(0.06)





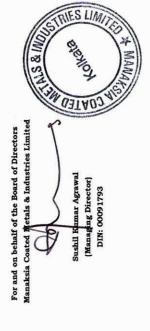
(a) The Financial Results of the Company for the Quarter ended 30th September, 2019 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 8th November, 2019. The Statutory Auditors of the Company have carried 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 above Financial Results of the Company for the Quarter ended 30th September, 2019 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.

Place: Kolkata

Dated: 8th November, 2019





MANAKSIA COATED METALS & INDUSTRIES LIMITED
Corporate Identity Number:L27100WB2010PLC144409
SEGMENTWISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED AND HALF YEAR ENDED 30TH SEPTEMBER, 2019

	YEAR ENDED	31st March 2019	Audited	· ·	.09 24,148.28		.93 26,450.91	.93 26,450.91		L		.36 1,421.66						ä	ă a		8 7 8		
	HALF YEAR ENDED	30th September 2018			13,086.09	1,444.84	14,530.93	14,530.93	1,		883.72		8 0 11		800		Ĭ	26,	3 %%	3 %%%	3, 5, 5, 5, 6, 8, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	3, 2, 2, 3, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,	3, 25, 5, 5, 5, 12, 12, 11, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1
idated	HALF YE	30th September 2019			9,639.13	1,296.34	10,935.47	10,935.47	1,286.54	40 40 40 40 40	1,129.61	1,129.61 861.24	1,129.61 861.24 268.37	1,129.61 861.24 268.37 87.50	1,129.61 861.24 268.37 87.50 355.87	1,129.61 861.24 268.37 87.50 355.87 325.11	1,129.61 861.24 268.37 87.50 355.87 325.11	1,129.61 861.24 861.24 87.50 355.87 325.11 30.76	1,129.61 861.24 861.24 87.50 355.87 325.11 30.76	1,129.61 861.24 861.24 87.50 355.87 325.11 30.76 5,276.88	1,129.61 861.24 861.24 87.50 325.87 325.11 30.76 5,276.88 4,216.90 37,242.98	1,129.61 861.24 861.24 87.50 325.87 325.11 27,749.20 5,276.88 4,216.90 4,216.90 37,242.98	1,129.61 861.24 861.24 87.50 355.87 325.11 30.76 5,276.88 4,216.90 5,276.88 11,552.78 2,855.51
Consolidated		30th September 2018	Unaudited		6,376.02	616.28	6,992.30	6,992.30	494.53 (108.96)	385 57	20000	357.75	357.75	357.75 27.82 16.52	357.75 27.82 16.52 44.34	357.75 27.82 16.52 44.34 319.44	357.75 27.82 16.52 44.34 319.44	357.75 27.82 27.82 16.52 44.34 319.44 (275.10)	357.75 27.82 27.82 16.52 44.34 319.44 (275.10) 26,507.92 5,364.54	353.77 27.82 27.82 16.52 44.34 319.44 (275.10) 26,507.92 5,364.54 2,427.43	353.75 27.82 27.82 16.52 44.34 319.44 (275.10) 26,507.92 5,364.54 2,427.43 34,299.89	357.75 27.82 27.82 16.52 44.34 319.44 (275.10) 26,507.92 5,364.54 2,427.43 34,299.89	357.75 27.82 27.82 16.52 44.34 319.44 (275.10) 26,507.92 5.364.54 2,427.43 34,299.89 12,382.61 1,866.26
	QUARTER ENDED	30th June 2019			4,840.14	387.47	5,227.61	5,227.61	707.66	573.58		443.35	443.35	443.35 130.23 68.36	443.35 130.23 68.36 198.59	443.35 130.23 68.36 198.59	443.35 130.23 68.36 198.59 174.70	130.23 68.36 198.59 174.70 23.89	443.35 130.23 68.36 198.59 174.70 23.89 4,720.45	443.35 130.23 68.36 198.59 174.70 23.89 4,720.45 848.08	29,654.65 848.08 848.08 85,223.18	29,654.65 4,720.45 848.08 35,223.18	443.35 130.23 68.36 198.59 174.70 23.89 4,720.45 848.08 35,223.18 10,475.81 1,760.60
	'nð	30th September 2019			4,798.99	908.87	5,707.86	5,707.86	578.88	556.03		417.89	417.89	138.14	138.14 19.14 157.28	138.14 19.14 19.14 157.28	138.14 138.14 19.14 157.28 150.41	417.89 417.89 138.14 157.28 157.28 150.41 6.87	417.89 417.89 138.14 157.28 157.24 157.28 27,749.20 5.208.11	417.89 417.89 138.14 157.28 157.24 6.87 6.87 5.208.11 4.216.90	417.89 138.14 19.14 157.28 157.24 6.87 6.87 5,208.11 4,216.90 37,174.21	417.89 138.14 19.14 157.28 150.41 6.87 6.87 5,208.11 4,216.90 37,174.21	417.89 138.14 19.14 157.28 150.41 6.87 6.87 5,208.11 4,216.90 37,174.21
