



Birla Cable Limited

Regd. Office & Works :
Udyog Vihar, P.O. Chorhata, Rewa - 486 006 Madhya Pradesh, India.
Telephone : +91 07662 400580 · Fax : +91 07662 400680
E-Mail : headoffice@birlacable.com · Website : www.birlacable.com
PAN No. AABCB1380L · CIN No. L31300MP1992PLC007190
GSTIN : 23AABCB1380L1ZW

BCL/CS/24-25/Reg-33

24 OCT 2024

BSE Ltd.
Corporate Relationship Department,
1st Floor, New Trading Ring,
Rotunda Building,
P.J.Towers, Dalal Street,
Fort,
MUMBAI-400 001

The Manager,
Listing Department,
The National Stock Exchange of India Ltd,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E),
MUMBAI-400 051

Company's Scrip Code: 500060

Company's Scrip Code: BIRLACABLE

Dear Sirs,

**Sub: Unaudited Standalone and Consolidated Financial Results
of the Company for the Quarter and Half Year ended on
30th September, 2024**

This is to inform you that the Board of Directors of the Company at its meeting held today, i.e. 24th October, 2024, inter-alia, has approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.


Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the statement in the prescribed format showing the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September, 2024 alongwith the Limited Review Reports of the Statutory Auditors thereof.

The aforesaid meeting of the Board of Directors of the Company commenced at 4.00 P.M. and concluded at 6.45 P.M.

This is for your information and record.

Thanking you,

Yours faithfully,
For Birla Cable Limited


(Nitin Arora)
Company Secretary

Encl: As above.



V. SANKAR AIYAR & CO.

CHARTERED ACCOUNTANTS

Sarojini House, 6 Bhagwan Das Road, New Delhi – 110001
Tel. (011) 4474 4643 / 4515 0845; e-mail: newdelhi@vsa.co.in

Independent Auditor's Report on Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To the Board of Directors of Birla Cable Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Birla Cable Limited (the "Company") for the quarter and half year ended 30th September, 2024 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. The company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion 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 applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 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 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.

For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI Firm Regn. No. 109208W

Vishal Agarwal
Partner

Membership. No. 556367

Place: New Delhi
Date: 24th October, 2024
UDIN: 24556367BKSPKC3436





BIRLA CABLE LIMITED

Regd. Office: Udyog Vihar, P.O.Chorhata, Rewa - 486 006 (M.P.)

CIN: L31300MP1992PLC007190

Telephone No: 07662-400580, Fax No: 07662-400680

Email: headoffice@birlacable.com; Website: www.birlacable.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	18171.67	16590.77	17470.86	34762.44	34880.86	68549.80
	(b) Other Income	103.25	56.29	290.29	159.54	1257.44	1499.27
	Total Income	18274.92	16647.06	17761.15	34921.98	36138.30	70049.07
2	Expenses						
	(a) Cost of Raw Materials Consumed	14426.19	13512.37	13636.68	27938.56	27383.48	53694.30
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	0.69
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	274.80	8.68	97.14	283.48	157.08	869.11
	(d) Employee Benefits Expense	840.23	824.93	839.18	1665.16	1599.35	3234.96
	(e) Finance Costs	395.05	297.36	327.87	692.41	694.16	1486.52
	(f) Depreciation and Amortisation Expense	383.01	383.95	260.10	766.96	501.40	1079.37
	(g) Other Expenses	1694.66	1610.79	1899.31	3305.45	3494.32	6671.02
	Total Expenses	18013.94	16638.08	17060.28	34652.02	33829.79	67035.97
3	Profit before Tax (1-2)	260.98	8.98	700.87	269.96	2308.51	3013.10
4	Tax Expense						
	(a) Current Tax	117.64	16.00	151.00	133.64	351.00	493.32
	(b) Excess Tax provision of earlier year written back	-	-	-	-	-	(2.18)
	(c) Deferred Tax	(57.15)	(9.56)	20.07	(66.71)	229.56	273.21
5	Net Profit for the Period (3-4)	200.49	2.54	529.80	203.03	1727.95	2248.75
6	Other Comprehensive Income (OCI)						
	(a) Items that will not be re-classified to Profit or Loss	(126.09)	1900.70	748.94	1774.61	976.38	786.02
	(b) Taxes relating to the above items	(103.81)	(217.34)	(87.25)	(321.15)	(113.15)	(91.96)
	Total Other Comprehensive Income	(229.90)	1683.36	661.69	1453.46	863.23	694.06
7	Total Comprehensive Income for the Period (Net of Tax) (5+6)	(29.41)	1685.90	1191.49	1656.49	2591.18	2942.81
8	Paid-up Equity Share Capital (Face value of ₹10/- per Share)	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00
9	Other Equity						22191.10
10	Basic & Diluted Earnings Per Share (₹) for the period	0.67	0.01	1.77	0.68	5.76	7.50



