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BANSAL & CO LLP

CHARTERED ACCOUNTANTS

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

To
The Board of Directors of
Delton Cables Limited

Report on the audit of the Standalone Annual Financial Results**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of Delton Cables Limited (hereinafter referred to as the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- i. is presented in accordance with the requirements of the Listing Regulations 33 in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and for the year ended March 31, 2025

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance

BRANCHES

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with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

1. The Company has one satisfactions of charge yet to be registered with ROC beyond the Statutory Period allowed for Mercantile Bank Limited of Rs. 30 lakhs.

Our opinion is not modified in respect of these matters.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Bansal & Co LLP

Chartered Accountants

Firm Registration No. 001113N/N500079



Siddharth Bansal

Partner

Membership No. 518004

UDIN: 25518004BMIAZH2427

Place of Signature: New Delhi

Date: May 30, 2025

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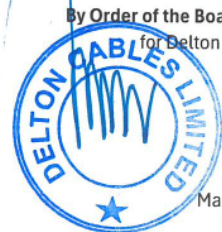
Statement of Audited Financial Results for the Quarter and Year ended March 31, 2025

(Rs. in lakhs, except per share detail)

Sr. no.	Particulars	Quarter Ended			Year Ended	Year Ended
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from operations	20,222.99	18,864.01	13,178.32	70,926.41	40,085.97
	(b) Other Income	51.46	40.97	135.54	165.64	243.53
	Total income (a) + (b)	20,274.45	18,904.98	13,313.86	71,092.05	40,329.50
2	Expenses					
	(a) Cost of Materials consumed	17,843.72	14,752.07	10,213.34	57,917.21	33,048.34
	(b) Purchase of stock-in-trade	582.75	259.15	1,599.55	3,641.22	2,076.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,558.07)	356.63	(1,121.03)	(4,219.68)	(3,229.78)
	(d) Employee benefits expenses	1,138.77	1,038.39	692.75	3,866.76	2,341.02
	(e) Finance Costs	803.54	656.49	514.05	2,623.84	1,781.83
	(f) Depreciation and amortization expense	116.35	117.18	57.86	381.93	156.22
	(g) Other expenses	1,642.41	1,318.75	1,006.66	5,046.08	2,976.89
	Total Expenses	19,569.47	18,498.67	12,963.17	69,257.36	39,150.51
3	Profit/ (Loss) before tax from continuing operations before exceptional items (1 - 2)	704.98	406.31	350.69	1,834.69	1,178.99
4	Exceptional Items	(2.56)	-	482.64	1,026.85	598.43
5	Profit/ (Loss) before tax from continuing operations after exceptional items (3 + 4)	702.42	406.31	833.33	2,861.54	1,777.42
6	Tax expense					
	- Current tax	8.93	10.75	222.42	208.62	311.60
	- Deferred tax	132.40	65.65	(20.40)	584.93	0.03
	- Income tax adjustment for earlier years	(2.70)	(6.46)	0.14	16.99	0.14
	Total Tax Expenses	138.63	69.94	202.16	810.54	311.77
7	Net Profit/ (Loss) for the period from continuing operations after tax (5 - 6)	563.79	336.37	631.17	2,051.00	1,465.65
8	Other comprehensive income/ (loss) (Net of tax)	(14.72)	1.87	(7.14)	(9.11)	(4.15)
	(i) Items that will not be reclassified to profit and loss	(19.67)	2.50	(9.55)	(12.17)	(5.55)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	4.95	(0.63)	2.41	3.06	1.40
9	Total comprehensive income/ (loss) (7 + 8)	549.07	338.24	624.03	2,041.89	1,461.51
10	Paid-up equity share capital (Face Value of Rs. 10 per Equity share)	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 2025 & 31 March 2024):					
	(a) Basic	6.53	3.89	7.31	23.74	16.96
	(b) Diluted	6.53	3.89	7.31	23.74	16.96
11.ii	Earnings Per Share (after extraordinary items) (of Rs. 10/- each) (not annualised except for Year ended 31 March 2025 & 31 March 2024):					
	(a) Basic	6.53	3.89	7.31	23.74	16.96
	(b) Diluted	6.53	3.89	7.31	23.74	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 30th May, 2025. The Statutory Auditors of the Company have carried out audit for the financial year ended March 31, 2025 and 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.
- As per Ind AS 108 - Operating Segments, the Chief Operating Decision Maker ("CODM") evaluates the Company's performance at an overall Company level as one segment. Accordingly, the disclosure as per regulation 33(1)(e) read with Clause (1) of Schedule IV of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company.
- The figures for the quarter ended 31st March 2025 are the balancing figures between the audited figures for the financial year ended 31st March 2025 and the published unaudited year to date figures for nine months period ended 31st December 2024 being the end of the third quarter of the respective financial year, which were subjected to limited review.
- The Company has proposed a final dividend of Rs. 2.00 per Equity Share (20% on Face value of Rs. 10.00 per Equity Share) for the Financial Year 2024-25 aggregating to Rs. 172.80 lakhs.
- The figures have been re-grouped / rearranged wherever required for the purpose of comparison.



