

Registered Office 'Turner Morrison Building' 6 Lyons Range, 1st Floor Kolkata - 700001, INDIA

Phone: +91 33 2231 0055 / 56 E-mail: info.steels@manaksiasteels.com

Website: www.manaksiasteels.com

Sec/Steels/47/FY 24-25

Date: 12/02/2025

The Secretary **BSE Limited** New Trading Wing, Rotunda Building, PJ Tower, Dalal Street. Mumbai- 400001 Scrip code: 539044

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

Madam/Sir,

Sub: Outcome of Board Meeting held on 12th February, 2025 and Disclosure under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please note that the Board of Directors of the Company at its meeting held today, which commenced at 12:15 P.M. and concluded at 04:40 P.M. has inter-alia approved the Un-audited Financial Results (both Standalone and Consolidated) of the Company for the quarter and nine months ended 31st December, 2024. 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 nine months ended 31st December, 2024 is enclosed as Annexure-A.

This may be treated as compliance with Regulation 30, 33 and other relevant Regulations, if any of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Thanking you, Yours faithfully.

For Manaksia Steels Limited

Ajay Sharma 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

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 STEELS LIMITED

- 1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Manaksia Steels Limited ("the Company"), for the quarter ended 31st December, 2024 and for the period from 1st April, 2024 to 31st December, 2024 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 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.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting 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.

5. Other Matter

The review of Standalone Unaudited Financial Results for the previous financial year was carried out by the predecessor auditor. The predecessor auditor had given Unmodified Report for the past periods, whose reports have been furnished to us by the management and which have been relied upon by us for the purpose of our review of the Financial Statements. Our review report is not modified in respect of this matter.

For S K AGRAWAL AND CO
CHARTERED ACCOUNTANTS LLP

Chartered Accountants

Firm Registration No. - 306033E/E300272

Hemant Kumar Lakhotia

Partner

Membership No: 068851

UDIN – 25068851BMIDNY2771

Place: Kolkata

Dated: 12th February, 2025





S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

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

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

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 STEELS LIMITED

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Manaksia Steels Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended 31st December, 2024, and for the period from 1st April, 2024 to 31st December, 2024 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 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 thereunder 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 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.

- 4. The Statement includes the results of the following entities:
 - a) Manaksia Steels Limited
 - b) Federated Steel Mills Limited
 - c) Far East Steel Industries Limited
 - d) Sumo Agrochem 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.





S K AGRAWAL AND CO CHARTERED ACCOUNTANTS LLP

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6. The consolidated unaudited financial results include the interim financial statements/ financial information/ financial results of three subsidiaries which have not been reviewed/audited by their auditor, whose interim financial statements/ financial information/ financial results total revenue of Rs. 1818.97 lacs and Rs. 3617.99 lacs, total net profit/ (loss) after tax of Rs. (34.93) lacs and Rs. (127.87) lacs and total comprehensive income /(loss) of Rs. (34.93) lacs and Rs. (127.87) lacs, for the quarter ended 31st December 2024 and for the period from 1st April 2024 to 31st December 2024, 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 on the Statement is not modified in respect of the above matter.

7. Other Matter

The review of Unaudited Consolidated Financial Results for the previous financial year was carried out by the predecessor auditor. The predecessor auditor had given Unmodified Report for the past periods, whose reports have been furnished to us by the management and which have been relied upon by us for the purpose of our review of the Financial Statements. Our review report is not modified in respect of this matter.

For S K AGRAWAL AND CO
CHARTERED ACCOUNTANTS LLP

Chartered Accountants
Firm Registration No. – 306033E/E300272

Hemant Kumar Lakhotia

Partner

Membership No: 068851

UDIN: 25068851BMIDNZ3568

Place: Kolkata

Dated: 12th February, 2025



MANAKSIA STEELS LIMITED

Corporate Identification Number: L27101WB2001PLC138341

Registered office: 6, Lyons Range, Turner Morrison Building, First Floor, Kolkata - 700001

E-mail: info.steels@manaksiasteels.com, Website: www.manaksiasteels.com
Phone: +91-33-2231 0055 / +91-33-2231 0056

