

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,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001

Date: November 10, 2023

BSE Scrip Code: 504240

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

Dear Sir/Madam,

In furtherance to our intimation dated 09.11.2023, we hereby inform you that the figure of **(0.15)** under the head "**exceptional item**" in financial results for the quarter ended on 30.09.2023 and in Cash flow under the head "**Net Cash (outflow) from financing activities**" totalling figure of **1777.09** were not shown in the printed form of financial results submitted with the exchange on 09.11.2023. However, the effect of both the above figures has been reflected in the financial results submitted with the exchange.

Further, there is no malafide intention for hiding above figures in the financial results and these figures were not shown in printed form of financial results, only due to the technical and clerical error.

Accordingly, we hereby submit the unaudited financial results along with Limited Review Report after mentioning the above figures in the financial results and requested you to kindly take the same on your record.

Thanking you,

Yours faithfully

For Delton Cables Limited

Vikas Rawat
Company Secretary and Compliance Officer

Encl: as above

HEAD OFFICE:

A-6, Maharani Bagh

New Delhi-110065

PH. : 011-41626470-71

Fax : 011-41328425

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, 2023 and year to date from April 1, 2023 to September 30, 2023 ("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 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 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

DELHI: D7, Maharani Bagh, New Delhi-110065 [INDIA] Phones : 26311192, 26843211 Fax : 91-11-26843073

Bhopal : 114, Shree Tower, 2nd Floor, Zone-II, Bhopal [MP] Ph : 07554076725,2769224,2769225

Dehradun : 1st Floor, C-4, Rich Look, Near LIC Building, Haridwar Road, Dehradun, Uttarakhand, Ph. : 09412063494

HEAD OFFICE:

A-6, Maharani Bagh

New Delhi-110065

PH. : 011-41626470-71

Fax : 011-41328425

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: 23518004BGVPQD4044

Place of Signature: New Delhi

Date: Nov 09, 2023

BRANCH OFFICES

DELHI: D7, Maharani Bagh, New Delhi-110065 [INDIA] Phones : 26311192, 26843211 Fax : 91-11-26843073

Bhopal : 114, Shree Tower, 2nd Floor, Zone-II, Bhopal [MP] Ph : 07554076725,2769224,2769225

Dehradun : 1st Floor, C-4, Rich Look, Near LIC Building, Haridwar Road, Dehradun, Uttarakhand, Ph. : 09412063494

Delton Cables Limited
 Regd. Office: Delton House 4801 Bharat Ram Road 24 Daryagunj 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, 2023

Sr. no.	Particulars	Quarter Ended			Half Year Ended		(Rs. in lakhs)
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations						
	(a) Revenue from operations	8,987.24	6,952.95	5,951.58	15,940.19	12,395.69	27,214.70
	(b) Other Income	48.45	31.60	4.24	80.05	42.36	133.42
	Total income (a) + (b)	9,035.68	6,984.55	5,955.82	16,020.23	12,438.05	27,348.12
2	Expenses						
	(a) Cost of Materials consumed	7,725.50	5,764.72	4,705.57	13,490.22	9,909.62	21,626.97
	(b) Purchase of stock-in-trade	187.44	96.60	268.80	284.04	325.92	1,162.39
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(966.63)	(357.77)	(329.20)	(1,324.40)	(419.71)	(812.37)
	(d) Employee benefits expenses	575.47	459.83	387.28	1,035.30	774.52	1,645.56
	(e) Finance Costs	461.13	340.61	312.08	801.74	578.53	1,172.24
	(f) Depreciation and amortization expense	31.38	30.19	31.35	61.57	62.07	126.40
	(g) Other expenses	691.72	494.31	428.93	1,186.03	840.53	1,769.98
	Total Expenses	8,706.01	6,828.48	5,804.81	15,534.50	12,071.48	26,691.18
	Profit / (Loss) before tax from continuing operations before exceptional items (1 - 2)	329.67	156.07	151.01	485.73	366.57	656.95
3	Exceptional Items	(0.15)	0.02	-	(0.15)	7.91	7.99
	Profit / (Loss) before tax from continuing operations after exceptional items (3 - 4)	329.52	156.09	151.02	485.58	374.49	664.95
5	Tax expense						
	- Current tax	-	-	26.39	-	-	-
	- deferred tax	(3.82)	28.82	30.93	25.00	65.43	607.20
	- Income tax adjustment for earlier years	-	-	-	-	(24.21)	-
	Total Tax Expenses	(3.82)	28.82	57.32	25.00	41.22	607.20
	Net Profit / (Loss) for the period from continuing operations after tax (5 - 6)	333.34	127.27	93.70	460.59	333.27	57.75
8	Other comprehensive income/ (loss) (Net of tax)	0.75	2.24	1.67	2.99	7.09	5.89
	(i) Items that will not be reclassified to profit and loss (; Remeasurement of defined benefit liability	1.00	3.00	2.35	4.00	10.00	7.87
	(ii) Income tax relating to items that will not be reclassified to profit and loss	(0.25)	(0.76)	(0.68)	(1.01)	(2.91)	(1.98)
9	Total comprehensive income/ (loss) (7 + 8)	334.10	129.51	95.36	463.58	340.35	63.64
10	Paid-up equity share capital (Face Value of Rs. 10 per share)	864.00	864.00	864.00	854	864.00	864.00
11.i	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	3.86	1.47	1.08	5.33	3.86	0.67
	(b) Diluted	3.86	1.47	1.08	5.33	3.86	0.67
11.ii	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	3.86	1.47	1.08	5.33	3.86	0.67
	(b) Diluted	3.86	1.47	1.08	5.33	3.86	0.67

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 09, 2023. Limited Audit review under regulation 33 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.



