HEAD OFFICE:
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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 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, 2026 and year to date result for the period April 1st, 2026 to September 30th, 2026 which are included in the accompanying 'Statement of unaudited financial results for the quarter and half year ended September 30th, 2026, the statement of unaudited assets and liabilities as on that date and the statement of unaudited cash flows for the half-year ended on that date ("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 ("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.

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

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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 33 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

BANSAL & CO. LLP ★ New Delhi ★ Chartered Accountants

Amit Kumar Singh
Partner
(Membership No. 532180)

UDIN:26532180MHFPPR4825

Place: New Delhi
Date: 3rd November, 2026

Delton Cables Limited

Regd.Office: Delton House 4801 Bharat Ram Road 24 Daryagunj New Delhi - 110002
Website: www.deltoncables.com, E-mail: dcl@deltoncables.com, CIN: L31300DL1964PLC004255

Statement of Un-Audited Financial Results for the Quarter and half year ended September 30, 2026

(Rs. in lakhs, except per share detail)

Sr. no.	Particulars	Quarter Ended			Half year ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from operations	35,783.32	28,636.20	24,134.05	64,419.52	39,767.23	98,637.99
	(b) Other Income	61.26	62.27	51.88	123.53	91.41	240.56
	Total income (a) + (b)	**35,844.57**	**28,698.47**	**24,185.92**	**64,543.04**	**39,858.64**	**98,878.54**
2	**Expenses**						
	(a) Cost of Materials consumed	25,249.05	20,739.50	18,223.68	45,988.55	33,041.76	76,375.82
	(b) Purchase of stock-in-trade	4,140.78	5,578.69	1,480.12	9,719.47	2,289.17	9,945.43
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	158.73	(3,317.59)	(692.85)	(3,158.86)	(4,552.99)	(6,447.98)
	(d) Employee benefits expenses	1,467.81	1,523.45	1,493.44	2,991.26	2,640.04	5,394.31
	(e) Finance Costs	1,314.33	1,294.01	906.89	2,608.34	1,679.71	3,955.40
	(f) Depreciation and amortization expense	202.46	197.10	173.29	399.56	323.08	695.51
	(g) Other expenses	1,791.71	1,631.13	1,808.91	3,422.84	3,197.98	6,972.98
	Total Expenses	**34,324.89**	**27,646.30**	**23,393.49**	**61,971.18**	**38,618.74**	**96,891.47**
3	**Profit / (Loss) before tax from continuing operations before exceptional items (1 - 2)**	**1,519.69**	**1,052.17**	**792.43**	**2,571.87**	**1,239.90**	**1,987.06**
4	Exceptional Items	-	-	-	-	-	22.62
5	**Profit / (Loss) before tax from continuing operations after exceptional items (3 + 4)**	**1,519.69**	**1,052.17**	**792.43**	**2,571.87**	**1,239.90**	**2,009.68**
6	**Tax expense**						
	- Current tax	249.37	14.71	11.52	264.08	18.19	36.05
	- Deferred tax	20.93	278.33	152.26	299.26	284.78	513.08
	- Income tax adjustment for earlier years	-	-	-	-	-	(11.49)
	Total Tax Expenses	**270.30**	**293.04**	**163.79**	**563.34**	**302.98**	**537.65**
7	**Net Profit / (Loss) for the period from continuing operations after tax (5 - 6)**	**1,249.39**	**759.13**	**628.65**	**2,008.53**	**936.92**	**1,472.03**
8	**Other comprehensive income / (loss) (net of tax)**	-	-	**1.87**	-	-	**20,876.41**
	(i) Items that will not be reclassified to profit and loss	-	-	2.50	-	-	23,993.43
	(ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	(0.63)	-	-	(3,117.02)
9	**Total comprehensive income / (loss) (7 + 8)**	**1,249.39**	**759.13**	**630.52**	**2,008.53**	**936.92**	**22,348.44**
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) (Face value of Rs. 10 each) (not annualised except for Year ended 31 March 2026):						
	(a) Basic	14.46	8.79	7.28	23.25	10.84	17.04
	(b) Diluted	14.46	8.79	7.28	23.25	10.84	17.04
11.ii	Earnings Per Share (after extraordinary items) (Face value of Rs. 10 each) (not annualised except for Year ended 31 March 2026):						
	(a) Basic	14.46	8.79	7.28	23.25	10.84	17.04
	(b) Diluted	14.46	8.79	7.28	23.25	10.84	17.04

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 03, 2026. The Statutory Auditors of the Company have expressed an unmodified audit opinion on these results.
2. 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.
3. 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.
4. 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

DELTON CABLES LIMITED

Vivek Gupta
Managing Director
DIN: 00035916

BANSAL & CO. LLP
New Delhi
Chartered Accountants

Place: Faridabad
Date: 03.11.2026

Delton Cables Limited

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Statement of Assets and Liabilities

(Rs. in lakhs)

