

BCL/26-27/Reg-30/33

22 MAY 2026

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

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

Company's Scrip Code: 500060

Company's Scrip Code: BIRLACABLE

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 22nd May, 2026 and Submission of Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended 31st March, 2026

This is to inform that the Board of Directors of the Company at its Meeting held today i.e. 22nd May, 2026 has inter alia, considered and:

- (1) Approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended 31st March, 2026. The Standalone and Consolidated Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2026 alongwith the Auditor's Report on Audited Standalone and Consolidated Financial Results issued by the Statutory Auditors, Messrs V. Sankar Aiyar & Co., Chartered Accountants and Declaration on Audited Standalone and Consolidated Financial Results duly signed by the Manager & Chief Financial Officer (CFO) of the Company are enclosed herewith.
- (2) Recommended Dividend of Rs. 1.25/- per share (i.e. 12.50%) on 3,00,00,000 Equity Shares of face value of Rs. 10/- each of the Company for the financial year 2025-26, subject to approval of members at the ensuing Thirty Fourth (34th) Annual General Meeting of the Company. Upon approval of members, the dividend declared will be paid within thirty (30) days of declaration, subject to deduction of applicable Tax at Source as per the provisions of Income Tax Act, 2025 and rules framed thereunder.
- (3) Based on the recommendations of the Nomination and Remuneration Committee, approved the appointment of Shri Somesh Laddha as the 'Manager' designated as 'Manager & CFO' of the Company for a term of three (3) consecutive years with effect from 22nd May, 2026 to 21st May, 2029, subject to approval of members of the Company.

Details as required under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015 and SEBI Master Circular No. No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 is enclosed herewith as **Annexure - 'A'**.

The aforesaid meeting of the Board of Directors of the Company commenced at 4.30 P.M. and concluded at 6.30 P.M.

The aforesaid information will also be uploaded on the Company's website at <https://www.birlacable.com>.

Thanking you,

Yours faithfully,

For Birla Cable Limited

A handwritten signature in blue ink, appearing to read 'Suman' with a small flourish at the end.

(Suman)
Company Secretary & Compliance Officer

Encl: As above



BIRLA CABLE LIMITED

Regd. Office: Udyog Vihar, P.O.Chorhata, Rewa - 486 006 (M.P.)

CIN: L31300MP1992PLC007190

Telephone No: 07662-400580, Fax No: 07662-400680

Email: headoffice@birlacable.com; Website: www.birlacable.com

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	21410.43	20450.51	15622.97	77111.40	66165.23
	(b) Other Income	133.45	111.65	112.21	378.28	347.10
	Total Income	21543.88	20562.16	15735.18	77489.68	66512.33
2	Expenses					
	(a) Cost of Raw Materials Consumed	17238.74	17064.70	12189.76	63435.58	53025.88
	(b) Purchases of Stock-in-Trade	-	-	-	2.81	0.79
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	(178.79)	(447.34)	363.03	(821.40)	304.58
	(d) Employee Benefits Expense (Refer Note 5 below)	775.59	1124.99	884.44	3701.20	3372.01
	(e) Finance Costs	359.36	271.59	284.48	1233.51	1371.75
	(f) Depreciation and Amortisation Expense	370.12	385.51	416.40	1578.55	1575.77
	(g) Impairment Loss on Financial Assets (Net)	108.03	32.17	49.82	172.38	49.82
	(h) Other Expenses	1440.28	1587.96	1344.26	5927.81	6128.17
	Total Expenses	20113.33	20019.58	15532.19	75230.44	65828.77
3	Profit before Tax (1-2)	1430.55	542.58	202.99	2259.24	683.56
4	Tax Expense					
	(a) Current Tax	507.48	147.14	54.40	752.54	236.04
	(b) Excess Tax Provision of Earlier Year Charge/ (Written Back)	1.37	-	-	1.37	(4.36)
	(c) Deferred Tax	(159.34)	(6.73)	3.52	(181.45)	(51.23)
5	Net Profit for the Period (3-4)	1081.04	402.17	145.07	1686.78	503.11
6	Other Comprehensive Income (OCI)					
	(a) Items that will not be re-classified to Profit or Loss	(1843.35)	1427.14	(2451.53)	1256.92	400.50
	(b) Taxes relating to the above items	259.69	(204.13)	333.75	(184.91)	(141.54)
	Total Other Comprehensive Income	(1583.66)	1223.01	(2117.78)	1072.01	258.96
7	Total Comprehensive Income for the Period (Net of Tax) (5+6)	(502.62)	1625.18	(1972.71)	2758.79	762.07
8	Paid-up Equity Share Capital (Face value of ₹10/- per Share)	3000.00	3000.00	3000.00	3000.00	3000.00
9	Other Equity				25186.95	22428.17
10	Basic & Diluted Earnings Per Share (₹) for the period	3.60	1.34	0.48	5.62	1.68



