MP BIRLA GROUP

Birla Cable Limited
Regd. Office & Works :
Udyog Vihar, P.O. Chorhata, Rewa - 486 006 Madhya Pradesh, India.
Telephone : +91 07662 400580 · Fax : +91 07662 400680
E-Mail : headoffice@birlacable.com · Website : www.birlacable.com
PAN No. AABCB1380L · CIN No. L31300MP1992PLC007190
GSTIN : 23AABCB1380L1ZW

BCL/26-27/Reg-30/33 5 NOV 2026

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

Company's Scrip Code: 500060

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: BIRLACABLE

Dear Sir/Madam,

Sub: Submission of Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half year ended on 30th September, 2026

This is to inform you that the Board of Directors of the Company at its Meeting held today, i.e. 5th November, 2026, interalia, has approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Pursuant to Regulation 30 of the SEBI Listing Regulations, please find enclosed herewith the statement in the prescribed format showing the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September, 2026 along with the Limited Review Reports of the Statutory Auditors thereof.

The aforesaid Meeting of the Board of Directors of the Company commenced at 12.15 P.M. and concluded at 1.45 P.M.

The financial results will also be uploaded on the Company's website at https://www.birlacable.com.

We request you to kindly take the above on record and oblige.

Thanking you,

Yours faithfully,
For Birla Cable Limited

SUMAN
Digitally signed by SUMAN
Date: 2026.11.05 13:49:53 +05'30'

(Suman)
Company Secretary

Encl: As above.

ISO 9001 = ISO 14001 ISO 45001 · TL 9000 BUREAU VERITAS Certification · CERTIFIED ISO 27001 BUREAU VERITAS · ISO 22301

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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	**30.09.2026**	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	**(Unaudited)**	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from Operations	**35481.08**	26663.67	17606.70	**62144.75**	35250.46	77111.40
	(b) Other Income	**127.33**	78.15	42.73	**205.48**	97.36	378.28
	Total Income	**35608.41**	26741.82	17649.43	**62350.23**	35347.82	77489.68
2	**Expenses**						
	(a) Cost of Raw Materials Consumed	**28375.89**	19819.05	14063.43	**48194.94**	29132.14	63435.58
	(b) Purchases of Stock-in-Trade	**-**	-	0.62	**-**	2.81	2.81
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	**(1262.54)**	(305.80)	356.37	**(1568.34)**	(195.27)	(821.40)
	(d) Employee Benefits Expense	**962.88**	850.42	921.53	**1813.30**	1800.62	3701.20
	(e) Finance Costs	**209.22**	222.43	200.66	**431.65**	379.70	1233.51
	(f) Depreciation and Amortisation Expense	**343.02**	343.06	402.14	**686.08**	822.92	1578.55
	(g) Impairment Loss on Financial Assets (Net)	**-**	100.00	32.18	**100.00**	32.18	172.38
	(h) Other Expenses	**1935.29**	1604.74	1570.42	**3540.03**	3086.61	5927.81
	Total Expenses	**30563.76**	22633.90	17547.35	**53197.66**	35061.71	75230.44
3	**Profit before Tax (1-2)**	**5044.65**	4107.92	102.08	**9152.57**	286.11	2259.24
4	**Tax Expense**						
	(a) Current Tax	**1271.49**	1074.00	33.92	**2345.49**	97.92	752.54
	(b) Income Tax related to earlier years	**-**	-	-	**-**	-	1.37
	(c) Deferred Tax	**(8.53)**	(34.66)	(0.92)	**(43.19)**	(15.38)	(181.45)
5	**Net Profit for the Period (3-4)**	**3781.69**	3068.58	69.08	**6850.27**	203.57	1686.78
6	**Other Comprehensive Income (OCI)**						
	(a) Items that will not be re-classified to Profit or Loss	**1470.96**	4748.75	(522.91)	**6219.71**	1673.13	1256.92
	(b) Taxes relating to the above items	**(208.65)**	(678.86)	73.39	**(887.51)**	(240.47)	(184.91)
	Total Other Comprehensive Income for the period/ year comprising Profit/(Loss)	**1262.31**	4069.89	(449.52)	**5332.20**	1432.66	1072.01
7	**Total Comprehensive Income for the period/ year (Comprising Profit/(Loss) and Other Comprehensive Income) (Net of Tax) (5+6)**	**5044.00**	7138.47	(380.44)	**12182.47**	1636.23	2758.79
8	Paid-up Equity Share Capital (Face value of ₹10/- per Share)	**3000.00**	3000.00	3000.00	**3000.00**	3000.00	3000.00
9	Other Equity						25186.95
10	Basic & Diluted Earnings Per Share (₹) for the period/ year	**12.61**	10.23	0.23	**22.83**	0.68	5.62

