

Date: 09-11-2023

**To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai -400051**

Symbol: REXPIPES

Ref.: Rex Pipes and Cables Industries Limited

Sub: Un-Audited Financial Results (Standalone & Consolidated) for the First Half Year Ended on 30th September, 2023.

Respected Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements) 2015, we wish to inform you that Board of Directors at its meeting held on November 09, 2023 i.e. today commenced at 4:00 pm and Concluded at 7:30 pm, inter-alia, has considered and approved the following business(es):

1. Unaudited Financial Results (Standalone & Consolidated) for the half year ended on 30th September, 2023 along with statement of Assets and Liabilities and Cash Flow Statements as on September 30, 2023.
2. Limited Review Report of Statutory Auditors on Un-Audited Financial Results (Standalone & Consolidated) of the Company for the half year ended September 30, 2023.
3. Audit Committee is reconstituted as follows.
Mr. Subhash Meel (Chairperson)
Mr. Anil Kumar (Member)
Mr. Rajendra Kaler (Member)

Mr. Subhash Meel and Mr. Anil Kumar are Independent Director and Mr. Rajendra Kaler is Wholetime Director of the company.

REX PIPES AND CABLES INDUSTRIES LIMITED

Marketing Office : Third Floor, Shubhlaxmi Tower,
Vidhyadhar Nagar, Jaipur-332023 (Raj.) INDIA
CIN : L31300 RJ 2002 PLC 017714

Ph : +91 1572-245009 / 245765

Fax : +91 1572-245009 Mob. : +91 9783211999

E-mail : info@rpcil.com, ho@rpcil.com

Web : www.rpcil.com

Head Office : F-69A, RIICO Industrial Area, SIKAR-332001 (Raj.) INDIA

Plant : B-99, E-106, E-128 / 129 RIICO Industrial Growth Center, Phase-II, Palsana, Sikar - 332402 (Raj.) (INDIA)

4. The CSR Policy is approved by the board, and since CSR amount to be spend by the company will not be more than 50 lacs, hence the company does not need to constitute the CSR Committee. Accordingly the Board of Directors shall discharge the functions of the said Committee.

Un-Audited Financial Results (Standalone & Consolidated) of the company for the half year ended September 30, 2023 along with Limited Review Report issued by Statutory Auditors is attached herewith for your reference.

The results (Standalone & consolidated) are also being uploaded on the Company's websites at www.rpcil.com

Thanking You,

Yours Faithfully

For **Rex Pipes and Cables Industries Limited**

Monika Bohara Digitally signed by Monika Bohara
Date: 2023.11.09 19:33:26 +05'30'

Monika Bohara

Company Secretary & Compliance Officer

Membership No.: A60048

Enclosed: Financial Results and Limited Review Report (Standalone & Consolidated) for the First Half Year ended on 30th September, 2023.



Happy Kedawat And Company

Chartered Accountants

LIMITED REVIEW REPORT

Independent Auditor's Limited Review Report on Consolidated Unaudited Financial Results for the half year ended on 30th September, 2023 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. (as amended)

To

The Board of Directors
Rex Pipes and Cables Industries Limited
F-69-A, RIICO Industrial Area,
Sikar (Raj).

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Rex Pipes and Cables Industries Limited ("The Parent") which includes its subsidiary M/s Swastik Infracity Private Limited ("The Subsidiary") for the period ended September 30, 2023 which include Consolidated financial results, Consolidated Balance Sheet as on date, Statement of Cash flows for the half year ended on that date together with the relevant notes thereon ("The Statement"). This statement has been prepared by the company pursuant to requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.
This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. This Statement, which is the responsibility of the 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 Accounting Standard 25 "Interim Financial Reporting" (AS 25), 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 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personal and an analytical procedures applied to financial data and thus provides less assurance than an audit. We have not preformed an audit and accordingly, we do not express an audit opinion.