Contd. ...2

UNAUDITED STANDALONE BALANCE SHEET

(₹ in lakhs)

Sl. No.	Particulars	As at 30.09.2024	As at 31.03.2024
A	ASSETS		
	(1) NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	11210.36	11738.65
	(b) Capital Work-in-Progress	424.48	-
	(c) Intangible Assets	0.62	0.70
	(d) Intangible Assets Under Development	7.35	7.35
	(e) Financial Assets		
	(i) Investments	5681.60	3734.46
	(ii) Loans	15.67	21.61
	(iii) Other Financial Assets	203.15	212.26
	(f) Non-Current Tax Assets (Net)	217.03	172.85
	(g) Other Non-current Assets	431.03	79.28
	Total Non-Current Assets	18191.29	15967.16
	(2) CURRENT ASSETS		
	(a) Inventories	6350.06	7619.19
	(b) Financial Assets		
	(i) Trade Receivables	20857.65	21347.98
	(ii) Cash and Cash Equivalents	10.19	15.96
	(iii) Bank Balances Other than (ii) above	1335.07	312.50
	(iv) Loans	16.57	16.65
	(v) Others Financial Assets	269.84	382.46
	(c) Other Current Assets	300.67	227.88
	Total Current Assets	29140.05	29922.62
	Assets Classified as held for Sale/Disposal	-	3.14
	Total Assets	47331.34	45892.92
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	3000.00	3000.00
	(b) Other Equity	23322.59	22191.10
	Total Equity	26322.59	25191.10
	LIABILITIES		
	(1) NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	6249.06	7412.75
	(ii) Lease Liabilities	140.92	-
	(iii) Other Financial Liabilities	168.00	-
	(b) Provisions	19.04	19.12
	(c) Deferred Tax Liabilities (Net)	1177.58	923.50
	Total Non-Current Liabilities	7754.60	8355.37
	(2) CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	8415.43	9117.27
	(ii) Lease Liabilities	28.53	12.78
	(iii) Trade Payables		
	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	1100.34	743.18
	(B) Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	2614.21	1762.32
	(iv) Other Financial Liabilities	247.16	233.90
	(b) Other Current Liabilities	659.43	397.20
	(c) Provisions	75.54	76.74
	(d) Current Tax Liabilities (Net)	113.51	3.06
	Total Current Liabilities	13254.15	12346.45
	Total Equity and Liabilities	47331.34	45892.92

Contd. ...3



UNAUDITED STATEMENT OF STANDALONE CASH FLOW

(₹ in lakhs)