	2	Particulars		Segment Revenue (Net of Taxes)	a) Metal Products	b) Others	Total Less: Inter Segment Revenue	Net Sales/Income from operations	organean Areanis (1 tout 1) Loss(1) order Tax & Interest from each segment): a) Metal Products b) Others	Total	Towns of the towns of the towns of the	ress : mierest expenses	רכפס י וווכופטר בעליפוואכס	Add: Interest (Income)	Add: Interest (Income)	Add: Interest (Income) Less: Other un-allocable expenditure net of un-allocable (income)	Add: Interest (Income) Less: Other un-allocable expenditure net of un-allocable (income) Total Profit/(loss) before Tax	Add: Interest (Income) Less: Other un-allocable expenditure net of un-allocable (income) Total Profit/(loss) before Tax Segment Assets a) Metal Products	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	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	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	Add: Interest (Income) 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	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
	YEAR ENDED	31st March 2019	Audited		24,148.28	955.83	25,104.11	25,104.11	2,525.68 (642.08)	1,883.60	1,376.33		507.27	507.27	507.27 126.91 634.18	507.27 126.91 634.18 354.42	507.27 126.91 634.18 354.42	507.27 126.91 634.18 354.42 279.76	507.27 126.91 634.18 354.42 279.76 28,334.00	507.27 126.91 634.18 354.42 279.76 28,334.00 4,270.34 2017.12	507.27 126.91 634.18 354.42 279.76 28.334.00 4.270.34 2.017.12 34,621.46	507.27 126.91 634.18 354.42 279.76 28,334.00 4,270.34 2,017.12 34,621.46	507.27 126.91 634.18 354.42 279.76 28,334.00 4,270.34 2,017.12 34,621.46 12,701.21 890.83
		30th September 2018			13,086.09	654.34	13,740.43	13,740.43	1,188.25 (288.93)	899.32	631.42		267.90	267.90	267.90 45.04 312.94	267.90 45.04 312.94 485.30	267.90 45.04 312.94 485.30 (172.36)	267.90 45.04 312.94 485.30 (172.36)	267.90 45.04 312.94 485.30 (172.36) 26,507.92 4,247.50	267.90 45.04 312.94 485.30 (172.36) 26,507.92 4,247.50 2,427.43	267.90 45.04 312.94 485.30 (172.36) 26.507.92 4.247.50 2,427.43 33,182.85	267.90 45.04 312.94 485.30 (172.36) 26,507.92 4,247.50 2,427.43 33,182.85	267.90 45.04 312.94 485.30 (172.36) 26,507.92 4,247.50 2,427.43 33,182.85 12,382.61 786.81
alone	HALF YEAR ENDED	30th September 2019			9,639.13	1,249.24	10,888.37	10,888.37	1,286.54	1,207.30	861.24		346.06	346.06	346.06 108.97 455.03	346.06 108.97 455.03 325.11	346.06 108.97 455.03 325.11	346.06 108.97 455.03 325.11 129.92	346.06 108.97 455.03 325.11 27,749.20 4,575.65	346.06 108.97 455.03 325.11 129.92 27,749.20 4,575.65 4,216.90	346.06 108.97 455.03 325.11 129.92 27,749.20 4,575.65 4,216.90 36,541.75	346.06 108.97 455.03 325.11 129.92 27.749.20 4.575.65 4.216.90 36,541.75	346.06 108.97 455.03 325.11 129.92 2,7,749.20 4,575.65 4,216.90 36,541.75 11,552.78 2,043.36
Standalone		30th September 2018	Unaudited		6,376.02	341.54	6,717.56	6,717.56	494.53 (116.85)	377.68	346.00		31.68	31.68	31.68 23.91 55.59	31.68 23.91 55.59 301.89	31.68 23.91 55.59 301.89	31.68 23.91 55.59 301.89 (246.30)	31.68 23.91 55.59 301.89 (246.30) 26,507.92	31.68 23.91 55.59 301.89 26,507.92 4,247.50 2,427.43	23.91 55.59 301.89 (246.30) 2,427.43 23,182.85	23.91 55.59 301.89 (246.30) 2,427.43 33,182.85	23.91 55.59 301.89 (246.30) 2,427.43 33,182.85 12,382.61 786.81
A STATE OF THE PARTY OF THE PAR	QUARTER ENDED	30th June 2019			4,840.14	358.14	5,198.28	5,198.28	707.66	604.18	432.63		171.55	171.55	171.55 78.60 250.15	171.55 78.60 250.15 174.70	171.55 78.60 250.15 174.70	171.55 78.60 250.15 174.70 75.45	78.60 250.15 174.70 75.45 29,654.65 4,087.99	78.60 250.15 174.70 75.45 4,087.99 848.08	78.60 250.15 174.70 75.45 4,087.99 848.08 34,590.72	78.60 250.15 174.70 174.70 75.45 4,087.99 848.08 34,590.72	78.60 250.15 174.70 174.70 75.45 4,087.99 848.08 34,590.72 10,475.81 1,030.79
	δr	30th September 2019			4,798.99	891.10	5,690.09	5,690.09	578.88	603.12	428.61		174.51	30.37	30.37	30.37 204.88 150.41	30.37 204.88 150.41 54.47	30.37 204.88 150.41 54.47 54.47	30.37 204.88 150.41 54.47 54.77 54.77 54.77	30.37 204.88 204.88 150.41 54.47 54.77 4,575.65 4,216.90	30.37 204.88 150.41 54.47 54.7769.20 4,575.65 4,216.90 6,541.75	30.37 204.88 150.41 54.47 54.74 4,575.65 4,216.90 36,541.75	174.51 30.37 204.88 150.41 54.47 57.749.20 4,575.65 4,216.90 6,541.75 2,043.36



