

Date: 11th November, 2023

To,
The General Manager,
Corporate Relationship Department,
National Stock Exchange of India Ltd
Exchange Plaza, C-1,
G Block Bandra-Kurla Complex Bandra (E),
Mumbai - 400 051

Subject: Outcome of the Meeting of the Board of Directors of GODHA CABCON & INSULATION LIMITED .

Reference : ISIN - INE925Y01036; Symbol- GODHA

Respected Sir/ Ma'am,

Pursuant to the provisions of Regulation 33(3)(d) and Regulation 30 of Securities And Exchange Board Of India (Listing Obligation And Disclosure Requirement) 2015 and in continuation of our earlier intimation of Board Meeting dated October 31, 2023 we hereby inform you that meeting of Board of Directors of the company duly convened and held on Saturday, November 11, 2023 at 2:00 PM and concluded at 4:30 PM the Board Of Directors has inter alia transacted following businesses:

- (a) Standalone Unaudited Financial Results of the Company for the half year and quarter ended on 30th September, 2023;
- (b) Limited Review Report on the standalone financials by the Auditors for the half year and quarter ended on 30th September, 2023;
- (c) Standalone Statement of Assets and Liabilities for the half year ended on 30th September, 2023;
- (d) Standalone Statement of Cash Flow for the half year ended on 30th September, 2023;
- (e) Other incidental and ancillary matters.

We are in the process to file the abovementioned Unaudited Financial Results in XBRL format within the stipulated time and same also be hosted at the website of the stock exchange and company i.e. www.godhacabcon.com and Stock Exchange i.e. <https://www.nseindia.com/>

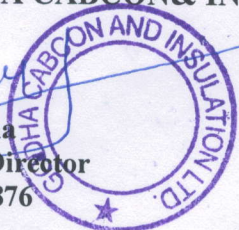
You are requested to please take the same in your record.

Thanking you,

Yours truly,

For GODHA CABCON & INSULATION LIMITED


Dipesh Godha
CEO cum Director
DIN: 07529876



BMGS & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Unaudited Quarterly Financial Results of
GODHA CABCON & INSULATION LTD Pursuant to the Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO,
The Board of Directors
GODHA CABCON & INSULATION LTD

Opinion

1. We have reviewed the accompanying Statement of Unaudited Financial Results of GODHA CABCON & INSULATION LTD ("the Company") for the Quarter and Half Year ended September 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including relevant circulars issued by the Securities and Exchange Board of India.

2. This Statement, which is responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related interim condensed financial statements which 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 the Section 133 of the Companies Act 2013('the Act') and other accounting principles generally accepted in India and is in compliance with presentation and disclosure requirements of Regulation 33 of SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the Securities and Exchange Board of India. Our responsibility is to issue a conclusion on the Statement based on our review.

3. We conducted our review of the statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing specified under section 143(10) of the Act, 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.

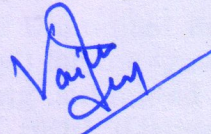
We also performed procedures in accordance with the SEBI circular CIR/CFD/CMD1/44/2019



and Disclosure Requirements) Regulations, 2015 as amended to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (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.

for **BMGS & Associates**
Chartered Accountants
Firm Reg. No 026886N



Vaibhav Bajaj, FCA
M. No. 520512

Partner

UDIN:23520512BGSPZW2853

Place: New Delhi
Date: 11/11/2023



M/S GODHA CABCON & INSULATION LTD.

