

Date:22.05.2026

The Corporate Relationship Department  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001

The General Manager- Listing  
**National Stock Exchange of India Limited**  
“Exchange Plaza”,  
Bandra-Kurla Complex, Bandra (East),  
Mumbai - 400051

**Symbol/Scrip Code: (BSE)530555/(NSE) PARACABLES**

**Sub: Outcome of Board Meeting / Announcements pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to Regulation 30, 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, this is to inform you that the Board of Directors of the Company at their meeting held on Friday, the 22<sup>nd</sup> day of May 2026, has approved inter-alia, the following:

1. Audited Standalone and Consolidated Financial Results for the 04th quarter and financial year ended March 31, 2026 along with Audit Report for Standalone and Consolidated Financial Results. Further, pursuant to second proviso to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 4.1 of SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company i.e. M/s. P. Bholusaria & Co., Chartered Accountants (Firm Registration number 000468N) has issued the Audit Report on Standalone and Consolidated Audited Financial Results for the 04th quarter and financial year ended March 31, 2026 with **unmodified opinion**.
2. The Board of Directors, upon the recommendation of the Audit Committee approved the re-appointment of M/s Jain Sharma & Associates, Cost Accountants (Firm Registration No. 000270) as Cost Auditors of the Company for the Financial Year 2026-27.
3. The Board of Directors, upon the recommendation of the Audit Committee approved the re-appointment of M/s Jagdish Chand & Co., Chartered Accountant (Firm Registration No. 000129N) as Internal Auditors of the Company for the Financial Year 2026-27.

Details with respect to above re-appointment of Cost Auditors and Internal Auditors as required under Regulation 30(6) read with Para A (7) of Part A of Schedule III of the SEBI Listing Regulations and SEBI Master Circular No. **HO/49/14/14(7)2025-CFD-POD2/I/3762/2026** dated January 30, 2026 is provided in Annexure-A to this letter.

The meeting of the Board of Directors commenced at 12.15 P.M. and concluded at 03:55 p.m.

You are requested to take the above information in your record.

For Paramount Communications Limited

  
Rashi Goel

Company Secretary & Compliance Officer



Annexure: A

**Disclosure(s) of information pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular dated 30th January, 2026**

Particulars	M/s Jain Sharma & Associates, Cost Accountants (Cost Auditors)	M/s Jagdish Chand & Co., Chartered Accountants (Internal Auditors)
Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Re-appointment	Re-appointment
Date of appointment/re-appointment/ cessation (as applicable) and term of appointment/reappointment;	The Board at its meeting held on 22 <sup>nd</sup> May, 2026, upon the recommendation of the Audit Committee, approved the re-appointment of M/s Jain Sharma & Associates, Cost Accountants (Firm Registration No. 000270) as Cost Auditors of the Company for the Financial Year 2026-27	The Board at its meeting held on 22 <sup>nd</sup> May, 2026, upon the recommendation of the Audit Committee, approved the re-appointment of M/s Jagdish Chand & Co., Chartered Accountants, (Firm Registration No. 000129N) as Internal Auditors of the Company for the Financial Year 2026-27
Brief Profile (in case of appointment);	M/s Jain Sharma & Associates, Cost Accountants is a Partnership Firm and having ample experience in Cost Audit & Development of Cost Accounting Systems.	M/s Jagdish Chand & Co., Chartered Accountants, is a partnership firm and having ample experience in financial restructuring, share valuations, capital market advisory etc.
Disclosure of relationships between directors (in case of appointment of a director);	Not Applicable	Not Applicable



**Independent Auditor's Report on the Annual Standalone Financial Results of the Company Pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To**  
**The Board of Directors**  
**Paramount Communications Limited**

**Report on the Audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of Paramount Communications Limited (the "Company") for the quarter ended 31<sup>st</sup> March 2026 and for the year ended 31<sup>st</sup> March 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results for the ended 31<sup>st</sup> March 2026:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

**Basis for Opinion**

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



requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Standalone Financial Results**

The financial results have been prepared on the basis of the standalone financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income/loss and other financial information of the company and statement of assets and liabilities and statement of cash flow in accordance with the applicable accounting standards prescribed under Section 133 of the act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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



could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

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

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

We communicate with those charged with governance regarding, among other




matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

### **Other Matter**

The Statement includes the results for the quarter ended 31<sup>st</sup> March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup> March 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For P. Bholusaria & Co.  
Chartered Accountants  
Firm's Registration No. 000468N**

