

Sec/Coat/001/FY 2026-27

Date : 06.05.2026

The Secretary BSE Limited New Trading Wing, Mumbai- 400001 Scrip Code: 539046	The Manager National Stock Exchange of India Limited Exchange Plaza, C-1, Block "G" Mumbai- 400051 SYMBOL: MANAKCOAT
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Dear Sir/Madam,

Sub: Outcome of the Board Meeting under Regulation 30 of Securities and Exchange of India (Listing Obligations & Disclosures Requirements) Regulations, 2015

We hereby inform that the Board of Directors of the Company at its Meeting held on 6th May, 2026 has, *inter alia*, considered and approved the following :

1. Approved the Audited Financial Statements/Results (both Standalone & Consolidated) for the quarter/year ended 31st March, 2026. A copy of the Financial Results (both Standalone & Consolidated) for the quarter and year ended 31st March, 2026 along with the Independent Audit Report of the Statutory Auditors thereupon and based on the Unmodified Opinion in respect of the Audited (Standalone and Consolidated) Financial Statements for the year ended 31st March, 2026, the copy of declaration signed by the Chairman of the Company are enclosed as **"Annexure-A"**
2. Recommended a Final Dividend of Re.0.05 (5%) against the face value of Re. 1/- of an equity share of the Company for the Financial Year ended 31st March, 2026. The said dividend, if approved by the shareholders at the ensuing Annual General Meeting shall be paid within 30 days from the date of such declaration. The record date will be intimated in due course.
3. Approved the appointment M/s Audittech 360 Financial Services Private Limited as the Internal Auditor of the Company for the Financial year 2026-27. A brief profile of M/s Audittech 360 Financial Services Private Limited is enclosed as **"Annexure-B"**.
4. Approved appointment of M/s. S. Chhaparia & Associates (FRN: 101591) as Cost Auditor of the Company, subject to ratification of the remuneration by the shareholders in the forthcoming Annual General Meeting, for the Financial Year 2026-27. A brief profile of M/s. S. Chhaparia & Associates is enclosed as **"Annexure-C"**

5. Approved re-appointment of Mr. Addanki Venkata Srinarayana (DIN : 10141427) as Wholetime Director of the Company w.e.f 30th May, 2026 for a period of 3 years subject to shareholders' approval in ensuing Annual General Meeting. A brief details of re-appointment of Mr. Addanki Venkata Srinarayana is enclosed as "**Annexure-D**".

This is to affirm that as per the declaration received from Mr. Karan Agrawal, he is not debarred from holding office of Director by virtue of any SEBI order or any other such authority.

6. Based on the recommendation of Nomination & Remuneration Committee and approval of Audit Committee, approved increase in remuneration of Mr. Sushil Kumar Agrawal (**DIN : 00091793**), Managing Director, subject to the approval of shareholders in the ensuing Annual General Meeting.
7. Based on the recommendation of Nomination & Remuneration Committee and approval of Audit Committee, approved increase in remuneration of Mr. Karan Agrawal (**DIN : 05348309**), Wholetime Director, subject to the approval of shareholders in the ensuing Annual General Meeting.
8. Based on the recommendation of Nomination & Remuneration Committee and approval of Audit Committee, approved increase in remuneration of Mr. Tushar Agrawal, Senior Vice- President holding office or place of profit, subject to the approval of shareholders in the ensuing Annual General Meeting.

The meeting of the Board of Directors commenced at 12:30 p.m and concluded at: 05.30 p.m.

Request you to take the above information on record and acknowledge receipt.

Thanking you,

Yours Faithfully,

For Manaksia Coated Metals & Industries Limited

Shruti Agarwal

Company Secretary & Compliance Officer

Enclosed as stated above

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015

ANNEXURE-B

**BRIEF PROFILE OF M/S AUDITTECH 360 FINANCIAL SERVICES PRIVATE LIMITED,
INTERNAL AUDITOR**

Sl.No	Particulars	Disclosure
1.	Name of the Internal Auditor	Audittech 360 Financial Services Private Limited
2.	Reason For Change	Appointment as Internal Auditor of the Company for the year 2025-26.
3.	Brief Profile	<p>Audittech 360 is a young, dynamic but a rapidly growing professional consultancy firm dedicated to empowering businesses with comprehensive financial solutions. It offers -</p> <ul style="list-style-type: none"> • Management and Internal Audit & Process Build-Up & Optimization • IFRS Services & CFO Services • Legal Advisory, Secretarial Compliance & Criminal Law <p>They are having working experience of more than 5 years in auditing, financial services, etc.</p>
4.	Relationship between Directors	No relationship with any Board of Directors or KMP's of the Company.

