

Registered Office 'Turner Morrison Building' 6 Lyons Range, Mezzanine Floor, North-west Corner

Kolkata - 700001, INDIA Phone: +91 33 2231 0055 E-mail: info@manaksia.com

Website: www.manaksia.com

Date: 26/05/2023

Sec/Share/014/FY 2023-24

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

The Manager
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block "G"
5th floor, Bandra Kurla Complex,
Bandra East,

SYMBOL: MANAKSIA

Mumbai- 400051

SCRIP CODE: 532932

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 26th May, 2023 and intimation of material events in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at its meeting held today, which commenced at 01:30 P.M. and concluded at 05:00 P.M. have *inter alia* transacted the following business(es):

- (a) Adopted the Audited Financial Statements (both Standalone and Consolidated) of the Company for the year ended on 31st March, 2023.
- (b) Approved the Audited Financial Results (both Standalone and Consolidated) of the Company for the quarter and year ended on 31st March, 2023. A copy of the Financial Results (both Standalone and Consolidated) of the Company for the quarter and year ended on 31st March, 2023 along with the Unmodified Independent Audit Report of the Statutory Auditors on the Standalone and Consolidated Financial Results of the Company for the quarter and year ended 31st March, 2023 are enclosed as Annexure-A.

We hereby declare that the Statutory Auditors of the Company have expressed their Unmodified Opinions in respect of Audited Standalone and Consolidated Financial Statements for the year ended on 31st March, 2023, the copy of declaration of the Managing Directors is enclosed as **Annexure –B.**

- (c) Approved re-appointment of M/s. Agrawal Tondon & Co. (FRN: 329088E) as Internal Auditor of the Company for the Financial Year 2023-24. Δ brief profile of M/s. Agrawal Tondon & Co. is enclosed as Annexure-C.
- (d) Approved re-appointment of M/s. Vinod Kothari & Company as Secretarial Auditor of the Company for the Financial Year 2023-24. A brief profile of M/s. Vinod Kothari & Company is enclosed as Annexure-D.

This may be treated as compliance with relevant Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We request you to kindly take the above information/ documents on record.

Thanking you, Yours faithfully,

For Manaksia Limited

(Pradip Kumar Kandar) Company Secretary

Encl: As above





S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

(FORMERLY S K AGRAWAL AND CO) CHARTERED ACCOUNTANTS LLPIN – AAV-2926 FRN- 306033E/E300272 SUITE NOS: 606-608

THE CHAMBERS, OPP. GITANJALI STADIUM 1865, RAJDANGA MAIN ROAD, KASBA

KOLKATA - 700 107

PHONE: 033-4008 9902/9903/9904/9905

Website: www.skagrawal.co.in EMAIL: Info@skagrawal.co.in

ANNEXURE - A

Independent Auditors Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended

To Board of Directors of Manaksia Limited

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of Manaksia Limited (hereinafter referred to as the 'the Company') for the year ended 31st March, 2023 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these standalone financial statements:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this
 regard; and
- 2. give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended 31st March, 2023.

Basis for Opinion

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



Board of Directors' Responsibilities for the Standalone Financial Results

These Standalone financial results have been prepared based on the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with 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 Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 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 are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company 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 of the Company are also responsible for overseeing the financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 these 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 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. Under Section 143(3)(i) of the Act. We are also responsible for expressing
 our opinion on whether the company has adequate internal financial controls with reference to financial
 statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 standalone 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 company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company, 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

The standalone financial results include the results for the quarter ended 31st March 2023 and 31st March 2022 being the balancing figures between the audited figures in respect of the full financial years and the published/recasted unaudited year to date figures up to the third quarter of the current and previous financial year which were subject to limited review by us.

For S K AGRAWAL AND CO
CHARTERED ACCOUNTANTS LLP

Chartered Accountants

Firm Registration No. – 306033E/E300272

Hemant Kumar Lakhotia

Partner

Membership No 068851

UDIN: 23068851BGVKXY8409

Place: Kolkata

Date: 26th May, 2023.



CHARTERED ACCOUNTANTS LLPIN – AAV-2926 FRN- 306033E/E300272 SUITE NOS: 606-608

THE CHAMBERS, OPP. GITANJALI STADIUM 1865, RAJDANGA MAIN ROAD, KASBA

KOLKATA - 700 107

PHONE: 033-4008 9902/9903/9904/9905

Website: www.skagrawal.co.in EMAIL: Info@skagrawal.co.in

Independent Auditors Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended

To Board of Directors of Manaksia Limited

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated financial results of Manaksia Limited (hereinafter referred to as the 'Holding Company"), its subsidiaries (the Holding Company and its subsidiary together referred to as "the Group") for the year ended 31st March, 2023 attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these consolidated financial statements:

i. includes the financial results of the following entities;

Subsidiaries:

- a. MINL Limited (Incorporated Outside India)
- b. Dynatech Industries Ghana limited (Incorporated outside India)
- c. Manaksia Overseas Limited
- d. Manaksia Ferro Industries Limited

Step-down Subsidiaries:

- a. Mark Steels Limited
- b. Jebba Paper Mills Limited (Incorporated Outside India)
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the group for the year ended 31st March, 2023.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, along with the consideration of reports of the other auditors referred to in sub paragraph no. (i) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared based on the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the group in accordance with 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 of the assets of the group 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the respective Board of Directors of the group are responsible for assessing the ability of the group 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 of the companies included in the group intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 these 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 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. Under Section 143(3)(i) of the Act. We are also responsible for expressing
 our opinion on whether the group has adequate internal financial controls with reference to financial
 statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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 consolidated financial results of the entities
 within the group of which we are the independent auditors to express an opinion on the statement, including
 the disclosures, and whether the consolidated financial results represent the underlying transactions and
 events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by 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.