  
**(Pawan Bholusaria)  
Partner  
M. No. 080691**



Date: 22.05.2026

Place: Delhi

UDIN: 26080691QJNTNS4478

# PARAMOUNT COMMUNICATIONS LIMITED

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CIN : L74899DL1994PLC061295

## STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Crores except per share data )

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited (Refer Note No. 9)	Unaudited	Audited (Refer Note No. 9)	Audited	Audited
	<b>Income</b>					
I	Revenue from operations	573.30	460.42	504.85	1,912.16	1,556.66
II	Other income	8.93	4.89	2.23	51.77	12.83
III	<b>Total Income (I+II)</b>	<b>582.23</b>	<b>465.31</b>	<b>507.08</b>	<b>1,963.93</b>	<b>1,569.49</b>
IV	<b>Expenses</b>					
	(a) Cost of materials consumed	424.07	348.99	407.34	1,429.14	1,225.94
	(b) Changes in inventories of finished goods, work-in-progress and scrap	17.18	(5.02)	(16.99)	12.60	(67.37)
	(c) Employee benefits expense	10.40	14.30	10.11	44.68	36.12
	(d) Finance costs	7.51	5.56	4.51	21.03	10.87
	(e) Depreciation and amortization expense	3.81	3.99	3.30	15.16	11.82
	(f) Other expenses	91.80	87.14	73.43	360.01	241.51
	<b>Total Expenses (IV)</b>	<b>554.77</b>	<b>454.96</b>	<b>481.70</b>	<b>1,882.62</b>	<b>1,458.89</b>
V	<b>Profit before exceptional items and tax (III -IV)</b>	<b>27.46</b>	<b>10.35</b>	<b>25.38</b>	<b>81.31</b>	<b>110.60</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit after exceptional items but before tax (V+VI)</b>	<b>27.46</b>	<b>10.35</b>	<b>25.38</b>	<b>81.31</b>	<b>110.60</b>
VIII	Income Tax expense					
	(I) Current Tax	6.38	3.28	6.51	20.52	17.14
	(II) Deferred Tax	0.56	(0.39)	0.14	0.55	6.74
IX	<b>Profit for the period from continuing operations (VII - VIII)</b>	<b>20.52</b>	<b>7.46</b>	<b>18.73</b>	<b>60.24</b>	<b>86.72</b>
	<b>Discontinued operations :-</b>					
X	Profit from discontinued operations	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-
XII	<b>Profit from discontinued operations (after tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit for the period (IX + XII)</b>	<b>20.52</b>	<b>7.46</b>	<b>18.73</b>	<b>60.24</b>	<b>86.72</b>
XIV	<b>Other comprehensive income/(Loss) :</b>					
	A. (I) Items that will not be reclassified to profit or loss - Remeasurement gain/ (loss) of defined benefit plan	(0.18)	0.48	0.48	0.27	(0.05)
	(II) Income tax relating to items that will not be reclassified to profit & loss	0.04	(0.12)	(0.12)	(0.07)	0.01
	B. (I) Items that will be reclassified to profit or loss	-	-	-	-	-
	(II) Income tax relating to items that will be	-	-	-	-	-



	reclassified to profit & loss					
	<b>Total other comprehensive income /(Loss) ( XIV)</b>	<b>(0.14)</b>	0.36	0.36	<b>0.20</b>	<b>(0.04)</b>
XV	<b>Total Comprehensive Income ( Comprising Profit and other comprehensive income for the period) (XIII + XIV)</b>	<b>20.38</b>	7.82	19.09	<b>60.44</b>	<b>86.68</b>
XVI	Paid-up Equity Share Capital (Face Value Rs. 2 per share)	<b>61.04</b>	61.04	61.01	<b>61.04</b>	<b>61.01</b>
XVII	Other Equity excluding revaluation Reserve				<b>717.03</b>	<b>655.69</b>
XVIII	<b>Earnings per equity share in Rs. (for continuing operations): (not annualised for the quarters)</b>					
	(1) Basic	<b>0.67</b>	0.24	0.62	<b>1.97</b>	<b>2.85</b>
	(2) Diluted	<b>0.67</b>	0.24	0.62	<b>1.97</b>	<b>2.85</b>
XIX	<b>Earnings per equity share in Rs. (for discontinuing operations): (not annualised for the quarters)</b>					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XX	<b>Earnings per equity share in Rs. (for discontinuing &amp; continuing operations): (not annualised for the quarters)</b>					
	(1) Basic	<b>0.67</b>	0.24	0.62	<b>1.97</b>	<b>2.85</b>
	(2) Diluted	<b>0.67</b>	0.24	0.62	<b>1.97</b>	<b>2.85</b>



