

Date: 08th January, 2026

To
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai – 400 051

Dear Sir/Madam,

Sub.: Clarification with respect to Submission of Financial results and Limited Review Reports

With reference to the email dated January 08, 2026 received from the NEAPS portal seeking clarification on Outcome of Board Meeting-Financial Results submitted to the Exchange dated 22nd December, 2025, we would like to submit as below:

1. Limited Review Report/ Independent Auditor's Report is not in the format prescribed by SEBI - In both Limited Review Report, UDIN is not mentioned

Response: The Limited Review Reports on Standalone and Consolidated Financial Results bearing UDINs were subsequently submitted vide our announcement dated December 24, 2025, under the 'Update' section on the NEAPS portal (NEAPS App. No.: 2025/Dec/262337/9680). The reason for such resubmission as was disclosed in the announcement is reproduced here:

“Due to a technical glitch on the Institute of Chartered Accountants of India (ICAI) UDIN portal during its scheduled migration to the ICAI DigiCA platform (from midnight December 19, 2025), our Statutory Auditor could not generate the Unique Document Identification Number (UDIN) at the time of signing the Limited Review Reports. The UDINs have now been generated post-restoration of the portal, and we are accordingly resubmitting the Limited Review Reports with UDINs for both the Unaudited Standalone and Consolidated Financial Results. The financial results themselves remain unchanged.”

We hereby submit the Unaudited Standalone and Consolidated Financial Results for the Quarter and Half Year ended September 30, 2025, along with the revised Limited Review Reports issued by our Statutory Auditor.



2. Financial results not submitted within 30 minutes or 3 hours from the end of board meeting (as may be applicable):

We could not submit the financial results within the prescribe time due to following reasons:

- The Statutory Auditors were unable to generate the UDIN on the ICAI portal due to temporary technical issues, and therefore, the Limited Review Reports were initially submitted without UDINs.
- Additionally, we encountered technical issues while uploading the results on the NEAPS portal. The same was communicated via email to takeover@nse.co.in. With the support of NSE officials and by switching to Microsoft Edge browser, we were able to successfully complete the submission.

In view of the above, we request you to kindly consider our submission and advise us on any further compliance.

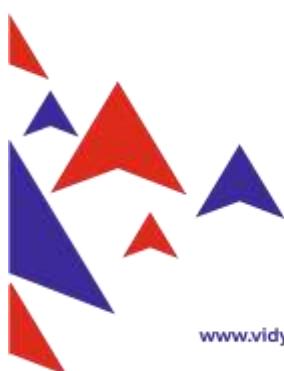
Thanking you,

For Vidya Wires Limited,



Alpesh Makwana
Company Secretary and Compliance Officer
Membership No.: A46284
Email Id: cs@vidyawire.com
Mobile Number: +91 7801987100

Encl: As above



www.vidyawire.com

VIDYA WIRES LIMITED
(Formerly known as VIDYA WIRES PRIVATE LIMITED)

Factory Address

(Unit-1)
123, Vitthal Udyognagar
Vallabh Vidyanagar - 388 121
Dist. Anand - Gujarat, INDIA

CIN : U31300GJ1981PLC004879

Regd. Office & Factory Address

(Unit-3)
Plot No 8/1-2, GIDC, Vitthal Udyognagar
Vallabh Vidyanagar - 388 121
Dist. Anand - Gujarat, INDIA

Mfrs. of Insulated Copper Conductors

Landline Number

+91 74340 38300-303
inquiry@vidyawire.com



Independent auditor's limited review report on unaudited standalone financial results for the quarter and six months ended September 30, 2025 of Vidya Wires Limited under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

To The Board of Directors of
Vidya Wires Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Vidya Wires Limited** (the "Company"), for the quarter and half year ended **30th September 2025** (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 Interim Financial Statements 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For,
O P Rathi & Co.
Chartered Accountants
FRN No. 108717W



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Ruchi Rathi
Partner
M. No. 122137
UDIN:25122137IICRFE2714

Place: Ajmer
Date: 22/12/2025

VIDYA WIRES LIMITED (Formerly known as "Vidya Wires Private Limited")
 Regd Off.: Plot No 8/1-2, GIDC, Vallabh Vidyanagar, Anand, Gujarat-388121
 CIN :- U31300GJ1981PLC004879

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

(₹ in Millions except per share data)

