

SW:SEC:055 August 11, 2023

Bombay Stock Exchange Limited Dept. of Corporate Services Floor 7, P J Towers, Dalal Street <u>Mumbai- 400 001.</u> Fax No. 91 22 2272 3577/3354/1557 The Calcutta Stock Exchange Ltd. 7, Lyons Range <u>Kolkata-700 001</u>

Ref: Company Code No. 532455

Sub: Outcome of Board Meeting – Approval of unaudited Standalone Financial Results for the quarter ended 30th June, 2023

Dear Sirs,

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting here the unaudited standalone financial results of the Company for the quarter ended 30th June, 2023 which has been approved and taken on record at the meeting of the Board of Directors of the company held today i.e. on 11th August, 2023.

A copy of the Limited Review Report of the Statutory Auditors of the company in respect of the said results is also enclosed.

Kindly take the above on record.

Thanking you,

Yours faithfully, For Shalimar Wires Industries Ltd.

S.K. Kejriwal Company Secretary

Encl : as above

SHALIMAR WIRES INDUSTRIES LIMITED

Registered Office : 25, Ganesh Chandra Avenue, Kolkata-700 013, India, Phone : 91-33-2234-9308 / 09 /10 Fax : 91-33-2211-6880, E-mail : swilho@shalimarwires.com, Website : www.shalimarwires.com CIN : L74140WB1996PLC081521

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF SHALIMAR WIRES INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of Shalimar Wire Industries Limited ('the Company') for the quarter ended 30th June, 2023 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

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, ('Ind AS 34') "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matter, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Provisions/Adjustment in respect of the following has not been considered in the accounts:

- Contingent Liabilities as required under Ind AS-37, notified under The Companies (Indian Accounting Standard) Rules 2015, quantum unascertained as disclosed in Footnote no.(i)(a)(b) of Note No.31 of the Financial Statements for the year ended 31st March, 2023
- ii) Provision for Deferred Tax Assets and / or Liabilities.

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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata Date: 11th, August, 2023



For Khandelwal Ray & Co Chartered Accountants FR. No. 302035E

CA. P. Sarkar Partner Membership No. 051449

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	d) Employee benefit expenses	c) Changes in inventories of finished goods, Work in progress and Stock in trade.	a) Cost of materials. Consumed N Directaat of Tracket Goods	Total Revenue (I+II)	Income	er Operating Revenues	a) Sales of Products (Net of GST)	Particulars	STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR TH.	SHALIMAR WIRES INDUSTRIES LIMITED
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1.46					652.92 (15.80) 637.12 835.10		652.92 (15.80) 637.12	- 652.92 (15.80)	652.92		74.700		652.92	601.28	51.64	12,307,81		979.13	2,415.27	(29.10)	3,807.04	12,359,45	279.50	11,37	12,068.57	Year ended (31/03/2023) Audited	UNE, 2023 (Rs.in Lacs)	

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Place: Date:		12	И	01	6			00	7	6	0	4	ω	N	Note 1
Place: Kolkata Date: 11th August, 2023 Chairman & Managing Director	For Shalimar Wires Industry2's Limited	The above results is as per Clause 41 of the Listing Agreement.	The above results were taken on record and approved by the Board Of Directors at it's meeting held on 11th, August, 2023.	Previous period figures have been regrouped / rearranged wherever considered necessary.	Figures of the preceding 3 months ended 31st March, 2023 are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. Also the figures up to the end of the third quarter were only reviewed and not subjected to audit.	iii) Unsecured Loans from promoters Rs. 13.75 laces and certain bodies corporate Rs. 11.25 laces are repayable after the repayament of all settled dues of secured creditors are made parsuent to the Rehabilition Scheme sanctioned by its Order dated 10/06/2010 of the erstwhile BIFR. As per said sanction Scheme of erstwhile BIFR, no interest is payable on above loans.	 ii) During the year 2020-21 and 2021-22, the Company has availed Working Capital Term Loan of Rs. 8.16 Crore and Rs.1.92 Crore respectively under Emergency Credit Line Gaurantee (ECLG) Scheme of National Credit Guarentee Trustee Company Ltd, through Kotak Mahindra Bank Ltd, in the backdrop of COVID 19 pandemic and said loan Rs.8.16 Crore is repayble in 48 months (with moritorium of 12 months) by way of monthly instalments comencing from November, 2021, and Ioan Rs. 1.92 Crore is repayble in 60 months (with moritorium of 24 months) by way of monthly instalments comencing from February, 2022. 	i) During the year 2021-22, the Company has availed Term Loan from Kotak Mahindra Bank Ltd Rs.35 lakhs and the said loan is repayable in 27 months by way of of monthly instalments comencing from February, 2022. During the year 2022-23, the Company has availed Working Capital Demand Term Loan (WCDTL) of Rs.3 Crore and the said loan is repayable in three equal instalments to be repaid in 7th, 8th and 9th month following the month of first disbutsement of the WCDTL in August, 2022.	No provision has been made in respect of the following considered as Contingent Liabilities: 1) Claims against the company not acknowledge as debts Rs.77.28 lacs 2) Demands of various Government Activities (Sales Tax,GST, Excise.etc) under Appeals Rs. 646.77 lacs. 2) Liability likely to arise on re-opening of cases by various authorities, amount unascertained.	Deferred Tax credit, if any, shall be considered at the time of finalization of audited accounts for the year ended 31st March, 2024 as per Ind AS-12 notified under the Companies (Indian Accouniting Standard) Bules, 2015.	Depreciation for the quarter ended 30th June, 2023 has been considered as estimated and short/excess if any for the the same under Schedule II shall be adjusted at the time of finalisation of audited accounts for the year ended 31st March, 2024.	Current Tax, if any, shall be considered at the time of finalization of audited accounts for the year ended 31st March, 2024.	As per Ind AS 109 the fair valuation gain / (loss) on investment could not be be ascertained for the quarter ended 30th June, 2023.	Acturial valuations under Ind AS 19 Employees Benefits, shall be considered at the time of finalisation of accounts for the year ended 31st March, 2024.	Notes to the financial results for the quarter ended 30th June, 2023 1 The financial results of the company have been prepared in accordan prescribed under section 133 of Companies Act, 2013 read with the results thereunder and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI clicrular dated 5th July, 2016
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