

Date: 13th July, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra-Kurla Complex,
Bandra (E), Mumbai – 400051

Symbol: DCG

Dear Sir/Madam,

Sub.: Submission of the Independent Auditor's Report on the Consolidated Audited Financial Results for the half year and financial year ended March 31, 2026 – Rectification of an inadvertent clerical error in the earlier attachment.

Ref.: Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; our submissions dated May 30, 2026 (NEAPS App. Nos. 2026/May/378353/31706, 164801 and 164804).

With reference to the above, we wish to submit as under:

1. The Board of Directors of the Company, at its meeting held on May 30, 2026, on the recommendation of the Audit Committee, approved the Standalone and Consolidated Audited Financial Results of the Company for the half year and financial year ended March 31, 2026, together with the Reports thereon issued by M/s Patel & Panchal, Chartered Accountants (Firm Registration No. 123744W), Statutory Auditors of the Company. The said results were submitted to the Exchange on May 30, 2026, within the timeline prescribed under Regulation 33.
2. While compiling and scanning the attachment for upload, an incorrect version of the report pertaining to the consolidated financials – which had been prepared solely for the internal reference of the management and was never intended for submission – was inadvertently scanned and uploaded, and the correct Independent Auditor's Report on the Consolidated Financial Results, as approved on May 30, 2026, was inadvertently left out of the upload.
3. The error was purely clerical and inadvertent, arising from the handling of the physical set of documents at the time of scanning. It was neither intentional nor motivated by any consideration whatsoever, and was detected only upon receipt of the Exchange's observation in this regard.
4. We are, accordingly, uploading herewith the correct Independent Auditor's Report on the Consolidated Financial Results, along with the complete set of Standalone and Consolidated Audited Financial Results for the half year and financial year ended March 31, 2026, for the records of the Exchange.
5. We wish to place on record, and to emphasise, that **there is no change whatsoever in any of the financial results, figures or disclosures** originally submitted on May 30, 2026. Every number, particular and disclosure remains identical to that already filed with and disseminated by the Exchange. The present submission is confined solely to substituting the correct auditor's report in place of the file erroneously scanned, and does not involve any revision, restatement or modification of the financial results.



6. Consequently, no prejudice or harm has been, or could have been, caused to any shareholder, investor or other stakeholder, as the financial information available in the public domain has at all times been complete and accurate. The Company has since strengthened its internal document-verification process to ensure that such an inadvertent error is not repeated.

7. We further submit, with reference to the Exchange's Notice No. NSE/LIST-SOP/FINES/0717 dated June 30, 2026 levying a fine of Rs. 1,71,100/- (inclusive of GST) under Regulation 33, that the Company did not become aware of the Exchange's earlier communication in this regard in time, owing to a technical issue in the receipt/access of the said e-mail. Immediately upon the communication coming to the notice of the Company, the Company has taken prompt corrective action and is submitting the correct Independent Auditor's Report on the Consolidated Financial Results, **which was itself duly signed on May 30, 2026**, as approved by the Board of Directors on the recommendation of the Audit Committee at their meetings held on that date – i.e., well within the timeline prescribed under Regulation 33 of the Listing Regulations. The lapse, therefore, lay solely in the erroneous scanning and uploading of an incorrect file, and not in any delay in the underlying compliance itself.

8. In the light of the above, and as the compliance under Regulation 33 was in fact completed within the prescribed timeline with no change in any figure or disclosure and no prejudice to any stakeholder, we respectfully request the Exchange to kindly **waive the fine levied vide the aforesaid Notice**, the matter being one of an inadvertent and purely clerical nature which has now been fully rectified.

In view of the foregoing, we respectfully request the Exchange to kindly take the enclosed on record and to treat the Company as having complied with the requirements of Regulation 33 of the Listing Regulations, the inadvertent clerical error being one of an entirely technical nature and now duly rectified.

Kindly take the same on record.

Thanking you.

Yours faithfully,

For, DCG Cables & Wires Limited

Devang Patel
Managing Director
DIN.: 07628987

Encl.: Independent Auditor's Report on the Consolidated Financial Results along with the complete set of Standalone and Consolidated Audited Financial Results for the half year and financial year ended March 31, 2026.



