

February 14, 2025

To,
The Corporate Relations Department,
Bombay Stock Exchange Limited,
P.J. Towers, Dalal Street,
Fort, Mumbai – 400001

Fax No.:022-22722061/41/39/27

Ref: BSE Scrip Code: 539760 Scrip ID: RELICAB

Sub.: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with BSE Circular No. 20250102-4 dated January 2, 2025, please find enclosed the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

Please take the same on record and oblige.

For RELICAB CABLE MANUFACTURING LIMITED

Suhir Hiralal Shah
Managing Director & CFO
DIN: 02420617

RELICAB CABLE MANUFACTURING LIMITED

CIN: L27201DD2009PTC004670

Corporate Office:- 57/1, (4-B), Benslore Industrial Estate Dumetha, Daman - 396210 (U.T), Daman, India

Annexure 1 to Clause 33 of Listing Agreement

Statement of Unaudited Financial Results for the quarter and Half year ended 31st December, 2024

Sr. No.	Particulars	(Rs in Lakhs)					
		Quarter Ended			Nine month Ended		Year Ended
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
1	Revenue from Operations						
	(I) Revenue from Operations (Net of excise duty)	661.92	1,112.42	749.66	2,392.17	2,398.34	3,801.63
	(II) Other Income	12.37	0.59	6.34	21.24	41.01	31.00
	(III) Total Revenue (net)	674.29	1,113.01	755.99	2,413.42	2,439.35	3,832.63
2	(IV) Expenses						
	(a) Cost of Materials Consumed	673.83	1,025.70	426.99	2,165.10	2,132.09	3,087.54
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(249.03)	(128.31)	137.44	(411.78)	(255.97)	(108.63)
	(c) Employee benefits expense	53.14	55.82	49.08	153.62	142.20	191.27
	(d) Finance Cost	62.93	61.82	69.94	181.52	204.77	275.32
	(e) Depreciation and amortisation expense	6.25	6.62	7.14	17.68	23.25	19.79
	(f) Other expenses	96.98	(2.94)	37.30	127.49	125.00	192.34
	Total Expenses	644.11	1,018.72	727.90	2,233.62	2,371.34	3,657.62
3	V. Profit before exceptional and extraordinary items and tax (III - IV)	30.19	94.30	28.09	179.79	68.02	175.01
4	VI. Exceptional items - Other Income						
5	VII. Profit before extraordinary items and tax (V - VI)	30.19	94.30	28.09	179.79	68.02	175.01
6	VIII. Extraordinary items						
7	IX. Profit before tax (VII- VIII)	30.19	94.30	28.09	179.79	68.02	175.01
8	X. Tax expense:						
	(1) Current Tax	6.64	18.53		39.55		20.00
	(2) Deferred Tax	0.22	5.06	2.50	5.28	(2.98)	0.76
	(3) (Excess)/Short Provision						
9	XI. Profit (Loss) for the period from continuing operations (VII- VIII)	23.76	80.82	25.59	145.51	71.00	154.25
10	Other Comprehensive Income (OCI)						
	Items that will not be reclassified subsequently to profit or loss	(2.53)	(5.06)	-	(7.59)		(10.12)
	Remeasurement of defined employee benefit plans	0.64	1.27	-	1.91		2.55
11	XIII Tax expense of discontinued operation¹						
12	XIV Profit/(loss) from Discontinuing operations (after tax) (XII- XIII)						
13	XV. Profit (Loss) for the period (XI + XIV)	21.87	77.04	25.59	139.84	71.00	146.68
14	Share of Profit / (loss) of associates *						
15	Minority Interest*						
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 ± 14 ± 15) *	21.87	77.04	25.59	139.84	71.00	146.68
15	Paid-up equity share capital (Face Value of the Share shall be indicated)	1,009.47	1,009.47	1,009.47	1,009.47	1,009.47	1,009.47
16	Reserve excluding Revaluation Reserves						180.03
	i Earnings Per Share (of ₹10/- each) (not annualised):						
	(a) Basic	0.22	0.76	0.25	1.39	0.70	1.45
	(b) Diluted	0.22	0.76	0.25	1.39	0.70	1.45

Notes:-

a) The Unaudited Financial Results for the quarter and nine months ended 31st December 2024, have been reviewed and recommended by the Audit Committee and approved and taken on record by Board of Directors at their respective meetings held on February 14, 2025. The above results are subject to 'limited review' by the Statutory Auditors of the Company.

b) The Company has only one reportable primary business segment i.e. Cables, based on guiding principles given in AS 17 "Segment Reporting". Accordingly, the disclosure requirements as per IND AS are not applicable.

c) EPS is not annualised for Quarterly Result.

d) Companies Financials has been prepared in accordance with IND AS, on account of migration to Main Board platform of BSE in List 'B' Group.