ANNEXURE- C**BRIEF PROFILE OF M/S. S. CHHAPARIA & ASSOCIATES (FRN: 101591), COST AUDITORS**

Sl. No.	Particulars	Disclosure
1.	Name of the Cost Auditor	M/s. S. Chhaparia & Associates (FRN: 101591)
2.	Reason for Change	Appointment as Cost Auditor of the Company for the FY 2024 -25
3.	Date and term of appointment	Appointment as Cost Auditor of the Company for the FY 2024-25
4.	Brief Profile	Mr. Sachin Chhaparia, Prop. of M/s S. Chhaparia & Associates is a Practicing Cost Accountant and is in continuous practice since 2011. He is also a member of ICAI & ICSI. He has an expert knowledge in field of Cost Accounting and Cost Audit works. They are specialized in Cost Accounting & Auditing, Auditing & Assurance Services including Stock & Internal Audit, System & Management Audit and Income & Expenditure Audit, Taxation matters including Income Tax & GST, Company Law matters including Mergers & Acquisitions, Corporate Restructuring etc.
5.	Relationship between Directors	None

ANNEXURE – D
BRIEF PROFILE OF THE DIRECTORS RE-APPOINTED

SL. No.	Particulars	Re- Appointment of Mr. Addanki Venkata Srinarayana (DIN : 10141427)
a.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Based on the recommendation of the Nomination & Remuneration Committee and approval of Audit Committee, the Board approved re-appointment of Mr. Addanki Venkata Srinarayana (DIN : 10141427) as a Wholetime Director of the Company for a period of 3 (Three) years w.e.f. 30 th May, 2026 subject to the approval of shareholders of the Company.
b.	Date of appointment/cessation (as applicable) & term of appointment;	Re-appointed as Wholetime Director for a period of 3 consecutive years w.e.f. 30 th May, 2026 subject to the approval of the shareholders at the ensuing Annual General Meeting. Liable to retire by rotation.
c.	Brief profile (in case of appointment);	He is a Science Graduate and pursuing M.B.A. and was appointed to the Board of Directors of the Company w.e.f. 30 th May, 2026 He is General Manager (Profit Centre Head) cum Project Head at Mandiddep, Bhopal unit of our Company. He is associated with our Company from over 14 years. He has overall more than 35 years of experience in production planning, process & project management, budget & cost control, plant operations, HR Management, etc.
d.	Disclosure of relationships between directors (in case of appointment of a director).	No relationship with any of the Board of Directors and Key Managerial Personnel

MANAKSIA COATED METALS & INDUSTRIES LIMITED
Corporate Identity Number:L27100WB2010PLC144409
Registered office : 8/1 Lal Bazar Street, Bikaner Building, 3rd Floor, Kolkata - 700001
E-mail: info@mcml.in, Website: www.manaksia.coatedmetals.com

Phone: +91-33-2243 5053 / 5054

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Amount in
Lacs)