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AUDITED STANDALONE BALANCE SHEET

(₹ in lakhs)

Sl. No.	Particulars	As at 31.03.2026	As at 31.03.2025
A	ASSETS		
	(1) NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	10989.12	12821.42
	(b) Capital Work-in-Progress	-	2.53
	(c) Intangible Assets	9.97	12.58
	(d) Financial Assets		
	(i) Investments	5259.40	4222.74
	(ii) Loans	7.88	17.84
	(iii) Other Financial Assets	161.75	177.83
	(e) Non-Current Tax Assets (Net)	-	150.16
	(f) Other Non-current Assets	-	2.06
	Total Non-Current Assets	16428.12	17407.16
	(2) CURRENT ASSETS		
	(a) Inventories	7896.82	5119.45
	(b) Financial Assets		
	(i) Trade Receivables	20297.37	16722.12
	(ii) Cash and Cash Equivalents	32.14	82.92
	(iii) Bank Balances Other than (ii) above	298.14	1385.74
	(iv) Loans	10.06	21.10
	(v) Others Financial Assets	862.45	554.83
	(c) Other Current Assets	715.55	424.25
	Total Current Assets	30112.53	24310.41
	Total Assets	46540.65	41717.57
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	3000.00	3000.00
	(b) Other Equity	25186.95	22428.17
	Total Equity	28186.95	25428.17
	LIABILITIES		
	(1) NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	3483.52	3787.35
	(ii) Lease Liabilities	92.22	125.47
	(iii) Other Financial Liabilities	-	168.00
	(b) Provisions	28.36	18.63
	(c) Deferred Tax Liabilities (Net)	991.65	999.85
	Total Non-Current Liabilities	4595.75	5099.30
	(2) CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	9648.12	7113.01
	(ii) Lease Liabilities	33.26	30.02
	(iii) Trade Payables		
	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	920.18	453.17
	(B) Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	2152.00	2504.82
	(iv) Other Financial Liabilities	217.25	326.76
	(b) Other Current Liabilities	522.17	625.09
	(c) Provisions	138.92	52.52
	(d) Current Tax Liabilities (Net)	126.05	84.71
	Total Current Liabilities	13757.95	11190.10
	Total Equity and Liabilities	46540.65	41717.57

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AUDITED STATEMENT OF STANDALONE CASH FLOW

(₹ in lakhs)

