



wires & fabriks

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400001

• **WIRES AND FABRIKS (S. A.) LIMITED**

7, CHITTARANJAN AVENUE, KOLKATA-700 072, INDIA

Phone : 91-33-4012 4012

E-mail : wfcal@wirefabrik.com

Website : www.wirefabrik.com

AN ISO 9001 - 2015 COMPANY

CIN : L29265WB1957PLC023379

• PAPER MACHINE CLOTHING PAPER MAKING CHEMICALS

Date: 09.11.2024

Scrip Code: BSE-507817

Dear Sir,

Sub.: Outcome of Board Meeting – Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2024, pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33 read with Regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Unaudited Financial Results of the Company for the Quarter and Half Year ended 30th September, 2024 including Statement of Assets & Liabilities and Cash Flow Statement as approved by the Board of Directors in its Meeting held on 9th November, 2024, along with the Limited Review Report of the Statutory Auditor of the Company for the said period.

The meeting commenced at 2:30 p.m. and concluded at 03:50 p.m.

This is for your information and records.

Thanking You,

Yours Faithfully,

For, **WIRES AND FABRIKS (S.A.) LIMITED**

Dipak Kumar Shaw
Company Secretary & Compliance Officer
Membership No. A44841

Enclosed: As above

we take quality seriously

WORKS : INDUSTRIAL AREA, JHOTWARA, JAIPUR-302012 ● PHONE : (91) 0141-2341722 ● FAX : (91) 0141-2340689 ● E-mail : info@wirefabrik.com



Jain Shrimal & Co.

Chartered Accountants

62, Gangwal Park, M. D. Road, Jaipur-302004

T-0141-2613966, E- legal@jainshrimal.com, W-www.jainshrimal.com

LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

Review report to
The Board of Directors
Wires and Fabriks (S.A.) Limited
Kolkata

We have reviewed the accompanying statement of unaudited financial results of Wires and Fabriks (S.A.) Limited ("the Company") for the period ended 30th September, 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.

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 financial statements 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.

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 accounting standards 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 Shrimal & Co.
Chartered Accountants
(Firm Registration No. 001704C)



Anshul Chittora
Anshul Chittora
Partner

Place: Jaipur
Date: 9th November, 2024

Membership No. 414627
UDIN: 24414627BKEEQR2750

WIRES & FABRIKS (S.A.) LIMITED

Regd. Off. 7, C. R. Avenue, Kolkata -700 072

E-mail : ig@wirefabrik.com, CIN : L29265WB1957PLC023379

(Rs. In Laacs)

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months ended 30th September, 2024

