



Happy Kedawat And Company

Chartered Accountants

LIMITED REVIEW REPORT

Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results for the half year ended on 30th September, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. (as amended)

To

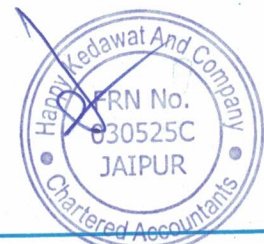
The Board of Directors

Rex Pipes and Cables Industries Limited

F-69-A, RIICO Industrial Area,

Sikar (Raj).

1. We have reviewed the accompanying statement of unaudited financial results of **Rex Pipes and Cables Industries Limited** ("The Company") for the period ended September 30, 2024 which include Standalone financial results, Standalone Balance Sheet as on date, Statement of Cash flows for the half year ended on that date together with the relevant notes thereon ("The Statement"). This statement has been prepared by the company pursuant to requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personal and an analytical procedures applied to financial data and thus provides less assurance than an audit. We have not preformed an audit and accordingly, we do not express an audit opinion.



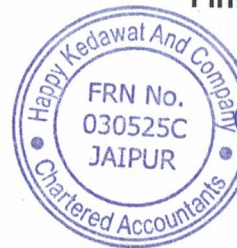
19, Prahlad Colony, Near Airport Circle, Tonk Road, Jaipur - 302011 (Raj.)

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4. A review of interim financial information consists of making inquiries, primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Happy Kedawat and Company
Chartered Accountants
Firm Reg. No.: 030525C**



[Signature]
**CA Happy Kedawat
Proprietor
M.NO. 401746**

Date:- 04-11-2024

Place:- Jaipur

UDIN:- 24401746BKGPZG1662

REX PIPES AND CABLES INDUSTRIES LIMITED
REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN
CIN:- L31300RJ2002PLC017714

UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE SIX MONTH ENDED ON 30TH SEPTEMBER, 2024

(Amount in Lakhs)

S.No.	Particulars	Six month ended	Six month ended	Six month ended	Year ended
		30.09.2024	30.09.2023	31.03.2024	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income from Operations	7,843.66	5,752.16	7,109.03	12,861.19
II	Other Income	13.56	18.70	19.33	38.03
III	Total Income (I+II)	7,857.22	5,770.86	7,128.36	12,899.22
IV	Expenses				
	Cost of materials consumed	4,923.85	3,686.61	5,433.74	9,120.35
	Purchase of Stock-in-Trade	1,642.16	1,038.58	1,106.63	2,145.21
	Changes in inventories of Finished goods, Work-in-progress and Stock-in-Trade	16.02	3.71	(603.71)	(600.00)
	Employee Benefit Expenses	136.66	116.82	135.75	252.57
	Finance Costs	167.02	127.71	151.77	279.48
	Depreciation and Amortization Expenses	77.30	87.65	93.16	180.81
	Other Expenses (Manufacturing, Administrative, Selling & Distribution Expenses)	667.18	360.01	499.89	859.90
	Total Expenses (IV)	7,630.18	5,421.10	6,817.23	12,238.32
V	Profit before exceptional and extraordinary items and tax (III-IV)	227.04	349.76	311.13	660.90
VI	Exceptional Items	-	-	-	-
VII	Prior Period Expenses	1.66	-	0.18	0.18
VIII	Profit before Extraordinary Items and Tax (V-VI-VII)	225.37	349.76	310.95	660.72
VIX	Extraordinary Items	-	-	-	-
X	Profit before Tax (VIII-VIX)	225.37	349.76	310.95	660.72
XI	Tax Expenses				
	(1) Current Tax	66.50	103.84	92.55	196.39
	(2) Tax Expense relating to Prior Years	1.21	-	-	-
	(3) Deferred Tax Liability / (Asset)	(3.37)	(3.83)	(5.02)	(8.85)
XII	Profit/(Loss) for the year from continuing operations (X-XI)	161.04	249.75	223.41	473.17
XIII	Profit/(Loss) from discontinuing operations	-	-	-	-
XIV	Tax Expense of discontinuing operations	-	-	-	-
XV	Profit/(Loss) from discontinuing operations (XIII-XIV)	-	-	-	-
XVI	Profit/(Loss) for the year (XII+XV)	161.04	249.75	223.41	473.17
XVII	Earning per Equity Share:				
	(1) Basic (Previous year re-stated)	1.70	2.64	2.36	5.01
	(2) Diluted (Previous year re-stated)	1.70	2.64	2.36	5.01
	See accompanied notes to the unaudited standalone financial results				