Sr. No.	Particulars	Quarter ended			Half year ended		Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
I.	INCOME						
	(a) Revenue from operations	3,809.38	4,117.58	3,632.73	7,926.96	7,530.73	14,791.19
	(b) Other income	26.28	14.92	6.55	41.20	13.46	55.39
II.	Total Income	3,835.66	4,132.50	3,639.28	7,968.16	7,544.19	14,846.58
III.	EXPENSES						
	(a) Cost of materials consumed	3,300.24	4,027.37	3,474.92	7,327.61	7,127.03	13,819.96
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in stock of finished goods, work-in-progress and stock-in-trade	224.73	(226.28)	(80.43)	(1.55)	(95.27)	(100.50)
	(d) Manufacturing expense	70.53	69.29	57.70	139.82	118.42	255.79
	(e) Employee benefits expense	28.56	28.31	19.77	56.87	43.43	88.73
	(f) Finance costs	29.90	31.87	28.42	61.77	59.01	113.51
	(g) Depreciation and amortisation expense	7.69	8.62	7.09	16.32	14.17	28.11
	(h) Other expenses	29.56	32.34	24.18	61.90	47.08	88.18
IV.	Total Expenses	3,691.21	3,971.52	3,531.65	7,662.74	7,313.87	14,293.78
V.	Profit/(Loss) before exceptional items and tax (III) - (IV)	144.45	160.98	107.63	305.42	230.32	552.80
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit Before tax (V) - (VI)	144.45	160.98	107.63	305.42	230.32	552.80
	Tax Expense						
	(a) Current tax	38.63	39.07	28.57	77.70	57.13	139.66
	- Current year	-	-	-	-	-	-
	- Short / (Excess) provision of earlier years	-	-	-	-	-	-
	(b) Deferred tax (credit) / charge	1.26	(0.87)	(2.17)	0.40	(4.33)	2.59
VIII.	Total tax expense	39.89	38.20	26.40	78.10	52.80	142.25
IX.	Profit/(Loss) for the period from continuing operations/ year (VII) - (VIII)	104.56	122.78	81.23	227.32	177.52	410.55
X.	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
	Tax expenses of discontinuous operations	-	-	-	-	-	-
XI.	Profit/(Loss) from discontinued operations (after tax)	-	-	-	-	-	-
XII.	Profit/(Loss) for the period (IX) + (XI)	104.56	122.78	81.23	227.32	177.52	410.55
XIII.	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss:						
	(a) Remeasurement of the defined benefit liabilities	(0.61)	(0.61)	(0.22)	(1.23)	(0.44)	(0.63)
	(b) Equity instruments through other comprehensive income	-	-	-	-	-	-
	(c) Income tax relating to items that will not be reclassified to profit or loss	(0.15)	(0.15)	0.06	(0.31)	0.11	(0.16)
XIV.	Other comprehensive income / (loss) net of tax for the period / year	(0.46)	(0.46)	(0.28)	(0.92)	(0.55)	(0.47)
XV.	Total comprehensive income / (loss) for the period / year (XII) + (XIV)	104.10	122.32	80.95	226.40	176.97	410.08
XVI.	Paid up equity share capital (Face value of shares of ₹ 1/- each)	160.00	160.00	160.00	160.00	160.00	160.00
XVII.	Other Equity	-	-	-	-	-	-
XVIII.	Earnings per equity share (For continuing operation) (₹)						
	- Basic	0.65	0.76	0.51	1.42	1.11	2.56
	- Diluted	0.65	0.76	0.51	1.42	1.11	2.56
XIX.	Earnings per equity share (For discontinued operation) (₹)						
	- Basic	-	-	-	-	-	-
	- Diluted	-	-	-	-	-	-
XX.	Earnings per equity share (For continuing & discontinued operation) (₹)						
	- Basic	0.65	0.76	0.51	1.42	1.11	2.56
	- Diluted	0.65	0.76	0.51	1.42	1.11	2.56

* Basic and Diluted Earnings per share are not annualised except for the year ended 31st March 2025.



