

CYBELE INDUSTRIES LTD

CIN: L31300TN1993PLC025063

NO.138, SIDCO Industrial Estate, Ambattur, Chennai- 600 098.

Ph.No.044-32958399, 32957015, Fax 044-43111117

E-mail: corporate@qflexcable.com Website: www.cybele.co.in

Ref.: Sect/2024-25

Date: 29.05.2024

The General Manager
Corporate Relations Department
BSE Limited
Floor 25, P J Towers,
Dalal Street, Mumbai - 400 001.

Through: BSE Listing Centre

Scrip Code: 531472

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on 29th May 2024 and Submission of Audited Financial Results for the quarter and year ended March 31, 2024.

We hereby inform you that The Board at their meeting held today, i.e. Wednesday, 29th May 2024 has approved and taken on record the audited financial results and along with Audit Report, for the quarter ended and year ended 31st Mar 2024 pursuant to Regulation 33 of the SEBI Listing regulations

The Board meeting commenced at 4.00 p.m. and concluded at 6:20 p.m. The above information is also available on company website: www.cybele.co.in

This is for your information and records.

Thanking you,

Yours faithfully,
for **Cybele Industries Limited**

PONNUSAM Digitally signed
Y by PONNUSAMY
RAJASEKARAN
RAJASEKAR Date: 2024.05.29
AN 18:28:37 +05'30'

P.Raja Sekaran
Company Secretary

Encl.: as above

Independent Auditor's**Report To the Cybele Industries Limited****Report on the Standalone Financial Statements**

We have audited the accompanying standalone financial statements of **Cybele Industries Limited** ('the Company'), which comprise the balance sheet as at 31 March 2024, the statement of profit and loss and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over



financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2024 and its Profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure, a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143 (3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

(e) On the basis of the written representations received from the directors as on 31 March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the company the operating effectiveness of such controls, refer to our separate Report in "Annexure B".



(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The company does not have pending litigations on its financial position in its financial statements.
- ii. The company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses; and
- iii. There are no amounts, required to be transferred, to the investor Education and Protection Fund by the Company.

Place: Chennai
Date: 29.05.2024

For Karpagam Krishnan and Natarajan
Chartered Accountants

S. Srikanth

Firm Reg No.001748S
S. Srikanth
Partner
Membership No.026588
UDIN:24026588BKCPNS3868



Annexure A to the Independent Auditors' Report

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2024, we report that:

1. a) The company has maintained proper records showing full particulars, including quantitative details and situation of its fixed assets.
b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no discrepancies were noticed on such verification.
c) The title deeds of immovable properties are held in the name of the company.
d) The company has not revalued any of its asset.
e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
2. a) As explained to us, inventories have been physically verified during the year by the management at reasonable intervals. No discrepancy was noticed on physical verification of stocks by the management as compared to book records.
b) The quarterly returns or statements filed by the company with such banks or financial institutions are reconciled with the books of account of the Company. No discrepancies were noticed on such reconciliation.
3. The company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year.
4. According to the information and explanations given to us and the records of the company examined by us, the company has complied with the provisions of section 185 and 186 of Act in respect of investments and guarantees in respect of transactions entered during the year.
5. The company has not accepted any deposits from the public during the year and hence, the directives issued by the Reserve Bank of India and the provisions of the Section 73 to 76 or any other relevant provisions of the Act and rules framed thereunder are not applicable.
6. We have broadly reviewed the cost records maintained by the Company specified by the Central Government under sub Section (1) of Section 148 of the Companies Act, 2013 and are of the opinion that prima facie the prescribed accounts and records have been made and maintained. We have however not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.