We communicate with those charged with governance of the Holding Company and such other entities of which we are the independent auditors, 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 of the Holding Company and such other entities of which we are the independent auditors 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.



We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

i. The consolidated Financial Results include the audited Financial Results of 2 subsidiary and one step down subsidiary incorporated outside India, whose financial statements/financial results/financial information reflects total assets of Rs.1,17,988.41 lakhs as at 31 March 2023, total revenue of Rs. 88,867.45 lakhs and total profit/(loss) after tax of Rs. 10,709.02 lakhs for the year ended and total comprehensive income/(loss) of Rs. 10,707.18 lakhs on that date, as considered in the consolidated financial results, which have been audited by their respective independent auditors. These financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the Board of Directors and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the audit report of other auditors and the procedures performed by us are as stated in paragraph above.

The aforesaid subsidiary and step down subsidiary are located outside India whose financial results/financial statements and other financial information have been prepared in accordance with the accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results / financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion on the consolidated Financial Results 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 and the Financial Results/ Financial Information certified by the Board of Directors.

ii. The consolidated financial results include the results for the quarter ended 31st March 2023 and 31st March 2022 being the balancing figures between the audited figures in respect of the full financial years and the published/recasted unaudited year to date figures up to the third quarter of the current and previous financial year which were subject to limited review by us.

For S K AGRAWAL AND CO
CHARTERED ACCOUNTANTS LLP

Chartered Accountants

Firm Registration No. 306033E/E300272

Hemant Kumar Lakhotia

Partner

Membership No 068851

UDIN: 23068851BGVKXZ1230

Place: Kolkata Date: 26th May, 2023

MANAKSIA LIMITED

Corporate Identity Number: L74950WB1984PLC038336
Registered office: 6 Lyons Range, Mezzanine Floor, North West Corner, Kolkata - 700001

(Rs. in Lacs)

Phone: +91-33-2231 0050 Fax: +91-33-2230 0336 STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2023 E-mail: info@manaksia.com, Website: www.manaksia.com

-	_	_		,									_	_						_		0.00					_			4.7					
(Rs. in Lacs)	CNDED	31st March	2022	Audited	1 17 409 01		6,048.85	69,669.65	5,192.38	4,620.51	15,838.77	94,607.27	28,850.59	970.95	2,472.24	25,407.40	7,394.10	(500.17)	(108.42)	10,041.02		18.77	0.93	(4.90)		(5.804.48)	12,832.21		315.15		12,516.50 315.71		1,310.68	1,04,853.84	
	VEAR ENDED	31st March	2023	Audited	1.16.545.08		1,24,271.84	64,393.27	12,811.65	5,017.12	15,612.99	1,01,922.28	22,349.56	1,539.29	2,075.06	18,735.21	8,200.25	(265.49)	10 778 56	00:011:04		(2.95)	1.84	1.90		(2.435.84)	8,343.51	0	97.32		8,246.33		1,310.68	1,11,134.15	
	Consolidated	-	2022	Andited	Refer Note (c) 35.861.53		37,363.02	21,437.86	2,254.36	1,220.40	4,539.75	27,514.56	9,848.46	280.88	509.52	9,058.06	2,598.50	(219.66)	7 019 30	no crost		5.69	(1.65)	(1.11)		677.27	7,699.50	2000	227.84	t	7,471.10		1,310.68		
	OUARTER ENDED	31st	December 2022	Unaudited	28.940.91	1	31,318.50	16,940.07	3,141.89	1,416.53	3,594.74	26,235.30	5,083.20	458.01	571.67	4,053.52	925.30	(63.19)	3.183.69	To increase		(5.77)	4.29	0.05		(2.197.45)	984.81	01.501.0	76.20		76.20		1,310.68		•
	0	31st March	2023	Audited	Refer Note.(c) 30.570.41		33,026.58	13,405.77	2,849,95	1,204.89	4,040.22	26,646.10	6,380.48	351.52	369.55	5,659.41	2,056.06	(227.17)	3.816.92	1000000		2.82	(0.73)	1.77		(3,048.82)	771.96	00 632 6	53.10	000	52.96		1,310.68		
			Particulars		1. Revenue (a) Revenue from Operations	(b) Other Income (i) Dividend Income from Subsidiary	T ₀	2. Expenses (a) Cost of materials consumed (b) Doubton of Caractic Trans			(e) Other expenses	Total Expenses	3. Earnings before Interest, Tax, Depreciation and Amortisation (FRITDA)			o. Front/(Loss) from ordinary activities before tax (PBT) 7. Tax expense	(a) Current Tax	(b) Deferred Tax	o.	9. Other Comprehensive Income (After Tax)	9.1 (i) Items that will not be reclassified subsequently to profit or loss	(a) Remeasurement Gains/ (Loss) on Post Employment Defined Benefit Plans	(b) Gains / (Losses) from Investments in Equity Instruments designated at FVTOCI	(ii) Tax on Items that will not be reclassified subsequently to Profit and Loss	9.2 Items that will be reclassified subsequently to profit or	(a) Foreign Currency Translation Reserve	10. Total Comprehensive Income for the period	 11. Of the Total Comprehensive Income above, (a) Profit for the year attributable to: (i) Ourness of the regard 	(ii) Non-controlling interests	(b) Total comprehensive income attributable to:	(ii) Non-controlling interests		12. Paid-up Equity Share Capital (Face Value per share : Rs.2/-)	13. Other Equity as per Balance Sheet of the previous	ACCOUNTING VERY
	SNDED	31st March	2022	Audited	6,277.57	- 900	7,183.92	269.75	(31.78)	405.27	358.32	0,000,0	815.39	6.51	26.42	182.40	75.00	0.69	846.18			3.21	0.78	(0.35)	ı		849.82		t				1,310.68	8,996.02	
	YEAR END	31st March	2023	Audited	14,333.50	9,968.88	25,804.82	36.29	(36.07)	383.62	12 708 70	10,120,10	12,076.12	60.79	20.94	11,994,09	2,260.00	7.28	9,721.87			3.36	(0.31)	0.04			9,724.96	7.					1,310.68	16,754.96	
Standalone	0	31st March	2122	Aulited	2,456.31	538 24	3,104.55	17.68	30.81)	113.27	135.48	2,102,10	514.57	2.61	6.18	602.78	20.00	2.50	-22.69			2.41	0.56	(0.35)	•		-25.31	9	-				1,3:3.68		-
	QUARTER ENDED	31st December	\neg	Unaudited	3,139.41	298.81	3,438.22	3 014 21	(59.53)	90.32	21.42.12	2,12,12,10	296.10	18.52	5.33	4	(350.00)	1.79	620.46			Ė	0.09	(0.07)	,		620.48			CONT. CONT.			1,310.68		
	nò	31st March	2023	Refer Nate (c)	6,062.37	751.45	6,813.82	5.353.28	(7.35)	117.36	192.37	and the second	1,158.16	26.89	3.72	2012	00.09	5.24	1,056.80		ıı	3.36	(0.29)	0.03	ď		1,059.90	artered 4	0. 976	ZZS	100 mg	13 24 1	1,310.68		

