

Sec/Share/036/FY 21-22

Date: 11.11.2021

**The Secretary**  
BSE Limited  
New Trading Wing,  
Rotunda Building,  
PJ Tower, Dalal Street,  
Mumbai- 400001  
SCRIP CODE: 532932

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

Dear Sir/Madam,


**Sub: Outcome of Board Meeting held on 11th November, 2021**

Please note that the Board of Directors of the Company at its meeting held today, which commenced at 12.00 P.M. and concluded at 01:25 P.M, has *inter alia* approved the Un-audited Financial Results (both Standalone and Consolidated) for the quarter and half year ended 30<sup>th</sup> September, 2021. A copy of the Un-audited Financial Results (both Standalone and Consolidated) of the Company along with the Limited Review Report for the quarter and half year ended 30<sup>th</sup> September, 2021 is enclosed herewith in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on records.

Thanking you,  
Yours faithfully,

For Manaksia Limited

  
(Pradip Kumar Kandar)  
Company Secretary



Encl: As above



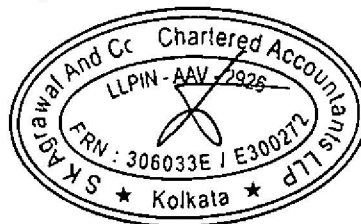
**S K AGRAWAL AND CO CHARTERED  
ACCOUNTANTS LLP**  
(FORMERLY S K AGRAWAL AND CO)  
CHARTERED ACCOUNTANTS  
LLPIN - AAV-2926  
FRN- 306033E/E300272

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](http://www.skagrawal.co.in)  
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Independent Auditor's Review Report on standalone unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF  
MANAKSIA LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Manaksia Limited ("the Company"), for the quarter ended 30<sup>th</sup> September, 2021, and for the period from 1<sup>st</sup> April 2021 to 30<sup>th</sup> September 2021, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the company's management and approved by the Board of Directors which has been prepared in accordance with the recognition & 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 issue a report on these financial statements based on our review.
3. We conducted our review 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies, 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.

For S K AGRAWAL AND CO  
CHARTERED ACCOUNTANTS LLP  
Chartered Accountants  
Firm Registration No. - 306033E/E300272

*Hemant Kumar Lakhota*

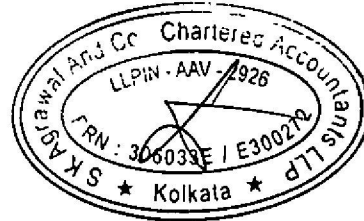
Hemant Kumar Lakhota  
Partner

Membership No 068851

UDIN: 21068851AAAAALF2692

Place: Kolkata

Date: 11<sup>th</sup> November, 2021





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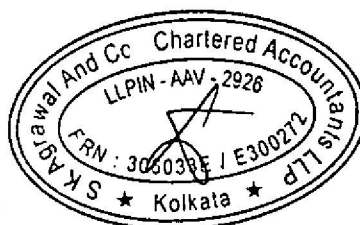
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Independent Auditor's Review Report on consolidated unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF  
MANAKSIA LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Manaksia Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30<sup>th</sup> September, 2021, and for the period from 1<sup>st</sup> April 2021 to 30<sup>th</sup> September 2021, being submitted by the Parent pursuant to 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 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. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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.





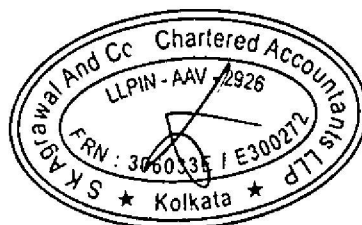


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4. The Statement includes the results of the following entities:
- Manaksia Limited
  - MINL Limited
  - Dynatech Industries Ghana Limited
  - Jebba Paper Mills Limited
  - Manaksia Ferro Industries Limited
  - Manaksia Overseas Limited
  - Mark Steels Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 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 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. We did not review the interim financial statements / financial information / financial results of two subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs. 1,14,807.08 lakhs as at 30<sup>th</sup> September 2021, total revenue of Rs. 19,569.08 lakhs and Rs. 41,283.42 lakhs, total net profit/ (loss) after tax of Rs.3,578.82 lakhs and Rs.5,807.50 lakhs and total comprehensive income/(loss) of Rs. 3,579.51 lakhs and Rs. 5,808.19 lakhs for the quarter ended 30<sup>th</sup> September 2021 and for the period from 1<sup>st</sup> April 2021 to 30<sup>th</sup> September 2021, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter.