Date: 30th May, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra-Kurla Complex,
Sandra (E), Mumbai – 400051

Symbol: DCG

Dear Sir/Madam,

Subject: Outcome of Board Meeting

Ref.: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

In continuation to our earlier intimation dated May 25, 2026, we wish to inform that the board of directors ("Board") of the Company at their meeting held today i.e., May 30, 2026, inter-alia, transacted following businesses:

Financial Results:

Approved the Standalone and Consolidated Audited Financial Results of the Company for half year & financial year ended March 31, 2026 ("Financial Results"), based on the recommendation of Audit Committee. M/s Patel & Panchal, Chartered Accountants, (Firm Registration No. 123744W) Statutory Auditors of the Company, have issued Auditor's Report on audit of Financial Results for the half-year and financial year ended March 31, 2026, with unmodified opinion. Financial Results together with auditor's report issued by statutory auditors of the Company are enclosed as **Annexure-A**.

A declaration on auditor's report with unmodified opinion pursuant to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") is enclosed as **Annexure B**.

The Board meeting commenced at 03:00 PM (IST) and concluded at 04:00 PM (IST).

This is for your information and records.

Thanking you.

Yours faithfully,

For, DCG Cables & Wires Limited

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Date: 2026.05.30
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Devang Patel
Managing Director

DIN.: 07628987

Encl.: As above



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Survey no 741, Near Atul Blocks, Amipura Ranasan Road, Bhayla, Bavla,
Ahmedabad, Gujarat 382220.

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND
REVIEW OF HALF YEARLY FINANCIAL RESULTS OF DCG CABLES & WIRES LIMITED**

To
Board of Director
DCG CABLES & WIRES LIMITED
12, Agrasen Industrial Estate,
Chotalal ni Chali,
Odhav Road, Ahmedabad

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of **DCG CABLES & WIRES LIMITED** ("the Company") for the half year ended and year ended 31 March, 2026, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
- gives a true and fair view in conformity with the aforesaid Accounting Standards and other accounting policies generally accepted in India of the net profit and other financial information of the company for half year ended and the year ended 31 March, 2026.

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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on Standalone Financial Statements.



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Ahmedabad - 380 009.

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Opp. Limdawala Hospital,
Station Road, Nr. Hotel Anand,
Anand-388 001.

Phone : +91-79-4004 3054

E-mail : info@pandp.in
ca.patelpanchal@gmail.com

URL : http://PandP.in

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Accounting Standards 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 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 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these standalone financial statements.

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 standalone financial statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 management.
- Conclude on the appropriateness of management's 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 statement, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statement, including the disclosures and whether the standalone financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

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 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.

