

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 2025

S.No.	Particulars	Rs in Lacs except Earning Per Share				
		3 Months Ended			Year ended	31.03.2024
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	(a) Revenue from operations	839.54	577.23	901.10	2150.81	3548.34
	(b) Other income	4.61	2.49	63.90	23.42	90.51
	Total income from operations (1(a)+1(b))	844.15	579.72	965.00	2174.24	3638.85
2	Expenses					
	(a) Cost of materials consumed	682.00	586.40	303.61	2341.32	2640.06
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-	88.13	-121.53	180.43	213.12	-153.83
	(d) Employee benefits expense	78.43	111.96	202.84	408.48	659.95
	e) Finance costs	48.86	24.60	26.30	129.85	121.87
	(f) Depreciation and amortisation expense	11.73	19.73	20.39	46.93	79.08
	(g) Other expenses	34.45	118.00	92.13	189.60	318.82
	Total expenses	943.60	739.16	825.70	3329.30	3655.95
3	Profit / (Loss) from operations before	-99.45	-159.44	139.30	-1155.06	-27.10
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax (3 + 4)	-99.45	-159.44	139.30	-1155.06	-27.10
6	Tax expense					
	(a) Current Tax	0.00	0.00	0.00	0.90	0.00
	(b) Deferred Tax	0.00	5.24	-23.65	24.72	-19.83
7	Net Profit/Loss for the period from continuing operations(5-6)	-99.45	-164.68	162.95	-1180.68	-7.27
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)	-99.45	-164.68	162.95	-1180.68	-7.27
12	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	12.14	0.00	12.14
	(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					0.00
13	Total Comprehensive Income for the period (11+12) Comprising Profit(loss) and other comprehensive income for the period)	-99.45	-164.68	175.09	-1180.68	4.87
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				505.30	1685.98
16	Earnings per share (before extraordinary items) (of 10 /- each) (not annualised):					
	(a) Basic	-0.93	-1.54	1.64	-11.04	0.05
	(b) Diluted	-0.93	-1.54	1.64	-11.04	0.05
17	Earnings per share (after extraordinary items) (of 10/- each) (not annualised):					
	(a) Basic	-0.93	-1.54	1.64	(11.04)	0.05
	(b) Diluted	-0.93	-1.54	1.64	(11.04)	0.05

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 27 May 2025.
- 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



THOMAS P JOY
MANAGING DIRECTOR

Place: Chennai

Date: 27th May 2025

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

Standalone Audited Statement of Assets and Liabilities as at 31st March 2025

			Rs. In Lacs.
S.No.	Particulars	As at 31-03-2025 (Audited)	As at 31-03-2024 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Fixed assets	6,088.00	6,119.43
	(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	6,636.80	6,668.23
2	Current assets		
	(a) Current investments	45.00	-
	(b) Inventories	380.99	853.27
	(c) Trade receivables	447.94	573.34
	(d) Cash and cash equivalents	105.79	30.40
	(e) Short-term loans and advances	-	-
	(f) Other current assets	106.91	59.24
	Sub-total - Current assets	1,041.63	1,516.25
	TOTAL - ASSETS	7,723.43	8,184.48
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	1,069.58	1,069.58
	(b) Reserves and surplus	3,689.21	4,869.89
	(c) Money received against share warrants		
	Sub-total - Shareholders' funds Share application money pending allotment Minority interest *	4,758.79	5,939.47
2	Non-current liabilities		
	(a) Long-term borrowings	2,468.86	700.96
	(b) Provisions	44.87	40.78
	(c) Deferred tax liabilities (net)	55.90	31.18
	Sub-total - Non-current liabilities	2,569.63	772.92
3	Current liabilities		
	(a) Short-term borrowings	167.43	1,169.76
	(b) Trade payables	31.37	167.86
	(c) Other current liabilities	183.34	127.76
	(d) Short-term provisions	12.88	6.71
	Sub-total - Current liabilities	395.02	1,472.09
	TOTAL - EQUITY AND LIABILITIES	7,723.44	8,184.48