Standalone					Particulars	Consolidated				
QUARTER ENDED			YEAR ENDED			QUARTER ENDED			YEAR ENDED	
31st March 2026	31st Dec 2025	31st March 2025	31st March 2026	31st March 2025		31st March 2026	31st Dec 2025	31st March 2025	31st March 2026	31st March 2025
Audited	Unaudited	Audited	Audited	Audited		Audited	Unaudited	Audited	Audited	Audited
22,745.75	18,689.53	20,788.54	88,446.42	78,162.76	1. Income					
126.06	298.29	193.64	1,168.04	792.10	(a) Revenue from Operations	22,745.75	18,689.53	20,788.54	88,448.16	78,162.76
					(b) Other Income	128.76	300.98	196.34	1,178.82	802.88
22,871.81	18,987.82	20,982.18	89,614.45	78,954.86	Total Income	22,874.50	18,990.51	20,984.88	89,626.97	78,965.64
15,672.14	16,598.97	16,771.60	67,579.24	66,003.31	2. Expenses					
1856.33	(2114.94)	(501.42)	(1805.61)	(4794.56)	(a) Cost of materials consumed	15,667.17	16,598.97	16,771.60	67,579.24	66,003.31
448.51	449.79	423.32	1,770.36	1,610.93	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1861.30	(2114.94)	(501.42)	(1800.64)	(4794.56)
654.52	666.66	820.29	2,924.49	3,328.97	(c) Employee benefits expense	448.51	449.79	423.32	1,770.36	1,610.93
262.14	210.48	211.92	886.33	876.61	(d) Finance Cost	654.52	666.67	820.30	2,924.51	3,328.99
3,333.64	2,206.43	2,578.16	12,857.13	9,965.62	(e) Depreciation and amortisation expenses	271.08	219.42	220.86	922.10	912.38
					(f) Other expenses	3,333.75	2,206.48	2,578.28	12,857.29	9,966.12
22,227.28	18,017.39	20,303.87	84,211.94	76,990.88	Total Expenses	22,236.33	18,026.39	20,312.94	84,252.86	77,027.17
644.53	970.43	678.31	5,402.52	1,963.99	3. Profit/(Loss) before Exceptional Item and tax (1-2)	638.18	964.12	671.94	5,374.12	1,938.48
-	-	-	-	121.00	4. Exceptional Items	-	-	-	-	121.00
644.53	970.43	678.31	5,402.52	2,084.99	5. Profit/(Loss) before tax (3-4)	638.18	964.12	671.94	5,374.12	2,059.48
106.00	156.00	167.77	1,231.00	556.98	6. Tax expense					
5.78	-	-	5.78	-	(a) Current Tax	106.00	156.00	167.77	1,231.00	556.98
(10.84)	73.33	0.83	68.59	(36.33)	(b) Tax for earlier year	5.78	-	-	5.78	-
543.59	741.10	509.71	4,097.15	1,564.33	(c) Deferred Tax	(10.84)	73.33	0.83	68.59	(36.33)
10.51	-	0.53	10.51	0.53	7. Net Profit/(Loss) for the period (5-6)	537.24	734.79	503.34	4,068.75	1,538.83
-	-	-	-	-	8. Other Comprehensive Income (After Tax)					
554.10	741.10	510.24	4,107.65	1,564.86	(a) Items that will not be reclassified to profit or loss (After Tax)	10.51	-	-	10.51	0.53
					(b) Items that will be reclassified to profit or loss	91.11	21.69	(0.81)	174.59	42.47
					9. Total Comprehensive Income for the period (7+8)	638.85	756.48	502.53	4,253.84	1,581.83
1058.34	1058.34	794.69	1058.34	794.69	10. Paid-up Equity Share Capital (Face Value per share : Rs. 1/-)	1,058.34	1,058.34	794.69	1,058.34	794.69
-	-	-	-	-	11. Other Equity as per Balance Sheet of the previous accounting year	-	-	-	-	-
0.57	0.73	0.69	4.25	2.11	12. Earnings per share (of Rs. 1/- each) (Not annualised):					
0.56	0.72	0.69	4.18	2.11	Basic	0.66	0.74	0.68	4.41	2.07
					Diluted	0.65	0.73	0.68	4.32	2.07



Notes :

(a) The Financial Results of the Company for the Quarter and Year Ended 31st March, 2026 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 6th May, 2026. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(b) Comparative figures have been rearranged / regrouped wherever necessary.

(c) The above Financial Results of the Company for the Quarter and Year Ended 31st March, 2026 are available at the Company's website www.manaksiacoatedmetals.com and websites of all Stock Exchanges, where the Equity shares of the Company are listed.

(d) The company had issued and allotted 2,07,00,000 warrants on preferential allotment basis to Promoter and Non-Promoter group carrying the right to convert each warrant into an Equity Share of Rs. 1/- each, at a premium of Rs. 64 each, within the period of 18 months for Promoters group and 6 months for Non Promoter group from the date of allotment i.e. 30th January 2025. The warrant holders had paid 25% of the total consideration of Rs. 16.25 per warrant amounting to Rs. 3363.75 lacs as application money against the above warrants. The Company has allotted 57,90,000 Equity Shares against 57,90,000 warrants on 19.05.2025 after receipt of full consideration, 7,55,000 Equity Shares against 7,55,000 warrants on 06.06.2025 and 49,72,500 Equity Shares against 49,72,500 warrants on 25.06.2025 after receipt of full consideration, 11,82,500 Equity Shares against 11,82,500 warrants on 04.07.2025 after receipt of full consideration.

