

UMIYA TUBES LIMITED
(CIN: L28112GJ2013PLC074916)

Registered Office: 208, 2nd Floor, Suman Tower, Sector No. - 11, Gandhinagar -382011 (Gujarat)
E-mail Id: info@umiyatubes.in Contact No: 9033090051, 9727715568 Website: www.umiyatubes.in

To,
The General Manager
BSE Limited
P.J. Towers, Dalal Street,
Mumbai -400 001

June 1, 2025

BSE Scrip: 539798

Sub: Outcome of Board Meeting:

Ref: Regulation 30 of the Securities and Exchange Board of India (LODR) Regulations, 2015 ("SEBI Listing Regulations").

Dear Sir,

Please note that the meeting of the Board of Directors of the Company was held today, Sunday, 1st June 2025. The meeting commenced at 1.00 pm and was concluded at 4.00 pm. The Board of Directors considered and approved the audited financial results for the quarter and financial year ended on 31st March 2025.

We herewith attach (i) Audited Financial Results for the quarter and financial year ended on 31st March 2025 along with Audit Report issued by the Statutory Auditors of the Company on the said financial results, (ii) Balance Sheet as at that date and (iii) Cash Flow Statement for the said period (iv) Declaration of Unmodified opinion.

Kindly take the same on record.

Thanking you,

For Umiya Tubes Limited

Viral Ranpura
Authorized Director
DIN: 07177208

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2025

(Rs. In Lakhs)

Particulars		Quarter ended on			Year ended on 31-03-2025 (Audited)	Year ended on 31-03-2024 (Audited)
		31-03-2025 (Audited)	31-12-2024 (Unaudited)	31-03-2024 (Audited)		
I	Revenue from Operation	0.00	0.00	8.43	56.59	53.31
II	Other Income	55.06	0.00	0.01	154.66	1.10
III	Total Income (I + II)	55.06	0.00	8.43	211.25	54.41
IV	Expenses	0.00	0.00	0.00	0.00	0.00
	Cost of Materials consumed	0.00	0.00	0.00	0.00	2.18
	Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, Stock-in-trade and work-in progress	0.00	0.00	17.59	290.73	156.93
	Employee benefits expense	0.50	0.79	0.18	9.41	0.90
	Finance Costs	0.75	0.84	18.17	14.27	62.39
	Depreciation and amortisation expense	0.00	0.00	7.14	2.80	32.91
	Other Expenses	6.61	6.66	155.69	65.99	171.20
	Total Expenses (IV)	7.86	8.29	198.77	383.20	426.51
V	Profit/(loss) before exceptional items and tax (III- IV)	47.19	-8.29	-190.33	-171.94	-372.10
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before tax (V-VI)	47.19	-8.29	-190.33	-171.94	-372.10
VIII	Tax expense:	0.00	0.00	-31.46	0.00	-32.45
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.00	0.00	-31.46	0.00	-32.45
	(3) MAT credit	0.00	0.00	0.00	0.00	0.00
	(4) Taxes on Earlier Year	0.00	0.00	0.00	0.00	0.00
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	47.19	-8.29	-158.87	-171.94	-339.65
X	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(loss) for the period (IX+XII)	47.19	-8.29	-158.87	-171.94	-339.65
XIV	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	3.89	0.00	121.73
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	17.81	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	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	0.00

XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	47.19	-8.29	-137.17	-171.94	-217.91
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic &	0.47	-0.08	-1.37	-1.72	-2.18
	(2) Diluted	0.47	-0.08	-1.37	-1.72	-2.18
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic &	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XVIII	Earnings per equity share(for discontinued & continuing operations)					
	(1) Basic &	0.47	-0.08	-1.37	-1.72	6.32
	(2) Diluted	0.47	-0.08	-1.37	-1.72	6.32
XIX	Paid-up equity shares capital (Face Value Rs. 10/- each)	10,00,66,670	10,00,66,670	10,00,66,670	10,00,66,670	10,00,66,670
XX	Reserves excluding Revaluation Reserves as per Balance sheet of Previous accounting year				182.64	400.56

FOR, UMIYA TUBES LIMITED

PLACE: AHMEDABAD
DATED: 1ST JUNE 2025

VIRAL RANPURA
AUTHORIZED DIRECTOR
DIN: 07177208

UMIYA TUBES LIMITED

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Contact No: 9033090051 CIN: L35105GJ2013PLC074916

STATEMENT OF AUDITED ASSETS & LIABILITIES AS AT 31ST MARCH, 2025

(Rs. in Lakhs, except for equity share data)

Sr. No.	Particulars	As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	0.00	314.99
	(b) Capital work-in-progress	0.00	0.00
	(c) Investment Property	0.00	0.00
	(d) Goodwill	0.00	0.00
	(e) Other Intangible assets	0.00	0.01
	(f) Intangible assets under development	0.00	0.00
	(g) Biological Assets other than bearer plants	0.00	0.00
	(h) Financial Assets	0.00	0.00
	(i) Investments	128.41	0.00
	(ii) Trade receivables	0.00	0.00
	(iii) Loans	0.00	0.00
	(iv) Others (Advances)	0.00	0.00
	(i) Deferred tax assets (net)	0.00	0.00
	(j) Other non-current assets	0.00	0.00
	Total Non-current assets	128.41	315.00
2	Current assets		
	(a) Inventories stock	0.00	290.73
	(b) Financial Assets	0.00	0.00
	(i) Investments	0.00	271.08
	(ii) Trade receivables	457.71	772.97
	(iii) Cash and cash equivalents	8.85	61.79
	(iv) Bank balances other than(iii) above	829.43	0.00
	(v) Loans	0.00	0.00
	(vi) Others (Advances)	70.00	9.97
	(c) Current Tax Assets (Net)	0.00	0.00
	(d) Other current assets (Provision)	43.65	363.35
	Total Current Assets	1409.64	1769.88
	TOTAL ASSETS	1538.05	2084.88
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	1433.17	1000.67
	(b) Other Equity	-65.74	182.64
	Total Equity	1367.43	1183.31
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities	12.43	0.00
	(i) Borrowings	0.00	8.81

