

MANAKSIA LIMITED

Corporate Identity Number: L74950WB1984PLC038336

Registered office : 8/1 Lal Bazar Steet, Kolkata - 700001

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2018

(Rs. in Lacs)

Standalone						Consolidated					
QUARTER ENDED			YEAR ENDED			QUARTER ENDED			YEAR ENDED		
31st March 2018	31st December 2017	31st March 2017	31st March 2018	31st March 2017	Particulars	31st March 2018	31st December 2017	31st March 2017	31st March 2018	31st March 2017	
Unaudited	Unaudited	Unaudited	Audited	Audited		Unaudited	Unaudited	Unaudited	Audited	Audited	
Refer Note (d)		Refer Note (d)				Refer Note (d)		Refer Note (d)			
591.12	1,976.39	1,743.26	4,724.46	3,148.76	1. Income	26,031.80	18,645.30	39,823.70	99,025.34	1,05,368.26	
-	-	-	6,164.59	1,894.21	(a) Revenue from Operations	-	-	-	-	-	
336.36	122.02	54.81	726.35	229.11	(b) Other Income	1,435.30	3,337.82	98.45	9,600.84	506.21	
927.48	2,098.41	1,798.07	11,615.40	5,272.08	(i) Dividend Income from Subsidiary	-	-	-	-	-	
					(ii) Miscellaneous Income	-	-	-	-	-	
					Total Revenue	27,467.10	21,983.12	39,922.15	1,08,626.18	1,05,874.47	
474.86	1,809.17	1,418.10	4,078.57	2,153.07	2. Expenses	18,467.17	12,517.77	25,395.43	72,064.42	60,766.36	
-	-	-	-	-	(a) Cost of materials consumed (including traded goods)	496.42	675.02	1,935.43	399.83	3,029.23	
69.67	103.85	158.99	394.58	554.47	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	756.44	1,078.52	863.68	3,481.03	3,634.68	
2.96	3.42	6.37	14.77	14.05	(c) Employee benefits expense	388.64	314.63	614.40	1,766.27	1,716.20	
10.89	11.52	12.25	46.35	45.86	(d) Finance Costs	1,367.34	946.74	1,125.26	4,404.10	4,796.80	
-	-	-	-	-	(e) Depreciation and amortisation expense	-	-	386.81	393.72	1,291.91	
40.85	158.81	356.31	510.38	1,282.96	(f) Excise Duty	3,093.23	3,685.34	7,282.63	13,536.32	19,020.38	
599.23	2,086.77	1,952.02	5,044.65	4,050.41	(g) Other expenses	24,569.24	19,218.02	37,603.64	96,045.69	94,255.56	
					Total Expenses						
328.25	11.64	(153.95)	6,570.75	1,221.67	3. Profit/(Loss) before tax (1-2)	2,897.86	2,765.10	2,318.51	12,580.49	11,618.91	
75.00	35.00	-	1,410.00	350.00	4. Tax expense	577.08	(388.86)	429.71	2,400.28	1,351.23	
5.03	(3.56)	14.58	(5.96)	12.93	(a) Current Tax	(130.77)	374.41	137.87	567.30	136.22	
					(b) Deferred Tax	3.61	-	9.41	3.61	14.99	
248.22	(19.78)	(168.53)	5,166.71	858.74	(c) Short/(Excess) Provision for Taxation for Earlier Years	2,447.94	2,779.55	1,741.52	9,609.30	10,116.47	
(1.44)	0.39	3.62	(0.98)	3.45	5. Net Profit/(Loss) for the period (3-4)	(11.50)	1.01	(11.68)	(7.87)	(10.74)	
246.78	(19.39)	(164.91)	5,165.73	862.19	6. Other Comprehensive Income (After Tax)	2,436.44	2,780.56	1,729.84	9,601.43	10,105.73	
					Items that will not be reclassified to Profit & Loss						
					7. Total Comprehensive Income for the period (5+6)						
-	-	-	-	-	8. Of the Total Comprehensive Income above,						
-	-	-	-	-	(a) Profit for the year attributable to :						
-	-	-	-	-	(i) Owners of the parent	500.94	2,726.38	1,799.82	9,486.99	10,060.21	
-	-	-	-	-	(ii) Non-controlling interests	(53.00)	53.17	(58.30)	122.31	56.26	
-	-	-	-	-	(b) Other comprehensive income attributable to :						
-	-	-	-	-	(i) Owners of the parent	(11.00)	1.01	(11.86)	(7.37)	(10.92)	
-	-	-	-	-	(ii) Non-controlling interests	(0.50)	-	0.18	(0.50)	0.18	
1310.68	1310.68	1310.68	1310.68	1310.68	9. Paid-up Equity Share Capital (Face Value per share : ` 2/-)	1310.68	1310.68	1310.68	1310.68	1310.68	
-	-	-	11143.88	7944.17	10. Other equity as per Balance Sheet of the previous accounting year	-	-	-	97649.18	80361.23	
0.38	(0.03)	(0.26)	7.88	1.31	11. Earnings per share (of ` 2/- each) (Not annualised):	3.74	4.24	2.66	14.66	15.44	
0.38	(0.03)	(0.26)	7.88	1.31	Basic						
					Diluted						