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7. The consolidated unaudited financial results include the interim financial statements/ financial information/ financial results of one subsidiary which have not been reviewed/audited by their auditor, whose interim financial statements/ financial information/ financial results reflect total assets of Rs. 693.58 lakhs as at 30<sup>th</sup> September 2021, total revenue of Rs. 184.15 lakhs and Rs. 302.32 lakhs, total net profit/ (loss) after tax of Rs. 7.79 lakhs and Rs. 13.12 lakhs total comprehensive income /(loss) of Rs. 7.79 lakhs and Rs. 13.12 lakhs, for the quarter ended 30<sup>th</sup> September 2021 and for the period from 1<sup>st</sup> April 2021 to 30<sup>th</sup> September 2021, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

The aforesaid subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries. The Holding Company's management has converted the financial results of the subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion 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/management certified accounts and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion on the Statement is not modified in respect of the above matter.

**For S K AGRAWAL AND CO  
CHARTERED ACCOUNTANTS LLP**

Chartered Accountants

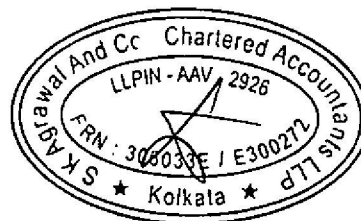
Firm Registration No. - 306033E/E300272

Hemant Kumar Lakhota

Partner

Membership No 068851

UDIN: 21068851AAAALG5450



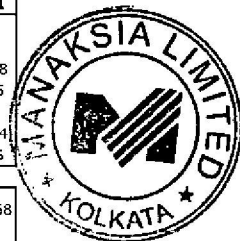
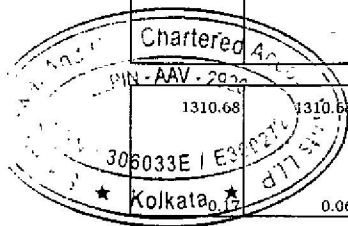
Place: Kolkata

Date: 11<sup>th</sup> November, 2021

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021**

(Rs. in Lacs)

