

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,
The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001**

Date: November 11, 2021

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 November 11, 2021 through video conferencing, the board discussed & approved the Un-audited financial results for the quarter and half year ended on September 30, 2021 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 and half year ended on September 30, 2021 , 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 Requirements) Regulations, 2015.

Thanking you,

Yours faithfully

For Delton Cables Limited

**Vikas Rawat
Company Secretary & Compliance Officer**

Encl.; As above

HEAD OFFICE:

**A-6, Maharani Bagh
New Delhi-110065**

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BANSAL & CO. LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quaterly 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

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, 2021 and year to date from April 1, 2021 to September 30, 2021 ("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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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: 21518004AAAAGE7829
Place of Signature: New Delhi
Date: November 11, 2021

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Website :www.deltoncables.com, E-mail: cs@deltoncables.com, CIN: L31300DL1964PLC004255
Statement of Provisional Financial Results For The Quarter And Half Year Ended September 30, 2021

(Rs. in lakhs)

Sr. no.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
	(a) Revenue from operations	3,980.31	3,041.32	4,004.12	7,021.63	5,538.11	12,316.30
	(b) Other Income	10.38	15.21	56.72	25.59	65.54	154.11
	Total income (a) + (b)	3,990.69	3,056.53	4,060.83	7,047.22	5,603.64	12,470.41
2	Expenses						
	(a) Cost of Materials consumed	3,172.49	2,347.12	2,833.91	5,519.61	3,925.88	8,980.01
	(b) Purchase of stock-in-trade	41.25	95.87	60.60	137.12	94.49	703.80
	(c) Changes in inventories of finished goods, work-in-progress and	(292.64)	(51.71)	88.45	(344.35)	(182.08)	(807.51)
	(d) Employee benefits expenses	343.48	307.08	362.34	650.56	646.07	1,240.07
	(e) Finance Costs	250.55	234.44	222.49	484.99	390.34	827.31
	(f) Depreciation and amortization expense	27.60	43.70	48.92	71.30	87.05	164.61
	(g) Other expenses	316.01	268.34	324.71	584.35	512.79	1,239.21
	Total Expenses	3,858.74	3,244.83	3,941.43	7,103.58	5,474.55	12,347.49
3	Profit / (Loss) before tax from continuing operations before exceptional items (1 - 2)	131.95	(188.30)	119.40	(56.36)	129.09	122.92
4	Exceptional Items	-	-	-	-	-	7.09
5	Profit / (Loss) before tax from continuing operations after exceptional items (3 - 4)	131.95	(188.30)	119.40	(56.36)	129.09	130.01
6	Tax expense						
	- Current tax : MAT for the year	-	-	20.87	-	22.56	22.56
	- deferred tax (including MAT credit entitlements)	(9.74)	(27.42)	(25.57)	(37.16)	(29.99)	46.63
	- Income tax adjustment for earlier years	-	-	-	-	-	(1.51)
	Total Tax Expenses	(9.74)	(27.42)	(4.70)	(37.16)	(7.43)	67.68
7	Net Profit / (Loss) for the period from continuing operations after tax (5 - 6)	141.69	(160.88)	124.11	(19.20)	136.53	62.32
8	Other comprehensive income/ (loss) (Net of tax)	(2.23)	(2.39)	(11.93)	(4.62)	(18.55)	(9.32)
	(i) Items that will not be reclassified to profit and loss						
	(Remeasurement of defined benefit liability	(3.13)	(3.37)	(16.82)	(6.50)	(26.13)	(13.49)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	0.91	0.98	4.88	1.89	7.58	4.17
9	Total comprehensive income/ (loss) (7 + 8)	139.47	(163.27)	112.17	(23.81)	117.97	53.00
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	1.64	(1.86)	1.44	(0.22)	1.58	0.72
	(b) Diluted	1.64	(1.86)	1.44	(0.22)	1.58	0.72
11.ii	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	1.64	(1.86)	1.44	(0.22)	1.58	0.72
	(b) Diluted	1.64	(1.86)	1.44	(0.22)	1.58	0.72

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on Nov 11, 2021. Limited Audit review under regulation 33 and 53 of SEBI (Listing obligations and Disclosure requirements) Regulations 2015 has been carried out by the statutory auditors of 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.

