



**wires & fabriks**

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

7, CHITTARANJAN AVENUE, KOLKATA-700 072, INDIA

Phone : 91-33-4012 4012

E-mail : wfc@wirefabrik.com

Website : www.wirefabrik.com

**AN ISO 9001 - 2015 COMPANY**

**CIN : L29265WB1957PLC023379**

• ☐ PAPER MACHINE CLOTHING ☐ PAPER MAKING CHEMICALS

BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street,  
Mumbai - 400001

Date: 24.05.2025

Scrip Code: BSE-507817

Dear Sir,

**Sub: Outcome of the Board Meeting:**

- (1) **Audited Financial Results for the Quarter and Year ended 31<sup>st</sup> March, 2025, pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015.**
- (2) **Recommendation of Dividend, pursuant to Regulation 43 of SEBI (LODR) Regulations, 2015.**

Pursuant to regulation 33 read with regulation 30(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Audited Financial Results of the Company for the Quarter and Year ended 31<sup>st</sup> March, 2025 (including Statement of Assets & Liabilities and Cash Flow Statement) as approved by the Board of Directors in its Meeting held on 24th May, 2025, along with a Declaration for Audit Report with unmodified opinion and the Statutory Auditor's Report for the said period.

Further, pursuant to regulation 43 read with regulation 30(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would also like to inform that, the Board has also recommended a Dividend of 1% (Rs. 0.10) on the fully paid-up Equity Shares of Rs. 10 each of the Company, subject to the approval of the Shareholders in the forthcoming Annual General Meeting of the Company.

The meeting commenced at 11.30 a.m. and concluded at 1.45 p.m.

Thanking you,  
Yours' faithfully,  
For, **WIRES AND FABRIKS (SA) LTD**

**Bishwajit Singh**  
**Company Secretary & Compliance Officer**  
**Membership No. A38395**

Enclosed: As above



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Dalal Street,  
Mumbai - 400001

Date: 24.05.2025

**Scrip Code: BSE-507817**

Dear Sir,

**Sub: Declaration with respect to audit report with unmodified opinion for the quarter and year ended 31<sup>st</sup> March, 2025**

Pursuant to second proviso to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby declared that the Statutory Auditor of the Company has expressed an unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2025.

Request you to take note of the above.

Thanking you,

Yours' faithfully,

For, **WIRES AND FABRIKS (SA) LTD**

**Bishwajit Singh**  
**Company Secretary & Compliance Officer**  
**Membership No. A38395**



# Jain Shrimal & Co.

Chartered Accountants

62, Gangwal Park, M. D. Road, Jaipur-302004

T-0141-2613966, E- legal@jainshrimal.com, W-www.jainshrimal.com

**Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Wires and Fabriks (SA) Limited

Report on the audit of the Standalone Financial Results

### Opinion

We have audited the accompanying standalone quarterly financial results of Wires and Fabriks (SA) Limited (the company) for the quarter ended 31st March, 2025 and the year-to-date results for the period 1st April, 2024 to 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2025 as well as the year-to-date results for the period from 1st April, 2024 to 31st March, 2025.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.





## **Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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. 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone 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 these standalone financial results.

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 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 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 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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.

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



Place: Jaipur  
Date: 24.05.2025  
UDIN: 25414627BMKQME2359

*Anshul Chittora*  
Anshul Chittora  
Partner  
Membership No. 414627



# WIRES & FABRIKS (S.A.) LIMITED

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

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

(Rs. In Laacs)

## Statement of Standalone Audited Financial Results for the quarter and year ended 31st March, 2025

Particulars	Quarter Ended			Year Ended	
	31.03.25	31.12.24	31.03.24	31.03.25	31.03.24
	Audited	Unaudited	Audited	Audited	Audited
1 Revenue from operations	2657.90	2920.78	2643.23	10902.41	10859.71
2 Other income	8.33	3.73	103.16	122.17	117.62
3 Total Income (1+2)	2666.23	2924.51	2746.39	11024.58	10977.33
4 Expenses					
(a) Cost of materials consumed	683.96	905.55	841.53	3253.97	3159.66
(b) Purchase of stock-in-trade	35.32	85.32	16.89	186.67	102.08
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	-338.91	24.34	-110.50	-452.06	-284.70
(d) Employee benefits expenses	432.06	412.64	424.15	1622.26	2121.91
(e) Finance costs	321.95	148.82	192.16	740.56	609.01
(f) Depreciation & amortisation expenses	252.50	203.96	285.00	933.17	1135.59
(g) Other Expenditure	1228.96	1061.36	1079.39	4529.10	4002.40
Total expenses (4)	2615.84	2841.99	2728.62	10813.67	10845.95
5 Profit/ (Loss) before exceptional items & tax (3-4)	50.39	82.52	17.77	210.91	131.38
6 Exceptional Items	-	-	-	-	-
7 Profit/ (loss) before tax (5-6)	50.39	82.52	17.77	210.91	131.38
8 Tax Expenses					
(a) Current tax	0.00	-0.15	0.00	-0.15	-3.72
(b) Deferred tax	19.59	13.61	-13.50	60.73	-13.67
9 Profit / (loss) for the period (7-8)	30.80	69.06	31.27	150.33	148.77
10 Other comprehensive income (Net)	0.08	-	3.09	0.08	3.09
11 Total comprehensive income for the period (9+10) ( comprising profit/ (loss) and other comprehensive income for the period)	30.88	69.06	34.36	150.41	151.86
12 Paid-up equity share capital (face value Rs.10/- per share)	305.63	305.63	305.63	305.63	305.63
13 Reserves (excluding Revaluation Reserve)				4727.37	4580.02
14 Earning per share (not annualised, In Rs.):					
(a) Basic	1.01	2.26	1.02	4.92	4.87
(b) Diluted	1.01	2.26	1.02	4.92	4.87

### Notes:

- The above results were reviewed by the Audit Committee & thereafter approved by the Board of Directors in their meetings held on 24th May, 2025.
- The Board of Directors have recommended dividend of Rs.0.10 per share on the equity shares of Rs. 10/- each for the year ended 31st March, 2025 subject to the approval of members in their ensuing Annual General Meeting.
- Company's Expansion cum Modernisation Project is Complete.
- Previous year/ quarter figures have been re-arranged/ re-grouped wherever considered necessary. The figures for quarter ended 31st March, 2025 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures upto the third quarter of the financial year.