Standalone						Particulars	Consolidated					
QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED		QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
30th September 2021	30th June 2021	30th September 2020	30th September 2021	30th September 2020	31st March 2021		30th September 2021	30th June 2021	30th September 2020	30th September 2021	30th September 2020	31st March 2021
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
2,011.44	1,158.44	400.20	3,169.88	904.48	2,674.24	<b>1. Revenue</b>						
						(a) Revenue from Operations	23,641.87	27,290.72	23,854.46	50,932.59	41,004.53	86,103.83
						(b) Other Income						
82.50	85.77	81.04	168.27	152.58	2,651.72	(i) Dividend Income from Subsidiary						
					313.61	(ii) Other Income	1,829.59	1,178.86	812.75	3,008.45	1,420.44	3,264.45
<b>2,093.94</b>	<b>1,244.21</b>	<b>481.24</b>	<b>3,338.15</b>	<b>1,057.06</b>	<b>5,639.57</b>	<b>Total Revenue</b>	<b>25,471.46</b>	<b>28,469.58</b>	<b>24,667.21</b>	<b>53,941.04</b>	<b>42,424.97</b>	<b>89,368.28</b>
213.34	33.73	-	252.07	-	75.76	<b>2. Expenses</b>						
1,545.96	996.38	392.00	2,542.34	871.94	2,512.22	(a) Cost of materials consumed	13,851.10	18,514.92	14,854.88	32,366.02	25,564.65	56,944.61
(0.97)	-	0.77	(0.97)	0.77	0.77	(b) Purchase of Stock in Trade	1,371.37	996.38	392.00	2,367.75	560.23	2,512.22
99.79	94.92	97.12	194.71	183.90	392.11	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	88.54	(685.44)	1,442.72	(796.90)	1,976.93	(929.33)
85.15	60.65	100.86	145.80	257.80	1,828.56	(d) Employee benefits expense	1,073.99	1,089.60	1,068.13	2,163.59	2,046.10	4,255.73
<b>1,948.27</b>	<b>1,185.68</b>	<b>590.75</b>	<b>3,133.95</b>	<b>1,314.41</b>	<b>4,809.42</b>	(e) Other expenses	3,462.08	3,354.55	2,883.22	6,816.63	5,500.70	13,218.91
						<b>Total Expenses</b>	<b>19,847.08</b>	<b>23,070.01</b>	<b>20,640.95</b>	<b>42,917.09</b>	<b>35,648.61</b>	<b>76,002.14</b>
<b>145.67</b>	<b>58.53</b>	<b>(109.51)</b>	<b>204.20</b>	<b>(257.35)</b>	<b>830.15</b>	<b>3. Profit before Interest, Depreciation and Tax</b>	<b>5,624.38</b>	<b>5,399.57</b>	<b>4,026.26</b>	<b>11,023.95</b>	<b>6,776.36</b>	<b>13,366.14</b>
0.99	0.94	6.76	1.93	8.00	11.18	4. Finance Costs	213.31	193.19	145.24	406.50	231.97	589.03
6.70	7.08	8.42	13.78	16.79	32.90	5. Depreciation and amortisation expense	642.10	661.26	769.22	1,303.36	1,665.68	3,170.29
<b>137.98</b>	<b>50.51</b>	<b>(124.69)</b>	<b>188.49</b>	<b>(282.14)</b>	<b>786.07</b>	<b>6. Profit/(Loss) from ordinary activities before tax</b>	<b>4,768.97</b>	<b>4,545.12</b>	<b>3,111.80</b>	<b>9,314.09</b>	<b>4,878.71</b>	<b>9,606.82</b>
25.00	15.00	-	40.00	-	140.00	<b>7. Tax expense</b>						
0.07	(2.10)	(0.12)	(2.03)	(0.21)	0.19	(a) Current Tax	1,348.70	1,290.83	880.78	2,639.53	1,393.90	2,863.61
-	-	-	-	-	225.24	(b) Deferred Tax	(129.97)	(42.24)	(30.13)	(172.21)	6.19	57.38
<b>112.91</b>	<b>37.61</b>	<b>(124.57)</b>	<b>150.52</b>	<b>(281.93)</b>	<b>420.64</b>	(c) Short/(Excess) Provision for Taxation for Earlier Years	232.32	-	-	232.32	-	224.50
						<b>8. Net Profit/(Loss) for the period</b>	<b>3,317.92</b>	<b>3,296.53</b>	<b>2,261.15</b>	<b>6,614.45</b>	<b>3,478.62</b>	<b>6,461.33</b>
						<b>9. Other Comprehensive Income (After Tax)</b>						
-	-	-	-	-	0.73	9.1 (i) Items that will not be reclassified subsequently to profit or loss						
0.45	0.25	(0.18)	0.70	0.07	0.17	(a) Remeasurement Gains/ (Loss) on Post Employment Defined Benefit Plans						(1.03)
0.32	(0.07)	0.06	0.25	(0.04)	(0.26)	(b) Gains / (Losses) from Investments in Equity Instruments designated at FVTOCI	0.44	1.03	0.92	1.47	4.41	(23.45)
						(ii) Tax on Items that will not be reclassified subsequently to Profit and Loss	0.23	(0.07)	0.06	0.16	(0.04)	3.02
						9.2 Items that will be reclassified subsequently to profit or loss						
						(a) Foreign Currency Translation Reserve	(294.14)	(5,384.36)	(6,507.40)	(5,678.50)	(5,722.29)	(6,235.16)
<b>113.68</b>	<b>37.79</b>	<b>(124.69)</b>	<b>151.47</b>	<b>(281.90)</b>	<b>421.28</b>	<b>10. Total Comprehensive Income for the period</b>	<b>3,024.45</b>	<b>(2,086.87)</b>	<b>(4,245.27)</b>	<b>937.58</b>	<b>(2,239.30)</b>	<b>204.71</b>
						<b>11. Of the Total Comprehensive Income above,</b>						
-	-	-	-	-	-	(a) Profit for the year attributable to :						
-	-	-	-	-	-	(i) Owners of the parent	3,351.79	3,056.38	2,139.73	6,408.17	3,339.59	5,963.68
-	-	-	-	-	-	(ii) Non-controlling interests	(33.87)	240.15	121.42	206.28	139.03	497.65
						(b) Total comprehensive income attributable to :						
						(i) Owners of the parent	3,058.32	(2,327.02)	(4,366.69)	731.30	(2,378.33)	(292.54)
						(ii) Non-controlling interests	(33.87)	240.15	121.42	206.28	139.03	497.25
1310.68	1310.68	1310.68	1310.68	1310.68	1310.68	12. Paid-up Equity Share Capital (Face Value per share : Rs.2/-)	1310.68	1310.68	1310.68	1310.68	1310.68	1310.68
					18,112.22	13. Other Equity as per Balance Sheet of the previous accounting year						94,303.36
	0.06	(0.19)	0.23	(0.43)	0.64	14. Earnings per share (of Rs 2/- each) (Not annualised)						
						Basic and Diluted	5.11	4.66	3.27	9.78	5.10	9.10

