



CUBEX TUBINGS LIMITED

(AN ISO 9001:2008 CERTIFIED COMPANY)

CIN: L27109TG1979PLC002504



Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2022

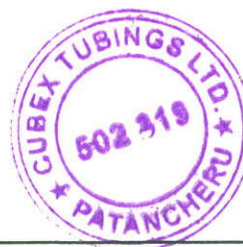
(All Rs. in lakhs except EPS)

Sl. No.	Particulars	3 Months Ended 30.06.2022	Corresponding 3 Months Ended 30.06.2021	Preceding 3 Months Ended 31.03.2022	12 Months Ended 31.03.2022
		Un Audited	Un Audited	Audited	Audited
	Income from Operations:				
I	(a) Net Sales/Income from Operations	3,329.14	2441.03	4,157.33	13,364.84
II	(b) Other operating Income	71.44	35.73	71.55	203.27
III	Total Income from Operations (Net) (A + B)	3,400.58	2,476.76	4,228.88	13,568.11
IV	Expenses:				
	(a) Cost of Materials Consumed	3,301.51	2184.69	3,634.84	11,804.43
	(b) Purchases of Stock in Trade	-	-	-	-
	(c) Changes in Inventories of finished goods/Work in Progress	(302.68)	(77.43)	78.65	198.98
	(d) Employee benefits expense	30.12	25.30	32.81	117.13
	(e) Finance Costs	11.26	13.95	18.30	70.09
	(f) Depreciation and amortisation expense	34.49	33.51	34.97	137.90
	(g) Other Expenses	264.71	255.87	307.70	992.78
	Total Expenditure	3,339.41	2,435.89	4,107.27	13,321.31
V	Profit / (Loss) from operations before Tax & Exceptional Items (I-IV)	61.17	40.87	121.61	246.80
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	61.17	40.87	121.61	246.80
VIII	Tax expense:				
	(1) Current tax	10.21	6.82	20.31	41.20
	(2) Deferred tax	9.20	(3.96)	(16.18)	(36.14)
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	41.76	38.01	117.48	241.74
X	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	41.76	0.00	0.00	0.00
XII	Profit/(loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00
XIII	Profit/(loss) for the period (IX+XII)	41.76	38.01	117.48	241.74
XIV	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	41.76	38.01	117.48	241.74
XVI	Earnings per equity share (for continuing operation):				
	(1) Basic	0.29	0.27	0.82	1.69
	(2) Diluted	0.29	0.27	0.82	1.69
XVII	Earnings per equity share (for discontinued operation):				
	(1) Basic	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share (for discontinued & continuing operations)				
	(1) Basic	0.29	0.27	0.82	1.69
	(2) Diluted	0.29	0.27	0.82	1.69

NOTES:

- This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on **10th August, 2022**.
- 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, 2022 is subjected to the limited review and the figures of the three months ended March 31, 2022 are the balancing figures between the audited figures in respect of full financial year ended March 31, 2022 and the unaudited published year to date figures for nine months up to December 31, 2021 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.

Place: Hyderabad
Date: 10/08/2022



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

ADMN. OFFICE & FACTORY : SURVEY NOS. 464 & 482, NEAR IDA, PHASE-V, PATANCHERU - 502 319, SANGAREDDY DIST. TELANGANA
TEL : 08455-285362, 285363, FAX : 08455-241675, email : cubex@rediffmail.com
KOLKATA : 033-22436184, FAX : 28610672, CHENNAI : 044-22483187, FAX : 22484630



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, 2022 (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. Lakshmi Prasanna



P C N & ASSOCIATES

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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

FRN: 016016S


Lakshmi Prasanthi.S

Partner

M.No. 236578

UDIN: 22236578AOSAOO9217



Place: Hyderabad

Date: 10-08-2022