MANAKSIA LIMITED

Audited Segmentwise Revenue, Result, Assets and Liabilities For the Quarter and Year ended 31st March 2023

QUARTER ENDED							Consolidated		
	Д	YEAR	YEAR ENDED		0	QUARTER ENDED	Q	YEAR ENDED	NDED
31st December 2022	31st March 2022	31st March 2023	31st March 2022	Particulars	31st March 2023	31st December	31st March 2022	31st March 2023	31st March 2022
Unaudited	Audited	Audited	Audited		Audited	Unaudited	Audited	Audited	Audited
\dashv	Refer Note (c)				Refer Note (c)		Refer Note (c)		
3,137.85	2,466.31	14,161.20	6,159.63	a)	24,351.42	22,887.49	23,363.94	86,209.09	83,048.36
1 56	()	170 30	. 711	b) Packaging Products	6,218.99	6,051.86	12,497.59	30,163.69	34,360.65
+	0 466 21	14 222 50	16.111	c) Ourers		1.56		172.30	î
	4,400.31	14,655,50	16.112,0	Iotal Less : Inter Segment Revenue	30,570.41	28,940.91	35,861.53	1,16,545.08	1,17,409.01
\vdash	2,466.31	14,333.50	6,277.57	Net Segment Revenue	30,570.41	28,940.91	35,861.53	1,16,545.08	1,17,409.01
				Segment Results Segment Results (Profit(+)/Loss(-)					
225.87	190.89	1,291.78	507.37	before Interest & Tax) : a) Metal Products	1.936.27	1.215.16	2,812,81	4 750 90	6 169 29
_	i	1	ı	p)	1,534.71	1,362.14	4,817.83	8,300.58	14,421.04
-	1	59.29	33.36	(c)	1	1.21	T	59.29	
227.08	190.89	1,351.07	540.73		3,470.98	2,578.51	7,630.64	13,110.77	20,590.33
	2.61	60.79	6.51	Add: Interest Income Less: Interest Expenses	1,787.39	1,771.85	2,086.94	5,894.03	5,227.25
-	253.41	1,699.38	788.53		4,906.85	3,892.36	9,436.70	17,465.51	24,846.63
	ī	(9,968.88)	i	Dividend income from Subsidiary Company					
29.10	(352.37)	(326.13)	6.07	Less : Other un-allocable expenditure net of un-allocable (income)	(752.56)	(161.17)	378.64	(1,269.70)	(560.77)
-	605.78	11,994.39	782.46	Total Profit/(Loss) before Tax	5,659.41	4,053.53	9,058.06	18,735.21	25,407.40
1,955.46	2,596.44	1,641.65	2,596.44	Segment Assets a) Metal Products	48,005.31	61,744.23	59,663.07	48,005.31	59,663.07
	1	3	1	(q	14,404.11	14,769.94	11,339.42	14,404.11	11,339.42
1.06	1.16	3.71	1.16	C	3.71	1.06	1.16	3.71	1.16
17,130.38 irtered	8,350.97	17,051.92	8,350.97	d) Investments, Unallocable and Projects in Progress	76,920.71	63,391,49	66,353.46	76,920.71	66,353.46
AV19,086,90	10,948.57	18,697.28	10,948.57	Total	1,39,333.84	1,39,906.72	1,37,357.11	1,39,333.84	1,37,357.11
S 000	463.80	33.27	463.80		14,459.47	15,524.38	20,420.90	14,459.47	20,420.90
	2.46		2.46	c) Others	9,240.49	8,098.11	8,107.36	9,240.49	8,107.36
	175.61	598.37	175.61	d) Investments, Unallocable and Projects in Progress	586.62	2,010.92	156.63	586.62	156.63
+	641.87	62164	641 00	1-1-4					



Notes

- (a) The above 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 26th 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) The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- (c) The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2023 / March 31, 2022 and the unaudited published year-to-date figures up to December 31, 2022 / December 31, 2021, being the date of the end of the third quarter of the financial year which were subject to limited review.
- (d) Comparative figures have been rearranged / regrouped wherever necessary.

(e) The above financial results of the Company for the Quarter and Year ended 31st March, 2023 are available at the Company's website www.manaksia.com and websites of all Stock Exchanges, where the Equity shares of the Company are listed.

