CA **Jain Shrimal & Co.**
Chartered Accountants
62, Gangwal Park, M. D. Road, Jaipur-302004
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LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

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

We have reviewed the accompanying statement of unaudited financial results of Wires and Fabriks (S.A.) Limited ("the Company") for the period ended 30th September, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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

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

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

JAIN SHRIMAL & CO. FRN-001704C JAIPUR CHARTERED ACCOUNTANTS

Anshul Chittora
Partner
Membership No. 414627
UDIN: 25414627BMKRAG8396

Place: Jaipur
Date: 13h November, 2025

WIRES & FABRIKS (S.A.) LIMITED

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

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

(Rs. In Lacs)

Statement of Standalone Unaudited Financial Results for the Quarter and Six Months ended 30th September, 2025

	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.25	30.06.25	30.09.24	30.09.25	30.09.24	31.03.25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Revenue from operations**	2934.16	2794.78	2779.26	5728.94	5323.73	10902.41
2	**Other income**	10.87	20.44	4.12	31.31	110.11	122.17
3	**Total Income (1+2)**	2945.03	2815.22	2783.38	5760.25	5433.84	11024.58
4	**Expenses**						
	(a) Cost of materials consumed	525.18	665.65	814.59	1190.83	1664.46	3253.97
	(b) Purchase of stock-in-trade	0.00	7.63	4.70	7.63	66.03	186.67
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	264.38	-29.09	-59.27	235.29	-137.49	-452.06
	(d) Employee benefits expenses	432.64	424.41	405.15	857.05	777.56	1622.26
	(e) Finance costs	255.29	266.82	141.86	522.11	269.79	740.56
	(f) Depreciation & amortisation expenses	352.25	350.94	240.95	703.19	476.71	933.17
	(g) Other Expenditure	1096.22	1125.53	1179.22	2221.75	2238.78	4529.10
	Total expenses (4)	2925.96	2811.89	2727.20	5737.85	5355.84	10813.67
5	**Profit/ (Loss) before exceptional items & tax (3-4)**	19.07	3.33	56.18	22.40	78.00	210.91
6	Exceptional Items	-	-	-	-	-	-
7	**Profit/ (loss) before tax (5-6)**	19.07	3.33	56.18	22.40	78.00	210.91
8	**Tax Expenses**						
	(a) Current tax	0.00	0.00	0.00	0.00	0.00	-0.15
	(b) Deferred tax	16.58	2.12	13.20	18.70	27.53	60.73
9	**Profit / (loss) for the period (7-8)**	2.49	1.21	42.98	3.70	50.47	150.33
10	**Other comprenhensive income (Net)**	-	-	-	-	-	0.08
11	**Total comprenhensive income for the period (9+10) (comprising profit/ (loss) and other comprehensive income for the period)**	2.49	1.21	42.98	3.70	50.47	150.41
12	Paid-up equity share capital (face value Rs.10/- per share)	305.63	305.63	305.63	305.63	305.63	305.63
13	Reserves (excluding Revaluation Reserve)						4727.37
14	**Earning per share (not annualised, In Rs.):**						
	(a) Basic	0.08	0.04	1.41	0.12	1.65	4.92
	(b) Diluted	0.08	0.04	1.41	0.12	1.65	4.92

Notes:

1 The above results were reviewed by the Audit Committee & thereafter approved by the Board of Directors in their meetings held on 13th November, 2025

