

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

The Board of Directors
Delton Cables Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of Delton Cables Limited ("the Company") for the quarter ended Dec 31, 2024 and year to date from April 01, 2024 to December 31, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is responsibility of the company's management and approved by the Company's Board of Director, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.
3. We conduct our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, preliminary of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantial less in scope than an audit conducted in accordance with Standard of Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us obtain assurance that we would become aware if all significant matters that might be an identified in an audit. Accordingly, we do not express an audit opinion.



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BANSAL & CO LLP

CHARTERED ACCOUNTANTS

4. Based on our review as stated in paragraph 3 above, nothing has come to our attention that cause us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclose in term of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bansal & Co LLP
Chartered Accountants
Firm RegistrationNo.001113N/N500079



Siddharth Bansal
Partner
Membership No. 581004
UDIN: 25518004BMIAWN5665

Place: New Delhi
Date: 11th February, 2025

BRANCHES

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Delton Cables Limited

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Website: www.deltoncables.com, E-mail: cs@deltoncables.com, CIN: L31300DL1964PLC004255

Statement of Unaudited Financial Results for the quarter and nine months period ended 31 December, 2024

(Rs. in lakhs, except per share detail)

Sr. no.	Particulars	Quarter Ended			Nine months period ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations	18,864.01	17,491.82	10,967.46	50,703.42	26,907.65	40,085.97
	(b) Other Income	40.97	37.10	27.94	114.18	107.99	243.53
	Total income (a) + (b)	18,904.98	17,528.92	10,995.40	50,817.60	27,015.64	40,329.50
2	Expenses						
	(a) Cost of Materials consumed	14,752.07	13,897.85	9,344.78	40,073.49	22,835.00	33,048.34
	(b) Purchase of stock-in-trade	259.15	807.52	192.41	3,058.47	476.45	2,076.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	356.65	(335.65)	(784.35)	(1,661.61)	(2,108.75)	(3,229.78)
	(d) Employee benefits expenses	1,038.39	966.42	612.97	2,727.99	1,648.27	2,341.02
	(e) Finance Costs	656.49	643.42	466.04	1,820.30	1,267.78	1,781.83
	(f) Depreciation and amortization expense	117.18	91.27	36.79	265.58	98.36	156.22
	(g) Other expenses	1,318.75	1,149.33	784.20	3,403.67	1,970.23	2,976.89
	Total Expenses	18,498.67	17,220.17	10,652.84	49,687.90	26,187.34	39,150.51
3	Profit/ (Loss) before tax from continuing operations before exceptional items (1 - 2)	406.31	308.75	342.56	1,129.70	828.30	1,178.99
4	Exceptional Items	-	1,029.41	115.94	1,029.41	115.79	598.43
5	Profit/ (Loss) before tax from continuing operations after exceptional items (3 + 4)	406.31	1,338.16	458.50	2,159.11	944.09	1,777.42
6	Tax expense						
	- Current tax	10.75	188.94	89.18	199.69	89.18	311.60
	- Deferred tax	65.65	274.53	(4.57)	452.53	20.43	0.03
	- Income tax adjustment for earlier years	(6.46)	26.15	-	19.69	-	0.14
	Total Tax Expenses	69.94	489.62	84.61	671.91	109.61	311.77
7	Net Profit/ (Loss) for the period from continuing operations after tax (5 - 6)	336.37	848.54	373.89	1,487.20	834.49	1,465.65
8	Other comprehensive income/ (loss) (Net of tax)	1.87	0.75	(2.02)	5.61	2.99	(4.15)
	(i) Items that will not be reclassified to profit and loss	2.50	1.00	-	7.50	4.00	(5.55)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	(0.63)	(0.25)	(2.02)	(1.89)	(1.01)	1.40
9	Total comprehensive income/ (loss) (7 + 8)	338.24	849.29	371.87	1,492.81	837.47	1,461.51
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 except for Year ended 31 March 2024):						
	(a) Basic	3.89	9.82	4.33	17.21	9.66	16.96
	(b) Diluted	3.89	9.82	4.33	17.21	9.66	16.96
11.ii	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised except for Year ended 31 March 2024):						
	(a) Basic	3.89	9.82	4.33	17.21	9.66	16.96
	(b) Diluted	3.89	9.82	4.33	17.21	9.66	16.96

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th February, 2025. The Statutory Auditors of the Company have expressed an unmodified audit opinion on these 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: Feb 11, 2025

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