Place: Kolkata

Dated: 26th May 2023

For and or Behalf of the Board of Directors

Suresh Kumar Agrawal Managing Director

DIN-00520769

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MANAKSIA LIMITED

Registered office : 6 Lyons Range, Mezzanine Floor, North West Corner, Kolkata - 700001 Statement of Assets and Liabilities

(Rs. in Lacs)

Stan	ıdalone		Conso	(Rs. in Lacs)
As at 31st March 2023	As at 31st March 2022		As at 31st March 2023	As at 31st March 2022
Audited	Audited	1	Audited	Audited
		Assets		
		Non-current assets		
146.16	157.49	() 1 5 1	12,087.36	13,288.51
2.05	2.05	(b) Capital Work in Progress	289.25	396.65
3.25 15.58	199 300 9000	Commence of the second	3.25	3.25
15.56	24.92	(e) Financial Assets	786.13	821.79
3,670.68	3,670.99	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	148.98	142.34
39.92	652.95		77.89	664.13
-	-	(f) Other Non-current assets	2,302.86	2,351.11
16.96	24.20	(g) Deferred Tax Assets	-	_,001.11
3,892.55	4,533.80		15,695.72	17,667.78
		Current assets		100 - 10 - 101 - 1
67.85	68.07	(a) Inventories	6,989.08	15,176.09
		(b) Financial Assets		
2,993.42	634.04		66,920.60	62,864.56
171.04	596.42		14,290.16	8,620.16
64.40	311.27		19,612.13	23,880.50
8,304.49	1,882.37	(iv) Other Bank balances	8,349.26	1,949.82
2,105.59	2,032.12	(v) Loans	2,104.35	2,047.65
924.65	245.99	(vi) Other Financial Assets	593.45	187.55
173.29	429.89 214.60	(c) Current Tax Assets (Net)	10.48	433.30
14,804.73	6,414.77	(d) Other Current Assets	4,768.61	4,529.70
14,004.70	0,414.77		1,23,638.12	1,19,689.33
18,697.28	10,948.57	Total	1,39,333.84	1,37,357.11
		Equity and Liabilities		_,_,_,
		Equity		
1,310.68	1,310.68	(a) Equity Share Capital	1,310.68	1,310.68
16,754.96		(b) Other Equity	1,11,134.15	1,04,853.84
18,065.64	10,306.70		1,12,444.83	1,06,164.52
-	-	Non Controlling Interest	2,602.43	2,505.24
18,065.64	10,306.70		1,15,047.26	1,08,669.76
		Liabilities		
		Non-current Liabilities		
	<u> </u>	(a) Financial Liabilities (i) Borrowings		1 774
6.65	16.73	(ii) Lease Liabilities	- 6.65	1.74 16.73
32.81	29.75	(b) Provisions	259.97	223.70
_	-	(c) Deferred Tax Liabilities	2,988.97	3,185.02
39.46	46.48	ANATO	3,255.59	3,427.19
Lo Chartereo		Current Liabilities	1	
PIN-AAV-2926	100	(a) Financial Liabilities		
- 4	r)5// -	(i) Borrowings	5,805.55	11,356.52
305033512.56	12.56	(ii) Lease Liabilities	12.56	12.56
* Kolk #U.51	474.40	(iii) Trade Payables	3,535.82	3,406.51
67.81	65.05	(iv) Other financial liabilities	1,265.65	1,437.30
17.13	21.91	(b) Other Current Liabilities	2,600.96	1,356.09
21.03 433.14	21.47	(c) Provisions	21.03	21.47
592.18	595.39	(d) Current Tax Liabilities (Net)	7,789.42	7,669.71
552.18	090.09		21,030.99	25,260.16
18,697.28	10,948.57	Total	1,39,333.84	1,37,357.11
,	-,		2,00,000.04	1,01,001.11

Chapter of

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MANAKSIA LIMITED Statement of Standalone Cash Flows for the year ended March 31, 2023		Amount in Rs. Lacs
PARTICULARS	For the year ended March 31, 2023	For the year ended March 31, 2022
	Audited	Audited
A: CASH FLOW FROM OPERATING ACTIVITIES:		6

	1	
	Audited	Audited
A: CASH FLOW FROM OPERATING ACTIVITIES:		9
Net Profit before Tax:	11,994.39	782.46
Adjustment for:		
Depreciation/ Amortisation Expenses	20.94	26.42
Finance Cost	60.79	6.51
Interest Income	(409.10)	(254.31)
Dividend Income/Received from Subsidiaries	(9,968.88)	-
Loss/(Gain) on Property, Plant and Equipment sold (Net)	(0.23)	(0.23)
Net Gain on Fair Valuation of Mutual Fund Units	(22.24)	(1.82)
Net Gain on Sale/Redemption of Mutual Fund Units	(54.45)	(23.75)
Bad Debt Written off		
Operating Profit/(Loss) before Working Capital Changes	1,621.22	535.28
Adjustments for:		
(Increase)/Decrease in Non-Current/Current Financial and other Assets	433.85	(110.45)
(Increase)/Decrease in Inventories	0.22	(7.44)
Increase/(Decrease) in Non-Current/Current Financial and Other Liabilites	(430.14)	466.83
Cash Generated from Operations	1,625.15	884.22
Direct Taxes (Paid) / Refund	(1,402.21)	(19.03)
Net Cash Flow from Operating Activities	222.94	865.19
B: CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of PPE and change in Capital work in progress	(0.46)	10
Sale of PPE	0.44	0.55
Net Sales proceeds / (Purchase) of Current Investments	(2,282.69)	(337.01)
Investment in Fixed Deposit	(5,808.90)	(1,154.92)
(Increase)/Decrease in Current and Non Current Loan Given	(6.92)	23.60
Interest Received	148.11	95.05
Dividend Income/Received from Subsidiaries	9,517.50	2,580.49
Net Cash Flow from Investing Activities	1,567.08	1,207.76
C: CASH FLOW FROM FINANCING ACTIVITIES:		
Dividend paid	(1,966.02)	(1,966.02)
Repayment of Principal portion of lease liabilities		
CONTRACTOR AND	(10.08)	(8.20)
Repayment of Interest portion of lease liabilities	(2.48)	(3.40)
Interest Paid	(58.31)	(3.11)
Net Cash Flow from Financing Activities	(2,036.89)	(1,980.73)
D: Net Increase/(Decrease) in Cash and Cash Equivalents	(246.87)	92.22
,,	(210.07)	72.22
Cash and Cash Equivalents at the beginning of the period	311.27	219.05
Cash and Cash Equivalents at the end of the period	64.40	211 05
Cash and Cash Equivalents at the end of the period	04.40	311.27