For, PATEL & PANCHAL
FIRM REG. NO. 123744W
CHARTERED ACCOUNTANTS



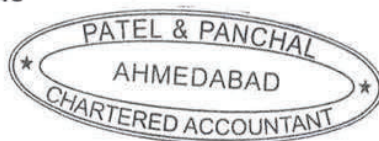
CA HARDIK PANCHAL
Partner

Mem No. 114164

Place: Ahmedabad

Date: 30/05/2026

UDIN : 26114164EK&JJJ2954



DCG CABLES & WIRES LIMITED						
FORMALLY KNOWN AS DCG COPPER INDUSTRIES PRIVATE LIMITED						
STANDALONE PROFIT AND LOSS STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31ST MARCH 2026						
(Figures are ₹ in Lakhs)						
	Particulars	Half Year Ended			Year Ended	
		For the half year ended 31st March, 2026	For the half year ended 30th Sept, 2025	For the half year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
		Refer Note-1	Un-Audited	Refer Note-2	Audited	Audited
1	Revenue From Operations	9,065.76	7,243.96	6,797.87	16,309.72	12,756.13
2	Other Income	46.58	12.44	85.88	59.01	111.60
3	Total Income (1+2)	9,112.34	7,256.40	6,883.75	16,368.73	12,867.73
4	Expenses:					
	- Cost of Material consumed	8,105.89	6,042.00	6,140.77	14,147.89	11,889.98
	- Other Operating & Manufacturing Cost	93.01	67.43	58.64	160.44	80.79
	- Changes in Inventories	(728.13)	(576.92)	(470.89)	(1,305.05)	(1,282.55)
	- Employee benefits Expenses	297.50	243.64	199.30	541.14	326.89
	- Finance Costs	297.79	250.44	180.66	548.23	309.77
	- Depreciation and Amortization expenses	413.37	315.16	196.57	728.53	267.32
	- Other Expenses	188.97	132.03	76.18	321.00	136.88
	Total Expenses	8,668.40	6,473.78	6,381.23	15,142.18	11,729.08
5	Profit before Exceptional and extraordinary items and Tax (3-4)	443.94	782.62	502.52	1,226.55	1,138.65
6	Exceptional & Extraordinary Items	-	-	-	-	-
7	Profit before Extraordinary items and Tax (5-6)	443.94	782.62	502.52	1,226.55	1,138.65
8	Prior Period Items	-	-	-	-	-
9	Profit Before Tax (7-8)	443.94	782.62	502.52	1,226.55	1,138.65
10	Tax Expenses					
	(1) Current Tax	183.27	198.85	155.03	382.12	315.15
	(2) Deferred Tax	(19.33)	(1.75)	16.49	(21.08)	13.10
		163.94	197.10	171.52	361.04	328.25
11	Profit (Loss) after tax carried forward to Balance Sheet (9-10)	280.00	585.52	331.00	865.51	810.40
	Earning per Equity Share:					



DCG

CABLES & WIRES

DCG CABLES & WIRES LIMITED

GST No.: 24AAGCD3751J1ZO CIN No.: L36999GJ2017PLC099290

12	(1) Basic (Not Annualized)	1.54	3.23	1.82	4.77	4.47
	(2) Diluted Not Annualized)	1.54	3.23	1.84	4.77	4.51

**For and on behalf of
Board**

**DCG Cables & Wires
Limited**

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**Devang H. Patel
Managing Director**

Place: Ahmedabad

Date: 30-05-2026



Date: 30/05/2026

UDIN: 24114164EKJJJ2954



www.dcgcableswiresltd.com



dcgcopperindustries@yahoo.com



Survey no 741, Near Atul Blocks, Amipura Ranasan Road, Bhayla, Bavla,
Ahmedabad, Gujarat 382220.

DCG CABLES & WIRES LIMITED			
FORMALLY KNOWN AS DCG COPPER INDUSTRIES PRIVATE LIMITED			
AUDITED STANDALONE STATEMENT OF ASSETS & LAIBILITIES AS ON 31ST MARCH, 2026			
(Figures are ₹ in Lakhs)			
	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
		Audited	Audited
I	EQUITY AND LIABILITIES		
(1)	Shareholders' Funds		
	(a) Share Capital	1,814.96	1,814.96
	(b) Reserves and Surplus	6,965.83	6,100.32
		8,780.79	7,915.28
(2)	Share Application Money Pending Allotment	-	-
(3)	Non-Current Liabilities		
	(a) Long Term Borrowings	473.88	241.91
	(b) Deferred Tax Liabilities (Net)	-	9.80
	(c) Other Long-Term Liabilities	-	-
	(d) Long Term Provisions	7.81	9.69
		481.69	261.40
(4)	Current Liabilities		
	(a) Short Term Borrowings	5,712.24	3,263.13
	(b) Trade Payables		
	(i) Total outstanding due of MSME	85.03	69.69
	(ii) Total outstanding due of other than MSME	527.22	16.40
	(c) Other Current Liabilities	144.24	161.43
	(d) Short - Term Provisions	415.28	323.77
		6,884.01	3,834.42
	TOTAL	16,146.49	12,011.10
II	ASSETS		
(1)	Non-Current Assets		
	(a) Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	4,497.06	3,876.36
	(ii) Intangible assets	2.83	1.31
	(ii) Work-in-progress	369.42	-
	(b) Non-Current Investments	529.00	254.00
	(c) Deferred Tax Assets (net)	11.28	-
	(d) Long Term Loans and Advances	391.99	401.08
	(e) Other Non-Current Assets	224.22	261.36
		6,025.80	4,794.11