Description		For the year ended 31 st March, 2026	For the year ended 31 st March, 2025
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax	2259.24	683.56
	Adjustments for :		
	Depreciation and Amortisation Expenses	1578.55	1575.77
	(Profit)/Loss on Disposal of Property, Plant and Equipment (Net)	(13.47)	(4.02)
	(Gain)/Loss on Unrealised Foreign Exchange Rate Fluctuations	(83.27)	16.00
	Impairment Loss on Financial Assets (Net)	172.38	49.82
	Interest Income	(81.88)	(100.10)
	Dividend Income	(31.48)	(23.62)
	Interest Expense	905.34	1182.18
		2446.17	2696.03
	Operating Profit before Change in Assets and Liabilities	4705.41	3379.59
	Change in Assets and Liabilities :		
	Increase/(Decrease) in Trade Payables, Provisions and Other Liabilities	(19.84)	873.20
	Decrease/(Increase) in Trade Receivables	(3262.56)	4683.22
	Decrease/(Increase) in Inventories	(2777.37)	2499.74
	Decrease/(Increase) in Loans and Advances	(162.09)	(54.32)
		(6221.86)	8001.84
	Cash Flow generated from/(used in) Operations	(1516.45)	11381.43
	Direct Taxes Paid (Net of Refunds)	(574.07)	(141.30)
	Net Cash Flow from/(used in) Operating Activities (A)	(2090.52)	11240.13
B.	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment (Including Capital Advances, Capital Work in Progress and Payables against Capital Expenditure)	(270.92)	(2754.95)
	Purchase of Intangible Assets (Including Intangible Asset under Development)	-	(4.90)
	Proceeds from Sale of Property, Plant and Equipment	44.60	12.60
	(Investment)/Maturity of Bank Deposits	1018.38	(966.73)
	(Investment in)/Sale Proceed from Shares (Net)	173.93	(143.24)
	Interest Received	153.96	28.92
	Dividend Received	31.48	23.62
	Net Cash Flow from/(used in) Investing Activities (B)	1151.43	(3804.68)
C.	CASH FLOWS FROM FINANCING ACTIVITIES		
	Proceeds from Long Term Borrowings	60.09	1821.33
	Repayment from Long Term Borrowings	(4031.50)	(1945.94)
	Proceeds/(Repayment) from Short Term Borrowings (Net)	5838.80	(5502.80)
	Repayment of Lease Liability - Principal	(30.01)	(32.68)
	Repayment of Lease Liability - Interest	(14.63)	(10.10)
	Interest Paid	(934.44)	(1173.30)
	Dividend Paid	-	(525.00)
	Net Cash Flow from/(used in) Financing Activities (C)	888.31	(7368.49)
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(50.78)	66.96
	Cash and Cash Equivalents at the beginning of the year	82.92	15.96
	Cash and Cash Equivalents at the end of the year	32.14	82.92
	Components of Cash and Cash Equivalents		
	Cash on Hand	3.74	3.00
	Cheques/Drafts on Hand	26.84	61.69
	Balance with Banks	1.56	18.23
		32.14	82.92



Contd. ...4

Notes:

- 1 The Board of Directors has recommended a dividend at the rate of ₹1.25 (12.50%) per fully paid up equity share of face value of ₹10/- each for the year ended 31st March, 2026. The payment of dividend is subject to the approval of the shareholders in the ensuing Annual General Meeting of the Company.
- 2 Pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the above Audited Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 22nd May, 2026.
- 3 The Company has only one reportable primary business segment i.e. Cables, based on guiding principles given in Ind AS 108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
- 4 The figures of the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial years ended on those dates and the published reviewed year to date figures upto the third quarter of respective financial years.
- 5 The Employee Benefits Expense for the financial year ended 31st March, 2026 includes the incremental impact of Gratuity liability amounting to ₹ 223.54 lakhs based on actuarial valuation and management estimates, in pursuance to the four new Labour Codes which have been made effective from 21st November, 2025, in accordance with the guidance provided by the Institute of Chartered Accountants of India and other relevant clarifications by the Ministry of Labour & Employment, Government of India. The Company will continue to monitor the developments and may update the estimates as required in the period in which State(s) rules are notified and further clarifications/update on the governing provisions of the new Labour Codes are available.
- 6 During the quarter ended 31st March, 2026, the Board of Directors of the Company ("Transferor Company" or "Company") vide its resolutions dated 21st March, 2026, approved the Scheme of Amalgamation between the Company and Vindhya Telelinks Limited ("Transferee Company") and their respective shareholders and creditors (Scheme) pursuant to Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 read with the rules framed thereunder for the amalgamation of the Company into the Transferee Company w.e.f. the appointed date of 1st April, 2026.
Upon the Scheme becoming effective, the Transferor Company shall stand dissolved and the Transferee Company will issue and allot to the equity shareholders of the Transferor Company (other than Transferee Company), 10 equity shares of the face value of ₹ 10/- each fully paid of the Transferee Company for every 115 equity shares of the face value of ₹ 10/- each fully paid held by them in the Transferor Company. Equity Shares held by the Transferee Company in the Transferor Company and vice – versa shall stand cancelled and extinguished.
The Company has filed necessary applications for seeking no-objection/observation letters from BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) for the Scheme. The proposed Scheme is also subject to necessary statutory and regulatory approvals under applicable laws, including the approval of the jurisdictional Hon'ble National Company Law Tribunal ("NCLT").
- 7 The Figures for the previous period/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's/year's classification.

