MP BIRLA GROUP

Universal Cables Limited
Regd. Office & Works :
P.O. Birla Vikas, Satna - 485 005 (M.P.), India.
P : 07672-257121 to 257127, 414000
F : 07672-257131 · E : headoffice@unistar.co.in

Ref : UCL/SEC/2026-27 4th November, 2026

BSE Limited Corporate Relationship Department Phiroz Jeejeebhoy Towers, Dalal Street, **Mumbai – 400 001.** **Scrip Code : 504212**	**National Stock Exchange of India Ltd.** Listing Department, Exchange Plaza, C-1, Block G, Bandra-Kurla Complex, Bandra (East), **Mumbai – 400 051.** **Scrip Code : UNIVCABLES EQ**

Dear Sirs,

Subject: Outcome of the Board Meeting held on 4th November 2026

Ref: Regulation 30 (read with Part A of Schedule III), Regulation 33 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

This is to inform you that the Board of Directors of the Company at its Meeting held today i.e. 4th November, 2026 has, inter-alia, considered and approved/taken note of the following:

1. Approval of Unaudited Financial Results

1. Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2026. The Statement of the Unaudited Standalone and Consolidated Financial Results of the Company, prepared in the prescribed format pursuant to Regulation 33 of the SEBI Listing Regulations for the quarter and half year ended 30th September 2026 alongwith the Limited Review Reports issued by the Statutory Auditors of the Company, are enclosed herewith as ***Annexure-'A'.***

   Further, a copy of the Press Release issued by the Company following the conclusion of the Board Meeting held on 4th November, 2026 is enclosed herewith and marked as ***Annexure – 'B'***. A copy of the same shall also be made available on the Company's website at www.unistar.co.in.

2. **Completion of Tenure of Shri Kishore Kumar Mehrotra, Non-Executive Independent Director**

   Took of the impending completion of the tenure of Shri Kishore Kumar Mehrotra (DIN: 02894045), Non-Executive Independent Director of the Company, who was appointed for a term of five (5) consecutive years commencing from 11th November, 2021 up to 10th November, 2026, pursuant to the provisions of Companies Act, 2013 read with Schedule IV thereto and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as approved by the shareholders of the Company through Postal Ballot.

   Accordingly, upon completion of the aforesaid tenure of Shri Kishore Kumar Mehrotra, as a Non-Executive Independent Director of the Company, shall stand completed and he shall cease to be a Director of the Company with effect from the close of business hours on 10th November, 2026.

   The cessation is consequent upon the completion of his approved tenure as an Independent Director.

3. Appointment of Shri Sutirtha Bhattacharya as Additional Director

Based on the recommendation of the Nomination and Remuneration Committee at its Meeting held on 4th November, 2026, and pursuant to the provisions of Sections 149, 150, 152, 161(1) read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), read with the rules framed thereunder, Regulations 16(1)(b), 17, 17(1C), 25(2A) and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), including any statutory modification(s) or re-enactment(s) thereof for the time being in force, the Articles of Association of the Company, the Board of Directors of the Company has approved the appointment of Shri Sutirtha Bhattacharya as an Additional Director in the capacity of Non-Executive Independent Director of the Company, not liable to retire by rotation, for a first term of five (5) consecutive years, commencing from 4th November, 2026 and ending on 3rd November, 2031, subject to the approval of shareholders of the Company.

Shri Sutirtha Bhattacharya fulfils the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations. The appointment has been made in accordance with Section 161(1) of the Act.

The requisite details in respect of the aforesaid completion of tenure and appointment of Independent Directors, as prescribed under Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2025 and SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026 with respect to Sr. No. 2 and 3 are enclosed herewith as ***Annexure – 'C'***.

The Meeting of the Board of Directors of the Company commenced at 11:45 A.M. and concluded at 7:36 P.M. after a brief adjournment from 1:40 P.M. to 7.26 P.M.

Thanking you,

Yours faithfully,
For UNIVERSAL CABLES LIMITED

AJAY KUMAR SHARMA

Digitally signed by AJAY KUMAR SHARMA
Date: 2026.11.04 21:24:27 +05'30'

UNIVERSAL CABLES LTD. P.O. BIRLA VIKAS SATNA (M.P.)

(Ajay Kumar Sharma)
Company Secretary

BGJC & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
ESTABLISHED SINCE 1982

Annexure-A

Independent Auditor's Review Report on Standalone Unaudited Financial Results of Universal Cables Limited for the quarter and six months ended September 30, 2026, pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Universal Cables Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the Statement") of Universal Cables Limited ("the Company") for the quarter and six months ended September 30, 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ('the Act") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Our responsibility is to express a conclusion on the Statement based on our review.

3. We reviewed the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BGJC & Associates LLP
Chartered Accountants
Firm's Registration No. 003304N/N500056

Pranav Jain
Partner
Membership No. 098308

BGJC & Associates LLP * New Delhi * Chartered Accountants

UDIN: 26098308SCZMXW7747

Date: November 04, 2026
Place: New Delhi

Universal Cables Limited

Regd. Office: P.O. Birla Vikas, Satna - 485 005 (M.P.)
Phone : (07672) 257121 to 257127, 414000 - Fax : (07672) 257131
E-mail: headoffice@unistar.co.in - Website : www.unistar.co.in
CIN-L31300MP1945PLC001114
AN IS/ISO 9001, 14001 & 45001 COMPANY

