

Delton Cables Limited

Regd office : 'Delton House, 4801, Bharat Ram Road 24, Darya Ganj, New Delhi - 110002 (INDIA)

Phone : 91-11-23273907

E-mail : dcl@deltoncables.com, Website : www.deltoncables.com

CIN : L31300DL 1964PL C004255

AN ISO 9001-2008 COMPANY

To,

Date: October 15, 2022

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

BSE Scrip Code: 504240

Sub: Outcome of the Board Meeting of M/s Delton Cables Limited

Dear Sir/Madam,

This is to inform you that in just concluded meeting of Board of Directors of M/s Delton Cables Limited held on 15th October, 2022 through video conferencing, the Board discussed & approved the unaudited financial results for the quarter/half year ended on 30th September, 2022 along with Limited Review Report of Statutory Auditors.

Pursuant to applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the un-audited financial results for the quarter/half year ended on 30th September, 2022, along with Limited Review Report of Statutory Auditors are duly enclosed.

Kindly take the same on your record pursuant to SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

Thanking you,

Yours faithfully

For Delton Cables Limited

Vikas Rawat

Company Secretary & Compliance Officer

HEAD OFFICE:

A-6, Maharani Bagh

New Delhi-110065

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e-mail : info@bansalco.com

BANSAL & CO. LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to,
The Board of Directors
Delton Cables Limited**

1. We have reviewed the accompanying Statement of Un-audited Financial results of Delton Cables Limited ("the Company") for the quarter ended September 30th, 2022 and year to date from April 1, 2022 to September 30, 2022 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation") as amended read with SEBI Circular No. CIR/FD/CMDI/44/2019 dated March 29, 2019 ("the Circular").
2. 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 Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular and other accounting principles generally accepted in India is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 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.

BRANCH OFFICES

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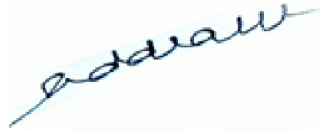
e-mail : info@bansalco.com

BANSAL & CO. LLP

CHARTERED ACCOUNTANTS

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 ('Ind AS') specified under Section 133 of the Companies Act 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bansal & Co LLP
Chartered Accountants
Firm Reg. No. - 001113N/N500079



Siddharth Bansal
(Partner)
(Membership No. 518004)

UDIN: 22518004AZWSLL8486

Place of Signature: New Delhi
Date: Oct 15, 2022

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 Regd. Office: Delton House 4801 Bharat Ram Road 24 Daryaganj New Delhi -110002
 Website :www.deltoncables.com, E-mail: cs@deltoncables.com, CIN: L31300DL1964PLC004255
 Statement of Financial Results For The Quarter And Half Year Ended September 30, 2022

Sr. no.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	Income from Operations						
	(a) Revenue from operations	5,951.58	6,444.11	3,980.31	12,395.69	7,021.63	15,966.27
	(b) Other Income	4.24	38.12	10.38	42.36	25.59	59.93
	Total income (a) + (b)	5,955.82	6,482.23	3,990.69	12,438.05	7,047.22	16,026.20
2.	Expenses						
	(a) Cost of Materials consumed	4,705.57	5,204.05	3,172.49	9,909.62	5,519.61	13,484.83
	(b) Purchase of stock-in-trade	268.80	57.12	41.25	325.92	137.12	453.55
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(329.20)	(90.51)	(292.64)	(419.71)	(344.35)	(1,863.36)
	(d) Employee benefits expenses	387.28	387.24	343.48	774.52	650.56	1,356.19
	(e) Finance Costs	312.08	266.45	250.55	578.53	484.99	1,036.64
	(f) Depreciation and amortization expense	31.35	30.72	27.60	62.07	71.30	139.31
	(g) Other expenses	428.93	411.60	316.01	840.53	584.35	1,314.01
	Total Expenses	5,804.81	6,266.67	3,858.74	12,071.48	7,103.58	15,921.18
3.	Profit / (Loss) before tax from continuing operations before exceptional items (1 - 2)	151.01	215.55	131.95	366.57	(56.36)	105.02
4.	Exceptional Items	0.00	7.91	-	7.91	-	(0.08)
5.	Profit / (Loss) before tax from continuing operations after exceptional items (3 - 4)	151.02	223.46	131.95	374.49	(56.36)	104.95
6.	Tax expense						
	- Current tax : MAT for the year	26.39	39.04	-	65.43	-	19.91
	- deferred tax (including MAT credit entitlements)	30.93	(55.14)	(9.74)	(24.21)	(37.16)	(0.57)
	- Income tax adjustment for earlier years	-	-	-	-	-	9.00
	Total Tax Expenses	57.32	(16.10)	(9.74)	41.22	(37.16)	28.34
7.	Net Profit / (Loss) for the period from continuing operations after tax (5 - 6)	93.70	239.56	141.69	333.27	(19.20)	76.61
8.	Other comprehensive income/ (loss) (Net of tax)	1.67	5.42	(2.23)	7.09	(4.62)	16.28
	(i) Items that will not be reclassified to profit and loss (Remeasurement of defined benefit liability	2.35	7.65	(3.13)	10.00	(6.50)	22.96
	(ii) Income tax relating to items that will not be reclassified to profit and loss	(0.68)	(2.23)	0.91	(2.91)	1.89	(6.69)
9.	Total comprehensive income/ (loss) (7 + 8)	95.36	244.98	139.47	340.35	(23.81)	92.88
10.	Paid-up equity share capital (Face Value of Rs. 10 per share)	864.00	864.00	864.00	864.00	864.00	864.00
11.i	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	1.08	2.77	1.64	3.86	(0.22)	0.89
	(b) Diluted	1.08	2.77	1.64	3.86	(0.22)	0.89
11.ii	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	1.08	2.77	1.64	3.86	(0.22)	0.89
	(b) Diluted	1.08	2.77	1.64	3.86	(0.22)	0.89

