

**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

13<sup>th</sup> February, 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 31<sup>st</sup> December, 2023**

With reference to our letter dated 1<sup>st</sup> February, 2024 informing the date of Meeting of Board of Directors of the Company and pursuant to Regulation 33 and Regulation 30 read with Para- A of Part -A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) 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 31<sup>st</sup> December, 2023.

The meeting of Board of Directors commenced at 6.00 p.m. and concluded at 7.30 p.m.

We are enclosing herewith copy of said Unaudited Financial Results along with the Limited Review Report for the quarter ended on 31<sup>st</sup> December, 2023.

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,

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 December 31, 2023 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 applicable Accounting Standards, 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR P SINGHVI & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN 113602W



*PSinghvi*

(PRAVEEN SINGHVI)  
PARTNER

M.NO. 071608

UDIN: 24071608BKFFH2418

PLACE: GANDHINAGAR  
DATED: 13<sup>TH</sup> FEBRUARY, 2024

# UMIYA TUBES LIMITED

(CIN: L28112GJ2013PLC074916)

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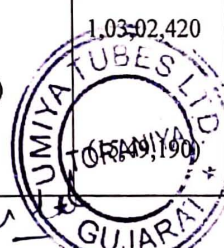
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## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31<sup>ST</sup> DECEMBER, 2023

(Amount in Rs.)

Particulars	Quarter ended on			Cumulative upto 31-12-2023 (Unaudited)	Cumulative upto 31-12-2022 (Unaudited)	Year ended on 31-03-2023 (Audited)
	31-12-2023 Unaudited	30-09-2023 Unaudited	31-12-2022 Unaudited			
I Revenue from Operation	-	9,12,058	1,49,70,723	44,87,942	6,93,48,403	7,20,26,069
II Other Income	9,175	-	1,35,000	9,175	1,52,759	1,52,759
III Total Income (I + II)	9,175	9,12,058	1,51,05,723	44,97,117	6,95,01,162	7,21,78,828
IV Expenses						
Cost of Materials consumed	-	-	1,54,69,020	2,18,285	8,73,34,352	9,48,04,990
Purchase of stock-in-trade	-	-	6,15,915	-	11,86,258	30,59,144
Changes in inventories of finished goods, Stock-in-trade and work-in progress	-	24,74,560	(62,29,856)	1,39,33,720	(3,31,48,281)	(74,72,945)
Employee benefits expense	72,000	-	8,57,428	72,000	34,96,772	34,96,772
Finance Costs	15,71,092	16,02,040	15,29,479	44,18,466	36,85,063	64,25,463
Depreciation and amortisation expense	8,62,369	8,62,369	8,62,369	25,77,734	25,77,738	34,21,361
Other Expenses	2,22,927	8,68,751	9,29,592	15,45,152	29,28,706	94,14,723
Total Expenses (IV)	27,28,388	58,07,720	1,40,33,947	2,26,74,357	6,80,60,608	11,31,49,508
V Profit/(loss) before exceptional items and tax (III- IV)	(27,19,213)	(48,95,662)	10,71,776	(1,81,77,240)	14,40,554	(4,09,70,680)
VI Exceptional Items	-	-	-	-	-	-
VII Profit / (Loss) before tax (V-VI)	(27,19,213)	(48,95,662)	10,71,776	(1,81,77,240)	14,40,554	(4,09,70,680)
VIII Tax expense:						
(1) Current Tax	-	-	(2,89,483)	-	(4,03,689)	-
(2) Deferred Tax	33,911	33,910	9,151	99,327	50,233	1,63,625
(3) MAT credit	-	-	-	-	-	(20,636)
IX Profit (Loss) for the period from continuing operations (VII-VIII)	(26,85,302)	(48,61,752)	7,91,444	(1,80,77,913)	10,87,098	(4,08,27,691)
X Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(loss) for the period (IX+XII)	(26,85,302)	(48,61,752)	7,91,444	(1,80,77,913)	10,87,098	(4,08,27,691)
XIV Other Comprehensive Income	1,72,841			1,17,84,074		
A (i) Items that will not be reclassified to profit or loss		1,03,02,420	72,40,553		8,57,278	1,11,58,113
(ii) Income tax relating to items that will not be reclassified to profit or loss	(28,770)		(10,87,323)	(17,80,648)	(1,31,303)	33,09,723



	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	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(25,41,231)</b>	<b>38,91,478</b>	<b>69,44,674</b>	<b>(80,74,487)</b>	<b>18,13,073</b>	<b>(2,63,59,855)</b>
XVI	<b>Earnings per equity share (for continuing operation):</b>	<b>(0.27)</b>	<b>(0.49)</b>	<b>0.69</b>	<b>(1.81)</b>	<b>0.18</b>	<b>(4.08)</b>
	(1) Basic &	(0.27)	(0.49)	0.69	(1.81)	0.18	(4.08)
	(2) Diluted						
XVII	<b>Earnings per equity share (for discontinued operation):</b>	-	-	-	-	-	-
	(1) Basic &						
	(2) Diluted						
XVIII	<b>Earnings per equity share (for discontinued &amp; continuing operations)</b>	<b>(0.27)</b>	<b>(0.49)</b>	<b>0.69</b>	<b>(1.81)</b>	<b>0.18</b>	<b>(4.08)</b>
	(1) Basic &	(0.27)	(0.49)	0.69	(1.81)	0.18	(4.08)
	(2) Diluted						
XIX	<b>Paid-up equity shares capital (Face Value Rs. 10/- each)</b>	<b>100066670</b>	<b>100066670</b>	<b>100066670</b>	<b>100066670</b>	<b>100066670</b>	<b>100066670</b>
XX	<b>Reserves excluding Revaluation Reserves as per Balance sheet of Previous accounting year</b>	-	-	-	-	-	<b>4,00,55,595</b>

**Notes:**

- The above results have been reviewed by the Audit committee and taken on record by Board of Directors at their meeting held on 13<sup>th</sup> February, 2024 and the same have been subjected to review by the Peer Reviewed Statutory Auditor.
- 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.
- The Company operates in Single Segment i.e. Steel Tubes.
- The figures for the corresponding previous period have been restated/regrouped/recasted/rearranged wherever necessary, to make them comparable.

FOR UMIYA TUBES LIMITED

*Saurabh Kumar R. Patel*



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

**PLACE: GANDHINAGAR**  
**DATED: 13<sup>TH</sup> FEBRUARY, 2024**