



Corporate Relationship Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001 National Stock Exchange of India Limited Exchange Plaza, Plot No. C-1, Block G, Bandra – Kurla Complex, Bandra (East), Mumbai – 400 051

Script Code: 543981

Symbol: RRKABEL

#### Sub: Intimation of outcome of Board Meeting:

Dear Sir/Madam,

In terms of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board, at the meeting held today i.e. **Monday, 6<sup>th</sup> November 2023,** has inter alia discussed and approved the following:

 a) Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended on 30<sup>th</sup> September 2023. The financial results and the Limited Review Report issued by M/s. BSR & Co. LLP, Chartered Accountants, statutory auditors of the Company are attached to the letter, in accordance with regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Company shall publish an extract of the above-mentioned results in accordance with the Listing Regulations.

b) Declaration of Interim Dividend of Rs. 3/- per share (i.e. @ 60%) on the equity shares of face value of Rs. 5/- each for the financial year 2023-24. The Interim Dividend shall be paid/dispatched within 30 days from the declaration by the Board, subject to deduction of tax at source, as applicable.

The record date for the purpose of determining the entitlement of the equity shareholders for the said dividend shall be **Friday**, **17**<sup>th</sup> **November**, **2023**, as intimated by our letter dated 27 October 2023.

c) Approval of proposal to open a branch office at Dubai, United Arab Emirates.

The Board meeting commenced at 6.30 p.m and concluded at 7.45 p.m.

You are requested to kindly take note of the same.

Thanking you,

Yours sincerely,

FOR R R KABEL LIMITED

Himanshu Navinchandra Parmar Company Secretary & Compliance Officer M. No.: FCS 10118

R R KABEL LIMITED | RR Global Company | www.rrkabel.com | CIN NO.: U28997MH1995PLC085294

Regd. Off.: Ram Ratna House, Utopia City, P. B. Marg, Worli, Mumbai - 400 013 • T : +91-22-2494 9009 / 2492 4144 • F : +91-22-2491 2586 • E : mumbai.rrkabel@rrglobal.com Corp. Off : Alembic Business Park (W), Ground Floor, Bhailal Amin Marg, Gorwa, Vadodara - 390 003. T : +91-265-6830 800 / 7383 825 234 • E : vadodara.rrkabel@rrglobal.com R R KABEL LIMITED Regd. Off.: Ram Ratna House, Oasis Complex Pandurang Budha Karm Marg, Worli, Mumbai 400 013 CIN - U28997MH1995PLC085294

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2023

	(₹ in Lakhs except earning per share)							
		Quarter Ended Six Months Ended Y						
Sr.		30-Sep-2023	30-Jun-2023	30-Sep-2022	30-Sep-2023	30-Sep-2022	31-Mar-2023	
No.	b. Failculais		(Unaudited)	(Unaudited) (Refer Note viii)	(Unaudited)	(Unaudited) (Refer Note viii)	(Audited)	
1	Income							
	a) Revenue from operations	160,967.05	159,731.35	136,723.72	320,698.40	260,314.63	559,920.12	
	b) Other income	1,476.43	1,628.35	948.48	3,104.78	1,687.49	3,443.93	
	Total Income	162,443.48	161,359.70	137,672.20	323,803.18	262,002.12	563,364.05	
2	Expenses						14 N.	
	a) Cost of materials consumed	125,731.18	119,711.26	96,809.91	245,442.44	200,822.95	436,978.90	
	b) Purchases of stock-in-trade	11,073.27	9,233.48	9,613.18	20,306.75	19,256,91	36,885.20	
	c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and scrap	(7,791.86)	1,608.34	6,475.28	(6,183.52)	(2,934.34)	(16,294.07)	
	d) Employee benefits expense	8,027.14	7,676.91	6,794.45	15,704.05	12,911.91	26,415.88	
	e) Finance costs	1,418.15	1,442.40	963.12	2,860.55	1,770.83	4,208.69	
	f) Depreciation and amortisation expense	1,660.29	1,608.67	1,496.23	3,268.96	2,944.44	5,962.82	
	g) Other expenses	11,836.73	10,206.49	10,591.10	22,043.22	19,819.84	43,701.89	
	Total Expenses	151,954.90	151,487.55	132,743.28	303,442.45	254,592.54	537,859.31	
3	Profit before Tax (1 - 2)	10,488.58	9,872.15	4,928.92	20,360.73	7,409.58	25,504.74	
4	Tax expenses						-	
	a) Current Tax	2,681.52	2,472.49	1,013.49	5,154.01	1,655.01	6,583.15	
	b) Short provision of tax of earlier years	55.08	-	-	55.08	-	38.69	
	c) Deferred Tax Charge / (credit)	358.43	31.50	258.77	389,93	265.38	(9.95)	
	Total Tax Expenses	3,095.03	2,503.99	1,272.26	5,599.02	1,920.39	6,611.89	
	Profit for the period / year (3 - 4) Other Comprehensive Income (OCI)	7,393.55	7,368.16	3,656.66	14,761.71	5,489.19	18,892.85	
	A) Items that will not be reclassified to profit and loss							
	<ul> <li>a) (i) Re-measurement of post employment benefits obligation</li> <li>(ii) Income tax relating to items that will not be reclassified to profit and loss</li> </ul>	(207.39)	(11.35)	(4.62)	(218.74)	(22.69)	(45.39)	
	<ul> <li>b) (i) Fair value gain on investment in equity instrument through OCI</li> </ul>	52.19	2.86	1.16	55.05	5.71	11.42	
- 1	<ul> <li>(ii) Income tax relating to items that will not be reclassified to profit and loss</li> </ul>	23.07	3,384.02	3,708.11	3,407.09	3,228.42	1,754.90	
	Total Other Comprehensive Income (net of tax)	(5.11)	(395.05)	(417.02)	(400.16)	(362.98)	(197.71)	
7	Total Comprehensive Income for the period / year (net of tax) (5+6)	(137.24)	2,980.48	3,287.63	2,843.24	2,848.46	1,523,22	
	Paid up Equity Share Capital (face value of ₹ 5/- per share, except for periods ended	7,256.31	10,348.64	6,944.30	17,604.95	8,337.65	20,416.07	
	september 22 where face value was Rs 10/- per share)	5,640.94	4,784.82	2,392.41	5,640.94	2,392.41	4,784.82	
	Other equity						95,339.93	
10	Earning Per Share (not annualised for the Quarters and Six months)							
	- Basic (in ₹)	6.65	6.63	3.29	13.28	4.94	17.01	
	- Diluted (in ₹)	6.63	6.62	3.29	13.24	4.93	16.98	

	KÂBEL

R R KABEL LIMITED

Regd. Off.: Ram Ratna House, Oasis Complex Pandurang Budha Karm Marg, Worli, Mumbai 400 013 CIN - U28997MH1995PLC085294

		(₹ in Lakh
Particulars	As at 30-Sep-2023 (Unaudited)	As at 31-Mar-2023 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	46,323.93	44,882.2
Capital work-in-progress	7,137.83	4,358.0
Right of use assets	6,680.99	6.184.6
Other intangible assets	435.40	648.6
Investment accounted for using equity method	1,637.31	1,637.3
Financial assets		
Investments	9,217,59	5,810,5
Loans	15.23	28.7
Other financial assets	597.25	357.6
Income tax assets (net)	58.72	1,183.3
Other non-current assets	3,494.72	3,333.4
	75,598.98	68,424.5
Current assets		
Inventories	92,259.59	86,017.5
Financial assets		
Investments	23,728.65	28,492.3
Trade receivables	62,565.70	59,186.8
Cash and cash equivalents	1,261.59	3,103.4
Bank balances other than cash and cash equivalents	11,654.47	5,004.0
Loans	51.06	6.0
Other financial assets	2,636.32	896.8
Other current assets	13,350.88	11,904.3
	207,508.26	194,611.4
Total Assets	283,107.24	263,036.0
EQUITY AND LIABILITIES		
Equity		
Equity share capital	5,640.94	4,784.8
Instrument entirely equity in nature	· · _	41,518.5
Other equity	165,740.28	95,339.9
	171,381.22	141,643.3
iabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	-	2,685.9
Lease liabilities	6,333.00	5,640.4
Other financial liabilities	218,88	212.8
Provisions	1,973.67	1,408.0
Deferred tax liabilities (net)	2,221.93	1,486.8
Other non-current liabilities	0.78	0.8
	10,748.26	11,435.0
Current liabilities		<u>`</u>
inancial liabilities		
Borrowings	36,924.55	48,898.1
Lease liabilities	755.34	819.5
Trade payables		
- total outstanding dues of micro enterprises and small enterprises	2,541.85	4,588.1
	38,742.60	39,424.7
<ul> <li>total outstanding dues of creditors other than micro enterprises and small enterprises</li> </ul>	12,371.03	3,777.2
<ul> <li>total outstanding dues of creditors other than micro enterprises and small enterprises</li> <li>Other financial liabilities</li> </ul>		
Other financial liabilities	6.579.12	9.007.
Other financial liabilities Dther current liabilities	6,579.12 2,081,50	
Other financial liabilities Other current liabilities provisions	2,081.50	2,219.2
		9,587.1 2,219.2 <u>643.4</u> <b>109,957.5</b>

R KĀBEL R R KABEL LIMITED Regd. Off.: Ram Ratna House, Oasis Complex Pandurang Budha Karm Marg, Worli, Mumbai 400 013 CIN - U28997MH1995PLC085294