Statement of Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September, 2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter ended 30.09.2026 (Unaudited)	Quarter ended 30.06.2026 (Unaudited)	Quarter ended 30.09.2025 (Unaudited)	Half year ended 30.09.2026 (Unaudited)	Half year ended 30.09.2025 (Unaudited)	Year ended 31.03.2026 (Audited)
1	**Income**						
	(a) Revenue from Operations	**101856.89**	94505.94	81428.52	**196362.83**	141447.81	302267.33
	(b) Other Income	**1277.68**	311.91	998.03	**1589.59**	1237.17	2831.78
	Total Income	**103134.57**	94817.85	82426.55	**197952.42**	142684.98	305099.11
2	**Expenses**						
	(a) Cost of Raw Materials consumed	**79911.00**	73007.91	56889.19	**152918.91**	100550.27	224862.72
	(b) Purchases of Stock-in-Trade	**6832.87**	6042.14	2927.93	**12875.01**	7125.51	12355.99
	(c) (Increase)/Decrease in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	**(6005.93)**	(6070.27)	2079.99	**(12076.20)**	(2637.00)	(10715.98)
	(d) Employee Benefits Expense	**3883.40**	3369.87	3260.90	**7253.27**	6099.57	13172.74
	(e) Net Impairment (Gain)/Loss on Financial Assets	**(9.93)**	(40.27)	35.72	**(50.20)**	(3.04)	(41.21)
	(f) Finance Costs	**4071.31**	3648.79	2705.32	**7720.10**	5118.15	11489.52
	(g) Depreciation and Amortisation Expense	**1287.55**	1218.91	915.24	**2506.46**	1770.78	3892.98
	(h) Other Expenses	**9091.30**	9051.01	8861.10	**18142.31**	17157.97	36569.01
	Total Expenses	**99061.57**	90228.09	77675.39	**189289.66**	135182.21	291585.77
3	**Profit before Tax (1-2)**	**4073.00**	4589.76	4751.16	**8662.76**	7502.77	13513.34
4	**Tax Expense**						
	(a) Current Tax (including earlier year adjustment)	**735.90**	1142.27	947.35	**1878.17**	1656.02	3332.47
	(b) Deferred Tax Charge/(Credit)	**25.46**	(270.40)	149.22	**(244.94)**	242.31	528.00
5	**Profit for the period/year (3-4)**	**3311.64**	3717.89	3654.59	**7029.53**	5604.44	9652.87
6	**Other Comprehensive Income/(Loss) (Net of Tax)**						
	Items that will not be reclassified to Profit or Loss						
	(a) Equity Instruments through OCI (Net of Tax)	**5468.67**	3740.79	(1090.74)	**9209.46**	1175.41	(1887.00)
	(b) Re-measurement of Defined Benefit Plan (Net of Tax)	**(111.48)**	32.01	35.97	**(79.47)**	6.71	125.61
	Items that will be reclassified to Profit or Loss						
	(a) Cash Flow Hedge Reserve (Net of Tax)	**970.75**	(693.60)	130.12	**277.15**	629.19	584.30
	Total Other Comprehensive Income/(Loss)	**6327.94**	3079.20	(924.65)	**9407.14**	1811.31	(1177.09)
7	**Total Comprehensive Income/(Loss) for the period/year (Net of Tax) (5+6)**	**9639.58**	6797.09	2729.94	**16436.67**	7415.75	8475.78
8	Paid-up Equity Share Capital (Face value of ₹ 10/- per Share)	**3469.83**	3469.83	3469.83	**3469.83**	3469.83	3469.83
9	Other Equity						88191.35
10	Basic & Diluted EPS (₹) (for the Quarter & Year ended)	**9.54**	10.72	10.53	**20.26**	16.15	27.82

Contd. ..2

BGJC & Associates LLP New Delhi Chartered Accountants

Universal Cables

Unaudited Standalone Statement of Assets and Liabilities as at 30th September, 2026

(₹ in lakhs)

	Particulars	30.09.2026 (Unaudited)	31.03.2026 (Audited)
A	**ASSETS**		
	NON-CURRENT ASSETS		
	Property, Plant and Equipment	**44515.03**	39617.50
	Capital Work-in-Progress	**19944.48**	13681.42
	Investment Property	**1938.55**	1986.79
	Intangible Assets	**96.57**	93.98
	Intangible Assets under Development	**36.30**	47.85
	Financial Assets		
	Investments	**47349.78**	36521.49
	Trade Receivables	**9964.66**	7540.48
	Others Financial Assets	**563.21**	539.99
	Non-Current Tax Assets (Net)	**48.16**	492.52
	Other Non-Current Assets	**2793.87**	2891.74
	Total Non- Current Assets	**127250.61**	103413.76
	CURRENT ASSETS		
	Inventories	**74243.71**	60752.28
	Financial Assets		
	Trade Receivables	**136916.69**	114440.63
	Cash and Cash Equivalents	**672.92**	519.84
	Other Bank Balances	**122.39**	110.43
	Other Financial Assets	**3196.66**	3144.76
	Other Current Assets	**18952.64**	21011.77
	Total Current Assets	**234105.01**	199979.71
	Assets Classified as Held for Sale/Disposal	**11.95**	16.05
	Total Assets	**361367.57**	303409.52
B	**EQUITY AND LIABILITIES**		
	EQUITY		
	Equity Share Capital	**3469.83**	3469.83
	Other Equity	**103066.73**	88191.35
	Total Equity	**106536.56**	91661.18
	LIABILITIES		
	NON- CURRENT LIABILITIES		
	Financial Liabilities		
	Borrowings	**50556.35**	46391.05
	Lease Liabilities	**65.37**	99.09
	Other Financial Liabilities	**50.59**	52.66
	Provisions	**715.99**	671.07
	Deferred Tax Liabilities (Net)	**6533.21**	5092.84
	Other Non-Current Liabilities	**8.46**	10.45
	Total Non-Current Liabilities	**57929.97**	52317.16
	CURRENT LIABILITIES		
	Financial Liabilities		
	Borrowings	**96601.12**	71173.88
	Lease Liabilities	**69.07**	66.88
	Trade Payables		
	Total Outstanding Dues of Micro and Small Enterprises	**2812.38**	2943.85
	Total Outstanding Dues of Creditors and other than Micro and Small Enterprises	**57528.36**	72292.46
	Other Financial Liabilities	**33180.58**	5342.97
	Other Current Liabilities	**5870.02**	6988.55
	Provisions	**751.17**	484.71
	Current Tax Liabilities (Net)	**88.34**	137.88
	Total Current Liabilities	**196901.04**	159431.18
	Total Equity and Liabilities	**361367.57**	303409.52

