

CYBELE INDUSTRIES LTD

CIN: L31300TN1993PLC025063

Regd Office: 138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.

Email : corporate@qflexcable.com; website: cybele.co.in

Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2023

Rs. in Lacs except Earning Per Share

S.No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 - Dec 2023 (Unaudited)	30 - Sep 2023 (Unaudited)	31 - Dec 2022 (Unaudited)	31 - Dec 2023 (Unaudited)	31 - Dec 2022 (Unaudited)	31 - March 2023 (Audited)
1	(a) Revenue from operations	840.92	1301.26	744.79	2647.25	2608.56	3672.88
	(b) Other income	16.14	1.91	25.53	26.61	37.13	58.49
	Total income from operations (1(a)+1(b))	857.06	1303.17	770.32	2673.86	2645.69	3731.37
2	Expenses						
	(a) Cost of materials consumed	730.31	815.76	615.61	2336.44	2151.50	2857.49
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-60.67	152.10	-16.77	-334.26	-146.82	-93.46
	(d) Employee benefits expense	166.98	162.77	122.15	457.11	349.88	480.44
	e) Finance costs	36.95	30.86	25.03	95.58	75.79	94.99
	(f) Depreciation and amortisation expense	21.05	19.55	19.61	58.69	57.30	78.64
	(g) Other expenses	82.76	81.90	53.77	226.69	184.58	270.34
	Total expenses	977.38	1262.94	819.40	2840.25	2672.23	3688.44
3	Profit / (Loss) from operations before exceptional items and tax(1-2)	-120.32	40.23	-49.08	-166.39	-26.44	42.93
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax (3 + 4)	-120.32	40.23	-49.08	-166.39	-26.44	42.93
6	Tax expense						
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00	11.16
	(b) Deferred Tax	3.09	1.21	-4.49	3.82	-1.77	-0.21
7	Net Profit/Loss for the period from continuing operations(5-6)	-123.41	39.02	-44.59	-170.21	-24.67	31.98
8	Net Profit/Loss from discontinued operations	0.00	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	0.00
10	Net Profit/Loss from discontinued operations after tax (8-9)	0.00	0.00	0.00	0.00	0.00	0.00
11	Net Profit/Loss for the period (7+10)	-123.41	39.02	-44.59	-170.21	-24.67	31.98
12	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	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	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	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	0.00
	Other Comprehensive income	0.00	0.00	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)	-123.41	39.02	-44.59	-170.21	-24.67	31.98
14	Paid-up equity share capital	1069.58	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	10.00
15	Other Equity						1683.06
16	Earnings per share (before extraordinary items) (of 10 /- each) (not annualised):						
	(a) Basic	-1.15	0.36	-0.42	-1.59	-0.23	0.30
	(b) Diluted	-1.15	0.36	-0.42	-1.59	-0.23	0.30
17	Earnings per share (after extraordinary items) (of Rs.10/- each) (not annualised):						
	(a) Basic	-1.15	0.36	-0.42	-1.59	-0.23	0.30
	(b) Diluted	-1.15	0.36	-0.42	-1.59	-0.23	0.30

for **CYBELE INDUSTRIES LIMITED**



Thomas P Joy

THOMAS P JOY
MANAGING DIRECTOR

Place Chennai
Date 14.02.2024

CYBELE INDUSTRIES LTD

CIN: L31300TN1993PLC025063

Regd Office: 138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.

Email : corporate@qflexcable.com; website: cybele.co.in

Segment wise Revenue, Results and Assets and Liabilities for the Quarter and Nine Months Ended on December 31, 2023

		Quarter Ended			Nine Months Ended		Year Ended
		31 - Dec 2023 (Unaudited)	30 - Sep 2023 (Unaudited)	31 - Dec 2022 (Unaudited)	31 - Dec 2023 (Unaudited)	31 - Dec 2022 (Unaudited)	31 - March 2023 (Audited)
1	Segment Revenue (Net Sales/ Income from each segment)						
	a) Cables	857.06	1303.17	702.98	2673.86	2527.25	3574.35
	b) Real Estate	-	-	67.34	-	118.44	98.53
	Total	857.06	1303.17	770.32	2673.86	2645.69	3672.88
2	Segment Results (Profit before tax and interest)						
	a) Cables	-73.99	78.87	-66.69	-44.42	-4.84	120.23
	b) Real Estate	-9.38	-7.78	42.64	-26.39	54.19	17.69
	Total	-83.37	71.09	-24.05	-70.81	49.35	137.92
	Less Finance cost	36.95	30.86	25.03	95.58	75.79	94.99
	Total profit before tax	-120.32	40.23	-49.08	-166.39	-26.44	42.93
3	Segment Assets						
	a) Cables	2,465.59	2600.69	1984.21	2,465.59	1984.21	2405.51
	b) Real Estate	5,589.04	2405.17	2439.36	5,589.04	2439.36	2268.97
	Total	8,054.63	5005.86	4423.57	8054.63	4423.57	4674.48
4	Segment Liabilities						
	a) Cables	2,186.58	2204.19	1643.87	2186.58	1643.87	1818.72
	b) Real Estate	97.88	95.85	87.50	97.88	87.50	92.17
	Total	2,284.46	2300.04	1731.37	2284.46	1731.37	1910.89

Note:

- 1 The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14 Feb 2024. The Statutory Auditors have carried out a limited review of these financial results.
- 2 The agricultural land has been revalued from Rs.1,849.09 lacs to Rs.5,033 lacs as per registered valuer's report on 31.12.2023. The revalued figures Rs.5,033 Lacs included in the Segment Assets under Real Estate Rs.5,589.04 lacs.
- 3 The figures pertaining to previous periods have been regrouped, reclassified and restated wherever considered necessary in conformity with the present classification.

Plac Chennai
Dat 14.02.2024



for **CYBELE INDUSTRIES LIMITED**

THOMAS P JOY
MANAGING DIRECTOR

Limited Review Report on unaudited standalone financial results of Cybele Industries Limited for the Quarter and Nine Months December 2023 pursuant to Regulation 33 and Regulation 52(4) read with Regulation 63 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10th August, 2021

To The Board of Directors of Cybele Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Cybele Industries Limited** (the company) for the quarter and Nine Months 31st December 2023 ("The Statement").
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted' in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our review.
3. 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 Statement is 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, 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 Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The company has revalued its Agricultural Land situated at Edoor, Chinnaobulapuram & Elavoor and the value of the said Agricultural land has been increased by Rs.31,83,91,247/- based on the valuation report.

Place: Chennai
Date: 14.02.2024

For Karpagam Krishnan and Natarajan
Chartered Accountants

SRIKANTH S

Digitally signed by SRIKANTH

S
Date: 2024.02.14 18:11:27
+05'30'

Firm Reg No.001748S
CA.S.Srikanth
Partner
Membership No.026588
UDIN: 24026588BKCPLL4036