MANAKSIA COATED METALS & INDUSTRIES LIMITED

Registered office: 8/1 Lal Bazar Steet, Bikarner Building, 3rd Floor, Kolkata - 700001 Statement of Assets and Liabilities

Standalone	Standalone	Statement of Assets and Liabilities	Consolidated	Consolidated
As at 30th	As at 31st	Particulars Particulars	As at 30th	As at 31st
September, 2019	March, 2019	atticulars	September, 2019	March, 2019
(Unaudited)	(Audited)		(Unaudited)	(Audited)
		ASSETS		
		I. Non-Current Assets	***************************************	A
13,958.32	14,388.28	(a) Property, Plant and Equipment	14,388.02	14,835.42
4,837.21	4,725.78	(b) Capital Work-in-Progress	4,837.21	4,725.78
000.05	200.05	(c) Financial Assets	0.00	0.06
982.05	982.05	i) Investments	0.06	0.06
47.98	47.98	ii) Loans	52.34	52.34
40.75	40.75	iii) Other Financial Assets	40.75	40.75
19,866.31	20,184.84	Sub-total - Non-Current Assets	19,318.38	19,654.35
		II. Current Assets		
11,190.53	8,656.05	(a) Inventories	11,292.89	8,758.25
11,130.00	0,000.00	(b) Financial Assets	11,252.05	0,700.20
2,733.33	2,383.93	i) Trade Receivables	2,848.59	2,522.68
50.53	32.16	ii) Cash and Cash Equivalents	67.31	42.39
681.82	428.67	iii) Other Bank Balances	681.82	428.67
460.12	460.03	iv) Loans	25.03	25.03
73.36	75.71	v) Other Financial Assets	51.89	75.71
1,485.75	2,400.07	(c) Other Current Assets	2,957.07	3,877.38
16,675.44	14,436.62	Sub-total - Current Assets	17,924.60	15,730.11
36,541.75	34,621.46	TOTAL - ASSETS	37,242.98	35,384.46
		EQUITY AND LIABILITIES		
		III. Equity		
655.34	655.34	(a) Equity Share Capital	655.34	655.34
8,544.51	8,307.65	(b) Other Equity	8,433.59	8,266.73
9,199.85	8,962.99	Sub-total - Equity	9,088.93	8,922.07
		IV. Non-Current Liabilities	_	
6 754 96	5 000 00	(a) Financial Liabilities	7.057.57	6 100 64
6,754.86	5,998.89	i) Borrowings	7,057.57	6,192.64
2,959.78 71.97	2,959.78	ii) Trade Payables (b) Provisions	2,959.78 71.97	2,959.78 71.97
1,358.96		(c) Deferred Tax Liabilities	1,358.96	1,497.90
557.98	538.96	(d) Other Non- Current Liabilities	557.98	538.96
11,703.55	11,067.50	Sub-total - Non-Current Liabilities	12,006.26	11,261.25
		Current Liabilities		
		(a) Financial Liabilities		
5,531.92	5,508.16	i) Borrowings	5,688.94	5,656.38
7,919.45	7,016.49	ii) Trade Payables	8,023.58	7,133.19
1,563.82	1,430.34	iii) Other Financial Liabilities	1,581.82	1,502.34
571.87	612.86	(b) Other Current Liabilities	802.17	886.11
6.16	6.16	(c) Provisions	6.16	6.16
45.13	16.96	(d) Current Tax Liabilities (Net)	45.13	16.96
15,638.35	14,590.97	Sub-total - Current Liabilities	16,147.79	15,201.14
36,541.75	34,621.46	TOTAL - EQUITY AND LIABILITIES	37,242.98	35,384.46