Contd. ..2

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

UNAUDITED STANDALONE BALANCE SHEET

(₹ in lakhs)

Sl. No.	Particulars	As at 30.09.2026	As at 31.03.2026
A	**ASSETS**		
	(1) NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	**10335.40**	10989.12
	(b) Intangible Assets	**8.66**	9.97
	(c) Financial Assets		
	(i) Investments	**11496.95**	5259.40
	(ii) Loans	**6.41**	7.88
	(iii) Other Financial Assets	**174.74**	161.75
	(d) Other Non-current Assets	**8.45**	-
	Total Non-Current Assets	**22030.61**	16428.12
	(2) CURRENT ASSETS		
	(a) Inventories	**10439.95**	7896.82
	(b) Financial Assets		
	(i) Trade Receivables	**28436.44**	20297.37
	(ii) Cash and Cash Equivalents	**506.91**	32.14
	(iii) Bank Balances Other than (ii) above	**124.40**	298.14
	(iv) Loans	**11.47**	10.06
	(v) Others Financial Assets	**829.17**	862.45
	(c) Current Tax Assets (Net)	**5.83**	-
	(d) Other Current Assets	**1148.74**	715.55
	Total Current Assets	**41502.91**	30112.53
	Total Assets	**63533.52**	46540.65
B	**EQUITY AND LIABILITIES**		
	EQUITY		
	(a) Equity Share Capital	**3000.00**	3000.00
	(b) Other Equity	**36994.42**	25186.95
	Total Equity	**39994.42**	28186.95
	LIABILITIES		
	(1) NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	**3138.74**	3483.52
	(ii) Lease Liabilities	**74.29**	92.22
	(b) Provisions	**44.61**	28.36
	(c) Deferred Tax Liabilities (Net)	**1840.46**	991.65
	Total Non-Current Liabilities	**5098.10**	4595.75
	(2) CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	**7376.09**	9648.12
	(ii) Lease Liabilities	**35.02**	33.26
	(iii) Trade Payables		
	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	**1033.58**	920.18
	(B) Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	**8385.37**	2152.00
	(iv) Other Financial Liabilities	**242.24**	217.25
	(b) Other Current Liabilities	**824.50**	522.17
	(c) Provisions	**159.86**	138.92
	(d) Current Tax Liabilities (Net)	**384.34**	126.05
	Total Current Liabilities	**18441.00**	13757.95
	Total Equity and Liabilities	**63533.52**	46540.65

Contd. ..3

V. SANKARAIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

UNAUDITED STATEMENT OF STANDALONE CASH FLOW

(₹ in lakhs)