Particulars         30-Sep-2023 (Unaudited)           A)         CASH FLOW FROM OPERATING ACTIVITES : Profit before tax Adjustments for:         20,380,73         7,409.           Deprediation and amorization expense         3,288,97         2,280,051         7,409.           Deprediation and amorization expense         3,288,97         2,280,051         107,50         101,51         101,51         101,51         101,51         101,51         101,51         101,51         101,51         101,51 <th>STATEMENT OF UNAUDITED STANDALONE CASH FLOW STAT</th> <th>EMENI</th> <th></th>	STATEMENT OF UNAUDITED STANDALONE CASH FLOW STAT	EMENI	
Particulars         (Unaudited)         (Unaudited)           A)         CASH FLOW FROM OPERATING ACTIVITES : Profit before tax         20,360.73         7,409.           Adjustments for:         20,360.73         2,944           Orant related to properly, plant & equipment         (64.71)         (6, 7,770           Employees share based payment expenses         107,500         61           Interest income         (197,42)         (65.           Cation on set of mutual fund investments         (140.33)         (13.           Dividend income         (70.54)         (70.54)           Fair value gain on investment on mutual fund         (37.86.4)         88.25         24.           Allowance (/Reversal) of provision on dvances to vendor         -         (19.2.         (18.2.           Provisions for (reversal) of expected credit loss provision on trade receivable (net)         22.08         (14.           (Reversal) of proversion advances to vendor         -         (19.2.         (19.2.           I Unrealised foreign exchange loss/(gain)         (376.64)         931         13.176.           Adjustments for:         (1.48.7.5)         (2.44.9.19)         3.553.         (Increase)/idcrease in trade receivables         (2.497.16)         3.566         (2.497.16)         3.562.         2.24.34.190			(₹ in Lakhs
Profit before tax20.360.737,409.Adjustments for:3,268.972,944Grant related to property, plant & equipment(64,71)(9,Finance costs2,860.551,770Employees share based payment expanses107.5061Interest income(147.42)(65.Gain on sale of mutual fund investments(140.33)(13.Dividend income(73.81)(370.64)(70.64)Bad detbs08.2524.Allowance /(Reversal) of expected credit loss provision on trade receivable (net)22.08(14.(Reversal) of provision on exhances to vendor-(152.Provisions for/ (reversal) of expected credit loss provision on trade receivable (net)23.66(2.Loss/(gain) on sale of property, plant and equipment3.66(2.(Increase)/decrease in trade receivables(6.2442.00)3.542.(Increase)/decrease in trade receivables(6.2442.00)3.542.(Increase)/increase in trade receivables(76.12)(12.(Increase)/increase in trade receivables(2.667.16)(11.27).(Increase)/increase in trade payables(2.667.16)(11.27).(Increase)/increase in trade payables(2.667.16)(11.27).(Increase)/increase in trade payables(2.667.16)(11.27).(Increase)/increase in trade payables(2.667.16)(1.70.(Increase)/increase in trade payables(2.667.16)(1.70.(Increase)/increase in trade payables(2.667.16)(1.70.(Increase)/increase in trade paya			
Adjustments for:       3,268.97       2,944         Depreciation and amorization expense       3,268.97       2,944         Grant related to property, plant & equipment       (64,71)       (8,         Finance costs       107.50       51         Interest income       (197.42)       (86,         Calin on sel of mutual fund investments       (140.39)       (13,         Dividend income       (70.54)       (70.54)         Fair value gain on investment on mutual fund       (731.81)       (370.54)         Bad debts       982.25       24,         Allowance /(Reversal) of expected credit loss provision on trade receivable (net)       22.00       (14,         Loss/(gain) on advances to vendor       -       (192.       (192.00)         Unrealised foreign exchange loss/(gain)       (375.64)       801       (344.87.5)       3.563.         (Increase) in financial assets       (76.12)       (192.20)       (192.20)       (192.20)         (Increase)/decrease in trade receivables       (2,847.15)       (378.64)       801         (Increase)/increase in inder payables       (2,847.15)       (2,840.01)       3.542.         (Increase)/increase in inder payables       (2,877.16)       (13.750.01)       (237.62.01)         (Increase)/increase			
Depreciation and amoritazion expense         3.268.97         2.44           Grant related to property, plant & equipment         (6.4, 71)         (9.           Finance costs         2.860.55         1.770           Employees share based payment expenses         107.50         65           Dividend income         (147.42)         (65.           Cain on sale of mutual fund investments         (140.33)         (13.           Dividend income         (73.81)         (370.64)         (370.64)           Bad debts         88.25         24.           Allowance /(Reversal) of expected credit loss provision on trade receivable (net)         22.08         (14.           Unrealised foreign exchange loss/(gain)         (378.64)         801           Unrealised foreign exchange loss/(gain)         3.66.3         (22.           Nureases)/decrease in trade receivables         (3.448.75)         (3.448.75)           (Increase)/decrease in trade receivables         (6.342.00)         3.542.           (Increase)/decrease in trade payables         (2.697.16)         (11.27).           (Increase)/decrease in trade receivables         (3.448.75)         (3.42.00)           (Increase)/decrease in trade payables         (2.697.16)         (11.27).           (Decrease)/increase in trade payables		20,360.73	7,409.58
Grant related to property, plant & equipment       (64.77)       C,         Finance costs       2,860.55       1,770         Employees share based payment expenses       107.60       51         Interest income       (197.42)       (65.         Gain on sale of mutual fund investments       (140.33)       (13.         Dividend income       (70.54)       (70.         Fair value gain on investment on mutual fund       (73.181)       (370.         Bad debts       98.25       24.         Allowance (Reversal) of expected credit loss provision on trade receivable (net)       22.08       (14.         Urrealised foreign exchange loss/gain)       (379.64)       80.6       (2.         Urrealised foreign exchange loss/gain)       (379.64)       80.6       (2.         Urrealised foreign exchange loss/gain)       (379.64)       80.6       (2.         (Increase)/decrease in trade receivables       (3.448.75)       3.553.       (Increase)/decrease in inventories       (5.242.09)       3.542.         (Increase)/increase in trade payables       (1.80.07)       (70.054.00)       (1.127.50)       (2.640.00)         (Increase)/increase in other flabilities and provision       7.068.22       28.342.       (1.00.07)       (70.052.242.09)       3.340.76       26.772.2		2 069 07	2.044.4
Finance costs       2,800.65       1,770         Employees share based payment expenses       107.50       51         Interest income       (140.33)       (13)         Dividend income       (70.54)       (70.55)         Bai de of mutual fund investments       (140.33)       (13)         Dividend income       (70.54)       (70.55)         Bad debts       98.25       24,         Allowance ((Reversal) of expected credit loss provision on trade receivable (net)       22.08       (14,         (Reversal) of provision on advances to vendor       -       (192.20)         Unrealised foreign exchange loss/(gain)       (379.64)       801         Unrealised foreign exchange loss/(gain)       (379.64)       801         Unrease) in other financial assets       (76.12)       (192.20)         (Increase) in other financial assets       (1627.60)       (2.640.         (Increase) in other financial assets       (13.80.07)       (970.20)         (Decrease) in other financial fiabilities and provision       (2.383.99)       600.         Cash generated from operations       (2.840.60)       (1.1.271.20)         (Decrease) in other financial fiabilities and provision       (2.383.99)       600.         Cash generated from operations and polyment including payments towar			
Employees share based payment expenses         107.00         51           Interest income         (197.42)         (65.           Gain on sale of mutual fund investments         (140.33)         (13.           Dividend income         (70.54)         (70.           Fair value gain on investment on mutual fund         (73.141)         (370.           Bad debts         98.25         24.           Allowance (Reversal) of expected credit loss provision on trade receivable (net)         22.08         (14.           (Reversal) of provision on advances to vendor         -         -         (192.           Provisions for/ (reversal) of expected credit loss provision on trade receivable (net)         (379.64)         801           Loss/(gain) on sale of property, plant and equipment         3.66         (2.           Increase)/idecrease in trade receivables         (76.12)         (192.20)           (Increase)/idecrease in trade paybles         (1,67.25)         (2.640.01)           (Increase)/increase in trade paybles         (2,897.61)         11.271.           (Decrease)/increase in trade paybles         (2,897.61)         11.271.           (Decrease)/increase in trade paybles         (2,460.02)         (3,746.06)           (Decrease)/increase in trade paybles         (2,167.61)         (1,570.02)			
Interest income         (197.42)         (65.           Gain on sale of mutual fund investments         (140.33)         (13.           Dividend income         (70.64)         (70.64)           Fair value gain on investment on mutual fund         (771.61)         (370.           Bad debts         98.25         24.           Allowance (Reversal) of expected credit loss provision on trade receivable (net)         22.08         (14.           (Reversal) of provision on advances to vendor         -         -         (192.           Provisions for/ (reversal) of warranty expenses         (205.40)         913         -           Unrealised foreign exchange loss/(gain)         (379.64)         801         -			51.5
Gain on selie of mutual fund investments       (140.33)       (13)         Dividend income       (70.54)       (70.54)         Fair value gain on investment on mutual fund       (731.81)       (370.54)         Bad debts       98.25       24.         Allowance (Reversal) of expected credit loss provision on trade receivable (net)       98.25       24.         Allowance (Reversal) of warranty expenses       (205.40)       913         Unrealised toreign exchange loss/(gain)       (378.64)       801         Loss/(gain) on sale of property, plant and equipment       3.66       (2.         Adjustments for:       (14.675.50)       (2.640,         (Increase) in financial assets       (76.12)       (192.2)         (Increase) (Acrease in trade receivables       (3.448.75)       3.565         (Increase) (Increase) in other financial isabities       (76.12)       (192.2)         (Increase) (Increase) in other financial isabities       (1,827.50)       (2.640,         (Decrease) (Increase in trade payables       (2.967.16)       (1,1271,         (Decrease) (Increase in other liabilities on provision       (2.383.39)       600.         Cash generated from operating activities (A)       3.340.75       28.722.         CASH ELOW FROM INVESTING ACTIVITIES       3.340.75       26.772.3			
Dividend income         (70, 64)         (70, 64)           Fair value gain on investment on mutual fund         (71, 81)         (370, 89, 25)           Bad debts         (89, 25)         24.           Allowance (Reversal) of expected credit loss provision on trade receivable (net)         22, 08         (14.           (Reversal) of provision on advances to vendor.         -         -         (162, 20, 90, 91, 91, 91, 91, 91, 91, 91, 91, 91, 91			
Fair value gain on investment on mutual fund         (731.81)         (370.02)           Bad debts         98.25         24.           Allowance /(Reversal) of expected credit loss provision on trade receivable (net)         22.08         (14.           (Reversal) of provision on advances to vendor         -         (192.           Provisions for/ (reversal) of warranty expenses         (205.40)         9313           Unrealised foreign exchange loss/(gain)         (379.64)         801           Loss/(gain) on sale of property, plant and equipment         3.66         (2.           Adjustments for:         (1627.50)         (2.64.0)         (13.178.           (Increase) in other financial assets         (76.12)         (1627.50)         (2.640.0)           (Increase) in other financial assets         (76.12)         (1.627.50)         (2.640.0)           (Increase) in other financial assets         (3.448.75)         3.533.         (10.02)         (3.462.75)         (2.640.0)         (3.746.05)         (1.627.50)         (2.640.0)         (3.746.05)         (1.627.50)         (2.640.0)         (3.746.05)         (1.627.50)         (2.640.0)         (4.106.0)         (3.746.05)         (1.570.0)         (2.640.0)         (4.106.0)         (7.68.2)         8.28.342.2         Income taxes paid (net of refund)         (3.746.05) <td></td> <td></td> <td></td>			
Bad debts     98.25     24.       Allowance /(Reversal) of expected credit loss provision on trade receivable (net)     22.08     (14.       (Reversal) of provision on advances to vendor     -     (192.       Provisions for/ (reversal) of warranty expenses     (205.40)     913       Unrealised foreign exchange loss/(gain)     (379.64)     801       Loss/(gain) on sale of property, plant and equipment     3.66     (2:       Adjustments for:     (Increase)/increase in trade receivables     (3.448.75)     (3.563.       (Increase)/in other financial assets     (76.12)     (192.       (Increase)/increase in inventories     (2.697.16)     (1.1271.)       (Decrease)/increase in inventories     (2.637.16)     (1.271.50)       (Decrease)/increase in inventories     (2.637.16)     (1.1271.)       (Decrease)/increase in inventories     (3.746.06)     (7.130.07)       (Decrease)/increase in other liabilities and provision     (2.383.39)     6000.       Cash generated from operations     7.066.82     28.342.       Income taxes paid (net of refund)     (3.746.06)     (1.1570.)       Vertaases of property, plant and equipment     82.90     65.       Purchases of property, plant and equipment     82.90     65.       Proceed from (Investment In) fixed depoists with banks     2.094.27     (4.00.)	Fair value gain on investment on mutual fund		(370.82
Allowance /(Reversal) of expected credit loss provision on trade receivable (net)       22.08       (14.         (Reversal) of provision on advances to ventor       -       (192.         Provisions for/ (reversal) of warranty expenses       (205.40)       913         Unrealised foreign exchange loss/(gain)       3.66       (2.         Loss/(gain) on sale of property, plant and equipment       3.66       (2.         Adjustments for:       -       -       (192.         (Increase) in other financial assets       (76.12)       (192.         (Increase) in other financial assets       (76.12)       (24.40.90)       3.542.         (Decrease) in other financial assets       (76.12)       (2.83.30)       600.         Cherease) in other financial liabilities       (3.746.66)       (1.670.0)       (2.83.33.9)       600.         Cash generated from operating activities (A)       3.340.75       28.342.       (2.83.32)       600.         Net cash generated from operating activities (A)       3.340.75       26.772.       (3.44.2.40)       (3.746.66)       (1.670.0)         Net cash generated from operating activities (A)       3.340.75       26.772.       (3.66.       (772.60)       (4.106.       (6.42.40)       (6.42.40)       (4.106.       (1.670.0)       (2.983.55.5       (6.11.70)			24.5
