

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, 2025 and year to date from April 01, 2025 to December 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.
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

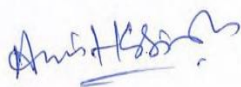
CHARTERED ACCOUNTANTS

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 Reg. No. - 001113N/N500079



Amit Kumar Singh

Partner

Membership No. 532180

*UDIN:

*UDIN not generated due to technical glitch@ UDIN ICAI site

Place: New Delhi

Date: February 12, 2026

BRANCHES

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Delton Cables Limited

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Statement of Un-Audited Financial Results for quarter and nine months period ended December 31, 2025

Sr. no.	Particulars	(Rs. In lakhs, except per share detail)					
		Quarter Ended			Nine months period ended		Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations	26,839.78	24,134.05	18,864.01	66,607.01	50,703.42	70,926.41
	(b) Other Income	50.64	51.88	40.97	142.05	114.18	165.64
	Total Income (a) + (b)	26,890.42	24,185.92	18,904.98	66,749.06	50,817.60	71,092.05
2	Expenses						
	(a) Cost of Materials consumed	19,408.15	18,223.68	14,752.07	52,449.91	40,073.49	57,917.21
	(b) Purchase of stock-in-trade	2,929.37	1,480.12	259.15	5,218.53	3,058.47	3,641.22
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(320.42)	(692.85)	356.65	(4,873.40)	(1,661.61)	(4,219.68)
	(d) Employee benefits expenses	1,428.35	1,493.44	1,038.39	4,068.39	2,727.99	3,866.76
	(e) Finance Costs	1,100.29	906.89	656.49	2,780.00	1,820.30	2,623.84
	(f) Depreciation and amortization expense	181.15	173.29	117.18	504.23	265.58	381.93
	(g) Other expenses	1,586.56	1,808.91	1,318.75	4,784.54	3,403.67	5,046.08
	Total Expenses	26,313.45	23,393.49	18,498.67	64,932.20	49,687.90	69,257.36
3	Profit / (Loss) before tax from continuing operations before exceptional items (1 - 2)	576.96	792.43	406.31	1,816.86	1,129.70	1,834.69
4	Exceptional Items	51.81	-	-	51.81	1,029.41	1,026.85
5	Profit / (Loss) before tax from continuing operations after exceptional items (3 + 4)	628.78	792.43	406.31	1,868.67	2,159.11	2,861.54
6	Tax expense						
	- Current tax	6.42	11.52	10.75	24.61	199.69	208.62
	- Deferred tax	224.97	152.26	65.65	509.76	452.53	584.93
	- Income tax adjustment for earlier years	(11.49)	-	(6.46)	(11.49)	19.69	16.99
	Total Tax Expenses	219.91	163.79	69.94	522.88	671.91	810.54
7	Net Profit / (Loss) for the period from continuing operations after tax (5 - 6)	408.87	628.65	336.37	1,345.79	1,487.20	2,051.00
8	Other comprehensive income / (loss) (net of tax)	-	1.87	1.87	-	5.61	(9.11)
	(i) Items that will not be reclassified to profit and loss	-	2.50	2.50	-	7.50	(12.17)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	-	(0.63)	(0.63)	-	(1.89)	3.06
9	Total comprehensive income / (loss) (7 + 8)	408.87	630.52	338.24	1,345.79	1,492.81	2,041.89
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 2025):						
	(a) Basic	4.73	7.28	3.89	15.58	17.21	23.74
	(b) Diluted	4.73	7.28	3.89	15.58	17.21	23.74
11.ii	Earnings Per Share (after extraordinary items) (of Rs. 10 each) (not annualised except for Year ended 31 March 2025):						
	(a) Basic	4.73	7.28	3.89	15.58	17.21	23.74
	(b) Diluted	4.73	7.28	3.89	15.58	17.21	23.74

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 12, 2026. 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.
- 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.
- One-time impact of New Labour Codes: Effective November 21, 2025, The Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. Under Ind AS 19, changes to employee benefit plans arising from legislative amendments constitute a plan amendment, requiring recognition of past service cost immediately in the statement of profit and Loss. The New Labour Codes has resulted in estimated one time increase in provision for gratuity and compensated absences of the Company and the same has been recognized as an employee benefit expense in the current reporting period. The Government is in the process of notifying related rules to the New Labour Codes and impact of these will be evaluated and accounted for in accordance with applicable accounting standards in the period in which they are notified.
- In respect of the fire accident that occurred in the previous year, the related insurance claim has now been finalized and settled. Consequently, the Company has recognized a net exceptional income of ₹51.81 lakhs in the Statement of Profit and Loss. The necessary accounting adjustments have been carried out in accordance with the applicable accounting standards.
- The figures have been re-grouped / rearranged wherever required for the purpose of comparison.




By Order of the Board of Directors
for Delton Cables Limited

Naveen Gupta
Managing Director
DIN: 00035916

Place: Faridabad
Date: 12.02.2026