19, Prahlad Colony, Near Airport Circle, Tonk Road, Jaipur - 302011 (Raj)

E-mail : happykedawatandcompany@gmail.com

Mob.: +91-9829062729

4. A review of interim financial information consists of making inquiries, primarily of company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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 circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Happy Kedawat and Company
Chartered Accountants
Firm Reg. No.: 030525C



[Handwritten Signature]
CA Happy Kedawat
Proprietor
M.NO. 401746

Date:- 09-11-2023

Place:- Jaipur

UDIN:- 23401746B6WIRW3112

REX PIPES AND CABLES INDUSTRIES LIMITED

REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN

CIN:- L31300RJ2002PLC017714


UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE SIX MONTH ENDED ON 30TH SEPTEMBER, 2023

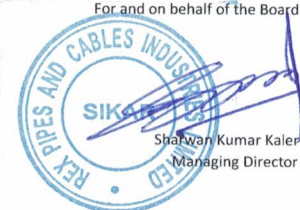
(Amount in Lakhs)

S.No.	Particulars	Six month ended	Six month ended	Six month ended	Year ended
		30.09.2023	30.09.2022	31.03.2023	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income from Operations	5,752.16	5,147.63	6,616.81	11,764.44
II	Other Income	18.78	14.78	39.69	54.47
III	Total Income (I+II)	5,770.94	5,162.41	6,656.50	11,818.91
IV	Expenses				
	Cost of materials consumed	3,686.61	3,581.17	4,548.74	8,129.91
	Purchase of Stock-in-Trade	1,038.58	1,047.47	878.87	1,926.34
	Changes in inventories of Finished goods, Work-in-progress and Stock-in-Trade	3.71	(238.19)	345.98	107.79
	Employee Benefit Expenses	116.82	104.88	109.56	214.44
	Finance Costs	127.72	98.59	117.33	215.92
	Depreciation and Amortization Expenses	87.65	87.25	102.29	189.54
	Other Expenses (Manufacturing, Administrative, Selling & Distribution Expenses)	367.29	220.19	311.88	532.06
	Total Expenses (IV)	5,428.39	4,901.36	6,414.65	11,316.01
V	Profit before exceptional and extraordinary items and tax (III-IV)	342.55	261.05	241.85	502.90
VI	Exceptional Items	-	-	-	-
VII	Prior Period Expenses	-	-	0.26	0.26
VIII	Profit before Extraordinary Items and Tax (V-VI-VII)	342.55	261.05	241.59	502.64
VIX	Extraordinary Items	-	-	-	-
X	Profit before Tax (VIII-VIX)	342.55	261.05	241.59	502.64
XI	Tax Expenses				
	(1) Current Tax	103.84	77.02	72.40	149.42
	(2) Tax Expense relating to Prior Years	-	-	0.75	0.75
	(3) Deferred Tax Liability / (Asset)	(3.83)	(2.68)	(6.50)	(9.18)
XII	Profit/(Loss) for the year from continuing operations (X-XI)	242.54	186.71	174.94	361.65
XIII	Profit/(Loss) from discontinuing operations	-	-	-	-
XIV	Tax Expense of discontinuing operations	-	-	-	-
XV	Profit/(Loss) from discontinuing operations (XIII-XIV)	-	-	-	-
XVI	Profit/(Loss) for the year (XII+XV)	242.54	186.71	174.94	361.65
XVII	Earning per Equity Share:				
	(1) Basic (Previous year re-stated)	2.56	2.17	2.03	4.21
	(2) Diluted (Previous year re-stated)	2.56	2.17	2.03	4.21
	See accompanied notes to the unaudited consolidated financial results				

Sikar, November 09, 2023

For and on behalf of the Board


 Shalwan Kumar Kaler
 Managing Director



REX PIPES AND CABLES INDUSTRIES LIMITED

REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN

CIN:- L31300RJ2002PLC017714

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

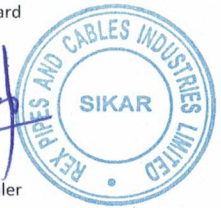
AS ON 30th SEPTEMBER, 2023

(Amount in Lakhs)