Place : Kolkata

Dated: 26th May 2023

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& April





MANAKSIA LIMITED

Statement of Consolidated Cash Flow for the Year Ended March 31,2023

Amount in Rs. Lacs

A: CASH FLOW FROM OPERATING ACTIVITIES: Net Profit before Tax: Adjustment for: Depreciation/ Amortisation Expenses Provision for Doubtful Debt 47.09 Cash J. Loss (Gain) on Property, Plant and Equipment sold (Net) Dividend Received Loss (Gain) on Property, Plant and Equipment sold (Net) Cash J. Loss (Gain) on Property, Plant and Equipment sold (Net) Cash J. Loss (Gain) on Property, Plant and Equipment sold (Net) Dividend Received (18.2) Cash J. Loss from Current Investments (1,020,67) Cash J. Loss from Current Investments (1,020,67) Cash J. Loss from Current Investments (1,020,67) Cash J. Checrases in Non-Current/ Current Financial and other Assets (1,020,67) Cash G. Checrases in Non-Current/ Current Financial and Other Liabilities/ Provisions Cash Generated from Operations Direct Taxes Paid To Frovisions Cash Generated from Operating Activities B: CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Plant and Equipment and change in Capital work in progress Sale of Property, Plant and Equipment and change in Capital work in progress Sale of Property, Plant and Equipment School (1,020,67) Sale proceeds/ (Purchase) of Non-Current Investments (Net) Sale proceeds/ (Purchase) of Current Investments (Net) Sale proceeds/ (Purchase) of Non-Current Investments (Net) Sale proceeds/ (P	PARTICULARS	March 31,2023	March 31,2022
Net Profit before Tax:		Audited	Audited
Adjustment for: Depreciation/ Amortisation Expenses Provision for Doubtful Debt Bad Debts Finance Cost I.159, 29 970, 35 Interest Income Loss/(Gain) on Property, Plant and Equipment sold (Net) Dividend Received (Gain)/ Loss from Current Investments Operating Profit before Working Capital Changes Adjustments for: (Increase)/ Decrease in Non-Current/Current Financial and other Assets (Increase)/ Decrease in Inventories Increase)/ Decrease in Inventories Increase/ Decrease in Inventories Increase/ Decrease in Non-Current/Current Financial and Other I.235.42 I.389.36 I.389.37 I.389.38 I.390.38 I.389.38	A: CASH FLOW FROM OPERATING ACTIVITIES:		
Adjustment for: Depreciation/ Amortisation Expenses Provision for Doubtful Debt Bad Debts Finance Cost I.159, 29 970, 35 Interest Income Loss/(Gain) on Property, Plant and Equipment sold (Net) Dividend Received (Gain)/ Loss from Current Investments Operating Profit before Working Capital Changes Adjustments for: (Increase)/ Decrease in Non-Current/Current Financial and other Assets (Increase)/ Decrease in Inventories Increase)/ Decrease in Inventories Increase/ Decrease in Inventories Increase/ Decrease in Non-Current/Current Financial and Other I.235.42 I.389.36 I.389.37 I.389.38 I.390.38 I.389.38			
Depreciation Amortisation Expenses 2,075.06 2,472.24		18,735.21	25,407.40
Provision for Doubtful Debt 47,09 (17,53) 8ad Debts 158,67 6.78			
Bad Debts		2,075.06	2,472.24
Finance Cost	ENTITION OF THE PROPERTY OF TH	47.09	(17.53)
Interest Income			6.78
Loss Casin on Property, Plant and Equipment sold (Net)			970.95
Dividend Received (Gain)/Loss from Current Investments (Gain)/Loss from Current Investments (Gain)/Loss from Current Investments (Gain)/Loss from Current Investments (Gain)/Loss from Current/Current Financial and other Assets (I12,076.83) (2,353.64) (Increase)/Decrease in Non-Current/Current Financial and Other Assets (I12,076.83) (2,353.64) (Increase)/Decrease in Inventories (Gain)/Loss (Increase)/Decrease in Non-Current/Current Financial and Other (I1,235.42) (Increase)/Decrease in Non-Current/Current Financial and Other (I1,235.42) (Increase)/Provisions (I1,298.82)	de la companya de la	2. 11	THE COURT OF THE C
Gain Loss from Current Investments (1,020.67) (392.84) Operating Profit before Working Capital Changes 15,637.22 23,019,30 Adjustments for: (Increase) Decrease in Non-Current Current Financial and other Assets (12,076.83) (2,239.65) Increase Operaese in Non-Current Current Financial and Other 1,235.42 (1,389.36) Liabilities Provisions 1,238.32 (1,396.65 (1			
Operating Profit before Working Capital Changes 15,637.22 23,019.30 Adjustments for: (Increase)/Decrease in Non-Current/Current Financial and other Assets (I2,076.83) (2,353.64) (Increase)/Decrease in Inventories 8,187.01 (2,239.65) Increase/(Decrease) in Non-Current/Current Financial and Other 1,235.42 (1,389.36) Liabilities/ Provisions 12,982.82 17,036.65 Direct Taxes Paid (7,679.61) (3,066.97) Net Cash Flow from Operating Activities 5,303.21 13,969.68 B. CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Plant and Equipment and change in Capital work in progress (1,079.72) (251.22) Sale of Property, Plant and Equipment and change in Capital work in progress (1,079.72) (251.22) Sale of Property, Plant and Equipment and Change in Capital work in Progress (1,079.72) (251.22) Sale of Property, Plant and Equipment 2,72			