CIN NO: L31909MP2016PLC041592

Unaudited Financial Results for Quarter and Half Year Ended on 30.09.2023

S.No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30th Sept 2023	30th June 2023	30th Sept 2022	30th Sept 2023	30th Sept 2022	31st Mar 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	INCOME						
	Revenue from operations	0.00	7.23	150.48	7.25	230.95	352.27
	Other income	3.44	31.81	20.15	35.26	41.54	82.50
	Total Income	3.44	39.07	170.63	42.51	272.49	434.77
II	EXPENSES						
	Cost of Material Consumed	0.00	3.98	71.70	3.98	128.80	156.34
	Purchase of stock in trade			8.89		12.45	25.47
	Change in inventory	0.00	2.22	(13.73)	2.22	(13.73)	(3.27)
	Employee benefits expense	2.43	4.03	4.23	6.46	8.05	16.35
	Finance costs	6.93	6.70	11.73	13.63	24.36	48.54
	Depreciation & amortization expense	7.78	7.78	10.56	15.57	21.12	31.14
	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	23.42	27.14	71.16	50.56	83.97	349.80
	Total Expenses	40.57	51.85	164.53	92.41	265.01	624.37
	Profit/(Loss) from operations before exceptional items and tax	(37.13)	(12.78)	6.10	(49.90)	7.48	(189.60)
III	Exceptional Items		0.00	0.00	0.00	0.00	0.00
IV	Profit/(Loss) before tax	(37.13)	(12.78)	6.10	(49.90)	7.48	(189.60)
V	Tax expense:						
VI	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	3.22	3.22	0.00	6.43	0.00	(49.29)
VII	Net Profit/(Loss) for the Period (V-VI)	(33.91)	(9.56)	6.10	(43.47)	7.48	(140.31)
VIII	Other Comprehensive Income/(loss)	0.00	0.00	0.00	0.00	0.00	0.00
IX	Total Comprehensive Income/(Loss) for the Year	(33.91)	(9.56)	6.10	(43.47)	7.48	(140.31)
X	Paid up Equity Share Capital (Face value of the share Rs. 1/- each)	6662.40	2220.80	2220.80	6662.40	2220.80	2220.80
XI	Reserve Excluding Revaluation reserve						
XII	Earnings per equity share:						
	(1) Basic	(0.01)	(0.00)	0.00	(0.01)	0.00	(0.06)
	(2) Diluted	(0.01)	(0.00)	0.00	(0.01)	0.00	(0.06)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30th Sept 2023	30th June 2023	30th Sept 2022	30th Sept 2023	30th Sept 2022	31st Mar 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
a	Debt Service Coverage Ratio	-3.89	1.53	0.86	-2.19	0.33	0.75
b	Debt Equity Ratio	0.04	0.13	0.18	0.04	0.18	0.13
c	Current Ratio	90.83	28.45	7.92	90.83	7.92	26.65
d	Debtor Turnover (in days)*	0	1361.82	851.47	0.00	1305.00	270.00
e	Inventory turnover (in days)*	0	21.62	11.99	0.00	18.23	9.00
f	Operating Margin	NA	-5.22	-0.02	NA	4.10	-0.63
g	Net Profit Margin	NA	-0.30	0.23	NA	2.48	-1.70

* Ratio for the quarter ended have been annualized

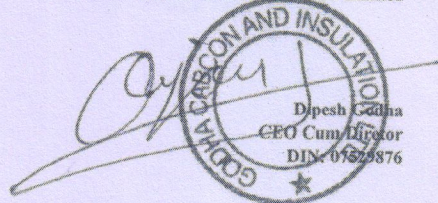
Notes:

- The above Unaudited Financial Results for the quarter ended September 30, 2023 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 11, 2023. The Statutory Auditors of the Company have carried out the limited review of these Results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company has adopted Indian Accounting Standards (Ind AS) from April 1, 2017 and accordingly these financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- Previous quarter's figures have been re-grouped and re-arranged wherever necessary.

Place: Indore
Date: 11-11-2023



For Godha Cabcon & Insulation Limited



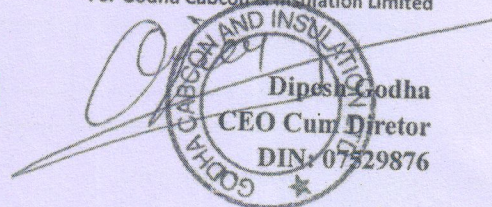
M/S GODHA CABCON & INSULATION LTD.
CIN NO: L31909MP2016PLC041592
UNAUDITED STATEMENT OF ASSETS & LIABILITIES AS ON 30.09.2023