Particulars	As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Fund		
(a) Share Capital	945.00	860.00
(b) Other Equity	1,963.35	1,435.63
(2) Share Application Money Pending allotment	-	-
(3) Non-Current Liabilities		
(a) Long Term Borrowings	420.20	315.96
(b) Deferred Tax Liabilities (Net)	6.56	10.39
(c) Other Long Term Liabilities	5.65	5.65
(d) Long Term Provisions	-	-
(4) Current Liabilities		
(a) Short-Term Borrowings	3,213.15	2,165.29
(b) Trade Payables		
(i) Due to MSME	164.87	26.41
(ii) Due to Other	427.25	504.69
(c) Other Current Liabilities	96.48	291.28
(d) Short-Term Provisions	117.00	169.90
Total Equity and Liabilities	7,359.51	5,785.20
II ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipments		
(i) Tangible Assets	1,237.89	1,230.66
(ii) Intangible Assets	0.18	0.19
(iii) Capital Work-in-Progress	-	-
(iv) Intangible Assets under Development	-	-
(b) Non-Current Investments	19.62	-
(c) Deferred Tax Assets (Net)	-	-
(d) Long Term Loans and Advances	-	-
(e) Other Non-Current Assets	46.70	59.20
(2) Current Assets		
(a) Current Investments	-	-
(b) Inventories	2,367.30	1,196.83
(c) Trade Receivables	2,833.46	2,449.47
(d) Cash and Cash Equivalents	379.69	298.38
(e) Short-Term Loans & Advances	474.66	550.47
(f) Other Current Assets	-	-
Total Assets	7,359.51	5,785.20
	-	-

For and on behalf of the Board


Sharwan Kumar Kaler
Managing Director



Sikar, November 09, 2023

REX PIPES AND CABLES INDUSTRIES LIMITED

REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN

CIN:- L31300RJ2002PLC017714

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT

FOR THE SIX MONTH ENDED ON 30TH SEPTEMBER, 2023

(Amount in Lakhs)

PARTICULARS	Six month ended 30.09.2023 (Unaudited)		Year ended 31.03.2023 (Audited)	
	Details	Amount	Details	Amount
<u>A. CASH FLOW FROM OPERATING ACTIVITIES</u>				
Net Profit before Tax as per Profit and Loss Statement	342.55		502.64	
Adjusted For:				
Depreciation & Amortisation	87.65		189.54	
Interest Paid	127.72		215.92	
Profit on Sale of Fixed Assets	-		-	
Operating profits before Working Capital Changes		557.92		908.10
Adjustment For:				
Inventories	(1,170.47)		292.79	
Trade Receivables	(384.00)		(693.42)	
Short term loan & advances	75.81		(278.73)	
Long term loan & advances	-		-	
Other Non-Current Assets	12.50		(12.44)	
Other current assets	-		-	
Trade Payables	61.02		266.82	
Short term Borrowings	1,047.86		30.85	
Other Liabilities	(247.70)	(604.98)	154.64	(239.50)
Cash generated from Operations		(47.05)		668.60
Income Tax		103.84		150.17
Interest on Income Tax		-		-
Net Cash Used in Operating Activities (A)		(150.90)		518.43
<u>B. CASH FLOW FROM INVESTING ACTIVITIES</u>				
Less : Purchase of Fixed Assets	103.18		214.68	
Transfer of Fixed Assets	8.32		-	
Purchase of Investments	19.62		-	
Less : Increase in Other Non- Current Assets	-		-	
Net Cash Used in Investing Activities (B)		(114.48)		(214.68)
<u>C. CASH FLOW FROM FINANCING ACTIVITIES</u>				
Increase in Borrowings & other Long- term Liabilities	104.23		(177.58)	
Less : Interest Paid	(127.72)		(215.92)	
Increase in Share Capital	85.00		-	
Increase in Other Reserves & Surplus	285.18		-	
Less : Decrease in Share Application Money	-		-	
Subsidy Received	-		-	
Net Cash Flow From Financing Activities (C)		346.69		(393.51)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		81.31		(89.75)
Cash & Cash equivalents at the beginning of the Period		298.38		388.13
Cash & Cash equivalents at the close of the Period		379.69		298.38

Note:

Cash Flow Statement has been prepared adopting the Indirect method as prescribed under para 18 of Accounting Standard-3 (AS-3) on "Cash Flow Statement."