*Annexure to our report
of even date*

For BIRLA CABLE LIMITED

H. V. Lodha

(HARSH V. LODHA)

CHAIRMAN

DIN: 00394094

New Delhi

Date : 22nd May, 2026

Vishal

VISHAL AGARWAL
M.No. 556367





V. SANKAR AIYAR & CO.

CHARTERED ACCOUNTANTS

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

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

To the Board of Directors of Birla Cable Limited

Opinion

1. We have audited the accompanying standalone annual financial results of Birla Cable Limited ("the Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:
 - i) presents standalone annual financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 ("the Act"), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the standalone annual financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Standalone Annual Financial Results

4. These standalone annual financial results have been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the standalone annual financial results that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are



reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the standalone annual financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.
8. As part of an audit in accordance with the Standards on Auditing, specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Company's Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

11. The standalone annual financial results include the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

Our opinion is not modified in respect of the above matter.

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



Vishal Agarwal
Partner

Membership. No. 556367

Place: New Delhi

Date: 22 May 2026

UDIN: 26556367PPQFMH6523





BIRLA CABLE LIMITED

Regd. Office: Udyog Vihar, P.O.Chorhata, Rewa - 486 006 (M.P.)
CIN: L31300MP1992PLC007190
Telephone No: 07662-400580, Fax No: 07662-400680
Email: headoffice@birlacable.com; Website: www.birlacable.com

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	21410.43	20450.51	15622.97	77111.40	66165.23
	(b) Other Income	133.85	111.65	112.21	378.68	347.18
	Total Income	21544.28	20562.16	15735.18	77490.08	66512.41
2	Expenses					
	(a) Cost of Raw Materials Consumed	17238.74	17064.70	12189.76	63435.58	53025.88
	(b) Purchases of Stock-in-Trade	-	-	-	2.81	0.79
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	(178.79)	(447.34)	363.03	(821.40)	304.58
	(d) Employee Benefits Expense (Refer Note 4 below)	775.59	1124.99	891.36	3701.20	3408.11
	(e) Finance Costs	359.38	271.60	284.53	1233.57	1371.81
	(f) Depreciation and Amortisation Expense	370.12	385.51	416.40	1578.55	1575.77
	(g) Impairment Loss on Financial Assets (Net)	108.03	32.17	49.82	172.38	49.82
	(h) Other Expenses	1441.50	1587.61	1335.25	5924.35	6107.36
	Total Expenses	20114.57	20019.24	15530.15	75227.04	65844.12
3	Profit before Tax (1-2)	1429.71	542.92	205.03	2263.04	668.29
4	Tax Expense					
	(a) Current Tax	507.48	147.14	54.40	752.54	236.04
	(b) Excess Tax Provision of Earlier Year Charge/ (Written Back)	1.37	-	-	1.37	(4.36)
	(c) Deferred Tax	(159.50)	(6.69)	2.22	(181.16)	(52.53)
5	Net Profit for the Period (3-4)	1080.36	402.47	148.41	1690.29	489.14
6	Other Comprehensive Income (OCI)					
	(a) Items that will not be re-classified to Profit or Loss	(1843.35)	1427.14	(2451.53)	1256.92	400.50
	Taxes relating to the above items	259.69	(204.13)	333.75	(184.91)	(141.54)
	(b) Items that will be re-classified to Profit or Loss	2.12	0.58	(0.72)	4.12	2.09
	Taxes relating to the above items	(0.54)	(0.14)	0.18	(1.04)	(0.53)
	Total Other Comprehensive Income	(1582.08)	1223.45	(2118.32)	1075.09	260.52
7	Total Comprehensive Income for the Period (Net of Tax) (5+6)	(501.72)	1625.92	(1969.91)	2765.38	749.66
8	Paid-up Equity Share Capital (Face value of ₹10/- per Share)	3000.00	3000.00	3000.00	3000.00	3000.00
9	Other Equity				25090.31	22324.94
10	Basic & Diluted Earnings Per Share (₹) for the period	3.60	1.34	0.49	5.63	1.63



Contd. ...2

AUDITED CONSOLIDATED BALANCE SHEET

(₹ in lakhs)