DCG

CABLES & WIRES

DCG CABLES & WIRES LIMITED

GST No.: 24AAGCD3751JIZO CIN No.: L36999GJ2017PLC099290

(2) Current Assets		
(a) Current Investments	-	-
(b) Inventories	5,808.61	3,648.49
(c) Trade Receivable	1,575.17	1,328.11
(d) Cash and Cash Equivalents	940.93	258.31
(e) Short Term Loans and Advances	61.80	34.42
(f) Other Current Assets	1,734.18	1,947.66
	10,120.69	7,216.99
TOTAL	16,146.49	12,011.10

for and on behalf of Board

DCG Cables & Wires Limited

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Place: Ahmedabad

Date: 30-05-2026

Devang H. Patel

Managing Director



Date: 30/05/2026

UDIN: 26114164EKGJJJ2954



www.dcgcableswiresltd.com



dcgcopperindustries@yahoo.com



Survey no 741, Near Atul Blocks, Amipura Ranasan Road, Bhayla, Bavla,
Ahmedabad, Gujarat 382220.

DCG CABLES & WIRES LIMITED

Standalone Audited Cash Flow Statement for The Year Ended 31st March 2026

(Rs in Lakhs)

	Particulars	As at 31st March 2026 Rs	As at 31st March 2025 Rs
(A)	<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>		
	Net Profit before tax as per the Statement of Profit and Loss	1,226.55	1,138.65
	Add/(Less): Adjustment for		
	Depreciation	725.78	264.57
	Pre IPO Expense	-	(302.10)
	Finance costs	548.23	309.77
	Interest Income	(14.54)	(7.04)
	Cash generated from/ (used in) operations before working capital changes	2,486.02	1,403.85
	Movement in working capital:		
	(Increase)/ Decrease in inventories	(2,160.12)	(1,858.27)
	(Increase)/ Decrease in trade receivables	(247.06)	3,557.94
	(Increase)/ Decrease in financial and other assets	(18.29)	1.50
	Increase/ (Decrease) in trade payables	526.16	(2,892.80)
	Increase/ (Decrease) in other liabilities and provisions (net)	323.05	(2,214.76)
	Cash Generated from Operation	909.76	(2,002.54)
	Less: Taxes Paid	(382.12)	(315.15)
	NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	527.64	(2,317.69)
(B)	<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>		
	Purchase of property, plant and equipment	(1,714.84)	(3,298.19)
	Purchase of intangible assets	(2.57)	(1.06)
	Interest income received	14.54	7.04
	Purchase of non-current investments	(275.00)	-
	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES (B)	(1,977.87)	(3,292.21)
(C)	<u>CASH FLOW USED IN FINANCING ACTIVITIES:</u>		
	Proceeds from Issue of Share Capital & Share Premium	-	4,999.20
	Proceeds/(Repayment) from non-current borrowings	231.97	(254.85)
	Proceeds from/ (Repayment of) current borrowings (net)	2,449.11	1,212.91
	Interest paid	(548.23)	(309.77)
	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES (C)	2,132.85	5,647.49



DCG

CABLES & WIRES

DCG CABLES & WIRES LIMITED

GST No.: 24AAGCD3751J1ZO CIN No.: L36999GJ2017PLC099290

Net Increase/ (Decrease) in Cash & Cash Equivalents (A + B + C)	682.62	37.60
Cash and cash equivalents at the beginning of the year (refer note 16)	258.31	220.71
Cash and cash equivalents at the end of the year (refer note 16)	940.93	258.31

for and on behalf of Board
DCG Cables & Wires Limited

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Devang H. Patel
Managing Director

Place: Ahmedabad
Date: 30-05-2026



Date: 30/05/2026

DDIN: 26114164EKAJJJ2954



www.dcgcableswiresltd.com



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Survey no 741, Near Atul Blocks, Amipura Ranasan Road, Bhayla, Bavla,
Ahmedabad, Gujarat 382220.