For and on behalf of the Board

SHARWAN KUMAR KALER
Managing Director
DIN:- 01050715

Place : Sikar
Date : 04-11-2024

REX PIPES AND CABLES INDUSTRIES LIMITED

REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN
CIN:- L31300RJ2002PLC017714

UNAUDITED STANDALONE BALANCE SHEET

AS ON 30TH SEPTEMBER, 2024

(Amount in Lakhs)

Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Fund		
(a) Share Capital	945.00	945.00
(b) Other Equity	2,354.59	2,193.55
(2) Share Application Money Pending allotment	-	-
(3) Non-Current Liabilities		
(a) Long Term Borrowings	120.23	143.00
(b) Deferred Tax Liabilities (Net)	(1.83)	1.54
(c) Other Long Term Liabilities	6.42	5.85
(d) Long Term Provisions	-	-
(4) Current Liabilities		
(a) Short-Term Borrowings	3,445.16	2,672.52
(b) Trade Payables		
(i) Due to MSME	1.50	1.54
(ii) Due to Other	795.68	501.19
(c) Other Current Liabilities	379.99	310.50
(d) Short-Term Provisions	77.48	209.05
Total Equity and Liabilities	8,124.21	6,983.74
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipments		
(i) Tangible Assets	1,097.98	1,160.68
(ii) Intangible Assets	0.15	0.16
(iii) Capital Work-in-Progress	-	-
(iv) Intangible Assets under Development	-	-
(b) Non-Current Investments	619.62	618.62
(c) Deferred Tax Assets (Net)	-	-
(d) Long Term Loans and Advances	-	-
(e) Other Non-Current Assets	52.36	52.36
(2) Current Assets		
(a) Current Investments	-	-
(b) Inventories	2,106.17	2,371.75
(c) Trade Receivables	3,376.31	1,920.24
(d) Cash and Cash Equivalents	72.32	335.78
(e) Short-Term Loans & Advances	799.30	524.15
(f) Other Current Assets	-	-
Total Assets	8,124.21	6,983.74
See accompanied notes to the unaudited standalone financial results		

For and on behalf of the Board

SHARWAN KUMAR KALER
Managing Director
DIN:- 01050715

Place : Sikar

Date : 04-11-2024

REX PIPES AND CABLES INDUSTRIES LIMITED

REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN
CIN:- L31300RJ2002PLC017714

UNAUDITED STANDALONE CASH FLOW STATEMENT

FOR THE SIX MONTH ENDED ON 30TH SEPTEMBER, 2024

(Amount in Lakhs)

PARTICULARS	Six month ended 30.09.2024 (Unaudited)		Year ended 31.03.2024 (Audited)	
	Details	Amount	Details	Amount
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax as per Profit and Loss Statement	225.37		660.72	
Adjusted For:				
Depreciation & Amortisation	77.30		180.81	
Interest Paid	167.02		279.48	
Profit on Sale of Fixed Assets	-		-	
Operating profits before Working Capital Changes		469.69		1,121.00
Adjustment For:				
Inventories	265.58		(1,174.92)	
Trade Receivables	(1,456.07)		529.23	
Short term loan & advances	(275.15)		26.32	
Long term loan & advances	-		-	
Other Non-Current Assets	-		6.84	
Other current assets	-		-	
Trade Payables	294.45		(460.33)	
Short term Borrowings	772.64		939.18	
Other Liabilities	(62.09)	(460.64)	58.38	(75.29)
Cash generated from Operations		9.05		1,045.71
Income Tax		67.71		196.39
Interest on Income Tax		-		-
Net Cash Used in Operating Activities (A)		(58.66)		849.32
B. CASH FLOW FROM INVESTING ACTIVITIES				
Less : Purchase of Fixed Assets	14.58		119.12	
Transfer of Fixed Assets	-		8.32	
Purchase of Investments	1.00		618.62	
Less : Increase in Other Non- Current Assets	-		-	
Net Cash Used in Investing Activities (B)		(15.58)		(729.42)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Increase in Borrowings & other Long- term Liabilities	(22.20)		(172.76)	
Less : Interest Paid	(167.02)		(279.48)	
Increase in Share Capital	-		85.00	
Increase in Other Reserves & Surplus	-		284.75	
Less : Decrease in Share Application Money	-		-	
Subsidy Received	-		-	
Net Cash Flow From Financing Activities (C)		(189.22)		(82.49)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(263.46)		37.40
Cash & Cash equivalents at the beginning of the Period		335.78		298.38
Cash & Cash equivalents at the close of the Period		72.32		335.78

