



CUBEX TUBINGS LIMITED

(AN ISO 9001:2008 CERTIFIED COMPANY)



Statement of UnAudited Financial Results for the Quarter Ended 30th June, 2021

Sl. No.	Particulars	3 Months Ended			12 Months
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		Un Audited	Audited	Un Audited	Audited
1	Income from Operations:				
	(a) Net Sales/Income from Operations	2,441.03	2,026.97	917.77	7,030.01
	(b) Other operating Income	35.73	0.44	22.69	90.85
	Total Income from Operations (Net) (A + B)	2,476.76	2,027.41	940.46	7,120.86
2	Expenses:				
	(a) Cost of Materials Consumed	2,184.69	2,087.37	494.23	5,923.40
	(b) Changes in Inventories of finished goods/Work in Progress	(77.43)	(449.15)	173.74	(48.76)
	(c) Employee benefits expense	25.30	29.96	13.88	91.45
	(d) Finance Costs	13.95	22.41	12.46	61.49
	(e) Depreciation and amortisation expense	33.51	38.68	32.67	137.16
	(f) Other Expenses	255.87	163.14	194.44	761.82
	Total Expenditure	2,435.89	1,892.41	921.42	6,926.56
3	Profit / (Loss) from operations before Tax & Exceptional Items (1-2)	40.87	135.00	19.04	194.30
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) from ordinary activities after Exceptional Items and before tax (3-4)	40.87	135.00	19.04	194.30
6	Tax Expense				
	Current Tax	6.82	23.18	2.97	32.43
	Deferred tax	(3.96)	22.50	8.08	28.86
7	Net Profit / (Loss) from ordinary activities after tax (5 ± 6)	38.01	89.32	7.99	133.01
8	Other Comprehensive Income (net of tax)	-	-	-	-
9	Total Comprehensive Income (after tax) (7 ± 8)	38.01	89.32	7.99	133.01
10	Earnings Per Share				
	(a) Basic	0.27	0.62	0.06	0.93
	(b) Diluted	0.27	0.62	0.06	0.93

NOTES:

- The Company operates in a single segment that is Copper and Copper Alloys products.
- This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 13th August, 2021.
- 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 of the three months ended March 31, 2021 are the balancing figures between the audited figures in respect of full financial year ended March 31, 2021 and the unaudited published year to date figures for nine months up to December 31, 2020 which were subjected to limited review.
- The Company has considered the possible effects that may arise out of the recent surge in COVID 19 cases (referred to as second wave of pandemic) from March 2021 in the preparation of these financial results including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions, the Company has used internal and external sources of information for such assessment at the date of approval of these financial results and does not anticipate any challenge in the Company's ability to continue as a going concern. The impact of pandemic on the Company's financial results in subsequent periods is highly dependent on the situations as they evolve, and the eventual impact may differ from that estimated as at the date of approval of these financial results.
- The Previous Year figures have been regrouped wherever necessary.

Place: Hyderabad.

Date: 13/08/2021



FOR CUBEX TUBINGS LTD

PUSHPA RAJ BHANDARI
MANAGING DIRECTOR
(DIN: 00062271)

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P C N & ASSOCIATES

CHARTERED ACCOUNTANTS

Plot No. 12, "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, 2021 (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 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 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 Rao



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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***Lakshmi Prasanthi.s****Partner****M.No. 236578****UDIN: 21236578 AAAA CD7604****Place: Hyderabad****Date: 13-08-2021**