Place : Jaipur  
Date : 24.05.2025



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

M. Khanan (Managing Director)  
(DIN: 00459612)



**WIRES & FABRIKS (S.A.) LIMITED**  
**Statement of Assets and Liabilities as per Regulation 33 of SEBI ( Listing Obligations & Disclosure Requirements ) Regulations, 2015**

(Rs. In Lacs)

Particulars	As at 31.03.2025	As at 31.03.2024
<b>A. ASSETS</b>		
<b>Non Current Assets</b>		
a) Property, Plant and Equipment	12882.67	7372.99
b) Capital Work-in-progress	8.21	1061.10
c) Right-of-use Assets	6.88	8.54
d) Intangible Assets	0.08	0.19
e) Financial Assets:		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other Financial Assets	40.25	39.34
f) Other Non Current Assets	64.02	97.95
<b>Total Non Current Assets</b>	<b>13002.11</b>	<b>8580.11</b>
<b>Current Assets</b>		
a) Inventories	3938.48	3560.67
b) Financial Assets:		
(i) Trade Receivables	2872.85	2467.49
(ii) Cash and Cash Equivalents	28.88	33.64
(iii) Other Bank Balances	18.80	19.80
(iv) Other Financial Assets	28.43	32.11
c) Current Tax Assets (Net)	-	15.40
d) Other Current Assets	914.57	716.70
<b>Total Current Assets</b>	<b>7802.01</b>	<b>6845.81</b>
<b>TOTAL - ASSETS</b>	<b>20804.12</b>	<b>15425.92</b>
<b>B. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share capital	305.63	305.63
b) Other Equity	4727.37	4580.02
<b>Equity</b>	<b>5033.00</b>	<b>4885.65</b>
<b>Non Current Liabilities</b>		
a) Financial Liabilities		
(i) Borrowing	8408.05	4936.93
b) Provisions	273.29	211.23
c) Deferred Tax Liabilities (net)	138.45	112.90
d) Other Non Current Liabilities	573.63	152.87
<b>Total Non Current Liabilities</b>	<b>9393.42</b>	<b>5413.93</b>
<b>Current Liabilities</b>		
a) Financial Liabilities		
(i) Borrowings	4226.40	3301.08
(ii) Trade Payables	545.29	550.86
(iii) Other Financial Liabilities	207.37	105.41
b) Current Tax Liabilities (Net)	5.93	-
c) Other Current Liabilities	663.65	541.86
d) Provisions	729.06	627.13
<b>Total Current liabilities</b>	<b>6377.70</b>	<b>5126.34</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>20804.12</b>	<b>15425.92</b>

Place: Jaipur  
Dated: 24.05.2025



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

M. Khatan (Managing Director)

(DIN: 00459612)



# WIRES AND FABRIKS (S.A.) LIMITED

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

	YEAR ENDED 31st MARCH 2025	YEAR ENDED 31st MARCH 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net profit before tax and extra ordinary items	210.91	131.38
<b>Adjustments for :</b>		
Depreciation and amortisation expenses	933.17	1,135.59
Amortisation of Deferred Endowment	162.87	27.73
(Profit) / Loss on sale of assets	8.04	-77.47
Liabilities no longer required written back	-4.49	-13.69
Provision for expected credit loss	0.86	-3.34
Income from Interest	-4.16	-5.82
Rent Received	-10.08	-10.08
Interest expenses	660.91	436.82
	1,747.12	1,489.74
<b>Operating profit before changes in current / non-current assets and liabilities</b>	<b>1,958.03</b>	<b>1,621.12</b>
<b>Adjustments for :</b>		
Non Current / Current Financial and other assets	-619.38	-11.88
Inventories	-377.80	-831.20
Non Current / Current Financial and other liabilities / provisio	786.36	-449.84
	-210.82	-1,292.92
<b>CASH GENERATED FROM OPERATIONS</b>	<b>1,747.21</b>	<b>328.20</b>
Direct Taxes Paid	-13.71	-26.82
<b>CASH FLOW BEFORE EXTRA ORDINARY ITEMS</b>	<b>1,733.50</b>	<b>301.38</b>
Extra Ordinary Items	-	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>1,733.50</b>	<b>301.38</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	-5,515.81	-892.47
Sale of Fixed Assets	9.70	128.97
Interest Received	4.16	5.82
Rent Received	10.08	10.08
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>-5,491.87</b>	<b>-747.60</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long Term Borrowings	4,879.94	120.06
Repayment of Long Term Borrowing	-1,026.62	-400.16
Proceeds from Short Term Borrowings	543.12	1,148.96
Interest Paid	-638.99	-407.50
Dividend Paid	-3.84	-5.28
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<b>3,753.61</b>	<b>456.08</b>
<b>Net increase / (Decrease) in cash and cash equivalents (A + B + C)</b>	<b>-4.76</b>	<b>9.86</b>
Opening cash and cash Equivalents	33.64	23.78
Closing cash and cash Equivalents	28.88	33.64

Place: Jaipur  
Date: 24.05.2025



for Wires & Fabriks (S.A.) Ltd

M. Khaitan (Managing Director)