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on Oct 15, 2022. Limited Audit review under regulation 33 of SEBI (Listing obligations and Disclosure requirements) Regulations 2015 has been carried out by the statutory auditors of the company. The auditors have expressed an unqualified report on the above results.
- The above results have been prepared in accordance with principle and procedures of Indian Accounting Standards (Ind AS) as notified under the companies (Indian Accounting Standards) Rules, 2015 as specified under section 133 of Companies Act, 2013.
- The Company's business activities do not qualify as a reportable segment in context of Indian Accounting Standard-108 "Operating Segment" under Companies (Indian Accounting standards) Rules, 2015.
- The figures have been re-grouped/ rearranged wherever required for the purpose of comparison.

Place: New Delhi
 Date: Oct 15, 2022



By Order of the Board of Directors
 For Delton Cables Limited

(Signature)
 Vivek Gupta
 Managing Director
 DIN: 00035916

Statement of Assets and Liabilities

(Rs. in lakhs)

Particulars	As at 30 September 2022 Unaudited	As at 31 March 2022 Audited
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	1,079.41	1,035.44
(b) Investment Property	-	-
(c) Intangible Assets	2.72	3.94
(d) Financial Assets		
(i) Investments	0.19	0.19
(ii) Other Financial Assets	163.40	115.29
(e) Deferred Tax Assets including MAT entitlement (Net)	2,114.48	2,093.19
(f) Other non-current assets	38.52	18.97
Total non-current assets	3,398.72	3,267.02
(2) Current assets		
(a) Inventories	8,650.09	8,115.44
(b) Financial Assets		
(i) Trade receivables	4,209.48	3,494.67
(i) Cash and cash equivalents	137.62	143.41
(iii) Other Bank Balance	364.98	374.84
(iv) Other Financial Assets	165.03	137.11
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	398.47	517.96
Total Current assets	13,925.66	12,783.43
TOTAL	17,324.38	16,050.45
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share capital	864.00	864.00
(b) Other Equity	5,084.13	4,743.77
Total equity	5,948.13	5,607.77
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,250.20	1,075.79
(ii) Other financial liabilities	5.00	5.00
(b) Provisions	101.44	112.84
Total non-current liabilities	1,356.65	1,193.63
(4) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,893.68	5,984.41
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	440.48	628.62
- Total outstanding dues of creditors other than micro enterprises and small enterprises	2,247.11	2,330.08
(iii) Other financial liabilities	21.67	18.32
(b) Provisions	161.67	161.45
(c) Other Current Liabilities	184.68	116.74
(d) Current Tax Liabilities (Net)	70.31	9.41
Total current liabilities	10,019.59	9,249.03
TOTAL	17,324.38	16,050.45



Particulars	Half Year ended	Half Year ended
	Sep 30, 2022	Sep 30, 2021
	Unaudited	Unaudited
Cash flow from operating activities		
Profit before tax	374.49	(23.80)
Profit before income tax		
Adjustments for:		
Depreciation and amortisation expenses	62.07	71.30
Loss/(Profit) on disposal of property, plant and equipment	(7.91)	(0.53)
Interest income classified as investing cash flows	(21.43)	(25.59)
Finance costs	578.53	484.99
Changes in operating assets and liabilities		
Decrease/(increase) in trade receivables	(714.81)	(490.89)
(Decrease)/increase in trade payables	(271.11)	583.63
Decrease/(Increase) in loan financial assets		
Decrease/(Increase) in other financial assets	(36.07)	33.00
(Increase) / decrease in other non - current assets	(19.55)	(107.18)
(Increase) / decrease in inventories	(534.65)	(235.30)
(Increase) / decrease in other current assets	119.50	143.13
Increase / (decrease) in provisions	(1.18)	10.62
Increase / (decrease) in other financial liabilities	3.34	(15.00)
Increase / (decrease) in other current liabilities	67.94	(6.00)
Cash generated from operations	(400.85)	422.35
Income tax paid	(4.53)	(7.23)
Net cash inflow / (outflow) from operating activities	(405.38)	415.12
Cash flows from investing activities		
Payment for acquisition of property, plant and equipment	(106.04)	(42.47)
Payment for acquisition of intangible assets	(0.71)	-
Proceeds from sale of property, plant and equipment	9.86	4.34
Interest income	21.43	25.59
Net cash inflow from investing activities	(75.46)	(12.54)
Cash flows from financing activities		
Proceeds/(Repayment) of long term borrowings	174.41	(34.60)
Proceeds/(Repayment) of short term borrowings	909.27	121.05
(Payment) of lease liability	-	(12.00)
Interest and other borrowing costs paid	(578.53)	(468.43)
Net cash (outflow) from financing activities	505.15	(393.98)
Net increase / (decrease) in cash and cash equivalents	24.32	8.60
Cash and cash equivalents at the beginning of the financial year	518.25	617.94
Cash and cash equivalents at the end of the year	542.56	626.54
Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash and cash equivalents as per above comprise of the following		
Cash on hand	18.63	11.90
Balances with banks	1.60	1.45
Deposits with maturity of less than three months	117.40	97.98
Deposits with banks with maturity period of more than twelve months	39.96	2.70
Bank deposits with remaining maturity of more than three month but upto twelve months	364.98	512.51
Cash and cash equivalents	542.56	626.54
Cash credit facility from bank		
Balance as per statement of cash flows	542.56	626.54