Description	For the half year ended 30 th September, 2024		For the half year ended 30 th September, 2023	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		269.96		2308.51
Adjustments for :				
Depreciation and Amortisation Expenses	766.96		501.40	
(Profit)/Loss on Disposal of Property, Plant and Equipment (Net)	(1.50)		(787.20)	
(Gain)/Loss on Unrealised Foreign Exchange Rate Fluctuations	(50.14)		(76.05)	
Allowance for Expected Credit Loss	92.34		-	
Unspent Liabilities Written Back	-		(111.88)	
Interest Income	(46.68)		(103.80)	
Dividend Income	(23.62)		(23.60)	
Interest Expense	636.38		651.86	
		1373.74		50.73
Operating Profit before Change in Assets and Liabilities		1643.70		2359.24
Change in Assets and Liabilities :				
Increase/(Decrease) in Trade Payables, Provisions and Other Liabilities	1621.59		(2776.54)	
Decrease/(Increase) in Trade Receivables	564.43		2366.46	
Decrease/(Increase) in Inventories	1269.13		(427.18)	
Decrease/(Increase) in Loans and Advances	51.02		(308.47)	
		3506.17		(1145.73)
Cash Flow generated from/(used in) Operations		5149.87		1213.51
Direct Taxes Paid (Net of Refunds)		(67.73)		(411.59)
Net Cash Flow from/(used in) Operating Activities (A)		5082.14		801.92
B. CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment (Including Capital Advances, Capital Work in Progress and Payables against Capital Expenditure)	(849.29)		(2584.27)	
Purchase of Intangible Assets (Including Intangible Asset under Development)	-		(0.82)	
Proceeds from Sale of Property, Plant and Equipment	4.64		589.83	
(Investment)/Maturity of Bank Deposits	(980.79)		(24.32)	
(Investment in)/Sale Proceed from Shares	(173.94)		-	
Interest Received	15.66		103.24	
Dividend Received	23.62		23.60	
Net Cash Flow from/(used in) Investing Activities (B)		(1960.10)		(1892.74)
C. CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from Long Term Borrowings	243.82		1994.74	
Repayment from Long Term Borrowings	(695.94)		-	
Proceeds/(Repayment) from Short Term Borrowings (Net)	(1482.72)		482.39	
Repayment of Lease Liability - Principal	(18.71)		(17.65)	
Repayment of Lease Liability - Interest	(1.74)		(1.89)	
Interest Paid	(647.52)		(622.02)	
Dividend Paid	(525.00)		(750.00)	
Net Cash Flow from/(used in) Financing Activities (C)		(3127.81)		1085.57
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		(5.77)		(5.25)
Cash and Cash Equivalents at the beginning of the period		15.96		28.55
Cash and Cash Equivalents at the end of the period		10.19		23.30
Components of Cash and Cash Equivalents				
Cash on Hand		3.34		2.67
Cheques/Drafts on Hand		6.18		15.73
Balance with Banks		0.67		4.90
		10.19		23.30

Contd. ..4



Notes:

- 1 The above Unaudited Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 24th October, 2024. The Statutory Auditors of the Company have carried out a limited review of the said results.
- 2 The Company has only one reportable primary business segment i.e. Cables, based on guiding principles given in Ind AS 108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
- 3 The Figures for the previous period/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's/year's classification.

*Annexure to our report
of even date*

For BIRLA CABLE LIMITED

H.V. Lodha

(HARSH V. LODHA)

CHAIRMAN

DIN: 00394094

New Delhi

Date : 24th October, 2024

Vishal

VISHAL AGARWAL
M. No. 556367





V. SANKAR AIYAR & CO.

CHARTERED ACCOUNTANTS

Sarojini House, 6 Bhagwan Das Road, New Delhi – 110001
Tel. (011) 4474 4643 / 4515 0845; e-mail: newdelhi@vsa.co.in

Independent Auditor's Report on Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To the Board of Directors of Birla Cable Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Birla Cable Limited (the "Holding Company") and its subsidiary (the Holding Company and subsidiary together referred to as "the Group") for the quarter and half year ended 30th September, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion 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.

We also performed procedures in accordance with the circular issued by the SEBI under regulations 33(8) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes results of the following entities:
 - a) Birla Cable Limited (Holding Company)
 - b) Birla Cable Infrasolutions DMCC (wholly owned subsidiary)
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 recognition and measurement principle laid down in the applicable 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 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.



Other Matter

6. The Statement includes the interim financial results and other financial information of a wholly-owned subsidiary, which have not been reviewed by its auditor and have been certified by the management of the Holding Company, whose interim financial results and other financial information (before consolidation adjustments) reflects total assets of Rs. 47.87 lakhs as at 30th September, 2024 and total revenue of Rs. Nil and Rs. 36.90 lakhs, net profit after tax (including other comprehensive income) of Rs. (18.32) lakhs and Rs. (5.63) lakhs for the quarter and half year ended 30th September, 2024, respectively, and cash flow of Rs. (6.20) lakhs for the half year ended 30th September, 2024, as considered in the Statement and have been furnished to us by the management of the Holding Company. Our conclusion on the Statement, insofar as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on such unaudited interim results and other financial information prepared by the management. Based on the information and explanations given to us by management, these interim results and other financial information are not material to the Group.

Our conclusion is not modified in respect of this matter.