<b>Standalone Statement of Assets and Liabilities as at 31.03.2026</b>		<b>(Rs. in Crores )</b>	
<b>Particulars</b>	<b>As at 31.03.2026 (Audited)</b>	<b>As at 31.03.2025 (Audited)</b>	
<b>Assets</b>			
<b>Non-Current Assets</b>			
(a) Property, Plant and Equipment	227.70	185.23	
(b) Capital work-in-progress	-	3.76	
(c) Right of use assets	32.39	32.45	
(d) Other Intangible Assets	0.14	0.36	
(e) Financial Assets			
(i) Investments	0.00	1.98	
(ii) Loans	0.09	0.14	
(iii) Others Non-Current Financial Assets	49.95	40.06	
(f) Other Non-Current Assets	6.78	13.74	
<b>Total Non-Current Assets</b>	<b>317.05</b>	<b>277.72</b>	
<b>Current Assets</b>			
(a) Inventories	284.91	301.95	
(b) Financial Assets			
(i) Trade receivables	413.40	200.50	
(ii) Cash and cash equivalents	4.76	23.29	
(iii) Bank balances other than (ii) above	28.35	16.11	
(iv) Loans	0.31	9.17	
(v) Other Current Financial Assets	23.38	5.45	
(c) Other Current Assets	56.49	68.57	
<b>Total Current Assets</b>	<b>811.60</b>	<b>625.04</b>	
<b>Total Assets</b>	<b>1,128.65</b>	<b>902.76</b>	
<b>Equity and Liabilities</b>			
<b>Equity</b>			
(a) Equity Share Capital	61.04	61.01	
(b) Other Equity	717.03	655.69	
<b>Total Equity</b>	<b>778.07</b>	<b>716.70</b>	
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	1.85	1.50	
(ii) Lease Liabilities	6.23	6.35	
(b) Provisions	3.16	2.08	
(c) Deferred Tax Liabilities (Net)	3.57	2.95	
<b>Total Non-Current Liabilities</b>	<b>14.81</b>	<b>12.88</b>	
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	113.92	22.06	
(ii) Lease Liabilities	0.99	0.66	
(iii) Trade Payables			
- Total outstanding dues of Micro Enterprises and Small Enterprises	10.67	8.30	
- Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	185.94	127.19	
(iv) Other Current Financial Liabilities	7.57	5.31	
(b) Other Current Liabilities	8.78	8.71	
(c) Provisions	0.55	0.18	
(d) Current Tax Liability (Net)	7.35	0.77	
<b>Total Current Liabilities</b>	<b>335.77</b>	<b>173.18</b>	
<b>Total Equity and Liabilities</b>	<b>1,128.65</b>	<b>902.76</b>	



PARAMOUNT COMMUNICATIONS LIMITED

CIN : L74899DL1994PLC061295

STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2026

(Amount Rs. in Crores)

Particulars	For the Year ended 31st March 2026		For the year ended 31st March 2025	
<b>(A) CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Net Profit before taxation		81.31		110.60
Adjustment for :				
Depreciation and amortization expenses	15.16		11.82	
Interest Expenses/ Finance Cost	20.32		10.33	
Interest on lease liability	0.71		0.54	
Reversal of rent lease liability	(1.51)		(0.98)	
Unrealised Exchange Gain/(Loss)	(3.93)		(0.44)	
Profit on sales of Investment	(0.10)		(1.53)	
(Profit) /Loss on sale of Property plant & equipments (net)	0.27		-	
Interest Income	(5.43)		(4.24)	
Net (Gain)/ Loss on Derivatives	(6.78)		-	
Provision for Doubtful debts/ Written back	1.07		0.75	
Employees share based payment expenses	0.85	20.63	1.63	17.88
<b>Operating Profit before working capital changes</b>		<b>101.94</b>		<b>128.48</b>
Adjustment for :				
Decrease / (Increase) in Trade Receivables	(211.11)		43.76	
Decrease / (Increase) in Loans & Advances	8.91		8.82	
Decrease / (Increase) in Inventories	17.04		(81.44)	
Decrease / (Increase) in Other financial and non financial Assets	(10.21)		(39.89)	
(Decrease) / Increase in Trade Payables	61.05		53.27	
(Decrease) / Increase in Other Liabilities & Provisions	3.55	(130.77)	5.47	(10.01)
<b>Cash generated from operation</b>		<b>(28.83)</b>		<b>118.47</b>
Income Tax (Net)	(13.17)	(13.17)	(16.37)	(16.37)
<b>NET CASH FROM OPERATING ACTIVITIES</b>		<b>(42.00)</b>		<b>102.10</b>
<b>(B) CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Purchase of Property, plant and equipment including Capital work In Progress		(52.86)		(59.09)
Sale proceeds from Property, Plant and Equipment		0.01		-
Interest Received		2.54		3.13
Sale of Investments (Mutual Fund)		1.10		112.27
Purchase of Investments (Mutual Fund)		(1.00)		(55.00)
Proceeds from sale of Investment in Subsidiary		1.98		-
<b>NET CASH FROM INVESTING ACTIVITIES</b>		<b>(48.23)</b>		<b>1.31</b>
<b>(C) CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Interest Expenses/ Finance Cost		(20.60)		(10.33)
Increase/(Decrease) in Borrowings (net)		92.21		(76.74)
Net Proceeds from Issue of Equity Shares and Convertibles Equity share warrants (net of issue expenses)		0.09		2.47
<b>NET CASH FROM FINANCING ACTIVITIES</b>		<b>71.70</b>		<b>(84.60)</b>
<b>NET INCREASE/(DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>		<b>(18.53)</b>		<b>18.81</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR</b>		<b>23.29</b>		<b>4.48</b>
<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</b>		<b>4.76</b>		<b>23.29</b>