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AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in Lakhs)

Particulars		
	Year ended on 31 st March, 2025	Year ended on 31 st March, 2024
A. Cash Flow From Operating Activities:		
Net Profit before taxation and extra ordinary items	-171.94	-372.1
Adjustment For:		
IND AS Adjustment of Processing fees	-154.66	0
Depreciation & Amortisation	2.8	32.91
Dividend Income	0	-0.1
Loss On Sale of Fixed Asset	0	153.28
Interest Expenses	9.54	61.24
Miscellaneous Expenses written off	17.82	0
Interest Income	0	0
Operating profit before Working Capital Changes	-296.44	-124.77
Decrease /(Increase) in Trade Receivables	390.26	183.58
Decrease /(Increase) in Inventories	290.73	159.11
Decrease /(Increase) in Current Financial Assets Loans	-20	0
Decrease /(Increase) in Current Financial Assets other	19.04	1.78
Decrease /(Increase) in Other Bank Balances	0	0
Decrease /(Increase) in Other Current Assets	0	0
Increase /(Decrease) in Trade Payable	82.79	-172.64
Increase /(Decrease) in Current Financial Liabilities	-1.95	0
Increase /(Decrease) in Current Provisions	-96.22	0
Decrease /(Increase) in Other Current Liabilities	0	-7.18
Cash Generated from operations	368.21	39.88
Less Taxes Paid	0	-0.99
Cash flow before extra-ordinary items	368.21	38.89
Cash flow from extra ordinary items	0	0
Net Cash flow from operating activities	368.21	38.89
B. Cash Flow From Investing Activities:		
Sale of Fixed Assets	0	84.96
Interest Received	0	0
Profit on Sale of Investment	0	0
Fair Valuation of Investment	0	0
Proceeds from sale of Investment	411	6.1
Purchase of Investment	16.36	0
Dividend Income	0	0.1
Net Cash From Investing Activities	427.36	91.16
C. Cash Flow From Financing Activities:		
Proceeds from Issue of Share Capital	497.38	0
Proceeds from/ (Repayment of) Borrowings	-506.91	-78.38
Interest and Finance Charges Paid	-9.54	-60.79

Dividend Paid	0	0
Net Cash Issued in Financing Activities	-19.08	-139.17
Net increase in Cash & Cash Equivalents	776.49	-9.12
Cash & Cash Equivalents at the beginning of the year	61.79	70.91
Cash & Cash Equivalents at the end of the year	838.28	61.79

FOR UMIYA TUBES LIMITED

PLACE: AHMEDABAD
DATED: 1st JUNE 2025

VIRAL RANPURA
AUTHORIZED DIRECTOR
DIN: 07177208

INDEPENDENT AUDITOR'S REPORT ON AUDITED STANDALONE QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE M/S UMIYA TUBES LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

**TO
BOARD OF DIRECTORS
M/S UMIYA TUBES LIMITED**

OPINION

We have audited the quarterly financial results of M/s **UMIYA TUBES LIMITED** (the company) for the quarter ended 31st March, 2025 and the year-to-date results for the period from 01st April, 2024 to 31st March, 2025 attached herewith; being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year-to-date results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other Accounting Principles generally accepted in India of the net profit (for the quarter) & net loss (for the year), other comprehensive income and other financial information for the quarter ended 31st March, 2025 as well as the year-to-date results for the period from 01st April, 2024 to 31st March, 2025.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

EMPHASIS OF MATTER

Attention is drawn towards the position reflected in the financial statements whereby the company has not done any kind of production during the quarter as well. No revenue from operations has been generated during the quarter.

The management has already diversified its activities via alteration in the Object Clause and is of the opinion that the going concern shall not be affected.

Our opinion is not modified in respect of these matter.

MANAGEMENT'S RESPONSIBILITIES FOR THE STANDALONE FINANCIAL RESULTS

These quarterly Financial Results as well as the year-to-date Standalone Financial Results have been prepared on the basis of the Interim Financial Statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate Internal Financial Controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



The Board of Directors are also responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of Internal Control.
- Obtain an understanding of Internal Control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's Internal Control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in Internal Control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**FOR P SINGHVI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 113602W**



**(PRAVEEN SINGHVI)
PARTNER**

M. NO. 071608

UDIN: 25071608BMHRWT3765



**PLACE: AHMEDABAD
DATED: 01st JUNE, 2025**

UMIYA TUBES LIMITED
(CIN: L28112GJ2013PLC074916)

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To,
The General Manager
BSE Limited
P.J. Towers, Dalal Street,
Mumbai -400 001

June 1, 2025

BSE Scrip: 539798
Sub: Declaration of Unmodified Opinion:
Ref: Pursuant to Regulation 33(3)(d)

Dear Sir,

Pursuant to the proviso to the Regulation 33(3)(d) of SEBI (LODR) Regulations 2015 as amended from time to time, I, the undersigned, authorized Director of the Company, do herewith state and confirm that M/s P. Singhvi & Associates, Chartered Accountant being the Statutory Auditors of the Company have issued Audit Report for the quarter and financial year ended on 31st March 2025 with unmodified opinion.

Request you to please take the same on record.

With regards,

For Umiya Tubes Limited

Viral Ranpura
Authorized Director
DIN: 07177208