By Order of the Board of Directors
For Delton Cables Limited

Place: New Delhi
Date: Nov 11, 2021



Vivek Gupta
Managing Director
DIN: 00035916

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Statement of Provisional Assets and Liabilities

(Rs in lacs)

Particulars	As at 30 September 2021 (Unaudited)	As at 31 March 2021 Audited
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	1,077.80	1,108.43
(b) Intangible Assets	5.89	7.89
(c) Financial Assets		-
(i) Investments	0.33	0.33
(ii) Loans	67.10	90.03
(iii) Other Financial Assets	49.44	56.82
(d) Deferred Tax Assets including MAT entitlement (Net)	2,139.51	2,100.45
(e) Other non-current assets	20.00	13.51
Total non-current assets	3,360.06	3,377.45
(2) Current assets		
(a) Inventories	6,533.05	6,297.75
(b) Financial Assets		
(i) Trade receivables	3,839.02	3,348.13
(ii) Cash and cash equivalents	111.33	171.72
(iii) Other Bank Balance	512.51	446.22
(iv) Loans	2.74	2.74
(v) Other Financial Assets	163.33	101.69
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	436.43	572.32
Total Current assets	11,598.41	10,940.57
TOTAL	14,958.47	14,318.02
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share capital	864.00	864.00
(b) Other Equity	4,627.07	4,650.88
Total equity	5,491.07	5,514.88
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	664.19	698.78
(ii) Other financial liabilities	5.00	5.00
(b) Provisions	129.49	119.49
Total non-current liabilities	798.68	823.28
(4) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,414.52	5,293.48
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	205.00	198.78
- Total outstanding dues of creditors other than micro enterprises and small enterprises	2,531.24	1,953.83
(iii) Other financial liabilities	285.56	284.00
(b) Provisions	159.00	158.38
(c) Other Current Liabilities	55.86	73.87
(d) Current Tax Liabilities (Net)	17.53	17.53
Total current liabilities	8,668.72	7,979.87
TOTAL	14,958.47	14,318.02



Delton Cables Limited

Statement of cash flows for the half year ended Sep 30, 2021

(Rupees in lakhs, except for share data and if otherwise stated)

Particulars	Half Year ended	Half Year ended
	September 30, 2021	September 30, 2020
	(Rs. in lakhs)	(Rs. in lakhs)
Cash flow from operating activities		
Profit before tax	(23.80)	129.09
Adjustments for:		
Depreciation and amortisation expenses	71.30	87.05
(profit) Loss on disposal of property, plant and equipment	(0.53)	(4.26)
Interest income classified as investing cash flows	(25.59)	(25.09)
Finance costs	484.99	390.34
Changes in operating assets and liabilities		
Decrease/(increase) in trade receivables	(490.89)	(318.77)
(Decrease)/increase in trade payables	583.63	93.79
Decrease/(Increase) in loan financial assets	22.93	(0.51)
Decrease/(Increase) in other financial assets	7.37	83.95
(Increase) / decrease in other non - current assets	(107.18)	(25.17)
(Increase) / decrease in inventories	(235.30)	225.94
(Increase) / decrease in other current assets	143.13	146.95
Increase / (decrease) in provisions	10.62	6.98
Increase / (decrease) in other current liabilities	(6.00)	(426.73)
Increase / (decrease) in other financial liabilities	(15.00)	(21.00)
Cash generated from operations	419.65	342.54
Income tax paid	(7.23)	-
Net cash inflow / (outflow) from operating activities	412.42	342.54
Cash flows from investing activities		
Payment for acquisition of property, plant and equipment	(42.47)	(93.80)
Proceeds from sale of property, plant and equipment	4.34	8.52
Investment in fixed deposits	-	83.15
Interest income	25.59	25.09
Net cash inflow from investing activities	(12.54)	22.96
Cash flows from financing activities		
Proceeds/(Repayment) of long term borrowings	(34.60)	13.52
Proceeds/(Repayment) of short term borrowings	121.05	526.06
(Payment) of lease liability	(12.00)	(28.66)
Interest and other borrowing costs paid	(468.43)	(390.34)
Net cash (outflow) from financing activities	(393.98)	120.58
Net increase / (decrease) in cash and cash equivalents	5.90	486.05
Cash and cash equivalents at the beginning of the financial year	617.94	(222.15)
Cash and cash equivalents at the end of the year	623.84	263.90
Reconciliation of cash and cash equivalents as per the cash flow statement		
Cash and cash equivalents as per above comprise of the following		
Cash and cash equivalents	111.33	148.11
Other Bank Balances	512.51	115.79
Balance as per statement of cash flows	623.84	263.90

Notes: Above Cash flow statement has been prepared under the "indirect method" as set out in Indian Accounting standards-7, "Statements of Cash Flows".