	Description	For the half year ended 30th September, 2026		For the half year ended 30th September, 2025	
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit Before Tax		**9152.57**		286.11
	Adjustments for :				
	Depreciation and Amortisation Expenses	686.08		822.92	
	(Profit)/Loss on Disposal of Property, Plant and Equipment (Net)	-		(1.83)	
	(Gain)/Loss on Unrealised Foreign Exchange Rate Fluctuations	(329.40)		(148.96)	
	Impairment Loss on Financial Assets (Net)	100.00		32.18	
	Interest Income	(9.54)		(53.87)	
	Dividend Income	(35.41)		(31.48)	
	Interest Expense	367.31		455.38	
			779.04		1074.34
	Operating Profit before Change in Assets and Liabilities		**9931.61**		1360.45
	Change in Assets and Liabilities :				
	Increase/(Decrease) in Trade Payables, Provisions and Other Liabilities	6695.52		(375.58)	
	Decrease/(Increase) in Trade Receivables	(7896.19)		523.98	
	Decrease/(Increase) in Inventories	(2543.13)		(1889.40)	
	Decrease/(Increase) in Loans and Advances	(731.88)		(121.83)	
			(4475.68)		(1862.83)
	Cash Flow generated from/(used in) Operations		**5455.93**		(502.38)
	Direct Taxes Paid (Net of Refunds)		**(2088.54)**		(21.25)
	Net Cash Flow from/(used in) Operating Activities (A)		**3367.39**		(523.63)
B.	**CASH FLOWS FROM INVESTING ACTIVITIES**				
	Purchase of Property, Plant and Equipment (Including Capital Advances, Capital Work in Progress and Payables against Capital Expenditure)	(73.12)		(120.09)	
	Proceeds from Sale of Property, Plant and Equipment	347.00		2.88	
	(Investment)/Maturity of Bank Deposits	90.99		1079.24	
	Interest Received	84.52		125.52	
	Dividend Received	35.41		31.48	
	Net Cash Flow from/(used in) Investing Activities (B)		**484.80**		1119.03
C.	**CASH FLOWS FROM FINANCING ACTIVITIES**				
	Proceeds from Long Term Borrowings	-		61.41	
	Repayment from Long Term Borrowings	(1561.68)		(1530.75)	
	Proceeds/(Repayment) from Short Term Borrowings (Net)	(1089.92)		1288.93	
	Repayment of Lease Liability - Principal	(16.16)		(14.57)	
	Repayment of Lease Liability - Interest	(6.16)		(7.75)	
	Interest Paid	(328.50)		(443.55)	
	Dividend Paid	(375.00)		-	
	Net Cash Flow from/(used in) Financing Activities (C)		**(3377.42)**		(646.28)
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		**474.77**		(50.88)
	Cash and Cash Equivalents at the beginning of the year		**32.14**		82.92
	Cash and Cash Equivalents at the end of the period/year		**506.91**		32.04
	Components of Cash and Cash Equivalents				
	Cash on Hand		**5.65**		3.35
	Cheques/Drafts on Hand		**22.04**		28.22
	Balance with Banks		**479.22**		0.47
			506.91		32.04

Contd. ..4

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W 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 5th November, 2026. The Statutory Auditors of the Company have carried out a limited review of the said results.

2 The Company has only one reportable primary business segment i.e. Cables, based on guiding principles given in Ind AS 108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.

3 The 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 ₹ 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.

During the quarter ended 30th September, 2026, the Company received Observation Letters with "No Objection" from the National Stock Exchange of India Limited (NSE) and "No Adverse Observations" from BSE Limited (BSE) respectively as required under Regulation 37(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in relation to the Scheme. The First Motion application has been filed with the jurisdictional National Company Law Tribunal (NCLT) seeking directions for convening or dispensing with meetings of shareholders and creditors. The Scheme is subject to receipt of the requisite statutory and regulatory approvals, including sanction by the NCLT.

4 The Figures for the previous period/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's/year's classification.

For BIRLA CABLE LIMITED

H. V. Lodha

(HARSH V. LODHA)
CHAIRMAN
DIN: 00394094
New Delhi

Annexure to our report of even date

Date : 5th November, 2026

VISHAL AGARWAL
M. No. 556367

V. SANKAR AIYAR & CO.
NEW DELHI
FRN 109208W
CHARTERED ACCOUNTANTS

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

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

To the Board of Directors of Birla Cable Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Birla Cable Limited (the "Company") for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026 (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Vishal Agarwal
Partner
M. No. 556367
UDIN: 26556367UNLFDX5671