**Notes:**

- 1 The aforesaid Standalone Financial Results were placed before and reviewed by the Audit Committee at its meeting held on 22nd May, 2026 and approved by the Board of Directors at its meeting held on the same date.
- 2 The standalone financial results for the year ended March 31, 2026 have been audited by the statutory auditors of the Company. The statutory auditors have expressed an unmodified opinion.
- 3 These standalone financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 4 During the year, on 10.12.2025, the company has allotted 1,76,886 equity shares of Rs. 2/- each at a premium of Rs. 3/- each to employees on receipt of money upon exercise of option for ESOP as per ESOP Scheme. Consequent upon the allotment of shares as mentioned above, the paid up equity share capital of the company has increased from 30,50,32,928 equity shares of Rs 2/- each to 30,52,09,814 equity shares of Rs. 2/- each.
- 5 Other income for the year ended 31st March, 2026 includes Rs. 27.83 crores on account of amount received upon maturity of keyman insurance policies with Life Insurance Corporation of India.
- 6 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (Collectively referred to as "New Labour Code") - consolidating 29 existing labour laws. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the company has presented such incremental impact under "Employee Benefits Expense" in the statement of profit and loss for the quarter ended 31st March, 2026 and for the year ended 31st March, 2026.  
  
The incremental impact consisting of "increase in gratuity expense of Rs. 2.34 Crores" and "increase in leave encashment expense of Rs. 0.18 Crores" primarily arises due to change in wage definition. The impact of gratuity and earned leave is calculated on the basis of actuarial valuation. The company continues to monitor the finalisation of central/ state rules and further government clarifications and will account for any additional impact as required.
- 7 During the year, the company has divested its entire share holding in its wholly owned subsidiary, Valens Technologies Private Limited on 6th November, 2025. Other income includes Profit of Rs. 0.08 Crores on such divestment. Accordingly, Valens Technologies Private Limited ceased to be subsidiary of the company with effect from 6th November, 2025.
- 8 There are no separate reportable segments as per the Indian Accounting Standard (Ind AS-108) on segment reporting.
- 9 The figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto third quarter of the respective financial year which were subject to limited review by the auditor.
- 10 The figures of the previous year /periods have been regrouped/ rearranged wherever considered necessary to facilitate comparison.

Place: New Delhi  
Date: 22.05.2026



By and on behalf of the Board  
For PARAMOUNT COMMUNICATIONS LTD.

  
Sanjay Aggarwal  
Chairman & CEO  
DIN:00001788



**Independent Auditor's Report on the Annual 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  
Paramount Communications Limited

**Report on the Audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Paramount Communications Limited ("Parent Company") its subsidiary (collectively, "the Group) for the quarter ended 31st March 2026 and for the year ended 31st March 2026 ("Statement"), attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. includes the results of the following entities;

S. No.	Company Name	Nature
1	Paramount Communications Limited	Parent Company
2	Valens Technologies Private Limited	Subsidiary Company (Upto 06.11.2025 Refer Note No. 8)
3	Paramount Holdings Limited	Subsidiary Company
4	AEI Power Cables Limited	Subsidiary Company

- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net



profit and other comprehensive income and other financial information of the Group for the year then ended.