Contd. ..3

BGJC & Associates LLP ★ New Delhi ★ Chartered Accountants

Unaudited Standalone Cash Flow Statement for the half year ended 30th September, 2026

Description	30.09.2026		30.09.2025	
	(₹ in lakhs)	(₹ in lakhs)	(₹ in lakhs)	(₹ in lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Taxation		**8662.76**		7502.77
Adjustments for :				
Depreciation	2506.46		1770.78	
Interest Income	(33.85)		(1.15)	
Dividend Income	(798.65)		(583.20)	
Rent Income	(323.24)		(313.28)	
Interest Expense	7077.23		4635.54	
MTM on Derivative Instruments (Net)	(50.17)		(426.61)	
Provision for Expected Credit Loss (Net)/ Bad Debts Written off	(6.85)		134.87	
Unrealised Forex Loss/(Gain) on Borrowings	206.06		481.12	
Unrealised Forex Loss/(Gain) on Others	(259.62)		(254.37)	
		8317.37		5443.70
Operating Profit before Working Capital Changes		**16980.13**		12946.47
Movement in Working Capital :				
Increase/(Decrease) in Trade Payables	(14875.72)		22466.43	
Increase/(Decrease) in Other Financial Liabilities	27621.42		333.04	
Increase/(Decrease) in Provisions	205.18		54.09	
Increase/(Decrease) in Other Liabilities	(1120.52)		93.79	
(Increase)/Decrease in Trade Receivables	(24667.32)		(22943.55)	
(Increase)/Decrease in Inventories	(13491.43)		(5219.15)	
(Increase)/Decrease in Other Financial Assets	(27.10)		311.26	
(Increase)/Decrease in Other Assets	2060.04		(7323.24)	
		(24295.45)		(12227.33)
Cash Flow from Operations		**(7315.32)**		719.14
Direct Taxes paid		**(1451.87)**		(1088.84)
Net cash from/(used in) Operating activities		**(8767.19)**		(369.70)
B. CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipments (Including CWIP & Capital Advance)	(13189.69)		(10184.88)	
Proceeds from sale of Property, Plant & Equipment	790.81		-	
Interest Income	(0.23)		4.97	
Investment in Term Deposits With Banks (Net of Redemption)	-		52.59	
Rent Received	323.24		313.28	
Dividend Received	798.65		583.20	
Net cash from/ (used in) Investing activities		**(11277.22)**		(9230.84)
C. CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from Long-term Borrowings	19399.26		9124.97	
Repayment of Long-term Borrowings	(4441.47)		(3350.85)	
Net Proceeds/(Repayment) from Short-term Borrowings	14428.69		10249.07	
Repayment of Lease Liability - Principal	(23.38)		(26.68)	
Repayment of Lease Liability - Interest	(7.11)		(9.71)	
Interest Paid	(7597.21)		(4878.28)	
Dividend Paid	(1561.29)		(1642.81)	
Net cash from/(used in) Financing activities		**20197.49**		9465.71
Net increase/(Decrease) in Cash and Cash equivalents (A+B+C)		**153.08**		(134.83)
Cash and Cash Equivalents at the beginning of the period		**519.84**		689.05
Cash and Cash Equivalents at the end of the period		**672.92**		554.22

Contd. ..4

BGJC & Associates LLP New Delhi Chartered Accountants

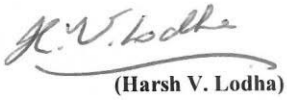
Notes :

1. The above Unaudited Standalone Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 4th November, 2026. The limited review of the Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2026, pursuant to Regulation 33(3)(c)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, has been carried out by the Statutory Auditors of the Company.

2. The Company has only one reportable primary business segment i.e. Electrical and other Cables, Wires, Conductors, Accessories for Cables and Conductors, Products for quality power solutions eg. Capacitors and Capacitor Banks, Harmonic Filters, SVGs, etc. and Turnkey Projects predominantly relating thereto, based on guiding principles given in Ind AS-108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015 (as amended). Accordingly, the disclosure requirements as per Ind AS-108 are not applicable.

3. The figures of the previous periods/year are re-classified/ re-grouped, wherever necessary, to correspond with the current period's classification and disclosure.