Notes: -

1. The format for above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's Circular dated July 5, 2016, IND AS and Schedule III [Division II] to the company act, 2013 applicable to companies that are require to comply with IND AS.
2. The above unaudited Financial Results for the Quarter and Half year ended 30th September, 2025 have been reviewed and recommended by the Audit Committee and were taken on record and approved by the Board of Directors in their respective meeting held on 22nd December 2025 on Monday.
3. The Statutory Auditors of the company has carried out "Limited Review "of the above result as per Regulations 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
4. The company has only one reportable primary business segment as per IND AS 108.
5. Previous year's/period's figures have been regrouped/reworked wherever necessary to make them comparable with the current year.
6. The equity shares of the company were listed on BSE Limited (BSE) National Stock Exchange (NSE) with effect from December 10, 2025, pursuant to an Initial public offering (IPO) of 57.69 million equity shares of face value of Rs 1.00 each at the price of Rs 52 per share, aggregating to Rs 3000.05 million (which includes Offer for Sale of 50,01,000 numbers of Equity Shares amounting to Rs 260.05 million and Fresh issue of 5,26,92,307 numbers of Equity Shares amounting to Rs. 2,740.00 million).

Subsequent to the completion of the IPO, the equity shares of the company have been admitted to dealings on the BSE Limited (BSE) under Script Code:544633 and National Stock Exchange of India Limited (NSE) under symbol: VIDYAWIRES. (Collectively Stock Exchanges).

According, the financial results for the quarter ended 30th September 2025 represent the first quarterly review of the company post listing and have been prepared and published in compliance with the applicable provisions of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended.

7. The company will provide an update on utilization of IPO proceeds towards the object of the fresh issue effectively from next reporting period based on actual utilization of the funds pursuant to the IPO.
8. The above results of the company are available on the Company's website www.vidyawire.com and also on www.bseindia.com and www.nseindia.com

For O P Rathi & Co
Chartered Accountants,
Firm's Registration No : 108718W

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Ruchi Rathi
Partner
Membership No: 122137
Place: Ajmer
Date: 22/12/2025

For & on behalf of the Bord of Directors
Vidya Wires Limited


Shyamsundar Rathi
Chairman & Wholetime Director
DIN : 00410015
Place: Anand
Date: 22/12/2025



VIDYA WIRES LIMITED

(formerly known as Vidya Wires Private Limited)

Regd Off.: Plot No 8/1-2,GIDC,Vallabh Vidyanagar,Anand,Gujarat-388121
CIN :- U31300GJ1981PLC004879

UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER,2025

(₹ in Millions)

Particulars	As at 30th September 2025	As at 31st March, 2025
	(Unaudited)	(Audited)
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	357.80	346.48
(b) Intangible assets	1.38	1.46
(c) Financial assets		
(i) Investments	10.01	10.01
(d) Other non-current assets	185.66	90.82
Total non-current assets	554.85	448.77
II. Current assets		
(a) Inventories	1,128.28	904.52
(b) Financial assets		
(i) Trade receivables	1,443.45	1,423.15
(ii) Cash and cash equivalents	3.35	7.06
(iii) Other financial assets	4.72	6.09
(c) Other current assets	491.26	477.92
Total current assets	3,071.06	2,818.74
Total assets	3,625.91	3,267.51
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	160.00	160.00
(b) Other equity	1,737.18	1,510.76
Total equity	1,897.18	1,670.76
LIABILITIES		
I. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	151.68	151.68
(b) Non-current provisions	2.80	3.29
(c) Deferred tax liabilities (net)	30.59	30.20
Total non-current liabilities	185.07	185.17
II. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,354.75	1,261.13
(ii) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises	15.86	14.57
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	95.07	76.71
(iii) Other financial liabilities	1.14	0.01
(b) Other current liabilities	34.91	31.32
(c) Current provisions	15.12	9.14
(d) Current tax liabilities (net)	26.81	18.70
Total current liabilities	1,543.66	1,411.58
Total liabilities	1,728.73	1,596.75
Total equity and liabilities	3,625.91	3,267.51

For O P Rathi & Co.
Chartered Accountants
Firm's Registration No : 108718W

RUCHI VINEET
Ruchi Rathi RATHI
Partner
Membership No: 122137
Place: Ajmer
Date : 22/12/2025

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For and on behalf of the Board of Directors of
Vidya Wires Limited

Shyamsundar Rathi
Chairman & Wholetime Director
DIN : 00410015
Place: Anand
Date: 22/12/2025



VIDYA WIRES LIMITED

(formerly known as Vidya Wires Private Limited)
 Regd Off.: Plot No 8/1-2, GIDC, Vallabh Vidyanagar, Anand, Gujarat-388121
 CIN :- U31300GJ1981PLC004879