7. a) As per the information and explanations given to us and according to our examination of the records of the company, the company has generally been regular in depositing undisputed statutory dues including Provident fund, Employees' state insurance, Income tax, Sales tax, Duty of excise, Duty of customs, Service tax, Value added tax, Goods and Services tax, cess and other statutory dues, as applicable to the company to the appropriate authorities during the year and no disputed amounts in respect of material statutory dues were in arrears as at 31 March 2024 for a period of more than six months from the date they became payable.
- b) According to the information and explanations given to us and the records of the company examined by us, there were no dues of income tax, sales tax, service tax, duty of customs, duty of excise and goods and services tax which have not been deposited on account of any dispute as at 31 March 2024.
8. The company has no such income that was previously unrecorded in books and now recorded.
9. a) In our opinion and according to the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank, Government or debenture holders, as applicable to the company.
- b) The company is not a declared willful defaulter by any bank or financial institution or other lender.
- c) Term loans were applied for the purpose for which the loans were obtained.
- d) Funds raised on short term basis have not been utilized for long term purposes.
- e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- f) The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
10. a) Based on our audit procedures and according to the information given by the management, the company has not raised any money by way of initial public offer or further public offer (including debt instruments) or taken any term loan during the year.
- b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
11. According to the information and explanations given to us, we report that no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.



12. The Company is not a Nidhi company. Accordingly, the reporting requirements under clause (xii) of paragraph 3 of the Order are not applicable.
13. According to the information and explanations given to us and records of the company examined by us, all the transactions with related parties are in compliance with section 188 of the Act wherever applicable. Section 177 is not applicable to the company, and hence, the relative reporting requirement under the Order is not commented upon.
14. The company has no internal audit system commensurate with the size and nature of its business.
15. The company has not entered into non-cash transactions with directors or persons connected with him.
16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
17. The company has not incurred cash losses in the financial year and in the immediately preceding financial year.
18. There has been no instance of any resignation of the statutory auditors occurred during the year.
19. No material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.
20. The company has no unspent amount for the financial year in compliance with sub-section (5) of section 135 of the said Act.

Place: Chennai
Date: 29.05.2024

For Karpagam Krishnan and Natarajan
Chartered Accountants



Firm Reg No.001748S
S. Srikanth
Partner
Membership No.026588
UDIN:24026588BKCPNS3868



ANNEXURE B

Report on the Internal Financial Controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Cybele Industries Limited** ("the Company") as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the company for the year ended on that date.

Management's Responsibility for Internal Financial controls

The company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal financial controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal financial controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by the Institute of Chartered Accountants of India and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit Internal financial controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note required that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respect.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purpose in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting


Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our Opinion, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31,2024, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in Guidance Note on Audit of Internal financial controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Chennai
Date: 29.05.2024

For Karpagam Krishnan and Natarajan
Chartered Accountants


Firm Reg No.001748S
S. Srikanth
Partner
Membership No.026588
UDIN:24026588BKCPNS3868



CYBELE INDUSTRIES LTD
CIN: L31300TN1993PLC025063

138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.

Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March 2024

Rs in Lacs except Earning Per Share

| S.No. | Particulars | 3 Months Ended | | | Year ended | |
|-----------|---|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | | 31.03.2024 (Audited) | 31.12.2023 (Unaudited) | 31.03.2023 (Audited) | 31.03.2024 (Audited) | 31.03.2023 (Audited) |
| 1 | (a) Revenue from operations | 901.10 | 840.92 | 1064.32 | 3548.34 | 3672.88 |
| | (b) Other income | 63.90 | 16.14 | 21.37 | 90.51 | 58.49 |
| | Total income from operations (1(a)+1(b)) | 965.00 | 857.06 | 1085.69 | 3638.85 | 3731.37 |
| 2 | Expenses | | | | | |
| | (a) Cost of materials consumed | 303.61 | 730.31 | 758.86 | 2640.06 | 2857.49 |
| | (b) Purchases of stock-in-trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (c) Changes in inventories of finished goods, work- | 180.43 | -60.67 | 53.36 | -153.83 | -93.46 |
| | (d) Employee benefits expense | 202.84 | 166.98 | 130.57 | 659.95 | 480.44 |
| | e) Finance costs | 26.30 | 36.95 | 19.21 | 121.87 | 94.99 |
| | (f) Depreciation and amortisation expense | 20.39 | 21.05 | 21.44 | 79.08 | 78.64 |
| | (g) Other expenses | 92.13 | 82.76 | 85.76 | 318.82 | 270.34 |
| | Total expenses | 825.70 | 977.38 | 1069.20 | 3665.95 | 3688.44 |
| 3 | Profit / (Loss) from operations before | 139.30 | -120.32 | 16.49 | -27.10 | 42.93 |
| 4 | Exceptional items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | Profit / (Loss) before tax (3 + 4) | 139.30 | -120.32 | 16.49 | -27.10 | 42.93 |
| 6 | Tax expense | | | | | |
| | (a) Current Tax | 0.00 | 0.00 | 4.29 | 0.00 | 11.16 |
| | (b) Deferred Tax | -23.65 | 3.09 | 1.56 | -19.83 | -0.21 |
| 7 | Net Profit/Loss for the period from continuing operations(5-6) | 162.95 | -123.41 | 10.64 | -7.27 | 31.98 |
| 8 | Net Profit/Loss from discontinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | Tax expenses of discontinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | Net Profit/Loss from discontinued operations after tax (8-9) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | Net Profit/Loss for the period (7+10) | 162.95 | -123.41 | 10.64 | -7.27 | 31.98 |
| 12 | Other Comprehensive Income | | | | | |
| | A (i) Items that will not be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 12.14 | 0.00 |
| | (ii) Income Tax relating to items that will not be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | B (i) Items that will be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (ii) Income Tax relating to items that will be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Other Comprehensive income | 12.14 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | Total Comprehensive Income for the period (11+12) Comprising Profit(loss) and other comprehensive income for the period) | 175.09 | -123.41 | 10.64 | 4.87 | 31.98 |
| 14 | Paid-up equity share capital | 1069.58 | 1069.58 | 1069.58 | 1069.58 | 1069.58 |
| | (Face Value of the Share shall be indicated) | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| 15 | Other Equity | | | | 1685.97 | 1683.06 |
| 16 | Earnings per share (before extraordinary items) (of 10 /- each) (not annualised): | | | | | |
| | (a) Basic | 1.64 | -1.15 | 0.10 | 0.05 | 0.30 |
| | (b) Diluted | 1.64 | -1.15 | 0.10 | 0.05 | 0.30 |
| 17 | Earnings per share (after extraordinary items) (of 10/- each) (not annualised): | | | | | |
| | (a) Basic | 1.64 | -1.15 | 0.10 | 0.05 | 0.30 |
| | (b) Diluted | 1.64 | -1.15 | 0.10 | 0.05 | 0.30 |

NOTES

- The above standalone financial results have been audited by the statutory auditors of the Company and reviewed by the Audit Committee and taken on record by the Board of Directors in their respective meetings held on 29 May 2024.
- The operations of the Company related to manufacture of Cables and Wires and Real Estate activities.
- Figures for the preceding quarters/period have been regrouped/recast, wherever necessary.
- For more details on results, visit Investor Relations section of our website at www.cybele.co.in and www.bseindia.com.



**for and on behalf of the Board of Directors of
CYBELE INDUSTRIES LIMITED**

(Signature)

**THOMAS P JOY
MANAGING DIRECTOR**

Place: Chennai

Date: 29th May 2024

CYBELE INDUSTRIES LTD
CIN: L31300TN1993PLC025063
138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.