| Particulars | Quarter Ended | | | Six Months Ended | | Year Ended |
|---|---------------|-----------|-----------|------------------|-----------|------------|
| | 30.09.24 | 30.06.24 | 30.09.23 | 30.09.24 | 30.09.23 | 31.03.24 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 Revenue from operations | 2779.26 | 2544.47 | 2805.15 | 5323.73 | 5314.68 | 10859.71 |
| 2 Other income | 4.12 | 105.99 | 6.58 | 110.11 | 11.28 | 117.62 |
| 3 Total Income (1+2) | 2783.38 | 2650.46 | 2811.73 | 5433.84 | 5325.96 | 10977.33 |
| 4 Expenses | | | | | | |
| (a) Cost of materials consumed | 814.59 | 849.87 | 755.19 | 1664.46 | 1407.72 | 3159.66 |
| (b) Purchase of stock-in-trade | 4.70 | 61.33 | 34.98 | 66.03 | 45.25 | 102.08 |
| (c) Changes in inventories of finished goods, stock-in-trade and work-in-progress | -59.27 | -78.22 | 26.26 | -137.49 | -145.78 | -284.70 |
| (d) Employee benefits expenses | 405.15 | 372.41 | 579.91 | 777.56 | 1195.18 | 2121.91 |
| (e) Finance costs | 141.86 | 127.93 | 130.31 | 269.79 | 266.48 | 609.01 |
| (f) Depreciation & amortisation expenses | 240.95 | 235.76 | 283.48 | 476.71 | 560.52 | 1135.59 |
| (g) Other Expenditure | 1179.22 | 1059.56 | 959.42 | 2238.78 | 1937.66 | 4002.40 |
| Total expenses (4) | 2727.20 | 2628.64 | 2769.55 | 5355.84 | 5267.03 | 10845.95 |
| 5 Profit/ (Loss) before exceptional items & tax (3-4) | 56.18 | 21.82 | 42.18 | 78.00 | 58.93 | 131.38 |
| 6 Exceptional Items | - | - | - | - | - | - |
| 7 Profit/ (loss) before tax (5-6) | 56.18 | 21.82 | 42.18 | 78.00 | 58.93 | 131.38 |
| 8 Tax Expenses | | | | | | |
| (a) Current tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -3.72 |
| (b) Deferred tax | 13.20 | 14.33 | -0.11 | 27.53 | -0.20 | -13.67 |
| 9 Profit / (loss) for the period (7-8) | 42.98 | 7.49 | 42.29 | 50.47 | 59.13 | 148.77 |
| 10 Other comprehensive income (Net) | - | - | - | - | - | 3.09 |
| 11 Total comprehensive income for the period (9+10) (comprising profit/ (loss) and other comprehensive income for the period) | 42.98 | 7.49 | 42.29 | 50.47 | 59.13 | 151.86 |
| 12 Paid-up equity share capital (face value Rs.10/- per share) | 305.63 | 305.63 | 305.63 | 305.63 | 305.63 | 305.63 |
| 13 Reserves (excluding Revaluation Reserve) | | | | | | 4580.02 |
| 14 Earning per share (not annualised, In Rs.): | | | | | | |
| (a) Basic | 1.41 | 0.25 | 1.38 | 1.65 | 1.93 | 4.87 |
| (b) Diluted | 1.41 | 0.25 | 1.38 | 1.65 | 1.93 | 4.87 |

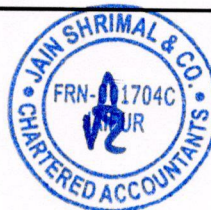
Notes:

- 1 The above results were reviewed by the Audit Committee & thereafter approved by the Board of Directors in their meetings held on 9th November, 2024
- 2 Previous year/ quarter figures have been re-arranged/ re-grouped wherever considered necessary.

Place : Jaipur
Date : 09.11.2024

for Wires & Fabriks (S.A.) Ltd.

M. Khaitan (Managing Director)



WIRES & FABRIKS (S.A.) LIMITED

Statement of Assets and Liabilities as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

(Rs. In Laacs)

| Particulars | As at 30.09.2024 | As at 31.03.2024 |
|---------------------------------------|---------------------|---------------------|
| A. ASSETS | | |
| Non Current Assets | | |
| a) Property, Plant and Equipment | 7654.11 | 7372.99 |
| b) Capital Work-in-progress | 5181.08 | 1061.10 |
| c) Right-of-use Assets | 7.71 | 8.54 |
| d) Intangible Assets | 0.14 | 0.19 |
| e) Financial Assets: | | |
| (i) Investments | - | - |
| (ii) Loans | - | - |
| (iii) Other Financial Assets | 40.15 | 39.34 |
| f) Other Non Current Assets | 47.74 | 97.95 |
| Total Non Current Assets | 12930.93 | 8580.11 |
| Current Assets | | |
| a) Inventories | 3443.92 | 3560.67 |
| b) Financial Assets: | | |
| (i) Trade Receivables | 2821.65 | 2467.49 |
| (ii) Cash and Cash Equivalents | 170.95 | 33.64 |
| (iii) Other Bank Balances | 19.05 | 19.80 |
| (iv) Other Financial Assets | 41.12 | 32.11 |
| c) Current Tax Assets (Net) | 9.88 | 15.40 |
| d) Other Current Assets | 1039.24 | 716.70 |
| Total Current Assets | 7545.81 | 6845.81 |
| TOTAL - ASSETS | 20476.74 | 15425.92 |
| B. EQUITY AND LIABILITIES | | |
| Equity | | |
| a) Equity Share capital | 305.63 | 305.63 |
| b) Other Equity | 4627.45 | 4580.02 |
| Equity | 4933.08 | 4885.65 |
| Non Current Liabilities | | |
| a) Financial Liabilities | | |
| (i) Borrowing | 6326.36 | 4936.93 |
| b) Provisions | 229.23 | 211.23 |
| c) Deferred Tax Liabilities (net) | 127.41 | 112.90 |
| d) Other Non Current Liabilities | 139.01 | 152.87 |
| Total Non Current Liabilities | 6822.01 | 5413.93 |
| Current Liabilities | | |
| a) Financial Liabilities | | |
| (i) Borrowings | 3594.76 | 3301.08 |
| (ii) Trade Payables | 1069.82 | 550.86 |
| (iii) Other Financial Liabilities | 2696.38 | 105.41 |
| b) Current Tax Liabilities (Net) | - | - |
| c) Other Current Liabilities | 697.61 | 541.86 |
| d) Provisions | 663.08 | 627.13 |
| Total Current liabilities | 8721.65 | 5126.34 |
| TOTAL - EQUITY AND LIABILITIES | 20476.74 | 15425.92 |