### **Basis for Opinion**

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

### **Management's Responsibilities for the Consolidated Financial Results**

The financial results have been prepared on the basis of the consolidated financial statements. The Board of Directors of the Parent Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income/loss and other financial information of the Group and consolidated statement of assets and liabilities and consolidated statement of cash flow in accordance with the applicable accounting standards prescribed under Section 133 of the act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Parent Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going



concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

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

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

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



the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results /financial information of the Parent Company within the Group of which we are the independent auditors, to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entity included in the Statement of which we are the independent auditors.

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

We communicate with those charged with governance of the Parent Company 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 of the Parent Company 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.

We also performed procedures in accordance with the circular no. CIR/CFD/CMD1/44/2019 dated 29th March 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the listing Regulations, to the extent applicable.

#### **Other Matter**

- a) The accompanying Statement includes unaudited financial statements in respect of 3 subsidiaries whose financial statements reflect total assets of Rs. Nil as at March 31, 2026, and total revenues of Rs. Nil and Rs. 6.41 Crores and total net loss after tax of Rs. Nil and Rs. 0.52 Crores for the quarter and the year ended on that date respectively and net cash outflows of Rs. 0.10 Crores for the year ended March 31, 2026. These financial statements/ financial information are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial



results, in so far as it relates to the amounts and disclosures included in respect of Subsidiary are solely on the basis of such unaudited financial statements / financial information. In our opinion and according to the information and explanation given to us by the Management, these financial statements / financial information are not material to the Group.

Our opinion on the statement is not modified in respect of the above matters with respect to our reliance on the standalone financial statements/ financial results/ financial information certified by the Board of the Directors.

The statement includes the results for the quarter ended 31st March 2026 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For P. Bholusaria & Co.**  
**Chartered Accountants**  
**Firm's Registration No. 000468N**

  
(Pawan Bholusaria)  
Partner  
M. No. 080691



Date: 22.05.2026

Place: Delhi

UDIN: 26080691DKKDJ3545

# PARAMOUNT COMMUNICATIONS LIMITED

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E-mail: pcl@paramountcables.com, Website: www.paramountcables.com

CIN : L74899DL1994PLC061295

## STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Crores except per share data )

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 Audited (Refer Note No. 10)	31.12.2025 Unaudited	31.03.2025 Audited (Refer Note No. 10)	31.03.2026 Audited	31.03.2025 Audited
	<b>Income</b>					
I	Revenue from operations	573.31	460.92	507.02	1,913.35	1,575.60
II	Other income	8.93	4.82	1.85	51.10	10.99
III	<b>Total Income (I+II)</b>	<b>582.24</b>	<b>465.74</b>	<b>508.87</b>	<b>1,964.45</b>	<b>1,586.59</b>
IV	<b>Expenses</b>					
	(a) Cost of materials consumed	424.06	347.40	408.43	1,425.56	1,238.97
	(b) Changes in inventories of finished goods, work-in-progress and scrap	17.19	(3.20)	(17.70)	16.08	(68.12)
	(c) Employee benefits expense	10.40	14.33	10.23	44.92	36.67
	(d) Finance costs	7.51	5.58	4.62	21.22	11.17
	(e) Depreciation and amortization expense	3.82	4.01	3.52	15.42	12.26
	(f) Other expenses	91.80	87.28	74.37	360.46	244.69
	<b>Total Expenses (IV)</b>	<b>554.78</b>	<b>455.40</b>	<b>483.47</b>	<b>1,883.66</b>	<b>1,475.64</b>
V	<b>Profit before exceptional items and tax (III -IV)</b>	<b>27.46</b>	<b>10.34</b>	<b>25.40</b>	<b>80.79</b>	<b>110.95</b>
VI	Exceptional items	-	0.03	-	0.03	-
VII	<b>Profit after exceptional items but before tax (V+VI)</b>	<b>27.46</b>	<b>10.37</b>	<b>25.40</b>	<b>80.82</b>	<b>110.95</b>
VIII	<b>Income Tax expense</b>					
	(I) Current Tax	6.38	3.28	6.52	20.52	17.22
	(II) Deferred Tax	0.56	(0.39)	0.14	0.55	6.76
IX	<b>Profit for the period from continuing operations (VII - VIII)</b>	<b>20.52</b>	<b>7.48</b>	<b>18.74</b>	<b>59.75</b>	<b>86.97</b>
	<b>Discontinued operations :-</b>					
X	Profit from discontinued operations	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-
XII	<b>Profit from discontinued operations (after tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit for the period (IX + XII )</b>	<b>20.52</b>	<b>7.48</b>	<b>18.74</b>	<b>59.75</b>	<b>86.97</b>
XIV	<b>Other comprehensive income/(Loss) :</b>					
	A. (I) Items that will not be reclassified to profit or loss - Remeasurement gain/ (loss) of defined benefit plan	(0.18)	0.48	0.48	0.27	(0.05)
	(II) Income tax relating to items that will not be reclassified to profit & loss	0.04	(0.12)	(0.12)	(0.07)	0.01
	B. (I) Items that will be reclassified to profit or loss	-	-	-	-	-
	(II) Income tax relating to items that will be reclassified to profit & loss	-	-	-	-	-
	<b>Total other comprehensive income /(Loss) ( XIV)</b>	<b>(0.14)</b>	<b>0.36</b>	<b>0.36</b>	<b>0.20</b>	<b>(0.04)</b>
XV	<b>Total Comprehensive Income ( Comprising Profit and other comprehensive income for the period) (XIII + XIV)</b>	<b>20.38</b>	<b>7.84</b>	<b>19.10</b>	<b>59.95</b>	<b>86.93</b>
XVI	Paid-up Equity Share Capital (Face Value Rs. 2 per share)	61.04	61.04	61.01	61.04	61.01
XVII	Other Equity excluding revaluation Reserve				717.03	656.18
XVIII	<b>Earnings per equity share in Rs. (for continuing operations): (not annualised for the quarters)</b>					
	(1) Basic	0.67	0.25	0.62	1.96	2.85



