CYBELE INDUSTRIES LTD

NO.138, SIDCO Industrial Estate,
Ambattur, Chennai- 600 098.
Ph.No.044-32958399, 32957015, Fax 044-43111117
E-mail: corporate@qflexcable.com Website: www.cybele.co.in
CIN: L31300TN1993PLC025063

Ref.: CIL/Sect/2024-25 **Date:** 14.02.2025

The General Manager
Corporate Relations Department
BSE Limited
Floor 25 , P J Towers,
Dalal Street,
Mumbai - 400 001. Through: BSE Listing Centre

Scrip Code: 531472

Dear Sir / Madam,

Sub: Submission of Integrated Filing (Financial) for the quarter ended 31.12.2024.
Ref: SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31.12.2024.

***

We hereby file the Integrated Filing (Financial) for the quarter ended 31st December 2024

S.No.	Particulars	Remarks
A	Financial Results for the quarter ended 31st Dec 2024	Attached
B	Statement on Deviation or Variation for Proceeds of Public issue, Rights issue, Preferential issue, Qualified Institutions Placement etc.	Not Applicable
C	Format for Disclosing Outstanding Default on Loans and Debt Securities	Not Applicable
D	Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e. 2nd and 4th quarter)	Not Applicable
E	Statement on impact of Audit Qualifications (for Audit Report with Modified Opinion) Submitted along-with Annual Audited Financial Results (Standalone and Consolidated separately)	Not Applicable

In continuation to the Intimation of the Board Meeting dated 03rd February 2025, we wish to inform you that the meeting of the Board of the Directors of the Company held today i.e., 14th February 2025, the Board inter- alia considered and approved the Unaudited Financial Results for the Quarter and Nine Months Ended 31st December 2024 as recommended by the members of the Audit Committee in the meeting held earlier in the day.

1. **Approval of unaudited financial results Dec 31,2024:**
   The Unaudited Financial Results for the Quarter and Nine Months Ended 31st December 2024 along with the Limited Review Report issued by the Statutory Auditors of the Company are enclosed herewith (Refer Annexure - I).

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CIN: L31300TN1993PLC025063

2. **Intimation of Resignation of Mr.P.RAJA SEKARAN, CFO & Company Secretary and Compliance Officer pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that Mr. P.RAJA SEKARAN, CFO & Company Secretary & Compliance Officer and Key Managerial Personnel (KMP) of the Company, has tendered his resignation with immediate effect from the said position due to personal reasons and to pursue career opportunities outside the organization. Mr. P.Raja Sekaran has informed us that there are no other reasons for his resignation other than those provided in the resignation letter. The Management of the Company has accepted the resignation and fixed the relieving date as February 14, 2025, after working hours.(Refer Annexure - II).

3. **Intimation of Appointment of Mr.B.GNANA PRAGHASAM, Company Secretary & Compliance Officer pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015.**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule III of said regulation, notice is hereby given that Mr.B.Gnana Praghasam (Membership No.ACS-74908) has been appointed by the Board as a Company Secretary & Compliance Officer of the Company in their Board Meeting held today i.e. February 14, 2025 based on the recommendation of Nomination & Remuneration Committee.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/ CFO /CMD/4/2015 dated September 09, 2015 are given in the enclosed (Refer Annexure – III)

We request you to take the above information on record and the same be treated as compliance under the applicable provision of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 04:00 P.M and Concluded at 06:20 P.M.

Thanking You,

Yours faithfully,
for **Cybele Industries Limited**

PONNUSAMY RAJASEKARAN

Digitally signed by PONNUSAMY RAJASEKARAN
Date: 2025.02.14 21:03:17 +05'30'

P Raja Sekaran
Company Secretary

CYBELE INDUSTRIES LTD

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CIN: L31300TN1993PLC025063

Annexure – II

Resignation of Mr.P.Raja Sekaran, as CFO & Company Secretary & Compliance Officer as well as the Key Managerial Personnel of the Company.