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

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Parallel	th Se	-	31st Dec	31st Doc	Stat West	The state of the s	'nò	ARTER ENDE	ę.	NINE MONT	HS ENDED	YEAR ENDED
Unablified Dimutified Dim	024	-	2024	2023	2024	rarioulars	31st Dec	30th Sep	31st Dec	31st Dec	31st Dec	31st March
1,891.94 39,404.90 17,898.65 63,196.01 18,000.00 19,00	dite	H	Unaudited	Unaudited	Audited		+	2024	2023	2024	2023	2024
1.391.94 39.404.90 47.898.65 63.196.01 1.000	-						+	Unaudited	Unaudited	Unaudited	Unaudited	Audited
12,038,12 1,144,17 1,155,13 1,10,10,10,10,10,10,10,10,10,10,10,10,10	544.					1. Revenue					-	
1,719.89 35,236.43 1,1276.25 51,481.56 10 Cots of materials consumed (including traded goods, warle-in-progress and stock-in-trade 13,660.77 10,932.26 11,272.19 13,640.79 13,640.79 14,276.25 14,4276.25 16,040.65 16,040	394.	4	1,278.26	1	1,563.10	(b) Other Income	16,048.05	10,445.36	13,360.17	43,011.24	51,816.18	68,106.72
11779 89 35.236.43 41.276.28 10.084 or materials consumed (including traded goods) 15.086 or materials consumed goods) 15.086 or materials goods) 15.086 or	000	1	40,683.16	1	64,759,11	Total Income	16,052,56	11,229,12	13,721,38	44.179.67	1,144.24	1,563.18
1,719.89 35.25.44 47.75.55 54.51.55 61.00.55 62.25.64 47.55.65 62.25.64 47.55.65 62.25.64 62.25.65						2. Expenses						Te contra
1.219.20 1.005.22 1.050.20	40.6	95	35,236.43	4	54,481.56	(a) Cost of materials consumed (including traded goods)	13,660.77	10,952.23	12,276,71	37.015.78	42.826.30	55 085 61
1,1362,29 3,325,20 4,536,45 5,502,20 1,606,15 1,1368,29 3,325,20 3,602,20 1,606,15 1,1368,29 3,325,20 4,536,30 4,536,45 4,536,45 4,536,45 4,536,45 4,536,45 1,1368,29 3,325,20 4,536,20 4,536,45	300.		1,236.00	1,095.92	1,452,62	 (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade (c) Employee benefits expense 	(382.84)	(2,134.93)	(1,742.91)	(611.90)	(300.74)	48.10
13.466.50 1.713.46 30.98.29 4.907.01 49.962.07 41.918. 49.07.01 49.962.07	20.	1	3,322.20	3,602.65	4,854.67	d Other expenses	1.613.76	1 420 43	501.00	1,606.16	1,568,46	2,055.98
88.4.39 1,713.46 3,698.98 4,807.04 3. Profit/Loss) before Interest, Tax, Depreciation & Amortisation (EBITDA) [1-2] 566.03 473.81 91.60 91.70 91.	77	1	38,969.70	45,343.84	59,952.07	Total Expenses	15.466.53	10.755.31	12 730 78	40 400 07	4,779.23	6,274.01
130.55 3.86.55 3.87.	47.0		1,713.46	3,698.98	4,807.04	3. Profit/(Loss) before Interest, Tax, Depreciation & Amortisation (EBITDA) (1-2)	586.03	473.81	981.60	1 750 60	4 007 12	04,303.7U
19.55 152.73 152.75 152.73 152.73 152.50 152.73 152.73 152.50 152.50 15	10.0		493.04	370.25	720.68	4. Finance Cost	209.17	130.85	266 33	507 KE	436.00	0,000.20
114.54 19.56 273.05 27	33.8		308.33	382.93	483.19	5. Depreciation and amortisation expense	157.58	152.73	182.90	458.05	562.16	605.73
772.66 881.87 3,200.95 3,888.21 Experimental perior tent (e1) 172.66 881.87 3,200.95 3,888.21 Experimental perior tent (e1) 172.66 881.87 3,200.95 3,888.21 Experimental perior tent (e1) 172.66 85.34 655.34 655.34 655.34 655.34 461 Emark that will be reclassified subsequently to Profit and Loss 172.72 19.34 3,240.95 3,022.18 10. Net Portif (Loss) for the period (PAT) (8-9) 173.73 2,497.26 3,022.18 10. Net Portif (Loss) for the period (PAT) (8-9) 173.73 2,497.26 3,022.18 10. Net Portif (Loss) for the period (PAT) (8-9) 173.73 1 2,497.26 3,022.18 10. Net Portif (Loss) for the period (PAT) (8-9) 173.73 2,497.26 3,022.18 10. Net Portif (Loss) for the period (PAT) (8-9) 173.74 1 10. Net Portif (Loss) for the period (PAT) (8-9) 173.75 1 157.26 3,022.18 10. Net Portif (Loss) for the period (PAT) (8-9) 173.76 1 157.26 3,022.18 10. Net Portif (Loss) for the period (PAT) (1.89) 173.76 1 157.26 1 11.0			,	285 15	3,003,17	b. Front (Loss) before Exceptional Items & tax (3-4-5)	219.28	190.23	502.37	785.00	3,088.09	3.788.56
45.00 95.00 460.00 550.00 (a) Current Tax (b) Short/(Excess) Provision for Taxation for Earlier Years (72.90) 79.51 695.62 712.26 (a) Current Tax (b) Short/(Excess) Provision for Taxation for Earlier Years (72.90) 79.51 67.22 116.10 11.45.4 (b) Short/(Excess) Provision for Taxation for Earlier Years (72.90) 79.51 67.22 116.10 11.45.4 (c) Deferred Tax (c) Deferr	3.8		851.87	3,230,95	3.888.32	7. Exceptional items Kelef Note (e)	(8.86)	(20.92)	193.25	(72.74)	136.56	(5.89)
45.00 95.00 460.00 550.00 (a) Current Tax (114.54 19.56 273.69 10.50) (a) Current Tax (b) Short (Excess) Provision for Earlier Years (10.90) (1.89) (3. Tax expense	210.42	169.31	695.62	712.26	3,224.65	3,782.67