Place: New Delhi
Date: November 05, 2026

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

MP BIRLA GROUP

BIRLA CABLE LIMITED

Regd. Office: Udyog Vihar, P.O.Chorhata, Rewa - 486 006 (M.P.)
CIN: L31300MP1992PLC007190
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	**30.09.2026**	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	**(Unaudited)**	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from Operations	**35481.08**	26663.67	17606.70	**62144.75**	35250.46	77111.40
	(b) Other Income	**127.14**	78.09	42.73	**205.23**	97.36	378.68
	Total Income	**35608.22**	26741.76	17649.43	**62349.98**	35347.82	77490.08
2	**Expenses**						
	(a) Cost of Raw Materials Consumed	**28375.89**	19819.05	14063.43	**48194.94**	29132.14	63435.58
	(b) Purchases of Stock-in-Trade	**-**	-	0.62	**-**	2.81	2.81
	(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade, etc.	**(1262.54)**	(305.80)	356.37	**(1568.34)**	(195.27)	(821.40)
	(d) Employee Benefits Expense	**962.88**	850.42	921.53	**1813.30**	1800.62	3701.20
	(e) Finance Costs	**209.21**	222.44	200.67	**431.65**	379.73	1233.57
	(f) Depreciation and Amortisation Expense	**343.02**	343.06	402.14	**686.08**	822.92	1578.55
	(g) Impairment Loss on Financial Assets (Net)	**-**	100.00	32.18	**100.00**	32.18	172.38
	(h) Other Expenses	**1935.10**	1603.64	1568.00	**3538.74**	3082.28	5924.35
	Total Expenses	**30563.56**	22632.81	17544.94	**53196.37**	35057.41	75227.04
3	**Profit before Tax (1-2)**	**5044.66**	4108.95	104.49	**9153.61**	290.41	2263.04
4	**Tax Expense**						
	(a) Current Tax	**1271.49**	1074.00	33.92	**2345.49**	97.92	752.54
	(b) Income Tax related to earlier years	**0.59**	-	-	**0.59**	-	1.37
	(c) Deferred Tax	**(8.54)**	(34.56)	(0.68)	**(43.10)**	(14.97)	(181.16)
5	**Net Profit for the Period (3-4)**	**3781.12**	3069.51	71.25	**6850.63**	207.46	1690.29
6	**Other Comprehensive Income (OCI)**						
	(a) Items that will not be re-classified to Profit or Loss	**1470.96**	4748.75	(522.91)	**6219.71**	1673.13	1256.92
	Taxes relating to the above items	**(208.65)**	(678.86)	73.39	**(887.51)**	(240.47)	(184.91)
	(b) Items that will be re-classified to Profit or Loss	**0.90**	0.34	1.57	**1.24**	1.42	4.12
	Taxes relating to the above items	**(0.22)**	(0.09)	(0.40)	**(0.31)**	(0.36)	(1.04)
	Total Other Comprehensive Income for the period/ year comprising Profit/(Loss)	**1262.99**	4070.14	(448.35)	**5333.13**	1433.72	1075.09
7	**Total Comprehensive Income for the period/ year (Comprising Profit/(Loss) and Other Comprehensive Income) (Net of Tax) (5+6)**	**5044.11**	7139.65	(377.10)	**12183.76**	1641.18	2765.38
8	Paid-up Equity Share Capital (Face value of ₹10/- per Share)	**3000.00**	3000.00	3000.00	**3000.00**	3000.00	3000.00
9	Other Equity						25090.31
10	Basic & Diluted Earnings Per Share (₹) for the period	**12.60**	10.23	0.24	**22.84**	0.69	5.63

Contd. ..2

V. SANKAR AIYAR & CO. NEW DELHI FRN-109208W CHARTERED ACCOUNTANTS

UNAUDITED CONSOLIDATED BALANCE SHEET

(₹ in lakhs)