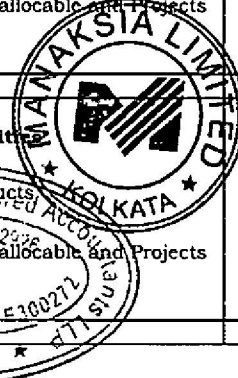


*Signature*

**MANAKSIA LIMITED**  
**Unaudited Segmentwise Revenue, Result, Assets and Liabilities**  
**For the quarter and half year ended 30th September 2021**

(Rs. in Lacs)

Standalone						Consolidated						
QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
30th September 2021	30th June 2021	30th September 2020	30th September 2021	30th September 2020	31st March 2021		30th September 2021	30th June 2021	30th September 2020	30th September 2021	30th September 2020	31st March 2021
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1,892.06	1158.44	400.02	3,050.50	904.30	2,671.96	<b>Segment Revenue (Net of Taxes)</b>	17586.25	23327.37	20209.27	40913.62	34,538.75	73,586.91
-	-	-	-	-	-	a) Metal Products	6052.07	3963.35	3645.01	10015.42	6,465.60	12,514.64
119.38	-	0.18	119.38	0.18	2.28	b) Packaging Products	3.55	-	0.18	3.55	0.18	2.28
<b>2011.44</b>	<b>1158.44</b>	<b>400.20</b>	<b>3169.88</b>	<b>904.48</b>	<b>2674.24</b>	c) Others	<b>23641.87</b>	<b>27290.72</b>	<b>23854.46</b>	<b>50932.59</b>	<b>41004.53</b>	<b>86103.83</b>
-	-	-	-	-	-	<b>Total</b>	-	-	-	-	-	-
<b>2011.44</b>	<b>1158.44</b>	<b>400.20</b>	<b>3169.88</b>	<b>904.48</b>	<b>2674.24</b>	Less : Inter Segment Revenue	<b>23641.87</b>	<b>27290.72</b>	<b>23854.46</b>	<b>50932.59</b>	<b>41004.53</b>	<b>86103.83</b>
						<b>Net Segment Revenue</b>	<b>23641.87</b>	<b>27290.72</b>	<b>23854.46</b>	<b>50932.59</b>	<b>41004.53</b>	<b>86103.83</b>
						<b>Segment Results</b>						
						Segment Results (Profit+)/Loss(-) before Interest & Tax :						
164.49	108.03	1.23	272.52	21.58	59.14	a) Metal Products	544.33	2639.35	2109.00	3183.68	3,116.76	7,204.46
-	-	-	-	-	-	b) Packaging Products	2800.62	1106.74	542.42	3907.36	1,033.74	1,991.90
33.57	(0.03)	(0.63)	33.54	(0.65)	(0.74)	c) Others	(4.76)	(0.03)	(0.63)	(4.79)	(0.65)	(0.74)
<b>198.06</b>	<b>108.00</b>	<b>0.60</b>	<b>306.06</b>	<b>20.93</b>	<b>58.40</b>	<b>Total</b>	<b>3340.19</b>	<b>3746.06</b>	<b>2650.79</b>	<b>7086.25</b>	<b>4149.85</b>	<b>9195.62</b>
59.86	59.93	60.27	119.79	113.70	234.84	Add : Interest Income	1382.67	679.18	768.38	2061.85	1330.40	2161.91
0.99	0.94	6.76	1.93	8.00	11.18	Less : Interest Expenses	213.31	193.19	145.24	406.50	231.97	589.03
<b>256.93</b>	<b>166.99</b>	<b>54.11</b>	<b>423.92</b>	<b>126.63</b>	<b>282.06</b>	Dividend income from Subsidiary Company	4509.55	4232.05	3273.93	8741.60	5248.28	10768.50
-	-	-	-	-	(2651.72)	Less : Other un-allocable expenditure net of un-allocable (income)	(259.42)	(313.07)	162.13	(572.49)	369.57	1,161.68
<b>137.98</b>	<b>50.51</b>	<b>(124.69)</b>	<b>188.49</b>	<b>(282.14)</b>	<b>786.07</b>	<b>Total Profit/(Loss) before Tax</b>	<b>4768.97</b>	<b>4545.12</b>	<b>3111.80</b>	<b>9314.09</b>	<b>4878.71</b>	<b>9606.82</b>