For Universal Cables Limited



(Harsh V. Lodha)
Chairman
DIN : 00394094

Place : New Delhi
Date : 4th November, 2026



BGJC &
ASSOCIATES LLP
CHARTERED ACCOUNTANTS
ESTABLISHED SINCE 1982

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Results of Universal Cables Limited for the quarter and six months ended September 30, 2026 pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Universal Cables Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of Universal Cables Limited ("the Company") and its share of net profit after tax and total comprehensive income of an associate company and a joint venture company for the quarter and six months ended September 30, 2026 being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 the Company's personnel responsible for financing and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

   (a) Birla Furukawa Fibre Optics Private Limited (Joint Venture)
   (b) Vindhya Telelinks Limited (Associate)

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

BGJC & Associates LLP New Delhi Chartered Accountants

6. **Other Matters**

i) The accompanying statement includes the share of Profit after Tax of ₹ 3,073.53 lakhs and ₹ 6,369.83 lakhs and Total Comprehensive Income of ₹ 2,464.91 lakhs and ₹ 6,158.79 lakhs for the quarter and six months ended September 30, 2026 respectively, in respect of one Joint Venture and one associate company, whose financial results have been reviewed by the other auditors and whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates the amounts and disclosures including in respect of the joint venture and associate company, is based solely on the report of other auditors.

ii) We draw attention to Note 3 of the accompanying Statement for the quarter and six months ended September 30, 2026. The following paragraph has been included in the 'Other Matters' section of the Independent Auditor's Review Report on the Consolidated Unaudited Quarterly Financial Results of an Associate Company, Vindhya Telelinks Limited:

"We draw attention to Note No. 3 to the consolidated financial results, which describes the retrospective restatement of the consolidated financial results pursuant to the consolidation of the financial information of the Company's three wholly owned subsidiaries for the period from 1 April 2021 to 31 March 2026, including the consequential adjustment to the opening balance of consolidated Other Equity as at 1 April 2025."

Our conclusion on the Statement is not modified in respect of the above matters.

For BGJC & Associates LLP
Chartered Accountants
Firm's Registration No. 003304N/N500056





Pranav Jain
Partner
Membership No. 098308

UDIN: 26098308PKKMUL2048

Date: November 04, 2026
Place: New Delhi

Universal Cables Limited

Regd. Office: P.O. Birla Vikas, Satna - 485 005 (M.P.)
Phone : (07672) 257121 to 257127, 414000 - Fax : (07672) 257131
E-mail: headoffice@unistar.co.in - Website : www.unistar.co.in
CIN-L31300MP1945PLC001114
AN IS/ISO 9001, 14001 & 45001 COMPANY

Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended 30th September, 2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter ended 30.09.2026 (Unaudited)	Quarter ended 30.06.2026 (Unaudited)	Quarter ended 30.09.2025 (Unaudited)	Half year ended 30.09.2026 (Unaudited)	Half year ended 30.09.2025 (Unaudited)	Year ended 31.03.2026 (Audited)
1	**Income**						
	(a) Revenue from Operations	**101856.89**	94505.94	81428.52	**196362.83**	141447.81	302267.33
	(b) Other Income	**1277.68**	311.91	998.03	**1589.59**	1237.17	2831.78
	Total Income	**103134.57**	94817.85	82426.55	**197952.42**	142684.98	305099.11
2	**Expenses**						
	(a) Cost of Raw Materials consumed	**79911.00**	73007.91	56889.19	**152918.91**	100550.27	224862.72
	(b) Purchases of Stock-in-Trade	**6832.87**	6042.14	2927.93	**12875.01**	7125.51	12355.99
	(c) (Increase)/Decrease in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	**(6005.93)**	(6070.27)	2079.99	**(12076.20)**	(2637.00)	(10715.98)
	(d) Employee Benefits Expense	**3883.40**	3369.87	3260.90	**7253.27**	6099.57	13172.74
	(e) Net Impairment (Gain)/Loss on Financial Assets	**(9.93)**	(40.27)	35.72	**(50.20)**	(3.04)	(41.21)
	(f) Finance Costs	**4071.31**	3648.79	2705.32	**7720.10**	5118.15	11489.52
	(g) Depreciation and Amortisation Expense	**1287.55**	1218.91	915.24	**2506.46**	1770.78	3892.98
	(h) Other Expenses	**9091.30**	9051.01	8861.10	**18142.31**	17157.97	36569.01
	Total Expenses	**99061.57**	90228.09	77675.39	**189289.66**	135182.21	291585.77
3	**Profit before Share in Profit in Associates and Joint Venture, and Tax (1-2)**	**4073.00**	4589.76	4751.16	**8662.76**	7502.77	13513.34
4	**Share in Profit in Associate and Joint Venture**	**3633.80**	3894.11	1507.72	**7527.91**	3391.74	8437.00
5	**Profit before Tax (3+4)**	**7706.80**	8483.87	6258.88	**16190.67**	10894.51	21950.34
6	**Tax Expense**						
	(a) Current Tax (including earlier year adjustment)	**735.90**	1142.27	947.35	**1878.17**	1656.02	3332.47
	(b) Deferred Tax Charge	**585.73**	327.41	484.40	**913.14**	1051.55	2149.54
7	**Profit for the period/year (5-6)**	**6385.17**	7014.19	4827.13	**13399.36**	8186.94	16468.33
8	**Other Comprehensive Income/(Loss) (Net of Tax)**						
	Items that will not be reclassified to Profit or Loss						
	(a) Equity Instruments through OCI (Net of Tax)	**5468.67**	3740.79	(1090.74)	**9209.46**	1175.41	(1887.00)
	(b) Re-measurement of Defined Benefit Plan (Net of Tax)	**(111.48)**	32.01	35.97	**(79.47)**	6.71	125.61
	(c) Share in Associates and Joint Venture (Net of Tax)	**2389.44**	3735.90	(1525.49)	**6125.34**	1399.80	(1747.25)
	Items that will be reclassified to Profit or Loss						
	(a) Cash Flow Hedge Reserve (Net of Tax)	**970.75**	(693.60)	130.12	**277.15**	629.19	584.30
	(b) Share in Cash Flow Hedge Reserve in Associate and Joint Venture (Net of Tax)	**75.47**	(42.02)	16.15	**33.45**	56.69	53.78
	Total Other Comprehensive Income/(Loss)	**8792.85**	6773.08	(2433.99)	**15565.93**	3267.80	(2870.56)
9	**Total Comprehensive Income/(Loss) for the period/year (Net of Tax) (7+8)**	**15178.02**	13787.27	2393.14	**28965.29**	11454.74	13597.77
10	Paid-up Equity Share Capital (Face value of ₹ 10/- per Share)	**3469.83**	3469.83	3469.83	**3469.83**	3469.83	3469.83
11	Other Equity						186689.96
12	Basic & Diluted EPS (₹) (for the Quarter & Year ended)	**18.40**	20.22	13.91	**38.62**	23.59	47.47

