

TAMILNADU STEEL TUBES LTD.

Regd. Office : No.22, 1st Floor, Wheatcroft Road, Nungambakkam, Chennai - 600 034

PART I Statement of Audited Financial Results for the Quarter and Year Ended 31-03-2026

Rs. in Lakhs

Particulars	(1)	(2)	(3)	(4)	(5)
	3 months ended	Preceding 3 months ended	Corresponding 3 months ended	Year Ended	Year Ended
	Audited 31-03-26	Un Audited 31-12-25	Audited 31-03-25	Audited 31-03-26	Audited 31-03-25
1 Income from operations					
(i) Revenue from operations	2,567.05	1,896.19	2,035.05	9,185.72	7,385.80
(ii) Other Income	3.15	5.75	4.33	15.99	16.50
Total income from operations net	2,570.19	1,901.94	2,039.38	9,201.71	7,402.31
2 Expenses					
(i) Cost of Raw Material Consumed	2,158.81	1,677.85	1,881.15	8,053.86	6,771.00
(ii) Changes in Inventories of Finished Goods, Work in progress and Stock in	103.35	(30.88)	(61.05)	41.00	(216.48)
(iii) Employee benefits expense	145.14	127.39	107.96	533.62	426.49
(iv) Depreciation and amortisation	12.68	12.21	13.23	47.77	34.42
(v) Finance costs	16.08	13.00	17.50	65.29	64.39
(vi) Other expenses	119.04	100.95	86.20	423.96	309.88
Total expenses	2,555.09	1,900.51	2,044.99	9,165.49	7,389.69
3 Profit before Tax (1-2)	15.10	1.43	(5.60)	36.22	12.62
4 Tax expense					
Current Tax	2.26	-	-	2.26	-
Prior Period Taxes	0.64	-	-	12.32	-
Deferred Tax	15.90	1.76	(0.69)	15.90	(2.65)
Total Tax Expense	18.79	1.76	(0.69)	30.47	(2.65)
5 Profit after Tax (3+4)	(3.69)	(0.33)	(4.92)	5.75	9.96
6 Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss	34.92	-	(7.82)	34.92	(7.82)
(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	-	-	-	-	-
Total Other Comprehensive Income for the period / Year (Comprising profit and other comprehensive Income for the period)	34.92	-	(7.82)	34.92	(7.82)
7 Total Comprehensive Income for the period / Year (Comprising profit and other)	31.23	(0.33)	(12.74)	40.67	2.14
8 Paid-up equity share capital (Face Value of the Share Rs. 10 each).	512.48	512.48	512.48	512.48	512.48
9 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year					
10 Earnings per share (of Rs.10 /- each) (not annualised):					
(a) Basic	(0.07)	(0.01)	(0.10)	0.11	0.19
(b) Diluted	(0.07)	(0.01)	(0.10)	0.11	0.19
See accompanying note to the financial					

NOTE:

- Audited Standalone Statement of Financial Results for the three month period and year ended March 31, 2026 have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The above results have been reviewed by the Audit Committee and then approved by the Board of Directors at their meetings held on _____. These results have been subjected to "Limited Review" by the Statutory Auditors of the Company. The Limited Review Report does not contain any qualification. The Review Report has been filed with the Stock Exchange and is available on Company's website.
- As the Company's business activity falls within a single segment viz., "Manufacturing of Steel Tubes" and the Sales substantially being in the domestic market, the same is reflective of the disclosure requirements of IND AS 108 - Operating Segments.
- Figures of the previous period have been regrouped / reclassified wherever considered necessary.

PLACE : CHENNAI
DATE : 23.05.2026



for TAMILNADU STEEL TUBES LTD.

Ashok Shukla
ASHOK KUMAR SHUKLA
Wholtime Director
DIN: 11547178



TAMILNADU STEEL TUBES LTD.