Particulars	Description
Name	P.RAJA SEKARAN
Reason for Change	Resignation due to personal reason
Date of Resignation	14.02.2025
Brief Profile	Not Applicable
Disclosure of relationship between Directors (in case Appointment of a Director)	Not Applicable
Information as required under BSE circular Number LIST/COM/14/2018-19 and NSE circular no. NSE/ CML/2018/24 dated June 20, 2018.	Not Applicable
Letter of Resignation along with detailed reason for resignation	Enclosed as Annexure II

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CIN: L31300TN1993PLC025063

Annexure – III

Appointment of CS.B.Gnana Praghasam, as Company Secretary & Compliance Officer as well as the Key Managerial Personnel of the Company.

Particulars	Description
Reason for change viz. appointment, resignation, removal, death or otherwise;	CS B.Gnana Praghasam has been appointed as the Whole Time Company Secretary &Compliance Officer of the Company.
Date of Appointment	14-02-2025
Brief profile (in case of appointment)	CS B.Ghana Praghasam is an Associate Member of the Institute of Company Secretaries of India and has experience in dealing with matters of Companies Act, Listing Regulations and allied laws.
Disclosure of relationships between directors (in case of appointment of a director)	CS B.Ghana Praghasam is not related to any other Director of the Company.

CYBELE INDUSTRIES LTD
CIN: L31300TN1993PLC025063
Regd Office: 138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.
Email : corporate@qflexcable.com; website: cybele.co.in
Standalone Statement of Profit & Loss for the Quarter and Nine Months Ended December 31, 2024

Rs. in Lacs except Earning Per Share

S.No	Particulars	Quarter Ended			Nine Months Ended		Year
		31 - Dec 2024 (Unaudited)	30 - Sep 2024 (Unaudited)	31 - Dec 2023 (Unaudited)	31 - Dec 2024 (Unaudited)	31 - Dec 2023 (Unaudited)	31 - March 2024 (Audited)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	(a) Revenue from operations	577.23	341.22	840.92	1311.28	2647.25	3548.34
	(b) Other income	2.49	4.44	16.14	14.70	26.61	90.51
	Total income from operations (1(a)+1(b))	**579.72**	**345.66**	**857.06**	**1325.98**	**2673.86**	**3638.85**
2	**Expenses**						
	(a) Cost of materials consumed	586.40	611.26	730.31	1563.52	2336.44	2640.06
	(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	-121.53	103.30	-60.67	145.57	-334.27	-153.83
	(d) Employee benefits expense	111.96	103.01	166.98	386.88	457.11336	659.95
	e)Finance costs	24.60	26.44	36.95	80.95	95.58	121.87
	(f) Depreciation and amortisation expense	19.73	19.74	21.05	59.02	58.69	79.08
	(g) Other expenses	118.00	61.04	82.76	240.40	226.69	318.82
	Total expenses	**739.16**	**924.79**	**977.38**	**2476.33**	**2840.25**	**3665.95**
3	**Profit / (Loss) from operations before exceptional items and tax(1-2)**	-159.44	-579.13	-120.32	-1150.35	-166.39	-27.10
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	**Profit / (Loss) before tax (3 + 4)**	-159.44	-579.13	-120.32	-1150.35	-166.39	-27.10
6	**Tax expense**						
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Deferred Tax	5.24	0.17	3.09	5.36	3.82	-19.83
7	**Net Profit/Loss for the period from continuing operations(5-6)**	-164.68	-579.30	-123.41	-1155.72	-170.21	-7.27
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)**	**-164.68**	**-579.30**	**-123.41**	**-1155.72**	**-170.21**	**-7.27**
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	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	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**	-164.68	-579.30	-123.41	-1155.72	-170.21	4.87
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						1685.97
16	**Earnings per share (before extraordinary items) (of 10 /- each) (not annualised):**						
	(a) Basic	-1.54	-5.42	-1.15	-10.81	-1.59	0.05
	(b) Diluted	-1.54	-5.42	-1.15	-10.81	-1.59	0.05
17	**Earnings per share (after extraordinary items) (of Rs.10/- each) (not annualised):**						
	(a) Basic	-1.54	-5.42	-1.15	-10.81	-1.59	0.05
	(b) Diluted	-1.54	-5.42	-1.15	-10.81	-1.59	0.05