Note:

Cash Flow Statement has been prepared adopting the Indirect method as prescribed under para 18 of Accounting Standard-3 (AS-3) on " Cash Flow Statement."

For and on behalf of the Board

SHARWAN KUMAR KALER
Managing Director
DIN:- 01050715

Place : Sikar
Date : 04-11-2024

Notes attached to Unaudited Standalone Financial Results for the Half Year Ended September 30, 2024

1. The above standalone financial results of the Company (the "Statement") have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting hold on November 04, 2024.
2. The Standalone financial results has been prepared in accordance with recognition and measurement principals laid down in the accounting Standard as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Accounting Standards) Rules, 2021, as amended from time to time and the provisions of the Companies Act 2013, as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI") and other recognised accounting principles and policies generally accepted in India to the extent possible. These financial results are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with other relevant rules and circulars issued thereunder.
3. The requirement of AS- 17 "Segment Reporting" is not applicable to the company as it is engaged in single business segment.
4. The Figures for the half year ended March 31, 2024 are the balancing figures between audited figures in respect of year ended March 31, 2024 and unaudited figures for the half year ended September 30, 2023.
5. Previous year's/period's figure have been regrouped / reclassified wherever necessary to make the comparable.
6. Earnings per share have been calculated on the weighted average of the share capital outstanding during the period on annualised basis.

**For and on behalf of Board of Directors
For Rex Pipes and Cables Industries Limited**


**Sharwan Kumar Kaler
Managing Director
DIN: 01050715**



Happy Kedawat And Company

Chartered Accountants

LIMITED REVIEW REPORT

Independent Auditor's Limited Review Report on Consolidated Unaudited Financial Results for the half year ended on 30th September, 2024 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

Rex Pipes and Cables Industries Limited

F-69-A, RIICO Industrial Area,

Sikar (Raj).

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Rex Pipes and Cables Industries Limited** ("The Parent") which includes its subsidiary M/s Swastik Infracity Private Limited ("The Subsidiary") for the period ended September 30, 2024 which include Consolidated financial results, Consolidated Balance Sheet as on date, Statement of Cash flows for the half year ended on that date together with the relevant notes thereon ("The Statement"). This statement has been prepared by the company pursuant to requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.
This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personal and an analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



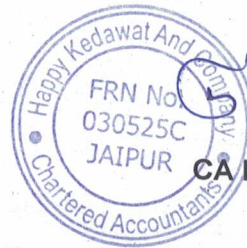
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4. A review of interim financial information consists of making inquiries, primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Happy Kedawat and Company
Chartered Accountants
Firm Reg. No.: 030525C



CA Happy Kedawat
Proprietor
M.NO. 401746

Date:- 04-11-2024

Place:- Jaipur

UDIN:- 24401746BKGPZH9421

REX PIPES AND CABLES INDUSTRIES LIMITED
REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN
CIN:- L31300RJ2002PLC017714

UNAUDITED CONSOLIDATED FINANCIAL RESULTS
FOR THE SIX MONTH ENDED ON 30TH SEPTEMBER, 2024

(Amount in Lakhs)