						<b>Segment Assets</b>						
877.22	886.01	388.39	877.22	388.39	542.42	a) Metal Products	54,189.45	60,698.20	57,267.62	54,189.45	57,267.62	48,090.27
-	-	-	-	-	-	b) Packaging Products	9,016.62	7,275.72	7,177.16	9,016.62	7,177.16	7,112.02
125.24	5.79	7.58	125.24	7.58	5.83	c) Others	86.92	5.79	7.58	86.92	7.58	5.83
9,212.51	10,858.99	10,484.85	9,212.51	10,484.85	11,059.18	d) Investments, Unallocable and Projects in Progress	64,206.63	60,636.50	45,203.26	64,206.63	45,203.26	61,684.95
<b>10214.97</b>	<b>11750.79</b>	<b>10880.82</b>	<b>10214.97</b>	<b>10880.82</b>	<b>11607.43</b>	<b>Total</b>	<b>127499.62</b>	<b>128616.21</b>	<b>109655.62</b>	<b>127499.62</b>	<b>109655.62</b>	<b>116893.07</b>
						<b>Segment Liabilities</b>						
464.59	17.13	1.61	464.59	1.61	2.50	a) Metal Products	25,874.39	30,067.03	11,221.12	25,874.39	11,221.12	15,808.25
-	-	-	-	-	-	b) Packaging Products	4,707.80	2,795.45	2,915.51	4,707.80	2,915.51	3,098.93
0.10	0.10	0.10	0.10	0.10	0.10	c) Others	0.10	0.10	0.10	0.10	0.10	0.10
141.93	272.86	159.39	141.93	159.39	181.93	d) Investments, Unallocable and Projects in Progress	142.23	273.16	159.57	142.23	159.57	182.22
<b>606.62</b>	<b>290.09</b>	<b>161.10</b>	<b>606.62</b>	<b>161.10</b>	<b>184.53</b>	<b>Total</b>	<b>30724.52</b>	<b>33135.74</b>	<b>14296.30</b>	<b>30724.52</b>	<b>14296.30</b>	<b>19089.50</b>



*Signature*

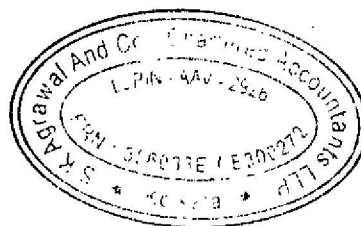
## Notes

- 1 The Financial Results of the Company for the quarter and half year ended 30th September 2021 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 11th November 2021. The Statutory Auditors of the Company have carried out Limited Review 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 Comparative figures have been rearranged / regrouped / wherever necessary.
- 3 Reviewed Standalone and Consolidated Financial Results of the Company for the Quarter and half year ended 30th September, 2021 are available at the Company's website [www.manaksia.com](http://www.manaksia.com) and websites of all Stock Exchanges, where the Equity shares of the Company are listed.
- 4 The Group is closely monitoring the impact of the pandemic on all aspect of its business. The management does not see long term risks in the Group's ability to continue as a going concern and meeting its liabilities as and when they fall due. The Management has also evaluated the recoverability of receivables and realisability of inventory on hand based on subsequent realisations and customer orders respectively. However, given the uncertainties associated with the eventual outcome, nature and duration of the pandemic, the impact may be different from that estimated as on the date of approval of these financial statements.

