



# CENTRAL CABLES LTD.

30.05.2024

The Secretary,  
Metropolitan Stock Exchange of India Limited  
Vibgyor Towers, 4th Floor, Plot No. C62, G Block  
Opp-Trident Hotel, Bandra Kurla Complex, Bankdra (E)  
Mumbai- 400 098

Ref: Symbol- CENTRAL

Dear Sir,

**Reg: Outcome of Board Meeting held on 30<sup>th</sup> May, 2024**

With further reference to our letter dated 23<sup>th</sup> May, 2024, the Board of Directors of the Company in its meeting held on date i.e. 30<sup>th</sup> May, 2024 has, inter alia, reviewed and approved the following matters:

1. Reviewed and approved the Standalone Audited Financial Results of the Company for the quarter and year ended on 31<sup>st</sup> March, 2024 and have taken note of the Audit Report as issued by the Statutory Auditors on the aforesaid results and pursuant to regulation 30(6) and 33 of SEB) (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of the same is enclosed along with declaration with respect to un-modified opinion in audit reports of the Statutory Auditors as **Annexure-I**.

Please note that Statutory Auditors have expressed unmodified opinion for the aforesaid financial results.

2. Reviewed and approved the Audited Annual Accounts for the financial year ended on 31<sup>st</sup> March, 2024.

Please note that the meeting commenced at 2:00 P.M. and concluded at 5:00 P.M.

This may please be informed to the members of your Stock Exchange.

Thanking You,

Yours faithfully,

**For Central Cables Limited**

**Jaya Bajpai**  
Company Secretary

**Encl: As Above**

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CIN: L31300MH1981PLC023772

Regd. Office: 5, Temple Road, Civil Lines, Nagpur - 440001 India

Corporate Office: 1, Shakespeare Sarani, 6th Floor Room No. 6C, A. C. Market Kolkata- 700071

Tel.: +91- 712 - 2523054, 2546468; Fax: +91 - 712 – 2536149;

Email: [care.centralcables@gmail.com](mailto:care.centralcables@gmail.com); Website: [www.centralcables.in](http://www.centralcables.in)

**Independent Auditor's Report on Audit of Quarterly and Annual Standalone Financial Results of Central Cables Limited ("the Company") pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended**

**To the Board of Directors of  
Central Cables Limited,**

**Opinion**

We have audited the accompanying "Statement of Standalone Financial Results of Central Cables Limited ("the Company") for the Quarter/Year ended 31st March, 2024" ("the Statement"), being submitted by the Company pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) is presented in accordance with the requirements of Regulations 33 and 52 of the Listing Regulations; and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended.

**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 Auditor's Responsibilities for the Audit of the Statement 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Emphasis of Matter**

We also draw attention to note No.- 7 of financial result with regard to non-provision for impairment in respect of Sundry Debtors amounting to Rs.201.92 lacs - which is outstanding for more than 3 years. Management contemplates that the amount is fully recoverable. we are unable to comment on the carrying value of the above referred receivable and the shortfall, if any, on the amount that would be ultimately realized by the Company.

**Management's Responsibilities for the Statement**

This Statement is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone interim financial information for the quarter and year ended 31st March, 2024. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the net profit and other



comprehensive income/(loss) and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 Regulations 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 financial reporting process of the Company.

### **Auditor's Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 this Statement.

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 Statement, 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 made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulations 33 and 52 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going basis of accounting and, based on the audit evidence obtained, whether a uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors

- (i) in planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Statement.

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.

#### **Other Matters**

The Statement includes the results for the quarter ended 31st March, 2024 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year. which were subject to limited review by us, as required under the Listing Regulations.

**For PK Mundra & Co.**  
CHARTERED ACCOUNTANTS  
FIRM REG NO.322078E

  
**CA PRAMOD KUMAR MUNDRA**  
CHARTERED ACCOUNTANTS  
PROPRIETOR  
Membership No.052302

UDIN: 24052302 BKH&NG 2573

PLACE : KOLKATA  
DATE : 30th May, 2024



# CENTRAL CABLES LIMITED

CIN:-L31300MH1981PLC023772

Regd. Office: 5, TEMPLE ROAD, CIVIL LINES, NAGPUR- 440001.