Place: New Delhi
Date: 24th October, 2024
UDIN: 24556367BKSPKD9987

For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI Firm Regn. No. 109208W

Vishal
Vishal Agarwal
Partner

Membership. No. 556367





BIRLA CABLE LIMITED

Regd. Office: Udyog Vihar, P.O.Chorhata, Rewa - 486 006 (M.P.)
 CIN: L31300MP1992PLC007190
 Telephone No: 07662-400580, Fax No: 07662-400680
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Income						
	(a) Revenue from Operations	18171.67	16590.77	17470.86	34762.44	34880.86	68549.80
	(b) Other Income	103.25	56.29	290.29	159.54	1257.44	1499.27
	Total Income	18274.92	16647.06	17761.15	34921.98	36138.30	70049.07
2	Expenses						
	(a) Cost of Raw Materials Consumed	14426.19	13512.37	13636.68	27938.56	27383.48	53694.30
	(b) Purchases of Stock-in-Trade	-	-	-	-	-	0.69
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	274.80	8.68	97.14	283.48	157.08	869.11
	(d) Employee Benefits Expense	851.93	842.41	856.51	1694.34	1633.85	3306.83
	(e) Finance Costs	395.05	297.36	327.87	692.41	694.16	1486.57
	(f) Depreciation and Amortisation Expense	383.01	383.95	260.10	766.96	501.40	1079.37
	(g) Other Expenses	1701.48	1581.45	1907.13	3282.93	3512.41	6633.62
	Total Expenses	18032.46	16626.22	17085.43	34658.68	33882.38	67070.49
3	Profit before Tax (1-2)	242.46	20.84	675.72	263.30	2255.92	2978.58
4	Tax Expense						
	(a) Current Tax	117.64	16.00	151.00	133.64	351.00	493.32
	(b) Excess Tax provision of earlier year written back	-	-	-	-	-	(2.18)
	(c) Deferred Tax	(57.15)	(9.56)	20.07	(66.71)	229.56	273.21
5	Net Profit for the Period (3-4)	181.97	14.40	504.65	196.37	1675.36	2214.23
6	Other Comprehensive Income (OCI)						
	(a) Items that will not be re-classified to Profit or Loss	(126.09)	1900.70	748.94	1774.61	976.38	786.02
	Taxes relating to the above items	(103.81)	(217.34)	(87.25)	(321.15)	(113.15)	(91.96)
	(b) Items that will be re-classified to Profit or Loss	0.22	0.81	0.63	1.03	0.52	0.52
	Taxes relating to the above items	(0.06)	(0.20)	0.10	(0.26)	0.13	(0.13)
	Total Other Comprehensive Income	(229.74)	1683.97	662.42	1454.23	863.88	694.45
7	Total Comprehensive Income for the Period (Net of Tax) (5+6)	(47.77)	1698.37	1167.07	1650.60	2539.24	2908.68
8	Paid-up Equity Share Capital (Face value of ₹10/- per Share)	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00
9	Other Equity						22100.28
10	Basic & Diluted Earnings Per Share (₹) for the period	0.61	0.05	1.68	0.65	5.58	7.38

Contd. ...2



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UNAUDITED CONSOLIDATED BALANCE SHEET

(₹ in lakhs)

Sl. No.	Particulars	As at 30.09.2024	As at 31.03.2024
A	ASSETS		
	(1) NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	11210.36	11738.65
	(b) Capital Work-in-Progress	424.48	-
	(c) Intangible Assets	0.62	0.70
	(d) Intangible Assets Under Development	7.35	7.35
	(e) Financial Assets		
	(i) Investments	5541.76	3594.62
	(ii) Loans	15.67	21.61
	(iii) Other Financial Assets	203.15	212.26
	(f) Non-Current Tax Assets (Net)	240.74	188.65
	(g) Other Non-current Assets	431.03	79.28
	Total Non-Current Assets	18075.16	15843.12
	(2) CURRENT ASSETS		
	(a) Inventories	6350.06	7619.19
	(b) Financial Assets		
	(i) Trade Receivables	20857.65	21347.98
	(ii) Cash and Cash Equivalents	30.62	42.59
	(iii) Bank Balances Other than (ii) above	1335.07	312.50
	(iv) Loans	16.57	16.65
	(v) Others Financial Assets	269.84	382.46
	(c) Other Current Assets	304.41	239.69
	Total Current Assets	29164.22	29961.06
	Assets Classified as held for Sale/Disposal	-	3.14
	Total Assets	47239.38	45807.32
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	3000.00	3000.00
	(b) Other Equity	23225.88	22100.28
	Total Equity	26225.88	25100.28
	LIABILITIES		
	(1) NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	6249.06	7412.75
	(ii) Lease Liabilities	140.92	-
	(iii) Other Financial Liabilities	168.00	-
	(b) Provisions	24.02	24.09
	(c) Deferred Tax Liabilities (Net)	1177.29	922.95
	Total Non-Current Liabilities	7759.29	8359.79
	(2) CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	8415.43	9117.27
	(ii) Lease Liabilities	28.53	12.78
	(iii) Trade Payables		
	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	1100.34	743.18
	(B) Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	2614.27	1763.12
	(iv) Other Financial Liabilities	247.16	233.90
	(b) Other Current Liabilities	659.43	397.20
	(c) Provisions	75.54	76.74
	(d) Current Tax Liabilities (Net)	113.51	3.06
	Total Current Liabilities	13254.21	12347.25
	Total Equity and Liabilities	47239.38	45807.32

