

BCL/25-26/Reg-30/33

30 OCT 2025

BSE Ltd.
Corporate Relationship Department
1st Floor, New Trading Ring,
Rotunda Building
P.J. Towers, Dalal Street,
Fort,
MUMBAI-400 001

The Manager,
Listing Department,
The National Stock Exchange of India Ltd,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E),
MUMBAI-400 051

Company's Scrip Code: 500060

Company's Scrip Code: BIRLACABLE

Dear Sir/Madam,

**Sub: Un-audited Standalone and Consolidated Financial Results of the Company
for the Quarter and Half Year ended on 30th September, 2025**

This is to inform that the Board of Directors of the Company at its Meeting held today, i.e. 30th October, 2025, has, interalia, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the statement in the prescribed format showing the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September, 2025 along with the Limited Review Reports of the Statutory Auditors thereof.

The aforesaid meeting of the Board of Directors of the Company commenced at 12.30 P.M. and concluded at 3:25 P.M.

Thanking you,

Yours faithfully,
For Birla Cable Limited



(Suman)
Company Secretary & Compliance Officer

Encl: As above.



BIRLA CABLE LIMITED

Regd. Office: Udyog Vihar, P.O. Chorhata, Rewa - 466 006 (M.P.)
CIN: L31300MP1992PLC007190
Telephone No: 07682-400680, Fax No: 07682-400680
Email: headoffice@birlacable.com; Website: www.birlacable.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(₹ In lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	17606.70	17643.76	18171.67	35250.46	34762.44	66165.23
	(b) Other Income	42.73	54.63	103.25	97.36	159.54	317.54
	Total Income	17649.43	17698.39	18274.92	35347.82	34921.98	66482.77
2	Expenses						
	(a) Cost of Raw Materials Consumed	14063.43	15068.71	14426.19	29132.14	27938.56	53025.88
	(b) Purchases of Stock-in-Trade	0.62	2.19	-	2.81	-	0.79
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	356.37	(551.64)	274.80	(195.27)	283.48	304.58
	(d) Employee Benefits Expense	921.53	879.09	840.23	1800.62	1665.16	3372.01
	(e) Finance Costs	258.79	232.34	395.05	491.13	692.41	1334.85
	(f) Depreciation and Amortisation Expense	402.14	420.78	383.01	822.92	766.96	1575.77
	(g) Impairment Loss on Financial Assets (Net)	32.18	-	-	32.18	-	49.82
	(h) Other Expenses	1512.29	1462.89	1694.66	2975.18	3305.45	6135.51
	Total Expenses	17547.35	17514.36	18013.94	35061.71	34652.02	65799.21
3	Profit before Tax (1-2)	102.08	184.03	260.98	286.11	269.96	683.56
4	Tax Expense						
	(a) Current Tax	33.92	64.00	117.64	97.92	133.64	236.04
	(b) Excess Tax provision of earlier year written back	-	-	-	-	-	(4.36)
	(c) Deferred Tax	(0.92)	(14.46)	(57.15)	(15.38)	(66.71)	(51.23)
5	Net Profit for the Period (3-4)	69.08	134.49	200.49	203.57	203.03	503.11
6	Other Comprehensive Income (OCI)						
	(a) Items that will not be re-classified to Profit or Loss	(522.91)	2196.04	(126.09)	1673.13	1774.61	400.50
	(b) Taxes relating to the above items	73.39	(313.86)	(103.81)	(240.47)	(321.15)	(141.54)
	Total Other Comprehensive Income	(449.52)	1882.18	(229.90)	1432.66	1453.46	258.96
7	Total Comprehensive Income for the Period (Net of Tax) (5+6)	(380.44)	2016.67	(29.41)	1636.23	1656.49	762.07
8	Paid-up Equity Share Capital (Face value of ₹10/- per Share)	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00
9	Other Equity						22428.17
10	Basic & Diluted Earnings Per Share (₹) for the period	0.23	0.45	0.67	0.68	0.68	1.68

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UNAUDITED STANDALONE BALANCE SHEET

(₹ in lakhs)