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

Thomas P Joy
Managing Director

Place: Chennai
Date: 27th May 2025

CYBELE INDUSTRIES LTD

CIN: L31300TN1993PLC025063

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

Standalone Audited Cash Flow Statement for the year ended 31 March, 2025

Particulars	Rs.in Lacs.	
	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	Audited	Audited
Cash flow from operating activities		
Net Profit / (Loss) before tax	(1,155.06)	(27.10)
<u>Add:</u>		
Provision for Deferred Tax	24.72	-
Depreciation	46.93	79.08
Profit On Sale Of Assets	-	-
MAT Credit	-	12.14
Provision for Gratuity	11.58	20.46
Dividend income	-	0.01
Interest Income	5.98	1.26
Bad debts written off/Provision	3.67	0.58
Finance costs	129.85	121.87
Insurance Claim Received	-	74.84
Operating profit before working capital changes	(932.32)	283.15
Adjustments for changes in working capital		
Inventories	472.28	(411.94)
Trade receivables	121.73	93.23
Other Current Assets	(47.68)	(31.19)
Trade payables	(99.47)	72.25
Other current liabilities	-	41.44
Short-term provisions	-	(3.98)
Cash Generated from Operations	(485.46)	42.96
Income Tax Paid	0.90	4.32
Net cash flow from / (used in) operating activities (A)	(486.36)	38.64
B. Cash flow from investing activities		
Capital Subsidy/ Sale of Fixed Assets	-	29.54
Purchase of Fixed Assets	(7.98)	(93.19)
Investment	(45.00)	-
Dividend income	-	(0.01)
Insurance claim received	-	(74.84)
Interest Income	(5.98)	(1.26)
Net cash flow from / (used in) investing activities (B)	(58.96)	(139.76)
C. Cash flow from financing activities		
Proceeds from issue of equity shares	-	-
Proceeds from/(repayment) Short Term borrowings net	(1,002.33)	-
Proceeds from/(repayment) long term borrowings net	1,767.91	(40.89)
Increase/(Decrease) in Long term Provisions	(7.49)	0.01
Proceeds from/(repayment) short term borrowings net	-	251.04
Finance cost	(129.85)	(121.87)
Net cash flow from / (used in) financing activities (C)	628.24	88.29
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	82.91	(12.84)
Cash and cash equivalents at the beginning of the year	30.41	43.25
Cash and cash equivalents at the end of the year	113.33	30.41

for and on behalf of the Board of Directors
CYBELE INDUSTRIES LIMITEDThomas P Joy
Managing DirectorPlace: Chennai
Date: 27th May 2025

CYBELE INDUSTRIES LTD
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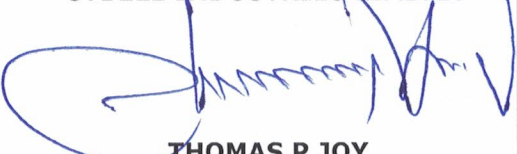
Standalone Segment wise Revenue, Results and Assets and Liabilities for the quarter ended on 31-03-2025

S.No	Particulars	3 Months Ended			(Rs. In lakhs)	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	Year ended
		(Audited)	(Unaudited)	(Audited)	(Audited)	31.03.2024 (Audited)
1	Segment Revenue					
	(Net Sales/ Income from each segment)					
	a) Cables	839.54	579.72	965.00	2174.24	3638.85
	b) Real Estate	0.00	0.00	0.00	0.00	0.00
	Total	839.54	579.72	965.00	2174.24	3638.85
2	Segment Results					
	(Profit before tax and interest)					
	a) Cables	-43.89	-144.57	175.08	-973.96	87.72
	b) Real Estate	-6.70	-14.87	-9.48	-51.25	-35.74
	Total	-50.59	-159.44	165.60	-1025.21	51.98
	Less Finance cost	48.86	5.24	26.30	129.85	79.08
	Total profit before tax	-99.45	-164.68	139.30	-1155.06	-27.10
3	Segment Assets					
	a) Cables	2183.20	2241.23	2586.07	1999.64	2586.07
	b) Real Estate	5718.20	5605.22	5598.41	5723.80	5598.41
	Total	7901.40	7846.45	8184.48	7723.44	8184.48
4	Segment Liabilities					
	a) Cables	2703.23	2700.15	2150.01	2907.47	2150.01
	b) Real Estate	485.80	86.99	94.70	57.18	94.70
	Total	3189.03	2787.14	2244.71	2964.65	2244.71
5	Capital Employed (Segment Asset Less Liabilities)					
	a) Cables	-520.03	-458.92	436.06	-907.83	436.06
	b) Real Estate	5232.40	5518.23	5503.71	5666.62	5503.71
	Total	4712.37	5059.30	5939.77	4758.79	5939.77