Adjustments for: (Increase)/Decrease in Non-Current/Current Financial and other Assets (Increase)/Decrease in Non-Current/Current Financial and other Assets (Increase)/Decrease in Non-Current/Current Financial and Other (Increase)/Decrease in Non-Current Financial and Other (Increase)/Decrease in Non-Current Increase (Net) (Increase)/Decrease in Non-Current Increase (Net) (Increase)/Decrease in Current and Non-Current Investments (Net) (Increase)/Decrease in Current Investments (Net) (Increase)/Decrease	4 Company 1 4 (4) 110 140 140 140 140 140 140 140 140 140		
(Increase)/ Decrease in Non-Current/Current Financial and other Assets (Increase)/ Decrease in Inventories (Increase)/ Decrease in Non-Current/Current Financial and Other (Increase)/ Decrease in Non-Current/Current Financial and Other (Increase)/ Decrease in Non-Current Financial and Other (Increase)/ Decrease in Non-Current Financial and Other (Increase)/ Decrease in Current Activities (Increase)/ Decrease in Current Investments (Net) (Increase)/		15,637.22	23,019.30
Cash Flow From Inventories 8,187.01 (2,239.65) Increase/(Decrease) in Non-Current/Current Financial and Other 1,235.42 (1,389.36) Increase/(Decrease) in Non-Current/Current Financial and Other 1,235.42 (1,389.36) Increase/(Decrease) in Non-Current/Current Financial and Other 1,2982.82 17,036.65 (7,679.61) (3,066.97)			
Increase (Decrease) in Non-Current Current Financial and Other 1,235.42 (1,389.36) Liabilities Provisions 12,982.82 17,036.65 Direct Taxes Paid (7,679.61) (3,066.97) Net Cash Flow from Operating Activities 5,303.21 13,969.68 B. CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Plant and Equipment and change in Capital work in progress (1,079.72) (251.22) Sale of Property, Plant and Equipment 2.72 4.54 Sale proceeds / (Purchase) of Non-Current Investments (Net) (4.80) (20.66) Sale proceeds / (Purchase) of Current Investments (Net) (3035.37) (2.418.16) (Increase) / Decrease in Current and Non Current Loan Given (5.63) (150.76) Dividend Received 1.82 0.27 Interest Received 5,634.27 3,569.32 Net Cash Flow from/(Used in) Investing Activities 1,513.29 733.33 C: CASH FLOW FROM FINANCING ACTIVITIES: Dividend Paid (1,966.02) (1,966.02) (1,966.02) (Repayment of) Proceeds from Borrowings (Net) (5,552.71) 6,159.89 (8.20)		(12,076.83)	(2,353.64)
Liabilities / Provisions 12,982.82 17,036.65 Direct Taxes Paid (7,679.61) (3,066.97) Net Cash Flow from Operating Activities 5,303.21 13,969.68 B: CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Plant and Equipment and change in Capital work in progress (1,079.72) (251.22) Sale of Property, Plant and Equipment 2.72 4.54 Sale proceeds / (Purchase) of Non-Current Investments (Net) (3,035.37) (2,418.16) (Increase) / Decrease in Current and Non Current Loan Given (5,63) (150.76) Dividend Received 1.82 0.27 Interest Received 5,634.27 3,569.32 Net Cash Flow from/(Used in) Investing Activities 1,513.29 733.33 CC CASH FLOW FROM FINANCING ACTIVITIES: Dividend Paid (1,966.02) (1,966.02) (Repayment of) / Proceeds from Borrowings (Net) (5,552.71) Repayment of principal portion of lease liabilities (10.08) (8.20) Repayment of Interest portion of lease liabilities (10.08) (8.20) Net Cash Flow From/(Used in) Financing Activities (9,068.10) 3,214.72 D: Change in Currency Fluctuation A/c arising on consolidation (2,016.77) (5,223.38) Cash and Cash Equivalents at the beginning of the period 23,880.50 11,186.15 Cash and Cash Equivalents at the end of the period 19,612.13 23,880.50		8,187.01	(2,239.65)
Cash Generated from Operations 12,982.82 17,036.65 Direct Taxes Paid (7,679.61) (3,066.97)		1,235.42	(1,389.36)
Direct Taxes Paid			
Net Cash Flow from Operating Activities 5,303.21 13,969.68		12,982.82	17,036.65
B: CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Plant and Equipment and change in Capital work in progress Sale of Property, Plant and Equipment Sale proceeds/ (Purchase) of Non-Current Investments (Net) (4.80) (20.66) Sale proceeds/ (Purchase) of Current Investments (Net) (5.63) (150.76) Dividend Received 1.82 0.27 Interest Received 5,634.27 3,569.32 Net Cash Flow from/(Used in) Investing Activities 1,513.29 T33.33 C: CASH FLOW FROM FINANCING ACTIVITIES: Dividend Paid (Repayment of)/ Proceeds from Borrowings (Net) (Repayment of)/ Proceeds from Borrowings (Net) (Repayment of principal portion of lease liabilities (10.08) (8.20) Interest Paid (1,536.81) (967.55) Net Cash Flow From/(Used in) Financing Activities Cash and Cash Flow From/(Used in) Financing or consolidation (2,016.77) (5,223.38) Cash and Cash Equivalents at the beginning of the period 19,612.13 23,880.50	Direct Taxes Paid	(7,679.61)	(3,066.97)
B: CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Property, Plant and Equipment and change in Capital work in progress Sale of Property, Plant and Equipment Sale proceeds/ (Purchase) of Non-Current Investments (Net) (4.80) (20.66) Sale proceeds/ (Purchase) of Current Investments (Net) (5.63) (150.76) Dividend Received 1.82 0.27 Interest Received 5,634.27 3,569.32 Net Cash Flow from/(Used in) Investing Activities 1,513.29 T33.33 C: CASH FLOW FROM FINANCING ACTIVITIES: Dividend Paid (Repayment of)/ Proceeds from Borrowings (Net) (Repayment of)/ Proceeds from Borrowings (Net) (Repayment of principal portion of lease liabilities (10.08) (8.20) Interest Paid (1,536.81) (967.55) Net Cash Flow From/(Used in) Financing Activities Cash and Cash Flow From/(Used in) Financing or consolidation (2,016.77) (5,223.38) Cash and Cash Equivalents at the beginning of the period 19,612.13 23,880.50		25	
