



Jain Shrimal & Co.

Chartered Accountants

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LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 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 quarter and nine months ended 31st December, 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

Place: Jaipur
Date: 10.02.2026




(Anshul Chittora)

Partner

Membership No. 414627
UDIN: 26414627XDSNZR9444

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 Unaudited Financial Results for the Quarter and Nine Months ended 31 st December, 2025

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.25	30.09.25	31.12.24	31.12.25	31.12.24	31.03.25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from operations	2939.62	2934.16	2920.78	8668.56	8244.51	10902.41
2 Other income	3.30	10.87	3.73	34.61	113.84	122.17
3 Total Income (1+2)	2942.92	2945.03	2924.51	8703.17	8358.35	11024.58
4 Expenses						
(a) Cost of materials consumed	523.00	525.18	905.55	1713.83	2570.01	3253.97
(b) Purchase of stock-in-trade	57.51	0.00	85.32	65.14	151.35	186.67
(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	270.62	264.38	24.34	505.91	-113.15	-452.06
(d) Employee benefits expenses	422.55	432.64	412.64	1279.60	1190.20	1622.26
(e) Finance costs	225.50	255.29	148.82	747.61	418.61	740.56
(f) Depreciation & amortisation expenses	353.22	352.25	203.96	1056.41	680.67	933.17
(g) Other Expenditure	1070.56	1096.22	1061.36	3292.31	3300.14	4529.10
Total expenses (4)	2922.96	2925.96	2841.99	8660.81	8197.83	10813.67
5 Profit/ (Loss) before exceptional items & tax (3-4)	19.96	19.07	82.52	42.36	160.52	210.91
6 Exceptional Items	-	-	-	-	-	-
7 Profit/ (loss) before tax (5-6)	19.96	19.07	82.52	42.36	160.52	210.91
8 Tax Expenses						
(a) Current tax	0.35	0.00	-0.15	0.35	-0.15	-0.15
(b) Deferred tax	11.92	16.58	13.61	30.62	41.14	60.73
9 Profit / (loss) for the period (7-8)	7.69	2.49	69.06	11.39	119.53	150.33
10 Other comprehensive income (Net)	-	-	-	-	-	0.08
11 Total comprehensive income for the period (9+10) (comprising profit/ (loss) and other comprehensive income for the period)	7.69	2.49	69.06	11.39	119.53	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	0.25	0.08	2.26	0.37	3.91	4.92
(b) Diluted	0.25	0.08	2.26	0.37	3.91	4.92

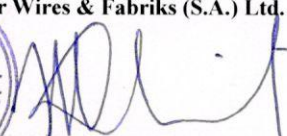
Notes:

- 1 The above results were reviewed by the Audit Committee & thereafter approved by the Board of Directors in their meetings held on 10th February, 2026
- 2 Previous year/ quarter figures have been re-arranged/ re-grouped wherever considered necessary.

Place : Jaipur

Date : 10.02.2026

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



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

