



Birla Cable Limited

Regd. Office & Works:
Udyog Vihar, P.O.Chorhata, Rewa-486 006 Madhya Pradesh, India
Telephone: +91 7662 400580, Fax: +91 7662 400680
Email: headoffice@birlacable.com; Website: www.birlacable.com
PAN No. AABC1380L CIN: L31300MP1992PLC00719
GSTIN: 23AABC1380L1ZW

BCL/CS/23-24/Reg-33

1 NOV 2023

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

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

Company's Scrip Code: 500060

Company's Scrip Code: BIRLACABLE

Dear Sirs,

**Sub: Unaudited Standalone and Consolidated Financial Results
of the Company for the Quarter and Half Year ended on
30th September, 2023**

This is to inform you that the Board of Directors of the Company at its meeting held today, i.e. 1st November, 2023, inter-alia, has approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September, 2023 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the statement in the prescribed format showing the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September, 2023 alongwith the Limited Review Reports of the Statutory Auditors thereof.

The aforesaid meeting of the Board of Directors of the Company commenced at 1.30 P.M. and concluded at 4.30 P.M.

This is for your information and record.

Thanking you,

Yours faithfully,

For Birla Cable Limited

Nitin Arora

**(Nitin Arora)
Company Secretary**

Encl: As above.





V. SANKAR AIYAR & CO.

CHARTERED ACCOUNTANTS

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

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

To the Board of Directors of Birla Cable Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Birla Cable Limited (the "Company") for the quarter and six months ended 30th September, 2023 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. The company's Management is responsible for the preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of 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 V. Sankar Aiyar & Co.
Chartered Accountants
ICAI Firm Regn. No. 109208W

Karthik Srinivasan

Karthik Srinivasan
Partner
Membership. No. 514998

Place: New Delhi
Date: 1 November 2023
UDIN: 23514998BGXEZ9035





BIRLA CABLE LIMITED

Regd. Office: Udyog Vihar, P.O.Chorhata, Rewa - 486 006 (M.P.)
 CIN: L31300MP1992PLC007198
 Telephone No: 07662-400680, Fax No: 07662-400680
 Email: headoffice@birlacable.com; Website: www.birlacable.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALFYEAR ENDED 30TH SEPTEMBER, 2023

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	17470.86	17410.00	19933.79	34880.86	34719.39	79219.75
	(b) Other Income	290.29	967.15	144.38	1257.44	154.69	451.40
	Total Income	17761.15	18377.15	20078.17	36138.30	34874.08	79671.15
2	Expenses						
	(a) Cost of Raw Materials Consumed	13636.68	13746.80	16698.01	27383.48	29504.01	64017.48
	(b) Purchases of Stock-in-Trade	-	-	0.21	-	7.21	7.84
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	97.14	59.94	(1060.91)	157.08	(2116.90)	(1182.36)
	(d) Employee Benefits Expense	839.18	760.17	813.95	1599.35	1461.19	3049.65
	(e) Finance Costs	327.87	366.29	345.25	694.16	528.88	1291.23
	(f) Depreciation and Amortisation Expense	260.10	241.30	263.70	501.40	534.30	1063.41
	(g) Other Expenses	1899.31	1595.01	1794.02	3494.32	3355.80	6972.47
	Total Expenses	17060.28	16769.51	18854.23	33829.79	33274.49	75219.72
3	Profit before Tax (1-2)	700.87	1607.64	1223.94	2308.51	1599.59	4451.43
4	Tax Expense						
	(a) Current Tax	151.00	200.00	327.00	351.00	448.00	1188.65
	(b) Excess Tax provision of earlier year written back	-	-	-	-	(26.31)	(22.89)
	(c) Deferred Tax	20.07	209.49	(21.28)	229.56	(45.26)	(62.99)
5	Net Profit for the Period (3-4)	529.80	1198.15	918.22	1727.95	1223.16	3348.66
6	Other Comprehensive Income (OCI)						
	(a) Items that will not be re-classified to Profit or Loss	748.94	227.44	555.50	976.38	594.64	1610.95
	(b) Taxes relating to the above items	(87.25)	(25.90)	(48.47)	(113.15)	(48.47)	(164.93)
	Total Other Comprehensive Income	661.69	201.54	507.03	863.23	546.17	1446.02
7	Total Comprehensive Income for the Period (Net of Tax) (5+6)	1191.49	1399.69	1425.25	2591.18	1769.33	4794.68
8	Paid-up Equity Share Capital (Face value of ₹10/- per Share)	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00
9	Other Equity						19998.29
10	Basic & Diluted Earnings Per Share (₹) (not annualised)	1.77	3.99	3.06	5.76	4.08	11.16