Notes to Financial Results

1. The figures for the half year ended March 31, 2026 as reported in these financial results were the balancing figures between audited figures in respect of the full financial year and the unaudited year-to-date figures up to the half year of the relevant financial year which was subject to limited review.
2. The figures for the half year ended March 31, 2025 as reported in these financial results were the balancing figures between audited figures in respect of the full financial year and the unaudited year-to-date figures up to the half year of the relevant financial year which was subject to limited review.
3. The above financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (India GAAP) to comply with the Accounting standards specified under section 133 of the Act read with Companies (Accounting Standards) Rules, 2021 and the relevant provisions of the Companies Act 2013.
4. The above Financial Results of the company for the half year ended on 31st March 2026 and 30th September, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at their held-on 30th May 2026.
5. for the Previous periods have been re-grouped/ re-stated/re-arranged, wherever necessary, to correspond with the current period's classification/disclosure/comparatives for the ease of the investor's or stakeholder's analysis.
6. As per management's current assessment, no significant impact on carrying amounts of inventories, trade receivables, deferred tax, investments and other financial assets is expected, and management will continue to monitor changes in future economic conditions. The eventual outcome of the impact of the global health pandemic may be different from those estimated as on the date of approval of these Standalone Financial Statements.
7. As the Company is listed on SME platform, it has been exempted from applicability of IND-AS as per the proviso to the rule 4 of Companies (Indian Accounting Standards) 2015.
8. In accordance with regulation 33 of SEBI (LODR) Regulation, the above results have been reviewed by the Statutory Auditors of the Company.
9. Company is under one segment and said financials are representing one segment reporting.
10. The status of investors complaints during the half year ended on March 31st, 2026 is as under: -

Sr. No.	Particulars	Status
1.	Complaints pending at the beginning of the period	Nil
2.	Complaints received during the period	Nil
3.	Complaints disposed during the period	Nil
4.	Complaints resolved at the end of the period	Nil



Date: 30/05/2026
UDIN: 26114164EKQJJJ 2954

For DCG Cables & wires Limited

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Date: 2026.05.30
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Devang H Patel
Managing Director

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND REVIEW OF HALF YEARLY FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF

DCG CABLES & WIRES LIMITED

12, Agrasen Industrial Estate,
Chotalal ni Chali,
Odhav Road, Ahmedabad

We have audited the accompanying half yearly & yearly Consolidated financial results of **DCG CABLES & WIRES LIMITED** for the half year ended on 31st March 2026 and year to date result for the period 1st April 2025 to 31st March 2026 ("The financial statement") being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015. This statement is responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue an audit report on these financial statements based on our audit.

The statement includes the results of the following entities :

- a) M/s. DCG CABLES & WIRES LIMITED (The Parent company)
- b) M/s. Mangalam Envago Products Pvt Ltd (The Subsidiary company)

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results for the year ended March 31, 2026.

- I. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- II. gives a true and fair view in conformity with the recognition and measurement principal laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the company for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under sections 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below.



HEAD OFFICE :
230 to 232, D-Wing, Akshar Arcade,
Opp. Memnagar Fire Station,
Navrangpura,
Ahmedabad - 380 009.

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ca.patelpanchal@gmail.com

URL : http://PandP.in

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Statement

This Statement which includes the Financial Results, is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2026 has been compiled from the related interim financial information. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian 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 include maintenance of adequate accounting records in accordance with provisions of the Act for safeguarding 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 preparations and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, 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 financial reporting process of the Company.

Auditor's Responsibilities for the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2026 as a whole is free from material misstatement, whether due to fraud or error, and to issue and 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. Misstatement 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 user taken on the basis of this Financial Results.

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

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedure 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company 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 statement 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.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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 matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulations precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communications.

For, PATEL & PANCHAL
FIRM REG. NO. 123744W
CHARTERED ACCOUNTANTS

CA HARDIK PANCHAL
Partner

Mem No. 114164

Place: Ahmedabad

Date: 30/05/2026

UDIN : 26114164KOICIV6938



DCG CABLES & WIRES LIMITED

FORMALLY KNOWN AS DCG COPPER INDUSTRIES PRIVATE LIMITED

CONSOLIDATED PROFIT AND LOSS STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31ST MARCH 2026

