



ANNEXURE - A

**SHAILENDRA GOEL & ASSOCIATES**  
Chartered Accountants

**Independent Auditor's Limited Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended**

To,  
The Board of Directors,  
PLAZA WIRES LIMITED

1. We have reviewed the accompanying statement of Quarterly Unaudited Financial Results of **Plaza Wires Limited** (the 'Company') for the quarter ended 30<sup>th</sup> June, 2025 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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. Attention is drawn to the fact that the figures for the three months ended 31 March 2025 as reported in the statement 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. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with applicable Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed or that it contains any material misstatement.
6. We draw attention to Note 5 to the accompanying Statement, relating to orders received by the company from GST authorities in respect of disallowance of certain GST credits. The Company, supported by the external expert's advice, is of the view that, it has strong case on merits. Given the uncertainty involved, the ultimate outcome will be ascertained on the disposal of the above matter. Our conclusion is not modified in respect of this matter.

For **SHAILENDRA GOEL & ASSOCIATES**  
Chartered Accountants  
Firm's Registration No.: 013670N

**Shailendra Goel**  
Partner

Membership No.: 092862

ICAI UDIN : 25092862 BMULAW2429



Date : 14.08.2025  
Place: New Delhi

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**PLAZA WIRES LIMITED (FORMERLY KNOWN AS PLAZA WIRES PRIVATE LIMITED)**

Regd Office :-A-74, Okhla Industrial Area, Phase-2 New Delhi-110020

CIN:-L31300DL2006PLC152344

Email:- compliance@plazawires.in website:-www.plazawires.in

Telephone:-011-66369696

**Statement of Profit and Loss for the Quarter Ended 30 june 2025.**

(Rs.in Millions)

Particulars	Note no.	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Reviewed)	Refer Note No.6	(Reviewed)	(Audited)
<b>INCOME</b>					
Revenue from operations (net)	1	653.60	734.65	472.45	2,181.75
Other income	2	1.81	2.33	3.59	8.32
<b>Total Income (1+2)</b>	3	<b>655.41</b>	<b>736.98</b>	<b>476.04</b>	<b>2,190.07</b>
<b>EXPENSES</b>					
Cost of materials consumed		537.17	558.04	438.12	1,738.89
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(9.66)	37.08	(83.36)	(17.89)
Employee benefits expenses		34.11	33.94	31.30	127.32
Finance costs		6.56	6.58	8.93	29.19
Depreciation and amortization expense		7.37	5.94	4.06	18.88
Other expenses		64.80	72.12	67.24	254.54
<b>Total Expenses</b>	4	<b>640.35</b>	<b>713.70</b>	<b>466.29</b>	<b>2,150.93</b>
<b>Profit before exceptional items and tax (III-IV)</b>	5	<b>15.06</b>	<b>23.28</b>	<b>9.75</b>	<b>39.14</b>
Exceptional Items	6	-	-	-	-
<b>Profit before tax</b>	7	<b>15.06</b>	<b>23.28</b>	<b>9.75</b>	<b>39.14</b>
<b>Tax expense:</b>	8				
Current tax		2.59	1.97	3.64	7.81
Adjustment of tax relating to earlier periods		0.00	0.00	0.23	0.23
Deferred tax		1.67	2.96	(0.98)	2.26
<b>Profit/(Loss) for the period from continuing operation (7-8)</b>	9	<b>10.80</b>	<b>18.34</b>	<b>6.86</b>	<b>28.84</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
A.(i) Item that will not to be reclassified to profit and loss		0.00	0.00	0.00	0.00
(ii) Income tax relating to item that will not be reclassified to profit or loss		0.00	0.00	0.00	0.00
B.(i) Item that will be reclassified to profit or loss		0.00	0.00	0.00	0.00
(ii) Income tax relating to item that will be reclassified to profit or loss		0.00	0.00	0.00	0.00
Remeasurement of gains (losses) on defined benefit plans		0.00	(2.95)	0.00	(2.59)
Income tax effect		0.00	0.75	0.00	0.65
<b>Other Comprehensive income for the year, net of tax</b>	10	<b>0.00</b>	<b>(2.20)</b>	<b>0.00</b>	<b>(1.94)</b>
<b>Profit/(Loss) and Other Comprehensive Income for (9+10)</b>	11	<b>10.80</b>	<b>16.14</b>	<b>6.86</b>	<b>26.90</b>
<b>Paid up Equity Share Capital (face value of Rs.10/-each)</b>		<b>437.52</b>	<b>437.52</b>	<b>437.52</b>	<b>437.52</b>
<b>Earnings per share for profit attributable to equity shareholders</b>					
Basic EPS		0.25	0.42	0.16	0.66
Dilluted EPS		0.25	0.42	0.16	0.66



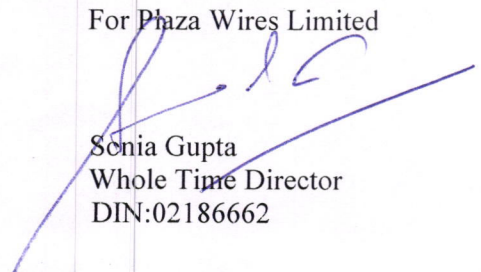
**Notes:**

1. The Un-Audited Financial result of the Company for the Quarter ended 30<sup>th</sup> June 2025 have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 14<sup>th</sup> August, 2025. The above results for the Quarter ended 30<sup>th</sup> June, 2025 have been subjected to limited review by the statutory auditor.
2. These results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under the Section 133 of the Companies act, 2013 read with the companies (Indian Accounting Standard) Rules, 2014 and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) regulations, 2015 (as amended).
3. According to Indian accounting standard (IND AS) 108, "Operating segments" the company is exclusively engaged in the business of manufacturing & trading of electrical wires and cables & allied products.
4. There is No Exceptional Items.
5. The Company has received the demand order on 02<sup>nd</sup> February, 2025 from office of the Commissioner, Central GST & Central Excise Commissionerate, Shimla for an aggregate amount of Rs. 11.51 Cr (which includes Rs. 5.75 Cr as Tax Demand and Rs. 5.76 Cr as a penalty). The company has filed an appeal against the same demand Order dated 24.04.2025.
6. Figures of the quarter ended 31<sup>st</sup> march 2025 are the balancing figures between audited figures in respect of the relevant full financial year and published year to date figures upto third quarter, of the financial year.
7. These Standalone financial results are available on the company website viz. [www.plazawires.in](http://www.plazawires.in), NSE ([www.nseindia.com](http://www.nseindia.com)) and BSE Limited ([www.bseindia.com](http://www.bseindia.com)).

Place: Delhi  
Date: August 14, 2025



For Plaza Wires Limited

  
Sonia Gupta  
Whole Time Director  
DIN:02186662