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STANDALONE BALANCE SHEET

(₹ in lakhs)

Sl. No.	Particulars	As at 30.09.2023	As at 31.03.2023
A	ASSETS		
	(1) NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	9558.58	8314.53
	(b) Capital Work-in-Progress	1559.52	326.89
	(c) Intangible Assets	0.78	-
	(d) Intangible Assets Under Development	7.35	7.35
	(e) Financial Assets		
	(i) Investments	3935.64	2971.01
	(ii) Loans	27.04	17.48
	(iii) Other Financial Assets	184.93	162.59
	(f) Non-Current Tax Assets (Net)	169.39	163.23
	(g) Other Non-current Assets	114.64	506.75
	Total Non-Current Assets	15557.87	12469.83
	(2) CURRENT ASSETS		
	(a) Inventories	10718.64	10291.46
	(b) Financial Assets		
	(i) Trade Receivables	19233.48	21640.81
	(ii) Cash and Cash Equivalents	23.30	28.55
	(iii) Bank Balances Other than (ii) above	419.27	380.48
	(iv) Loans	20.67	15.82
	(v) Others Financial Assets	495.05	299.19
	(c) Other Current Assets	1031.16	958.24
	Total Current Assets	31941.57	33614.55
	Assets Classified as held for Sale/Disposal	0.65	44.26
	Total Assets	47500.09	46128.64
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	3000.00	3000.00
	(b) Other Equity	21839.47	19998.29
	Total Equity	24839.47	22998.29
	LIABILITIES		
	(1) NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	7641.52	6398.77
	(ii) Lease Liabilities	-	12.78
	(b) Provisions	19.62	19.62
	(c) Deferred Tax Liabilities (Net)	906.72	564.01
	Total Non-Current Liabilities	8567.86	6995.18
	(2) CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	7639.74	6418.44
	(ii) Lease Liabilities	31.24	36.10
	(iii) Trade Payables		
	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	835.78	803.57
	(B) Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	4620.68	7582.57
	(iv) Other Financial Liabilities	350.81	493.60
	(b) Other Current Liabilities	511.73	665.28
	(c) Provisions	94.59	72.99
	(d) Current Tax Liabilities (Net)	8.19	62.62
	Total Current Liabilities	14092.76	16135.17
	Total Equity and Liabilities	47500.09	46128.64

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STATEMENT OF STANDALONE CASH FLOW

		(₹ in lakhs)	
Description		For the half year ended 30 th September, 2023	For the half year ended 30 th September, 2022
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax	2308.51	1599.59
	Adjustments for :		
	Depreciation and Amortisation Expenses	501.40	534.30
	(Profit)/Loss on Disposal of Property, Plant and Equipment (Net)	(787.20)	15.66
	(Gain)/Loss on Unrealised Foreign Exchange Rate Fluctuations	(76.05)	1.75
	Unspent Liabilities Written Back	(111.88)	-
	Interest Income	(103.80)	(49.70)
	Dividend Income	(23.60)	(11.83)
	Interest Expense	651.86	451.89
		50.73	942.07
	Operating Profit before Change in Assets and Liabilities	2359.24	2541.66
	Change in Assets and Liabilities :		
	Increase/(Decrease) in Trade Payables, Provisions and Other Liabilities	(2776.54)	3232.01
	Decrease/(Increase) in Trade Receivables	2366.46	(586.87)
	Decrease/(Increase) in Inventories	(427.18)	(5467.94)
	Decrease/(Increase) in Loans and Advances	(308.47)	(840.47)
		(1145.73)	(3663.27)
	Cash Flow generated from/(used in) Operations	1213.51	(1121.61)
	Direct Taxes Paid (Net of Refunds)	(411.59)	(437.93)
	Net Cash Flow from/(used in) Operating Activities (A)	801.92	(1559.54)
B.	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment (Including Capital Advances, Capital Work in Progress and Payables against Capital Expenditure)	(2584.27)	(1350.78)
	Purchase of Intangible Assets (Including Intangible Asset under Development)	(0.82)	-
	Proceeds from Sale of Property, Plant and Equipment	589.83	30.00
	(Investment)/Maturity of Bank Deposits	(24.32)	(601.77)
	(Investment in)/Sale Proceed from Shares	-	(10.64)
	Interest Received	103.24	49.16
	Dividend Received	23.60	-
	Net Cash Flow from/(used in) Investing Activities (B)	(1892.74)	(1884.03)
C.	CASH FLOWS FROM FINANCING ACTIVITIES		
	Proceeds from Long Term Borrowings	1994.74	268.19
	Proceeds/(Repayment) from Short Term Borrowings (Net)	482.39	4304.43
	Repayment of Lease Liability - Principal	(17.65)	(16.10)
	Repayment of Lease Liability - Interest	(1.89)	(3.43)
	Interest Paid	(622.02)	(448.46)
	Dividend Paid	(750.00)	(450.00)
	Net Cash Flow from/(used in) Financing Activities (C)	1085.57	3634.63
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(5.25)	211.06
	Cash and Cash Equivalents at the beginning of the period	28.55	52.57
	Cash and Cash Equivalents at the end of the period	23.30	263.63
	Components of Cash and Cash Equivalents		
	Cash on Hand	2.67	2.09
	Cheques/Drafts on Hand	15.73	23.63
	Balance with Banks	4.90	237.91
		23.30	263.63