Statement of Assets and Liabilities

| | | Rs. In Lacs. | |
|----------|---|-------------------------------|-------------------------------|
| S.No. | Particulars | As at 31-03-2024 (Audited) | As at 31-03-2023 (Audited) |
| A | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Fixed assets | 6,119.43 | 2,952.89 |
| | (b) Goodwill on consolidation * (c) Non-current investments | | |
| | (d) Deferred tax assets (net) | | |
| | (e) Long-term loans and advances | | |
| | (f) Other non-current assets | 548.80 | 548.80 |
| | Sub-total - Non-current assets | 6,668.23 | 3,501.69 |
| 2 | Current assets | | |
| | (a) Current investments | | |
| | (b) Inventories | 853.27 | 441.33 |
| | (c) Trade receivables | 573.34 | 667.15 |
| | (d) Cash and cash equivalents | 30.40 | 43.25 |
| | (e) Short-term loans and advances | - | - |
| | (f) Other current assets | 59.24 | 28.04 |
| | Sub-total - Current assets | 1,516.25 | 1,179.77 |
| | TOTAL - ASSETS | 8,184.48 | 4,681.46 |
| A | EQUITY AND LIABILITIES | | |
| 1 | Shareholders' funds | | |
| | (a) Share capital | 1,069.58 | 1,069.58 |
| | (b) Reserves and surplus | 4,869.89 | 1,683.06 |
| | (c) Money received against share warrants | | |
| | Sub-total - Shareholders' funds Share application money pending allotment Minority interest * | 5,939.47 | 2,752.64 |
| 2 | Non-current liabilities | | |
| | (a) Long-term borrowings | 700.96 | 741.85 |
| | (b) Provisions | 40.78 | 20.30 |
| | (c) Deferred tax liabilities (net) | 31.18 | 51.01 |
| | Sub-total - Non-current liabilities | 772.92 | 813.16 |
| 3 | Current liabilities | | |
| | (a) Short-term borrowings | 1,169.76 | 918.72 |
| | (b) Trade payables | 167.86 | 95.63 |
| | (c) Other current liabilities | 127.76 | 86.32 |
| | (d) Short-term provisions | 6.71 | 14.99 |
| | Sub-total - Current liabilities | 1,472.09 | 1,115.66 |
| | TOTAL - EQUITY AND LIABILITIES | 8,184.48 | 4,681.46 |

Place: Chennai
Date: 29th May 2024



for and on behalf of the Board of Directors
CYBELE INDUSTRIES LIMITED


Thomas P Joy
Managing Director

CYBELE INDUSTRIES LTD

CIN: L31300TN1993PLC025063

No.138, SIDCO Industrial Estate, Ambattur, Chennai - 600 098

Cash Flow Statement for the year ended 31 March, 2024

Rs.in Lacs.

| Particulars | For the year ended 31 March, 2024 | For the year ended 31 March, 2023 |
|---|--------------------------------------|--------------------------------------|
| | Audited | Audited |
| Cash flow from operating activities | | |
| Net Profit / (Loss) before tax | (27.10) | 42.93 |
| <i>Add:</i> | | |
| Depreciation | 79.08 | 78.64 |
| Profit On Sale Of Assets | - | 19.91 |
| MAT Credit | 12.14 | - |
| Provision for Gratuity | 20.46 | - |
| Dividend income | 0.01 | - |
| Interest Income | 1.26 | - |
| Bad debts written off/Provision | 0.58 | - |
| Finance costs | 121.87 | 94.99 |
| Insurance Claim Received | 74.84 | - |
| Operating profit before working capital changes | 283.15 | 236.47 |
| Adjustments for changes in working capital | | |
| Inventories | (411.94) | (43.52) |
| Trade receivables | 93.23 | (185.77) |
| Other Current Assets | (31.19) | 88.34 |
| Trade payables | 72.25 | 20.88 |
| Other current liabilities | 41.44 | (121.91) |
| Short-term provisions | (3.98) | 6.74 |
| Cash Generated from Operations | 42.96 | 1.23 |
| Income Tax Paid | 4.32 | - |
| Net cash flow from / (used in) operating activities (A) | 38.64 | 1.23 |
| B. Cash flow from investing activities | | |
| Capital Subsidy/ Sale of Fixed Assets | 29.54 | - |
| Purchase of Fixed Assets | (93.19) | (195.87) |
| Dividend income | (0.01) | - |
| Insurance claim received | (74.84) | - |
| Interest Income | (1.26) | - |
| Net cash flow from / (used in) investing activities (B) | (139.76) | (195.87) |
| C. Cash flow from financing activities | | |
| Proceeds from/(repayment) long term borrowings net | (40.89) | 203.01 |
| Increase/(Decrease) in Long term Provisions | 0.01 | - |
| Proceeds from/(repayment) short term borrowings net | 251.04 | 94.46 |
| Finance cost | (121.87) | (94.99) |
| Net cash flow from / (used in) financing activities (C) | 88.29 | 202.48 |
| Net increase / (decrease) in Cash and cash equivalents (A+B+C) | (12.84) | 7.84 |
| Cash and cash equivalents at the beginning of the year | 43.25 | 35.41 |
| Cash and cash equivalents at the end of the year | 30.41 | 43.25 |