Manaksia Limited
Audited Segmentwise Revenue, Result, Assets and Liabilities
For the quarter and Year ended 31st March 2018

Standalone					(Rs. in Lacs)				
QUARTER ENDED		YEAR ENDED			QUARTER ENDED		YEAR ENDED		
31st March 2018	31st December 2017	31st March 2017	31st March 2018	31st March 2017	31st March 2018	31st December 2017	31st March 2017	31st March 2018	31st March 2017
Unaudited	Unaudited	Unaudited	Audited	Audited	Unaudited	Unaudited	Unaudited	Audited	Audited
Refer Note (d)		Refer Note (d)			Refer Note (d)		Refer Note (d)		
Segment Revenue									
509.23	1,890.29	1,468.20	4,347.38	1,989.59	6,240.04	4,946.89	6,333.90	22,801.81	22,044.82
81.89	86.10	275.06	377.08	1,159.17	19,709.87	13,612.31	33,214.74	75,846.45	82,164.27
591.12	1,976.39	1,743.26	4,724.46	3,148.76	81.89	86.10	275.06	377.08	1,159.17
					26,031.80	18,645.30	39,823.70	99,025.34	1,05,368.26
591.12	1,976.39	1,743.26	4,724.46	3,148.76				99,025.34	1,05,368.26
					Less : Inter Segment Revenue				
					Net Segment Revenue	26,031.80	18,645.30	39,823.70	99,025.34
					Segment Results				
					Segment Results (Profit+)/Loss(-) before Interest & Tax :				
475.72	33.96	123.01	630.52	178.66	1,452.61	1,116.46	1,779.30	7,280.66	5,219.28
	19.34	1.96	15.38	42.49	1,685.82	1,987.42	1,317.96	6,998.90	8,776.77
475.72	53.30	124.97	645.90	221.15		19.34	1.97	15.38	42.49
2.96	3.42	6.37	14.77	14.05	3,138.43	3,123.22	3,099.23	14,294.94	14,038.54
472.76	49.88	118.60	631.13	207.10	388.64	314.63	614.40	1,766.27	1,716.20
144.51	38.24	272.55	(5,939.62)	(1,014.57)	2,749.79	2,808.59	2,484.83	12,528.67	12,322.34
					(148.07)	43.49	166.32	(51.82)	703.43
328.25	11.64	(153.95)	6,570.75	1,221.67					
					Total Profit before Tax	2,897.86	2,765.10	2,318.51	12,580.49
									11,618.91
Segment Assets									
1,591.53	1,567.38	1,198.16	1,591.53	1,198.16	30,353.53	19,990.86	19,509.39	30,353.53	19,509.39
		566.94		566.94	81,565.58	82,223.60	1,01,330.82	81,565.58	1,01,330.82
12,323.58	12,630.76	9,279.21	12,323.58	9,279.21			566.94		566.94
					7,438.90	6,870.69	5,162.85	7,438.90	5,162.85
13,915.11	14,198.14	11,044.31	13,915.11	11,044.31					
					Total	1,09,085.15	1,26,570.00	1,19,358.01	1,26,570.00
Segment Liabilities									
1,023.52	1,510.30	1,152.59	1,023.52	1,152.59	5,731.85	5,466.13	8,119.33	5,731.85	8,265.70
	219.92	345.03		345.03	14,267.71	13,125.10	35,388.01	14,267.71	35,388.01
437.01	260.14	291.84	437.01	291.84	3.63	219.92	1,071.41	3.63	1,071.41
					394.96	260.16	172.96	394.96	172.96
1,460.53	1,990.36	1,789.46	1,460.53	1,789.46					
					Total	20,398.15	19,071.31	44,751.71	20,398.15
									44,898.08



Notes :

(a) The above financial results of the Company for the quarter and year ended 31st March, 2018 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 16th May, 2018. The Statutory Auditors of the Company have carried out Audit of these results and the results are being published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(b) The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company adopted Ind AS from 1st April, 2017, and accordingly, these financial results (including for all the periods presented in accordance with Ind AS 101 - First-time Adoption of Indian Accounting Standards) have been prepared.

(c) The format for Un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's Circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.

(d) The figures for the quarter ended 31st March 2018 and 31st March 2017, are the balancing figures between audited figures in respect of full financial year and year to date figures upto the third quarter of respective financial year.

(e) Miscellaneous Income includes exchange fluctuation income of Rs 278.89 Lacs and Rs 194.27 Lacs in standalone financials and Rs(30.43) Lacs and Rs 4787.19 In consolidated financials for the quarter ended and year ended 31st March 2018 respectively.

(f) Consequent to transition from the previous IGAAP to Ind AS, the reconciliation of Net Profit/(Loss) is provided below for the previous period in accordance with the requirements of Paragraph 32 of Ind AS 101, "First Time Adoption of Ind AS".

