

UMIYA TUBES LIMITED
(CIN: L25910GJ2013PLC074916)

Registered Office: 208, 2nd Floor, Suman Tower, Sector No. - 11, Gandhinagar -382011 (Gujarat)

E-mail Id: umiyatubesltd@gmail.com (M) +91 91736 78196 Website: www.umiyatubeslimited.in

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

Date: 30th May, 2026

BSE Scrip: 539798

Sub: Outcome of Board Meeting – Results:

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, Saturday, 30th May 2026. The Board of Directors considered and approved the following:

Audited financial results of the Company for the quarter and financial year ended on 31st March 2026. We herewith attach the copy of Audited Financial Results in the prescribed format along with Audit Report issued by the statutory auditor of the company and Declaration of Unmodified opinion signed by the Director of the Company.

The copy of request received from the promoter and promoted group members is herewith attached.

The Board Meeting commenced at 5.00 pm and was concluded at 6.15 pm, on the same day.

Kindly take the same on record.

Thanking you,

For Umiya Tubes Limited

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RANPURA

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Date: 2026.05.30
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Viral Ranpura

Whole Time Director

DIN: 07177208

Encl: Results

UMIYA TUBES LIMITED
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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lakhs)

Particulars	Quarter ended on			Year ended on	Year ended on
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
I Revenue from Operations	823.29	432.74	0.00	1275.83	56.59
II Other Income	6.01	6.45	55.06	23.02	154.66
III Total Income (I + II)	829.30	439.18	55.06	1298.85	211.25
IV Expenses					
Cost of Materials consumed					
Purchase of Stock-in-trade	728.34	302.81	0.00	1049.45	0.00
Changes in Inventories of finished goods, Stock-in-trade and Work-in progress	(132.13)	0.00	0.00	(132.13)	290.73
Employee Benefits Expenses	9.40	5.40	0.50	23.40	9.41
Finance Costs	(0.13)	0.51	0.75	1.90	14.27
Depreciation and Amortisation Expenses	0.00	0.00	0.00	0.00	2.80
Other Expenses	31.24	10.01	6.61	75.89	65.99
Total Expenses (IV)	636.72	318.73	7.86	1018.52	383.20
V Profit/(Loss) before exceptional items and tax (III- IV)	192.57	120.45	47.19	280.33	(171.94)
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII Profit/(Loss) before tax (V-VI)	192.57	120.45	47.19	280.33	(171.94)
VIII Tax expense:					
(1) Current Tax	0.00	0.00	0.00	0.00	0.00
(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00
(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)	192.57	120.45	47.19	280.33	(171.94)
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)	192.57	120.45	47.19	280.33	(171.94)
XIV Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss	(44.78)	(33.42)	0.00	5.31	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	(4.21)	11.05	0.00	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)	143.58	98.09	47.19	285.64	(171.94)
XVI Earnings per equity share (for continuing operation):					
(1) Basic &	1.49	0.93	0.47	2.16	(1.72)
(2) Diluted	0.85	0.63	0.47	1.37	(1.72)
XVII Earnings per equity share (for discontinued operation):					
(1) Basic &	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00
XVIII Earnings per equity share (for discontinued & continuing operations)					
(1) Basic &	1.49	0.93	0.47	2.16	(1.72)
(2) Diluted	0.85	0.63	0.47	1.37	(1.72)
XIX Paid-up equity shares capital (Face Value Rs. 10/- each)	129566670.00	129566670.00	100066670.00	129566670.00	100066670.00
XX Reserves excluding Revaluation Reserves as per Balance sheet of Previous accounting year					182.64

Notes:

- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their meeting held on **30th May, 2026** and the same have been subjected to review by the Peer Reviewed Statutory Auditor.
- The above results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('IND AS') as notified under the Companies (Indian Accounting Standard) Rules, 2015 (as amended), specified under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.
- The Company operates in Single Segment i.e Manufacturing and trading of tungsten carbide and powder.
- The figures for the corresponding previous period have been restated/regrouped/recasted/ rearranged wherever necessary, to make them comparable.