(e) The company had issued and allotted 2,24,00,000 warrants on preferential allotment basis to Promoter and Non-Promoter group carrying the right to convert each warrant into an Equity Share of Rs. 1/- each, at a premium of Rs. 17 each, within the period of 18 months from the date of allotment i.e. 11 October, 2023. The warrant holders had paid 25% of the total consideration of Rs. 4.50 per warrant amounting to Rs. 1008.00 lacs as application money against the above warrants. The Company has allotted 1,09,00,000 Equity Shares against 1,09,00,000 warrants issued on 10.04.2025 and 27,65,000 Equity Shares against 27,65,000 warrants on 11.04.2025 after receipt of full consideration.

Place : Kolkata

Dated : 6th May, 2026



For and on behalf of the Board of Directors
Manaksha Coated Metals & Industries Ltd.
MANAKSHA COATED METALS & INDUSTRIES LTD.

Siddhartha Shankar Roy Director

Chairman

DIN: 08458092

MANAKSIA COATED METALS & INDUSTRIES LIMITED

Corporate Identity Number:L27100WB2010PLC144409

SEGMENTWISE REVENUE RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED 31ST, MARCH, 2026

(Amount in Lacs)

Standalone					Particulars	Consolidated				
QUARTER ENDED			YEAR ENDED			QUARTER ENDED			YEAR ENDED	
31st March 2026	31st Dec 2025	31st March 2025	31st March 2026	31st March 2025		31st March 2026	31st Dec 2025	31st March 2025	31st March 2026	31st March 2025
Audited	Unaudited	Audited	Audited	Audited		Audited	Unaudited	Audited	Audited	Audited
					Segment Revenue (Net of Taxes)					
22,448.11	18,376.43	20,507.28	87,151.44	76,710.07	a) Metal Products	22,448.11	18,376.43	20,507.28	87,151.44	76,710.07
297.64	313.10	281.26	1,294.98	1,452.69	b) Others	297.64	313.10	281.26	1,296.72	1,452.69
22,745.75	18,689.53	20,788.54	88,446.42	78,162.76	Total	22,745.75	18,689.53	20,788.54	88,448.16	78,162.76
					Less : Inter Segment Revenue					
22,745.75	18,689.53	20,788.54	88,446.42	78,162.76	Net Sales/Income from operations	22,745.75	18,689.53	20,788.54	88,448.16	78,162.76
0.00	-	-	0.00	-	Segment Results					
					Segment Results (Profit+)/Loss(-) before Tax & Interest from each segment) :					
1,933.58	1,707.97	1,921.21	9,816.89	5,956.95	a) Metal Products	1,933.58	1,707.97	1,921.21	9,816.89	5,956.95
60.82	82.88	19.35	136.41	490.65	b) Others	71.60	84.62	12.98	143.96	465.16
1,994.40	1,790.85	1,940.56	9,953.30	6,447.60	Total	2,005.18	1,792.59	1,934.19	9,960.85	6,422.11
654.52	666.66	820.29	2,924.49	3,328.97	Less : Interest Expenses	654.52	666.67	820.29	2,924.51	3,328.99
1,339.88	1,124.19	1,120.27	7,028.81	3,118.63		1,350.66	1,125.92	1,113.90	7,036.34	3,093.12
55.77	50.67	33.88	202.86	136.20	Add : Interest (Income)	55.77	50.67	33.88	202.86	136.20
1,395.65	1,174.86	1,154.15	7,231.67	3,254.83		1,406.43	1,176.59	1,147.78	7,239.20	3,229.32
751.12	204.43	475.84	1,829.15	1,290.84	Less : Other un-allocable expenditure net of un-allocable (income)	768.25	212.47	475.84	1,865.08	1,290.84
644.53	970.43	678.31	5,402.52	1,963.99	Profit/(loss) before Exceptional Item and Tax	638.18	964.12	671.94	5,374.12	1,938.48
				121.00	Add : Exceptional Items					121.00
644.53	970.43	678.31	5,402.52	2,084.99	Profit/(loss) before Tax	638.18	964.12	671.94	5,374.12	2,059.48
					Segment Assets					
39,922.17	38,516.53	35,379.52	39,922.17	35,379.52	a) Metal Products	39,922.17	38,516.53	35,379.52	39,922.17	35,379.52
2,230.69	2,181.00	2,503.58	2,230.69	2,503.58	b) Others	3,001.64	2,858.65	3,120.55	3,001.64	3,120.55
32,556.76	33,710.54	26,101.26	32,556.76	26,101.26	c) Unallocable	32,556.76	33,710.54	26,101.26	32,556.76	26,101.26
74,709.62	74,408.07	63,984.36	74,709.62	63,984.36	Total	75,480.56	75,085.72	64,601.33	75,480.56	64,601.33
					Segment Liabilities					
18,037.74	16,385.98	16,044.63	18,037.74	16,044.63	a) Metal Products	16,044.63	16,044.63	16,044.63	16,044.63	16,044.63
907.69	683.02	686.85	907.69	686.85	b) Others	3,129.19	1,241.53	896.68	3,129.19	896.68
21,411.06	23,540.03	24,990.51	21,411.06	24,990.51	c) Unallocable	21,411.06	23,540.03	24,990.51	21,411.06	24,990.51
40,356.49	40,609.03	41,721.99	40,356.49	41,721.99	Total	40,584.88	40,826.19	41,931.82	40,584.88	41,931.82