Particulars	Standalone		Consolidated	
	Quarter ended March 31, 2017	Year ended March 31, 2017	Quarter ended March 31, 2017	Year ended March 31, 2017
Net Profit as reported under previous GAAP	(172.46)	832.40	1,826.36	10,160.57
Impact of Fair Valuation of Financial Instruments (Net of Tax)	-	-	(85.28)	(66.95)
Actuarial Gain/(Loss) on Employee Defined Benefit (Net of Tax)	(3.55)	(3.55)	(7.04)	(7.04)
Others	7.48	29.89	7.48	29.89
Net Profit as per Ind AS	(168.53)	858.74	1,741.52	10,116.47
Other Comprehensive Income (After Tax)	3.62	3.45	(11.68)	(10.74)
Total Comprehensive Income as per Ind AS	(164.91)	862.19	1,729.84	10,105.73

(g) Consequent to transition from the previous IGAAP to Ind AS, the reconciliation of Equity is provided below for the previous period in accordance with the requirements of Paragraph 32 of Ind AS 101, "First Time Adoption of Ind AS".

Particulars	Standalone		Consolidated	
	Year ended March 31, 2017	Year ended March 31, 2017	Year ended March 31, 2017	Year ended March 31, 2017
Equity as reported under previous GAAP		8,543.96		80,997.94
Provision for Expected Credit Loss		(599.69)		(599.69)
Impact of Fair Valuation of Financial Instruments (Net of Tax)		(0.10)		(37.02)
Equity as per Ind AS		7,944.17		80,361.23

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

(i) The above financial results of the Company for the Quarter and Year ended 31st March, 2018 are available at the Company's website www.manaksia.com and websites of all Stock Exchanges, where the Equity shares of the Company are listed.

Place : Kolkata
Dated : 16th May, 2018

For and on behalf of the

Board of Directors

Manaksia Limited

Suresh Kumar Agrawal
(Managing Director)

DIN - 00520769



MANAKSIA LIMITED

Registered office : 8/1 Lal Bazar Steet, Kolkata - 700001

Statement of Assets and liabilities

Standalone		Particulars	(Rs. in Lacs)	
As at 31st March 2018	As at 31st March 2017		Consolidated	
Audited	Audited		As at 31st March 2018 Audited	As at 31st March 2017 Audited
		Assets		
		Non Current Assets		
216.47	250.99	(a) Property, Plant and Equipment	30,964.67	24,896.61
18.38	25.95	(b) Capital Work in Progress	967.67	1,907.66
		(c) Other Intangible Assets	18.38	25.95
		(d) Financial Assets		
3,671.91	3,671.46	(i) Investments	159.26	47.14
247.42	478.29	(ii) Loans	37.49	39.89
39.62	33.15	(e) Deferred Tax Assets (Net)		
4,193.80	4,459.84		32,147.47	26,917.25
		Current Assets		
0.20	-	(a) Inventories	14,034.70	13,339.38
563.59	-	(b) Financial Assets		
1,920.76	1,807.75	(i) Investments	713.31	2,372.63
2,597.98	287.10	(ii) Trade Receivables	6,784.63	18,379.72
18.46	19.47	(iii) Cash and Cash Equivalents	48,161.58	35,397.42
3,234.59	1,922.63	(iv) Other Bank balances	18.46	19.47
222.17	1,676.09	(v) Loans	5,716.86	3,501.83
751.59	648.04	(vi) Other Financial Assets	1,665.22	207.24
411.97	223.39	(c) Other Current Assets	10,115.78	26,435.06
9,721.31	6,584.47	(d) Current Tax Assets (Net)	-	-
			87,210.54	99,652.75
13,915.11	11,044.31	TOTAL	1,19,358.01	1,26,570.00
		Equity and Liabilities		
		Equity		
1,310.68	1,310.68	(a) Equity Share Capital	1,310.68	1,310.68
11,143.88	7,944.17	(b) Other Equity	97,649.18	80,361.23
12,454.56	9,254.85		98,959.86	81,671.91
-	-	Non Controlling Interest	1,257.06	1,135.25
12,454.56	9,254.85		1,00,216.92	82,807.16
		Liabilities		
		Non Current Liabilities		
-	-	(a) Financial Liabilities		
58.70	60.25	(i) Borrowings	266.93	1,197.12
-	-	(b) Provisions	147.25	127.11
58.70	60.25	(c) Deferred Tax Liabilities (Net)	4,306.45	3,031.68
			4,720.63	4,355.91
		Current Liabilities		
240.34	740.01	(a) Financial Liabilities		
1,039.70	865.03	(i) Borrowings	3,596.90	17,636.20
68.63	81.74	(ii) Trade Payables	6,269.13	17,799.81
25.22	22.73	(iii) Other Financial Liabilities	2,498.19	3,002.05
27.96	19.70	(b) Other Current Liabilities	1,376.14	719.21
		(c) Provisions	27.96	19.70
		(d) Current Tax Liabilities (Net)	652.14	229.96
1,401.85	1,729.21		14,420.46	39,406.93
13,915.11	11,044.31	TOTAL	1,19,358.01	1,26,570.00