UNAUDITED CASHFLOW FOR THE SIX MONTHS PERIOD ENDED 30TH SEPTEMBER, 2025

(₹ in Millions)

Particulars	For The Six month ended Sept'30 2025	For the Six month ended 30.09.2024
Cash flow from operating activities		
Profit before tax	305.42	230.32
Adjustments for:		
Depreciation and amortisation expense	16.32	14.17
Finance costs	61.77	59.01
(Gain)/Loss on sale of/discharged property plant and equipment (net)	(4.36)	-
Interest income	(4.66)	(0.74)
Allowances for Expected Credit Loss (including Bad debts and advanced written off)	1.52	2.00
Unrealised foreign exchange (gain) / loss	(6.91)	2.25
Rent Income	(0.02)	-
	369.08	307.01
Working Capital Adjustments:		
(Increase)/Decrease in trade receivables	(18.78)	(483.11)
(Increase)/Decrease in inventories	(223.76)	18.10
(Increase)/Decrease in financial assets	1.37	(1.00)
(Increase)/Decrease in other current and non-current assets	(108.18)	(346.91)
(Decrease)/Increase in trade payables	19.65	86.20
(Decrease)/Increase in provisions, current and non-current liabilities	9.08	16.50
	48.46	(403.21)
Cash generated from operations		
Taxes paid (net of refund)	(70.70)	(51.40)
	(22.24)	(454.61)
Net cash (used in)/generated from operating activities (A)		
Cash flow from investing activities		
Payments for purchase of property, plant and equipment	(23.55)	(6.40)
Proceeds from sale of property, plant and equipment	5.55	0.60
(Increase)/Decrease in bank deposits	(0.16)	-
Rent income	0.02	-
Interest received	4.66	0.70
	(13.48)	(5.10)
Net cash (used in)/generated from investing activities (B)		
Cash flow from financing activities		
Proceeds of non-current borrowings	-	(3.20)
(Repayment)/Proceeds of current borrowings (net)	93.62	521.20
Finance cost paid	(61.77)	(59.01)
	31.85	458.99
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)		
Cash and cash equivalents at 1st April 2025	4.06	1.60
Cash and cash equivalents at the end of the period	0.19	0.88
Components of cash & cash equivalents :		
Cash on hand	0.19	0.27
In bank account	-	0.61
	0.19	0.88

Notes:

- 1 Cash and cash equivalents includes positive balances in Cash credit accounts with banks and forms an integral part of the Company's cash management.
- 2 The above Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (Ind AS 7) - Statement of Cash Flows
- 3 Cash and Cash Equivalent comprises of :

Particulars	As at 30.09.2025	As at 31.03.2024	(₹ in Millions)
Cash on hand	0.19	0.27	
Balance with banks	-	0.61	
Cash and Cash Equivalents	0.19	0.88	
Add: Investment		-	
Less: Fair Value Gain on Investments		-	
Cash and Cash Equivalents in Cash Flow Statement	0.19	0.88	

For O P Rathi & Co.
 Chartered Accountants
 Firm's Registration No : 108718W

Ruchi Rathi **RATHI** *Ruchi VINEET RATHI*
 Partner Date: 2025.12.22
 Membership No: 122137
 Place: Ajmer
 Date : 22/12/2025

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For and on behalf of the Board of Directors of
 Vidya Wires Limited

Shamsundar Rathi
 Chairman & Wholetime Director
 DIN : 00410015
 Place: Anand
 Date: 22/12/2025





Independent auditors' limited review report on unaudited consolidated financial results for the quarter and six months ended September 30, 2025 of Vidya Wires Limited under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

To The Board of Directors of
Vidya Wires Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Vidya Wires Limited** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as (the "Group") for the quarter and half year ended **30th September 2025** (the "Statement") This statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 such unaudited interim consolidated financial statements 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent'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.

4. The consolidated financial results include the unaudited interim financial statement of the below entity.

Sr.no.	Particulars	Relationship
1)	Alcu Industries Private Limited	Wholly owned subsidiary

The details of total assets, revenue, profit/(loss) after tax and total comprehensive income/(loss) pertaining to this subsidiary for the relevant periods are presented in the table below. such financial statements have been reviewed and relied upon for the purpose of preparing the consolidated financial results.