MANKASIA COATED METALS & INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount in Lacs)

Standalone	As at March 31, 2025	PARTICULARS	As at 31st March, 2026	As at March 31, 2025
		A: CASH FLOW FROM OPERATING ACTIVITIES:		
5,402.52	2,084.99	Net Profit before Tax :	5,374.12	2,059.48
		Adjustment for:		
886.33	876.61	Depreciation/ Amortisation	922.10	912.38
2,721.63	3,192.77	Finance Cost (Net)	2,721.65	3,192.79
(720.30)	(1.30)	Profit / Loss on PPE Sold / Discarded (Net)	(720.30)	(1.30)
		Gain/ Loss from Current Investments	-	-
8,290.18	6,153.07	Operating Profit before Working Capital Changes	8,297.57	6,163.35
		Adjustments for:		
(3687.34)	(3953.19)	(Increase)/ Decrease in Current Financial and Other Assets	(3880.16)	(4000.39)
(5246.26)	(5630.30)	(Increase)/ Decrease in Inventories	(5241.29)	(5630.30)
		Increase/(Decrease) in Non Current/Current Financial and Other Liabilities/ Provisions	1,344.68	6922.09
1,336.90	6927.55	Cash Generated from Operations	520.80	3,454.74
693.48	3,497.12	Direct Taxes Paid	(1408.64)	(457.01)
(1408.64)	(457.00)			
(715.16)	3,040.12	Net Cash Flow from Operating Activities	(887.84)	2,997.73
		B: CASH FLOW FROM INVESTING ACTIVITIES:		
(4346.36)	(2171.49)	Purchase of Fixed Assets and change in Capital work in progress	(4346.36)	(2171.49)
2,377.23	2.06	Sale of Fixed Assets	2,377.23	2.06
0.00	0.00	Investment in Subsidiaries	-	-
99.74	(1.71)	Loans given	99.74	(1.71)
		Repayment of Loans given	-	-
202.86	136.20	Interest Received	202.86	136.20
		Purchase of Current Investments	-	-
		Sale of Current Investments	-	-
(1666.53)	(2034.93)	Net Cash Flow from/(Used in) Investing Activities	(1666.53)	(2034.93)
		C: CASH FLOW FROM FINANCING ACTIVITIES:		
(2641.54)	(3579.92)	(Repayment of) / Proceeds from Short Term Borrowings (Net)	(2641.54)	(3579.93)
8,036.03	5,898.75	Proceeds from issue of Share warrants	8,036.03	5,898.75
(2924.49)	(3328.97)	Interest Paid	(2924.51)	(3328.99)
2469.99	(1010.14)	Net Cash Flow From/(Used in) Financing Activities	2469.98	(1010.17)
88.30	(4.95)	D: Net Increase/(Decrease) in Cash and Cash Equivalents	(84.40)	(47.37)
16.24	21.19	Cash and Cash Equivalents at the beginning of the period	34.76	39.65
		Effect of Foreign Currency Translation during the year	174.59	42.47
104.54	16.24	Cash and Cash Equivalents at the end of the period	124.95	34.76



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED
FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF

MANAKSIA COATED METALS & INDUSTRIES LIMITED

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2026 and (b) audited the Consolidated Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended March 31, 2026" of MANAKSIA COATED METALS & INDUSTRIES LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), ("the Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on separate financial statements of subsidiaries referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2026:

- (i) includes the results of the entities as given in Annexure I to this report;
- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended March 31, 2026.