BGJC & Associates LLP New Delhi Chartered Accountants

Universal Cables

Unaudited Consolidated Statement of Assets and Liabilities as at 30th September, 2026

(₹ in lakhs)

	Particulars	As at 30.09.2026	As at 31.03.2026
A	**ASSETS**		
	NON-CURRENT ASSETS		
	Property, Plant and Equipment	**44515.03**	39617.50
	Capital Work-in-Progress	**19944.48**	13681.42
	Investment Property	**1938.55**	1986.79
	Intangible Assets	**96.57**	93.98
	Intangible Assets under Development	**36.30**	47.85
	Investments accounted for using the Equity Method	**150269.01**	134510.95
	Financial Assets		
	Investments	**43153.97**	32325.68
	Trade Receivables	**9964.66**	7540.48
	Others Financial Assets	**563.21**	539.99
	Non-Current Tax Assets (Net)	**48.16**	492.52
	Other Non-Current Assets	**2793.87**	2891.74
	Total Non- Current Assets	**273323.81**	233728.90
	CURRENT ASSETS		
	Inventories	**74243.71**	60752.28
	Financial Assets		
	Trade Receivables	**136916.69**	114440.63
	Cash and Cash Equivalents	**672.92**	519.84
	Other Bank Balances	**122.39**	110.43
	Other Financial Assets	**3196.66**	3144.76
	Other Current Assets	**18952.64**	21011.77
	Total Current Assets	**234105.01**	199979.71
	Assets Classified as Held for Sale/Disposal	**11.95**	16.05
	Total Assets	**507440.77**	433724.66
B	**EQUITY AND LIABILITIES**		
	EQUITY		
	Equity Share Capital	**3469.83**	3469.83
	Other Equity	**214093.96**	186689.96
	Total Equity	**217563.79**	190159.79
	LIABILITIES		
	NON- CURRENT LIABILITIES		
	Financial Liabilities		
	Borrowings	**50556.35**	46391.05
	Lease Liabilities	**65.37**	99.09
	Other Financial Liabilities	**50.59**	52.66
	Provisions	**715.99**	671.07
	Deferred Tax Liabilities (Net)	**41579.18**	36909.37
	Other Non-Current Liabilities	**8.46**	10.45
	Total Non-Current Liabilities	**92975.94**	84133.69
	CURRENT LIABILITIES		
	Financial Liabilities		
	Borrowings	**96601.12**	71173.88
	Lease Liabilities	**69.07**	66.88
	Trade Payables		
	Total Outstanding Dues of Micro and Small Enterprises	**2812.38**	2943.85
	Total Outstanding Dues of Creditors and other than Micro and Small Enterprises	**57528.36**	72292.46
	Other Financial Liabilities	**33180.58**	5342.97
	Other Current Liabilities	**5870.02**	6988.55
	Provisions	**751.17**	484.71
	Current Tax Liabilities (Net)	**88.34**	137.88
	Total Current Liabilities	**196901.04**	159431.18
	Total Equity and Liabilities	**507440.77**	433724.66

Contd. ..3

BGJC & Associates LLP New Delhi Chartered Accountants

Unaudited Consolidated Cash Flow Statement for the half year ended 30th September, 2026