Sl. No.	Particulars	As at 31.03.2026	As at 31.03.2025
A	ASSETS		
	(1) NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	10989.12	12821.42
	(b) Capital Work-in-Progress	-	2.53
	(c) Intangible Assets	9.97	12.58
	(d) Financial Assets		
	(i) Investments	5119.56	4082.90
	(ii) Loans	7.88	17.84
	(iii) Other Financial Assets	161.75	177.83
	(e) Non-Current Tax Assets (Net)	3.28	160.52
	(f) Other Non-current Assets	-	2.06
	Total Non-Current Assets	16291.56	17277.68
	(2) CURRENT ASSETS		
	(a) Inventories	7896.82	5119.45
	(b) Financial Assets		
	(i) Trade Receivables	20297.37	16722.12
	(ii) Cash and Cash Equivalents	64.53	95.68
	(iii) Bank Balances Other than (ii) above	298.14	1385.74
	(iv) Loans	10.06	21.10
	(v) Others Financial Assets	862.91	555.24
	(c) Other Current Assets	723.61	428.65
	Total Current Assets	30153.44	24327.98
	Total Assets	46445.00	41605.66
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	3000.00	3000.00
	(b) Other Equity	25090.31	22324.94
	Total Equity	28090.31	25324.94
	LIABILITIES		
	(1) NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	3483.52	3787.35
	(ii) Lease Liabilities	92.22	125.47
	(iii) Other Financial Liabilities	-	168.00
	(b) Provisions	28.36	18.63
	(c) Deferred Tax Liabilities (Net)	991.66	998.53
	Total Non-Current Liabilities	4595.76	5097.98
	(2) CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	9648.12	7113.01
	(ii) Lease Liabilities	33.26	30.02
	(iii) Trade Payables		
	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	920.18	453.17
	(B) Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	2152.98	2497.46
	(iv) Other Financial Liabilities	217.25	326.76
	(b) Other Current Liabilities	522.17	625.09
	(c) Provisions	138.92	52.52
	(d) Current Tax Liabilities (Net)	126.05	84.71
	Total Current Liabilities	13758.93	11182.74
	Total Equity and Liabilities	46445.00	41605.66

Contd. ...3



AUDITED STATEMENT OF CONSOLIDATED CASH FLOW

(₹ in lakhs)

Description		For the year ended 31 st March, 2026		For the year ended 31 st March, 2025	
A.	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit Before Tax		2263.04		668.29
	Adjustments for :				
	Depreciation and Amortisation Expenses	1578.55		1575.77	
	(Profit)/Loss on Disposal of Property, Plant and Equipment (Net)	(13.47)		(4.02)	
	(Gain)/Loss on Unrealised Foreign Exchange Rate Fluctuations	(83.27)		16.00	
	Impairment Loss on Financial Assets (Net)	172.38		49.82	
	Adjustment for Foreign Currency Translation Reserve (FCTL)	4.12		2.09	
	Interest Income	(81.88)		(100.10)	
	Dividend Income	(31.48)		(23.62)	
	Interest Expense	905.34		1182.18	
			2450.29		2698.12
	Operating Profit before Change in Assets and Liabilities		4713.33		3366.41
	Change in Assets and Liabilities :				
	Increase/(Decrease) in Trade Payables, Provisions and Other Liabilities	(11.50)		868.63	
	Decrease/(Increase) in Trade Receivables	(3262.56)		4683.22	
	Decrease/(Increase) in Inventories	(2777.37)		2499.74	
	Decrease/(Increase) in Loans and Advances	(165.80)		(55.88)	
			(6217.23)		7995.71
	Cash Flow generated from/(used in) Operations		(1503.90)		11362.12
	Direct Taxes Paid (Net of Refunds)		(566.99)		(135.86)
	Net Cash Flow from/(used in) Operating Activities (A)		(2070.89)		11226.26
B.	CASH FLOWS FROM INVESTING ACTIVITIES				
	Purchase of Property, Plant and Equipment (Including Capital Advances, Capital Work in Progress and Payables against Capital Expenditure)	(270.92)		(2754.95)	
	Purchase of Intangible Assets (Including Intangible Asset under Development)	-		(4.90)	
	Proceeds from Sale of Property, Plant and Equipment	44.60		12.60	
	(Investment)/Maturity of Bank Deposits	1018.38		(966.73)	
	(Investment in)/Sale Proceed from Shares (Net)	173.93		(143.24)	
	Interest Received	153.96		28.92	
	Dividend Received	31.48		23.62	
	Net Cash Flow from/(used in) Investing Activities (B)		1151.43		(3804.68)
C.	CASH FLOWS FROM FINANCING ACTIVITIES				
	Proceeds from Long Term Borrowings	60.09		1821.33	
	Repayment from Long Term Borrowings	(4031.50)		(1945.94)	
	Proceeds/(Repayment) from Short Term Borrowings (Net)	5838.80		(5502.80)	
	Repayment of Lease Liability - Principal	(30.01)		(32.68)	
	Repayment of Lease Liability - Interest	(14.63)		(10.10)	
	Interest Paid	(934.44)		(1173.30)	
	Dividend Paid	-		(525.00)	
	Net Cash Flow from/(used in) Financing Activities (C)		888.31		(7368.49)
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		(31.15)		53.09
	Cash and Cash Equivalents at the beginning of the year		95.68		42.59
	Cash and Cash Equivalents at the end of the year		64.53		95.68
	Components of Cash and Cash Equivalents				
	Cash on Hand		3.74		3.00
	Cheques/Drafts on Hand		26.84		61.69
	Balance with Banks		33.95		30.99
			64.53		95.68