for and on behalf of the Board of Directors
CYBELE INDUSTRIES LIMITED
Thomas P Joy
Managing DirectorPlace: Chennai
Date: 29th May 2024

CYBELE INDUSTRIES LTD
138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.
CIN: L31300TN1993PLC025063

Segment wise Revenue, Results and Assets and Liabilities for the quarter ended on 31-03-2024

(Rs. In lakhs)

| S.No | Particulars | 3 Months Ended | | | Year ended | |
|----------|--|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | | 31.03.2024 (Audited) | 31.12.2023 (Unaudited) | 31.03.2023 (Audited) | 31.03.2024 (Audited) | 31.03.2023 (Audited) |
| 1 | Segment Revenue | | | | | |
| | (Net Sales/ Income from each segment) | | | | | |
| | a) Cables | 965.00 | 857.06 | 1085.51 | 3638.85 | 3574.35 |
| | b) Real Estate | 0.00 | 0.00 | 0.18 | 0.00 | 98.53 |
| | Total | 965.00 | 857.06 | 1085.69 | 3638.85 | 3672.88 |
| 2 | Segment Results | | | | | |
| | (Profit before tax and interest) | | | | | |
| | a) Cables | 175.08 | -73.99 | 44.85 | 87.72 | 120.23 |
| | b) Real Estate | -9.48 | -9.38 | -9.15 | -35.74 | 17.69 |
| | Total | 165.60 | -83.37 | 35.70 | 51.98 | 137.92 |
| | Less Finance cost | 26.30 | 36.95 | 19.21 | 79.08 | 94.99 |
| | Total profit before tax | 139.30 | -120.32 | 16.49 | -27.10 | 42.93 |
| 3 | Segment Assets | | | | | |
| | a) Cables | 2586.07 | 2465.59 | 2412.49 | 2586.07 | 2412.49 |
| | b) Real Estate | 5598.41 | 5589.04 | 2268.97 | 5598.41 | 2268.97 |
| | Total | 8184.48 | 8054.63 | 4681.46 | 8184.48 | 4681.46 |
| 4 | Segment Liabilities | | | | | |
| | a) Cables | 2150.01 | 2186.58 | 1818.72 | 2150.01 | 1818.72 |
| | b) Real Estate | 94.70 | 97.88 | 92.17 | 94.70 | 92.17 |
| | Total | 2244.71 | 2284.46 | 1910.89 | 2244.71 | 1910.89 |
| 5 | Capital Employed (Segment Asset Less Liabilities) | | | | | |
| | a) Cables | 436.06 | 279.01 | 593.77 | 436.06 | 593.77 |
| | b) Real Estate | 5503.71 | 5491.16 | 2176.80 | 5503.71 | 2176.80 |
| | Total | 5939.77 | 5770.17 | 2770.57 | 5939.77 | 2770.57 |

Place: Chennai
Date: 29th May 2024



CYBELE INDUSTRIES LIMITED



THOMAS P JOY
MANAGING DIRECTOR