CYBELE INDUSTRIES LTD. CHENNAI

for **CYBELE INDUSTRIES LIMITED**

P. A. JOYKUTTY
CHAIRMAN

Place: Chennai
Date : 14.02.2025

CYBELE INDUSTRIES LTD
CIN: L31300TN1993PLC025063
Regd Office: 138, SIDCO INDUSTRIAL ESTATE, AMBATTUR, CHENNAI -600 098.
Email : corporate@qflexcable.com; website: cybele.co.in

Standalone Segment wise Revenue, Results and Assets and Liabilities for the quarter and Nine months ended on 31-12-2024

Rs. in Lacs

S.No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		31 - Dec 2024 (Unaudited)	30 - Sep 2024 (Unaudited)	31 - Dec 2023 (Unaudited)	31 - Dec 2024 (Unaudited)	31 - Dec 2023 (Unaudited)	31 - March 2024 (Audited)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue**						
	(Net Sales/ Income from each segment)						
	a) Cables	579.72	345.66	857.06	1325.98	2673.86	3638.85
	b) Real Estate	-	-	-	-	-	-
	Total	**579.72**	**345.66**	**857.06**	**1325.98**	**2673.86**	**3638.85**
2	**Segment Results (Profit before tax and interest)**						
	a) Cables	(144.57)	-535.82	-73.99	-1030.58	-44.42	87.72
	b) Real Estate	(14.87)	-16.87	-9.38	-38.82	-26.39	-35.74
	Total	**-159.44**	**-552.69**	**-83.37**	**-1069.40**	**-70.81**	**51.98**
	Less Finance cost	5.24	26.44	36.95	80.95	95.58	79.08
	Total profit before tax	**-164.68**	**-579.13**	**-120.32**	**-1150.35**	**-166.39**	**-27.10**
3	**Segment Assets**						
	a) Cables	2,241.23	**1540.58**	2465.59	1,915.56	2465.59	2586.07
	b) Real Estate	5,605.22	5597.89	5589.04	5605.22	5589.04	5598.41
	Total	**7846.45**	**7138.47**	**8054.63**	**7520.78**	**8054.63**	**8184.48**
4	**Segment Liabilities**						
	a) Cables	2,700.15	2217.40	2,186.58	2,700.15	2,186.58	2150.01
	b) Real Estate	86.99	79.17	97.88	86.98	97.88	94.70
	Total	**2787.14**	**2296.57**	**2284.46**	**2787.13**	**2284.46**	**2244.71**

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 2025. The Statutory Auditors have carried out a limited review of these financial results.

2 The figures pertaining to previous periods have been regrouped, reclassified and restated wherever considered necessary in confirmity with the present classification.

CYBELE INDUSTRIES LTD * CHENNAI *

for **CYBELE INDUSTRIES LIMITED**

P.A. JOYKUTTY
CHAIRMAN

Place: Chennai
Date : 14.02.2025

CYBELE INDUSTRIES LTD

CIN: L31300TN1993PLC025063

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

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

Consolidated Statement of Profit & Loss for the Quarter and Nine Months Ended December 31,2024