Sl. No.	Particulars	As at 30.09.2025	As at 31.03.2025
A	ASSETS		
	(1) NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	12023.42	12821.42
	(b) Capital Work-in-Progress	12.32	2.53
	(c) Intangible Assets	11.27	12.58
	(d) Financial Assets		
	(i) Investments	5884.04	4222.74
	(ii) Loans	11.47	17.84
	(iii) Other Financial Assets	157.01	177.83
	(e) Non-Current Tax Assets (Net)	10.93	150.16
	(f) Other Non-current Assets	0.28	2.06
	Total Non-Current Assets	18110.74	17407.16
	(2) CURRENT ASSETS		
	(a) Inventories	7008.85	5119.45
	(b) Financial Assets		
	(i) Trade Receivables	16575.96	16722.12
	(ii) Cash and Cash Equivalents	32.04	82.92
	(iii) Bank Balances Other than (ii) above	246.03	1385.74
	(iv) Loans	14.12	21.10
	(v) Others Financial Assets	752.77	554.83
	(c) Other Current Assets	475.92	424.25
	Total Current Assets	25105.69	24310.41
	Total Assets	43216.43	41717.57
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	3000.00	3000.00
	(b) Other Equity	24064.40	22428.17
	Total Equity	27064.40	25428.17
	LIABILITIES		
	(1) NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	3392.40	3787.35
	(ii) Lease Liabilities	117.50	125.47
	(iii) Other Financial Liabilities	168.00	168.00
	(b) Provisions	17.87	18.63
	(c) Deferred Tax Liabilities (Net)	1221.96	999.85
	Total Non-Current Liabilities	4917.73	5099.30
	(2) CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	7692.22	7113.01
	(ii) Lease Liabilities	23.42	30.02
	(iii) Trade Payables		
	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	718.69	453.17
	(B) Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	2017.72	2504.82
	(iv) Other Financial Liabilities	223.92	326.76
	(b) Other Current Liabilities	502.06	625.09
	(c) Provisions	31.14	52.52
	(d) Current Tax Liabilities (Net)	25.13	84.71
	Total Current Liabilities	11234.30	11190.10
	Total Equity and Liabilities	43216.43	41717.57

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UNAUDITED STATEMENT OF STANDALONE CASH FLOW

		(₹ in lakhs)	
Description		For the half year ended 30 th September, 2025	For the half year ended 30 th September, 2024
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax	286.11	269.96
	Adjustments for :		
	Depreciation and Amortisation Expenses	822.92	766.96
	(Profit)/Loss on Disposal of Property, Plant and Equipment (Net)	(1.83)	(1.50)
	(Gain)/Loss on Unrealised Foreign Exchange Rate Fluctuations	(148.96)	(50.14)
	Impairment Loss on Financial Assets (Net)	32.18	92.34
	Interest Income	(53.87)	(46.68)
	Dividend Income	(31.48)	(23.62)
	Interest Expense	455.38	636.38
		1074.34	1373.74
	Operating Profit before Change in Assets and Liabilities	1360.45	1643.70
	Change in Assets and Liabilities :		
	Increase/(Decrease) in Trade Payables, Provisions and Other Liabilities	(375.58)	1621.59
	Decrease/(Increase) in Trade Receivables	523.98	564.43
	Decrease/(Increase) in Inventories	(1889.40)	1269.13
	Decrease/(Increase) in Loans and Advances	(121.83)	51.02
		(1862.83)	3506.17
	Cash Flow generated from/(used in) Operations	(502.38)	5149.87
	Direct Taxes Paid (Net of Refunds)	(21.25)	(67.73)
	Net Cash Flow from/(used in) Operating Activities (A)	(523.63)	5082.14
B.	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment (Including Capital Advances, Capital Work in Progress and Payables against Capital Expenditure)	(120.09)	(849.29)
	Proceeds from Sale of Property, Plant and Equipment	2.88	4.64
	(Investment)/Maturity of Bank Deposits	1079.24	(980.79)
	(Investment in)/Sale Proceed from Shares (Net)	0.00	(173.94)
	Interest Received	125.52	15.66
	Dividend Received	31.48	23.62
	Net Cash Flow from/(used in) Investing Activities (B)	1119.03	(1960.10)
C.	CASH FLOWS FROM FINANCING ACTIVITIES		
	Proceeds from Long Term Borrowings	61.41	243.82
	Repayment from Long Term Borrowings	(1530.75)	(695.94)
	Proceeds/(Repayment) from Short Term Borrowings (Net)	1288.93	(1482.72)
	Repayment of Lease Liability - Principal	(14.57)	(18.71)
	Repayment of Lease Liability - Interest	(7.75)	(1.74)
	Interest Paid	(443.55)	(647.52)
	Dividend Paid	-	(525.00)
	Net Cash Flow from/(used in) Financing Activities (C)	(646.28)	(3127.81)
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(50.88)	(5.77)
	Cash and Cash Equivalents at the beginning of the year	82.92	15.96
	Cash and Cash Equivalents at the end of the year	32.04	10.19
	Components of Cash and Cash Equivalents		
	Cash on Hand	3.35	3.34
	Cheques/Drafts on Hand	28.22	6.18
	Balance with Banks	0.47	0.67
		32.04	10.19