(Figures are ₹ in Lakhs)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		For the half year ended 31st March, 2026	For the half year ended 30th September, 2025	For the half year ended 31st March, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
		Refer Note-1	Un-Audited	Refer Note-2	Audited	Audited
1	Revenue From Operations	9,065.76	7,243.96	6,797.87	16,309.72	12,756.13
2	Other Income	46.57	12.44	85.88	59.01	111.60
3	Total Income (1+2)	9,112.33	7,256.40	6,883.75	16,368.73	12,867.73
4	Expenses:					
	- Cost of Material consumed	8,105.89	6,042.00	6,140.77	14,147.89	11,889.98
	- Purchase of Stock-in Trade	0.00	0.00	0.00	0.00	0.00
	- Other Operating & Manufacturing Cost	93.01	67.43	58.64	160.44	80.79
	- Changes in Inventories	(728.13)	(576.92)	(470.89)	(1,305.05)	(1,282.55)
	- Employee benefits Expenses	297.50	243.64	199.30	541.14	326.89
	- Finance Costs	297.79	250.44	180.67	548.23	309.77
	- Depreciation and Amortization expenses	413.37	315.16	196.57	728.53	267.32
	- Other Expenses	188.97	132.09	76.29	321.06	137.00
	Total Expenses	8,668.40	6,473.84	6,381.37	15,142.24	11,729.20
5	Profit before Exceptional and extraordinary items and Tax (3-4)	443.93	782.56	502.38	1,226.49	1,138.53
6	Exceptional & Extraordinary Items	-	-	-	-	-
7	Profit before Extraordinary items and Tax (5-6)	443.93	782.56	502.38	1,226.49	1,138.53
8	Prior Period Items	-	-	-	-	-
9	Profit Before Tax (7-8)	443.93	782.56	502.38	1,226.49	1,138.53
10	Tax Expenses					
	(1) Current Tax	183.27	198.85	155.03	382.12	315.15
	(2) Deferred Tax	(19.33)	(1.75)	16.49	(21.08)	13.10



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CABLES & WIRES

DCG CABLES & WIRES LIMITED

GST No.: 24AAGCD3751J1ZO CIN No.: L36999GJ2017PLC099290

		163.94	197.10	171.52	361.04	328.25
11	Profit (Loss) after tax carried forward to Balance Sheet (9-10)	279.99	585.46	330.86	865.45	810.28
12	Earning per Equity Share:					
	(1) Basic	1.54	3.23	1.82	4.77	4.46
	(2) Diluted	1.54	3.23	1.84	4.77	4.46

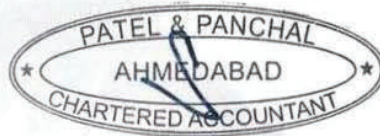
for and on behalf of
Board
DCG Cables & Wires
Limited

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HAI PATEL

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Date: 2026.05.30
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Place: Ahmedabad
Date: 30-05-2026

Devang H. Patel
Managing Director



Date: 30/05/2026

UDIN: 26114164 PDVUDH6391



www.dcgcableswiresltd.com



dcgcopperindustries@yahoo.com



Survey no 741, Near Atul Blocks, Amipura Ranasan Road, Bhayla, Bavla,
Ahmedabad, Gujarat 382220.

DCG CABLES & WIRES LIMITED

FORMALLY KNOWN AS DCG COPPER INDUSTRIES PRIVATE LIMITED

AUDITED CONSOLIDATED STATEMENT OF ASSETS & LAIBILITIES AS ON 31ST MARCH, 2026			
(Figures are ₹ in Lakhs)			
	Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
		Audited	Audited
I	EQUITY AND LIABILITIES		
(1)	Shareholders' Funds		
	(a) Share Capital	1,814.96	1,814.96
	(b) Reserves and Surplus	6,965.10	6,099.65
		8,780.06	7,914.61
(2)	Share Application Money Pending Allotment	-	-
(3)	Non-Current Liabilities		
	(a) Long Term Borrowings	534.19	302.21
	(b) Deferred Tax Liabilities (Net)	0.00	9.80
	(c) Other Long-Term Liabilities	0.00	0.00
	(d) Long Term Provisions	7.81	9.69
		542.00	321.70
(4)	Current Liabilities		
	(a) Short Term Borrowings	5,712.24	3,263.13
	(b) Trade Payables		
	(i) Total outstanding due of MSME	85.03	69.69
	(ii) Total outstanding due of other than MSME	550.73	39.91
	(c) Other Current Liabilities	145.06	162.19
	(d) Short - Term Provisions	415.48	323.97
		6,908.54	3,858.89
	TOTAL	16,230.60	12,095.20
II	ASSETS		
(1)	Non-Current Assets		
	(a) Property, Plant and Equipment and Intangible assets		
	(i) Property, Plant and Equipment	4,802.11	4,181.41
	(ii) Intangible assets	2.83	1.31
	(ii) Work-in-progress	369.42	-
	(b) Non-Current Investments	275.00	-
	(c) Deferred Tax Assets (net)	11.28	-
	(d) Long Term Loans and Advances	391.99	401.08
	(e) Other Non-Current Assets	233.44	270.58