(Reversal) of provision on advances to vendor     -     (192, Provisions for/ (reversal) of warranty expenses     (205.40)     913       Unrealised foreign exchange loss((gain)     (379.64)     801       Loss/(gain) on sale of property, plant and equipment     3.66     (2.       Adjustments for:     (1,677.50)     (2,44,941.90)     13,178.       (Increase) in financial assets     (3,448.75)     3,553.       (Increase) in financial assets     (1,627.50)     (2,640.0)       (Increase) in financial assets     (1,627.50)     (2,640.0)       (Increase) in other financial isolities     (2,697.16)     11,271.1       (Decrease) in other financial isolities     (2,837.6)     (1,570.0)       (Decrease) in other financial isolities and provision     (2,383.9)     600.       Cash generated from operations     7,086.82     28,342.2       Income taxes paid (net of refund)     (3,746.05)     (1,570.0)       Net cash generated from operating activities (A)     3,340.75     26,772.       OcASH FLOW FROM INVESTING ACTIVITIES     2,042.27     (40.0)       Purchases of property, plant and equipment     82.90     65.       Proceeds from sale of property, plant and equipment including payments towards capital advance and capital creditors     -     (10,585.8)       Proceeds from Intues (net of investment)     5,635.85     611. <t< td=""><td>Allowance /(Reversal) of expected credit loss provision on trade receivable (net)</td><td></td><td>(14.1)</td></t<>	Allowance /(Reversal) of expected credit loss provision on trade receivable (net)		(14.1)
Provisions for/ (reversal) of warranty expenses       (205.40)       913         Unrealised foreign exchange loss/(gain)       (379.64)       801         Loss/(gain) on sale of property, plant and equipment       3.66       (2.         Adjustments for:       (1,672.50)       (3,448.75)       3,553.         (Increase) in ther financial assets       (76.12)       (192.         (Increase) in other financial assets       (1,627.50)       (2,640.         (Increase) in other financial assets       (2,697.16)       11,271.         (Decrease) in other financial isabilities       (2,687.16)       11,271.         (Decrease) in other financial isabilities       (2,83.39)       600.         Cash generated from operating activities (A)       3,340.75       26,772.         S CASH FLOW FROM INVESTING ACTIVITES       (3,746.06)       (4,150.         Proceeds from set of property, plant and equipment       82.90       65.         Proceeds from set of or opersty, plant and equipment       5,35.85       611.         Dividend received       70.54       70.         Proceeds from set of cash acquired       -       (10,958.         Proceeds from set of consing activities (B)       1,718.40       (14,286.         Proceeds from set of consing activities (B)       1,718.40       (14,286. </td <td>(Reversal) of provision on advances to vendor</td> <td>-</td> <td>(192.5</td>	(Reversal) of provision on advances to vendor	-	(192.5
Loss/(gain) on sale of property, plant and equipment       3.66       (2.         Adjustments for:       (Increase)/decrease in trade receivables       (3.448.75)       3.553.         (Increase) in other financial assets       (1.627.50)       (2.400)       3.542.         (Increase) in other financial assets       (1.627.50)       (2.460.09)       3.542.         (Decrease) in other financial liabilities and provision       (2.883.39)       600.00         (Decrease) in other financial liabilities and provision       (2.883.39)       600.00         (Decrease) in other financial activities (A)       3.746.06)       (1.570.0)         (Decrease) in other financial activities (A)       3.746.06)       (1.677.0)         (Decrease) in other financial activities (A)       3.240.75       28.342.         Income taxes paid (net of refund)       (3.746.06)       (1.570.0)         Vect cash generated from operating activities (A)       3.240.75       26.772.         SCASH FLOW FROM INVESTING ACTIVITIES       (6.442.40)       (4.106.         Proceeds from sale of property, plant and equipment       82.90       65.         Proceeds from financial function investment)       5.635.85       611.         Dividend received       -       (10.958.2)       -         Proceeds from mutual funds (net of investment)	Provisions for/ (reversal) of warranty expenses	(205.40)	913.6
Adjustments for: (Increase)/decrease in trade receivables (Increase) in financial assets       (3,448,75)       3,553.         (Increase) in other financial assets       (76,12)       (192.         (Increase) in other financial assets       (76,12)       (192.         (Increase) in other financial assets       (76,12)       (192.         (Increase) in other financial liabilities       (2,897.16)       11,271.         (Decrease) in other financial liabilities and provision       (2,833.39)       600.         Cash generated from operating activities (A)       3,340.75       26,772.         Cash generated from operating activities (A)       3,340.75       26,772.         Cash generated from operating activities (A)       3,340.75       26,772.         Cash FLOW FROM INVESTING ACTIVITIES       7.054.09       (4,106.         Proceeds from sale of property, plant and equipment       82.90       65.         Proceeds from full funds (net of investment)       5,633.85       611.         Dividend received       70.54       70.       70.         Proceeds from mutual funds (net of investment)       5,633.85       614.       70.54       70.         Dividend received       17.18.40       (14,288.C)       2.094.27       40.       -         Proceeds from mutual funds (net of investment)	Unrealised foreign exchange loss/(gain)	(379.64)	801.1
Adjustments for: (Increase)/decrease in trade receivables(3,448.75)3,553. (1922)(Increase)/decrease in inventories(3,448.75)(3,553. (1922)(Increase) in other financial assets(1,627.50)(2,640. (2,647.16)(Increase)/decrease in inventories(6,242.09)3,542. (2,667.16)(Decrease)/increase in trade payables(2,687.16)(1,271. (1,380.07)(Decrease)/increase in other financial liabilities and provision(2,383.39)600.Cash generated from operations7,086.8228,342. (3,746.06)(1,570.Net cash generated from operating activities (A)3,340.7526,772.3)CASH FLOW FROM INVESTING ACTIVITIES(4,106. (6,442.40)(4,106. (6,442.40)Purchases of property, plant and equipment rocced from/(Investment in) fixed deposits with banks2,094.27(40. (40. Proceed from (Investment in) fixed deposits with banks2,094.27(40. (40. Purchase of home electrical business, net of cash acquired Tocced from (Investment in) fixed deposits with banks2,094.27(40. Purchase of home electrical business, net of cash acquired Tocced from (Investment in) fixed deposits with banks2,094.27(40. Purchase of home electrical business, net of cash acquired Tocced from (Investment in) fixed deposits with banks2,094.27(40. Purchase of home electrical business, net of cash acquired Toc.54-(10,958. Proceed from (Investment in) fixed deposits with banks2,094.27(40. Purchase)-(10,958. Purchase)(11,964.30.)(2,006. 	Loss/(gain) on sale of property, plant and equipment	3.66	(2.0
(Increase)/decrease in trade receivables(3,448.75)3,553.(Increase) in financial assets(76,12)(1922)(Increase) in other financial assets(1,627,50)(2,640.(Increase)/decrease in inventories(6,242,09)3,542.(Decrease)/increase in trade payables(2,697,16)11,271.(Decrease)/increase in other financial liabilities and provision(2,383,39)600.Cash generated from operations7,086.8228,342.Income taxes paid (net of refund)(3,746.06)(1,570.Net cash generated from operating activities (A)3,340.7526,772.CASH FLOW FROM INVESTING ACTIVITIES(6,442.40)(4,106.Purchases of property, plant and equipment82.9065.Proceeds from sale of property, plant and equipment82.9065.Proceeds from mutual funds (net of investment)5,635.85611.Dividend received70.5470.70.54Purchases difference learning activities (B)1,718.40(14,298.CASH FLOW FROM FINANCING ACTIVITIES(4,933.05)(2,004.27)Proceeds from mutual funds (net of investing activities (B)1,718.40(14,298.CASH FLOW FROM FINANCING ACTIVITIES(4,933.05)(2,004.27)Proceeds from financial generated from/(used in) investing activities (B)1,718.40(14,298.CASH FLOW FROM FINANCING ACTIVITIES(4,933.05)(2,006.Repayment of non current borrowing(4,933.05)(2,006.Repayment of non current borrowing(4,933.05)(2,006.		24,941.90	13,178.1
(Increase) in financial assets(T6.12)(192.(Increase) in other financial assets(1,627.50)(2,440)(Increase) in other financial assets(1,627.50)(2,440)(Increase) in other financial labilities(2,697.16)11,271.(Decrease) in other financial labilities and provision(2,383.39)600.(Cast as parated from operations7,086.8228,342.Income taxes paid (net of refund)(3,746.06)(1,570.Net cash generated from operating activities (A)3,340.7526,772.3)CASH FLOW FROM INVESTING ACTIVITIES70.86.8228,942.Purchases of property, plant and equipment including payments towards capital advance and capital creditors(6,442.40)(4,106.Proceed from/(Investment in) fixed deposits with banks2,094.27(40.Purchase of from electrical business, net of cash acquired-(10,958.Proceed from/(Investment in) fixed deposits with banks2,094.27(40.Proceed from/(Investment in) fixed deposits with banks2,094.27(40.Proceed from/Investing activities (B)1,718.40(14,298.CASH FLOW FROM FINANCING ACTIVITES1,718.40(14,298.Proceeds from net on on current borrowing(9,649.16)(3,996.Proceeds from fresh issue of equity share including security premium (net)17,723.54-Cash FLOW FROM FINANCING ACTIVITES(2,600.9)(2,600.9)(1,664.9)Repayment of non current borrowing (et)(7,64.90)(2,60.9)(2,005.9)Repayment of short tern borrowing (et)			
(Increase) in other financial assets(1,227,50)(2,640)(Increase)/decrease in inventories(6,242,09)3,542.(Decrease)/increase in trade payables(2,697,16)11,271.(Decrease)/increase in other financial liabilities(1,300,07)(970.(Decrease)/increase in other liabilities and provision(2,383,39)600.Cash generated from operations7,086,8228,342.Income taxes paid (net of refund)(3,746,06)(1,570.Net cash generated from operating activities (A)3,340,7526,772.3)CASH FLOW FROM INVESTING ACTIVITIES7006,82(4,106.Purchases of property, plant and equipment82,9065.Proceeds from sale of property, plant and equipment82,9065.Proceeds from mutual funds (net of investment)5,635,85611.Dividend received70.5470.70.Interest received70.5470.70.Net cash generated from/(used in) investing activities (B)1,778,40(14,298.CASH FLOW FROM FINANCING ACTIVITIES(4,933,05)(2,006.Repayment of non current borrowing(4,933,05)(2,006.Repayment of short term borrowing (net)(7,64,90)(2,20,22)Repayment of functions baile including security premium (net)17,023,54-Proceeds from firsh issue of equity share including security premium (net)(7,64,90)(2,20,92.Proceeds from firsh issue of equity share including security premium (net)17,023,54-CASH FLOW FROM FINANCING ACTIVITIES		the second	3,553.24
(Increase)/decrease in inventories(6,242.09)3,542.(Decrease)/increase in trade payables(2,697.16)11,271.(Decrease)/increase in other liabilities and provision(2,897.16)11,271.(Decrease)/increase in other liabilities and provision(2,383.39)600Cash generated from operations7,086.8228,342.Income taxes paid (net of refund)(3,746.06)(1,570.Net cash generated from operating activities (A)3,340.7526,772.CASH FLOW FROM INVESTING ACTIVITIES(6,442.40)(4,106.Purchases of property, plant and equipment including payments towards capital advance and capital creditors(6,442.40)(4,106.Proceeds from sale of property, plant and equipment82.9065.Proceeds from sale of property, plant and equipment82.9065.Proceeds from mutual funds (net of investment)5,635.85611.Dividend received-(10,958.)Proceeds from mutual funds (net of investment)5,635.85611.Dividend received277.2459.Net cash generated from/(used in) investing activities (B)1,718.40(14,288.05)CASH FLOW FROM FINANCING ACTIVITIES(9,648.16)(3,996.10)Repayment of short term borrowing(4,933.05)(2,006.Repayment of short term borrowing(2,262.02)(1,564.164.164.164.164.164.164.164.164.164.1			(192.6
(Decrease) increase in trade payables(2,697,16)11,271.(Decrease) in other financial liabilities(1,380.07)(970.(Decrease)/increase in other liabilities and provision(2,383.39)600.Cash generated from operations7,086.8228,342.Income taxes paid (net of refund)(3,746.06)(1,570.Net cash generated from operating activities (A)3,340.7526,772.CASH FLOW FROM INVESTING ACTIVITIES9Purchases of property, plant and equipment including payments towards capital advance and capital creditors6.6,442.40)(4,106.Proceeds from sale of property, plant and equipment82.9065Proceeds from mutual funds (net of investment)5,635.85611Dividend received70.5470Interest received277.2455Net cash generated from (Jused In) Investing activities (B)1,718.40(14,298.CASH FLOW FROM FINANCING ACTIVITIESNet cash generated from/(used in) Investing activities (B)1,718.40(14,298.CASH FLOW FROM FINANCING ACTIVITIESRepayment of non current borrowing(2,620.92)(1,564.Repayment of short term borrowing(2,620.92)(1,564.Proceeds from fresh issue of equity share including security premium (net)Proceeds from fresh issue of equity share including security premium (net)(2,620.92)(1,564.Proceeds from fresh issue of equity share including security pr			(2,640.7)
(Decrease) in other financial liabilities(1,380.07)(970. (970. (2,383.39)(Decrease)/increase in other liabilities and provision(2,383.39)600.Cash generated from operations7,086.8228,342.Income taxes paid (net of refund)(3,746.06)(1,570.Net cash generated from operating activities (A)3,340.7526,772.CASH FLOW FROM INVESTING ACTIVITIES(6,442.40)(4,106.Purchases of property, plant and equipment including payments towards capital advance and capital creditors(6,442.40)(4,106.Proceeds from sale of property, plant and equipment82.9065.Proceeds from sale of property, plant and equipment5,655.85611.Dividend received-(10,958.Proceeds from fulual funds (net of investment)5,655.85611.Dividend received70.5470.Interest received277.2459.Net cash generated from/(used in) investing activities (B)1,718.40(14,298.CASH FLOW FROM FINANCING ACTIVITIES(4,933.05)(2,006.Repayment of short term borrowing(4,933.05)(2,006.Repayment of short term borrowing (net)(7,64.5)-Proceeds from fresh issue of equity share including security premium (net)(7,64.5)Proceeds from fresh issue of equity share including security premium (net)(7,64.5)Proceeds from fresh issue of equity share including security premium (net)(7,64.5)Proceeds from fresh issue of equity share including security premium (net)(7,64.5)Proceeds from			3,542.3
(Decrease)/increase in other liabilities and provision(2,383.39)600.Cash generated from operations7,086.8228,342.Income taxes paid (net of refund)(3,746.06)(1,570.Net cash generated from operating activities (A)3,340.7526,772.CASH FLOW FROM INVESTING ACTIVITIES3,340.7526,772.Purchases of property, plant and equipment including payments towards capital advance and capital creditors(6,442.40)(4,106.Proceeds from sale of property, plant and equipment82.9065.Proceeds from mutual funds (net of investment)5,635.85611.Dividend received70.5470.Interest received277.2459.Net cash generated from/(used in) investing activities (B)1,718.40(14,298.CASH FLOW FROM FINANCING ACTIVITIES(9,649.16)(3,996.)Proceeds from support of non current borrowing(4,933.05)(2,006.Repayment of non current borrowing (net)17,023.54-Proceeds from fresh issue of equity share including security premium (net)17,023.54-Proceeds from fresh issue of the extent of Company's share of initial public offerring expense(976.45)-Finance costs paid(2,409.0)(521.Dividend paid(4,998.10)(4,998.Net cash generated in financing activities (C)(6,901.04)(13,087.Other cash and cash equivalents (A+B+C)(6,901.04)(13,03.481,229.Net cash and cash equivalents (A+B+C)(6,1348(6,1348)Net cash and cash equi			11,271.6