(b) Conclusion on audited Consolidated Financial Results for the quarter ended March 31, 2026

With respect to the Consolidated Financial Results for the quarter ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the consideration of the audit reports



for the year ended on March 31, 2026 of the other auditors referred to in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

Basis for Opinion on the audited Consolidated Financial Results for the year ended March 31, 2026

We conducted the audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in paragraph (a) of Auditor’s Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our audit opinion.

Management’s Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent’s Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2026, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in 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 the assets of the Group 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Parent, as aforesaid.



In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2026 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 this 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 Annual 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, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the entities within the Group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Annual Consolidated Financial Results, which have been audited by the 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.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, 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.



(b) **Review of the Consolidated Financial Results for the quarter ended March 31, 2026**

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SA specified under section 143(10) of the Act 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.

The Statement includes the results of the following entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

- (a) Manaksia Coated Metals & Industries Limited
- (b) Manaksia International FZE
- (c) JPA Snacks Private Limited

As part of our annual audit 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.

Other Matters

- The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

Our report on the Statement 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.

For, S.Bhalotia & Associates
Chartered Accountants
(Firm's Registration No. 325040E)



Siddharth Shaw

CA Siddharth Shaw
(Partner)

Membership No. 324042

UDIN: 26324042JJAEZA9371

Place: Kolkata

Date: The 6th Day of May 2026

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE
FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF

MANAKSIA COATED METALS & INDUSTRIES LIMITED

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2026 and (b) audited the Standalone Financial Results for the quarter ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended March 31, 2026" of MANAKSIA COATED METALS & INDUSTRIES LIMITED ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2026:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on audited Standalone Financial Results for the quarter ended March 31, 2026

With respect to the Standalone Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2026



We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in paragraph (a) of Auditor’s Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“the ICAI”) together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management’s Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company’s Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company’s ability, 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 are also responsible for overseeing the financial reporting process of the Company.

Auditor’s Responsibilities

(a) Audit of the Standalone Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026 as a whole is 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 this 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 Annual 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 Statement 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 Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results of the Company to express an opinion on the Annual Standalone Financial Results.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a



reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

We communicate with those charged with governance regarding, 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.

(b) Review of the Standalone Financial Results for the quarter ended March 31, 2026

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company’s personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act 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.

Other Matters

• The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For, S.Bhalotia & Associates
Chartered Accountants

Firm’s Registration No. 325040E)



Siddharth Shaw

CA Siddharth Shaw
(Partner)

Membership No. 324042

UDIN: 26324042LJQSAH5571

Place: Kolkata

Date: The 6th Day of May 2026

Date: 06.05.2026

The Secretary
BSE Limited
New Trading Wing
Rotunda Building
PJ Tower, Dalal Street,
Mumbai 400001
Scrip Code: 539046

The Manager
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block "G"
5th Floor, Bandra Kurla Complex,
Bandra East
Mumbai 400051
Symbol: MANAKCOAT

Madam/Sir,

Declaration regarding Auditors Reports with unmodified opinion for the Annual Audited Financial Results for the Financial Year ended 31st March 2026.

In compliance with Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by Notification No. SEBI/LAD-NRO/GN/2016-2017/001 dated 25th May, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Auditors Reports issued by M/s S. Bhalotia & Associates, Chartered Accountants (Firm Registration No 325040E), Statutory Auditors of the Company on the Annual Audited Financial Results for the Financial Year ended 31st March, 2026 are with unmodified opinion.

Kindly take the same on records.

Thanking You,
Yours Faithfully,
For Manaksia Coated Metals & Industries Limited

MANAKSIA COATED METALS & INDUSTRIES LTD.



Director

Siddhartha Shankar Roy
Chairman
DIN: 08458092