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CABLES & WIRES

DCG CABLES & WIRES LIMITED

GST No.: 24AAGCD3751J1ZO CIN No.: L36999GJ2017PLC099290

(2)	Current Assets	6,086.07	4,854.38
	(a) Current Investments	-	-
	(b) Inventories	5,808.61	3,648.49
	(c) Trade Receivable	1,598.94	1,351.88
	(d) Cash and Cash Equivalents	941.00	258.37
	(e) Short Term Loans and Advances	61.80	34.42
	(f) Other Current Assets	1,734.18	1,947.66
		10,144.53	7,240.82
	TOTAL	16,230.60	12,095.20

for and on behalf of Board

DCG Cables & Wires Limited

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Date: 2026.05.30
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Place: Ahmedabad

Date: 30-05-2026

Devang H. Patel

Managing Director



Date: 30/05/2026

UDIN: 26114164 PDVUDH6391



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dcgcopperindustries@yahoo.com



Survey no 741, Near Atul Blocks, Amipura Ranasan Road, Bhayla, Bavla,
Ahmedabad, Gujarat 382220.

DCG CABLES & WIRES LIMITED

Consolidated Audited Cash Flow Statement for The Year Ended 31st March 2026

(Rs in Lakhs)

	Particulars	As at 31st March 2026	As at 31st March 2025
		Rs	Rs
(A)	<u>CASH FLOW FROM OPERATING ACTIVITIES:</u>		
	Net Profit before tax as per the Statement of Profit and Loss	1,226.49	1,138.53
	Add/(Less): Adjustment for		
	Depreciation	725.78	264.57
	Pre IPO Expense	-	(302.10)
	Finance costs	548.23	309.77
	Interest Income	(14.54)	(7.04)
	Cash generated from/ (used in) operations before working capital changes	2,485.96	1,403.73
	Movement in working capital:		
	(Increase)/ Decrease in inventories	(2,160.12)	(1,858.27)
	(Increase)/ Decrease in trade receivables	(247.06)	3,534.17
	(Increase)/ Decrease in financial and other assets	(18.29)	1.50
	Increase/ (Decrease) in trade payables	526.16	(2,869.29)
	Increase/ (Decrease) in other liabilities and provisions (net)	323.11	(2,223.02)
	Cash Generated from Operation	909.76	(2,011.18)
	Less: Taxes Paid	(382.12)	(315.15)
	NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	527.64	(2,326.33)
(B)	<u>CASH FLOW FROM INVESTING ACTIVITIES:</u>		
	Purchase of property, plant and equipment	(1,714.84)	(3,298.19)
	Purchase of intangible assets	(2.57)	(1.06)
	Interest income received	14.54	7.04
	Purchase of non-current investments	(275.00)	254.00
	NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES (B)	(1,977.87)	(3,038.21)
(C)	<u>CASH FLOW USED IN FINANCING ACTIVITIES:</u>		
	Proceeds from Issue of Share Capital & Share Premium	-	4,999.20
	Proceeds/(Repayment) from non-current borrowings	231.98	(194.55)
	Proceeds from/ (Repayment of) current borrowings (net)	2,449.11	1,212.91
	Interest paid	(548.23)	(309.77)
	NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES (C)	2,132.86	5,707.79
	Net Increase/ (Decrease) in Cash & Cash Equivalents (A + B + C)	682.63	343.26



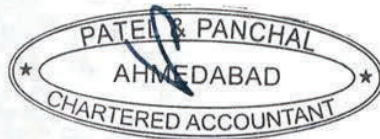
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CABLES & WIRES