2 Previous year/ quarter figures have been re-arranged/ re-grouped wherever considered necessary.

JAIN SHRIMAL & CO. CHARTERED ACCOUNTANTS FRN-001704C JAIPUR

WIRES & FABRIKS (S.A.) LIMITED JAIPUR

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

Place : Jaipur

Date : 13.11.2025

M. Khaitan (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 30.09.2025	As at 31.03.2025
A. ASSETS		
Non Current Assets		
a) Property, Plant and Equipment	12217.51	12882.67
b) Capital Work-in-progress	13.11	8.21
c) Right-of-use Assets	6.05	6.88
d) Intangible Assets	1.74	0.08
e) Financial Assets:		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other Financial Assets	29.74	40.25
f) Other Non Current Assets	44.78	64.02
Total Non Current Assets	12312.93	13002.11
Current Assets		
a) Inventories	3644.57	3938.48
b) Financial Assets:		
(i) Trade Receivables	3324.92	2872.85
(ii) Cash and Cash Equivalents	243.12	28.88
(iii) Other Bank Balances	13.46	18.80
(iv) Other Financial Assets	46.69	28.43
c) Current Tax Assets (Net)	-	-
d) Other Current Assets	865.43	914.57
Total Current Assets	8138.19	7802.01
TOTAL - ASSETS	**20451.12**	**20804.12**
B. EQUITY AND LIABILITIES		
Equity		
a) Equity Share capital	305.63	305.63
b) Other Equity	4728.03	4727.37
Equity	5033.66	5033.00
Non Current Liabilities		
a) Financial Liabilities		
(i) Borrowing	7708.79	8408.05
b) Provisions	273.29	273.29
c) Deferred Tax Liabilities (net)	153.41	138.45
d) Other Non Current Liabilities	540.22	573.63
Total Non Current Liabilities	8675.71	9393.42
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	4398.97	4226.40
(ii) Trade Payables	853.09	545.29
(iii) Other Financial Liabilities	67.27	207.37
b) Current Tax Liabilities (Net)	2.05	5.93
c) Other Current Liabilities	613.51	663.65
d) Provisions	806.86	729.06
Total Current liabilities	6741.75	6377.70
TOTAL - EQUITY AND LIABILITIES	**20451.12**	**20804.12**

JAIN SHRIMAL & CO. FRN-001704C JAIPUR CHARTERED ACCOUNTANTS

WIRES & FABRIKS (S.A.) LIMITED JAIPUR

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

Place: Jaipur
Dated: 13.11.2025

M. Khaitan (Managing Director)
(DIN-00459612)

WIRES AND FABRIKS (S.A.) LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2025

Rs. in Lakhs

	HALF YEAR ENDED 30th SEPTEMBER 2025 UNAUDITED		YEAR ENDED 31st MARCH 2025 AUDITED	
A. CASH FLOW FROM OPERATING ACTIVITIES :				
Net profit before tax and extra ordinary items		22.40		210.91
Adjustments for :				
Depreciation and amortisation expenses	703.19		933.17	
Amortisation of Deffered Endowment	33.41		162.87	
(Profit) / Loss on sale of assets	0.00		8.04	
Liabilities no longer required written back	0.00		-4.49	
Provision for expected credit loss	0.11		0.86	
Income from Interest	-17.96		-4.16	
Rent Received	-5.04		-10.08	
Interest expenses	483.77	1,197.48	660.91	1,747.12
Operating profit before changes in current / non-current assets and liabilities		1,219.88		1,958.03
Adjustments for :				
Non Current / Current Financial and other assets	-395.01		-619.38	
Inventories	293.90		-377.80	
Non Current / Current Financial and other liabilities / provisions	167.55	66.44	786.36	-210.82
CASH GENERATED FROM OPERATIONS		1,286.32		1,747.21
Direct Taxes Paid		-7.62		-13.71
CASH FLOW BEFORE EXTRA ORDINARY ITEMS		1,278.70		1,733.50
Extra Ordinary Items		-		-
NET CASH FROM OPERATING ACTIVITIES		1,278.70		1,733.50
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets		-68.35		-5,515.81
Sale of Fixed Assets		0.00		9.70
Interest Received		17.96		4.16
Rent Received		5.04		10.08
NET CASH USED IN INVESTING ACTIVITIES		-45.35		-5,491.87
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from Long Term Borrowings		0.00		4,879.94
Repayment of Long Term Borrowing		-604.33		-1,026.62
Proceeds from Short Term Borrowings		77.63		543.12
Interest Paid		-488.68		-638.99
Dividend Paid		-3.73		-3.84
NET CASH USED IN FINANCING ACTIVITIES		-1,019.11		3,753.61
Net increase / (Decrease) in cash and cash equivalents (A + B + C)		214.24		-4.76
Opening cash and cash Equivalents		28.88		33.64
Closing cash and cash Equivalents		243.12		28.88

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

Place : Jaipur

Date : 13.11.2025

M. Khaitan (Managing Director)

(DIN-00459612)