Place: Chennai
Date: 27th May 2025



CYBELE INDUSTRIES LIMITED



THOMAS P JOY
MANAGING DIRECTOR

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 2025, 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 2025 and its Loss 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 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2025 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 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.

iv. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

Place: Chennai
Date: 27.05.2025

For Karpagam Krishnan and Natarajan
Chartered Accountants



Firm Reg No.001748S
S. Srikanth
Partner
Membership No.026588
UDIN:25026588BMIMWB2486



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 2025, 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 2025 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 2025.
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 incurred cash losses in the financial year and not 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: 27.05.2025

For Karpagam Krishnan and Natarajan
Chartered Accountants


Firm Reg No.001748S
S. Srikanth
Partner
Membership No.026588
UDIN:25026588BMIMWB2486



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, 2025 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

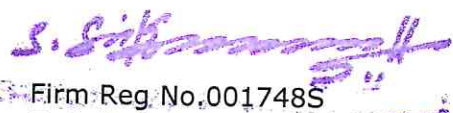
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal 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, 2025, 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: 27.05.2025

For Karpagam Krishnan and Natarajan
Chartered Accountants


Firm Reg. No. 001748S

S. Srikanth

Partner

Membership No. 026588

UDIN: 25026588BMIMWB2486



CYBELE INDUSTRIES LTD
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138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.
Consolidated Statement of Audited Financial Results for the Quarter and
Year ended 31st March 2025

S.No.	Particulars	Rs in Lacs except Earning Per Share				
		3 Months Ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
		Consolidated	Consolidated	Standalone	Consolidated	Standalone
1	(a) Revenue from operations	626.47	627.05	901.10	2043.38	3548.34
	(b) Other income	8.72	2.49	63.90	23.42	90.51
	Total income from operations (1(a)+1(b))	635.20	629.54	965.00	2066.81	3638.85
2	Expenses					
	(a) Cost of materials consumed	478.96	677.43	303.61	2232.85	2640.06
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-	66.47	-192.80	180.43	113.54	-153.83
	(d) Employee benefits expense	132.41	163.36	202.84	640.83	659.95
	e) Finance costs	48.90	24.60	26.30	129.85	121.87
	(f) Depreciation and amortisation expense	-12.39	21.00	20.39	47.90	79.08
	(g) Other expenses	-42.49	132.65	92.13	235.89	318.82
	Total expenses	671.85	826.24	825.70	3400.85	3665.95
3	Profit / (Loss) from operations before	-36.66	-196.70	139.30	-1334.05	-27.10
4	Exceptional items	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before tax (3 + 4)	-36.66	-196.70	139.30	-1334.05	-27.10
6	Tax expense					
	(a) Current Tax	0.00	0.00	0.00	0.90	0.00
	(b) Deferred Tax	5.21	5.09	-23.65	25.44	-19.83
7	Net Profit/Loss for the period from continuing operations(5-6)	-41.87	-201.79	162.95	-1360.39	-7.27
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)	-41.87	-201.79	162.95	-1360.39	-7.27
12	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	12.14	0.00	12.14
	(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					0.00
13	Total Comprehensive Income for the period (11+12) Comprising Profit(loss) and other comprehensive income for the period)	-41.87	-201.79	175.09	-1360.39	4.87
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				326.00	1685.98
16	Earnings per share (before extraordinary items) (of 10 /- each) (not annualised):					
	(a) Basic	-0.39	-1.89	1.64	-12.72	0.05
	(b) Diluted	-0.39	-1.89	1.64	-12.72	0.05
17	Earnings per share (after extraordinary items) (of 10/- each) (not annualised):					
	(a) Basic	-0.39	-1.89	1.64	(12.72)	0.05
	(b) Diluted	-0.39	-1.89	1.64	(12.72)	0.05