Rs. in Lacs except Earning Per Share

S.No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31 - Dec 2024 (Unaudited)	30 - Sep 2024 (Unaudited)	31 - Dec 2023 (Unaudited)	31 - Dec 2024 (Unaudited)	31 - Dec 2023 (Unaudited)	31 - March 2024 (Audited)
		Consolidated Unaudited	Consolidated Unaudited	Standalone Unaudited	Consolidated Unaudited	Standalone Unaudited	Standalone Audited
1	(a) Revenue from operations	627.05	397.03	840.92	1416.91	2647.25	3548.34
	(b) Other income	2.49	4.44	16.14	14.70	26.61	90.51
	Total income from operations (1(a)+1(b))	629.54	401.47	857.06	1431.61	2673.86	3638.85
2	**Expenses**						
	(a) Cost of materials consumed	677.43	710.60	730.31	1753.89	2336.44	2640.06
	(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	-192.80	76.07	-60.67	47.07	-334.27	-153.83
	(d) Employee benefits expense	163.36	173.14	166.98	508.42	457.12	659.95
	e)Finance costs	24.60	26.44	36.95	80.95	95.58	121.87
	(f) Depreciation and amortisation expense	21.00	19.74	21.05	60.29	58.69	79.08
	(g) Other expenses	132.65	84.38	82.76	278.38	226.69	318.82
	Total expenses	826.24	1090.37	977.38	2729.00	2840.25	3665.95
3	**Profit / (Loss) from operations before exceptional items and tax(1-2)**	-196.70	-688.90	-120.32	-1297.39	-166.39	-27.10
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	**Profit / (Loss) before tax (3 + 4)**	-196.70	-688.90	-120.32	-1297.39	-166.39	-27.10
6	**Tax expense**						
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Deferred Tax	5.09	0.17	3.09	5.21	3.82	-19.83
7	**Net Profit/Loss for the period from continuing operations(5-6)**	-201.79	-689.07	-123.41	-1302.60	-170.21	-7.27
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)**	-201.79	-689.07	-123.41	-1302.60	-170.21	-7.27
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	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	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)**	-201.79	-689.07	-123.41	-1302.60	-170.21	4.87
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						1685.97
16	**Earnings per share (before extraordinary items) (of 10 /- each) (not annualised):**						
	(a) Basic	-1.89	-6.44	-1.15	-12.18	-1.59	0.05
	(b) Diluted	-1.89	-6.44	-1.15	-12.18	-1.59	0.05
17	**Earnings per share (after extraordinary items) (of Rs.10/- each) (not annualised):**						
	(a) Basic	-1.89	-6.44	-1.15	-12.18	-1.59	0.05
	(b) Diluted	-1.89	-6.44	-1.15	-12.18	-1.59	0.05

Place: Chennai
Date : 14.02.2025

CYBELE INDUSTRIES LTD. * CHENNAI *

For **CYBELE INDUSTRIES LIMITED**

P. AJOY KUTTY
CHAIRMAN

CYBELE INDUSTRIES LTD

CIN: L31300TN1993PLC025063

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

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

Consolidated Standalone Segment wise Revenue, Results and Assets and Liabilities for the quarter and Nine months ended on 31-12-2024

Rs. in Lacs

S.No	Particulars	Quarter Ended			Six Months Ended		Year Ended
		31 - Dec 2024 (Unaudited)	30 - Sep 2024 (Unaudited)	31 - Dec 2023 (Unaudited)	31 - Dec 2024 (Unaudited)	31 - Dec 2023 (Unaudited)	31 - March 2024 (Audited)
		Consolidated Unaudited	Consolidated Unaudited	Standalone Unaudited	Consolidated Unaudited	Standalone Unaudited	Standalone Audited
1	**Segment Revenue (Net Sales/ Income from each segment)**						
	a) Cables	629.54	401.47	857.06	1431.61	2673.86	3638.85
	b) Real Estate	-	-	-	-	-	-
	Total	**629.54**	**401.47**	**857.06**	**1431.61**	**2673.86**	**3638.85**
2	**Segment Results (Profit before tax and interest)**						
	a) Cables	-157.23	-645.59	-73.99	-1177.62	-44.42	87.72
	b) Real Estate	-14.87	-16.87	-9.38	-38.82	-26.39	-35.74
	Total	**-172.10**	**-662.46**	**-83.37**	**-1216.44**	**-70.81**	**51.98**
	Less Finance cost	24.60	26.44	36.95	80.95	95.58	79.08
	Total profit before tax	**-196.70**	**-688.90**	**-120.32**	**-1297.39**	**-166.39**	**-27.10**
3	**Segment Assets**						
	a) Cables	2,484.55	1540.58	2465.59	2,158.88	2465.59	2586.07
	b) Real Estate	5,605.22	5597.89	5589.04	5605.22	5589.04	5598.41
	Total	**8089.77**	**7138.47**	**8054.63**	**7764.10**	**8054.63**	**8184.48**
4	**Segment Liabilities**						
	a) Cables	3,060.69	2,217.40	2186.58	3,060.69	2186.58	2150.01
	b) Real Estate	96.99	79.17	97.88	96.98	97.88	94.70
	Total	**3157.68**	**2296.57**	**2284.46**	**3157.67**	**2284.46**	**2244.71**