Description	30.09.2026 (₹ in lakhs)	30.09.2026 (₹ in lakhs)	30.09.2025 (₹ in lakhs)	30.09.2025 (₹ in lakhs)
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Taxation		**8662.76**		7502.77
Adjustments for :				
Depreciation	2506.46		1770.78	
Interest Income	(33.85)		(1.15)	
Dividend Income	(798.65)		(583.20)	
Rent Income	(323.24)		(313.28)	
Interest Expense	7077.23		4635.54	
MTM on Derivative Instruments (Net)	(50.17)		(426.61)	
Provision for Expected Credit Loss (Net)/ Bad Debts Written off	(6.85)		134.87	
Unrealised Forex Loss/(Gain) on Borrowings	206.06		481.12	
Unrealised Forex Loss/(Gain) on Others	(259.62)		(254.37)	
		8317.37		5443.70
Operating Profit before Working Capital Changes		**16980.13**		12946.47
Movement in Working Capital :				
Increase/(Decrease) in Trade Payables	(14875.72)		22466.43	
Increase/(Decrease) in Other Financial Liabilities	27621.42		333.04	
Increase/(Decrease) in Provisions	205.18		54.09	
Increase/(Decrease) in Other Liabilities	(1120.52)		93.79	
(Increase)/Decrease in Trade Receivables	(24667.32)		(22943.55)	
(Increase)/Decrease in Inventories	(13491.43)		(5219.15)	
(Increase)/Decrease in Other Financial Assets	(27.10)		311.26	
(Increase)/Decrease in Other Assets	2060.04		(7323.24)	
		(24295.45)		(12227.33)
Cash Flow from Operations		**(7315.32)**		719.14
Direct Taxes paid		**(1451.87)**		(1088.84)
Net cash from/(used in) Operating activities		**(8767.19)**		(369.70)
B. CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Property, Plant & Equipments (Including CWIP & Capital Advance)	(13189.69)		(10184.88)	
Proceeds from sale of Property, Plant & Equipment	790.81		-	
Interest Income	(0.23)		4.97	
Investment in Term Deposits With Banks (Net of Redemption)	-		52.59	
Rent Received	323.24		313.28	
Dividend Received	798.65		583.20	
Net cash from/ (used in) Investing activities		**(11277.22)**		(9230.84)
C. CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from Long-term Borrowings	19399.26		9124.97	
Repayment of Long-term Borrowings	(4441.47)		(3350.85)	
Net Proceeds/(Repayment) from Short-term Borrowings	14428.69		10249.07	
Repayment of Lease Liability - Principal	(23.38)		(26.68)	
Repayment of Lease Liability - Interest	(7.11)		(9.71)	
Interest Paid	(7597.21)		(4878.28)	
Dividend Paid	(1561.29)		(1642.81)	
Net cash from/(used in) Financing activities		**20197.49**		9465.71
Net increase/(Decrease) in Cash and Cash equivalents (A+B+C)		**153.08**		(134.83)
Cash and Cash Equivalents at the beginning of the period		**519.84**		689.05
Cash and Cash Equivalents at the end of the period		**672.92**		554.22

Contd. ..4

BGJC & Associates LLP ★ New Delhi ★ Chartered Accountants

Notes :

1. The above Unaudited Consolidated Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 4th November, 2026. The limited review of the Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2026, pursuant to Regulation 33(3)(c)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, has been carried out by the Statutory Auditors of the Company.

2. The Company has only one reportable primary business segment i.e. Electrical and other Cables, Wires, Conductors, Accessories for Cables and Conductors, Products for quality power solutions eg. Capacitors and Capacitor Banks, Harmonic Filters, SVGs, etc. and Turnkey Projects predominantly relating thereto, based on guiding principles given in Ind AS-108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015 (as amended). Accordingly, the disclosure requirements as per Ind AS-108 are not applicable.

3. The Unaudited Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2025 have been prepared, interalia, considering the unaudited consolidated financial results of an Associate Company viz. Vindhya Telelinks Limited (VTL). During the previous quarter, the Associate Company had retrospectively restated its consolidated financial statements/results to give effect to the consolidation of the financial results of its three wholly owned subsidiaries, namely August Agents Ltd., Insilco Agents Ltd. and Laneseda Agents Ltd. Accordingly, the accompanying comparative consolidated financial results for the corresponding previous period have also been restated. The impact of the restatement is summarised below:

   (i) Impact on the Consolidated Statement of Profit & Loss

(₹ in lakhs)

Particulars	Quarter ended 30.09.2025		Half year ended 30.09.2025	
	Reported	Restated	Reported	Restated
Total Income	82426.55	82426.55	142684.98	142684.98
Total Expenses	77675.39	77675.39	135182.21	135182.21
Profit Before Tax (after considering share of Associates)	6180.07	6258.88	10724.19	10894.51
Profit After Tax	4768.14	4827.13	8059.47	8186.94
Total Comprehensive Income	2334.15	2393.14	11327.27	11454.74
Earnings per Share (Basic & Diluted)	13.74	13.91	23.23	23.59

   (ii) Impact on the Consolidated Balance Sheet

(₹ in lakhs)

Particulars	Year ended 31.03.2026	
	Reported	Restated
Total Assets	432309.46	433724.66
Total Liabilities	243208.69	243564.87
Other Equity	189100.77	190159.79

4. The figures of the previous periods/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's classification and disclosure.

For Universal Cables Limited

H. V. Lodha

(Harsh V. Lodha)
Chairman
DIN : 00394094

BGJC & Associates LLP ★ New Delhi ★ Chartered Accountants

Place : New Delhi
Date : 4th November, 2026

MP BIRLA GROUP

Universal Cables Limited
Regd. Office & Works :
P.O. Birla Vikas, Satna - 485 005 (M.P.), India.
P : 07672-257121 to 257127, 414000
F : 07672-257131 · E : headoffice@unistar.co.in

ANNEXURE 'B'

PRESS RELEASE

Universal Cables clocks highest ever turnover in H1 FY 2026-27 with Rs 1,964 crore, topline grows 38.82%, PAT increased 1.25 times.