Corporate Office: 1, Shakespeare Sarani, 6th Floor Room No. 6C, A. C. Market, Kolkata-700071

Website: www.centralcables.in , Email:-care.centralcables@gmail.com, Ph No.:- 0712-2523054

Statement of Audited Financial Results for the Quarter & Year Ended March 31, 2024

(Rs in Lacs)

Sl. no.	Particulars	Quarter Ended			Year Ended	
		March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
		(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
<b>1</b>	<b>INCOME FROM OPERATIONS</b>					
(a)	Revenue from Operation	78.66	81.51	62.54	294.08	230.46
(b)	Other Income	75.98	1.81	283.76	93.62	353.24
	<b>Total Revenue</b>	<b>154.64</b>	<b>83.32</b>	<b>346.30</b>	<b>387.70</b>	<b>583.70</b>
<b>2</b>	<b>EXPENSES</b>					
(a)	Cost of material consumed	15.66	19.91	18.09	52.09	18.09
(b)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	1.37	0.43	(1.59)	1.53	(1.59)
(c)	Employee benefit expense	54.24	37.58	54.41	157.61	87.36
(d)	Finance Costs	2.71	0.08	1.03	2.81	1.06
(e)	Depreciation and amortization expense	10.90	8.91	29.14	36.01	48.98
(f)	Other expenses	145.90	39.47	190.70	267.36	299.97
	<b>Total Expenses</b>	<b>230.78</b>	<b>106.38</b>	<b>291.78</b>	<b>517.41</b>	<b>453.87</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items &amp; tax(1-2)</b>	<b>(76.14)</b>	<b>(23.06)</b>	<b>54.52</b>	<b>(129.71)</b>	<b>129.83</b>
4	Exceptional Items	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before tax (3 ± 4)</b>	<b>(76.14)</b>	<b>(23.06)</b>	<b>54.52</b>	<b>(129.71)</b>	<b>129.83</b>
6	Tax Expense	-	-	-	-	-
a)	Current Tax	-	-	-	-	-
b)	Deferred Tax	0.13	-	(1.57)	0.13	(1.57)
c)	Income Tax for earlier years	7.20	-	1.18	7.20	1.18
<b>7</b>	<b>Net Profit/(Loss) from Ordinary activities after Tax</b>	<b>(69.08)</b>	<b>(23.06)</b>	<b>54.91</b>	<b>(122.65)</b>	<b>130.22</b>
8	Other Comprehensive Income / (Loss) Net of Tax	16.86	-	9.89	16.86	9.89
<b>9</b>	<b>Total Comprehensive Income After Tax</b>	<b>(52.22)</b>	<b>(23.06)</b>	<b>64.80</b>	<b>(105.79)</b>	<b>140.11</b>
10	Paid-up equity share capital (Face Value of Rs.10/- each)	162.50	162.50	162.50	162.50	162.50
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-
<b>12</b>	<b>Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):</b>					
(a)	Basic	(4.25)	(1.42)	3.38	(7.55)	8.01
(b)	Diluted	(4.25)	(1.42)	3.38	(7.55)	8.01

**Notes:**

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 2024.
- 2 The company operation is majorly confined to one segment that is Rental Income.
- 3 The above financial results are on standalone basis.
- 4 Neither there is any complaint pending at the beginning of the Quarter nor any complaint received during the Quarter.
- 5 The Figures for the current quarter ended 31st March, 2024 and quarter ended 31st March, 2023 are the balancing figures between the published year to date figures in respect of the period ended March 31st, 2024 and March 31st, 2023, respectively and published figures up to nine months ended December 31, 2023 and December 31, 2022, respectively which were subjected to limited review.
- 6 Figures of the previous periods have been regrouped to compare with the figures of the current period.
- 7 No provision for impairment loss has been made against disputed trade receivables of Rs 201.92 lacs outstanding more than 3 yeears as management is considered the same as fully recoverable.

By order of the Board  
For CENTRAL CABLES LTD.



*(Signature)*  
**Swarna Mimant**  
Whole-time Director  
DIN : 01186819

Place : Kolkata

Date: 30/05/2024

UDIN: 24052302 BK HQNG 2573



# CENTRAL CABLES LIMITED

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**Statement of Assets and Liabilities as on 31.03.2024**

(Rs in lacs)

PARTICULARS	As at 31st March 2024	As at 31st March 2023
<b>ASSETS</b>		
<b>Non Current Assets</b>		
(a) Property, Plant and Equipment	3,302.71	3,283.69
(b) Financial Assets:	-	-
(i)Investments	31.29	13.11
(ii)Loans	137.90	142.51
(iii)Others	198.05	3.71
<b>Total Non-Current Assets(A)</b>	<b>3,669.94</b>	<b>3,443.02</b>
<b>Current Assets</b>		
(a) Inventories	0.05	1.59
(b) Financial Assets:	-	-
(i)Investments	498.81	110.28
(ii)Trade Receivables	204.20	299.38
(iii)Cash & Cash Equivalents	4.86	426.73
(iv)Bank Balances other than (iii) above	-	184.57
(iv)Loans	32.43	32.88
(v) Others	9.53	6.89
Other Current Assets	181.35	166.16
<b>Total Current Assets(B)</b>	<b>931.24</b>	<b>1,228.48</b>
<b>TOTAL ASSETS(A+B)</b>	<b>4,601.18</b>	<b>4,671.49</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	162.50	162.50
Other Equity	4,232.33	4,338.12
<b>Total Equity (C)</b>	<b>4,394.83</b>	<b>4,500.62</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities:		
(i)Borrowings	35.88	7.11
(ii)Other Financial liabilities	35.80	34.90
Provisions	13.69	-
Deferred Tax Liabilities(Net)	56.22	46.31
<b>Total Non-Current Liabilities</b>	<b>141.59</b>	<b>88.32</b>
<b>Current Liabilities</b>		
Financial Liabilities:		
(i)Borrowings	12.14	4.02
(ii)Trade Payables	14.91	6.03
Other Current Liabilities	37.70	72.50
Provisions	0.02	-
<b>Total Current Liabilities</b>	<b>64.76</b>	<b>82.55</b>
<b>Total Liabilities(D)</b>	<b>206.35</b>	<b>170.87</b>
<b>TOTAL EQUITY AND LIABILITIES(C+D)</b>	<b>4,601.18</b>	<b>4,671.49</b>