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Notes:

- 1 The above Unaudited Standalone Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 1st November, 2023. The Statutory Auditors of the Company have carried out a limited review of the said results.
- 2 The Company has only one reportable primary business segment i.e. Cables, based on guiding principles given in Ind AS 108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
- 3 The Figures for the previous period/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's/year's classification.

ANNEXURE TO OUR REPORT
OF EVEN DATE

Karthik Srinivasan
M.No. 514998

Date : 1st November, 2023

For BIRLA CABLE LIMITED

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





V. SANKAR AIYAR & CO.

CHARTERED ACCOUNTANTS

Sarojini House, 6 Bhagwan Das Road, New Delhi – 110001
Tel. (011) 44744643; e-mail: newdelhi@vsa.co.in

Independent Auditor's Report on Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To the Board of Directors of Birla Cable Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Birla Cable Limited (the "Holding Company") and its subsidiary (the Holding Company and subsidiary together referred to as "the Group") for the quarter and six months ended 30th September, 2023 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under regulations 33(8) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes results of the following entities:
 - a) Birla Cable Limited (Holding Company)
 - b) Birla Cable Infrasonolutions DMCC (wholly owned subsidiary)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principle laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not



disclosed the information required to be disclosed in terms of 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.

Other Matter

6. We did not review the interim financial information of a wholly owned subsidiary included in the unaudited consolidated financial results, whose interim financial information prepared in accordance with the accounting principles generally accepted in its country, reflect total assets (before consolidation adjustment) of Rs. 32.99 lakhs as at 30th September, 2023 and total revenue (before consolidation adjustment) of Rs. Nil and Rs. Nil, total net loss after tax (including OCI) of Rs. 24.52 lakhs and Rs. 52.07 lakhs for the quarter and six months ended 30th September, 2023 respectively, and cash flows (net) of Rs. (45.55) lakhs for the six months ended 30th September, 2023, as considered in the unaudited consolidated financial results. This interim financial information has been furnished to us by the management prepared under generally accepted auditing standards applicable in its country. The Holding Company's Management has converted the reviewed interim financial information of the subsidiary located outside India from accounting principles generally accepted in its country to accounting principles generally accepted in India.

We have reviewed these conversion adjustments made by the Holding Company's Management. Our conclusion on the Statement, in so far as it relates to the reviewed interim financial information of the subsidiary located outside India is based on the report of such other auditor and the conversion adjustments prepared by the Management of the Holding Company which have been reviewed by us.

Our conclusion is not modified in respect of this matter.