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Notes:

- 1 The above Unaudited Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th October, 2025. The Statutory Auditors of the Company have carried out a limited review of the said results.
- 2 The Company has only one reportable primary business segment i.e. Cables, based on guiding principles given in Ind AS 108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
- 3 The Figures for the previous period/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's/year's classification.

*Annexure to our report
of even date*

For BIRLA CABLE LIMITED

H.V. Lodha

(HARSH V. LODHA)

CHAIRMAN

DIN: 00394094

Kolkata

Date : 30th October, 2025

Vishal

VISHAL AGARWAL
M.No. 556367





V. SANKAR AIYAR & CO.

CHARTERED ACCOUNTANTS

Sarojini House, 6 Bhagwan Das Road, New Delhi – 110001
Tel. (011) 4474 4643 / 4515 0845; e-mail: newdelhi@vsa.co.in

Independent Auditor's Report on Unaudited 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 Birla Cable Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Birla Cable Limited (the "Company") for the quarter and half year ended 30th September, 2025 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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 relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Requirements, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi
Date: 30th October, 2025
UDIN: 25556367BMLCFG5211

For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI Firm Regn. No. 109208W

Vishal Agarwal
Partner

Membership. No. 556367





BIRLA CABLE LIMITED

Regd. Office: Udyog Vihar, P.O. Ghorhata, Rowa - 488 006 (M.P.)
CIN: L31300MP1992PLC007190
Telephone No: 07662-400880, Fax No: 07662-400880
Email: headoffice@birlacable.com; Website: www.birlacable.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	17606.70	17643.76	18171.67	35250.46	34762.44	66165.23
	(b) Other Income	42.73	54.63	103.25	97.36	159.54	317.62
	Total Income	17649.43	17698.39	18274.92	35347.82	34921.98	66482.85
2	Expenses						
	(a) Cost of Raw Materials Consumed	14063.43	15068.71	14426.19	29132.14	27938.56	53025.88
	(b) Purchases of Stock-in-Trade	0.62	2.19	-	2.81	-	0.79
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	356.37	(551.64)	274.80	(195.27)	283.48	304.58
	(d) Employee Benefits Expense	921.53	879.09	851.93	1800.62	1694.34	3408.11
	(e) Finance Costs	258.80	232.36	395.05	491.16	692.41	1334.91
	(f) Depreciation and Amortisation Expense	402.14	420.78	383.01	822.92	766.96	1575.77
	(g) Impairment Loss on Financial Assets (Net)	32.18	-	-	32.18	-	49.82
	(h) Other Expenses	1509.87	1460.98	1701.48	2970.85	3282.93	6114.70
	Total Expenses	17544.94	17512.47	18032.46	35057.41	34658.68	65814.56
3	Profit before Tax (1-2)	104.49	185.92	242.46	290.41	263.30	668.29
4	Tax Expense						
	(a) Current Tax	33.92	64.00	117.64	97.92	133.64	236.04
	(b) Excess Tax provision of earlier year written back	-	-	-	-	-	(4.36)
	(c) Deferred Tax	(0.68)	(14.29)	(57.15)	(14.97)	(66.71)	(52.53)
5	Net Profit for the Period (3-4)	71.25	136.21	181.97	207.46	196.37	489.14
6	Other Comprehensive Income (OCI)						
	(a) Items that will not be re-classified to Profit or Loss	(522.91)	2196.04	(126.09)	1673.13	1774.61	400.50
	Taxes relating to the above items	73.39	(313.86)	(103.81)	(240.47)	(321.15)	(141.54)
	(b) Items that will be re-classified to Profit or Loss	1.57	(0.15)	0.22	1.42	1.03	2.09
	Taxes relating to the above items	(0.40)	0.04	(0.06)	(0.36)	(0.26)	(0.53)
	Total Other Comprehensive Income	(448.35)	1882.07	(229.74)	1433.72	1454.23	260.52
7	Total Comprehensive Income for the Period (Net of Tax) (5+6)	(377.10)	2018.28	(47.77)	1641.18	1650.60	749.66
8	Paid-up Equity Share Capital (Face value of ₹10/- per Share)	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00
9	Other Equity						22324.94
10	Basic & Diluted Earnings Per Share (₹) for the period	0.24	0.45	0.61	0.69	0.65	1.63