By order of the Board  
For CENTRAL CABLES LTD.

Place : Kolkata  
Date: 30/05/2024  
UDIN: 24052302BRHQNG2593



Swarna Mimani  
Whole-time Director  
DIN : 01186819

# CENTRAL CABLES LIMITED

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## CASH FLOW STATEMENT FOR THE YEAR ENDED 31.03.2024

SR.NO.	PARTICULARS	(Amount in Lakhs)			
		31st March 2024		31st March 2023	
		Rs	Rs	Rs	Rs
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
	Net profit before tax and extraordinary items				
	Adjustments		(125.46)		129.83
	Depreciation				
	Dividend Received	36.01		48.98	
	Profit on Sale of Land	(4.94)		(9.14)	
	Profit on Sale of Shares	-		(283.40)	
	Interest & Financial Charges Paid	(37.05)		-	
	Interest Received	2.22		9.46	
	Bad Debts	(12.96)		(19.04)	
		101.83		-	
	<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHARGES</b>		<b>85.10</b>		<b>(244.13)</b>
			(40.37)		(114.39)
	<b>ADJUSTMENTS FOR</b>				
	Inventory	1.53		(1.59)	
	Receivables	(2.28)		159.28	
	Loans & Advances	-		33.85	
	Other Financial Current Assets	(1.64)		(6.71)	
	Other bank balances (FDR)	-		(119.47)	
	Other Current Assets	(16.31)		(37.81)	
	Payables	(0.16)		(40.99)	
	Borrowings	8.12		4.02	
	Other current liabilities	(23.29)		9.48	
	<b>Total Adjustments</b>		<b>(34.03)</b>		<b>(8.93)</b>
	<b>CASH GENERATED FROM OPERATIONS</b>		<b>(74.39)</b>		<b>(123.24)</b>
	<b>DIRECT TAXES PAID</b>		<b>(7.20)</b>		<b>2.89</b>
	<b>CASH FLOW BEFORE EXTRA ORDINARY ITEM</b>		<b>(81.59)</b>		<b>(120.35)</b>
	<b>NET CASH FROM OPERATING ACTIVITIES</b>		<b>(81.59)</b>		<b>(120.35)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
	Purchase of Investment	(1,267.29)		-	
	Increase/Decrease in Current Investment	-		(101.02)	
	Sale of Fixed Assets	947.52		454.50	
	Short Term Capital Gain on sale of Investment	-		-	
	Addition In Financial Assets	-		-	
	Addition of Fixed Assets	(55.03)		(14.81)	
	<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b>(374.81)</b>		<b>338.67</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
	Increase/Decrease in Long Term Loans Given	(0.50)		(0.52)	
	Increase/Decrease in Short Term Loans Given	(0.55)			
	Increase/Decrease in non current financial asset	(9.77)		104.06	
	Increase/Decrease in Long Borrowings	28.77		7.11	
	Increase/Decrease in Other Financial Liabilities	0.89		(9.12)	
	Increase/Decrease in Long Term Provision	-		(16.81)	
	Increase/Decrease in Short Term Provision	-		(14.00)	
	Dividend Received	4.94		0.14	
	Interest & Financial Charges Paid	(2.22)		(0.46)	
	Interest Received	12.96		10.04	
	<b>NET CASH USED IN FINANCING ACTIVITIES</b>		<b>34.54</b>		<b>80.43</b>
	<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS</b>		<b>(421.86)</b>		<b>298.75</b>
	CASH AND CASH EQUIVALENTS- OPENING BALANCE	426.73		127.97	
	CASH AND CASH EQUIVALENTS- CLOSING BALANCE	4.86		426.73	
	<b>NET INCREASE IN CASH &amp; CASH EQUIVALENTS</b>		<b>(421.86)</b>		<b>298.75</b>

Place : Kolkata  
Date: 30/05/2024  
UDIN: 24052302BK10N42573



By order of the Board  
For CENTRAL CABLES LTD.

Swarna Timani  
Whole-time Director  
DIN : 01186819