XIX	(2) Diluted	0.67	0.25	0.62	1.96	2.85
	<b>Earnings per equity share in Rs. (for discontinuing operations): (not annualised for the quarters)</b>					
XX	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
	<b>Earnings per equity share in Rs. (for discontinuing &amp; continuing operations): (not annualised for the quarters)</b>					
	(1) Basic	0.67	0.25	0.62	1.96	2.85
	(2) Diluted	0.67	0.25	0.62	1.96	2.85



Consolidated Statement of Assets and Liabilities as at 31.03.2026		(Rs. in Crores)	
Particulars	As at 31.03.2026 (Audited)	As at 31.03.2025 (Audited)	
<b>Assets</b>			
<b>Non-Current Assets</b>			
(a) Property, Plant and Equipment	227.70	187.73	
(b) Capital work-in-progress	-	3.76	
(c) Right of use assets	32.39	33.37	
(d) Other Intangible Assets	0.14	0.36	
(e) Financial Assets			
(i) Investments	0.00	0.00	
(ii) Loans	0.09	0.14	
(iii) Others Non-Current Financial Assets	49.95	40.22	
(f) Other Non-Current Assets	6.78	13.74	
<b>Total Non-Current Assets</b>	<b>317.05</b>	<b>279.32</b>	
<b>Current Assets</b>			
(a) Inventories	284.91	310.88	
(b) Financial Assets			
(i) Trade receivables	413.40	204.70	
(ii) Cash and cash equivalents	4.76	23.37	
(iii) Bank balances other than (ii) above	28.35	16.17	
(iv) Loans	0.31	0.27	
(v) Other Current Financial Assets	23.38	4.32	
(c) Other Current Assets	56.49	68.75	
<b>Total Current Assets</b>	<b>811.60</b>	<b>628.46</b>	
<b>Total Assets</b>	<b>1,128.65</b>	<b>907.78</b>	
<b>Equity and Liabilities</b>			
<b>Equity</b>			
(a) Equity Share Capital	61.04	61.01	
(b) Other Equity	717.03	656.18	
<b>Total Equity</b>	<b>778.07</b>	<b>717.19</b>	
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	1.85	1.54	
(ii) Lease Liabilities	6.23	7.15	
(b) Provisions	3.16	2.08	
(c) Deferred Tax Liabilities (Net)	3.57	3.03	
<b>Total Non-Current Liabilities</b>	<b>14.81</b>	<b>13.80</b>	
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	113.92	23.71	
(ii) Lease Liabilities	0.99	0.82	
(iii) Trade Payables			
- Total outstanding dues of Micro Enterprises and Small Enterprises	10.67	8.34	
- Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	185.94	128.70	
(iv) Other Current Financial Liabilities	7.57	5.36	
(b) Other Current Liabilities	8.78	8.90	
(c) Provisions	0.55	0.18	
(d) Current Tax Liability (Net)	7.35	0.78	
<b>Total Current Liabilities</b>	<b>335.77</b>	<b>176.79</b>	
<b>Total Equity and Liabilities</b>	<b>1,128.65</b>	<b>907.78</b>	