The Company was listed on BSE (SME) till 21 August 2023, and thereafter migrated to main board. Accordingly IND AS needs to be adopted on books of the account from 01st April, 2022. These are Company's first standalone financial result prepared in accordance with Ind AS. The Company has adopted Ind AS in accordance with "Indian Accounting Standard (Ind-AS) 101 First Time Adoption of Indian Accounting Standard (Ind AS)" with effect from 1st April, 2022 (Date Of Transition) with comparatives being restated. Accordingly, the impact of transition has been provided in the Opening Retained Earnings as at 1 April 2022 (date of transition), and all periods presented have been restated accordingly.

In preparation and presentation of Financial Results in accordance with IND AS, management has made necessary estimates for the following items in accordance with Ind AS at the date of transition as these were not required under previous GAAP:

- All Assets and Liability have been classified into financial assets/liability and non financial assets/liability.
- The company has taken interest rate of 12% (Incremental Borrowing Rate) as discount rate to arrive at fair value (wherever required).

1. Reconciliation of Profit & Loss						
Description	Quarter Ended			Nine Month Ended		Year Ended
	31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	31.03.24
Net profit as per previous Indian GAAP after tax	23.81	81.54	28.22	146.28	76.66	158.02
Ind AS Adjustments						
Depreciation on Right of USE Asset	-	-	(8.62)	-	-11.49	-
Interest on Lease Liability	-	-	(3.07)	-	-4.12	-
Lease Liability paid from Rent Expense	-	-	9.92	-	13.07	-
Interest on Security Deposit	7.19	13.76	6.38	20.95	18.57	24.69
Prepaid Rent Expensed out	(7.24)	(14.48)	(7.24)	(21.71)	-21.68	(28.46)
Net profit after tax as per Ind AS	23.77	80.82	25.59	145.52	71.00	154.25
Other Comprehensive Income	(1.89)	(3.79)	-	(5.68)	-	(7.57)
Total Comprehensive Income under Ind AS	21.87	77.04	25.59	139.84	71.00	146.68
2. Reconciliation of Equity						
	As at 31.12.24	As at 30.09.24	As at 31.03.24			
Equity Balance as per IGAAP	1,335.76	1,311.96	1,200.83			
Effect of IND AS Adoption	(6.44)	(4.50)	(11.34)			
Equity Balance as per IND AS	1,329.33	1,307.46	1,189.49			

e) In accordance with Ind AS - 115 - Revenue, GST is not included in Revenue from operations for the quarter ended 31st December 2024.

f) There are no investor complains received/pending as on 31st December 2024.

g) Previous period's figures have been regrouped/ reclassified where necessary, to conform with current period's presentation for the purpose of comparability.

For and on behalf of the Board of Directors of
Relicab Cable Manufacturing Limited

Date: February 14, 2025
Place: Mumbai

Suhir H Shah
Managing Director
DIN: 02420617



JAIN JAGAWAT KAMDAR & CO.

Chartered Accountants

Limited Review Report on Quarterly and Nine Months ended 31st December 2024 based on Unaudited financials of Relicab Cable Manufacturing Limited in pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To

The Board of Directors,
RELICAB CABLE MANUFACTURING LIMITED

1. We have reviewed the accompanying statement of unaudited Financial Results of **RELICAB CABLE MANUFACTURING LIMITED** (the Company) for the Quarter and Nine months ended December 31, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review
2. We conducted our review in accordance with the Standard on Review Engagement (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 reasonable assurance as to whether the Unaudited Financial Results are 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain Jagawat Kamdar & Co
Chartered Accountants
Firm Regn. No. 122530W



CA Chandra Shekhar Jagawat
Partner

Membership No: 116078

UDIN: 25116078BMJN2L4574

Date: 14th February 2025

Place: Mumbai

A. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc : Not applicable

B. Format for disclosing outstanding default on loans and debt securities: Not applicable

S. No.	Particulars	In INR Crores
1.	Loans/ revolving facilities like cash credit from banks/ financial institutions	
A.	Total amount outstanding as on date	-
B.	Of the total amount outstanding, amount of default as on date	-
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A.	Total amount outstanding as on date	-
B.	Of the total amount outstanding, amount of default as on date	-
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	-

C. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e. 2nd and 4th quarter): Not applicable

D. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): Not applicable