



CUBEX TUBINGS LIMITED

(AN ISO 9001:2008 CERTIFIED COMPANY)

CIN: L27109TG1979PLC002504



Date: 13-08-2024

To, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001 Scrip Code: 526027	To, The Manager, Department of Corporate Services, The National Stock Exchange of India Limited BKC Complex, Bandra (East), Mumbai NSE Symbol: CUBEXTUB
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Sub: Submission of Un-audited Financial Results of the Company u/r 33 of SEBI (LODR) Regulations, 2015 for the 1st Quarter 30th June, 2024.

Dear Sir,

Pursuant to Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the unaudited Financial Results of the Company for the 1st Quarter ended 30th June, 2024 and Limited Review Report of Statutory Auditors in this regard.

The Board Meeting of the Board of Directors commenced at 02:00 P.M and concluded at 03:30 P.M.

Kindly take note of the above information.

Thanking You,

For CUBEX TUBINGS LTD

VIRENDRA BHANDARI
(DIN: 00062228)
Executive Director



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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Statement of UnAudited Financial Results for the Quarter Ended 30th June, 2024

(All Rs.in lakhs except EPS)

Sl. No.	Particulars	3 Months Ended	Preceding 3 months Ended	Corresponding 3 Months Ended	12 Months Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Un Audited	Audited	Un Audited	Audited
	Income from Operations:				
I	(a) Net Sales/Income from Operations	5,492.73	4,978.06	5,006.70	22,079.10
II	(b) Other operating Income	50.46	48.27	37.87	172.60
III	Total Income from Operations (Net) (A + B)	5,543.19	5,026.33	5,044.57	22,251.70
IV	Expenses:				
	(a) Cost of Materials Consumed	5,300.14	5,252.25	4,045.98	19,041.91
	(b) Purchases of Stock in Trade	-	-	-	-
	(c) Changes in Inventories of Finished Goods/Work in Progress	(299.40)	(785.27)	466.55	633.13
	(d) Employee benefits expense	41.34	54.83	32.56	176.08
	(e) Finance Costs	48.98	56.69	31.06	171.31
	(f) Depreciation and amortisation expense	33.72	32.99	34.59	134.72
	(g) Other Expenses	296.30	318.37	336.65	1,565.08
	Total Expenditure	5,421.08	4,929.86	4,947.39	21,722.23
V	Profit / (Loss) from operations before Tax & Exceptional Items (I-IV)	122.11	96.47	97.18	529.47
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	122.11	96.47	97.18	529.47
VIII	Tax expense:				
	(1) Current tax	33.97	40.02	27.03	160.48
	MAT Credit Entitlement	-	(72.10)	-	(72.10)
	(2) Deferred tax	(2.86)	27.09	4.83	42.35
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	91.00	101.46	65.32	398.74
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)	91.00	101.46	65.32	398.74
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	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	91.00	101.46	65.32	398.74
XVI	Earnings per equity share (for continuing operation):				
	(1) Basic	0.64	0.71	0.46	2.78
	(2) Diluted	0.64	0.71	0.46	2.78
XVII	Earnings per equity share (for discontinued operation):				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)				
	(1) Basic	0.64	0.71	0.46	2.78
	(2) Diluted	0.64	0.71	0.46	2.78

NOTES:

- This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 13th Aug, 2024. The Statutory Auditors have submitted Limited Review Report on the Unaudited Financial Results for Quarter ended June 30th, 2024.
- These unaudited financial results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The figures for the previous period/year have been regrouped/reclassified, wherever necessary
- The Company operates only in a single segment that is Copper and Copper Alloy Products

FOR CUBEX TUBINGS LIMITED

VIRENDRA BHANDARI

EXECUTIVE DIRECTOR (DIN: 00062228)



Place: Hyderabad

Date: 13-08-2024

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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, 2024 (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.





JMT CHARTERED ACCOUNTANTS
& associates

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Mumbai - 400 069. • Tel.: 022-62365695 / 022-35027606
Website: www.jmta.co.in • E-mail: contact.jmta@gmail.com

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 JMT & Associates,
Chartered Accountants
Firm Regn No. 104167W

Vijaya Pratap M
Partner
Membership No. 213766
UDIN: 24213766BKEFSL3548



Place: Mumbai
Date: 13-08-2024