**PARAMOUNT COMMUNICATIONS LIMITED**

CIN : L74899DL1994PLC061295

**CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2026**

(Amount Rs. in Crores)

Particulars	For the Year ended 31st March 2026	For the year ended 31st March 2025
<b>(A) CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Profit before taxation	80.79	110.95
<b>Adjustment for :</b>		
Depreciation and amortization expenses	15.42	12.26
Interest Expenses/ Finance Cost	20.48	10.57
Interest on lease liability	0.74	0.60
Reversal of rent lease liability	(1.51)	(1.14)
Unrealised Exchange Gain/(Loss)	(3.93)	(0.44)
Net Gain on Fair Valuation of Current Investment	-	-
Profit on sales of Investment	(0.10)	(1.53)
(Profit) /Loss on sale of Property plant & equipments (net)	0.27	-
Interest Income	(4.97)	(3.00)
Net (Gain)/ Loss on Derivatives	(6.78)	-
Provision for Doubtful debts/ Written back	1.07	0.74
Employees share based payment expenses	0.85	1.63
<b>Operating Profit before working capital changes</b>	<b>21.54</b>	<b>19.69</b>
<b>Adjustment for :</b>		
Decrease / (Increase) in Trade Receivables	(209.76)	47.24
Decrease / (Increase) in Loans & Advances	0.01	0.13
Decrease / (Increase) in Inventories	25.97	(76.60)
Decrease / (Increase) in Other financial and non financial Assets	(6.69)	(37.38)
(Decrease) / Increase in Trade Payables	59.57	52.29
(Decrease) / Increase in Other Liabilities & Provisions	3.72	4.29
<b>Cash generated from operation</b>	<b>(127.18)</b>	<b>(10.03)</b>
Income Tax (Net)	(13.17)	(16.52)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(38.02)</b>	<b>104.09</b>
<b>(B) CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property, plant and equipment including Capital work In Progress	(52.90)	(60.38)
Sale proceeds from Property, Plant and Equipment	0.01	-
Interest Received	2.08	1.89
Sale of Investments (Mutual Fund)	1.10	112.27
Purchase of Investments (Mutual Fund)	(1.00)	(55.00)
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>(50.71)</b>	<b>(1.22)</b>
<b>(C) CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest Expenses/ Finance Cost	(20.48)	(11.00)
Increase/(Decrease) in Borrowings (net)	90.51	(75.53)
Net Proceeds from Issue of Equity Shares and Convertibles Equity share warrants (net of issue expenses)	0.09	2.47
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>70.12</b>	<b>(84.06)</b>
<b>NET INCREASE/(DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>(18.61)</b>	<b>18.81</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR</b>	<b>23.37</b>	<b>4.56</b>
<b>CASH AND CASH EQUIVALENTS AT END OF THE PERIOD</b>	<b>4.76</b>	<b>23.37</b>



**Notes:**

- 1 The aforesaid Consolidated Financial Results were placed before and reviewed by the Audit Committee at its meeting held on 22nd May 2026 and approved by the Board of Directors at its meeting held on the same date.
- 2 The consolidated financial results for the year ended March 31, 2026 have been audited by the statutory auditors of the Company. The statutory auditors have expressed an unmodified opinion.
- 3 These consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 4 The consolidated financial results of the Company and its subsidiaries have been prepared as per Ind AS 110 "Consolidated Financial Statements" as notified by the Ministry of Corporate Affairs.
- 5 During the year, on 10.12.2025, the company has allotted 1,76,886 equity shares of Rs. 2/- each at a premium of Rs. 3/- each to employees on receipt of money upon exercise of option for ESOP as per ESOP Scheme. Consequent upon the allotment of shares as mentioned above, the paid up equity share capital of the company has increased from 30,50,32,928 equity shares of Rs 2/- each to 30,52,09,814 equity shares of Rs. 2/- each.
- 6 Other income for the year ended 31st March, 2026 includes Rs. 27.83 crores on account of amount received upon maturity of keyman insurance policies with Life Insurance Corporation of India.
- 7 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (Collectively referred to as "New Labour Code") - consolidating 29 existing labour laws. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the company has presented such incremental impact under "Employee Benefits Expense" in the statement of profit and loss for the quarter ended 31st March, 2026 and for the year ended 31st March, 2026.  
  