Place: Faridabad
 Date: Nov 9th, 2023

By Order of the Board of Directors
 For Delton Cables Limited
 Faridabad
 Haryana
 Vivek Gupta
 Managing Director
 DIN: 00035916

Delton Cables Limited
 Regd. Office: Delton House 4801 Bharat Ram Road 24 Daryagunj New Delhi -110002
 Website :www.deltoncables.com, E-mail: cs@deltoncables.com, CIN: L31300DL1964PLC004255
Statement of Assets and Liabilities

(Rs. in lakhs)

Particulars	As at 30 September 2023 Unaudited	As at 31 March 2023 Audited
I. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment	1,195.23	1,065.70
(b) Investment Property	-	-
(c) Intangible Assets	1.78	1.99
(d) Financial Assets		
(i) Investments	0.19	0.19
(ii) Other Financial Assets	163.52	172.09
(e) Deferred Tax Assets (Net)	1,460.02	1,484.00
(f) Other non-current assets	9.80	22.85
Total non-current assets	2,830.54	2,746.82
(2) Current assets		
(a) Inventories	10,688.94	9,064.85
(b) Financial Assets		
(i) Trade receivables	7,834.76	5,145.36
(i) Cash and cash equivalents	156.26	135.88
(iii) Other Bank Balance	593.75	363.86
(iv) Other Financial Assets	2.74	2.74
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	942.63	984.74
Total Current assets	20,219.08	15,697.43
TOTAL	23,049.62	18,444.25
II. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share capital	864.00	864.00
(b) Other Equity	5,270.99	4,807.41
Total equity	6,134.99	5,671.41
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,439.48	1,302.24
(ii) Other financial liabilities	-	5.00
(b) Provisions	112.37	107.66
Total non-current liabilities	1,551.86	1,414.91
(4) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	9,302.85	6,861.26
(ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	1,421.49	2,035.10
- Total outstanding dues of creditors other than micro enterprises and small	4,044.68	1,892.54
(iii) Other financial liabilities	44.92	19.36
(b) Provisions	153.44	157.81
(c) Other Current Liabilities	395.39	391.85
(d) Current Tax Liabilities (Net)	-	-
Total current liabilities	15,362.77	11,357.92
TOTAL	23,049.62	18,444.25



Particulars	Half Year ended Sep 30, 2022	Half Year ended Sep 30, 2022
Cash flow from operating activities		
Profit before tax	485.58	374.49
Profit before income tax		
Adjustments for:		
Depreciation and amortisation expenses	61.57	62.07
Loss/(Profit) on disposal of property, plant and equipment	0.15	(7.91)
Interest income classified as investing cash flows	(18.71)	(21.43)
Finance costs	801.74	578.53
Changes in operating assets and liabilities		
Decrease/(increase) in trade receivables	(2,689.40)	(714.81)
(Decrease)/increase in trade payables	1,538.52	(271.11)
Decrease/(Increase) in other financial assets	39.50	(36.07)
(Increase) / decrease in other non - current assets	13.05	(19.55)
(Increase) / decrease in inventories	(1,624.09)	(534.65)
(Increase) / decrease in other current assets	55.20	119.50
Increase / (decrease) in provisions	2.33	(1.18)
Increase / (decrease) in other financial liabilities	20.56	3.34
Increase / (decrease) in other current liabilities	3.54	67.94
Cash generated from operations	(1,310.45)	(400.85)
Income tax paid	(31.31)	(4.53)
Net cash inflow / (outflow) from operating activities	(1,341.75)	(405.38)
Cash flows from investing activities		
Payment for acquisition of property, plant and equipment	(202.01)	(106.04)
Payment for acquisition of intangible assets	0.00	(0.71)
Proceeds from sale of property, plant and equipment	10.96	9.86
Interest income	18.71	21.43
Net cash inflow from investing activities	(172.34)	(75.46)
Cash flows from financing activities		
Proceeds/(Repayment) of long term borrowings	137.24	174.41
Proceeds/(Repayment) of short term borrowings	2,441.59	909.27
Interest and other borrowing costs paid	(801.74)	(578.53)
Net cash (outflow) from financing activities	1777.09	505.15
Net increase / (decrease) in cash and cash equivalents	263.01	24.32
Cash and cash equivalents at the beginning of the financial year	499.74	518.25
Cash and cash equivalents at the end of the year	762.75	542.56
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	9.66	18.63
Balances with banks	1.60	1.60
Deposits with maturity of less than three months	145.00	117.40
Deposits with banks with maturity period of more than twelve months	12.74	39.96
Bank deposits with remaining maturity of more than three month but upto twelve months	593.75	364.98
Cash and cash equivalents	762.75	542.56
Balance as per statement of cash flows	762.75	542.56

