



**wires & fabriks**

BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai - 400001

● **WIRES AND FABRIKS (S. A.) LIMITED**

7, CHITTARANJAN AVENUE, KOLKATA-700 072, INDIA

Phone : 91-33-4012 4012

E-mail : wfcal@wirefabrik.com

Website : www.wirefabrik.com

● **AN ISO 9001 - 2015 COMPANY**

**CIN : L29265WB1957PLC023379**

●  PAPER MACHINE CLOTHING  PAPER MAKING CHEMICALS

Date: 10.11.2023

**Scrip Code: BSE-507817**

Dear Sir,

**Sub.: Outcome of Board Meeting – Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2023, pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 33 read with Regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Unaudited Financial Results of the Company for the Quarter and Half Year ended 30th September, 2023 including Statement of Assets & Liabilities and Cash Flow Statement as approved by the Board of Directors in its Meeting held on 10th November, 2023, along with the Limited Review Report of the Statutory Auditor of the Company for the said period.

The meeting commenced at 2:30 p.m. and concluded at 04:15 p.m.

This is for your information and records.

Thanking You,

Yours Faithfully,

For, **WIRES AND FABRIKS (S.A.) LIMITED**

**Jaspreet Singh Dhir**  
**Company Secretary & Compliance Officer**  
**Membership No. A40826**

Enclosed: As above

***we take quality seriously***

WORKS : INDUSTRIAL AREA, JHOTWARA, JAIPUR-302012 ● PHONE : (91) 0141-2341722 ● FAX : (91) 0141-2340689 ● E-mail : info@wirefabrik.com



# Jain Shrimal & Co.

Chartered Accountants

62, Gangwal Park, M. D. Road, Jaipur-302004  
T-0141-2613966, E- legal@jainshrimal.com, W-www.jainshrimal.com

## LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2023

Review report to  
The Board of Directors  
Wires and Fabriks (S.A.) Limited  
Kolkata

We have reviewed the accompanying statement of unaudited financial results of Wires and Fabriks (S.A.) Limited ("the Company") for the period ended 30th September, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain Shrimal & Co.  
Chartered Accountants  
(Firm Registration No. 001704C)



*Naman Shrimal*

Naman Shrimal  
Partner

Membership No. 412044

UDIN: 23412044BGQQAQ5910

Place: Jaipur  
Date: 10<sup>th</sup> November, 2023

# WIRES & FABRIKS (S.A.) LIMITED

Regd. Off. 7, C. R. Avenue, Kolkata -700 072

E-mail : ig@wirefabrik.com, CIN : L29265WB1957PLC023379

(Rs. In Laacs)

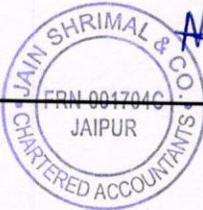
## Statement of Standalone Unaudited Financial Results for the Quarter and Six Months ended 30th September, 2023

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30.09.23	30.06.23	30.09.22	30.09.23	30.09.22	31.03.23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 <b>Revenue from operations</b>	2805.15	2509.53	2727.52	5314.68	5108.72	10829.85
2 <b>Other income</b>	6.58	4.70	9.49	11.28	12.81	62.35
3 <b>Total Income (1+2)</b>	2811.73	2514.23	2737.01	5325.96	5121.53	10892.20
4 <b>Expenses</b>						
(a) Cost of materials consumed	755.19	652.53	551.32	1407.72	1045.63	2393.41
(b) Purchase of stock-in-trade	34.98	10.27	146.33	45.25	274.85	310.32
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	26.26	-172.04	-103.15	-145.78	-248.70	-110.90
(d) Employee benefits expenses	579.91	615.27	671.46	1195.18	1225.88	2356.85
(e) Finance costs	130.31	136.17	124.35	266.48	249.72	561.90
(f) Depreciation & amortisation expenses	283.48	277.04	294.08	560.52	586.53	1235.41
(g) Other Expenditure	959.42	978.24	1038.74	1937.66	1962.43	4019.74
<b>Total expenses (4)</b>	2769.55	2497.48	2723.13	5267.03	5096.34	10766.73
5 <b>Profit/ (Loss) before exceptional items &amp; tax (3-4)</b>	42.18	16.75	13.88	58.93	25.19	125.47
6 Exceptional Items	-	-	-	-	-	-
7 <b>Profit/ (loss) before tax (5-6)</b>	42.18	16.75	13.88	58.93	25.19	125.47
8 <b>Tax Expenses</b>						
(a) Current tax	0.00	0.00	0.00	0.00	0.00	-1.31
(b) Deferred tax	-0.11	-0.09	-15.57	-0.20	-20.27	-7.28
9 <b>Profit / (loss) for the period (7-8)</b>	42.29	16.84	29.45	59.13	45.46	134.06
10 <b>Other comprehensive income (Net)</b>	-	-	-	-	-	-10.30
11 <b>Total comprehensive income for the period (9+10) ( comprising profit/ (loss) and other comprehensive income for the period)</b>	42.29	16.84	29.45	59.13	45.46	123.76
12 Paid-up equity share capital (face value Rs.10/- per share)	305.63	305.63	305.63	305.63	305.63	305.63
13 Reserves (excluding Revaluation Reserve)						4431.21
14 <b>Earning per share (not annualised, In Rs.):</b>						
(a) Basic	1.38	0.55	0.96	1.93	1.49	4.39
(b) Diluted	1.38	0.55	0.96	1.93	1.49	4.39

**Notes:**

- 1 The above results were reviewed by the Audit Committee & thereafter approved by the Board of Directors in their meetings held on 10th November, 2023
- 2 Previous year/ quarter figures have been re-arranged/ re-grouped wherever considered necessary.