Purchase of Property, Plant and Equipment and change in Capital work in progress (1,079.72) (251.22) Sale of Property, Plant and Equipment 2.72 4.54 (4.80) (20.66) (4.80) (20.66) (4.80) (20.66) (20.66) (4.80) (20.66)	Net Cash Flow from Operating Activities	5,303.21	13,969.68
Purchase of Property, Plant and Equipment and change in Capital work in progress (1,079.72) (251.22) Sale of Property, Plant and Equipment 2.72 4.54 (4.80) (20.66) (4.80) (20.66) (4.80) (20.66) (20.66) (4.80) (20.66)	R. CASH ELOW EDOM INVESTING ACTIVITIES.		
Sale of Property, Plant and Equipment 2.72 4.54 Sale proceeds/ (Purchase) of Non-Current Investments (Net) (4.80) (20.66) Sale proceeds/ (Purchase) of Current Investments (Net) (3,035.37) (2,418.16) (Increase)/ Decrease in Current and Non Current Loan Given (5.63) (150.76) Dividend Received 1.82 0.27 Interest Received 5,634.27 3,569.32 Net Cash Flow from/(Used in) Investing Activities 1,513.29 733.33 C: CASH FLOW FROM FINANCING ACTIVITIES: (1,966.02) (1,966.02) Dividend Paid (1,966.02) (1,966.02) (1,966.02) (Repayment of)/ Proceeds from Borrowings (Net) (5,552.71) 6,159.89 Repayment of principal portion of lease liabilities (10.08) (8.20) Repayment of Interest portion of lease liabilities (2.48) (3.40) Interest Paid (1,536.81) (967.55) Net Cash Flow From/(Used in) Financing Activities (9,068.10) 3,214.72 D: Change in Currency Fluctuation A/c arising on consolidation (2,016.77) (5,223.38) E: Net Increase/(Decrease) in Cash and Cash Equivalents (4,268.37) 12,694.35		(1.050.50)	(054.00)
Sale proceeds (Purchase) of Non-Current Investments (Net) (20.66)		1997	
Sale proceeds / (Purchase) of Current Investments (Net) (3,035.37) (2,418.16) (Increase) / Decrease in Current and Non Current Loan Given (5.63) (150.76) Dividend Received 1.82 0.27 Interest Received 5,634.27 3,569.32 Net Cash Flow from/(Used in) Investing Activities 1,513.29 733.33		20-27-25-240-1	The state of the s
(Increase)/Decrease in Current and Non Current Loan Given (5.63) (150.76) Dividend Received 1.82 0.27 Interest Received 5,634.27 3,569.32 Net Cash Flow from/(Used in) Investing Activities 1,513.29 733.33 C: CASH FLOW FROM FINANCING ACTIVITIES: (1,966.02) (1,966.02) (1,966.02) Dividend Paid (1,966.02) (1,966.02) (1,966.02) (Repayment of)/ Proceeds from Borrowings (Net) (5,552.71) 6,159.89 Repayment of principal portion of lease liabilities (10.08) (8.20) Repayment of Interest portion of lease liabilities (2.48) (3.40) Interest Paid (1,536.81) (967.55) Net Cash Flow From/(Used in) Financing Activities (9,068.10) 3,214.72 D: Change in Currency Fluctuation A/c arising on consolidation (2,016.77) (5,223.38) E: Net Increase/(Decrease) in Cash and Cash Equivalents (4,268.37) 12,694.35 Cash and Cash Equivalents at the beginning of the period 23,880.50 11,186.15 Cash and Cash Equivalents at the end of the period 23,880.50 11,186.15			
Dividend Received 1.82 O.27 Interest Received Net Cash Flow from/(Used in) Investing Activities 1,513.29 733.33 C: CASH FLOW FROM FINANCING ACTIVITIES: Dividend Paid (Repayment of)/ Proceeds from Borrowings (Net) (Repayment of principal portion of lease liabilities (10.08) (8.20) Repayment of Interest portion of lease liabilities (10.08) (1,536.81) (1,536.81) (967.55) Net Cash Flow From/(Used in) Financing Activities D: Change in Currency Fluctuation A/c arising on consolidation E: Net Increase/(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at the beginning of the period Cash and Cash Equivalents at the beginning of the period 1,5634.27 1,5634.27 1,5694.35 1,513.29 733.33 (1,966.02) (1,966.		188 h	2
Interest Received 5,634.27 3,569.32 Net Cash Flow from/(Used in) Investing Activities 1,513.29 733.33 C: CASH FLOW FROM FINANCING ACTIVITIES: Dividend Paid (1,966.02) (1,966.02) (1,966.02) (Repayment of)/ Proceeds from Borrowings (Net) (5,552.71) 6,159.89 Repayment of principal portion of lease liabilities (10.08) (8.20) Repayment of Interest portion of lease liabilities (2.48) (3.40) Interest Paid (1,536.81) (967.55) Net Cash Flow From/(Used in) Financing Activities (9,068.10) 3,214.72 D: Change in Currency Fluctuation A/c arising on consolidation (2,016.77) (5,223.38) E: Net Increase/(Decrease) in Cash and Cash Equivalents (4,268.37) 12,694.35 Cash and Cash Equivalents at the beginning of the period 19,612.13 23,880.50			The same against the sa
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Interest Paid (1,536.81) (967.55) Net Cash Flow From/(Used in) Financing Activities (9,068.10) 3,214.72 D: Change in Currency Fluctuation A/c arising on consolidation (2,016.77) (5,223.38) E: Net Increase/(Decrease) in Cash and Cash Equivalents (4,268.37) 12,694.35 Cash and Cash Equivalents at the beginning of the period 23,880.50 11,186.15 Cash and Cash Equivalents at the end of the period 19,612.13 23,880.50		(10.08)	(8.20)
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100003521520001	CATA *		
	30003515230	19,612.13	23,880.50