613.12 737.31 2,77 (b) Short/(Excess) Provision for Taxation for Barlier Years 114.54 10.56 273.69 306.87 (c) Deferred Tax 11.0 The Profit/(Loss) for the period (PAT) (8-9) 11.75 157.26 37.43 613.12 737.31 2,497.26 3,022.18 10. Ale Profit/(Loss) for the period (PAT) (8-9) 1.0 The Profit (Loss) for the period (PAT) (8-9) 1.0 The Profit (Loss) for the period (PAT) (8-9) 1.0 The Comprehensive Income (OCI) (After Tax) 221.85 1.09.44 481.14 504.24 (406.00) (604.40) 982.00 (356.00) (10 Gains/(Losses) from Investments in Equity Instruments designated at FVTOC! (994.80) 425.60 46.45 86.43 (112.34) 39.74 (11 Tax) on Items that will not be reclassified subsequently to Profit and Loss 46.21 (667.92) (221.34) (633.82) 2583.87 219.34 655.34 655.34 13 Paid-up Equity Share Capital (Face Value per share ? 1/-) 655.34 655.34 655.34 655.34 655.34 655.34 655.34 655.34 655.34 655.34 655.34 655.34 655.34 655.34 655.34 <td< td=""><td>5.6</td><td></td><td>95.00</td><td>460.00</td><td></td><td>(a) Current Tax</td><td>100 623</td><td>70 51</td><td>27 20</td><td>110 10</td><td>.,</td><td></td></td<>	5.6		95.00	460.00		(a) Current Tax	100 623	70 51	27 20	110 10	.,	
613.12 737.31 2,497.26 3,022.18 10. Net Prent/Loss) for the period (PAT) [8-9] 613.12 737.31 2,497.26 3,022.18 10. Net Prent/Loss) for the period (PAT) [8-9] 613.12 737.31 2,497.26 3,022.18 10. Net Prent/Loss) for the period (PAT) [8-9] 613.12 737.31 2,497.26 3,022.18 10. Net Prent/Loss) for the period (PAT) [8-9] 610.10	0		1 2 0	. 020	9.27	(b) Short/(Excess) Provision for Taxation for Earlier Years	(0.90)	(1.89)	27.10	34 43	490.41	584.77
1.0 1.0	10		19.50	273.69		(c) Deferred Tax	52.37	(17.75)	157.26	57.40	346 60	350 07
(406.00) (604.40) 982.00 (356.00) (12.34) (356.00) (136.00) (356.0	2		10.101	2,477.20		10. Net Profit/(Loss) for the period (PAT) (8-9)	231.85	109,44	481.14	504.24	2,387.64	2.838.36
406.00 604.40 982.00 (356.00 12.34) 982.00 (356.00 12.34) (396.40) (356.00 12.34) (396.40) (396.40) (396.40) (396.40) (396.40) (396.40) (396.40) (396.40) (396.40) (396.40) (396.40) (396.40) (396.40) (396.40) (396.40) (396.40) (396.40) (396.40) (396.40) (396.20) (396.40) (396					327	11. Outst Comprehensive Income (OCI) (After Tax) 3. (i) Items that will not be reclassified subsecuently to Brofit and Lond			1. Organi			
40.45 982.00 (356.00) (b) Gains/[Losses] from Investments in Equity Instruments designated at FVTOCI (994.80) 425.60 (406.00) (604.40) (112.34) 39.74 (ii) Tax on Items that will be reclassified subsequently to Profit and Loss 46.21 (60.86) 46.45 86.43 (112.34) (1	1					(a) Remeasurement Gains/(Losses) on Post Employment Defined Benefit Plans	ı					č
80.43 (112.34) 39.74 (ii) Tax on Items that will not be reclassified subsequently to Profit and Loss (60.86) (60.86) 46.45 86.43 (633.82) (ii) Tax on Items that will be reclassified subsequently to Profit and Loss (67.92) (221.34) (633.82) (19.74.48) (19.774) (19.774) (19.775) (19.774) (19.775) (19	0.02	5)	(604.40)	982.00	(326,00)	(b) Gains/(Losses) from Investments in Equity Instruments designated at FVTOCI	(994.80)	425.60	(406.00)	(604 40)	00 080	3.92
253.57 219.34 655.34 65	9		90.43	(112.34)		(ii) Tax on Items that will not be reclassified subsequently to Profit and Loss	142.26	(98.09)	46.45	86.43	(112.34)	39.74
253.57 219.34 3.366.92 2,709.84 12. Total Comprehensive Income for the period (TCI) (10+11) (555.34 655.34 13. Paid-up Equity Share Capital (Face Value per share: ₹ 1/-) (655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 655.34 655.34 655.34 (655.34 655.34 655.34 655.34 655.34 655.34 655.34 (655.34 655.34		1				(a) Foreign Currency Translation Reserve	16.01	100 200				
253.57 219.34 3.366.92 2,709.84 12. Total Comprehensive Income for the period (TCI) [10+11] (674.48) (193.74) (99.75) (647.55) 655.34 655.34 655.34 13. Paid-up Equity Share Capital (Pace Value per share : ₹ 1/-) 655.34	1		1	1	*	(ii) Tax on Items that will be reclassified subsequently to Profit and Loss	15.04	(26.700)	(221.34)	(633.82)	(1,206.61)	(1,521.78)
655.34 655.34 655.34 13. Paid-up Equity Share Capital (Face Value per share : ₹ 1/-) 655.34 655.34 655.34 655.34 655.34 655.34 655.34 1.13 3.81 4.61 Basic O.94 1.13 3.81 4.61 Painted	04.	-	219.34	3,366.92	2,709.84	12. Total Comprehensive Income for the period (TCI) (10+11)	(574.48)	(193,74)	(99.75)	(647.55)	2,050.69	1,004.24
0.94 1.13 3.81 4.61 Basic of the previous accounting year 0.35 0.17 0.73	555.3		655.34	655.34	655.34	(3. Paid-up Equity Share Capital (Face Value per share : ₹ 1/-)	655.34	655.34	655.34	655.34	655.34	655 34
0.94 1.13 3.81 4.61 Basic of (1/-each) (Not annualised): 0.35 0.17 0.73 0.94 1.13 3.81 4.61 Dillyrad			ı	,	30,241.79	14. Other equity as per Balance Sheet of the previous accounting year	1	4	٠			29.388.97
0.94 1.13 3.81 4.61 Dillipped	0.3		1.13	3.81								
TO T	0.3		1.13	3.81	4.61	Diluted	0.35	0.17	0.73	0.77	3,64	4.33