Cash generated from operations7,086.8228,342.Income taxes paid (net of refund)(3,746.06)(1,570.Net cash generated from operating activities (A)3,340.7526,772.3)CASH FLOW FROM INVESTING ACTIVITIES(6,442.40)(4,106.Purchases of property, plant and equipment including payments towards capital advance and capital creditors(6,442.40)(4,106.Proceeds from sale of property, plant and equipment82.9065.Proceeds from/(Investment in) fixed deposits with banks2,094.27(40.Purchase of home electrical business, net of cash acquired-(10,958.Proceeds from mutual funds (net of investment)5,635.85611.Dividend received70.5470.11.Interest received277.2459.CASH FLOW FROM FINANCING ACTIVITIES(4,933.05)(2,006.Repayment of non current borrowing(9,649.16)(3,996.Proceeds from fresh issue of equity share including security premium (net)17,023.54-Proceeds from fresh issue of equity share including security premium (net)(2,620.92)(1,664.40.40)Proceeds from fresh issue of equity share of initial public offerring expense(976.45)-Proceeds from fresh using activities (C)(6,901.04)(4,908.10)(4,908.10)Net cash generated in financing activities (C)(6,901.04)(13,087.Otividend paid(4,918.10)(4,908.10)(4,908.10)Net cash and cash equivalents (A+B+C)(1,841.89)(613.Add:Cash and cash equivalents (A+			(970.4-
Income taxes paid (net of refund)(3,746.06)(1,570.Net cash generated from operating activities (A)3,340.7526,772.3)CASH FLOW FROM INVESTING ACTIVITIES Purchases of property, plant and equipment including payments towards capital advance and capital creditors(6,442.40)(4,106.Proceeds from sale of property, plant and equipment82.9065.Proceeds from sale of property, plant and equipment82.9065.Proceeds from mutual funds (net of investment)5,633.85611.Dividend received70.5470.Interest received277.2459.Net cash generated from/(used in) investing activities (B)1,718.40(14,298.CASH FLOW FROM FINANCING ACTIVITIES Repayment of short term borrowing Finance costs paid Finance costs paid(9,649.16)(3,996.Proceeds from fresh issue of equity share including security premium (net)17,023.54-Proceeds from fresh issue of equity share of initial public offerring expense(976.45)-Repayment of lease obligations(746.90)(521.Dividend paid(4,998.10)(4,998.10)(4,998.10)Net cash used in) financing activities (C)(6,501.04)(13,087.Dividence paid(4,998.10)(4,998.10)(4,998.10)Net cash used in) financing activities (A+B+C)(6,891.04)(13,087.Net cash and cash equivalents (A+B+C)(1,841.88)(613.48)Net cash and cash equivalents (A+B+C)(1,841.88)(613.48)Net cash used in financing activities (C)(6,501.04)			600.9
Net cash generated from operating activities (A)3,340.7526,772.3)CASH FLOW FROM INVESTING ACTIVITIES Purchases of property, plant and equipment including payments towards capital advance and capital creditors(6,442.40)(4,106.Proceeds from sale of property, plant and equipment82.9065.Proceeds from mutual funds (net of investment)5,635.85611.Dividend received70.5470.Interest received277.2459.Net cash generated from/(used in) investing activities (B)1,718.40(14,298.C)CASH FLOW FROM FINANCING ACTIVITIES Repayment of non current borrowing(4,933.05)(2,005.Repayment of short term borrowing (net)(9,649.16)(3,996.)Proceeds from fresh issue of equity share including security premium (net)17,023.54-Finance costs paid(746.90)(521.Dividend paid(4,998.10)(4,998.10)Net cash (used in) financing activities (C)(6,901.04)(13,087.ONet cash used in) financing activities (C)(6,901.04)(13,048Net cash and cash equivalents (A+B+C) Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.			
B)       CASH FLOW FROM INVESTING ACTIVITIES         Purchases of property, plant and equipment including payments towards capital advance and capital creditors       (6,442.40)       (4,106.         Proceeds from sale of property, plant and equipment       82.90       65.         Proceeds from sale of property, plant and equipment       2,094.27       (40.         Purchase of home electrical business, net of cash acquired       -       (10,958.         Proceeds from mutual funds (net of investment)       5,635.85       611.         Dividend received       70.54       70.         Interest received       277.24       59.         Net cash generated from/(used in) investing activities (B)       1,718.40       (14,298.         C)       CASH FLOW FROM FINANCING ACTIVITIES       -       -         Repayment of non current borrowing       (4,933.05)       (2,006.         Repayment of short term borrowing (net)       (9,649.16)       (3,996.         Proceeds from fresh issue of equity share including security premium (net)       17,023.54       -         Repayment of non current borrowing       (2,620.92)       (1,564.3)       -         Finance costs paid       (746.90)       (521)       -         Repayment of lease obligations       (746.90)       (521)       -			
Purchases of property, plant and equipment including payments towards capital advance and capital creditors(6,442.40)(4,106.Proceeds from sale of property, plant and equipment82.9065.Proceed from/(Investment in) fixed deposits with banks2,094.27(40.Purchase of home electrical business, net of cash acquired-(10,958.Proceeds from mutual funds (net of investment)5,635.85611.Dividend received70.5470.Interest received277.2459.Net cash generated from/(used in) Investing activities (B)1,718.40(14,298.CASH FLOW FROM FINANCING ACTIVITIES(4,933.05)(2,006.Repayment of non current borrowing (net)(9,649.16)(3,996.Proceeds from fresh issue of equity share including security premium (net)17,023.54-Proceeds from fresh issue of equity share including security premium (net)(746.90)(521.Proceeds from fresh issue of equity share of initial public offerring expense(976.45)-Finance costs paid(2,600.92)(1,564.Repayment of lease obligations(2,601.04)(4,998.10)Dividend paid(4,998.10)(4,998.10)(4,998.10)Net cash (used in) financing activities (C)(6,901.04)(13,087.Net (decrease) in cash and equivalents (A+B+C)(1,841.89)(613.Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.		3,340.75	20,772.4
capital creditors(6,442.40)(4,106.Proceeds from sale of property, plant and equipment82.9065.Proceed from/(Investment in) fixed deposits with banks2,094.27(40.Purchase of home electrical business, net of cash acquired-(10,958.Proceeds from mutual funds (net of investment)5,635.85611.Dividend received70.5470.Interest received277.2459.Net cash generated from/(used in) investing activities (B)1,718.40(14,298.C)CASH FLOW FROM FINANCING ACTIVITIES(4,933.05)(2,006.Repayment of non current borrowing(4,933.05)(2,006.Proceeds from fresh issue of equity share including security premium (net)17,023.54-Proceeds from fresh issue of equity share including security premium (net)(764.90)(521.Prinance costs paid(2,620.92)(1,564.(746.90)(521.Dividend paid(4,988.10)(4,988.10)(4,988.10)(4,988.10)Net cash (used in) financing activities (C)(6,901.04)(13,087.O) Net (decrease) in cash and equivalents (A+B+C)(1,841.89)(613.Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.			
Proceed from/(Investment in) fixed deposits with banks2,094.27(40.Purchase of home electrical business, net of cash acquired-(10,958.Proceeds from mutual funds (net of investment)5,635.85611.Dividend received70.5470.Interest received277.2459.Net cash generated from/(used in) investing activities (B)1,718.40(14,298.CASH FLOW FROM FINANCING ACTIVITIES(4,933.05)(2,006.Repayment of non current borrowing(4,933.05)(2,006.Repayment of short term borrowing (net)17,023.54-Proceeds from fresh issue of equity share including security premium (net)17,023.54-Finance costs paid(2,620.92)(1,564.5)Repayment of lease obligations(746.90)(521.1)Dividend paid(4,998.10)(4,998.10)(4,998.10)Net cash (used in) financing activities (C)(6,901.04)(13,087.ON Net (decrease) in cash and equivalents (A+B+C)(1,841.89)(613.Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.		(6,442.40)	(4,106.5
Proceed from/(Investment in) fixed deposits with banks2,094.27(40.Purchase of home electrical business, net of cash acquired-(10,958.Proceeds from mutual funds (net of investment)5,635.85611.Dividend received70.5470.Interest received277.2459.Net cash generated from/(used in) investing activities (B)1,718.40(14,298.CASH FLOW FROM FINANCING ACTIVITIES(4,933.05)(2,006.Repayment of non current borrowing(4,933.05)(2,006.Repayment of short term borrowing (net)17,023.54-Proceeds from fresh issue of equity share including security premium (net)17,023.54-Finance costs paid(2,620.92)(1,564.5)Repayment of lease obligations(746.90)(521.1)Dividend paid(4,998.10)(4,998.10)(4,998.10)Net cash (used in) financing activities (C)(6,901.04)(13,087.ON Net (decrease) in cash and equivalents (A+B+C)(1,841.89)(613.Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.	Proceeds from sale of property, plant and equipment	82.90	65.3
Proceeds from mutual funds (net of investment)5,635.85611.Dividend received70.5470.Interest received277.2459.Net cash generated from/(used in) investing activities (B)1,718.40(14,298.C)CASH FLOW FROM FINANCING ACTIVITIES(4,933.05)(2,006.Repayment of non current borrowing(4,933.05)(2,006.Proceeds from fresh issue of equity share including security premium (net)17,023.54-Proceeds from fresh issue of equity share including security premium (net)17,023.54-Finance costs paid(2,620.92)(1,564.4)Repayment of lease obligations(746.90)(521.2)Dividend paid(4,998.10)(4,998.10)Net cash (used in) financing activities (C)(6,901.04)(13,087.D)Net (decrease) in cash and equivalents (A+B+C)(1,841.89)(613.Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.		2,094.27	(40.0
Dividend received70.5470.Interest received277.2459.Net cash generated from/(used in) investing activities (B)1,718.40(14,298.C)CASH FLOW FROM FINANCING ACTIVITIES Repayment of non current borrowing (4,933.05)(4,933.05)(2,006.Repayment of short term borrowing (net)(9,649.16)(3,996.Proceeds from fresh issue of equity share including security premium (net)17,023.54-Restricted bank balance to the extent of Company's share of initial public offerring expense(976.45)-Finance costs paid Repayment of lease obligations(746.90)(521)Dividend paid(4,998.10)(4,998.10)(4,998.20)Net cash (used in) financing activities (C)(6,901.04)(13,087)O)Net (decrease) in cash and equivalents (A+B+C) Add:Cash and cash equivalents as at the beginning of the period3,103.481,229	Purchase of home electrical business, net of cash acquired	-	(10,958.2
Interest received277.2459.Net cash generated from/(used in) investing activities (B)1,718.40(14,298.C ASH FLOW FROM FINANCING ACTIVITIES Repayment of non current borrowing Repayment of short term borrowing (net)(4,933.05)(2,006.Proceeds from fresh issue of equity share including security premium (net)17,023.54-Proceeds from fresh issue of equity share including security premium (net)17,023.54-Finance costs paid Repayment of lease obligations Dividend paid(746.90)(521.1)Net cash (used in) financing activities (C)(6,901.04)(13,087.ON Net (decrease) in cash and equivalents (A+B+C) Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.	Proceeds from mutual funds (net of investment)	5,635.85	611.5
Net cash generated from/(used in) investing activities (B)1,718.40(14,298.CASH FLOW FROM FINANCING ACTIVITIES Repayment of non current borrowing Repayment of short term borrowing (net)(4,933.05)(2,006.Proceeds from fresh issue of equity share including security premium (net)17,023.54-Restricted bank balance to the extent of Company's share of initial public offerring expense(976.45)-Finance costs paid(2,620.92)(1,564Repayment of lease obligations(746.90)(521Dividend paid(4,998.10)(4,998.70)Net cash (used in) financing activities (C)(6,901.04)(13,087Net (decrease) in cash and equivalents (A+B+C) Add:Cash and cash equivalents as at the beginning of the period3,103.481,229	Dividend received	70.54	70.0
C)       CASH FLOW FROM FINANCING ACTIVITIES         Repayment of non current borrowing       (4,933.05)         Repayment of short term borrowing (net)       (9,649.16)         Proceeds from fresh issue of equity share including security premium (net)       17,023.54         Proceeds from fresh issue of equity share including security premium (net)       17,023.54         Restricted bank balance to the extent of Company's share of initial public offerring expense       (976.45)         Finance costs paid       (2,620.92)         Repayment of lease obligations       (746.90)         Dividend paid       (4,998.10)         Net cash (used in) financing activities (C)       (6,901.04)         Net (decrease) in cash and equivalents (A+B+C)       (1,841.89)         Add:Cash and cash equivalents as at the beginning of the period       3,103.48		277.24	59.4
Repayment of non current borrowing(4,933.05)(2,006.Repayment of short term borrowing (net)(9,649.16)(3,996.Proceeds from fresh issue of equity share including security premium (net)17,023.54-Restricted bank balance to the extent of Company's share of initial public offerring expense(976.45)-Finance costs paid(2,620.92)(1,564.42)Repayment of lease obligations(746.90)(521.42)Dividend paid(4,998.10)(4,998.10)Net cash (used in) financing activities (C)(6,901.04)(13,087.42)Net (decrease) in cash and equivalents (A+B+C)(1,841.89)(613.42)Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.42)		1,718.40	(14,298.5
Repayment of short term borrowing (net)(9,649.16)(3,996.Proceeds from fresh issue of equity share including security premium (net)17,023.54-Restricted bank balance to the extent of Company's share of initial public offerring expense(976.45)-Finance costs paid(2,620.92)(1,564.4)Repayment of lease obligations(746.90)(521.4)Dividend paid(4,998.10)(4,998.10)Net cash (used in) financing activities (C)(6,901.04)(13,087.4)Net (decrease) in cash and equivalents (A+B+C)(1,841.89)(613.4)Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.4)			
Proceeds from fresh issue of equity share including security premium (net)17,023.54Restricted bank balance to the extent of Company's share of initial public offerring expense(976.45)Finance costs paid(2,620.92)Repayment of lease obligations(746.90)Dividend paid(4,998.10)Net cash (used in) financing activities (C)(6,901.04)Net (decrease) in cash and equivalents (A+B+C)(1,841.89)Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.4			(2,006.5
Restricted bank balance to the extent of Company's share of initial public offerring expense(976.45)Finance costs paid(2,620.92)Repayment of lease obligations(746.90)Dividend paid(4,998.10)Net cash (used in) financing activities (C)(6,901.04)Net (decrease) in cash and equivalents (A+B+C)(1,841.89)Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.			(3,996.8
Finance costs paid(2,620.92)(1,564.1)Repayment of lease obligations(746.90)(521.1)Dividend paid(4,998.10)(4,998.10)Net cash (used in) financing activities (C)(6,901.04)(13,087.1)D)Net (decrease) in cash and equivalents (A+B+C)(1,841.89)(613.1)Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.1		Second Second	-
Repayment of lease obligations(1,000)Dividend paid(746.90)Net cash (used in) financing activities (C)(6,901.04)Net (decrease) in cash and equivalents (A+B+C)(1,841.89)Add:Cash and cash equivalents as at the beginning of the period3,103.48			-
Dividend paid(4,998.10)(4,998.10)Net cash (used in) financing activities (C)(6,901.04)(13,087.O) Net (decrease) in cash and equivalents (A+B+C)(1,841.89)(613.10)Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.100			(1,564.3
Net cash (used in) financing activities (C)(6,901.04)(13,087.(D)Net (decrease) in cash and equivalents (A+B+C)(1,841.89)(613.(Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.			(521.23
Net (decrease) in cash and equivalents (A+B+C)(1,841.89)(613.Add:Cash and cash equivalents as at the beginning of the period3,103.481,229.			(4,998.1
Add:Cash and cash equivalents as at the beginning of the period 3,103.48 1,229.			(13,087.1
			(613.3
Cash and cash equivalents as at the end of the period 1,261.59 616.	Add:Cash and cash equivalents as at the beginning of the period Cash and cash equivalents as at the end of the period		1,229.9 616.5