The incremental impact consisting of "increase in gratuity expense of Rs. 2.34 Crores" and "increase in leave encashment expense of Rs. 0.18 Crores" primarily arises due to change in wage definition. The impact of gratuity and earned leave is calculated on the basis of actuarial valuation. The company continues to monitor the finalisation of central/ state rules and further government clarifications and will account for any additional impact as required.
- 8 During the year, the company has divested its entire share holding in its wholly owned subsidiary, Valens Technologies Private Limited on 6th November, 2025. Other income includes Profit of Rs. 0.08 Crores on such divestment. Accordingly, Valens Technologies Private Limited ceased to be subsidiary of the company with effect from 6th November, 2025.
- 9 Upon consolidation, the profit on account of cessation of wholly owned subsidiary, being the amount of difference between book value of Shares and carrying amount of investments in the books of accounts amounting to Rs. 0.03 Crores is disclosed as exceptional income.
- 10 The figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto third quarter of the respective financial year which were subject to limited review by the auditor.
- 11 The consolidated financial results includes two reportable segments i.e. "Wires & Cables" and "Pipes". As per Annexure A attached.
- 12 The figures of the previous year /periods have been regrouped/ rearranged wherever considered necessary to facilitate comparison.

Place : New Delhi  
Date: 22.05.2026



By and on behalf of the Board  
For PARAMOUNT COMMUNICATIONS LTD.

  
Sanjay Aggarwal  
Chairman & CEO  
DIN:00001788



**PARAMOUNT COMMUNICATIONS LIMITED**

CIN : L74899DL1994PLC061295

Consolidated Audited Segment Information for the Quarter and Year ended 31st March, 2026

Annexure- A

(Rs. in Crores)

S No	Particulars	Quarter ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited (Refer Note No. 10)	Unaudited	Audited (Refer Note No. 10)	Audited	Audited
1	<b>Segment Revenue</b>					
	Wire and Cables	573.31	460.42	504.85	1,912.17	1,556.66
	Pipes	-	2.20	2.58	6.41	20.84
	Gross Revenue	573.31	462.62	507.43	1,918.58	1,577.50
	Less Inter-segment Revenue	-	1.70	0.41	5.23	1.90
	<b>Total Revenue from Operations</b>	<b>573.31</b>	<b>460.92</b>	<b>507.02</b>	<b>1,913.35</b>	<b>1,575.60</b>
2	<b>Segment Results</b>					
	<b>Profit (Loss) before Finance cost, exceptional items , unallocated expenses /income and tax</b>					
	Wire and Cables	26.04	11.02	27.20	50.77	108.63
	Pipes	-	0.08	0.97	0.14	2.50
	<b>Total Profit (Loss) before Finance cost, exceptional items , unallocated expenses /income and tax</b>	<b>26.04</b>	<b>11.10</b>	<b>28.17</b>	<b>50.91</b>	<b>111.13</b>
	Less:					
	Finance cost	7.51	5.58	4.62	21.22	11.17
	Unallocated (income) / expenses (net)	(8.93)	(4.82)	(1.85)	(51.10)	(10.99)
	<b>Profit /(loss) before tax and Exceptional Item</b>	<b>27.46</b>	<b>10.34</b>	<b>25.40</b>	<b>80.79</b>	<b>110.95</b>
	Add : Exceptional items - income /(Expenses )	-	0.03	-	0.03	-
	<b>Profit /(loss) before tax</b>	<b>27.46</b>	<b>10.37</b>	<b>25.40</b>	<b>80.82</b>	<b>110.95</b>
	Tax expenses	6.94	2.89	6.66	21.07	23.98
	<b>Profit /(loss) After tax</b>	<b>20.52</b>	<b>7.48</b>	<b>18.74</b>	<b>59.75</b>	<b>86.97</b>
3	<b>Segment Assets</b>					
	Wire and Cables	1,128.65	1,017.31	889.67	1,128.65	889.67
	Pipes	-	-	18.11	-	18.11
	Unallocated	-	-	-	-	-
	<b>Total Segment Assets</b>	<b>1,128.65</b>	<b>1,017.31</b>	<b>907.78</b>	<b>1,128.65</b>	<b>907.78</b>
4	<b>Segment Liabilities</b>					
	Wire and Cables	350.58	259.74	182.34	350.58	182.34
	Pipes	-	-	4.44	-	4.44
	Unallocated	-	-	3.81	-	3.81
	<b>Total Segment Liabilities</b>	<b>350.58</b>	<b>259.74</b>	<b>190.59</b>	<b>350.58</b>	<b>190.59</b>



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