



# CUBEX TUBINGS LIMITED

(AN ISO 9001:2008 CERTIFIED COMPANY)

CIN: L27109TG1979PLC002504



Date: 11-08-2023

To, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001  <b>Scrip Code: 526027</b>	To, The Manager, Department of Corporate Services, The National Stock Exchange of India Limited BKC Complex, Bandra(East), Mumbai  <b>NSE Symbol: CUBEXTUB</b>
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Sub: Submission of Unaudited Financial Results of the Company u/r 33 of SEBI (LODR) Regulations, 2015 for the 1<sup>st</sup> Quarter ended 30<sup>th</sup> June, 2023.

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company in their meeting held on Friday, the 11<sup>th</sup> of August, 2023, inter-alia, have discussed and approved **Unaudited Financial Results and Limited Review Report of the Company for the 1<sup>st</sup> Quarter ended 30<sup>th</sup> June, 2023.**

The Board Meeting commenced at 11: 30 AM and concluded at 1:10 P.M.

Thanking You,

Yours Faithfully,

For **CUBEX TUBINGS LIMITED**

**PUSHPA RAJ BHANDARI**  
Managing Director  
(DIN: 00062271)



**REGD. OFFICE :** 1-7-27 TO 34, 2ND FLOOR, SHYAM TOWERS, S.D. ROAD, SECUNDERABAD - 500 003. TELANGANA  
TEL : 040-27817440, 27817436

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TEL : 08455-285362, 285363, FAX : 08455-241675, email : cubex@rediffmail.com  
KOLKATA : 033-22436184, FAX : 28610672, CHENNAI : 044-22483187, FAX : 22484630



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(AN ISO 9001:2008 CERTIFIED COMPANY)



CIN: L27109TG1979PLG002504

## Statement of UnAudited Financial Results for the Quarter Ended 30th June, 2023

(All Rs.in lakhs except EPS)

Sr. No.	Particulars	3 Months Ended	Corresponding 3 Months Ended	Preceding 3 Months Ended	12 Months Ended
		30.06.2023	30.06.2022	31.03.2023	31.03.2023
		Un Audited	Un Audited	Audited	Audited
	<b>Income from Operations:</b>				
I	(a) Net Sales/Income from Operations	5,006.70	3,329.14	5,914.87	19,104.93
II	(b) Other operating Income	37.87	71.44	40.40	191.12
III	<b>Total Income from Operations (Net) (A + B)</b>	<b>5,044.57</b>	<b>3,400.58</b>	<b>5,955.27</b>	<b>19,296.05</b>
IV	<b>Expenses:</b>				
	(a) Cost of Materials Consumed	4,045.98	3,301.51	6,344.67	17,597.24
	(b) Purchases of Stock in Trade	-	-	-	-
	(c) Changes in Inventories of Finished Goods/Work in Progress	466.55	(302.68)	(973.80)	(525.93)
	(d) Employee benefits expense	32.56	30.12	33.92	131.56
	(e) Finance Costs	31.06	11.26	33.04	91.29
	(f) Depreciation and amortisation expense	34.59	34.49	37.30	140.74
	(g) Other Expenses	336.65	264.71	295.50	1,448.82
	<b>Total Expenditure</b>	<b>4,947.39</b>	<b>3,339.41</b>	<b>5,770.63</b>	<b>18,883.72</b>
V	<b>Profit / (Loss) from operations before Tax &amp; Exceptional Items (I-IV)</b>	<b>97.18</b>	<b>61.17</b>	<b>184.64</b>	<b>412.33</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>97.18</b>	<b>61.17</b>	<b>184.64</b>	<b>412.33</b>
VIII	Tax expense:				
	(1) Current tax	27.03	10.21	56.37	119.71
	(2) Deferred tax	4.83	9.20	(0.37)	27.86
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>65.32</b>	<b>41.76</b>	<b>128.64</b>	<b>264.76</b>
X	Profit/(loss) from discontinued operations	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-
XII	Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>65.32</b>	<b>41.76</b>	<b>128.64</b>	<b>264.76</b>
XIV	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	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>65.32</b>	<b>41.76</b>	<b>128.64</b>	<b>264.76</b>
XVI	Earnings per equity share (for continuing operation):				
	(1) Basic	0.46	0.29	0.89	1.85
	(2) Diluted	0.46	0.29	0.89	1.85
XVII	Earnings per equity share (for discontinued operation):				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)				
	(1) Basic	0.46	0.29	0.89	1.85
	(2) Diluted	0.46	0.29	0.89	1.85

### NOTES:

- This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 11th August, 2023.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figures for the quarter ended June 30, 2023 is subject to the limited review and the figures of the three months ended March 31, 2023 are the balancing figures between the audited figures in respect of full financial year ended March 31, 2023 and the unaudited published year to date figures for Nine months up to December 31, 2022 which were subjected to limited review.
- The previous year figures have been regrouped wherever necessary.
- The Company operates only in a single segment that is Copper and Copper Alloys products.

FOR CUBEX TUBINGS LIMITED

PUSHPA RAJ BHANDARI  
MANAGING DIRECTOR (DIN: 00062271)



Place: Hyderabad  
Date: 11th August 2023

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**P C N & ASSOCIATES**  
CHARTERED ACCOUNTANTS  
Plot No. "N Heights"  
Ground Floor, Software Layout Unit  
Cyberabad, Hyderabad - 500 081.

Tel. : (91-40) 2311 9499  
E-mail : pcnassociates@yahoo.com

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

**Review report to  
The Board of Directors  
M/s Cubex Tubings Limited**

We have reviewed the accompanying statement of unaudited financial results of M/s Cubex Tubings Limited (the "Company") for the quarter ended June 30, 2023 (the "Statement") attached herewith, 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").

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 Indian Accounting Standard 34, 'Interim Financial Reporting, ('Ind AS 34,') 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 issue a report 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 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.





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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 Ind AS 34 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, 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.

For P C N & Associates,  
Chartered Accountants  
Firm Regn No. 016016S

K Gopala Krishna  
Partner

Membership No. 203605

UDIN: 23203605BGRTYJ1704



Place: Hyderabad  
Date: 11-08-2023