Place : Jaipur  
Date : 10.11.2023



*Ashwini*

for Wires & Fabriks (S.A.) Ltd.

M. K. Bhatnagar (Managing Director)

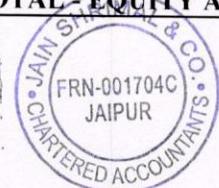
**WIRES & FABRIKS (S.A.) LIMITED**

**Statement of Assets and Liabilities as per Regulation 33 of SEBI ( Listing Obligations & Disclosure Requirements ) Regulations, 2015**

(Rs. In Lacs)

Particulars	As at	As at
	30.09.2023	31.03.2023
<b>A. ASSETS</b>	Unaudited	Audited
<b>Non Current Assets</b>		
a) Property, Plant and Equipment	8179.57	7986.65
b) Capital Work-in-progress	473.02	470.68
c) Right-of-use Assets	9.38	10.20
d) Intangible Assets	0.27	0.33
e) Financial Assets:		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other Financial Assets	40.16	40.15
f) Other Non Current Assets	106.73	401.40
<b>Total Non Current Assets</b>	<b>8809.13</b>	<b>8909.41</b>
<b>Current Assets</b>		
a) Inventories	3387.09	2729.47
b) Financial Assets:		
(i) Trade Receivables	2430.63	2149.13
(ii) Cash and Cash Equivalents	65.74	23.78
(iii) Other Bank Balances	4.87	4.87
(iv) Other Financial Assets	99.21	49.84
c) Current Tax Assets (Net)	12.67	5.61
d) Other Current Assets	943.04	1010.09
<b>Total Current Assets</b>	<b>6943.25</b>	<b>5972.79</b>
<b>TOTAL - ASSETS</b>	<b>15752.38</b>	<b>14882.20</b>
<b>B. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share capital	305.63	305.63
b) Other Equity	4487.30	4431.21
<b>Total Equity</b>	<b>4792.93</b>	<b>4736.84</b>
<b>Non Current Liabilities</b>		
a) Financial Liabilities		
(i) Borrowing	5209.44	5630.95
b) Provisions	184.82	169.82
c) Deferred Tax Liabilities (net)	137.27	147.32
d) Other Non Current Liabilities	166.73	180.60
<b>Total Non Current Liabilities</b>	<b>5698.26</b>	<b>6128.69</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
(i) Borrowings	2756.96	1738.20
(ii) Trade Payables	532.97	641.48
(iii) Other Financial Liabilities	380.27	191.95
b) Current Tax Liabilities (Net)	-	-
c) Other Current Liabilities	971.65	842.87
d) Provisions	619.34	602.17
<b>Total Current liabilities</b>	<b>5261.19</b>	<b>4016.67</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>15752.38</b>	<b>14882.20</b>

Place: Jaipur  
Dated: 10.11.2023



*Ashmal* for Wires & Fabriks (S.A.) Ltd.

M. Khajuria (Managing Director)

**WIRES AND FABRIKS (S.A.) LIMITED**

**Cash Flow Statement for the half year ended 30th September, 2023**

Rs. In Lac.

	HALF YEAR ENDED 30th SEPTEMBER 2023 UNAUDITED	YEAR ENDED 31st MARCH 2023 AUDITED
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net profit before tax and extra ordinary items	58.93	125.47
<b>Adjustments for :</b>		
Depreciation and amortisation expenses	560.52	1,235.41
Amortisation of Deffered Endowment	13.87	27.73
(Profit) / Loss on sale of assets	1.10	11.78
Liabilities no longer required written back	-	32.22
Provision for expected credit loss	-	-98.80
Income from Interest	-1.00	-17.47
Rent Received	-5.04	-10.08
Interest expenses	222.35	470.30
	<u>791.80</u>	<u>1,651.09</u>
<b>Operating profit before changes in current / non-current</b>	<b>850.73</b>	<b>1,776.56</b>
<b>Adjustments for :</b>		
Non Current / Current Financial and other assets	-264.67	669.51
Inventories	-657.62	-736.71
Non Current / Current Financial and other liabilities / provisions	38.58	546.73
<b>CASH GENERATED FROM OPERATIONS</b>	<b>-32.98</b>	<b>2,256.09</b>
Direct Taxes Paid	-16.91	-22.93
<b>CASH FLOW BEFORE EXTRA ORDINARY ITEMS</b>	<b>-49.89</b>	<b>2,233.16</b>
Extra Ordinary Items	-	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>-49.89</b>	<b>2,233.16</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	-286.74	-1,078.74
Sale of Fixed Assets	0.70	3.89
Interest Received	1.00	17.47
Rent Received	5.04	10.08
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>-280.00</b>	<b>-1,047.30</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long Term Borrowings	14.28	-
Repayment of Long Term Borrowing	-180.68	-1,290.31
Proceeds from Short Term Borrowings	763.66	-172.18
Interest Paid	-222.35	-512.14
Dividend Paid	-3.06	-5.16
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>371.85</b>	<b>-1,979.79</b>
Net increase / (Decrease) in cash and cash equivalents (A + B + C)	41.96	-793.93
Opening cash and cash Equivalents	23.78	817.71
Closing cash and cash Equivalents	65.74	23.78

Place: Jaipur  
Dated: 10.11.2023



for Wires & Fabriks (S.A.) Ltd.  
M. Khaitan (Managing Director)