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UNAUDITED CONSOLIDATED BALANCE SHEET

Sl. No.	Particulars	(₹ in lakhs)	
		As at 30.09.2025	As at 31.03.2025
A	ASSETS		
	(1) NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	12023.42	12821.42
	(b) Capital Work-in-Progress	12.32	2.53
	(c) Intangible Assets	11.27	12.58
	(d) Financial Assets		
	(i) Investments	5744.20	4082.90
	(ii) Loans	11.47	17.84
	(iii) Other Financial Assets	157.01	177.83
	(e) Non-Current Tax Assets (Net)	23.18	160.52
	(f) Other Non-current Assets	0.28	2.06
	Total Non-Current Assets	17983.15	17277.68
	(2) CURRENT ASSETS		
	(a) Inventories	7008.85	5119.45
	(b) Financial Assets		
	(i) Trade Receivables	16575.96	16722.12
	(ii) Cash and Cash Equivalents	58.14	95.68
	(iii) Bank Balances Other than (ii) above	246.03	1385.74
	(iv) Loans	14.12	21.10
	(v) Others Financial Assets	753.19	555.24
	(c) Other Current Assets	478.25	428.65
	Total Current Assets	25134.54	24327.98
	Total Assets	43117.69	41605.66
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	3000.00	3000.00
	(b) Other Equity	23966.12	22324.94
	Total Equity	26966.12	25324.94
	LIABILITIES		
	(1) NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	3392.40	3787.35
	(ii) Lease Liabilities	117.50	125.47
	(iii) Other Financial Liabilities	168.00	168.00
	(b) Provisions	17.87	18.63
	(c) Deferred Tax Liabilities (Net)	1221.36	998.53
	Total Non-Current Liabilities	4917.13	5097.98
	(2) CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	7692.22	7113.01
	(ii) Lease Liabilities	23.42	30.02
	(iii) Trade Payables		
	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	718.69	453.17
	(B) Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	2017.86	2497.46
	(iv) Other Financial Liabilities	223.92	326.76
	(b) Other Current Liabilities	502.06	625.09
	(c) Provisions	31.14	52.52
	(d) Current Tax Liabilities (Net)	25.13	84.71
	Total Current Liabilities	11234.44	11182.74
	Total Equity and Liabilities	43117.69	41605.66

