

14th February, 2024

To, Manager Dept. of Corporate Services Bombay Stock Exchange Limited Phiroze Jeejeebhoy Tower, Dalal Street, Mumbai – 400001 Fax:022- 22723121/2037/2039/2041 corp.relations@bseindia.com Scrip Code : 532906	To, Manager Dept. of Corporate Services The National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Bandra, Mumbai – 400051 Fax: 022-26598237/38,26598347/48 cmlist@nse.co.in Scrip Code : MAANALU
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Subject: Outcome of Board Meeting / Announcements pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on Wednesday, the 14th day of February, 2024, has approved inter-alia, the following:

1. Standalone Un-Audited Financial Results for the third quarter and nine months ended 31st December, 2023.
2. Limited Review Report of the Statutory Auditors on the aforesaid Standalone Un-Audited Financial Results for the third quarter and nine-months ended 31st December, 2023.

The meeting of the Board of Directors of the Company commenced at 12.30 P.M. and concluded at 04.55 PM

The above information is also available on the website of the Company: - www.maanaluminium.com.

You are requested to kindly take this information on record and disseminate the same.

Thanking you,

Yours faithfully,
For **Maan Aluminium Limited**

SANDEEP
KUMAR
AGARWAL

Sandeep
Company Secretary
Email : cs@maanaluminium.in

MAAN ALUMINIUM LIMITED

CIN : L30007DL2003PLC214485

Registered office : 4/5, 1ST FLOOR, ASAF ALI ROAD, NEW DELHI 110002

Phone : 011-40081800, Website : www.maanaluminium.com



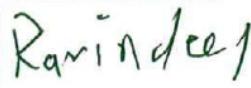
Unaudited financial results for the quarter and nine months ended December 31, 2023

Sr.No	Particulars	Quarter ended			Nine Months Ended		Year ended
		Dec. 31, 2023 (Unaudited)	Sept. 30, 2023 (Unaudited)	Dec. 31, 2022 (Unaudited)	Dec. 31, 2023 (Unaudited)	Dec. 31, 2022 (Unaudited)	March 31, 2023 (Audited)
I	Income						
	Revenue from operations	21,297	29,530	18,962	71,563	55,098	81,385
	Other Income	152	155	126	523	366	516
	Total income (I)	21,449	29,685	19,088	72,086	55,464	81,901
II	Expenses						
	(a) Cost of materials consumed	5,690	4,633	5,767	15,055	17,833	21,862
	(b) Purchase of stock- in- trade	14,127	22,394	8,843	48,454	24,309	41,882
	(c) Changes in inventories of finished goods, work-in progress and stock- in- trade	(1,373)	(109)	(813)	(827)	(722)	(526)
	(d) Employee benefits expense	377	349	374	1,152	1,177	1,576
	(e) Finance costs	119	81	99	288	333	495
	(f) Depreciation and amortisation expense	118	116	111	346	315	447
	(g) Other Expenses	1,390	1,157	2,832	4,196	7,452	9,462
	Total expenses (II)	20,448	28,621	17,213	68,664	50,697	75,198
III	Profit/(Loss) before exceptional items and tax (I-II)	1,001	1,064	1,875	3,422	4,767	6,703
IV	Exceptional items	-	-	-	-	-	-
V	Profit/(Loss) before tax (III-IV)	1,001	1,064	1,875	3,422	4,767	6,703
VI	Tax expense						
	(a) Current tax	247	280	465	876	1,210	1,703
	(b) Deferred tax charge/(benefit)	10	(4)	9	(1)	6	3
	Total tax expense	257	276	474	875	1,216	1,706
VII	Net Profit/(Loss) for the period (V-VI)	744	788	1,401	2,547	3,551	4,997
VIII	Other comprehensive income (OCI)						
	Other comprehensive income not to be reclassified to profit or loss:						
	Re-measurement gains/ (losse) on defined benefit	9	10	(3)	4	(5)	(2)
	Income tax effect on above	(2)	(3)	-	(1)	1	1
	Total	7	7	(3)	3	(4)	(1)
IX	Total comprehensive income (loss) for the period (VII-VIII)	751	795	1,398	2,550	3,547	4,996
X	Paid-up equity share capital (Face Value of Rs. 5/- each for the Quarter & nine months ended Dec -23 & Face Value of Rs. 10 /- each for previous period)	2,704	2,704	1,352	2,704	1,352	1,352
XI	Other Equity						11,675
XII	Earnings Per Share of Rs. 5/- each (not annualised for quarters)						
	Basic EPS	1.38	1.46	2.59	4.71	6.57	9.24
	Diluted EPS	1.38	1.46	2.59	4.71	6.57	9.24

Notes to the financial results:

- The above financial results for the Quarter and Nine Months ended December 31, 2023 have been reviewed by the audit committee and approved by the Board of Directors at its meeting held on February 14, 2024.
- Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.
- The Unaudited financial results for quarter ended December 31, 2023 are the balancing figures between the Unaudited figures for the nine months ended and the published year to date reviewed figures up to six months of the financial year.
- The business activities of the company primarily falls within a single business and geographical segment. As such there is no separate reportable segment as per Ind AS 108 'Operating Segments'.
- In AGM of the company held on 19th July 2023, shareholders have passed resolution for sub-division/split of equity shares from 1 (one) equity share of face value of Rs. 10 each to 2 (two) equity shares of face value of Rs. 5 each and for further issue of bonus shares in the proportion of 1 (one) fully paid up Equity Share, for every 1 (One) fully paid-up Equity Shares held by member or allotted to such member, i.e. in the ratio of 1:1 (One bonus share for every One equity share held). This has been considered for calculating weighted average number of equity shares for all comparative periods presented as per Ind AS 33. In line with the above, EPS (basic and diluted) have been adjusted for all the periods presented.

For and on behalf of the Board


 (Ravinder Nath Jain)
 Chairman and Managing Director
 DIN : 00801000
 Place: New Delhi
 Date: February 14, 2024



MAK & ASSOCIATES

Chartered Accountants

Chaturvedi Mansion, C1 & C2, 3rd Floor, 26/4, Old Palasia, Opp. Bank of Baroda, A.B. Road, Indore (M.P.) 452 018, India
Phones : + 91 – 731 – 2563776, 2561790, Mobile : +91-8818978621, email : caklkushwaha@gmail.com, maknassociates@gmail.com

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

To the Board of Directors of Maan Aluminium Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Maan Aluminium Limited ('the Company') for the quarter ended 31 December 2023 and year to date results for the period from 1 April 2023 to 31 December 2023 ('the Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M A K & Associates
Chartered Accountants
Firm Registration No. 003060C


Kunji Lal Kushwaha
Partner
M. No. 415037



Place: Indore

Date : 14.02.2024

UDIN: 24415037BKECCG3714