Place: Jaipur
Date: 09.11.2024



for Wires & Fabriks (S.A.) Ltd.

(Signature)
M. Khaitan (Managing Director)

WIRES AND FABRIKS (S.A.) LIMITED

Cash Flow Statement for the half year ended 30th September, 2024

| | HALF YEAR ENDED 30th SEPT 2024 UNAUDITED | | Rs. In Lakhs YEAR ENDED 31st MARCH 2024 AUDITED | |
|---|--|------------------|--|-----------------|
| A. CASH FLOW FROM OPERATING ACTIVITIES : | | | | |
| Net profit before tax and extra ordinary items | | 78.00 | | 131.38 |
| Adjustments for : | | | | |
| Depreciation and amortisation expenses | 476.71 | | 1,135.59 | |
| Amortisation of Deferred Endowment | 13.86 | | 27.73 | |
| (Profit) / Loss on sale of assets | 0.00 | | -77.47 | |
| Liabilities no longer required written back | 0.00 | | -13.69 | |
| Provision for expected credit loss | 7.42 | | -3.34 | |
| Income from Interest | -1.86 | | -5.82 | |
| Rent Received | -5.04 | | -10.08 | |
| Interest expenses | 235.29 | 726.38 | 436.82 | 1,489.74 |
| Operating profit before changes in current / non-current | | 804.38 | | 1,621.12 |
| Adjustments for : | | | | |
| Non Current / Current Financial and other assets | -692.50 | | -11.88 | |
| Inventories | 116.75 | | -831.20 | |
| Non Current / Current Financial and other liabilities / provisions | 3,295.33 | 2,719.58 | -449.84 | -1,292.92 |
| CASH GENERATED FROM OPERATIONS | | 3,523.96 | | 328.20 |
| Direct Taxes Paid | | -7.50 | | -26.82 |
| CASH FLOW BEFORE EXTRA ORDINARY ITEMS | | 3,516.46 | | 301.38 |
| Extra Ordinary Items | | - | | - |
| NET CASH FROM OPERATING ACTIVITIES | | 3,516.46 | | 301.38 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Purchase of Fixed Assets | | -4,841.26 | | -892.47 |
| Sale of Fixed Assets | | 0.00 | | 128.97 |
| Interest Received | | 1.86 | | 5.82 |
| Rent Received | | 5.04 | | 10.08 |
| NET CASH USED IN INVESTING ACTIVITIES | | -4,834.36 | | -747.60 |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Proceeds from Long Term Borrowings | | 2,072.95 | | 120.06 |
| Repayment of Long Term Borrowing | | -528.15 | | -400.16 |
| Proceeds from Short Term Borrowings | | 138.30 | | 1,148.96 |
| Interest Paid | | -224.90 | | -407.50 |
| Dividend Paid | | -2.99 | | -5.28 |
| NET CASH USED IN FINANCING ACTIVITIES | | 1,455.21 | | 456.08 |
| Net increase / (Decrease) in cash and cash equivalents (A + B + C) | | 137.31 | | 9.86 |
| Opening cash and cash Equivalents | | 33.64 | | 23.78 |
| Closing cash and cash Equivalents | | 170.95 | | 33.64 |

Place: Jaipur
Date: 09.11.2024



for Wires & Fabriks (S.A.) Ltd.,

M. Khaitan (Managing Director)