Sl. No.	Particulars	As at 30.09.2026	As at 31.03.2026
A	**ASSETS**		
	(1) NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	**10335.40**	10989.12
	(b) Intangible Assets	**8.66**	9.97
	(c) Financial Assets		
	(i) Investments	**11357.11**	5119.56
	(ii) Loans	**6.41**	7.88
	(iii) Other Financial Assets	**174.74**	161.75
	(d) Non-Current Tax Assets (Net)	**4.44**	3.28
	(e) Other Non-current Assets	**8.45**	-
	Total Non-Current Assets	**21895.21**	16291.56
	(2) CURRENT ASSETS		
	(a) Inventories	**10439.95**	7896.82
	(b) Financial Assets		
	(i) Trade Receivables	**28436.44**	20297.37
	(ii) Cash and Cash Equivalents	**545.08**	64.53
	(iii) Bank Balances Other than (ii) above	**124.40**	298.14
	(iv) Loans	**11.47**	10.06
	(v) Others Financial Assets	**829.63**	862.91
	(c) Current Tax Assets (Net)	**5.83**	-
	(d) Other Current Assets	**1151.57**	723.61
	Total Current Assets	**41544.37**	30153.44
	Total Assets	**63439.58**	46445.00
B	**EQUITY AND LIABILITIES**		
	EQUITY		
	(a) Equity Share Capital	**3000.00**	3000.00
	(b) Other Equity	**36899.07**	25090.31
	Total Equity	**39899.07**	28090.31
	LIABILITIES		
	(1) NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	**3138.74**	3483.52
	(ii) Lease Liabilities	**74.29**	92.22
	(b) Provisions	**44.61**	28.36
	(c) Deferred Tax Liabilities (Net)	**1840.87**	991.66
	Total Non-Current Liabilities	**5098.51**	4595.76
	(2) CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	**7376.09**	9648.12
	(ii) Lease Liabilities	**35.02**	33.26
	(iii) Trade Payables		
	(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises; and	**1033.58**	920.18
	(B) Total Outstanding Dues of Creditors Other than Micro Enterprises and Small Enterprises	**8386.37**	2152.98
	(iv) Other Financial Liabilities	**242.24**	217.25
	(b) Other Current Liabilities	**824.50**	522.17
	(c) Provisions	**159.86**	138.92
	(d) Current Tax Liabilities (Net)	**384.34**	126.05
	Total Current Liabilities	**18442.00**	13758.93
	Total Equity and Liabilities	**63439.58**	46445.00

Contd. ..3

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

UNAUDITED STATEMENT OF CONSOLIDATED CASH FLOW

(₹ in lakhs)

	Description	For the half year ended 30th September, 2026		For the half year ended 30th September, 2025	
A.	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit Before Tax		**9153.61**		290.41
	Adjustments for :				
	Depreciation and Amortisation Expenses	686.08		822.92	
	(Profit)/Loss on Disposal of Property, Plant and Equipment (Net)	-		(1.83)	
	(Gain)/Loss on Unrealised Foreign Exchange Rate Fluctuations	(329.40)		(148.96)	
	Impairment Loss on Financial Assets (Net)	100.00		32.18	
	Adjustment for Foreign Currency Translation Reserve (FCTL)	1.24		1.42	
	Interest Income	(9.54)		(53.87)	
	Dividend Income	(35.41)		(31.48)	
	Interest Expense	367.31		455.38	
			780.28		1075.76
	Operating Profit before Change in Assets and Liabilities		**9933.89**		1366.17
	Change in Assets and Liabilities :				
	Increase/(Decrease) in Trade Payables, Provisions and Other Liabilities	6695.54		(376.65)	
	Decrease/(Increase) in Trade Receivables	(7896.19)		523.98	
	Decrease/(Increase) in Inventories	(2543.13)		(1889.40)	
	Decrease/(Increase) in Loans and Advances	(726.65)		(108.97)	
			(4470.43)		(1851.04)
	Cash Flow generated from/(used in) Operations		**5463.46**		(484.87)
	Direct Taxes Paid (Net of Refunds)		**(2090.29)**		(25.42)
	Net Cash Flow from/(used in) Operating Activities (A)		**3373.17**		(510.29)
B.	**CASH FLOWS FROM INVESTING ACTIVITIES**				
	Purchase of Property, Plant and Equipment (Including Capital Advances, Capital Work in Progress and Payables against Capital Expenditure)	(73.12)		(120.09)	
	Proceeds from Sale of Property, Plant and Equipment	347.00		2.88	
	(Investment)/Maturity of Bank Deposits	90.99		1079.24	
	Interest Received	84.52		125.52	
	Dividend Received	35.41		31.48	
	Net Cash Flow from/(used in) Investing Activities (B)		**484.80**		1119.03
C.	**CASH FLOWS FROM FINANCING ACTIVITIES**				
	Proceeds from Long Term Borrowings	-		61.41	
	Repayment from Long Term Borrowings	(1561.68)		(1530.75)	
	Proceeds/(Repayment) from Short Term Borrowings (Net)	(1089.92)		1288.93	
	Repayment of Lease Liability - Principal	(16.16)		(14.57)	
	Repayment of Lease Liability - Interest	(6.16)		(7.75)	
	Interest Paid	(328.50)		(443.55)	
	Dividend Paid	(375.00)		-	
	Net Cash Flow from/(used in) Financing Activities (C)		**(3377.42)**		(646.28)
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		**480.55**		(37.54)
	Cash and Cash Equivalents at the beginning of the year		**64.53**		95.68
	Cash and Cash Equivalents at the end of the period		**545.08**		58.14
	Components of Cash and Cash Equivalents				
	Cash on Hand		**5.65**		3.35
	Cheques/Drafts on Hand		**22.04**		28.22
	Balance with Banks		**517.39**		26.57
			545.08		58.14