	UNAUDITED STANDALONE SEGMENT REPORTING FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2023								
(₹ in Lakhs)									
		Quarter Ended			Six Month	Year Ended			
Sr.	Particulars	30-Sep-2023	30-Jun-2023	30-Sep-2022	30-Sep-2023	30-Sep-2022	31-Mar-2023		
No.		(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
				(Refer Note viii)		(Refer Note viii)			
. 1	Segment Revenue								
	a) Wires & Cables	145,038.68	142,308.15	121,845.61	287,346.83	232,428.27	495,853.24		
	<ul> <li>b) Fast-Moving Electrical Goods</li> </ul>	15,981.48	18,508.68	14,880.05	34,490.16	27,895.87	64,748.54		
	Total	161,020.16	160,816.83	136,725.66	321,836.99	260,324.14	560,601.78		
	Less : Inter segment revenue	53.11	1,085.48	1.94	1,138.59	9.51	681.66		
	Revenue from operations	160,967.05	159,731.35	136,723.72	320,698.40	260,314.63	559,920.12		
2	Segment Results								
	Profit / (Loss) before tax from each segment								
	a) Wires & Cables	13,294.67	12,464.40	7,933.87	25,759.06	12,552.67	35,158.30		
	b) Fast-Moving Electrical Goods	(1,982.45)	(1,695.42)	(2,403.75)	(3,677.87)	(3,891.48)	(6,952.99)		
ŀ	Total	11,312.21	10,768.98	5,530.12	22,081.19	8,661.19	28,205.31		
	Less: Finance costs	1,418.15	1,442.40	963.12	2,860.55	1,770.83	4,208.69		
	Add : Finance income	594.52	545.57	361.92	1,140.09	519.22	1,508.12		
ŀ	Total Profit Before Tax	10,488.58	9,872.15	4,928.92	20,360.73	7,409.58	25,504.74		
3	Segment Assets								
	a) Wires & Cables	198,715.30	181,164.90	171,961.32	198,715.30	171,961.32	174,382.14		
	b) Fast-Moving Electrical Goods	33,533.75	39,001.05	21,335.74	33,533.75	21,335.74	42,133.54		
ŀ	Total Segment Assets	232,249.05	220,165.95	193,297.06	232,249.05	193,297.06	216,515.68		
	Unallocable Assets	50,858.19	43,898.25	32,625.99	50,858.19	32,625.99	46,520.32		
Ē	Total	283,107.24	264,064.20	225,923.05	283,107.24	225,923.05	263,036.00		
ŀ									
4	Segment Liabilities								
	a) Wires & Cables	43,578.22	44,205,81	27,603.13	43,578.22	27.603.13	43,551.41		
	b) Fast-Moving Electrical Goods	12,497.83	16,279.20	14,533.11	12,497.83	14,533.11	17,666.95		
	Total Segment Liabilities	56,076.05	60,485.01	42,136.24	56,076.05	42,136.24	61,218.36		
	Unallocable Liabilities	55,649.97	51,555.43	54,220.81	55,649.97	54,220.81	60,174.31		
-	Total	111,726.02	112,040.44	96,357.05	111,726.02	96,357.05	121,392.67		



