

**TAMILNADU STEEL TUBES LTD**

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

**Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31-12-2025**

Rs. in Lakhs

Particulars	(1)	(2)	(3)	(4)	(5)	(6)
	3 months ended	Preceeding 3 months ended	Corresponding 3 months ended	9 months ended	9 months ended	Year Ended
	31-Dec-25 Unaudited	30-Sep-25 Unaudited	31-Dec-24 Unaudited	31-Dec-25 Unaudited	31-Dec-24 Unaudited	31-Mar-25 Audited
1 Income from operations						
(a) Net sales/income from operations	1,896.19	2,213.89	1,611.15	6,618.68	5,350.75	7,385.80
(b) Other Income	5.75	2.12	3.66	12.85	12.17	16.50
<b>Total income from operations net</b>	<b>1,901.94</b>	<b>2,216.01</b>	<b>1,614.81</b>	<b>6,631.53</b>	<b>5,362.92</b>	<b>7,402.31</b>
2 Expenses:						
(a) Cost of Raw Material Consumed	1,677.85	1,944.27	1,501.05	5,895.05	4,889.85	6,771.00
(b) Purchases of Stock in Trade						
(c) Changes in Inventories of Finished Goods, Work in progress and Stock in trade	(30.88)	(11.99)	(87.23)	(62.35)	(155.42)	(216.48)
(d) Employee benefits expense	127.39	136.61	103.79	388.48	318.53	426.49
(e) Depreciation and amortisation expense	13.00	11.73	7.07	49.20	21.19	34.42
(f) Finance costs	12.21	16.98	17.54	35.10	46.89	64.39
(g) Other expenses	100.95	104.08	70.47	304.92	223.67	309.88
<b>Total expenses</b>	<b>1,900.51</b>	<b>2,201.68</b>	<b>1,612.68</b>	<b>6,610.40</b>	<b>5,344.70</b>	<b>7,389.70</b>
3 Profit before Tax (1 - 2)	1.43	14.34	2.13	21.13	18.21	12.61
4 Tax expense						
Tax - Earlier Years	-	-	-	-	-	-
Current Tax	-	-	-	-	-	-
Deferred Tax	(1.76)	(9.55)	(0.25)	(11.68)	(3.34)	(2.65)
<b>Total Tax Expense (net)</b>	<b>(1.76)</b>	<b>(9.55)</b>	<b>(0.25)</b>	<b>(11.68)</b>	<b>(3.34)</b>	<b>(2.65)</b>
5 Profit After Tax (PAT)	(0.33)	4.79	1.88	9.45	14.88	9.96
6 Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(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)	-	-	-	-	-	(7.82)
7 Total Comprehensive Income for the period / Year (Comprising profit and other comprehensive Income for the period)	(0.33)	4.79	1.88	9.45	14.88	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	512.48
9 Reserve excluding Revaluation Reserves as per balance sheet of previous account[ing year						
10 Earnings per share (of Rs.10 /- each) (not annualised):						
(a) Basic	(0.01)	0.09	0.04	0.18	0.29	0.19
(b) Diluted	(0.01)	0.09	0.04	0.18	0.29	0.19
See accompanying note to the financial results						

**NOTE:**

- The above results have been reviewed by the Audit Committee and then approved by the Board of Directors at their meetings held on 14.02.26. 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.
- The above results have been prepared in accordance with the recognition and measurement principles of the Companies (Ind. Acc. Standards) Rules, 2015 (Ind AS), as amended from time to time, prescribed under Section 133 of the Companies Act 2013 and other recognised Accounting practices and policies to the extent applicable.
- 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.
- Effective 1st April 2018, the Company has adopted Ind AS 115 "Revenue from Contracts with customers". Based on the Assessment done by the Management, there is no material impact on the revenue recognised during the period.
- Figures of the previous period have been regrouped / reclassified wherever considered necessary.

PLACE : CHENNAI  
DATE : 14.02.2026



for TAMILNADU STEEL TUBES LTD.

*N. Sudharsan*  
N. SUDHARSAN  
WHOLE TIME DIRECTOR  
DIN : 08562284





**DPU & Associates**  
Chartered Accountants

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Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the quarter ended December 31, 2025 of **Tamilnadu Steel Tubes Limited** pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To  
Board of Directors  
**Tamilnadu Steel Tubes Limited**

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Tamilnadu Steel Tubes Limited** ("the Company") for the quarter ended 31<sup>st</sup> December 2025, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulation 2015 ("the Regulation") as amended (the "Listing Regulations"), read with SEBI Circular No. CIR/CFD/CMI/80/2019 dated 19<sup>th</sup> July, 2019 ("the Circular").

This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) – 34, "Interim Financial Reporting" as specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and accounting principles generally accepted in India. Our Responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (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 financial results are free of material misstatements. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial date and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

*For DPU & Associates*

Chartered Accountants

FRN: 011688S



**CA Vaira Mutthu K**

Partner

M No: 218791

UDIN: **26218791ATVILO1077**

Chennai., 14<sup>th</sup> February 2026