For the quarter ended 30-Sep-2025			(Amount In Millions)
			As at 30-Sept-2025
Total Income (Revenue from operations and Other income)	Total Net Profit / (Loss) after tax	Total Comprehensive Income / (Loss)	Total Assets
5.46	2.85	2.85	576.99

For the Six months ended 30-Sep-2025			(Amount In Millions)
			As at 30-Sept-2025
Total Income (Revenue from operations and Other income)	Total Net Profit / (Loss) after tax	Total Comprehensive Income / (Loss)	Total Assets
5.76	3.04	3.04	576.99

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For,
O P Rathi & Co.
Chartered Accountants
FRN No. 108717W



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Ruchi Rathi
Partner
M. No. 122137
UDIN:25122137LTATOQ9516

Place: Ajmer
Date: 22/12/2025

VIDYA WIRES LIMITED (Formerly known as "Vidya Wires Private Limited")

Plot No 8/1-2, GIDC, Vallabh Vidyanagar, Anand, Gujarat-388121

CIN :- U31300GJ1981PLC004879

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

(₹ in Millions except per share data)

Sr. No.	Particulars	Quarter ended			Half year ended	Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)
I. INCOME						
(a) Revenue from operations	3,809.38	4,117.58	3,639.88	7,926.96	7,544.42	14,807.72
(b) Other income	26.91	13.32	5.45	40.23	11.69	50.57
II. Total Income	3,836.29	4,130.90	3,645.33	7,967.19	7,556.11	14,858.29
III. EXPENSES						
(a) Cost of materials consumed	3,300.26	4,027.35	3,478.68	7,327.61	7,140.94	13,835.96
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in stock of finished goods, work-in-progress and stock-in-trade	224.73	(226.28)	(80.43)	(1.55)	(95.27)	(100.50)
(d) Manufacturing expense and erection charges	70.53	69.29	57.74	139.82	118.48	256.06
(e) Employee benefits expense	28.52	28.35	20.08	56.87	43.95	89.00
(f) Finance costs	29.91	31.86	29.30	61.77	59.01	113.51
(g) Depreciation and amortisation expense	7.69	8.67	7.18	16.36	14.17	28.31
(h) Other expenses	25.58	32.22	24.83	61.80	48.00	88.25
IV. Total Expenses	3,691.22	3,971.46	3,537.38	7,662.68	7,329.28	14,310.59
V. Profit/(Loss) before exceptional items and tax (III) - (IV)	145.07	159.44	107.95	304.51	226.83	547.70
VI. Exceptional items	-	-	-	-	-	-
VII. Profit Before tax (V) - (VI)	145.07	159.44	107.95	304.51	226.83	547.70
Tax Expense						
(a) Current tax	38.41	39.07	26.78	77.48	57.13	139.66
- Current year	-	-	-	-	-	-
- Short / (Excess) provision of earlier years	-	-	-	-	-	-
(b) Deferred tax (credit) / charge	1.63	(0.82)	(2.10)	0.81	(4.99)	2.46
VIII. Total tax expense	40.04	38.25	24.68	78.29	52.14	142.12
IX. Profit/(Loss) for the period from continuing operations/ year (VII) - (VIII)	105.03	121.19	83.27	226.22	174.69	405.58
X. Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
Tax expenses of discontinued operations	-	-	-	-	-	-
XI. Profit/(Loss) from discontinued operations (after tax)	-	-	-	-	-	-
XII. Profit/(Loss) for the period (IX) + (XI)	105.03	121.19	83.27	226.22	174.69	405.58
XIII. Other comprehensive income						
(a) Remeasurement of the defined benefit liabilities	(0.61)	(0.61)	(0.22)	(1.23)	(0.44)	(0.63)
(b) Equity instruments through other comprehensive income	-	-	-	-	-	-
(c) Income tax relating to items that will not be reclassified to profit or loss	(0.15)	(0.15)	0.06	(0.31)	0.11	(0.16)
XIV. Other comprehensive income / (loss) net of tax for the period / year	(0.46)	(0.46)	(0.28)	(0.92)	(0.33)	(0.47)
XV. Total comprehensive income / (loss) for the period / year (XII) + (XIV)	104.57	120.73	82.99	225.30	174.36	405.11
XVI. Paid up equity share capital (Face value of shares of ₹ 1/- each)	160.00	160.00	160.00	160.00	160.00	160.00
XVII. Other Equity	-	-	-	-	-	-
XVIII. Earnings per equity share (For continuing operation) (₹)						
- Basic	0.65	0.75	0.52	1.41	1.09	2.53
- Diluted	0.65	0.75	0.52	1.41	1.09	2.53
XIX. Earnings per equity share (For discontinued operation) (₹)						
- Basic	-	-	-	-	-	-
- Diluted	-	-	-	-	-	-
XX. Earnings per equity share (For continuing & discontinued operation) (₹)						
- Basic	0.65	0.75	0.52	1.41	1.09	2.53
- Diluted	0.65	0.75	0.52	1.41	1.09	2.53