**R R KABEL LIMITED** 

#### Notes :-

- i) The above unaudited standalone financial results of R R Kabel Limited (" the Company ") have been prepared in accordance with and comply in all material aspects with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ( "the act") read with relevant rules issued there under and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(Listing Regulation), as amended.
- ii) The above unaudited standalone financial results have been reviewed and recommended by Audit Committee at its meeting held on 6 November 2023. The Board of Directors at their meeting held on 6 November 2023 have approved the above results and taken them on record. The statutory auditors of the Company have expressed an unmodified review conclusion on the unaudited Standalone financial results for the quarter and six months ended 30 september 2023.
- iii) During the quarter ended 30 September 2023, the Company has completed initial public offering (IPO) of ₹ 196,400.95 lakhs (including fresh issue of ₹17,999.99 lakhs) comprising of (i) 1,636,099 equity shares of ₹ 5 each at an issue price of ₹ 1,035 per share towards fresh issue of equity shares (ii)17,236,808 equity shares of ₹ 5 each at an issue price of ₹ 1,035 per share towards offer for sale (iii) 113,806 equity shares of ₹ 5 each at an issue price of ₹ 937 per share for employee quota towards fresh issue. The equity shares of the Company were listed on National Stock Exchange (NSE) and Bombay Stock Exchange (BSE) w.e.f. 20 September 2023.

Accordingly, the above statement of unaudited standalone financial results for the quarter and six months ended 30 September 2023, are drawn up for first time in accordance with the requirment of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

- vi) The Company has estimated ₹ 10,654.20 lakhs as IPO related expenses and allocated such expenses between the Company ₹ 976.45 lakhs and selling shareholders ₹ 9,677.75 lakhs in proportion to the equity shares allotted to the public as fresh issue by the Company and under offer for sale by selling shareholders respectively. As at 30 September 2023, the total amount attributable to the Company amounting to ₹ 976.45 lakhs has been adjusted to securities premium.
- v) The Board of Directors at its meeting held on 14 August 2023, had proposed a final dividend of ₹ 4.50 per equity shares and it was approved by shareholders at annual general meeting held on 14 September 2023. Accordingly, the Company has paid final dividend of ₹ 4,998.10 lakhs during the quarter ended 30 September 2023.

vi) The Board of Directors of the Company has proposed an Interim dividend of ₹.3., per equity share for the financial year 2023-24.

- vii) The Company has two reportable segment (presented for all periods) 1) Wires and cables and 2) Fast-Moving Electrical Goods (FMEG) in accordance with Ind AS 108 "Operating segments".
- viii) The Figures for the quarter and six month ended 30 September 2022, as reported in these unaudited standalone financial results have been approved by the Company's Board of Directors, but have not been subjected to review by statutory auditors since the requirement of submission of quarterly standalone financial results is applicable on listing of equity shares of the Company, which was from quarter ended 30 September 2023.

Place : Vadodara Date : 6 November 2023 Tribhuvanprasad Rameshwarlal Kabra Executive Chairman DIN : 00091375 BSR&Co.LLP

**Chartered Accountants** 

903 Commerce House V Near Vodafone House, Prahaladnagar Corporate Road, Ahmedabad 380 051 India Telephone: +91 (79) 7145 0001 Fax: +91 (79) 7145 0050

Limited Review Report on unaudited standalone financial results of R R Kabel Limited for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

#### To the Board of Directors of R R Kabel Limited

 We have reviewed the accompanying Statement of unaudited standalone financial results of R R Kabel Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 ("the Statement").