Contd. ...4

Notes:

- 1 Pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the above Audited Consolidated Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 22nd May, 2026.
- 2 The Group has only one reportable primary business segment i.e. Cables, based on guiding principles given in Ind AS 108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
- 3 The figures of the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial years ended on those dates and the published reviewed year to date figures upto the third quarter of respective financial years.
- 4 The Employee Benefits Expense for the financial year ended 31st March, 2026 includes the incremental impact of Gratuity liability amounting to ₹ 223.54 lakhs based on actuarial valuation and management estimates, in pursuance to the four new Labour Codes which have been made effective from 21st November, 2025, in accordance with the guidance provided by the Institute of Chartered Accountants of India and other relevant clarifications by the Ministry of Labour & Employment, Government of India. The Company will continue to monitor the developments and may update the estimates as required in the period in which State(s) rules are notified and further clarifications/update on the governing provisions of the new Labour Codes are available.
- 5 During the quarter ended 31st March, 2026, the Board of Directors of the Holding Company ("Transferor Company" or "Company") vide its resolutions dated 21st March, 2026, approved the Scheme of Amalgamation between the Company and Vindhya Telelinks Limited ("Transferee Company") and their respective shareholders and creditors (Scheme) pursuant to Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 read with the rules framed thereunder for the amalgamation of the Company into the Transferee Company w.e.f. the appointed date of 1st April, 2026.

Upon the Scheme becoming effective, the Transferor Company shall stand dissolved and the Transferee Company will issue and allot to the equity shareholders of the Transferor Company (other than Transferee Company), 10 equity shares of the face value of ₹ 10/- each fully paid of the Transferee Company for every 115 equity shares of the face value of ₹ 10/- each fully paid held by them in the Transferor Company. Equity Shares held by the Transferee Company in the Transferor Company and vice – versa shall stand cancelled and extinguished.

The Company has filed necessary applications for seeking no-objection/observation letters from BSE Limited (BSE) and National Stock Exchange of India Limited (NSE) for the Scheme. The proposed Scheme is also subject to necessary statutory and regulatory approvals under applicable laws, including the approval of the jurisdictional Hon'ble National Company Law Tribunal ("NCLT").
- 6 The Figures for the previous period/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's/year's classification.

*Annexure to our report
of even date*

For BIRLA CABLE LIMITED

H. V. Lodha

(HARSH V. LODHA)

CHAIRMAN

DIN: 00394094

New Delhi

Date : 22nd May, 2026

Vishal

*VISHAL AGARWAL
M. No. 556367*





V. SANKAR AIYAR & CO.

CHARTERED ACCOUNTANTS

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

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

To the Board of Directors of Birla Cable Limited

Opinion

1. We have audited the accompanying consolidated annual financial results of Birla Cable Limited (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group"), for the year ended 31st March, 2026 ("the Consolidated annual financial results"), attached herewith, being submitted by the Holding Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("the Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the audit reports of other auditor on separate audited financial statements / financial information of the subsidiary referred to in "Other Matters" section below, the consolidated annual financial results:
 - i) includes the financial results of the following entities:
 - a) Birla Cable Limited (Holding Company)
 - b) Birla Cable Infrasonolutions DMCC (wholly owned subsidiary)
 - ii) is presented in accordance with the requirement of Regulation 33 of the Listing Regulations; and
 - iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015 as amended and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the year ended 31st March, 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their reports referred to in "Other Matters" paragraph 12 below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Consolidated Financial Results