Contd. ..4

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

Notes:

1 Pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), the above Unaudited Consolidated Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 5th November, 2026. The Statutory Auditors of the Company have carried out a limited review of the said results.

2 The Group has only one reportable primary business segment i.e. Cables, based on guiding principles given in Ind AS 108 "Operating Segments" notified pursuant to Companies (Indian Accounting Standards) Rules, 2015. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.

3 The 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 ₹ 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.

During the quarter ended 30th September, 2026, the Company received Observation Letters with "No Objection" from the National Stock Exchange of India Limited (NSE) and "No Adverse Observations" from BSE Limited (BSE) respectively as required under Regulation 37(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in relation to the Scheme. The First Motion application has been filed with the jurisdictional National Company Law Tribunal (NCLT) seeking directions for convening or dispensing with meetings of shareholders and creditors. The Scheme is subject to receipt of the requisite statutory and regulatory approvals, including sanction by the NCLT.

4 The Figures for the previous period/year are re-classified/re-grouped, wherever necessary, to correspond with the current period's/year's classification.

For BIRLA CABLE LIMITED

H. V. Lodha

(HARSH V. LODHA)
CHAIRMAN
DIN: 00394094
New Delhi

Annexure to our report of even date

Date : 5th November, 2026

VS

VISHAL AGARWAL
M.No. 556367

V. SANKAR AIYAR & CO.
NEW DELHI
FRN 109208W
CHARTERED ACCOUNTANTS

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

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

To the Board of Directors of Birla Cable Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Birla Cable Limited (the "Holding Company") and its subsidiary (the Holding Company and subsidiary together referred to as "the Group") for the quarter ended September 30, 2026 and the year to date results for the period April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under regulations 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes results of the following entities:
   a) Birla Cable Limited (Holding Company)
   b) Birla Cable Infrasolutions DMCC (wholly owned subsidiary)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principle laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

Other Matter

6. The Statement includes the interim financial results and other financial information of a wholly-owned subsidiary, which have not been reviewed by its auditor and have been certified by the management of the Holding Company, whose interim financial results and other financial information (before consolidation adjustments) reflects total assets of Rs. 46.81 lakhs as at September 30, 2026 and total revenue of Rs. 3.90 lakhs and Rs. 7.77 lakhs, net profit after tax (including other comprehensive income) of Rs. 0.32 lakhs and Rs. 1.60 lakhs for the quarter ended September 30, 2026 and year to date results for the period from April 01, 2026 to September 30, 2026, respectively and cash flow of Rs. 5.78 lakhs for the six months ended September 30, 2026, as considered in the Statement, and have been furnished to us by the management of the Holding Company. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such unaudited interim results and other financial information prepared by the management. Based on the information and explanations given to us by management, these interim financial results are not material to the Group.

   Our conclusion is not modified in respect of this matter.

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

V. SANKAR AIYAR & CO. NEW DELHI FRN 109208W CHARTERED ACCOUNTANTS

Vishal Agarwal
Partner
M. No. 556367
UDIN: 26556367EDAGOA4766

Place: New Delhi
Date: November 05, 2026