Attention is drawn to the fact that the figures for the corresponding quarter ended 30 September 2022 and the corresponding period from 1 April 2022 to 30 September 2022, as reported in these unaudited standalone financial results have been approved by the Company's Board of Directors, but have not been subjected to review since the requirement of submission of quarterly and half year ended standalone financial results is applicable on listing of equity shares of the Company from the quarter ended 30 September 2023 and year to date period from 1 April 2023 to 30 September 2023.

- 2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report 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. 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 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 Listing Regulations, including the manner in which it is to be disclosed, or that it

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

Regislered Office:

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063 Page 1 of 2

# BSR&Co.LLP

٠

# Limited Review Report (Continued) R R Kabel Limited

contains any material misstatement.

#### For BSR&Co.LLP

Chartered Accountants Firm's Registration No.:101248W/W-100022

Rupen Shah Partner Membership No.: 116240 UDIN:23116240BGWVHC6262

Ahmedabad 06 November 2023



## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2023

	(₹ in Lakhs except earning per share)							
			Quarter Ended		Six Mon	Year Ended		
Sr.	Particulars	30-Sep-2023	30-Jun-2023	30-Sep-2022	30-Sep-2023	30-Sep-2022	31-Mar-2023	
No.	Falterials	(Unaudited)	(Audited)	(Unaudited) (Refer Note viii)	(Unaudited)	(Unaudited) (Refer Note viii)	(Audited)	
1	Income					,	4	
1	Revenue from operations	160,967.05	159,731.35	136,723.72	320.698.40	260,314.63	559,920.12	
	Other income	1,476.43	1,628.35	948.48	3,104.78	1,687.49	3,443.93	
	Total Income	162,443.48	161,359.70	137,672.20	323,803,18	262,002,12	563,364.05	
2	Expenses		~					
	a) Cost of materials consumed	125,731.18	119,711.26	96,809.91	245,442.44	200,822.95	436,978.90	
	b) Purchases of stock-in-trade	11,073.27	9,233.48	9,613.18	20,306.75	19,256.91	36,885.20	
	c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and scrap	(7,791.86)	1,608.34	6,475.28	(6,183.52)	(2,934.34)	(16,294.07)	
	d) Employee benefits expense	8,027.14	7,676.91	6,794.45	15,704.05	12,911.91	26,415.88	
	e) Finance costs	1,418.15	1,442.40	963.12	2,860.55	1,770.83	4,208.69	
	f) Depreciation and amortisation expense	1,660.29	1,608.67	1,496.23	3,268.96	2,944.44	5,962.82	
	g) Other expenses	11,836.73	10,206.49	10,591.10	22,043.22	19,819.84	43,701.89	
	Total Expenses	151,954.90	151,487.55	132,743.28	303,442.45	254,592.54	537,859.31	
	Profit before share of profit of joint venture and tax (1-2)	10,488.58	9,872.15	4,928.92	20,360.73	7,409.58	25,504.74	
5	Share of profit/(loss) of joint venture (net of tax) Profit before tax (3+4)	16.34	66,62	(155.83)	82,96	(174.14)	94.41	
6	Tax expenses	10,504.92	9,938.77	4,773.09	20,443.69	7,235.44	25,599.15	
	a) Current Tax	2.681.52	2,472,49	1 010 10	5 454 04	1.055.04	0.500.45	
	b) Short provision of tax of earlier years	55.08	2,472.49	1,013.49	5,154.01	1,655.01	6,583.15	
	c) Deferred Tax Charge / (credit)	358.43	31,50	258.77	55.08 389.93	-	38.69	
	Total Tax Expenses	3.095.03	2,503.99	1,272.26	5.599.02	265.38	(9.95)	
7	Profit for the period / year (5-6)	7,409.89	7,434.78	3,500.83	14,844.67	1,920.39 5,315.05	6,611.89 18,987.26	
	Other Comprehensive Income (OCI)	1,400.00	1,404.70	0,000.00	14,044.07	0,010.00	10,307.20	
	A) Items that will not be reclassified to profit and loss							
	a) (i) Re-measurement of post employment benefits obligation	(207.39)	(11.35)	(4.62)	(218.74)	(22.69)	(45.39)	
	(ii) Income tax relating to items that will not be reclassified to profit and loss	52.19	2.86	1.16	55.05	5.71	11.42	
	b) (i) Fair value gain on investment in equity instrument through OCI	23.07	3,384.02	3,708.11	3,407.09	3,228,42	1,754.90	
	(ii) Income tax relating to items that will not be reclassified to profit and loss	(5.11)	(395.05)	(417.02)	(400.16)	(362,98)	(197.71)	
	B) Items that will be reclassified to profit or loss						(1111)	
	a) Exchange difference arising on translation of foreign operation	(8.56)	(25.69)	(86.68)	(34.25)	(170.42)	(295.10)	
[	Total other comprehensive income/(loss) (net of tax)	(145.80)	2,954,79	3,200,95	2,808,99	2,678.04	1,228,12	
9	Total Comprehensive Income for the period / year (net of tax) (7+8)	7,264.09	10,389.57	6,701.78	17,653.66	7,993.09	20,215.38	
	Paid up Equity Share Capital (face value of ₹ 5/- per share, except for periods ended september 22 where face value was Rs 10/- per share)	6,610.91	4,784.82	2,302.41	6,640.04	2,092.41	4,704.02	
11	Other equity						95,665.54	
12	Earning Per Share (not annualised for the Quarters and Six months)							
	- Basic (in ₹)	6.66	6.69	3.15	13.35	4.79	17.09	
	- Diluted (in ₹)	6.65	6.68	3.15	13.32	4.78	17.07	

R R KABEL LIMITED

Regd. Off.: Ram Ratna House, Oasis Complex Pandurang Budha Karm Marg, Worli, Mumbai 400 013 CIN - U28997MH1995PLC085294

#### STATEMENT OF UNAUDITED CONSOLIDATED ASSETS & LIABILITIES (₹ in Lakhs) As at As at Particulars 30-Sep-2023 31-Mar-2023 (Unaudited) (Audited) ASSETS Non-current assets Property, plant and equipment 46.323.93 44,882.31 Capital work-in-progress 7,137.83 4,358.04 Right of use assets 6.680.99 6 184 60 Other intangible assets 435.40 648.62 Investment accounted for using equity method 2,011.65 1,962.94 Financial assets Investments 9,217.59 5,810.51 Loans 15.23 28.70 Other financial assets 597.25 357.63 Income tax assets (net) 58.72 1,183.39 Other non-current assets 3,494.72 3,333.45 75,973.32 68,750.19 Current assets Inventories 92,259.59 86,017.51 Financial assets Investments 23,728.65 28,492.36 Trade receivables 62,565,70 59.186.85 Cash and cash equivalents 1.261.59 3,103.48 Bank balances other than cash and cash equivalents 11,654.47 5,004.03 Loans 51.06 6.03 Other financial assets 2.636.32 896.88 Other current assets 13,350.88 11,904.31 207,508.26 194,611.45 Total Assets 283,481.58 263,361.64 EQUITY AND LIABILITIES Equity Equity share capital 5,640.94 4,784.82 Instrument entirely equity in nature 41.518.59 Other equity 166,114.62 95,665.54 171,755.56 141,968.95 Liabilities Non-Current liabilities Financial liabilities Borrowings 2 685 95 Lease liabilities 6,333.00 5,640.45 Other financial liabilities 218.88 212.87 Provisions 1.973.67 1,408.07 Deferred tax liabilities (net) 2,221.93 1,486.86 Other non-current liabilities 0.78 0.89 10,748.26 11,435.09 Current liabilities Financial liabilities Borrowings 36,924.55 48,898.11 Lease liabilities 755.34 819.53 Trade payables - total outstanding dues of micro enterprises and small enterprises 2,541.85 4,588.10 - total outstanding dues of creditors other than micro enterprises and small enterprises 38,742,60 39,424.79 Other financial liabilities 12,371.03 3,777.25 Other current liabilities 6,579.12 9,587.18 Provisions 2,081,50 2.219.24 Income tax liabilities (net) 981.77 643.40 100,977.76 109,957.60 Total Equity and Liabilities 283,481.58 263,361.64



#### STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOW STATEMENT (₹ in Lakhs) 30-Sep-2023 30-Sep-2022 Particulars (Unaudited) (Unaudited) (Refer Note viii) CASH FLOW FROM OPERATING ACTIVITES : (A) Profit before tax 20,443.69 7,235.44 Adjustments for: Depreciation and amortization expense 3,268.97 2,944.44 Grant related to property, plant & equipment (54.71)(9.66)Share of (profit)/loss from joint venture (82.96)174.14 Finance costs 2.860.55 1.770.83 Employees share based payment expenses 107.50 51.52 Interest income (197.42)(65.40)Gain on sale of mutual fund investments (140.33) (13.00)Dividend income (70.54) (70.00) Fair value gain on investment on mutual fund (731.81)(370.82)Bad debts 98.25 24.54 Allowance /(Reversal) of expected credit loss provision on trade receivable (net) 22.08 (14.18)(Reversal) of provision on advances to vendor (192.59)Provisions for/ (reversal) of warranty expenses (205.40)913 69 Unrealised foreign exchange loss/(gain) (379.64)801.18 Loss /(gain) on sale of property, plant and equipment 3.66 (2.01)24,941.90 13,178.12 Adjustments for: (Increase)/decrease in trade receivables (3, 448.75)3,553.24 (Increase) in financial assets (76.12) (192.67)(Increase) in other financial assets (1,627.50)(2.640.72)(Increase)/decrease in inventories (6, 242.09)3,542.33 (Decrease)/increase in trade payables (2.697.16)11,271.62 (Decrease) in other financial liabilities (1, 380.07)(970.44)(Decrease)/increase in other liabilities & provision (2,383.39)600.96 Cash generated from operations 7,086.82 28,342.45 Income taxes paid (net of refund) (3,746.06)(1,570.04)Net cash generated from operating activities (A) 3,340.75 26,772.40 (B) CASH FLOW FROM INVESTING ACTIVITIES Purchases of property, plant and equipment including payments towards capital advance and (6, 442.40)(4, 106.59)capital creditors Proceeds from sale of property, plant and equipment 82.90 65.31 Proceed from/(Investment in) fixed deposits with banks 2,094.27 (40.00)Purchase of home electrical business, net of cash acquired (10, 958.23)Proceeds from mutual funds (net of investment) 5,635.85 611.52 Dividend received 70.54 70.00 Interest received 277.24 59.44 Net cash generated from/(used in) investing activities (B) 1,718.40 (14,298.54) (C) CASH FLOW FROM FINANCING ACTIVITIES Repayment of non current borrowing (4,933.05)(2,006.59)Repayment of short term borrowing (net) (9.649.16)(3,996.87)Proceeds from fresh issue of equity share including security premium (net) 17,023.54 Restricted bank balance to the extent of Company's share of initial public offerring expense (976.45) Finance costs paid (2,620.92)(1,564.39) Repayment of lease obligations (746.90)(521.23)Dividend paid (4,998.10)(4,998.10)Net cash (used in) financing activities (C) (6,901.04) (13,087.18) (D) Net (decrease) in cash and equivalents (A+B+C) (1,841.89)(613.32) Add:Cash and cash equivalents as at the beginning of the period 3,103.48 1,229.90 Cash and cash equivalents as at the end of the period 1,261.59 616.58