Regd. Office : No.22, 1st Floor, Wheatcroft Road, Nungambakkam, Chennai - 600 034

PART II Standalone Statement of Assets and Liabilities

Rs. in Lakhs

PARTICULARS	(1)	(2)
	Audited As at 31-Mar-26	Audited As at 31-Mar-25
A ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment	344.13	274.75
(b) Investment Property	3.55	3.55
(c) Capital Work-in-Progress	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Other financial assets	33.47	32.74
Deferred Tax Asset	-	10.33
(g) Other Non-Current Assets	153.23	38.74
Total Non-Current Assets	534.38	360.11
2 Current Assets		
(a) Inventories	1,610.59	1,688.11
(b) Financials Assets		
(i) Investments	-	-
(ii) Trade Receivables	1,264.69	1,384.28
(iii) Cash and Cash Equivalents	305.42	154.16
(iv) Bank balance other than mentioned above	-	-
(v) Loans	-	-
(vi) Other financials assets	7.22	0.34
(c) Other Current Assets	43.18	85.56
(d) Assets classified as held for sale	-	-
Total Current Assets	3,231.09	3,312.45
Total Assets (1+2)	3,765.47	3,672.56
B EQUITY AND LIABILITIES		
1 (a) Equity Share Capital	512.48	512.48
(b) Other Equity	478.56	437.88
Total Equity	991.04	950.36
2 Liabilities		
(a) Non Current Liabilities		
(i) Financial Liabilities		
- Borrowings	40.77	42.92
- Trade Payable	-	-
- Other Financial Liabilities	-	-
(ii) Provisions	73.72	94.12
(iii) Deferred Tax Liabilities (Net)	1.99	-
(iv) Other non-current liabilities	1,322.00	1,322.00
Total Non-Current Liabilities	1,438.48	1,459.04
(b) Current Liabilities		
(i) Financial Liabilities		
- Borrowings	990.58	830.48
- Trade Payable	-	-
- total outstanding dues of micro enterprises and small enterp	0.75	-
- total outstanding dues of creditors other than micro enterprises and small enterprises	185.05	320.48
- Other Financial Liabilities	1.98	1.98
(ii) Other Current Liabilities	48.18	22.70
(iii) Provisions	109.41	87.52
Total Current Liabilities	1,335.96	1,263.16
Total Liabilities	2,774.44	2,722.20
Total Equity and Liabilities	3,765.47	3,672.56

for TAMILNADU STEEL TUBES LTD.

Ashok Shukla
ASHOK KUMAR SHUKLA
 Wholtime Director
 DIN: 11547178



TAMILNADU STEEL TUBES LTD.

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Particulars	31-Mar-26	31-Mar-25
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	36.22	12.62
<u>Adjustments for:</u>		
Depreciation and amortisation	47.77	34.42
(Gain)/Loss on disposal of property, plant and equipment	(2.97)	-
(Gain)/Loss on disposal of Investments	-	-
(Gain)/Loss on investments measured at fair value through profit and	-	-
Finance Cost	65.29	64.39
Interest Income	(1.57)	(1.75)
Operating profit before working capital changes	144.74	109.67
<u>Adjustment for (increase) / decrease in operating assets</u>		
Trade receivables	119.58	(85.20)
Other financial assets	(7.60)	20.64
Inventories	77.51	(243.91)
Other assets	(72.10)	(12.66)
<u>Adjustment for (Increase) / decrease in operating liabilities</u>		
Trade payables	(134.68)	225.54
Employee benefit obligation	-	-
Other financial liabilities	-	2.00
Other Liabilities	35.03	(5.12)
Provisions	33.02	11.20
Cash generated from operations	195.49	22.15
Income tax paid (net)	(18.15)	-
Net cash generated by operating activities	177.34	22.15
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(85.50)	(79.32)
Interest received	1.57	1.75
Net cash (used in) / generated by investing activities	(83.93)	(77.57)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	(13.74)	-
Proceeds from short term borrowings	153.88	253.37
Repayment of long term borrowings	(17.00)	(8.28)
Finance cost	(65.29)	(64.42)
Net cash used in financing activities	57.85	180.66
Net increase / (decrease) in cash and cash equivalents	151.26	125.24
Cash and cash equivalents at the beginning of the year	154.16	28.91
Exchange gain/loss on Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	305.42	154.16
Particulars		
	31-03-2026	31-03-2025
Reconciliation of Cash and Cash Equivalents with Balance Sheet:		
Cash and cash equivalents includes		
Cash on hand	303.23	0.80
Balances with Banks	2.19	153.37
	305.42	154.16