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

Karthik Srinivasan

Karthik Srinivasan

Partner

Membership. No. 514998

Place: New Delhi

Date: 1 November 2023

UDIN: 23514998BGXEZO8056





BIRLA CABLE LIMITED

Regd. Office: Udyog Vihar, P.O. Chorhata, Rewa - 486 008 (M.P.)
CIN: L31300MP1992PLC097100
Telephone No: 07662-400580, Fax No: 07662-400680
Email: headoffice@bircable.com; Website: www.bircable.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(₹ in Lakhs)

	Quarter Ended			Half Year Ended		Year Ended	
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income						
(a)	Revenue from Operations	17470.86	17410.00	19933.79	34880.86	34719.39	79219.75
(b)	Other Income	290.29	967.15	144.38	1257.44	154.69	451.40
	Total Income	17761.15	18377.15	20078.17	36138.30	34874.08	79671.15
2	Expenses						
(a)	Cost of Raw Materials Consumed	13636.68	13746.80	16698.01	27383.48	29504.01	64017.48
(b)	Purchases of Stock-in-Trade	-	-	0.21	-	7.21	7.84
(c)	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	97.14	59.94	(1060.91)	157.08	(2116.90)	(1182.36)
(d)	Employee Benefits Expense	856.51	777.34	813.95	1633.85	1461.19	3069.37
(e)	Finance Costs	327.87	366.29	345.25	694.16	528.95	1291.23
(f)	Depreciation and Amortisation Expense	260.10	241.30	263.70	501.40	534.30	1063.41
(g)	Other Expenses	1907.13	1605.28	1799.11	3512.41	3377.79	7007.42
	Total Expenses	17085.43	16796.95	18859.32	33882.38	33296.55	75274.39
3	Profit before Tax (1-2)	675.72	1580.20	1218.85	2255.92	1577.53	4396.76
4	Tax Expense						
(a)	Current Tax	151.00	200.00	327.00	351.00	448.00	1188.65
(b)	Excess Tax provision of earlier year written back	-	-	-	-	(26.31)	(22.89)
(c)	Deferred Tax	20.07	209.49	(21.28)	229.56	(45.26)	(62.99)
5	Net Profit for the Period (3-4)	504.65	1170.71	913.13	1675.36	1201.10	3293.99
6	Other Comprehensive Income (OCI)						
(a)	Items that will not be re-classified to Profit or Loss	748.94	227.44	556.05	976.38	594.64	1610.95
	Taxes relating to the above items	(87.25)	(25.90)	(48.47)	(113.15)	(48.47)	(164.93)
(b)	Items that will be re-classified to Profit or Loss	0.63	(0.11)	(0.08)	0.52	(0.08)	(2.70)
	Taxes relating to the above items	0.10	0.03	-	0.13	-	0.68
	Total Other Comprehensive Income	662.42	201.46	507.50	863.88	546.09	1444.00
7	Total Comprehensive Income for the Period (Net of Tax) (5+6)	1167.07	1372.17	1420.63	2539.24	1747.19	4737.99
8	Paid-up Equity Share Capital (Face value of ₹10/- per Share)	3000.00	3000.00	3000.00	3000.00	3000.00	3000.00
9	Other Equity						19941.60
10	Basic & Diluted Earnings Per Share (₹) (not annualised)	1.68	3.90	3.04	5.58	4.00	10.98

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CONSOLIDATED BALANCE SHEET

(₹ in Lakhs)

Sl. No.	Particulars	As at 30.09.2023	As at 31.03.2023
A	ASSETS		
	(1) NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	9558.58	8314.53
	(b) Capital Work-in-Progress	1559.52	326.89
	(c) Intangible Assets	0.78	-
	(d) Intangible Assets Under Development	7.35	7.35
	(e) Financial Assets		
	(i) Investments	3795.80	2831.17
	(ii) Loans	27.04	17.48
	(iii) Other Financial Assets	184.93	162.59
	(f) Non-Current Tax Assets (Net)	169.39	163.23
	(g) Other Non-current Assets	114.64	506.75
	Total Non-Current Assets	15418.03	12329.99
	(2) CURRENT ASSETS		
	(a) Inventories	10718.64	10291.46
	(b) Financial Assets		
	(i) Trade Receivables	19233.48	21640.81
	(ii) Cash and Cash Equivalents	52.18	102.98
	(iii) Bank Balances Other than (ii) above	419.27	380.48
	(iv) Loans	20.67	15.82
	(v) Others Financial Assets	495.05	299.19
	(c) Other Current Assets	1032.75	967.72
	Total Current Assets	31972.04	33698.46
	Assets Classified as held for Sale/Disposal	0.65	44.26
	Total Assets	47390.72	46072.71
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	3000.00	3000.00
	(b) Other Equity	21730.84	19941.60
	Total Equity	24730.84	22941.60
	LIABILITIES		
	(1) NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	7641.52	6398.77
	(ii) Lease Liabilities	-	12.78
	(b) Provisions	19.62	19.62
	(c) Deferred Tax Liabilities (Net)	905.91	563.33
	Total Non-Current Liabilities	8567.05	6994.50
	(2) CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	7639.74	6418.44
	(ii) Lease Liabilities	31.24	36.10
	(iii) Trade Payables		
	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	835.78	803.57
	(B) Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	4620.75	7563.34
	(iv) Other Financial Liabilities	350.81	514.27
	(b) Other Current Liabilities	511.73	665.28
	(c) Provisions	94.59	72.99
	(d) Current Tax Liabilities (Net)	8.19	62.62
	Total Current Liabilities	14092.83	16136.61
	Total Equity and Liabilities	47390.72	46072.71