UNAUDITED CONSOLIDATED SEGMENT REPORTING FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2023

		Quarter Ended			Six Mont	Year Ended	
Sr.	Dertifications	30-Sep-2023	30-Jun-2023	30-Sep-2022	30-Sep-2023	30-Sep-2022	31-Mar-2023
No.	Particulars	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
				(Refer Note viii)		(Refer Note viii)	
1	Segment Revenue						
	a) Wires & Cables	145,038.68	142,308.15	121,845.61	287,346.83	232,428.27	495,853.24
	b) Fast-Moving Electrical Goods	15,981.48	18,508.68	14,880.05	34,490.16	27,895.87	64,748.54
	Total	161,020.16	160,816.83	136,725.66	321,836.99	260,324.14	560,601.78
	Less : Inter segment revenue	53.11	1,085.48	1.94	1,138.59	9.51	681.66
	Revenue from operations	160,967.05	159,731.35	136,723.72	320,698.40	260,314.63	559,920.12
2	Segment Results						
	Profit / (Loss) before tax from each segment						
	a) Wires & Cables	13,294.67	12,464.40	7,933.87	25,759.06	12,552.67	35,158.30
	b) Fast-Moving Electrical Goods	(1,982.45)	(1,695.42)	(2,403.75)	(3,677.87)	(3,891.48)	(6,952.99)
	Total	11,312.21	10,768.98	5,530.12	22,081.19	8,661.19	28,205.31
	Less: Finance costs	1,418.15	1,442.40	963.12	2,860.55	1,770.83	4,208.69
	Add: Finance income	594.52	545.57	361.92	1,140.09	519.22	1,508.12
	Profit before share of profit of joint venture and tax	10,488.58	9,872.15	4,928.92	20,360.73	7,409.58	25,504.74
	Share of profit/(loss) of joint venture (net of tax)	16.34	66.62	(155.83)	82.96	(174.14)	94.41
	Total Profit Before Tax	10,504.92	9,938.77	4,773.09	20,443.69	7,235.44	25,599.15
3	Segment Assets						
	a) Wires & Cables	198,715.30	181,164.90	171,961.32	198,715.30	171,961.32	174,382.16
	b) Fast-Moving Electrical Goods	33,533.75	39,001.05	21,335.74	33,533.75	21,335.74	42,133.52
	Total Segment Assets	232,249.05	220,165.95	193,297.06	232,249.05	193,297.06	216,515.68
	Unallocable Assets	49,220.88	42,260.93	30,988.69	49,220.88	30,988.69	44,883.02
	Investment accounted for using equity method	2,011.65	2,003.87	1,819.05	2,011.65	1,819.05	1,962.94
	Total	283,481.58	264,430.75	226,104.80	283,481.58	226,104.80	263,361.64
4	Segment Liabilities			ч., , , , , , , , , , , , , , , , , , ,			
	a) Wires & Cables	43,578.22	44,205.81	27,603.13	43,578.22	27,603.13	43,551.40
	b) Fast-Moving Electrical Goods	12,497.83	16,279.20	14,533.11	12,497.83	14,533.11	17,666.97
	Total Segment Liabilities	56,076.05	60,485.01	42,136.24	56,076.05	42,136.24	61,218.37
	Unallocable Liabilities	55,649.97	51,555.43	54,220.81	55,649.97	54,220.81	60,174.32
	Total	111,726.02	112,040.44	96,357.05	111,726.02	96,357.05	121,392.69



#### Notes :-

- i) The above unaudited consolidated financial results of R R Kabel Limited (" the Company ") have been prepared in accordance with and comply in all material aspects with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ( "the act") read with relevant rules issued there under and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(Listing Regulation), as amended.
- II) The above unaudited consolidated financial results have been reviewed and recommended by Audit Committee at its meeting held on 6 November 2023. The Board of Directors at their meeting held on 6 November 2023 have approved the above results and taken them on record. The statutory auditors of the Company have expressed an unmodified review conclusion on the unaudited consolidated financial results for the quarter and six months ended 30 september 2023.
- III) During the quarter ended 30 September 2023, the Company has completed initial public offering (IPO) of ₹ 196,400.95 lakhs (including fresh issue of ₹17,999.99 lakhs) comprising of (i) 1,636,099 equity shares of ₹ 5 each at an issue price of ₹ 1,035 per share towards fresh issue of equity shares (ii)17,236,808 equity shares of ₹ 5 each at an issue price of ₹ 1,035 per share towards offer for sale (iii) 113,806 equity shares of ₹ 5 each at an issue price of ₹ 937 per share for employee quota towards fresh issue. The equity shares of the Company were listed on National Stock Exchange (NSE) and Bombay Stock Exchange (BSE) w.e.f. 20 September 2023.

Accordingly, the above statement of unaudited consolidated financial results for the quarter and six months ended 30 September 2023, are drawn up for first time in accordance with the requirment of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

- iv) Company has estimated ₹ 10,654.20 lakhs as IPO related expenses and allocated such expenses between the company ₹ 976.45 lakhs and selling shareholders ₹ 9,677.75 lakhs in proportion to the equity shares allotted to the public as fresh issue by the company and under offer for sale by selling shareholders respectively. As at 30 September 2023, the total amount attributable to the company amounting to ₹ 976.45 lakhs has been adjusted to securities premium
- v) The Board of Directors at its meeting held on 14 August 2023, had proposed a final dividend of ₹ 4.50 per equity shares and and it was approved by shareholders at annual general meeting held on 14 September 2023. Accordingly, the Company has paid final dividend of ₹ 4,998.10 lakhs during the guarter ended 30 September 2023.
- vi) The Board of Directors of the Company has proposed an Interim dividend of ₹.3. per equity share for the financial year 2023-24.
- vii) The Company has two reportable segment (presented for all periods) 1) Wires and cables and 2) Fast-Moving Electrical Goods (FMEG) in accordance with Ind AS 108 "Operating segments".
- viii) The Figures for the quarter and six month ended 30 September 2022, as reported in these unaudited Consolidated Financial results have been approved by the Company's Board of Directors, but have not been subjected to review by statutory auditors since the requirement of submission of quarterly Consolidated financial results is applicable on listing of equity shares of the Company, which was from quarter ended 30 September 2023.

For and on behalf of the Board of Directors of R R Kabel Limited

Tribhuvanprasad Rameshwarlal Kabra Executive Chairman DIN : 00091375

Place : Vadodara Date : 6 November 2023



903 Commerce House V Near Vodafone House, Prahaladnagar Corporate Road, Ahmedabad 380 051 India Telephone: +91 (79) 7145 0001 Fax: +91 (79) 7145 0050

Limited Review Report on unaudited consolidated financial results of R R Kabel Limited for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

#### To the Board of Directors of R R Kabel Limited

1 We have reviewed the accompanying Statement of unaudited consolidated financial results of R R Kabel Limited (hereinafter referred to as "the Company"), and its share of the net profit after tax and total comprehensive income of its joint venture for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Attention is drawn to the fact that the figures for the corresponding guarter ended 30 September 2022 and the corresponding period from 1 April 2022 to 30 September 2022, as reported in these unaudited consolidated financial results have been approved by the Company's Board of Directors, but have not been subjected to review since the requirement of submission of quarterly and half year ended consolidated financial results is applicable on listing of equity shares of the Company from the quarter ended 30 September 2023 and year to date for the period from 1 April 2023 to 30 September 2023.

- This Statement, which is the responsibility of the Company's management and approved by the 2. Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- We conducted our review of the Statement in accordance with the Standard on Review Engagements 3. (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

- 4. The Statement includes the results of the joint venture RR-Imperial Electricals Limited.
- 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 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063 Page 1 of 2

Registered Office:

## Limited Review Report (Continued)

## **R R Kabel Limited**

6. The Statement also include the Company's share of net profit after tax of Rs. 16.34 Lakhs and Rs. 82.96 Lakhs and total comprehensive income of Rs. 16.34 Lakhs and Rs. 82.96 Lakhs, for the quarter ended 30 September 2023 and for the period from 1 April 2023 to 30 September 2023 respectively, as considered in the Statement, in respect of one joint venture, whose interim financial information has not been reviewed by us. This interim financial information has been reviewed by other auditor whose report has been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of joint venture, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

This joint venture is located outside India whose interim financial information has been prepared in accordance with accounting principles generally accepted in its country and which has been reviewed by other auditor under generally accepted auditing standards applicable in its country. The Company's management has converted the interim financial information of such joint venture located outside India from accounting principles generally accepted in its country to accounting principles generally accepted in its country to accounting principles generally accepted in its country to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Company's management. Our conclusion in so far as it relates to the balances and affairs of such joint venture located outside India is based on the report of other auditor and the conversion adjustments prepared by the management of the Company and reviewed by us.

Our conclusion is not modified in respect of this matter.

For **B S R & Co. LLP** *Chartered Accountants* Firm's Registration No.:101248W/W-100022

Rupen Shah Partner Membership No.: 116240 UDIN:23116240BGWVHB5025

Ahmedabad 06 November 2023