DCG CABLES & WIRES LIMITED

GST No.: 24AAGCD3751J1ZO CIN No.: L36999GJ2017PLC099290

Cash and cash equivalents at the beginning of the year (refer note 16)	563.97	220.71
Cash and cash equivalents at the end of the year (refer note 16)	1,246.60	563.97
Place: Ahmedabad Date: 30-05-2026 for and on behalf of Board DCG Cables & Wires Limited DEVANG HARSHADBH AI PATEL Digitally signed by DEVANG HARSHADBHAI PATEL Date: 2026.05.30 16:04:01 +05'30' Devang H. Patel Managing Director		



Date: 30/05/2026

UDIN: 26114164PDVUDH6391



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Survey no 741, Near Atul Blocks, Amipura Ranasan Road, Bhayla, Bavla,
Ahmedabad, Gujarat 382220.

Notes to Financial Results

1. The figures for the half year ended March 31, 2026 as reported in these financial results were the balancing figures between audited figures in respect of the full financial year and the unaudited year-to-date figures up to the half year of the relevant financial year which was subject to limited review.
2. The figures for the half year ended March 31, 2025 as reported in these financial results were the balancing figures between audited figures in respect of the full financial year and the unaudited year-to-date figures up to the half year of the relevant financial year which was subject to limited review.
3. The above financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (India GAAP) to comply with the Accounting standards specified under section 133 of the Act read with Companies (Accounting Standards) Rules, 2021 and the relevant provisions of the Companies Act 2013.
4. The above Financial Results of the company for the half year ended on 31st March 2026 and 30th September, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at their held-on 30th May 2026.
5. for the Previous periods have been re-grouped/ re-stated/re-arranged, wherever necessary, to correspond with the current period's classification/disclosure/comparatives for the ease of the investor's or stakeholder's analysis.
6. DCG Cables & Wires limited has acquired 100% shareholding of Manglam Envago Products Private Limited. Hence, we have prepared Consolidated Financial Statements of DCG Cables & Wires Limited as on 31st March 2025 and 30th September 2024 (Half year ended) by consolidating assets and liabilities of Manglam Envago Products Private Limited.
7. In accordance with Regulation 33 of SEBI (LODR) Regulation, the above results have been reviewed by the Statutory Auditor of the Company
8. As per management's current assessment, no significant impact on carrying amounts of inventories, trade receivables, deferred tax, investments and other financial assets is expected, and management will continue to monitor changes in future economic conditions. The eventual outcome of the impact of the global health pandemic may be different from those estimated as on the date of approval of these Consolidated Financial Statements.
9. As the Company is listed on SME platform, it has been exempted from applicability of IND-AS as per the proviso to the rule 4 of Companies (Indian Accounting Standards) 2015.
10. Company is under one segment and said financials are representing one segment reporting.
11. The status of investors complaints during the half year ended on March 31st, 2026 is as under: -

Sr. No.	Particulars	Status
1.	Complaints pending at the beginning of the period	Nil

2.	Complaints received during the period	Nil
3.	Complaints disposed during the period	Nil
4.	Complaints resolved at the end of the period	Nil



Date: 30/05/2026

UDIN: 26114164 PDVUDH6391

For DCG Cables & wires Limited

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Date: 2026.05.30
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Devang H Patel
Managing Director

Date: 30th May, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra-Kurla Complex,
Sandra (E), Mumbai – 400051

Symbol: DCG

Dear Sir/Madam,

Sub.: Declaration regarding Auditor's Report with unmodified opinion

Ref.: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with applicable SEBI circular

Dear Sir/ Madam,

It is hereby declared that M/s Patel & Panchal, Chartered Accountants, (Firm Registration No. 123744W), Statutory Auditors of the Company, have issued the auditor's report with an unmodified opinion on the consolidated and standalone audited financial results of the Company for the half year and financial year ended March 31, 2026.

Kindly take the same on record.

Thanking you.

Yours faithfully,

For, DCG Cables & Wires Limited

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Date: 2026.05.30 17:08:56
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Devang Patel
Managing Director
DIN.: 07628987



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