* Basic and Diluted Earnings per share are not annualised except for the year ended 31st March 2025.



Notes: -

- 1 The format for above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's Circular dated July 5, 2016, IND AS and Schedule III [Division II] to the company act, 2013 applicable to companies that are require to comply with IND AS.
- 2 The above financials results include the result of following subsidiary: -
(a) ALCU Industries Private Limited (100%)
- 3 The above unaudited Financial Results for the Quarter and Half year ended 30th September, 2025 have been reviewed and recommended by the Audit Committee and were taken on record and approved by the Board of Directors in their respective meeting held on 22nd December 2025 on Monday.
- 4 The company has only one reportable primary business segment as per IND AS 108., therefore segment reporting is not applicable.
- 5 the financial results for the quarter ended 30th September 2025 represent the first quarterly review of the company post listing and have been prepared and published in compliance with the applicable provisions of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 6 The above results of the company are available on the Company's website www.vidyawire.com and also on www.bseindia.com and www.nseindia.com

**For O P Rathi & Co
Chartered Accountants,
Firm's Registration No : 108718W**

RUCHI VINEET Digitally signed by
RUCHI VINEET RATHI
RATHI
Date: 2025.12.22
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Ruchi Rathi
Partner
Membership No: 122137
Place: Ajmer
Date: 22/12/2025

**For & on behalf of the Bord of Directors
Vidya Wires Limited**


Shyamsundar Rathi
Chairman & Wholetime Director
DIN: 00410015
Place: Anand
Date: 22/12/2025



VIDYA WIRES LIMITED
 (formerly known as Vidya Wires Private Limited)
 Plot No 8/1-2, GIDC, Vallabh Vidyanagar, Anand, Gujarat-388121
 CIN :- U31300GJ1981PLC004879

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER 2025

(₹ in Millions)

Particulars	As at 30th September 2025	As at 31 March, 2025
	Unaudited	Audited
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	449.72	410.10
(b) Capital work In Progress	238.23	34.72
(c) Intangible assets	1.38	1.46
(d) Financial assets		
(i) Investments	0.01	0.01
(ii) Loans		
(c) Income tax assets (net)	8.23	9.18
(e) Other non-current assets		
Total non-current assets	697.57	455.47
II. Current assets		
(a) Inventories	1,128.28	906.43
(b) Financial assets		
(i) Trade receivables	1,443.44	1,423.15
(ii) Cash and cash equivalents	43.84	7.48
(iii) Other financial assets	0.17	6.09
(c) Deferred Tax Assets (Net)		
(c) Other current assets	683.21	514.54
Total current assets	3,298.94	2,857.69
Total assets	3,996.51	3,313.16
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	160.00	160.00
(b) Other equity	1,728.12	1,502.79
Total equity	1,888.12	1,662.79
LIABILITIES		
I. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	418.25	184.10
(b) Non-current provisions	2.80	3.29
(c) Deferred tax liabilities (net)	30.69	29.87
Total non-current liabilities	451.74	217.26
II. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,454.70	1,272.19
(ii) Trade payables		
(A) Total outstanding dues of micro enterprises and small enterprises	22.22	14.57
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	97.11	76.71
(iii) Other financial liabilities	1.15	-
(b) Other current liabilities	35.32	41.68
(c) Current provisions	19.60	9.27
(d) Current tax liabilities (net)	26.55	18.69
Total current liabilities	1,656.65	1,433.11
Total liabilities	2,108.39	1,650.37
Total equity and liabilities	3,996.51	3,313.16

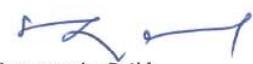
Significant accounting policies & Notes to the accounts
 As per our report of even date attached