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 27 May 2025.
- 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




THOMAS P JOY
MANAGING DIRECTOR

Place: Chennai
Date: 27th May 2025

CYBELE INDUSTRIES LTD**CIN: L31300TN1993PLC025063****138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.****Consolidated Audited Statement of Assets and Liabilities as at 31st March 2025**

			Rs. In Lacs.
S.No.	Particulars	As at 31-03-2025 (Audited)	As at 31-03-2024 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Fixed assets	6,137.35	6,119.43
	(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	6,686.15	6,668.23
2	Current assets		
	(a) Current investments		-
	(b) Inventories	517.46	853.27
	(c) Trade receivables	275.52	573.34
	(d) Cash and cash equivalents	109.62	30.40
	(e) Short-term loans and advances	-	-
	(f) Other current assets	209.37	59.24
	Sub-total - Current assets	1,111.97	1,516.25
	TOTAL - ASSETS	7,798.12	8,184.48
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	1,069.58	1,069.58
	(b) Reserves and surplus	3,509.50	4,869.89
	(c) Money received against share warrants		
	Sub-total - Shareholders' funds Share application money pending allotment Minority interest *	4,579.08	5,939.47
2	Non-current liabilities		
	(a) Long-term borrowings	2,635.07	700.96
	(b) Provisions	44.87	40.78
	(c) Deferred tax liabilities (net)	56.61	31.18
	Sub-total - Non-current liabilities	2,736.55	772.92
3	Current liabilities		
	(a) Short-term borrowings	167.43	1,169.76
	(b) Trade payables	53.02	167.86
	(c) Other current liabilities	249.16	127.76
	(d) Short-term provisions	12.88	6.71
	Sub-total - Current liabilities	482.49	1,472.09
	TOTAL - EQUITY AND LIABILITIES	7,798.12	8,184.48

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



Thomas P Joy
Managing Director

Place: Chennai
Date: 27th May 2025

CYBELE INDUSTRIES LTD

CIN: L31300TN1993PLC025063

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

Consolidated Audited Cash Flow Statement for the year ended 31 March, 2025

Particulars	Rs.in Lacs.	
	For the year ended 31 March, 2025	For the year ended 31 March, 2024
	Audited	Audited
Cash flow from operating activities		
Net Profit / (Loss) before tax	(1,334.05)	(27.10)
<u>Add:</u>		
Provision for Deferred Tax	25.44	-
Depreciation	47.90	79.08
Profit On Sale Of Assets	-	-
MAT Credit	-	12.14
Provision for Gratuity	11.58	20.46
Dividend income	-	0.01
Interest Income	5.98	1.26
Bad debts written off/Provision	3.67	0.58
Finance costs	129.85	121.87
Insurance Claim Received	-	74.84
Operating profit before working capital changes	(1,109.63)	283.15
Adjustments for changes in working capital		
Inventories	335.81	(411.94)
Trade receivables	294.15	93.23
Other Current Assets	(150.14)	(31.19)
Trade payables	(114.86)	72.25
Other current liabilities	121.41	41.44
Short-term provisions	(19.27)	(3.98)
Cash Generated from Operations	(642.53)	42.96
Income Tax Paid	0.90	4.32
Net cash flow from / (used in) operating activities (A)	(643.43)	38.64
B. Cash flow from investing activities		
Capital Subsidy/ Sale of Fixed Assets	-	29.54
Purchase of Fixed Assets	(58.30)	(93.19)
Investment	-	-
Dividend income	-	(0.01)
Insurance claim received	-	(74.84)
Interest Income	(5.98)	(1.26)
Net cash flow from / (used in) investing activities (B)	(64.28)	(139.76)
C. Cash flow from financing activities		
Proceeds from issue of equity shares	-	-
Proceeds from/(repayment) Short Term borrowings net	(1,002.33)	-
Proceeds from/(repayment) long term borrowings net	1,934.11	(40.89)
Increase/(Decrease) in Long term Provisions	(7.49)	0.01
Proceeds from/(repayment) short term borrowings net	-	251.04
Finance cost	(129.85)	(121.87)
Net cash flow from / (used in) financing activities (C)	794.44	88.29
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	86.73	(12.84)
Cash and cash equivalents at the beginning of the year	30.41	43.25
Cash and cash equivalents at the end of the year	117.14	30.41