(a) The Financial Results of the Company for the Quarter and Mine Months ended 31st December, 2024 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 12th February, 2025. The Statutory Auditors of the Company have carried out Limited Review of the results and these results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,

(b) The Consolidated Financial Results comprise of Manaksia Steels Limited, its wholly owned subsidiary, Federated Steel Mills Limited, Far East Steel Industries Limited and Sumo Agrochem Limited.

(c) As the Company's business activity falls within a single primary business segment, viz., "Metals", the disclosure requirements of Ind AS 108, "Operating Segments", are not applicable.

NINE MONTHS ENDED | YEAR ENDED (F in Lacs 31st Dec Unaudited (72.74) 31st Dec CONSOLIDATED 2024 2024 2024 2023
Unaudited Unaudited (91.90) 31st Dec QUARTER ENDED (20.92) 30th Sep (8.86) 31st Dec Audited 285.15 Reversal of Entry Tax Provision on account of Settlement of Dispute Scheme Foreign Exchange Loss on Devaluation of Nigerian Currency * Particulars d) Comparative increase increa
 2024
 2024
 2023
 2024
 2023

 Unaudited
 Unaudited
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 285.15 285.15 285.15

* Due to continued volatility resulting from significant devaluation of the Nigerian currency, the Group has incurred foreign exchange losses in its subsidiary companies based in Nigeria. These losses have been reported as an exceptional item in the Group's consolidated financial results.

(f) The above Financial Results of the Company for the Quarter and Nine months ended 31st December, 2024 are available at the Company's website www.manaksiastecls.com and websites of all Stock Exchanges, where the Equity shares of the Company are

Place : Kolkata Dated : 12th February, 2025

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For and on behalf of the Board of Directors Manaksia Steels Limitgd Varua Anawal Managing Director DIN - 00441271

And Co Chartered LHZ-AAV-2928

Kolkata * suever