

Unaudited financial results for the quarter and nine months ended December 31, 2022

Sr.No	Particulars	(Rupees in lakhs, unless otherwise stated)					
		Quarter ended			Nine Months Ended		Year ended
		Dec. 31, 2022 (Unaudited)	Sept. 30, 2022 (Unaudited)	Dec. 31, 2021 (Unaudited)	Dec. 31, 2022 (Unaudited)	Dec. 31, 2021 (Unaudited)	March 31, 2022 (Audited)
I	Income						
	Revenue from operations	18,962	18,820	16,444	55,098	44,329	57,229
	Other Income	126	134	76	366	336	525
	Total income (I)	19,088	18,954	16,520	55,464	44,665	57,754
II	Expenses						
	(a) Cost of materials consumed	5,767	6,360	4,036	17,833	12,645	18,150
	(b) Purchase of stock- in- trade	8,843	8,334	9,509	24,309	24,841	28,987
	(c) Changes in inventories of finished goods, work-in-progress and stock- in- trade	(813)	(434)	403	(722)	(24)	157
	(d) Employee benefits expense	374	425	281	1,177	845	1,144
	(e) Finance costs	99	134	113	333	380	488
	(f) Depreciation and amortisation expense	111	106	90	315	257	347
	(g) Other Expenses	2,832	2,265	1,545	7,452	3,858	5,506
	Total expenses (II)	17,213	17,190	15,977	50,697	42,802	54,779
III	Profit/ (Loss) before exceptional items and tax (I-II)	1,875	1,764	543	4,767	1,863	2,975
IV	Exceptional items	-	-	-	-	-	-
V	Profit/ (Loss) before tax (III-IV)	1,875	1,764	543	4,767	1,863	2,975
VI	Tax expense						
	(a) Current tax	465	457	138	1,210	464	751
	(b) Deferred tax charge/(benefit)	9	(3)	13	6	18	26
	Total tax expense	474	454	151	1,216	482	777
VII	Net Profit/ (Loss) for the period (V-VI)	1,401	1,310	392	3,551	1,381	2,198
VIII	Other comprehensive income (OCI)						
	Other comprehensive income not to be reclassified to profit or loss:						
	Re-measurement gains/ (losse) on defined benefit	(3)	-	(5)	(5)	(40)	(42)
	Income tax effect on above	-	-	1	1	10	11
	Total	(3)	-	(4)	(4)	(30)	(31)
IX	Total comprehensive income (loss) for the period (VII-VIII)	1,398	1,310	388	3,547	1,351	2,167
X	Paid-up equity share capital(Face Value of Rs. 10/- each)	1,352	1,352	1,352	1,352	1,352	1,352
XI	Other Equity						7,085
XII	Earnings Per Share of Rs. 10/- each (not annualised for quarters)						
	Basic EPS	10.37	9.69	2.90	26.27	10.21	16.26
	Diluted EPS	10.37	9.69	2.90	26.27	10.21	16.26

Notes to the financial results:

- The above financial results for the Quarter and Nine Months ended December 31, 2022 have been reviewed by the audit committee and approved by the Board of Directors at its meeting held on February 2, 2023.
- Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.
- The Unaudited financial results for quarter ended December 31, 2022 are the balancing figures between the Unaudited figures for the nine months ended and the published year to date reviewed figures up to six months of the financial year.
- The business activities of the company primarily falls within a single business and geographical segment. As such there is no separate reportable segment as per Ind AS 108 'Operating Segments'.

For and on behalf of the Board




(Ravinder Nath Jain)
Chairman and Managing Director
DIN : 00801000
Place: New Delhi
Date: February 2, 2023

MAK & ASSOCIATES

Chartered Accountants

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Limited Review Report on unaudited financial results of Maan Aluminium Limited for the quarter ended 31 December 2022 and year to date results for the period from 01 April 2022 to 31 December 2022 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Maan Aluminium Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Maan Aluminium Limited ('the Company') for the quarter ended 31 December 2022 and year to date results for the period from 1 April 2022 to 31 December 2022 ('the Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

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

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Kunji Lal Kushwaha
Kunji Lal Kushwaha
Partner

M. No. 415037

Place: Indore
Date : 02.02.2023
UDIN: 23415037BGYBTJ5296