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Description		For the half year ended 30 th September, 2025	For the half year ended 30 th September, 2024	(₹ in lakhs)
A.	CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit Before Tax		290.41	263.30
	Adjustments for :			
	Depreciation and Amortisation Expenses	822.92	766.96	
	(Profit)/Loss on Disposal of Property, Plant and Equipment (Net)	(1.83)	(1.50)	
	(Gain)/Loss on Unrealised Foreign Exchange Rate Fluctuations	(148.96)	(50.14)	
	Impairment Loss on Financial Assets (Net)	32.18	92.34	
	Adjustment for Foreign Currency Translation Reserve (FCTL)	1.42	1.03	
	Interest Income	(53.87)	(46.68)	
	Dividend Income	(31.48)	(23.62)	
	Interest Expense	455.38	636.38	
		1075.76		1374.77
	Operating Profit before Change in Assets and Liabilities	1366.17		1638.07
	Change in Assets and Liabilities :			
	Increase/(Decrease) in Trade Payables, Provisions and Other Liabilities	(376.65)	1620.85	
	Decrease/(Increase) in Trade Receivables	523.98	564.43	
	Decrease/(Increase) in Inventories	(1889.40)	1269.13	
	Decrease/(Increase) in Loans and Advances	(108.97)	59.10	
		(1851.04)		3513.51
	Cash Flow generated from/(used in) Operations	(484.87)		5151.58
	Direct Taxes Paid (Net of Refunds)	(25.42)		(75.64)
	Net Cash Flow from/(used in) Operating Activities (A)	(510.29)		5075.94
B.	CASH FLOWS FROM INVESTING ACTIVITIES			
	Purchase of Property, Plant and Equipment (Including Capital Advances, Capital Work in Progress and Payables against Capital Expenditure)	(120.09)	(849.29)	
	Proceeds from Sale of Property, Plant and Equipment	2.88	4.64	
	(Investment)/Maturity of Bank Deposits	1079.24	(980.79)	
	(Investment in)/Sale Proceed from Shares (Net)	0.00	(173.94)	
	Interest Received	125.52	15.66	
	Dividend Received	31.48	23.62	
	Net Cash Flow from/(used in) Investing Activities (B)	1119.03		(1960.10)
C.	CASH FLOWS FROM FINANCING ACTIVITIES			
	Proceeds from Long Term Borrowings	61.41	243.82	
	Repayment from Long Term Borrowings	(1530.75)	(695.94)	
	Proceeds/(Repayment) from Short Term Borrowings (Net)	1288.93	(1482.72)	
	Repayment of Lease Liability - Principal	(14.57)	(18.71)	
	Repayment of Lease Liability - Interest	(7.75)	(1.74)	
	Interest Paid	(443.55)	(647.52)	
	Dividend Paid	-	(525.00)	
	Net Cash Flow from/(used in) Financing Activities (C)	(646.28)		(3127.81)
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(37.54)		(11.97)
	Cash and Cash Equivalents at the beginning of the year	95.68		42.59
	Cash and Cash Equivalents at the end of the year	58.14		30.62
	Components of Cash and Cash Equivalents			
	Cash on Hand	3.35		3.34
	Cheques/Drafts on Hand	28.22		6.18
	Balance with Banks	26.57		21.10
		58.14		30.62

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Notes:

- 1 Pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the above Unaudited Consolidated Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th October, 2025. The Statutory Auditors of the Company have carried out a limited review of the said results.
- 2 The Group has only one reportable primary business segment i.e. Cables, based on guiding principles given in Ind AS 108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
- 3 The Figures for the previous period/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's/year's classification.

*Annexure to our report
of even date*

For BIRLA CABLE LIMITED

H. V. Lodha
(HARSH V. LODHA)
CHAIRMAN
DIN: 00394094
Kolkata

Date : 30th October, 2025

Vishal

VISHAL AGARWAL
M. NO. 556367





V. SANKAR AIYAR & CO.

CHARTERED ACCOUNTANTS

Sarojini House, 6 Bhagwan Das Road, New Delhi – 110001
Tel. (011) 4474 4643 / 4515 0845; e-mail: newdelhi@vsa.co.in

Independent Auditor's Report on Unaudited Consolidated 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 Birla Cable Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Birla Cable Limited (the "Holding Company") and its subsidiary (the Holding Company and subsidiary together referred to as "the Group") for the quarter and half year ended 30th September, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding 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 relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under regulations 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes results of the following entities:
 - a) Birla Cable Limited (Holding Company)
 - b) Birla Cable Infrasonolutions DMCC (wholly owned subsidiary)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principle laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Requirements, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Other offices: | Mumbai | Chennai | Ghaziabad |

Other Matter

6. The Statement includes the interim financial results and other financial information of a wholly-owned subsidiary, which have not been reviewed by its auditor and have been certified by the management of the Holding Company, whose interim financial results and other financial information (before consolidation adjustments) reflects total assets of Rs. 42.03 lakhs as at 30th September, 2025 and total revenue of Rs. 3.59 lakhs and Rs. 7.13 lakhs, net profit after tax (including other comprehensive income) of Rs. 3.74 lakhs and Rs. 5.31 lakhs for the quarter and half year ended 30th September, 2025, respectively, and cash flow of Rs. 13.34 lakhs for the half year ended 30th September, 2025, as considered in the Statement, and have been furnished to us by the management of the Holding Company. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such unaudited interim results and other financial information prepared by the management. Based on the information and explanations given to us by management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of this matter.

Place: New Delhi
Date: 30th October, 2025
UDIN: 25556367BMLCFH9041

For V. Sankar Aiyar & Co.
Chartered Accountants
ICAI Firm Regn. No. 109208W

Vishal

Vishal Agarwal
Partner

Membership. No. 556367

