

**UMIYA TUBES LIMITED**  
**(CIN: L28112GJ2013PLC074916)**

**Registered Office:**

208, 2<sup>nd</sup> Floor, Suman Tower, Sector No. - 11, Gandhinagar -382011(Gujarat)

Contact No: 9033090051, 9727715568

E-mail Id: info@umiyatubes.in

Website: www.umiyatubes.in

20<sup>th</sup> July, 2024

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

**Company Code No. 539798**

Dear Sir,

**Sub: Submission of Unaudited Financial Results for the Quarter ended on 30<sup>th</sup> June, 2024**

With reference to our letter dated 13<sup>th</sup> July, 2024 informing the date of Meeting of Board of Directors and pursuant to Regulation 33 and Regulation 30 read with Para- A of Part -A of Schedule III of the SEBI (LODR) Regulations, 2015; please note that the Board of Directors in their meeting held today, have approved the Unaudited Financial Results for the Quarter ended on 30<sup>th</sup> June, 2024.

The meeting of Board of Directors commenced at 4.00 p.m. and concluded at 5.15 p.m.

We are enclosing herewith copy of said Unaudited Financial Results along with Limited Review Report for the quarter ended on 30<sup>th</sup> June, 2024.

In terms of Regulation 32(1) of the SEBI (LODR) Regulations, 2015 read with the Guidance Note as per SEBI circular dated 3<sup>rd</sup> May, 2018, we hereby undertake that there is no deviation/variation in utilization of issue proceeds.

Please take note of the same.

Thanking you,

Yours faithfully,

**For UMIYA TUBES LIMITED,**

**SAURABHKUMAR R. PATEL**  
**MANAGING DIRECTOR (DIN: 06964670)**

**Encl:** As above

**LIMITED REVIEW REPORT ON UNAUDITED STANDALONE QUARTERLY FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

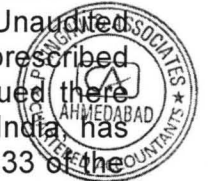
**THE BOARD OF DIRECTORS  
M/S UMIYA TUBES LIMITED**

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **M/S UMIYA TUBES Limited** for the quarter ended on June 30, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Our responsibility is to issue a report on these financial statements based on our review.

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 Standards 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. Our responsibility is to express a conclusion on the Statement based on our review.

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 statements are free from material misstatement. A review is limited primarily to inquiries of a 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone Unaudited Financial Results prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and principles accepted in India, has not disclosed the information required to be disclosed in terms 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.

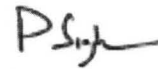
### EMPHASIS OF MATTER

We draw attention to the position reflected in the financial statements whereby the company has not done any kind of production during the year. The only revenue generated is by the way of sale of existing stock with the company. Moreover, during the quarter, the land and factory shed have also been sold out in continuation to the major manufacturing plant of the company that had already been sold out during the last quarter. Such a situation raises substantial doubt about the company's ability to continue as a going concern in our opinion.

But the management is of the opinion that the going concern shall not be affected as they have proper future plans with changed business activities.

*Our opinion is not modified in respect of this matter.*

FOR P SINGHVI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN 113602W



(PRAVEEN SINGHVI)  
PARTNER  
M. NO. 071608

UDIN: 24071608BKEFH6853



PLACE: AHMEDABAD  
DATED: 20<sup>TH</sup> JULY, 2024

**UMIYA TUBES LIMITED**  
(CIN: L28112GJ2013PLC074916)

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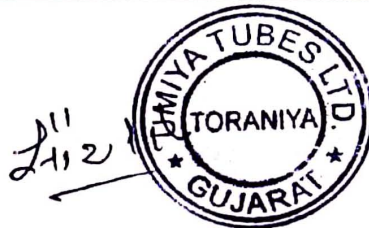
**E-mail Id: info@umiyatubes.in**

**Website: www.umiyatubes.in**

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER ENDED ON 30<sup>TH</sup> JUNE, 2024**

(Amount in Rs.)