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 Jan 2025. The Statutory Auditors have carried out a limited review of these financial results.
2. Consolidated Financial Staements inculdes the results of subsidiaries 1. Cybele Electra Pvt Ltd. 2. Cybele Electronics Pvt Ltd. 3.Cybele Properties Pvt Ltd.,.
3. The figures pertaining to previous periods have been regrouped, reclassified and restated wherever considered necessary in confirmity with the present classification.

for **CYBELE INDUSTRIES LIMITED**

P. A. JOY KUTTY
CHAIRMAN

CYBELE INDUSTRIES LTD. CHENNAI

Place: Chennai
Date : 14.02.2025

Date: 14.02.2025

To

The Board of Directors
Cybele Industries Limited
No.138, SIDCO Industrial Estate
Ambattur, Chennai – 600 098

Dear Sirs/ Madam,

Subject: Resignation as the CFO & Company Secretary & Compliance Officer of the Company – reg.

I hereby tender my resignation as a CFO & Company Secretary (Key Managerial Personnel), Compliance Officer of the Company to due to personal reasons.

I request the Board to kindly relieve me from all my duties effective closing of business hours on February 14, 2025.

I hereby confirm that there are no material reasons for my resignation other than those mentioned above. I hereby convey my sincere thanks to the Board of Directors, Senior Management and all colleagues of the Company for their unwavering support and co-operation extended during my tenure as CFO & Company Secretary (Key Managerial Personnel), Compliance Officer of the Company. Kindly request you to take the same on record and arrange to submit the necessary forms/disclosures with the Registrar of Companies/Stock Exchange.

Thanking you,

Yours faithfully

P. RAJA SEKARAN.
Membership No.45315

Karpagam Krishnan & Natarajan
Chartered Accountants

Head Office : 'Sree Sai Nivas', No.4, Balaji Avenue,
1st Street, T. Nagar, Chennai - 600 017, India
T +91 44 2834 0969, 2834 4816 E workdesk@kknca.com

Auditor's Review Report on the Standalone Unaudited Financial Results for the Quarter & Nine months ended December 2024 pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Cybele Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Cybele Industries Limited (the "Company") for the quarter ended December 31, 2024 and year to date from April 0I, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion 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 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 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.

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 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: Chennai
Date: 14.02.2025

For Karpagam Krishnan and Natarajan
Chartered Accountants

Srikanth S
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Date: 2025.02.14 18:26:20 +05'30'

Firm Reg No.001748S
CA.S.Srikanth
Partner
Membership No.026588
UDIN: 25026588BMIMUA1491

Karpagam Krishnan & Natarajan
Chartered Accountants

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Auditor's Review Report on the Consolidated Unaudited Financial Results for the Quarter & Nine months ended December 2024 pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Cybele Industries Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Cybele Industries Limited (the "Holding Company") and its subsidiaries for the quarter ended December 31, 2024 and year to date from April 0I, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion 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 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 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.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
Cybele Industries Limited	Holding Company
Cybele Electra Private Limited	Subsidiary Company
Cybele Electronics Private Limited	Subsidiary Company
Cybele Properties Private Limited	Subsidiary Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review of financial results/information certified by the management referred to in paragraph 6 and 7 respectively, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:

   Three subsidiaries, whose unaudited interim financial results include total assets of Rs.268.28 lakhs as at December 31,2024, total revenue of Rs 105.63 lakhs, total net profit after tax of (Rs.147.25) lakhs and the period ended on that date as considered in the Statement which have been reviewed by us.

   The financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report and procedures performed by us as stated in paragraph 3 above.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:

   Three subsidiaries, whose interim financial results and other financial information reflect total assets of Rs 268.28 lakhs as at December 31, 2024, and total revenues of Rs.105.63 lakhs, total net profit after tax of (Rs.147.25

lakhs, and the period ended December 31, 2024 and the period ended on that date respectively. The unaudited interim financial information/ financial results and other unaudited financial infonnation of these subsidiaries have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial information/financial results are not material to the Group.

8. Our conclusion on the Statement in respect of matters stated in para 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Management.

Place: Chennai
Date: 14.02.2025

For Karpagam Krishnan and Natarajan
Chartered Accountants

Srikanth S

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CA.S.Srikanth
Partner
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