



Birla Cable Limited

Regd. Office & Works :

Udyog Vihar, P.O. Chorhata, Rewa - 486 006 Madhya Pradesh, India.

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PAN No. AABCB1380L · CIN No. L31300MP1992PLC007190

GSTIN : 23AABCB1380L1ZW

BCL/CS/23-24/Reg-33

10 AUG 2023

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 ended on 30th June, 2023**

This is to inform you that the Board of Directors of the Company at its meeting held today, i.e. 10th August, 2023, inter-alia, has approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended on 30th June, 2023 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 ended on 30th June, 2023 alongwith the Limited Review Reports of the Statutory Auditors thereof.

The aforesaid meeting of the Board of Directors of the Company commenced at 3.30 P.M. and concluded at 6.55 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) 44744643; 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 ended 30th June, 2023 (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.
5. The unaudited standalone financial results of the Company for the quarter ended 30th June, 2022 included in the statement were reviewed by the predecessor auditor who had expressed an unmodified conclusion on those financial results.

Our conclusion is not modified in respect of this matter.

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

Karthik Srinivasan

Karthik Srinivasan
Partner
Membership. No. 514998

Place: New Delhi
Date: 10 August 2023
UDIN: 23514998BGXETQ8186





V. SANKAR AIYAR & CO.

CHARTERED ACCOUNTANTS

Sarojini House, 6 Bhagwan Das Road, New Delhi – 110001

Tel. (011) 44744643; 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 ended 30th June, 2023 (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 Infrasonolutions 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 of a wholly owned subsidiary, which has not been reviewed by its auditors, whose interim financial results reflects total revenues of Rs. Nil, net loss after tax (including OCI) of Rs. 27.55 Lakhs for the quarter ended 30 June 2023, as considered in the Statement, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such unreviewed interim financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of this matter.

7. The Consolidated unaudited financial results of the Group for the quarter ended 30th June, 2022, included in the statement were reviewed by the predecessor auditor who had expressed an unmodified conclusion on those financial results.

Our conclusion is not modified in respect of this matter.

Place: New Delhi
Date: 10 August 2023
UDIN: 23514998BGXETR9166

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

Karthik Srinivasan

Karthik Srinivasan
Partner

Membership. No. 514998





BIRLA CABLE LIMITED

Regd. Office: Udyog Vihar, P.O. Charkhata, Rewa - 486 006 (M.P.)
CIN: L31300MP1993PLC007190
Telephone No: 07662-400580, Fax No: 07662-400680
Email: headoffice@birlacable.com; Website: www.birlacable.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

(₹ in lakhs)

Sl. No.	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.06.2023	31.03.2023	30.06.2022	31.03.2023	30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income								
	(a) Revenue from Operations	17410.00	24530.33	14785.60	79219.75	17410.00	24530.33	14785.60	79219.75
	(b) Other income	967.15	110.22	10.31	451.40	967.15	110.22	10.31	451.40
	Total Income	18377.15	24640.55	14795.91	79671.15	18377.15	24640.55	14795.91	79671.15
2	Expenses								
	(a) Cost of Raw Materials Consumed	13746.80	18779.88	12806.00	64017.48	13746.80	18779.88	12806.00	64017.48
	(b) Purchases of Stock-in-Trade	-	0.63	7.00	7.84	-	0.63	7.00	7.84
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc	59.94	934.52	(1055.99)	(1182.36)	59.94	934.52	(1055.99)	(1182.36)
	(d) Employee Benefits Expense	760.17	789.57	647.24	3049.65	777.34	809.29	647.24	3069.37
	(e) Finance Costs	366.29	358.92	183.63	1291.23	366.29	358.81	183.70	1291.23
	(f) Depreciation and Amortisation Expense	241.30	270.49	270.60	1063.41	241.30	270.49	270.60	1063.41
	(g) Other Expenses	1595.01	1771.94	1561.78	6972.47	1605.28	1774.57	1578.68	7007.42
	Total Expenses	16769.51	22905.95	14420.26	75219.72	16796.95	22928.19	14437.23	75274.39
3	Profit before Tax (1-2)	1607.64	1734.60	375.65	4451.43	1580.20	1712.36	358.68	4396.76
4	Tax Expense								
	(a) Current Tax	200.00	479.74	121.00	1188.65	200.00	479.74	121.00	1188.65
	(b) Excess Tax provision of earlier year written back	-	-	(26.31)	(22.89)	-	-	(26.31)	(22.89)
	(c) Deferred Tax	209.49	(40.70)	(23.98)	(62.99)	209.49	(40.70)	(23.98)	(62.99)
5	Net Profit for the Period (3-4)	1198.15	1295.56	304.94	3348.66	1170.71	1273.32	287.97	3293.99
6	Other Comprehensive Income (OCI)								
	(a) Items that will not be re-classified to Profit or Loss	227.44	352.55	39.14	1610.95	227.44	352.55	38.59	1610.95
	Taxes relating to the above items	(25.90)	(40.57)	-	(164.93)	(25.90)	(40.57)	-	(164.93)
	(b) Items that will be re-classified to Profit or Loss	-	-	-	-	(0.11)	(4.42)	-	(2.70)
	Taxes relating to the above items	-	-	-	-	0.03	1.11	-	0.68
	Total Other Comprehensive Income	201.54	311.98	39.14	1446.02	201.46	308.67	38.59	1444.00
7	Total Comprehensive Income for the Period (Net of Tax) (5+6)	1399.69	1607.54	344.08	4794.68	1372.17	1581.99	326.56	4737.99
8	Paid-up Equity Share Capital (Face value of ₹10/- per Share)	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00
9	Other Equity				19998.29				19941.60
10	Basic & Diluted Earnings Per Share (₹) (not annualised)	3.99	4.32	1.02	11.16	3.90	4.24	0.96	10.98

Contd. ..2



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 10th August, 2023. 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 Other Income for the quarter ended 30th June, 2023 includes profit of Rs.787.08 lakhs from sale of Asset classified as held for sale/disposal.
- 4 The figures of three months ended 31st March, 2023 are arrived at as difference between audited figures in respect of the full financial year and the unaudited published figures upto nine months ended on 31st December, 2022.
- 5 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

Kamthini Srinivasan
M.NO. 514998

For BIRLA CABLE LIMITED

H. V. Lodha

(HARSH V. LODHA)

CHAIRMAN

DIN: 00394094

KOLKATA

Date : 10th August, 2023