For MANAKSIA CHATED METALS & INDUSTRIES LIMITED

Managing Director

1

MANAKSIA COATED METALS & INDUSTRIES LIMITED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019

(Amount in Lacs)

				unt in Lacs
	lalone			lidated
30th	30th		30th	30th
	September	PARTICULARS	September	September
, 2019	, 2018		, 2019	, 2018
		A: CASH FLOW FROM OPERATING ACTIVITIES:		
129.92	(172.36)	Net Profit before Tax :	30.76	(224.65)
	(2. 2.0 0)	Adjustment for:	30.70	(224.03)
430.01	505.50	Depreciation/ Amortisation	447.44	523.29
752.27	631.42	Finance Cost (Net)	882.34	654.36
_		Loss on PPE Sold / Discarded (Net)	002.01	001.00
_		Gain/Loss from Current Investments		
1,312.20	964.56	Operating Profit before Working Capital Changes	1,360.54	953.00
1,012.20	301.00	Adjustments for:	1,500.54	933.00
567.27	1,139.14	(Increase)/Decrease in Current & Non Financial and Other Assets	618.23	905.64
(2,534.48)	(988.83)	(Increase)/Decrease in Inventories	(2,534.64)	Accessors and access
1,014.47	3,904.85	Liabilities/Provisions	904.95	3,918.78
359.46	5,019.72	Cash Generated from Operations	349.07	4,809.06
(3.83)	(10.06)	Direct Taxes Paid	(3.83)	(10.06)
()	, , , ,		(0.00)	(10.00)
355.63	5,009.66	Net Cash Flow from Operating Activities	345.24	4,799.00
		B. CACH ELONA EDOM INIVECTINIC A CENVETIE		
(111 40)	(4 1 (1 47)	B: CASH FLOW FROM INVESTING ACTIVITIES:	(444.45)	(4 4 5 7 5 4)
(111.48)	(4,161.47)	Purchase of Fixed Assets and change in Capital work in progress	(111.47)	(4,167.61)
-		Sale of Fixed Assets		
0.00	(20(02)	Investment in Subsidiaries	/	
(253.24)	(396.92)	Loans given	(253.15)	(256.02)
-		Repayment of Loans given		
108.97		Interest Received		
	-	Purchase of Current Investments		
F		Sale of Current Investments		
(255.75)	(4,558.39)	Net Cash Flow from/(Used in) Investing Activities	(364.62)	(4,423.63)
(200.70)	(1,000.05)	ret cush from frong (esea in) investing retrottes	(304.02)	(4,423.03)
		C: CASH FLOW FROM FINANCING ACTIVITIES:		
779.73	(508.27)	(Repayment of)/ Proceeds from Short Term Borrowings (Net)	897.49	(460.21)
(861.24)	(631.42)	Interest Paid	(882.34)	(654.36)
(81.51)	(1,139.69)	Net Cash Flow From/(Used in) Financing Activities	15 15	(1 114 ED)
(61.51)	(1,139.09)	Net Cash Flow Frony (Osed in) Financing Activities	15.15	(1,114.57)
18.37	(688.42)	D: Net Increase/(Decrease) in Cash and Cash Equivalents	(4.23)	(739.20)
00.46	F4.0.0F		40.00	
32.16	712.07	Cash and Cash Equivalents at the beginning of the period	42.39	764.37
F0 F0	00.65	Effect of Foreign Currency Transalation during the year	29.16	130.78
50.53	23.65	Cash and Cash Equivalents at the end of the period	67.32	155.95

KOLKATA COUNTO

For MANAKSIA COATED METALS & INDUSTRIES LIMITED

Managing Director