Place: Kolkata

Dated: 26th May 2023

b





Registered Office

'Turner Morrison Building' 6 Lyons Range,

Mezzanine Floor, North-west Corner Kolkata - 700001, INDIA

Phone: +91 33 2231 0055 E-mail: info@manaksia.com Website: www.manaksia.com

Date: 26.05.2023

Annexure - B

Sec/Share/013/FY 2023-24

The Manager

National Stock Exchange of India Limited

Exchange Plaza, C-1, Block "G" 5th floor, Bandra Kurla Complex, Bandra East,

Mumbai-400051

SYMBOL: MANAKSIA

The Secretary **BSE Limited** New Trading Wing, Rotunda Building,

PJ Tower, Dalal Street, Mumbai-400001

SCRIP CODE: 532932

Dear Sir/Madam,

Sub: Declaration in respect of Audit Report with unmodified opinion for the Annual Audited Financial Results for the Financial Year ended 31st March 2023

In compliance with Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Statutory Auditors of the Company S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP (Firm Registration No E300272), have issued Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the Year ended 31st March 2023.

Kindly take the same on records.

Thanking You,

Yours Faithfully,

For Manaksia Limited

Suresh Kumar Agrawal **Managing Director**

DIN: 00520769





Registered Office 'Turner Morrison Building' 6 Lyons Range, Mezzanine Floor, North-west Corner

Kolkata - 700001, INDIA Phone : +91 33 2231 0055 E-mail : info@manaksia.com Website : www.manaksia.com

Annexure-C

BRIEF PROFILE OF M/S. AGRAWAL TONDON & CO. (FRN: 329088E), INTERNAL AUDITORS

Si. No.	Particulars	Disclosure
1.	Name of the Internal Auditor	M/S. AGRAWAL TONDON & CO. (FRN: 329088E)
2.	Reason for change	Re- appointment as Internal Auditor of the Company for the financial year 2023-24.
3.	Date and term of appointment	M/s Agrawal Tondon & Co (FRN: 329088E) is re-appointed as Internal Auditor of the Company at the Board Meeting of the Company held on 26 th May, 2023 to conduct internal audit of the Company for the financial year 2023-24 at a remuneration as decided by the Board of Directors and M/s Agrawal Tondon & Co, mutually.
4.	Brief Profile	Mr. Radhakrishnan Tondon, Key Partner of M/s. Agrawal Tondon & Co. is a Fellow member of Institute of Chartered Accountants of India (ICAI), having post qualification experience of 23 years. He was erstwhile associated with one of the top 10 CA firms of Kolkata for 17 years. He is also an Assurance Expert (incl. IND-AS), GST & VAT Advisor and Holding Certificate of Valuation (shares) course from ICAI. They are specialised in the field of accounting & assurance, direct tax & GST implementation, consultancy and risk advisory viz. corporate restructuring, corporate law, internal audit, risk assessment, operational audit, valuations, MIS & internal control system.
5.	Relationship between Directors	None





Registered Office 'Turner Morrison Building' 6 Lyons Range, Mezzanine Floor, North-west Corner Kolkata - 700001, INDIA

Phone: +91 33 2231 0055 E-mail: info@manaksia.com Website: www.manaksia.com

Annexure-D

BRIEF PROFILE OF M/S. VINOD KOTHARI & COMPANY, SECRETARIAL AUDITOR

Si. No.	Particulars	Disclosure
1.	Name of the Secretarial Auditor	M/S. VINOD KOTHARI & COMPANY
2.	Reason for change	Re-Appointment as Secretarial Auditor of the Company for the financial year 2023-24.
3.	Date and term of appointment	M/s. Vinod Kothari & Company is re-appointed as Secretaria Auditor of the Company at the Board Meeting of the Company held on 26 th May, 2023 to conduct secretarial audit of the Company for the financial year 2023-24 at such remuneration as decided by the Board of Directors and M/s Vinod Kothari & Company, mutually.
4.	Brief Profile	Mr. Vinod Kothari is a fellow member of ICSI and through his firm Vinod Kothari and Company is engaged in practice of corporate laws for over 30 years. He is internationally recognized as an author, trainer and consultant on specialized financial subjects, viz., housing finance, securitisation, credit derivatives, accounting for financial instruments, structured finance, banking regulations etc. As such, he lectures all over the world.
		Mr. Kothari with his efficient team has handled very diverse groups – from rating agency professionals in Malaysia, to group of investors in Sydney, to tax officers in South Africa, to group of lawyers in India, to executives of the World's largest securitisation agency in Washington, to a group of quants in New York.
5.	Relationship between Directors	None

