



CUBEX TUBINGS LIMITED

(AN ISO 9001:2008 CERTIFIED COMPANY)

CIN: L27109TG1979PLC002504



Date: 23rd October 2026

To	To
BSE Limited	National Stock Exchange of India Limited
Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001	Exchange Plaza, Bandra Kurla Complex, Bandra East, Mumbai – 400051
Scrip Code: 526027	Symbol: CUBEXTUB

Subject: Outcome of Board Meeting held on 23rd October 2026 – Un-Audited Financial Results for the 2nd Quarter and Half Year Ended 30th September 2026.

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 read with paragraph A(4)(h) of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the applicable provisions of the SEBI Master Circular dated 30 January 2026, as amended, we inform you that the Board of Directors of the Company, at its meeting held today at the Registered Office, inter alia, considered and approved the unaudited financial results for the second quarter and half year ended 30th September 2026, as reviewed and recommended by the Audit Committee.

The approved financial results include the Statement of Assets and Liabilities as at 30th September 2026 and the Statement of Cash Flows for the half year ended on that date.

The financial results, together with the Limited Review Report(s) issued by the Statutory Auditors thereon and taken on record by the Board, are enclosed.

The disclosure of related party transactions for the half year ended 30th September 2026, pursuant to Regulation 23(9) of the SEBI (LODR) Regulations, 2015, is being submitted to the Stock Exchanges in the prescribed format as part of Integrated Filing (Financials) and will also be made available on the Company's website.

The meeting commenced at 2:00 P.M and concluded at 04:15 P.M.

Kindly take the above information on record.

Thanking you,

Yours faithfully,

For CUBEX TUBINGS LIMITED


VIRENDRA BHANDARI
Managing Director
DIN: 00062228



Enclosures: Unaudited financial results, including the half-year statements of assets and liabilities and cash flows, and the Limited Review Report(s).

REGD. OFFICE : 1-7-27 TO 34, 2ND FLOOR, SHYAM TOWERS, S.D. ROAD, SECUNDERABAD - 500 003. TELANGANA
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CUBEX TUBINGS LIMITED

(AN ISO 9001:2008 CERTIFIED COMPANY)

CIN: L27109TG1979PLC002504



Statement of UnAudited Financial Results for the Quarter & Half Year Ended 30th September, 2026

(All amount are in lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
	Income from Operations:						
I	(a) Revenue from Operations	8,298.64	6,497.17	7,370.01	14,795.81	12,357.22	28,800.55
II	(b) Other Income	59.69	177.36	44.35	237.05	94.91	822.08
III	Total Income from Operations (Net) (A + B)	8,358.33	6,674.53	7,414.36	15,032.86	12,452.13	29,622.63
IV	Expenses:						
	(a) Cost of Materials Consumed	7,495.30	4,059.50	5,588.57	11,554.80	11,140.29	31,966.86
	(b) Purchases of Stock in Trade	-	-	-	-	-	-
	(c) Changes in Inventories of Finished Goods/Work in Progress	(214.05)	1,934.95	1,075.10	1,720.90	(168.85)	(5,524.62)
	(d) Employee benefits expense	43.66	37.59	43.04	81.25	84.84	186.98
	(e) Finance Costs	118.24	99.82	96.14	218.07	188.99	387.91
	(f) Depreciation and amortisation expense	34.98	32.64	28.02	67.61	55.99	128.83
	(g) Other Expenses	258.68	324.25	337.51	582.93	736.64	1,513.16
	Total Expenditure	7,736.81	6,488.75	7,168.38	14,225.56	12,037.90	28,659.11
V	Profit / (Loss) from operations before Tax & Exceptional Items (I-IV)	621.52	185.78	245.98	807.30	414.23	963.51
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	621.52	185.78	245.98	807.30	414.23	963.51
VIII	Tax expense:						
	(1) Current tax	172.90	51.69	68.43	224.59	115.24	280.18
	MAT Credit Entitlement	-	-	-	-	-	(73.31)
	(2) Deferred tax	(7.90)	(2.28)	3.21	(10.18)	1.59	11.26
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	456.52	136.37	174.34	592.89	297.40	745.39
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	456.52	136.37	174.34	592.89	297.40	745.39
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(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	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	456.52	136.37	174.34	592.89	297.40	745.39
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	3.19	0.92	1.22	4.14	2.08	5.21
	(2) Diluted	3.19	0.92	1.22	4.14	2.08	5.21
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	3.19	0.92	1.22	4.14	2.08	5.21
	(2) Diluted	3.19	0.92	1.22	4.14	2.08	5.21

NOTES:

- This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on **23rd October, 2026**. The Statutory Auditors have submitted Limited Review Report on the Unaudited Financial Results for Quarter and Half year ended September 30th, 2026.
- The above results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 - Interim Financial Reporting and Section 133 of the Companies Act, 2013 read with relevant rules issued there under and the other accounting principles generally accepted in India.
- The previous year figures have been regrouped/reclassified, wherever necessary.
- The company operates only in a single segment i.e., Manufacturing of Copper and Copper Alloy Products.