SUPPLEMENTARY DISCLOSURE – SIGNIFICANT NON-CASH TRANSACTIONS (Ind AS 7.43)

Vehicles acquired under HDFC Car Loans (Innova + KIA) 28.12

PPE additions include vehicles financed via HDFC Car Loan INNOVA CAR (Rs 20.18L) and HDFC Car Loan KIA CAR (Rs 7.93L) = Rs 28.12L total. These were funded entirely by new long-term borrowings – no cash changed hands. Per Ind AS 7 para 43, excluded from investing and financing CF; disclosed here as supplementary information.

Notes to the Cash Flow Statement

1. This Cash Flow Statement is prepared in accordance with Ind AS 7 – Statement of Cash Flows using the Indirect Method.

2. OCI of ₹34.92 Lakhs (actuarial remeasurement gain on gratuity) is correctly excluded from operating adjustments. OCI flows through equity, not through the P&L, and is therefore not an add-back to Net Profit Before Tax.

For & on Behalf of

DPV & Associates
Chartered Accountants
FRN: 011689R

CA. Vairamuthu K.
Partner 218791
UDIN:
Place: Chennai
Date: 23.05.2026

For and on behalf of Board of Directors,

Tamil Nadu Steel Tubes Limited (CIN: L27110TN1979PLC007887)

R.D.S.
Bivashwa Das
Managing Director 07352655

R. Suresh
Company Secretary

Place: Chennai
Date: 23.05.2026

Ashok Shukla
Ashok Kumar Shukla
Director 11547178

Anil
Anvankar Gupta
Chief Financial Officer





TAMILNADU STEEL TUBES LIMITED

MFRS. & EXPORTERS OF : MS & GI, SQUARE & RECTANGLE STEEL PIPES

REGD. OFF : 1st Floor, No.22, Wheat Croft Road, Nungambakkam, Chennai - 600 034.

PHONE : 044 2855 5653, Web : www.tntpipes.com CIN : L27110TN1979PLC007887

E-MAIL : purchase@tntpipes.com / sales@tntpipes.com / contact@tntpipes.com / share@tntpipes.com

Statement on Impact of Audit Qualifications (for Audit Report with un-modified opinion) submitted along with Annual Audited Financial Results (Standalone)

[Pursuant to Regulation 33/52 of SEBI (LODR) (Amendment) Regulations, 2016]

We give below the following information as per Auditors' Qualification with Un-Modified Opinion for the Financial Year Ended 31st March,2026.

1	Name of the Company	TAMILNADU STEEL TUBES LTD.
2	Annual Financial statements for the Year ended	31 st March,2026
3	Types of Audit observation	Qualified - NIL -
4	Frequency of observation	1 Time
5	For DPV & ASSOCIATES Chartered Accountants FRN:0116885 (CA VAIRAMUTTHU K) Partner M.No.218791	 DIVYA ABHISHEK DIN - 08709050 Chairperson of the Audit Committee  ASHOK KUMAR SUKLA DIN - 11547178 Wholetime Director  SHIV BANDHU GUPTHA Chief Financial Officer

PLACE: CHENNAI

DATE: 23.05.2026



for TAMILNADU STEEL TUBES LTD.


K SURESH

COMPANY SECRETARY-cum-COMPLIANCE OFFICER

TO:

B.S.E. LTD.

MUMBAI