Vivek Gupta
Managing Director
DIN: 00035916

Place : Faridabad
Date : May 30th, 2025

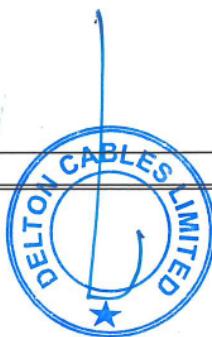
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Statement of Assets and Liabilities

(Rs. in lakhs)

Particulars	As at 31 March 2025 (Audited)	As at 31 March 2024 (Audited)
I. ASSETS		
(A) Non-current assets		
(a) Property, Plant and Equipment	3,769.51	1,758.22
(b) Intangible Assets	16.20	3.25
(c) Right-of-use Assets	1,242.69	-
(d) Financial Assets		
(i) Investments	4.86	-
(ii) Other Financial Assets	350.81	188.74
(e) Deferred Tax Assets (Net)	900.44	1,485.37
(f) Other non-current assets	60.39	24.91
Total non-current assets (A)	6,344.90	3,460.48
(B) Current assets		
(a) Inventories	17,034.35	11,569.93
(b) Financial Assets		
(i) Trade receivables	16,067.97	9,575.60
(ii) Cash and cash equivalents	19.84	140.75
(iii) Bank Balance other than (ii) above	1,230.14	707.09
(iv) Other Financial Assets	5.36	-
(c) Other current assets	2,108.01	1,267.75
Total Current assets (B)	36,465.67	23,261.12
TOTAL ASSETS (A+B)	42,810.57	26,721.60
II. EQUITY AND LIABILITIES		
(A) Equity		
(a) Equity Share capital	864.00	864.00
(b) Other Equity	8,181.20	6,268.91
Total equity (A)	9,045.20	7,132.91
(B) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,243.58	951.18
(ii) Lease liabilities	1,196.73	-
(b) Provisions	147.26	131.57
Total non-current liabilities (B)	2,587.57	1,082.74
(C) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	15,895.56	10,361.86
(ii) Lease liabilities	86.74	-
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	1,871.50	1,467.67
- Total outstanding dues of creditors other than micro enterprises and small enterprises	12,212.56	6,235.98
(iv) Other financial liabilities	35.83	30.44
(b) Provisions	180.63	149.29
(c) Other Current Liabilities	851.22	213.15
(d) Current Tax Liabilities (Net)	43.76	47.56
Total current liabilities (C)	31,177.80	18,505.95
TOTAL EQUITY AND LIABILITIES (A+B+C)	42,810.57	26,721.60



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Statement of Cash Flows for the year ended March 31, 2025

(Rs. in lakhs)

Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
A. Cash flow from Operating activities		
Profit before tax	2,861.54	1,777.41
Adjustments for:		
Depreciation and amortisation expenses	381.93	156.22
Loss/(Profit) on disposal of property, plant and equipment	3.83	(0.02)
Impairment of Investment	-	0.19
Expected Credit Loss on Trade Receivables	32.99	17.13
Bad debts/ advances written off	62.01	31.17
Balances write off (Net)	0.19	80.77
Loss in Fire accident	33.43	-
Inventory Write down	-	1,001.65
Litigation settlements	(30.87)	-
Gain on fair valuation of financial assets	(13.15)	(19.80)
Interest income classified as investing cash flows	(71.16)	(41.01)
Enhanced compensation received	(1,029.41)	(1,821.43)
Finance costs	2,518.35	1,781.83
Interest charges on Lease Liability	105.49	-
Interest income on Security Deposit	(1.68)	-
Changes in operating assets and liabilities		
Decrease/(increase) in trade receivables	(6,587.37)	(4,478.31)
(Decrease)/increase in trade payables	6,380.42	3,207.27
Decrease/(Increase) in other financial assets	(143.42)	(62.38)
(Increase) / decrease in other non - current assets	(35.48)	(2.06)
(Increase) / decrease in inventories	(5,497.85)	(3,506.73)
(Increase) / decrease in other current assets	(827.15)	(242.35)
Increase / (decrease) in provisions	37.93	(301.90)
Increase / (decrease) in other financial liabilities	8.30	6.08
Increase / (decrease) in other current liabilities	638.07	(48.10)
Cash generated from operations	(1,173.06)	(2,464.36)
Income tax paid	(229.41)	(262.02)
Net cash inflow/ (outflow) from operating activities (A)	(1,402.47)	(2,726.38)
B. Cash flows from Investing activities		
Payment for acquisition of property, plant and equipment	(2,274.24)	(848.20)
Receipt of enhanced compensation on Dharuhera land	1,029.41	1,821.43
Payment for acquisition of intangible assets	(17.68)	(1.91)
Proceeds from sale of property, plant and equipment	6.01	0.12
(Investment In Mutual Fund) / Redemption of fixed Deposits	(5.00)	30.67
Interest income	35.63	41.01
Net cash inflow/ (outflow) from investing activities (B)	(1,225.87)	1,043.13
C. Cash flows from Financing activities		
Dividend Paid	(126.69)	-
Proceeds/(Repayment) of long term borrowings	292.40	(351.06)
Proceeds/(Repayment) of short term borrowings	5,533.70	4,126.63
Interest and other borrowing costs paid	(2,518.35)	(1,781.83)
Payment of Lease Liability	(160.94)	-
Net cash inflow/ (outflow) from financing activities (C)	3,020.12	1,993.74
Net increase / (decrease) in cash and cash equivalents (A+B+C)	391.78	310.49
Cash and cash equivalents at the beginning of the financial year	839.08	528.59
Cash and cash equivalents at the end of the financial year	1,230.86	839.08
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	17.11	14.39
Balances with banks	2.74	61.85
Deposits with maturity of less than three months	-	64.51
Deposits with banks with maturity period of more than twelve months	21.00	10.53
Bank deposits with remaining maturity of more than three month but upto twelve months	1,190.02	687.80
Cash and cash equivalents	1,230.86	839.08