Place : Kolkata

Dated : 11.11.2021

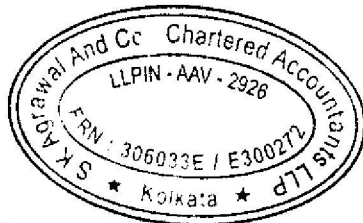
For and or Behalf of the Board of Directors



*S. K. Agrawal*

Suresh Kumar Agrawal  
Managing Director  
DIN- 00520769

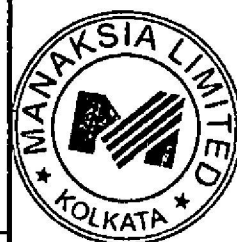
MANAKSIA LIMITED					
Statement of Unaudited Cash Flows for the Half year ended 30th September 2021					
		(Rs. in Lacs)			
Standalone		Consolidated			
Half year ended		Half year ended			
30th September 2021	30th September 2020	PARTICULARS			
Unaudited	Unaudited				
			30th September 2021	30th September 2020	
			Unaudited	Unaudited	
		A: <b>CASH FLOW FROM OPERATING ACTIVITIES:</b>			
188.49	(282.14)	Net Profit / (Loss) before Tax :	9,314.09	4,878.71	
		Adjustment for:			
13.78	16.79	Depreciation/ Amortisation	1,303.36	1,665.68	
1.93	8.00	Finance Cost	406.50	231.97	
(119.79)	(113.70)	Interest Income	(2,061.85)	(1,330.40)	
	-	(Gain)/ Loss from Non Current Investment	(0.21)	(0.35)	
(17.96)	(2.37)	(Gain)/ Loss from Current Investment	(678.99)	(41.39)	
-	(0.59)	Loss/ (Profit) on Sale of PPE	2.77	(0.59)	
-	109.20	Sundry Balances Written off	-	109.20	
66.45	(264.81)	Operating Profit before Working Capital Changes	8,285.67	5,512.83	
		Adjustments for:			
(447.96)	98.27	(Increase)/ Decrease in Non-Current/ Current Financial and other Assets	(2,139.61)	14,890.93	
4.73	0.77	(Increase)/ Decrease in Inventories	(5,155.51)	7,775.67	
425.75	21.41	Increase/ (Decrease) in Non-Current/ Current Financial and Other Liabilities	9,317.82	(2,426.04)	
48.97	(144.36)	Cash Generated from Operations	10,308.37	25,753.39	
(8.55)	59.02	Direct Taxes Paid	(1,934.57)	(1,251.21)	
40.42	(85.34)	Net Cash Flow from Operating Activities	8,373.80	24,502.18	
		B: <b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
(0.00)	(1.00)	Purchase of PPE and change in Capital work in progress	(152.64)	(375.18)	
-	0.79	Sale of PPE	0.45	0.79	
493.44	29.19	Interest Received	2,446.89	1,234.45	
1,505.97	-	Dividend Received from Subsidiary	-	-	
-	(571.32)	Sale proceeds/ (Purchase) of Non Current Investments (Net)	(37.95)	(581.96)	
250.79	(393.39)	Sale proceeds/ (Purchase) of Current Investments (Net)	(1,191.10)	(15,708.24)	
(443.40)	-	(Increase)/ Decrease in Current and Non Current Loan Given	(440.47)	(1,403.72)	
1,806.80	(935.73)	Net Cash Flow from Investing Activities	625.18	(16,833.86)	
		C: <b>CASH FLOW FROM FINANCING ACTIVITIES:</b>			
(1,966.02)	-	Dividend Paid	(1,966.02)	-	
-	-	(Repayment of )/ Proceeds from Borrowings (Net)	1,867.21	1,755.37	
(3.66)	(3.32)	Repayment of Principal portion of lease liabilities	(3.66)	(3.32)	
(1.80)	(2.14)	Repayment of interest portion of lease liabilities	(1.80)	(2.14)	
(0.13)	(5.86)	Interest Paid	(404.73)	(229.83)	
(1,971.61)	(11.32)	Net Cash Flow from Financing Activities	(509.00)	1,520.08	
-	-	D: Change in Currency Fluctuation A/c arising on consolidation	(5,049.83)	(5,230.99)	
(124.39)	(1,032.39)	E: Net Increase/(Decrease) in Cash and Cash Equivalents	3,440.15	3,957.41	
219.05	1,089.51	Cash and Cash Equivalents at the beginning of the period	11,186.15	15,959.49	
94.65	57.12	Cash and Cash Equivalents at the end of the period	14,626.30	19,916.90	