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

Thomas P Joy
Managing DirectorPlace: Chennai
Date: 27th May 2025

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

Consolidated Segment wise Revenue, Results and Assets and Liabilities for the quarter ended on 31-03-2025

(Rs. In lakhs)					
S.No	Particulars	3 Months Ended			Year ended
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2024 (Audited)
		Consolidated	Consolidated	Standalone	Consolidated Standalone
1	Segment Revenue				
	(Net Sales/ Income from each segment)				
	a) Cables	635.20	629.54	965.00	2066.81 3638.85
	b) Real Estate	0.00	0.00	0.00	0.00
	Total	635.20	629.54	965.00	2066.81 3638.85
2	Segment Results				
	(Profit before tax and interest)				
	a) Cables	24.67	-157.23	175.08	-1152.95 87.72
	b) Real Estate	-12.43	-14.87	-9.48	-51.25 -35.74
	Total	12.24	-172.10	165.60	-1204.20 51.98
	Less Finance cost	48.90	24.60	26.30	129.85 79.08
	Total profit before tax	-36.66	-196.70	139.30	-1334.05 -27.10
3	Segment Assets				
	a) Cables	2074.33	2484.55	2586.07	2074.33 2586.07
	b) Real Estate	5723.80	5605.22	5598.41	5723.80 5598.41
	Total	7798.13	8089.77	8184.48	7798.13 8184.48
4	Segment Liabilities				
	a) Cables	3161.87	3060.69	2150.01	3161.87 2150.01
	b) Real Estate	57.18	96.99	94.70	57.18 94.70
	Total	3219.05	3157.68	2244.71	3219.05 2244.71
5	Capital Employed (Segment Asset Less Liabilities)				
	a) Cables	-1087.54	-576.14	436.06	-1087.54 436.06
	b) Real Estate	5666.62	5508.23	5503.71	5666.62 5503.71
	Total	4579.08	4932.08	5939.77	4579.08 5939.77

Place: Chennai
Date: 27th May 2025



CYBELE INDUSTRIES LIMITED



THOMAS P JOY
MANAGING DIRECTOR

**Independent Auditor's Report
To the Members of CYBELE INDUSTRIES LIMITED****Report on the consolidated financial statements**

We have audited the accompanying Consolidated financial statements of Cybele Industries Limited (hereinafter referred to as 'the Holding Company') and its subsidiaries (the holding and its subsidiaries together referred to as "the group"), its associates and jointly controlled entities, comprising of the consolidated Balance sheet as at 31st March 2025, the consolidated statement of Profit and Loss and the consolidated Cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

Management's Responsibility for the Consolidated financial statements

The Holding Company's Board of Directors is responsible for the preparation of these consolidated financial statements in terms of the requirements of the Companies Act, 2013 (hereinafter referred to as "the Act") that give a true and fair view of the consolidated financial position, consolidated financial performance (including other comprehensive income), consolidated cash flows and consolidated statement of changes in equity of the group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act, read with the companies (Indian Accounting standards) Rules, 2015 as amended. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; the 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

Auditor's Responsibility

Our responsibility is to express an opinion on these Consolidated financial statements based on our audit. While conducting the 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 consolidated financial statements. The procedures selected depend on

the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the holding Company's preparation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the holding Company's Directors, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in the other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate financial statements and on the other financial information of the subsidiary, associate companies and jointly controlled companies, the aforesaid Consolidated 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 consolidated state of affairs of the Group, as at 31st March 2025, and their consolidated Profit (financial performance including other comprehensive income), their consolidated cash flows and consolidated statement of changes in equity for the year ended on that date.