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STATEMENT OF CONSOLIDATED CASH FLOW

Description	For the half year ended	
	30 th September, 2023	30 th September, 2022
(₹ in lakhs)		
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	2255.92	1577.53
Adjustments for :		
Depreciation and Amortisation Expenses	501.40	534.30
(Profit)/Loss on Disposal of Property, Plant and Equipment (Net)	(787.20)	15.66
(Gain)/Loss on Unrealised Foreign Exchange Rate Fluctuations	(76.05)	1.67
Unspent Liabilities Written Back	(111.88)	-
Adjustment for Foreign Currency Translation Reserve (FCTL)	0.52	-
Interest Income	(103.80)	(49.70)
Dividend Income	(23.60)	(11.83)
Interest Expense	651.86	451.89
	51.25	941.99
Operating Profit before Change in Assets and Liabilities	2307.17	2519.52
Change in Assets and Liabilities :		
Increase/(Decrease) in Trade Payables, Provisions and Other Liabilities	(2777.88)	3232.44
Decrease/(Increase) in Trade Receivables	2366.46	(586.87)
Decrease/(Increase) in Inventories	(427.18)	(5467.94)
Decrease/(Increase) in Loans and Advances	(300.61)	(820.05)
	(1139.21)	(3642.42)
Cash Flow generated from/(used in) Operations	1167.96	(1122.90)
Direct Taxes Paid (Net of Refunds)	(411.59)	(437.93)
Net Cash Flow from/(used in) Operating Activities (A)	756.37	(1560.83)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment (Including Capital Advances, Capital Work in Progress and Payables against Capital Expenditure)	(2584.27)	(1350.78)
Purchase of Intangible Assets (Including Intangible Asset under Development)	(0.82)	-
Proceeds from Sale of Property, Plant and Equipment	589.83	30.00
(Investment)/Maturity of Bank Deposits	(24.32)	(601.77)
Interest Received	103.24	49.16
Dividend Received	23.60	-
Net Cash Flow from/(used in) Investing Activities (B)	(1892.74)	(1873.39)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	1994.74	268.19
Proceeds/(Repayment) from Short Term Borrowings (Net)	482.39	4304.43
Repayment of Lease Liability - Principal	(17.65)	(16.10)
Repayment of Lease Liability - Interest	(1.89)	(3.43)
Interest Paid	(622.02)	(448.46)
Dividend Paid	(750.00)	(450.00)
Net Cash Flow from/(used in) Financing Activities (C)	1085.57	3654.63
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(50.80)	220.41
Cash and Cash Equivalents at the beginning of the period	102.98	52.57
Cash and Cash Equivalents at the end of the period	52.18	272.98
Components of Cash and Cash Equivalents		
Cash on Hand	2.67	2.09
Cheques/Drafts on Hand	15.73	23.63
Balance with Banks	33.78	247.26
	52.18	272.98

Contd. ...4



Notes:

- 1 Pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the above Unaudited Consolidated Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 1st November, 2023. The Statutory Auditors of the Company have carried out a limited review of the said results.
- 2 The Group has only one reportable primary business segment i.e. Cables, based on guiding principles given in Ind AS 108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
- 3 The Figures for the previous period/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's/year's classification.

ANNEXURE TO OUR REPORT
OF EVEN DATE

Kamlesh Srivastava
M.No. 514998

Date : 1st November, 2023

For BIRLA CABLE LIMITED

H.V. Lodha

(HARSH V. LODHA)

CHAIRMAN
DIN: 00394094
KOLKATA