Contd. ...3



UNAUDITED STATEMENT OF CONSOLIDATED CASH FLOW

(₹ in lakhs)

Description	For the half year ended		For the half year ended	
	30 th September, 2024		30 th September, 2023	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax		263.30		2255.92
Adjustments for :				
Depreciation and Amortisation Expenses	766.96		501.40	
(Profit)/Loss on Disposal of Property, Plant and Equipment (Net)	(1.50)		(787.20)	
(Gain)/Loss on Unrealised Foreign Exchange Rate Fluctuations	(50.14)		(76.05)	
Allowance for Expected Credit Loss	92.34		-	
Unspent Liabilities Written Back	-		(111.88)	
Adjustment for Foreign Currency Translation Reserve (FCTL)	1.03		0.52	
Interest Income	(46.68)		(103.80)	
Dividend Income	(23.62)		(23.60)	
Interest Expense	636.38		651.86	
		1374.77		51.25
Operating Profit before Change in Assets and Liabilities		1638.07		2307.17
Change in Assets and Liabilities :				
Increase/(Decrease) in Trade Payables, Provisions and Other Liabilities	1620.85		(2777.88)	
Decrease/(Increase) in Trade Receivables	564.43		2366.46	
Decrease/(Increase) in Inventories	1269.13		(427.18)	
Decrease/(Increase) in Loans and Advances	59.10		(300.61)	
		3513.51		(1139.21)
Cash Flow generated from/(used in) Operations		5151.58		1167.96
Direct Taxes Paid (Net of Refunds)		(75.64)		(411.59)
Net Cash Flow from/(used in) Operating Activities (A)		5075.94		756.37
B. CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment (Including Capital Advances, Capital Work in Progress and Payables against Capital Expenditure)	(849.29)		(2584.27)	
Purchase of Intangible Assets (Including Intangible Asset under Development)	-		(0.82)	
Proceeds from Sale of Property, Plant and Equipment	4.64		589.83	
(Investment)/Maturity of Bank Deposits	(980.79)		(24.32)	
(Investment in)/Sale Proceed from Shares	(173.94)		-	
Interest Received	15.66		103.24	
Dividend Received	23.62		23.60	
Net Cash Flow from/(used in) Investing Activities (B)		(1960.10)		(1892.74)
C. CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from Long Term Borrowings	243.82		1994.74	
Repayment from Long Term Borrowings	(695.94)		-	
Proceeds/(Repayment) from Short Term Borrowings (Net)	(1482.72)		482.39	
Repayment of Lease Liability - Principal	(18.71)		(17.65)	
Repayment of Lease Liability - Interest	(1.74)		(1.89)	
Interest Paid	(647.52)		(622.02)	
Dividend Paid	(525.00)		(750.00)	
Net Cash Flow from/(used in) Financing Activities (C)		(3127.81)		1085.57
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		(11.97)		(50.80)
Cash and Cash Equivalents at the beginning of the period		42.59		102.98
Cash and Cash Equivalents at the end of the period		30.62		52.18
Components of Cash and Cash Equivalents				
Cash on Hand		3.34		2.67
Cheques/Drafts on Hand		6.18		15.73
Balance with Banks		21.10		33.78
		30.62		52.18

Contd. ...4



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Notes:

- 1 Pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the above Unaudited Consolidated Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 24th October, 2024. The Statutory Auditors of the Company have carried out a limited review of the said results.
- 2 The Group has only one reportable primary business segment i.e. Cables, based on guiding principles given in Ind AS 108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
- 3 The Figures for the previous period/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's/year's classification.

*Annexure to our report
of even date*

For BIRLA CABLE LIMITED

H. V. Lodha

(HARSH V. LODHA)

CHAIRMAN

DIN: 00394094

New Delhi

Date : 24th October, 2024

Vishal

VISHAL AGARWAL

M.No. 556367

