

MAAN ALUMINIUM LIMITED

CIN : L30007DL2003PLC214485

Registered office : 4/5, 1ST FLOOR, ASAF ALI ROAD, NEW DELHI-110002

Phone : 011-40081800, Website : www.maanaluminium.com


Financial results for the quarter ended June 30, 2024

(Rupees in lakhs, unless otherwise stated)

Sr.No	Particulars	Quarter ended			Year ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		(unaudited)	(Audited)	(unaudited)	(Audited)
I	Income				
	(a) Revenue from operations	17,678	23,740	20,736	95,303
	(b) Other Income	139	250	216	773
	Total income (I)	17,817	23,990	20,952	96,076
II	Expenses				
	(a) Cost of materials consumed	4,539	3,563	4,732	18,618
	(b) Purchase of stock- in- trade	11,132	16,473	11,933	64,927
	(c) Changes in inventories of finished goods, work-in-progress and stock- in- trade	(325)	832	655	5
	(d) Employee benefits expense	443	367	426	1,519
	(e) Finance costs	62	80	88	368
	(f) Depreciation and amortisation expense	127	122	112	468
	(g) Other Expenses	1,393	1,578	1,649	5,774
	Total expenses (II)	17,371	23,015	19,595	91,679
III	Profit/ (Loss) before exceptional items and tax (I-II)	446	975	1,357	4,397
IV	Exceptional items	-	-	-	-
V	Profit/ (Loss) before tax (III-IV)	446	975	1,357	4,397
VI	Tax expense				
	(a) Current tax	101	255	349	1,131
	(b) Deferred tax charge/ (benefit)	6	(8)	(7)	(9)
	Total tax expense	107	247	342	1,122
VII	Net Profit/ (Loss) for the period (V-VI)	339	728	1,015	3,275
VIII	Other comprehensive income (OCI)				
	Other comprehensive income not to be reclassified to profit or loss:				
	Re-measurement gains on defined benefit plans	(11)	4	(15)	8
	Income tax effect on above	3	(1)	4	(2)
	Total	(8)	3	(11)	6
IX	Total comprehensive income (loss) for the period (VII-VIII)	331	731	1,004	3,281
X	Paid-up equity share capital(Face Value of Rs. 5/- each)	2,704	2,704	2,704	2,704
XI	Other Equity				13,604
XII	Earnings Per Share of Rs. 5/- each (not annualised for quarters)				
	Basic EPS	0.63	1.35	1.88	6.06
	Diluted EPS	0.63	1.35	1.88	6.06

Notes to the financial results:

- The above financial results for the quarter ended June 30, 2024 have been reviewed by the audit committee and approved by the Board of Directors at its meeting held on August 13, 2024.
- In AGM of the company held on 19th July 2023, shareholders have passed resolution for sub-division/split of equity shares of 1 (one) equity share of face value of Rs. 10 each to 2 (two) equity shares of face value of Rs. 5 each and for issue of bonus shares in the proportion of 1 (one) fully paid up Equity Share, for every 1 (One) fully paid-up Equity Shares held by members i.e. in the ratio of 1:1 (One bonus share for every One equity share held), effect of increase in no of shares is considered while calculating EPS and Diluted EPS in above results and previous year figures are also restated for EPS and Diluted EPS.
- Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.
- 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: August 13, 2024

MAK & ASSOCIATES

Chartered Accountants

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Independent Auditor's Review Report on Quarterly Unaudited Financial Results of Maan Aluminium Limited under Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 30 June 2024 ('the Statement') being submitted by the Company pursuant to the requirement of Regulation 33 and 52 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 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.

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 ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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 : 13.08.2024

UDIN: 24415037BKECCY6505