Particulars	Rs. In Lakhs	
	30-Sep-23	31-Mar-23
ASSETS		
(1) Non Current Assets		
(a) Property, Plant and Equipments	331.95	347.53
(b) Deferred tax asset	52.32	45.88
(c) Other Non Current Assets	330.86	327.66
Total Non Current Asset	715.13	721.07
(2) Current Assets		
(a) Inventories	9.03	15.22
(b) Financial Assets		
(i) Trade Receivables	376.53	547.47
(ii) Cash & Cash equivalents	22.26	115.68
(iii) Other Bank Balances	40.63	40.63
(iv) Loans	5717.27	1054.51
(v) Other financial Assets	86.06	120.57
(c) Other Current Assets	54.48	43.38
Total Current Assets	6306.25	1937.46
Total Assets	7021.38	2658.54
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share capital	6662.40	2220.80
(b) Other Equity	113.36	156.83
Total Equity	6775.76	2377.63
(2) LIABILITIES		
(I) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	176.19	208.21
(ii) Deferred Tax Liability (Net)	0.00	0.00
Total Non current Liabilities	176.19	208.21
(II) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	59.06	54.75
(ii) Trade Payables Due To:	2.75	8.84
Micro And Small Enterprises		
Other Than Micro And Small Enterprises		
(iii) Other financial Liabilities	4.90	6.11
(b) Other Current Liabilities	2.72	2.99
(c) Current Tax Liability (net)	0.00	0.00
Total Current	69.43	72.69
Total Equity and Liabilities	7021.38	2658.53

PLACE: INDORE
DATE: 11-11-2023



For Godha Cabcon & Insulation Limited



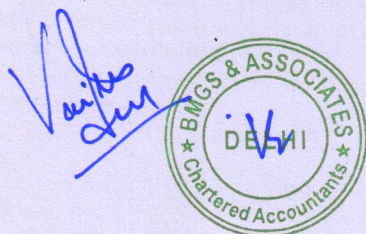
M/S GODHA CABCON & INSULATION LTD.
CIN: L31909MP2016PLC041592

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 2023

PARICULARS	Rs. In Lakhs	
	30th Sept 2023	31st Mar 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit After Tax as per Profit and Loss Statement	(43.47)	(140.31)
Adjusted For:		
Add: Depreciation	15.57	31.14
Add: Interest Expense	13.63	48.54
Operating Profit Before Working Capital Changes	(14.27)	(60.63)
Adjusted For:		
(Increase)/Decrease In Current Asset		
Receivables	170.94	1026.06
Inventories	6.19	10.48
Other Current Assets	(11.10)	10.36
Loans	(4662.76)	(356.39)
Other Bank Balances	0.00	17.26
Other Financial Assets	34.51	(103.54)
Increase/(Decrease) in Current Liabilities		
Trade Payables	(6.09)	(3.41)
Other Financial Liabilities	(1.21)	6.11
Other Current Liabilities	(0.28)	(1.54)
Short Term Borrowing	4.31	(91.54)
Current Tax Liability	0.00	(1.04)
Cash Generated From Operations	(4479.75)	452.18
Taxes on Operating Activities	6.43	(49.29)
Net Cash from Operating Activiies	(4486.18)	402.89
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of long term asset	0.00	135.51
Increase/Decrease in Other Non Current Assets	(3.20)	(320.00)
Net Cash Flow From Investing Activiies	(3.20)	(184.49)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expense	(13.63)	(48.54)
Proceeds from issue of Right	4441.60	
Net Proceeds From Long term Borrowings	(32.02)	(55.31)
Net Cash Flow From Financing Activities	4395.95	(103.85)
Net Increase / Decrease in Cash and Cash Equivalents	(93.43)	114.55
Opening Balance of Cash and Cash Equivalents	115.68	1.13
Closing Balance of Cash and Cash Equivalents	22.26	115.68

Cash In hand	19.64	11.66
Bank Balances	2.62	104.02
Closing Balance of Cash and Cash Equivalents	22.26	115.68