Particulars	As at 30 Sep 2026 (Un-Audited)	As at 31 Mar 2026 (Audited)
I. ASSETS		
(A) Non-current assets		
(a) Property, Plant and Equipment	29,599.37	29,363.85
(b) Intangible Assets	9.24	13.03
(c) Right-of-use Assets	2,061.17	2,226.53
(d) Financial Assets		
(i) Investments	29.71	4.71
(ii) Other Financial Assets	815.69	844.42
(e) Deferred Tax Assets (Net)	88.09	387.35
(f) Other non-current assets	51.45	42.13
Total non-current assets (A)	**32,654.71**	**32,882.02**
(B) Current assets		
(a) Inventories	27,057.70	23,719.89
(b) Financial Assets		
(i) Trade receivables	23,186.05	23,647.17
(ii) Cash and cash equivalents	132.62	41.73
(iii) Bank Balance other than (ii) above	1,942.93	1,888.91
(iv) Other Financial Assets	43.27	44.77
(c) Other current assets	4,210.98	3,984.19
Total Current assets (B)	**56,573.54**	**53,326.65**
TOTAL ASSETS (A+B)	**89,228.26**	**86,208.67**
II. EQUITY AND LIABILITIES		
(A) Equity		
(a) Equity Share capital	864.00	864.00
(b) Other Equity	35,309.60	33,473.88
Total equity (A)	**36,173.60**	**34,337.88**
(B) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,517.17	2,066.43
(ii) Lease liabilities	2,131.31	2,202.97
(b) Provisions	256.96	269.72
Total non-current liabilities (B)	**5,905.45**	**4,539.12**
(C) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	14,769.04	13,995.03
(ii) Lease liabilities	138.12	158.05
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small	1,469.02	1,692.12
- Total outstanding dues of creditors other than micro enterprises and small enterprises	28,685.20	27,627.67
(iv) Other financial liabilities	241.30	52.13
(b) Provisions	120.22	115.10
(c) Other Current Liabilities	1,599.59	3,655.61
(d) Current Tax Liabilities (Net)	126.71	35.97
Total current liabilities (C)	**47,149.21**	**47,331.68**
TOTAL EQUITY AND LIABILITIES (A+B+C)	**89,228.26**	**86,208.67**

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Statement of Cash Flows for half year ended September 30, 2026

(Rs. in lakhs)

Particulars	For half year ended 30 Sep 2026	For the year ended 30 Sep 2025
A. Cash flow from Operating activities		
Profit before tax	2,571.87	1,239.90
Adjustments for:		
Depreciation and amortisation expenses	399.56	323.08
Expected Credit Loss on Trade Receivables	2.83	-
Loss/(Profit) on disposal of property, plant and equipment	3.75	-
Interest income classified as investing cash flows	(72.34)	(43.88)
Finance costs	2,492.17	1,584.88
Interest charges on Lease Liability	116.18	94.83
Interest income on Security Deposit	(2.25)	(1.88)
Changes in operating assets and liabilities		
Decrease/(increase) in trade receivables	458.29	(1,981.45)
(Decrease)/increase in trade payables	834.42	(134.16)
Decrease/(Increase) in other financial assets	0.02	(325.27)
(Increase) / decrease in other non - current assets	(9.32)	(10.70)
(Increase) / decrease in inventories	(3,337.81)	(4,046.52)
(Increase) / decrease in other current assets	(219.21)	354.74
Increase / (decrease) in provisions	(7.64)	23.54
Increase / (decrease) in other financial liabilities	189.17	161.42
Increase / (decrease) in other current liabilities	(2,056.02)	(247.81)
Cash generated from operations	**1,363.66**	**(3,009.28)**
Income tax paid	(173.34)	(39.81)
Net cash inflow/ (outflow) from operating activities (A)	**1,190.32**	**(3,049.09)**
B. Cash flows from Investing activities		
Payment for acquisition of property, plant and equipment	(477.43)	(1,097.08)
Payment for acquisition of intangible assets	-	(7.39)
Proceeds from sale of property, plant and equipment	0.17	-
(Investment In Mutual Fund) / Redemption of fixed Deposits	(25.00)	-
Interest income	74.60	45.73
Net cash inflow/ (outflow) from investing activities (B)	**(427.66)**	**(1,058.74)**

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Statement of Cash Flows for half year ended September 30, 2026

(Rs. in lakhs)

Particulars	For half year ended 30 Sep 2026	For the year ended 30 Sep 2025
C. Cash flows from Financing activities		
Dividend Paid	(172.80)	-
Proceeds/(Repayment) of long term borrowings	1,450.74	1,269.52
Proceeds/(Repayment) of short term borrowings	774.02	4,698.42
Interest and other borrowing costs paid	(2,492.17)	(1,584.88)
Payment of Lease Liability	(207.75)	(185.17)
Net cash inflow/ (outflow) from financing activities (C)	**(647.96)**	**4,197.89**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**114.70**	**90.07**
Cash and cash equivalents at the beginning of the financial year	1,867.79	1,230.86
Cash and cash equivalents at the end of the period	**1,982.49**	**1,320.93**
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	24.66	25.17
Balances with banks	1.68	2.08
Deposits with maturity of less than three months	106.28	5.00
Deposits with remaining maturity of more than three month but upto twelve months	1,849.87	1,288.68
Cash and cash equivalents	**1,982.49**	**1,320.93**

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