



# CUBEX TUBINGS LIMITED

(AN ISO 9001:2008 CERTIFIED COMPANY)

CIN: L27109TG1979PLC002504



Date: 12-02-2024

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 Un-audited Financial Results of the Company u/r 33 of SEBI (LODR) Regulations, 2015 for the 3<sup>rd</sup> Quarter 31<sup>st</sup> December, 2023.

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 3<sup>rd</sup> Quarter ended 31<sup>st</sup> December, 2023 and Limited Review Report of Statutory Auditors in this regard.

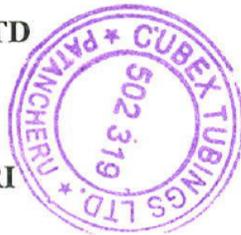
The Board Meeting of the Board of Directors commenced at 02:00 P.M and concluded at 05:30 P.M.

Kindly take note of the above information.

Thanking You,

For CUBEX TUBINGS LTD

**PUSHPA RAJ BHANDARI**  
(DIN: 00062271)  
Managing 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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# CUBEX TUBINGS LIMITED

(AN ISO 9001:2008 CERTIFIED COMPANY)

CIN: L27109TG1979PLC002504



## Statement of UnAudited Financial Results for the Quarter & Nine Months Ended 31st December, 2023

(All Rs. in lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
	<b>Income from Operations:</b>						
I	(a) Net Sales/Income from Operations	5,693.78	6,400.56	5,267.39	17,101.04	13,190.06	19,104.93
II	(b) Other operating Income	15.88	70.58	35.19	124.33	150.72	191.12
III	<b>Total Income from Operations (Net) (A + B)</b>	<b>5,709.66</b>	<b>6,471.14</b>	<b>5,302.58</b>	<b>17,225.37</b>	<b>13,340.78</b>	<b>19,296.05</b>
IV	<b>Expenses:</b>						
	(a) Cost of Materials Consumed	3,840.81	5,902.87	3,942.39	13,789.66	11,252.57	17,597.24
	(b) Purchases of Stock in Trade	-	-	-	-	-	-
	(c) Changes in Inventories of finished goods/Work in Progress	1,206.75	(254.90)	632.70	1,418.40	447.87	(525.93)
	(d) Employee benefits expense	49.00	39.69	35.22	121.25	97.64	131.56
	(e) Finance Costs	45.32	38.24	26.81	114.62	58.25	91.29
	(f) Depreciation and amortisation expense	34.23	32.91	34.48	101.73	103.44	140.74
	(g) Other Expenses	385.99	524.07	537.33	1,246.71	1,153.32	1,448.82
	<b>Total Expenditure</b>	<b>5,562.10</b>	<b>6,282.88</b>	<b>5,208.93</b>	<b>16,792.37</b>	<b>13,113.09</b>	<b>18,883.72</b>
V	<b>Profit / (Loss) from operations before Tax &amp; Exceptional Items (I-IV)</b>	<b>147.56</b>	<b>188.26</b>	<b>93.65</b>	<b>433.00</b>	<b>227.69</b>	<b>412.33</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>147.56</b>	<b>188.26</b>	<b>93.65</b>	<b>433.00</b>	<b>227.69</b>	<b>412.33</b>
VIII	<b>Tax expense:</b>						
	(1) Current tax	41.06	52.37	26.05	120.46	63.34	119.71
	(2) Deferred tax	5.16	5.27	9.42	15.26	28.24	27.86
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>101.34</b>	<b>130.62</b>	<b>58.18</b>	<b>297.28</b>	<b>136.11</b>	<b>264.76</b>
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	<b>Profit/(loss) from discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>101.34</b>	<b>130.62</b>	<b>58.18</b>	<b>297.28</b>	<b>136.11</b>	<b>264.76</b>
XIV	<b>Other Comprehensive Income</b>						
	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>101.34</b>	<b>130.62</b>	<b>58.18</b>	<b>297.28</b>	<b>136.11</b>	<b>264.76</b>
XVI	<b>Earnings per equity share (for continuing operation):</b>						
	(1) Basic	0.71	0.91	0.41	2.08	0.95	1.85
	(2) Diluted	0.71	0.91	0.41	2.08	0.95	1.85
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>						
	(1) Basic	0.71	0.91	0.41	2.08	0.95	1.85
	(2) Diluted	0.71	0.91	0.41	2.08	0.95	1.85

### NOTES:

- This Statement has been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 12-02-2024. The Statutory Auditors have submitted a Limited Review Report on the Unaudited Financial Results for the quarter and nine months year ended 31st December, 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.
- Figures of previous period have been regrouped / rearranged wherever necessary.
- The Company operates only in a single segment that is Copper and Copper Alloys products.

Place: Hyderabad  
Date: 12th February 2024



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  
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## **P C N & ASSOCIATES**

CHARTERED ACCOUNTANTS  
No. 6-3-667/4, Flat No. 202,  
Sirimalle Towers, Punjagutta,  
Hyderabad - 500 082. TG, INDIA.

Tel. : (91-40) 3501 1820  
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  
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 31 December, 2023 and for the period from 01 April 2023 to 31 December 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.





## **P C N & ASSOCIATES**

CHARTERED ACCOUNTANTS  
No. 6-3-667/4, Flat No. 202,  
Sirimalle Towers, Punjagutta,  
Hyderabad - 500 082. TG, INDIA.

Tel. : (91-40) 3501 1820  
E-mail : pcnassociates@yahoo.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 P C N & Associates,  
Chartered Accountants  
Firm Regn No. 016016S

K Gopala Krishna  
Partner  
Membership No. 203605  
UDIN: 24203605BJZYDN7166



Place: Hyderabad  
Date: 12-02-2024