For and on behalf of the Board



 Sharwan Kumar Kaler
 Managing Director

Sikar, November 09, 2023

**Notes attached to Unaudited Consolidated Financial Results for the Half Year Ended
September 30, 2023**

1. The above consolidated financial results of the Company (the "Statement") have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting hold on November 09, 2023.
2. The Consolidated financial results has been prepared in accordance with recognition and measurement principals laid down in the accounting Standard as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Accounting Standards) Rules, 2021, as amended from time to time and the provisions of the Companies Act 2013, as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI") and other recognised accounting principles and policies generally accepted in India to the extent possible.
These financial results are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with other relevant rules and circulars issued thereunder.
3. The requirement of AS- 17 "Segment Reporting" is not applicable to the company as it is engaged in single business segment.
4. The Figures for the half year ended March 31, 2023 are the balancing figures between audited figures in respect of year ended March 31, 2023 and unaudited figures for the half year ended September 30,2022.
5. Previous year's/period's figure have been regrouped / reclassified wherever necessary to make the comparable.
6. Earnings per share have been calculated on the weighted average of the share capital outstanding during the period on annualised basis.
7. As the Company made Investment in Shares of its subsidiary during the current reporting period, Hence the figures of Current Half year includes the financial results of the company and its subsidiary namely Swastik Infracity Private Limited and the figures of other comparable periods are standalone only.

For and on behalf of Board



Sharwan Kumar Kaler
Managing Director
DIN: 01050715



Happy Kedawat And Company

Chartered Accountants

LIMITED REVIEW REPORT

Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results for the half year ended on 30th September, 2023 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. (as amended)

To

The Board of Directors
Rex Pipes and Cables Industries Limited
F-69-A, RIICO Industrial Area,
Sikar (Raj).

1. We have reviewed the accompanying statement of unaudited financial results of **Rex Pipes and Cables Industries Limited** ("The Company") for the period ended September 30, 2023 which include Standalone financial results, Standalone Balance Sheet as on date, Statement of Cash flows for the half year ended on that date together with the relevant notes thereon ("The Statement"). This statement has been prepared by the company pursuant to requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. This Statement, which is the responsibility of the 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 Accounting Standard 25 "Interim Financial Reporting" (AS 25), 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 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personal and an analytical procedures applied to financial data and thus provides less assurance than an audit. We have not preformed an audit and accordingly, we do not express an audit opinion.



4. A review of interim financial information consists of making inquiries, primarily of company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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 circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date:- 09-11-2023

Place:- Jaipur

UDIN:- 23401746B6WIRV4346

For Happy Kedawat and Company
Chartered Accountants
Firm Reg. No.: 030525C



Happy
CA Happy Kedawat
Proprietor
M.NO. 401746

REX PIPES AND CABLES INDUSTRIES LIMITED

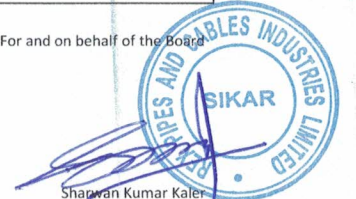
REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN
CIN:- L31300RJ2002PLC017714

**UNAUDITED STANDALONE FINANCIAL RESULTS
FOR THE SIX MONTH ENDED ON 30TH SEPTEMBER, 2023**

(Amount in Lakhs)