*Signature*

**Registered office : 6 Lyons Range, Mezzanine Floor, North West Corner, Kolkata - 700001**

Standalone			Consolidated	
As at 30th September 2021	As at 31st March 2021		As at 30th September 2021	As at 31st March 2021
Unaudited	Audited		Unaudited	Audited
		<b>Assets</b>		
		<b>Non-current assets</b>		
165.78	174.88	(a) Property, plant and equipment	14,305.42	16,448.19
-	-	(b) Capital Work in Progress	413.65	299.27
3.25	3.25	(c) Other Intangible Assets	3.25	3.25
29.60	34.27	(d) Right of Use Assets	825.39	890.87
		(e) Financial Assets		
3,670.91	3,670.21	(i) Investments	142.38	120.75
639.38	623.10	(ii) Other Financial Assets	650.13	633.60
-	-	(f) Other Non-current assets	3,729.64	3,991.58
27.51	25.23	(g) Deferred Tax Assets	-	-
<b>4,536.43</b>	<b>4,530.94</b>		<b>20,069.86</b>	<b>22,387.51</b>
		<b>Current assets</b>		
55.90	60.63	(a) Inventories	18,091.95	12,936.44
		(b) Financial Assets		
176.43	271.46	(i) Investment	60,198.12	58,191.70
903.07	426.80	(ii) Trade receivables	8,300.35	5,852.89
94.65	219.05	(iii) Cash and Cash equivalents	14,626.30	11,186.15
617.58	755.38	(iv) Other Bank balances	685.03	819.89
2,032.12	1,588.72	(v) Loans	2,041.11	1,600.64
1,238.75	3,134.65	(vi) Other Financial Assets	109.65	494.69
245.04	273.35	(c) Other Current Assets	3,377.25	3,423.16
315.00	346.45	(d) Current Tax Assets (Net)	-	-
5,678.54	7,076.49		1,07,429.76	94,505.56
<b>10,214.97</b>	<b>11,607.43</b>	<b>Total</b>	<b>1,27,499.62</b>	<b>1,16,893.07</b>
		<b>Equity and Liabilities</b>		
		<b>Equity</b>		
1,310.68	1,310.68	(a) Equity Share Capital	1,310.68	1,310.68
8,297.67	10,112.22	(b) Other Equity	93,068.61	94,303.36
9,608.35	11,422.90		94,379.29	95,614.04
-	-	Non Controlling Interest	2,395.81	2,189.53
9,608.35	11,422.90		96,775.10	97,803.57
		<b>Liabilities</b>		
		<b>Non-current Liabilities</b>		
-	-	(a) Financial Liabilities		
22.91	26.57	(i) Borrowings	2.69	6.53
26.99	26.99	(ii) Lease Liabilities	22.91	26.57
-	-	(b) Provisions	210.49	213.88
49.90	53.56	(c) Deferred Tax Liabilities	3,521.49	4,005.12
			3,757.58	4,252.10
		<b>Current Liabilities</b>		
-	-	(a) Financial Liabilities		
463.08	18.88	(i) Borrowings	7,046.93	5,175.88
10.92	10.92	(ii) Trade Payables	14,090.25	5,929.46
46.94	65.99	(iii) Lease Liabilities	10.92	10.92
14.52	13.92	(iv) Other financial liabilities	822.82	702.47
21.26	21.26	(b) Other Current Liabilities	2,042.16	1,002.09
-	-	(c) Provisions	21.26	21.26
556.72	130.97	(d) Current Tax Liabilities (Net)	2,932.60	1,995.32
			26,966.94	14,837.40
<b>10,214.97</b>	<b>11,607.43</b>	<b>Total</b>	<b>1,27,499.62</b>	<b>1,16,893.07</b>



Shrawan