PLACE: INDORE
DATE: 11.11.2023



For Godha Cabcon & Insulation Limited

Dipesh Godha
CEO Cum Director
DIN: 07529876

M/S GODHA CABCON & INSULATION LTD.
CIN: L31909MP2016PLC041592

UNAUDITED STANDALONE SEGMENT WISE REPORTING FOR THE QUARTER AND YEAR ENDED 30TH SEPTEMBER, 2023

Sr no.	Particulars	Quarter Ended			Half Year Ended		Year Ended (audited)
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	
1	Segment value of sales and services (Revenue)						
	Wire						
	Packaging	0.00	0.00	62.51	0.00	63.22	108.22
	Others	0.00	7.25	70.37	7.25	143.90	187.45
	Revenue From Operations	3.44	31.82	17.60	35.26	24.60	56.60
		3.44	39.07	150.48	42.51	231.72	352.27
2	Segment Results (EBITDA)						
	Wire						
	Packaging	0.00	0.00	6.02	0.00	6.73	(137.81)
	Others	0.00	(9.47)	(0.51)	(9.47)	6.22	(16.24)
		(25.86)	0.00	8.71	(25.86)	12.15	31.13
	Total Segment profit before Interest, tax, exceptional item and depreciation, amortisation and depletion	(25.86)	(9.47)	14.23	(35.33)	25.10	(122.92)
3	Segment Results (EBIT)						
	Wire						
	Packaging	0.00	(2.28)	3.40	(2.28)	1.50	(147.49)
	Others	0.00	(12.53)	(8.45)	(12.53)	(7.40)	(28.70)
		(33.64)	0.00	8.71	(33.64)	12.15	31.13
	Total segment profit before interest, tax, and exceptional item	(33.64)	(14.81)	3.66	(48.45)	6.25	(145.06)
	Finance Cost	6.93	6.70	11.73	13.63	24.36	48.54
	Interest income	3.44	31.81	20.15	35.25	40.77	76.50
	Other Un-allocable Income (Net of Expenditure)	0.00	(23.08)	(5.98)	(23.08)	(15.18)	(72.50)
	Profit Before Exceptional Item and Tax	(37.13)	(12.78)	6.10	(49.91)	7.48	(189.60)
	Exceptional Item (Net of Taxes)	0.00	0.00	0.00	0.00		0.00
	Profit Before Tax	(37.13)	(12.78)	6.10	(49.91)	7.48	(189.60)
	Current Tax	0.00	0.00	0.00	0.00		0.00
	Deferred Tax	3.22	3.22	(1.53)	6.44	(1.75)	49.29
	Profit After Tax	(33.91)	(9.56)	4.57	(43.47)	5.73	(140.31)

* Segment results (EBITDA and EBIT) include Interest income/ Other Income pertaining to the respective segments

Profit before tax is after exceptional item and tax thereon. Tax expenses are excluding the current tax and deferred tax on exceptional item

Sr no.	Particulars	Quarter Ended			Half Year Ended		Year Ended (audited)
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	
4	Segment Assets						
	Wire						
	Packaging	409.1	409.1	1773.96	409.1	1773.96	627.35
	Others	309.52	309.52	409.18	309.52	409.18	241.02
	Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
	Total Segment Assets	6302.76	1911.43	912.87	6302.76	912.87	1790.17
		7021.38	2630.05	3096.01	7021.38	3096.01	2658.54
5	Segment Liabilities						
	Wire						
	Packaging	0.00	0.00	174.93	0	174.93	0.00
	Unallocated	227.14	227.14	257.00	227.14	257.00	238.63
	Total Segment Liabilities	6794.24	2402.91	2664.08	6794.24	2664.08	2419.91
		7021.38	2630.05	3096.01	7021.38	3096.01	2658.54

Notes to Segment Information (Standalone) for the Quarter Ended 30th Sept, 2023

As per Indian Accounting Standard 108 ' Operating Segments', the company has reported 'Segment Information', as described below

- The wire business includes production of conductors and wires.
- The packaging business includes production of rigid PVC sheet.
- Other investments/assets/Liabilities, long term resources raised by the company, business trade financing Liabilities and related income/expense are considered under Unallocated.

(Signature)



For Godha Cabcon & Insulation Limited

(Signature)
Dipesh Godha
CEO cum Director
DIN: 07529876