Place: Hyderabad

Date: 23-10-2026



FOR CUBEX TUBINGS LIMITED

VIRENDRA BHANDARI
MANAGING DIRECTOR (DIN: 00062228)

REGD. OFFICE : 1-7-27 TO 34, 2ND FLOOR, SHYAM TOWERS, S.D. ROAD, SECUNDERABAD - 500 003. TELANGANA
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CUBEX TUBINGS LIMITED

(AN ISO 9001:2008 CERTIFIED COMPANY)

CIN: I 27109TG1979PL C002504



Statement of Assets and Liabilities as on 30th September, 2026

(All the amounts are Rs in lakhs)

PARTICULARS	As at Half Year Ended 30th September 2026	As at Previous Year ended 31st March 2026
	Amount	Amount
ASSETS		
Non - Current Assets		
Property, Plant, Equipment	1,318.65	1,322.02
Capital WIP	-	-
Financial Assets	-	-
Investments	-	-
Other Financial Assets	563.22	554.74
Deferred tax Asset (Net)	-	-
Other non current assets	1,623.14	1,611.52
Total Non-Current Assets	3,505.00	3,488.28
Current Assets		
Inventories	7,133.09	8,810.60
Financial Assets	-	-
Trade receivables	5,373.58	5,224.36
Cash and cash equivalents	465.40	398.77
Current Tax Assets	-	-
Other current assets	4,196.78	2,837.25
Total Current Assets	17,168.85	17,270.98
Total	20,673.85	20,759.27
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,426.01	1,426.01
Other equity	7,497.82	6,904.80
Total Equity	8,923.83	8,330.82
Non- Current liabilities		
Financial liabilities	-	-
(i) Borrowings	1,185.77	374.89
Deferred tax liabilities (Net)	185.26	195.44
Total Non- Current liabilities	1,371.03	570.32
Current liabilities		
Financial liabilities	-	-
Borrowings	3,241.54	3,967.05
Trade Payables	-	-
Dues of small enterprises and micro enterprises	-	-
Dues of creditors other than small enterprises and micro enterprises	6,425.44	7,273.25
Other Financial Liabilities	-	-
Other Liabilities	442.10	391.55
Provisions	269.92	226.27
Total Current liabilities	10,378.99	11,858.13
Total	20,673.85	20,759.27
Place: Hyderabad		
Date: 23-10-2026		
	For CUBEX TUBINGS LIMITED  Virendra Bhandari Managing Director (DIN:00062228)	

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CUBEX TUBINGS LIMITED

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Statement of Cash flow for the period ended 30th September, 2026

(All the amounts are Rs in lakhs)

Particulars	As at Half year ended 30th September 2026	As at Half year ended 30th September 2025
A. Cash flow from operating activities		
Profit / (Loss) before tax	807.30	414.23
Adjustments to reconcile profit before tax to net cash from / (used in) operating activities (Profit)/Loss on sale of asset	-	-
Depreciation on property, plant and equipment	67.61	55.99
Interest income	(89.64)	(94.91)
Finance costs	218.07	188.99
Operating Profit before working capital changes	1,003.34	564.31
Working capital adjustments	-	-
Decrease/ (increase) in Inventory	1,677.51	(205.02)
Increase/ (decrease) in Trade Payables	(847.81)	(374.07)
Decrease/ (increase) in Current Tax Assets	-	-
(Decrease)/ increase in Current Tax Liabilities	-	-
(Increase) / decrease in Trade Receivables	(149.22)	554.87
Decrease/ (increase) in other Current assets	(1,359.52)	(1,615.98)
Decrease/ (increase) in other Non Current assets	(11.62)	275.50
Increase/ (decrease) Other Current Liabilities	50.54	399.85
Increase/ (decrease) in Short term borrowings	(725.51)	548.18
Increase/ (decrease) in Short term provisions	43.64	10.47
Sub Total =	(318.64)	158.11
Mat Credit entitlement for earlier years	-	-
Income tax paid	(224.64)	(115.24)
Net cash flows from operating activities (A)	(543.28)	42.87
B. Cash flow from investing activities		
Payment for purchase and construction of property, plant & equipment	(63.82)	(1.06)
Receipts from sale of assets	-	-
Interest income received	89.64	94.91
Loans given	(8.48)	(2.46)
Net cash flows from / (used in) investing activities (B)	17.34	91.39
C. Cash flow from financing activities		
Repayment/receipt of long term loans and borrowings	810.89	269.20
Loans from directors	-	-
Finance Cost	(218.07)	(188.99)
Net Cash flows from / (used in) Financing activities (C)	592.82	80.21
Net increase / (decrease) in cash and cash equivalents (A+B+C)	66.87	214.46
Opening Balance of Cash	398.77	189.57
Closing Balance	465.64	404.04
Components of Cash and Cash Equivalents		
Cash on Hand	33.20	73.01
Balances with bank in current account	432.44	331.03
Balance at the end of the year	465.64	404.04

For CUBEX TUBINGS LIMITED

Place: Hyderabad

Date : 23-10-2026



VIRENDRA BHANDARI
MANAGING DIRECTOR (DIN: 00062228)

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JMT & ASSOCIATES

CHARTERED ACCOUNTANTS

304/305, A-Wing, Winsway Complex, Old Police Lane,
Opp. Andheri Rly. Station, Andheri (East) Mumbai - 400 069.

Tel. : 91 - 22 - 2684 8347 / 26822238

Telefax : 2682 2238

Email : contact@jmta.co.in

Website : www.jmta.co.in

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 Tubing's Limited (the "Company") for the quarter & Half year ended 30th September, 2026 (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.





JMT & ASSOCIATES

CHARTERED ACCOUNTANTS

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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 JMT & Associates,
Chartered Accountants
Firm Regn No. 104167W

Vijaya Pratap M

Partner

Membership No. 213766

UDIN: 26213766 AJBWS07546

Place: Mumbai

Date: 23-10-2026.