S.No.	Particulars	Six month ended	Six month ended	Six month ended	Year ended
		30.09.2023	30.09.2022	31.03.2023	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income from Operations	5,752.16	5,147.63	6,616.81	11,764.44
II	Other Income	18.70	14.78	39.69	54.47
III	Total Income (I+II)	5,770.86	5,162.41	6,656.50	11,818.91
IV	Expenses				
	Cost of materials consumed	3,686.61	3,581.17	4,548.74	8,129.91
	Purchase of Stock-in-Trade	1,038.58	1,047.47	878.87	1,926.34
	Changes in inventories of Finished goods, Work-in-progress and Stock-in-Trade	3.71	(238.19)	345.98	107.79
	Employee Benefit Expenses	116.82	104.88	109.56	214.44
	Finance Costs	127.71	98.59	117.33	215.92
	Depreciation and Amortization Expenses	87.65	87.25	102.29	189.54
	Other Expenses	360.01	220.19	311.88	532.06
	Total Expenses (IV)	5,421.10	4,901.36	6,414.65	11,316.01
V	Profit before exceptional and extraordinary items and tax (III-IV)	349.76	261.05	241.85	502.90
VI	Exceptional Items	-	-	-	-
VII	Prior Period Expenses	-	-	0.26	0.26
VIII	Profit before Extraordinary Items and Tax (V-VI-VII)	349.76	261.05	241.59	502.64
VIX	Extraordinary Items	-	-	-	-
X	Profit before Tax (VIII-VIX)	349.76	261.05	241.59	502.64
XI	Tax Expenses				
	(1) Current Tax	103.84	77.02	72.40	149.42
	(2) Tax Expense relating to Prior Years	-	-	0.75	0.75
	(3) Deferred Tax Liability / (Asset)	(3.83)	(2.68)	(6.50)	(9.18)
XII	Profit/(Loss) for the year from continuing operations (X-XI)	249.75	186.71	174.94	361.65
XIII	Profit/(Loss) from discontinuing operations	-	-	-	-
XIV	Tax Expense of discontinuing operations	-	-	-	-
XV	Profit/(Loss) from discontinuing operations (XIII-XIV)	-	-	-	-
XVI	Profit/(Loss) for the year (XII+XV)	249.75	186.71	174.94	361.65
XVII	Earning per Equity Share:				
	(1) Basic (Previous year re-stated)	2.64	2.17	2.03	4.21
	(2) Diluted (Previous year re-stated)	2.64	2.17	2.03	4.21
	See accompanied notes to the unaudited standalone financial results				

For and on behalf of the Board



Sharan Kumar Kaler
Managing Director

Sikar, November 09, 2023

REX PIPES AND CABLES INDUSTRIES LIMITED

REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN

CIN:- L31300RJ2002PLC017714

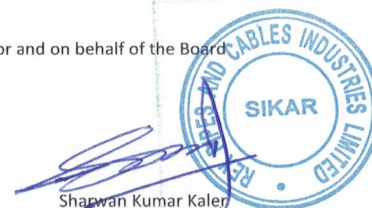
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

AS ON 30th SEPTEMBER, 2023

(Amount in Lakhs)

Particulars	As at 30.09.23 (Unaudited)	As at 31.03.2023 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Fund		
(a) Share Capital	945.00	860.00
(b) Other Equity	1,970.13	1,435.63
(2) Share Application Money Pending allotment	-	-
(3) Non-Current Liabilities		
(a) Long Term Borrowings	229.82	315.96
(b) Deferred Tax Liabilities (Net)	6.56	10.39
(c) Other Long Term Liabilities	5.65	5.65
(d) Long Term Provisions	-	-
(4) Current Liabilities		
(a) Short-Term Borrowings	3,213.15	2,165.29
(b) Trade Payables		
(i) Due to MSME	164.87	26.41
(ii) Due to Other	427.25	504.69
(c) Other Current Liabilities	96.18	291.28
(d) Short-Term Provisions	117.00	169.90
Total Equity and Liabilities	7,175.61	5,785.20
II ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipments		
(i) Tangible Assets	1,237.89	1,230.66
(ii) Intangible Assets	0.18	0.19
(iii) Capital Work-in-Progress	-	-
(iv) Intangible Assets under Development	-	-
(b) Non-Current Investments	618.62	-
(c) Deferred Tax Assets (Net)	-	-
(d) Long Term Loans and Advances	-	-
(e) Other Non-Current Assets	46.70	59.20
(2) Current Assets		
(a) Current Investments	-	-
(b) Inventories	1,791.14	1,196.83
(c) Trade Receivables	2,833.46	2,449.47
(d) Cash and Cash Equivalents	178.95	298.38
(e) Short-Term Loans & Advances	468.66	550.47
(f) Other Current Assets	-	-
Total Assets	7,175.61	5,785.20
	-	-