S.No.	Particulars	Six month ended	Six month ended	Six month ended	Year ended
		30.09.2024	30.09.2023	31.03.2024	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income from Operations	7,843.66	5,752.16	7,109.03	12,861.19
II	Other Income	13.56	18.78	22.84	41.62
III	Total Income (I+II)	7,857.22	5,770.94	7,131.87	12,902.81
IV	Expenses				
	Cost of materials consumed	4,923.85	3,686.61	5,433.74	9,120.35
	Purchase of Stock-in-Trade	1,642.16	1,038.58	1,154.25	2,192.83
	Changes in inventories of Finished goods, Work-in-progress and Stock-in-Trade	16.02	3.71	(651.33)	(647.62)
	Employee Benefit Expenses	136.66	116.82	135.75	252.57
	Finance Costs	167.03	127.72	151.77	279.49
	Depreciation and Amortization Expenses	77.30	87.65	94.56	182.21
	Other Expenses (Manufacturing, Administrative, Selling & Distribution Expenses)	667.30	367.29	493.11	860.40
	Total Expenses (IV)	7,630.31	5,428.39	6,811.84	12,240.24
V	Profit before exceptional and extraordinary items and tax (III-IV)	226.90	342.55	320.03	662.57
VI	Exceptional Items	-	-	-	-
VII	Prior Period Expenses	1.66	-	0.18	0.18
VIII	Profit before Extraordinary Items and Tax (V-VI-VII)	225.24	342.55	319.84	662.39
VIX	Extraordinary Items	-	-	-	-
X	Profit before Tax (VIII-VIX)	225.24	342.55	319.84	662.39
XI	Tax Expenses				
	(1) Current Tax	66.50	103.84	92.85	196.69
	(2) Tax Expense relating to Prior Years	1.21	-	-	-
	(3) Deferred Tax Liability / (Asset)	(3.37)	(3.83)	(5.02)	(8.85)
XII	Profit/(Loss) for the year from continuing operations (X-XI)	160.91	242.54	232.01	474.54
XIII	Profit/(Loss) from discontinuing operations	-	-	-	-
XIV	Tax Expense of discontinuing operations	-	-	-	-
XV	Profit/(Loss) from discontinuing operations (XIII-XIV)	-	-	-	-
XVI	Profit/(Loss) for the year (XII+XV)	160.91	242.54	232.01	474.54
XVII	Earning per Equity Share:				
	(1) Basic (Previous year re-stated)	1.70	2.57	2.46	5.02
	(2) Diluted (Previous year re-stated)	1.70	2.57	2.46	5.02
	See accompanied notes to the unaudited consolidated financial results				

For and on behalf of the Board

SHARWAN KUMAR KALER
Managing Director
DIN:- 01050715

Place : Sikar
Date : 04-11-2024

REX PIPES AND CABLES INDUSTRIES LIMITED

REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN
CIN:- L31300RJ2002PLC017714

UNAUDITED CONSOLIDATED BALANCE SHEET

AS ON 30TH SEPTEMBER, 2024

(Amount in Lakhs)

Particulars		As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
I. EQUITY AND LIABILITIES			
(1)	Shareholder's Fund		
	(a) Share Capital	945.00	945.00
	(b) Other Equity	2,355.25	2,195.35
(2)	Share Application Money Pending allotment	-	-
(3)	Non-Current Liabilities		
	(a) Long Term Borrowings	120.23	143.00
	(b) Deferred Tax Liabilities (Net)	(1.83)	1.54
	(c) Other Long Term Liabilities	6.42	5.85
	(d) Long Term Provisions	-	-
(4)	Current Liabilities		
	(a) Short-Term Borrowings	3,485.96	2,693.52
	(b) Trade Payables		
	(i) Due to MSME	1.50	1.54
	(ii) Due to Other	814.68	514.94
	(c) Other Current Liabilities	380.14	310.71
	(d) Short-Term Provisions	77.48	209.45
	Total Equity and Liabilities	8,184.83	7,020.90
II. ASSETS			
(1)	Non-Current Assets		
	(a) Property, Plant and Equipments		
	(i) Tangible Assets	1,097.98	1,160.68
	(ii) Intangible Assets	0.15	0.16
	(iii) Capital Work-in-Progress	-	-
	(iv) Intangible Assets under Development	-	-
	(b) Non-Current Investments	19.62	19.62
	(c) Deferred Tax Assets (Net)	-	-
	(d) Long Term Loans and Advances	-	-
	(e) Other Non-Current Assets	58.00	58.00
(2)	Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	2,729.95	2,995.53
	(c) Trade Receivables	3,376.31	1,920.24
	(d) Cash and Cash Equivalents	72.46	336.15
	(e) Short-Term Loans & Advances	830.36	530.51
	(f) Other Current Assets	-	-
	Total Assets	8,184.83	7,020.90
	See accompanied notes to the unaudited consolidated financial results		