New Delhi, 4th November, 2026: Universal Cables Limited, a leading manufacturer of power cables and capacitors, on Wednesday reported a standalone net profit of Rs. 70.30 crore for the half year ended 30th September 2026, which represents a growth of nearly 25% compared with the same period FY 2025-26, as the Company's Revenue from Operations during the quarter ended 30th September, 2026 soared to a new high. The consolidated net Profit for the half year ended 30th September, 2026 stood at Rs.133.99 crores as against Rs.81.87 crores during the corresponding period of the previous financial year reflecting the growth of 63.70%. The Company recorded its highest ever quarterly Standalone Revenue from Operations amounting to Rs.1018.57 crore during the quarter ended 30th September 2026 as against Rs.814.29 crore reported in the corresponding quarter of previous fiscal year. It represents a growth of around 25%, largely due to favourable product mix and continued strong export momentum. The company delivered a strong performance in exports, registering a robust 139% YoY growth to Rs.137.72 Cr in Q2 FY 2026-27. For the first half (H1) of FY-2026-27, exports surged by an impressive 154% YoY to Rs.258.08 Cr, reflecting strong growth momentum in its international business.

The EBITDA margin during Q2 FY 2026-27 grew by 12.7% to Rs.94.32 crore as against Rs.83.72 crore during the Q2 of previous fiscal year and stood at 9.30% of Revenue from Operations during the quarter under review. The standalone Net profit for the Quarter ended 30th September 2026 stood at Rs. 33.12 crore as compared to Rs. 36.55 crore during the corresponding quarter of previous financial year. The consolidated net Profit for the quarter ended 30th September, 2026 stood at Rs.63.85 crores as against Rs.48.27 crores during the corresponding quarter of the previous financial year reflecting the growth of 32.30%.

Pending Order Book of the Company for products and projects stood at approximately Rs.2890 crore on 30th September, 2026, including export orders aggregating to approximately Rs. 637 crore. Further, export orders aggregating to approximately Rs. 100 crore are currently in the pipe line. In addition to regular export orders from Europe, Middle East and Africa, the Company continues to expand its reach in new overseas markets despite the world facing deepening fractures in the trade order under the shadow of geo-political tensions and aggressive economic strategies by the developed economies that have pressured global trade. During the quarter ended 30th September, 2026, the Company secured the expected turnkey export order worth approx. USD 25 Million for supply & installation of EHV Cable from Latin America thereby opening up significant new opportunities in the region. Based on the existing Order Book and expected inflow of orders, the Company is projected to achieve targeted growth of about 25%(+) in Revenue from Operations during the ongoing financial year 2026-27. Further, with the disciplined capex allocation for the ongoing capacity expansion project, the Company is upbeat on planned growth by further consolidating its market share in LV, MV and EHV Cables segment.

The outlook for the full year remains steady both in terms of revenue and profitability, driven by strong domestic demand and improved global opportunities in Extra High Voltage (EHV), Medium and Low Voltage (MV & LV) Cables and Capacitors.

"The financial results of the Company for the quarter and six months ended 30th September, 2026 reflect improved operational performance, with structured demand for power cables continuing to remain buoyant despite commodity price volatility. The Company continues to remain positive on export front with improved demand for its products supported by global energy transition investments, renewed emphasis on energy security with competitiveness and substantial rise in grid infrastructure for clean energy as the power sector is the single largest driver of emission reduction." – said Mr.Y.S.Lodha, Managing Director & CEO.

"The global electricity demand continues to accelerate at pace faster than supply propelled by the combined forces, interalia, of digitalization (AI and data storage increase demand for reliable power), electrification and industrialization thereby influencing the operating environment for wire and cable industry. The Company, therefore, sees opportunity for sustained growth in its power cables and quality power solution products businesses which shall be adequately met from continuous ramp-up of production capacity at its Satna and Goa facilities in near to medium term." – Mr.Lodha added.

Highlights on Half Yearly Performance - Standalone Financial Results

(₹ in crore)

Period	Revenue from Operation	EBIDTA	Finance Costs	Depreciation	PBT	PAT
2026-27 H1	1963.63	188.90	77.20	25.06	86.63	70.30
2025-26 H1	1414.48	143.92	51.18	17.71	75.03	56.04

Highlights on Quarterly Performance - Standalone Financial Results

(₹ in crore)

Period	Revenue from Operation	EBIDTA	Finance Costs	Depreciation	PBT	PAT
2026-27 Q2	1018.57	94.32	40.71	12.88	40.73	33.12
2025-26 Q2	814.29	83.72	27.06	9.15	47.51	36.55

Highlights on Half Yearly Performance - Consolidated Financial Results

(₹ in crore)

Period	Revenue from Operation	PBT	PAT
2026-27 H1	1963.63	161.91	133.99
2025-26 H1	1414.48	108.94	81.87

Highlights on Quarterly Performance - Consolidated Financial Results

(₹ in Crores)

Period	Revenue from Operation	PBT	PAT
2026-27 Q2	1018.57	77.07	63.85
2025-26 Q2	814.29	62.59	48.27

The Company's ongoing capacity augmentation project, with a total outlay of approx. Rs.625 crore has already achieved significant milestones. The final phase of the project concerning Medium (MV) and High Voltage (HV) cable capacity expansion has observed a slight delay due to reasons beyond control and is now expected to be fully operational by end of December, 2026. Upon completion, the expanded capacity is expected to significantly enhance the Company's manufacturing capabilities and support sustained growth in in the MV & HV cable business. The technological upgradation and modernization of EHV cable manufacturing facility at Satna, aimed at enhancing manufacturing precision, improving production flexibility and meeting evolving international quality, safety, and environmental standards, is progressing as per planned schedule. This would further strengthen the Company's competitiveness and expand its export opportunities.