4. These Consolidated annual financial results which are the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation of the Consolidated financial results that gives a true and fair view of the net profit and



other comprehensive income and other financial information of the Group in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act, read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated financial results by the Board of Directors of the Holding Company, as aforesaid.

5. In preparing the Consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the Companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Consolidated financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial results on whether the Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Consolidated financial results, including the disclosures, and whether the Consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Consolidated financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Consolidated financial results of which we are the independent auditors. For the other entities included in the Consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company and such other entity included in the Consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

12. The accompanying Consolidated financial results includes the audited financial results and other financial information, in respect of the subsidiary Company, whose audited financial results (before consolidation adjustments) reflect the total assets of Rs. 45.20 lakhs as on 31 March 2026, and total revenue of Rs. 14.93 lakhs, total net profit after tax (including other comprehensive income) of Rs. 7.63 lakhs for the year ended 31 March, 2026 and net cash flow of Rs. 19.63 lakhs for the year ended 31st March 2026, as considered in the Consolidated financial results, which has been audited by the other auditor of that subsidiary Company. The independent auditor's report on financial statements of subsidiary have been furnished to us by Management.

This subsidiary which is located outside India whose financial statements and other financial information have been prepared in accordance with the accounting principles generally accepted in that country ("local GAAP") and which have been audited by other auditor under generally accepted auditing standards applicable in that country. The Holding Company's management has converted the financial statements of this subsidiary from local GAAP to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates



to the balances and affairs of this subsidiary located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion on the Consolidated financial results is not modified in respect of the above matter with respect to our reliance on the work done and the report of the other auditor.

13. The Consolidated financial results include the results for the quarter ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our opinion is not modified in respect of the above matter.

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



Vishal Agarwal
Partner

Membership. No. 556367

Place: New Delhi
Dated: 22 May 2026
UDIN: 26556367ZBRDWT1478





Birla Cable Limited

Regd. Office & Works :

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E-Mail : headoffice@birlacable.com · Website : www.birlacable.com

PAN No. AABCB1380L · CIN No. L31300MP1992PLC007190

GSTIN : 23AABCB1380L1ZW

BCL/26-27/ Reg 33

22 MAY 2026

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

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

Company's Scrip Code: 500060

Company's Scrip Code: BIRLACABLE

Dear Sir/Madam,

Sub: Declaration on Audited Standalone and Consolidated Financial Results pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors of the Company at its meeting held on 22nd May, 2026 has approved the Audited Standalone and Consolidated Financial Results of the Company for the financial year ended 31st March, 2026 and we hereby declare that the Statutory Auditors of the Company, Messrs V. Sankar Aiyar & Co., Chartered Accountants, (Firm Registration No.109208W) have issued an Audit Report with unmodified opinion thereon.

This declaration is issued in compliance with the provisions of the Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Declaration may kindly be taken on your records.

Thanking you,

Yours faithfully,
For Birla Cable Limited


(Somesh Laddha)
Manager & CFO



BIRLA CABLE LIMITED

Annexure - 'A'

Details as required under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015 and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 are given below:

Sr. No.	Particulars	Information
1.	Name	Shri Somesh Laddha
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointed as the 'Manager' designated as 'Manager & CFO' of the Company for a term of three (3) consecutive years, subject to approval of members of the Company.
3.	Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment	With effect from 22 nd May, 2026
4.	Brief profile (in case of appointment)	Shri Somesh Laddha is a qualified Chartered Accountant and Company Secretary with over 20 years of post-qualification experience in managing finance & accounts, statutory audits, conducting board and annual general meetings, and external liasoning with government departments. Acknowledged for consistently maintaining organizational overall Compliances using managerial acumen and financial prudence across professional career.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