For and on behalf of the Board

SHARWAN KUMAR KALER
Managing Director
DIN:- 01050715

Place : Sikar

Date : 04-11-2024

REX PIPES AND CABLES INDUSTRIES LIMITED
 REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN
 CIN:- L31300RJ2002PLC017714

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT

FOR THE SIX MONTH ENDED ON 30TH SEPTEMBER, 2024

(Amount in Lakhs)

PARTICULARS	Six month ended 30.09.2024 (Unaudited)		Year ended 31.03.2024 (Audited)	
	Details	Amount	Details	Amount
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax as per Profit and Loss Statement	225.24		662.39	
Adjusted For:				
Depreciation & Amortisation	77.30		180.80	
Interest Paid	167.03		279.49	
Profit on Sale of Fixed Assets	-		-	
Operating profits before Working Capital Changes		469.57		1,122.68
Adjustment For:				
Inventories	265.58		(1,798.70)	
Trade Receivables	(1,456.07)		529.23	
Short term loan & advances	(299.85)		19.96	
Long term loan & advances	-		-	
Other Non-Current Assets	-		1.20	
Other current assets	-		-	
Trade Payables	299.70		(446.58)	
Short term Borrowings	792.44		960.19	
Other Liabilities	(62.54)	(460.74)	58.98	(675.72)
Cash generated from Operations		8.84		446.96
Income Tax		67.71		196.69
Interest on Income Tax		-		-
Net Cash Used in Operating Activities (A)		(58.87)		250.27
B. CASH FLOW FROM INVESTING ACTIVITIES				
Less : Purchase of Fixed Assets	14.58		119.12	
Transfer of Fixed Assets	-		8.32	
Purchase of Investments	-		19.62	
Less : Increase in Other Non- Current Assets	-		-	
Net Cash Used in Investing Activities (B)		(14.58)		(130.43)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Increase in Borrowings & other Long- term Liabilities	(22.20)		(172.76)	
Less : Interest Paid	(167.03)		(279.49)	
Increase in Share Capital	-		85.00	
Increase in Other Reserves & Surplus	(1.00)		285.18	
Less : Decrease in Share Application Money	-		-	
Subsidy Received	-		-	
Net Cash Flow From Financing Activities (C)		(190.24)		(82.07)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(263.69)		37.77
Cash & Cash equivalents at the beginning of the Period		336.15		298.38
Cash & Cash equivalents at the close of the Period		72.46		336.15

Note:

Cash Flow Statement has been prepared adopting the Indirect method as prescribed under para 18 of Accounting Standard-3 (AS-3) on "Cash Flow Statement."

For and on behalf of the Board

SHARWAN KUMAR KALER

Managing Director

DIN:- 01050715

Place : Sikar

Date : 04-11-2024

**Notes attached to Unaudited Consolidated Financial Results for the Half Year Ended
September 30, 2024**

1. The above consolidated financial results of the Company (the "Statement") have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting hold on November 04, 2024.
2. The Consolidated financial results has been prepared in accordance with recognition and measurement principals laid down in the accounting Standard as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Accounting Standards) Rules, 2021, as amended from time to time and the provisions of the Companies Act 2013, as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI") and other recognised accounting principles and policies generally accepted in India to the extent possible.
These financial results are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with other relevant rules and circulars issued thereunder.
3. The requirement of AS- 17 "Segment Reporting" is not applicable to the company as it is engaged in single business segment.
4. The Figures for the half year ended March 31, 2024 are the balancing figures between audited figures in respect of year ended March 31, 2024 and unaudited figures for the half year ended September 30, 2023.
5. Previous year's/period's figure have been regrouped / reclassified wherever necessary to make the comparable.
6. Earnings per share have been calculated on the weighted average of the share capital outstanding during the period on annualised basis.

**For and on behalf of Board of Directors
For Rex Pipes and Cables Industries Limited**



**Sharwan Kumar Kaler
Managing Director
DIN: 01050715**