For O P Rathi & Co
 Chartered Accountants
 Firm's Registration No : 108718W

RUCHI
 VINEET RATHI
 Ruchi Rathi
 Partner
 Membership No: 122137
 Place: Ajmer
 Date : 22/12/2025

Digitally signed by
 RUCHI VINEET RATHI
 Date: 2025.12.22
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For and on behalf of the Board of Directors of
 Vidya Wires Limited


 Shyamsundar Rathi
 Chairman & Wholetime Director
 DIN : 00410015
 Place: Anand
 Date: 22/12/2025



VIDYA WIRES LIMITED		
(formerly known as Vidya Wires Private Limited)		
Regd Off.: Plot No 8/1-2, GIDC, Vallabh Vidyanagar, Anand, Gujarat-388121		
CIN :- U31300GJ1981PLC004879		
UNAUDITED CONSOLIDATED CASH FLOW AS AT 30TH SEPTEMBER 2025		
(₹ in Millions)		
Particulars	For The Six month ended 30th September 2025	For the Six month ended 30th September 2025
Cash flow from operating activities		
Profit before tax	304.51	226.83
Adjustments for:		
Depreciation and amortisation expense	16.36	14.17
Finance costs	61.77	59.01
(Gain)/Loss on sale of/discharged property plant and equipment (net)	(4.36)	-
Interest income	(0.10)	(0.74)
Allowances for Expected Credit Loss (Including Bad debts and advanced written off)	1.52	2.00
Unrealised foreign exchange (gain) / loss	(10.52)	(2.25)
	369.18	299.02
Working Capital Adjustments:		
(Increase)/Decrease in trade receivables	(18.77)	(478.58)
(Increase)/Decrease in inventories	(221.85)	18.11
(Increase)/Decrease in financial assets	5.92	(1.01)
(Increase)/Decrease in other current and non-current assets	(167.72)	(346.85)
(Decrease)/Increase in trade payables	28.05	86.17
(Decrease)/Increase in provisions, current and non-current liabilities	4.63	16.48
	(0.57)	(406.66)
Cash generated from operations		
Taxes paid (net of refund)	(68.21)	(48.46)
Net cash (used in)/generated from operating activities (A)	(68.78)	(455.12)
Cash flow from investing activities		
Payments for purchase of property, plant and equipment	(255.40)	(6.40)
Proceeds from sale of property, plant and equipment	5.55	-
(Increase)/Decrease in bank deposits	(40.54)	0.74
Interest received	0.10	0.13
	(290.29)	(5.53)
Net cash (used in)/generated from investing activities (B)		
Cash flow from financing activities		
Proceeds of non-current borrowings	234.15	(3.24)
(Repayment)/Proceeds of current borrowings (net)	182.51	521.22
Finance cost paid	(61.77)	(59.01)
Net cash (used in)/generated from financing activities (C)	354.89	458.97
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(4.18)	(1.68)
Cash and cash as at 1st April 2025	4.48	2.56
Cash and cash equivalents at the end of the period	0.30	0.88
Components of cash & cash equivalents :		
Cash on hand	0.30	0.27
In bank account	-	0.61
	0.30	0.88

Notes:

1 Cash and cash equivalents includes positive balances in cash credit accounts with banks and forms an integral part of the Company's cash management.
2 In accordance with para 22 of Ind AS 7 - Statement of Cash Flows, cash flows from current borrowings have been reported on net basis since these being working capital facilities, the maturities are short.
3 Cash and Cash Equivalent comprises of : (₹ in Millions)

(₹ in Millions)

Particulars	For The Six month ended 30th September 2025	For the Six month ended 30th September 2025
Cash on hand	0.30	0.27
Balance with banks	-	0.61
Cash and Cash Equivalents	0.30	0.88
Add: Investment	-	-
Less: Fair Value Gain on Investments	-	-
Cash and Cash Equivalents in Cash Flow Statement	0.30	0.88

For O P Rathi & Co
Chartered Accountants
Firm's Registration No : 108718W

For and on behalf of the Board of Directors of
Vidya Wires Limited

RUCHI RATHI

Ruchi Rathi VINE
Partner
Membership No: 122137
Place: Ajmer
Date : 22/12/2025

Shyamsundar Rathi
Chairman & Wholetime Director
DIN : 00410015
Place: Anand
Date: 22/12/2025