Particulars	Quarter ended on			Year ended on
	30-06-2024 Unaudited	31-03-2024 Audited	30-06-2023 Unaudited	31-03-2024 (Audited)
I Revenue from Operation	35,47,648	8,42,920	35,75,884	53,30,862
II Other Income	99,60,419	545	-	9,720
III Total Income (I + II)	1,35,08,067	8,43,465	35,75,884	53,40,582
IV Expenses				
Cost of Materials consumed	-	-	-	2,18,285
Purchase of stock-in-trade	-	-	-	-
Changes in inventories of finished goods, Stock-in-trade and work-in progress	2,27,35,489	17,58,838	1,16,77,445	1,56,92,558
Employee benefits expense	7,51,267	18,000	-	90,000
Finance Costs	11,78,265	18,17,242	12,45,334	62,35,708
Depreciation and amortisation expense	2,79,736	7,13,718	8,52,996	32,91,452
Other Expenses	42,24,005	1,55,68,806	3,62,474	1,70,22,958
<b>Total Expenses (IV)</b>	<b>2,91,68,762</b>	<b>1,98,76,604</b>	<b>1,41,38,249</b>	<b>4,25,50,961</b>
V Profit/(loss) before exceptional items and tax (III- IV)	(1,56,60,695)	(1,90,33,139)	(1,05,62,365)	(3,72,10,379)
VI Exceptional Items	-	-	-	-
VII Profit / (Loss) before tax (V-VI)	(1,56,60,695)	(1,90,33,139)	(1,05,62,365)	(3,72,10,379)
VIII Tax expense:				
I (1) Current Tax	-	-	-	-
(2) Deferred Tax	-	31,46,492	31,506	32,45,819
(3) MAT credit	-	-	-	-
(4) Adjustment of previous year	-	-	-	-
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(1,56,60,695)	(1,58,86,647)	(1,05,30,859)	(3,39,64,560)
X Profit/(loss) from discontinued operations	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-
XII I Profit/(loss) for the period (IX+XII)	(1,56,60,695)	(1,58,86,647)	(1,05,30,859)	(3,39,64,560)
XI V Other Comprehensive Income				
A (i) Items that will not be reclassified to profit or loss	(31,54,910)	3,89,281	13,08,813	1,21,73,355
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	17,80,648	(2,02,688)	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-





	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(1,88,15,605)	(1,37,16,718)	(94,24,734)	(2,17,91,205)
XV I	Earnings per equity share (for continuing operation): (1) Basic & (2) Diluted	(1.57) (1.57)	(1.37) (1.37)	(1.05) (1.05)	(2.18) (2.18)
XV II	Earnings per equity share (for discontinued operation): (1) Basic & (2) Diluted	- -	- -	- -	- -
XV III	Earnings per equity share(for discontinued & continuing operations) (1) Basic & (2) Diluted	(1.57) (1.57)	(1.37) (1.37)	(1.05) (1.05)	(2.18) (2.18)
XI X	Paid-up equity shares capital (Face Value Rs. 10/- each)	10,00,66,670	10,00,66,670	10,00,66,670	10,00,66,670
XX	Reserves excluding Revaluation Reserves as per Balance sheet of Previous accounting year	-	-	-	-1,82,64,298

**Notes:**

1. The above results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 20<sup>th</sup> July, 2024 and the same have been subjected to limited review by the Peer Reviewed Statutory Auditor.
2. The above results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standard) Rules, 2015 (as amended), specified under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.
3. The Company operates in Single Segment i.e. Steel Tubes.
4. The figures for the corresponding previous period have been regrouped/ rearranged/ restated/recasted wherever considered necessary to make them comparable.

FOR UMIYA TUBES LIMITED

*Saurabh Kumar R. Patel*



SAURABHKUMAR R. PATEL  
MANAGING DIRECTOR  
DIN: 06964670

PLACE: GANDHINAGAR  
DATED: 20<sup>TH</sup> JULY, 2024