Other Matters

We did not audit the financial statements/financial information of a subsidiary, associate and jointly controlled entities whose financial statements/ financial information for the year ended on that date, as considered in the consolidated financial statements. These financial statements have been audited by other auditors whose report have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, associate companies and jointly controlled companies, and our report in terms of sub- section (3) of the section 143 of the Act, in so far as it relates to the aforesaid subsidiary, associate and jointly controlled entities is based solely on the reports of the other auditors.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143 (3) of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of subsidiary, associate and jointly controlled entities, as noted in the 'other matter' paragraph, we report, to the extent applicable, 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 of the aforesaid consolidated financial statements.

(b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.

(c) The consolidated Balance sheet, the consolidated statement of Profit and Loss, the consolidated cash flow and the consolidated statement of changes in equity dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

(d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with the Companies (Indian Accounting standards) Rules, 2015, as amended.

(e) On the basis of the written representations received from the directors of the Holding Company as on 31st March 2024 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary, associate companies and jointly controlled companies, none of the directors of the group companies, its associate companies and jointly controlled companies is disqualified as on 31st March 2024 from being appointed as a director in terms of Section 164(2) of the Act;

(f) With respect to the reporting on internal financial controls with reference to financial statements of the holding company and its subsidiary, associate and jointly controlled entities and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

(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 and based on the consideration of the report of the other Auditors on separate financial statements as also the other financial information of the subsidiary associate and jointly controlled entities, as noted in the "other matter" paragraph:

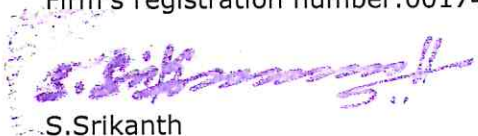
i. There were no pending litigations which would impact the consolidated financial position of the Group, its associates and jointly controlled entities.

ii. The Group, its associates and jointly controlled entities did not have any material foreseeable losses on long-term contracts including derivative contracts.

iii, There were no amounts which were required to be transferred to the investor education and Protection Fund by the Holding Company, and its subsidiary, associate companies and jointly controlled companies.

Place: Chennai
Date: 27.05.2025

For Karpagam Krishnan and Natarajan
Chartered Accountants.
Firm's registration number: 001748S


S. Srikanth
Partner
Membership number: 026588
UDIN: 25026588BMIMWC9779



ANNEXURE A

Report on the Internal Financial Controls with reference to consolidated financial statements under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended 31st March, 2025, we have audited the internal financial controls with reference to consolidated financial statements of M/s. Cybele Industries Ltd (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), as of that date.

Management's Responsibility for Internal Financial controls

The respective Board of Directors of the Company, its subsidiaries, are responsible for establishing and maintaining internal financial controls with reference to consolidated financial statements 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 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 of 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 with reference to consolidated financial statements 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 with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, 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 consolidated financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by the other Auditors of the subsidiary, associate companies and jointly controlled companies in terms of their reports referred to in the "other matter" paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to consolidated financial statements.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial controls system with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purpose in accordance with generally accepted accounting principles. A Company's internal financial control with reference to consolidated financial statements 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 consolidated 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 consolidated financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls with reference to consolidated financial statements, 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 with reference to consolidated financial statements to future periods are subject to the risk that the internal financial control with reference to consolidated financial statements 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 to the best of our information and according to explanations given to us, the Holding Company, its subsidiary, associate companies and jointly controlled companies, have, in all material respects, an adequate internal financial controls system with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31, 2025, 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.

Other Matters

Our aforesaid report under section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls with reference to consolidated Financial statements in so far as it relates to subsidiary, associate companies and jointly controlled companies, is based on the corresponding reports of the Auditors of such companies.

Place: Chennai
Date: 27.05.2025

For Karpagam Krishnan and Natarajan
Chartered Accountants.
Firm's registration number: 001748S



S. Srikanth
Partner
Membership number: 026588
UDIN: 25026588BMIMWC9779