For and on behalf of the Board



Sharwan Kumar Kaler
Managing Director

Sikar, November 09, 2023

REX PIPES AND CABLES INDUSTRIES LIMITED

REGD.OFFICE: F-69A, RIICO INDUSTRIAL AREA, SIKAR-332001 RAJASTHAN
CIN:- L31300RJ2002PLC017714

UNAUDITED STANDALONE CASH FLOW STATEMENT

FOR THE SIX MONTH ENDED ON 30TH SEPTEMBER, 2023


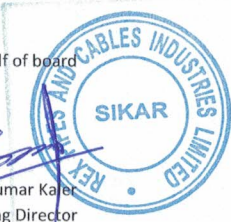
(Amount in Lakhs)

PARTICULARS	Six month ended 30.09.2023 (Unaudited)		Year ended 31.03.2023 (Audited)	
	Details	Amount	Details	Amount
	A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax as per Profit and Loss Statement	349.76		502.64	
Adjusted For:				
Depreciation & Amortisation	87.65		189.54	
Interest Paid	127.71		215.92	
Profit on Sale of Fixed Assets	-		-	
Operating profits before Working Capital Changes		565.12		908.10
Adjustment For:				
Inventories	(594.31)		292.79	
Trade Receivables	(384.00)		(693.42)	
Short term loan & advances	81.81		(278.73)	
Long term loan & advances	-		-	
Other Non-Current Assets	12.50		(12.44)	
Other current assets	-		-	
Trade Payables	61.02		266.82	
Short term Borrowings	1,047.86		30.85	
Other Liabilities	(248.00)	(23.12)	154.64	(239.50)
Cash generated from Operations		542.01		668.60
Income Tax		103.84		150.17
Interest on Income Tax		-		-
Net Cash Used in Operating Activities (A)		438.16		518.43
B. CASH FLOW FROM INVESTING ACTIVITIES				
Less : Purchase of Fixed Assets	103.18		214.68	
Transfer of Fixed Assets	8.32		-	
Purchase of Investments	618.62		-	
Less : Increase in Other Non- Current Assets	-		-	
Net Cash Used in Investing Activities (B)		(713.48)		(214.68)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Increase in Borrowings & other Long- term Liabilities	(86.15)		(177.58)	
Less : Interest Paid	(127.71)		(215.92)	
Increase in Share Capital	85.00		-	
Increase in Other Reserves & Surplus	284.75		-	
Less : Decrease in Share Application Money	-		-	
Subsidy Received	-		-	
Net Cash Flow From Financing Activities (C)		155.89		(393.51)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(119.43)		(89.75)
Cash & Cash equivalents at the beginning of the Period		298.38		388.13
Cash & Cash equivalents at the close of the Period		178.95		298.38

Note:

Cash Flow Statement has been prepared adopting the Indirect method as prescribed under para 18 of Accounting Standard-3 (AS-3) on "Cash Flow Statement."

For and on behalf of board



 Sharwan Kumar Kaler
 Managing Director

Sikar, November 09, 2023

Notes attached to Unaudited Standalone Financial Results for the Half Year Ended September 30, 2023

1. The above standalone financial results of the Company (the "Statement") have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting hold on November 09, 2023.
2. The Standalone financial results has been prepared in accordance with recognition and measurement principals laid down in the accounting Standard as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Accounting Standards) Rules, 2021, as amended from time to time and the provisions of the Companies Act 2013, as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI") and other recognised accounting principles and policies generally accepted in India to the extent possible.
These financial results are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 read with other relevant rules and circulars issued thereunder.
3. The requirement of AS- 17 "Segment Reporting" is not applicable to the company as it is engaged in single business segment.
4. The Figures for the half year ended March 31, 2023 are the balancing figures between audited figures in respect of year ended March 31, 2023 and unaudited figures for the half year ended September 30,2022.
5. Previous year's/period's figure have been regrouped / reclassified wherever necessary to make the comparable.
6. Earnings per share have been calculated on the weighted average of the share capital outstanding during the period on annualised basis.

For and on behalf of Board



Sharwan Kumar Kaler

Managing Director

DIN: 01050715