The Company's Joint Venture viz. Birla Furukawa Fibre Optics Private Limited continues to record a stellar financial performance and achieved highest ever profitability since inception during the quarter ended 30th September, 2026. The production capacity augmentation project with an estimated outlay of approximately Rs.4800 crore being implemented by the said Joint Venture in phased manner along with state of the art upstream "Preform" manufacturing facility to support the proposed increased production capacity of high performance "Optical Fibre" is progressing satisfactorily as per schedule.

Universal Cables Limited, an MP Birla Group Company, founded in 1962 by the late Shri Madhav Prasadji Birla, then chairman. A pioneer in the power cables industry, Universal Cables Limited is engaged in manufacturing and /or sale of Electrical and other Cables, Wires, Conductors, Accessories for Cables and Conductors, Product for quality power Solutions eg. Capacitors and Capacitor Banks, Harmonic Filters, etc. and Turnkey Projects predominantly relating to Electrical Cables, Conductors, Capacitors & Capacitor Banks, etc. and has over time developed cutting edge products in technical collaboration with renowned global companies. Universal Cables' production facilities are located at Satna (Madhya Pradesh) and Verna (Goa).

For further information, please contact Mr. Tarun Chugh (Chief Marketing Officer) at tarun@unistar.co.in Mob :: 9810070570.

Disclaimer: This Release/Communication, except for historical information, may contain statements and/or similar expressions or variations or terms indicating future performance or results, financial or otherwise, which may be forward-looking statements. These forward-looking statements are based on certain expectations, assumptions, anticipated developments and other factors which are not limited only to risk and uncertainties regarding fluctuations in earnings, market growth, intense competition and the pricing environment in the market, ability to maintain and manage key customer relationship and supply chain sources and those factors which may affect our ability to implement business strategies successfully such as changes in regulatory environments,

political instability, change in fibre, copper, aluminium, oil and other input costs and new or changed priorities of the trade. The Company, therefore, cannot guarantee that the forward-looking statements made herein shall be realized. The Company, based on changes as stated above, may alter, amend, modify or make necessary corrective changes in any manner to any such forward-looking statement contained herein or make written or oral forward-looking statements as may be required from time to time based on subsequent developments and events. The Company does not undertake any obligation to update forward-looking statements that may be made from time to time by or on behalf of the Company to reflect the events or circumstances after the date hereof.

AJAY KUMAR SHARMA

Digitally signed by AJAY KUMAR SHARMA
Date: 2026.11.04 21:24:06 +05'30'

UNIVERSAL CABLES LTD. P.O. BIRLA VIKAS SATNA (M.P.)

ANNEXURE – C

Details required under Regulation 30 read with Schedule III, Part A, Para A (7) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the applicable SEBI Master Circular dated 30 January 2026

Sr. no.	Details of event(s) that need to be provided	Resignation of Shri Kishore Kumar Mehrotra as a Non-Executive Independent Director	Appointment of Sutirtha Bhattacharya as an additional Director designated as Non-Executive Independent Director
1 -	Reason for change viz. appointment, Resignation.	Completion of tenure as Non-Executive Independent Director The tenure of Shri Kishore Kumar Mehrotra as a Non-Executive Independent Director of the Company shall stand completed on 10 November 2026, and accordingly, he shall cease to be a Director of the Company with effect from the close of business hours on 10th November, 2026.	Appointment of Shri Sutirtha Bhattacharya as an Additional Director in the category of Non-Executive Independent Director.
2-	Date of appointment/ cessation (as applicable) & term of appointment.	Date of cessation: With effect from close of business hours on 10th November, 2026.	Appointed as **an additional Director in the category of Non-Executive Independent Director**, not liable to retire by rotation, for a term of 5 consecutive years from 4th November, 2026, to 3rd November, 2031, subject to approval of the shareholders of the Company.
3-	Brief Profile (in case of appointment)	Not Applicable	Shri Sutirtha Bhattacharya is a retired 1985-batch Indian Administrative Service (IAS) officer of the Telangana cadre (erstwhile Andhra Pradesh cadre), with over 35 years of extensive experience in public administration, energy, infrastructure development, finance and corporate governance. He has held several distinguished leadership positions, including Chairman-cum-Managing Director of Coal India Limited and The Singareni Collieries Company Limited, and Chairperson of the West Bengal Electricity Regulatory Commission. During his tenure with the Government of erstwhile Andhra Pradesh, he served in key positions, including Principal Secretary (Energy), Principal Secretary (Infrastructure & Investment) and Chairman-cum-Managing Director of the State Power Transmission Company. He was instrumental in overseeing power sector operations and facilitating major infrastructure and public-private partnership projects. He has also served on the Boards of several prominent organisations, including PTC India Limited and GMR Hyderabad International Airport Limited. He is presently serving as an Independent Non-Executive Director of Cheviot Company Limited.

			In recognition of his leadership and contributions to the public sector, he was conferred the Best CEO – Public Sector Undertaking Award at the Forbes India Leadership Awards in 2016. Shri Bhattacharya is a Physics graduate from Presidency College, Kolkata, affiliated with the University of Calcutta.
4-	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Shri Sutirtha Bhattacharya is not related to any director of the Company. Shri Sutirtha Bhattacharya is not debarred from holding the office of Director by virtue of any order of SEBI or any other such authority.

AJAY KUMAR SHARMA

Digitally signed by AJAY KUMAR SHARMA
Date: 2026.11.04 21:23:39 +05'30'

UNIVERSAL CABLES LTD. P.O. BIRLA VIKAS SATNA (M.P.)