For, Umiya Tubes Limited

VIRAL Ranpura
Deepakbhai Ranpura

Viral Ranpura
Whole Time Director
DIN: 07177208

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AUDITED BALANCE SHEET AS AT 31ST MARCH, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	AS AT 31 ST MARCH, 2026	AS AT 31 ST MARCH, 2025
		(Audited)	(Audited)
I	ASSETS		
1	Non-Current Assets		
	Total Non-Current Assets	0.00	0.00
2	Current Assets		
	(a) Inventories	132.13	0.00
	(b) Financial Assets	0.00	0.00
	(i) Investments	74.33	128.41
	(ii) Trade Receivables	782.84	457.71
	(iii) Cash and Cash Equivalents	26.36	8.85
	(iv) Bank balances other than(iii) above	0.00	829.43
	(v) Loans	0.00	0.00
	(vi) Others (Advances)	0.00	0.00
	(c) Current Tax Assets (Net)	0.00	0.00
	(d) Other Current Assets	2189.40	113.65
	Total Current Assets	3205.06	1538.05
	TOTAL ASSETS	3205.06	1538.05
II	EQUITY AND LIABILITIES		
A	Equity		
	(a) Equity Share Capital	1295.67	1295.67
	(b) Other Equity	550.71	(87.37)
	(c) Money received against share warrant	748.19	158.13
	Total Equity	2594.56	1366.43
B	Liabilities		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	0.00	5.53
	(c) Deferred Tax Liabilities (Net) DTA/ DTL	-	0.00
	(d) Other Non-Current Liabilities	0.00	0.00
	Total Non- current Liabilities	0.00	5.53
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	0.00	3.54
	(ii) Trade payables		
	(A) total outstanding dues of MSME	8.01	8.01
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	336.37	171.97
	(iii) Other financial liabilities (other than those specified in item (c))	0.00	3.36
	(b) Other Current Liabilities	266.12	(21.79)
	(c) Provisions	0.00	1.00
	(d) Current Tax Liabilities (Net)	0.00	0.00
	Total Current Liabilities	610.50	166.09
	TOTAL EQUITY AND LIABILITIES	3205.06	1538.05

For, Umiya Tubes Limited

VIRAL DEEPAKBHAI RANPURA
Date: 2026.05.30
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Viral Ranpura
Whole Time Director
DIN: 07177208

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AUDITED STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026
(Rs. in Lakhs)

Particulars	Year ended on 31 st March, 2026	Year ended on 31 st March, 2025
A. Cash Flow From Operating Activities:		
Net Profit/(Loss) before taxation and extra ordinary items	280.33	(172.94)
Adjustment For:		
Deferred tax income	0.00	(55.06)
Profit on Sale of Investments	0.00	(99.60)
Depreciation & Amortisation Expenses	0.00	2.80
Dividend Income	0.00	0.00
Loss On Sale of Fixed Assets	0.00	0.00
Interest Expenses	1.50	9.54
Miscellaneous Expenses written off	0.00	17.82
Operating profit before Working Capital Changes	281.83	(297.44)
Decrease /(Increase) in Trade Receivables	(325.13)	390.26
Decrease /(Increase) in Inventories	(132.12)	290.73
Decrease /(Increase) in Current Financial Assets Loans	0.00	(20.00)
Decrease /(Increase) in Other Current Financial Assets	(2,075.75)	19.04
Increase /(Decrease) in Trade Payable	164.40	82.79
Increase /(Decrease) in Current Financial Liabilities	(3.36)	(96.22)
Increase /(Decrease) in Current Provisions	(1.00)	(1.0)
Decrease /(Increase) in Other Current Liabilities	287.91	-
Cash Generated from operations	(1,803.21)	368.21
Less: Taxes Paid	0.00	-
Cash flow before extra-ordinary items	(1,803.21)	368.21
Cash flow from extra ordinary items	0.00	-
Net Cash flow from operating activities	(1,803.21)	368.21
B. Cash Flow From Investing Activities:		
Sale of Fixed Assets	0.00	411.00
Proceeds from sale of Investment	72.55	16.36
Dividend Income	0.00	0.00
Net Cash From Investing Activities	72.55	427.36
C. Cash Flow From Financing Activities:		
Proceeds from Issue of Share Capital	590.07	497.37
Proceeds from Securities Premium	339.25	
Proceeds from Borrowings	-9.07	(506.91)
Interest and Finance Charges Paid	(1.50)	(9.54)
Net Cash Issued in Financing Activities	918.75	(19.09)
Net increase in Cash & Cash Equivalents (A+B+C)	(811.91)	776.48
Cash & Cash Equivalents at the beginning of the year	838.27	61.79
Cash & Cash Equivalents at the end of the year	26.36	838.27

For, Umiya Tubes Limited

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VIRAL DEEPAK BHAI RANPURA
Date: 2026.05.30 19:28:44 +05'30'
Viral Ranpura
Whole Time 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)

INDEPENDENT AUDITOR'S REPORT

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

OPINION

We have audited the accompanying Standalone Financial Results of **M/S UMIYA TUBES LIMITED** (the company) for the quarter ended 31st March, 2026 and the year-to-date results for the period from 01st April, 2025 to 31st March, 2026 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 Standalone Financial 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 and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year-to-date results for the period from 01st April, 2025 to 31st March, 2026.



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

Other Matter

Attention is drawn to the fact that no borrowings are outstanding in respect of loans from Aditya Birla Finance Limited and HDFC Bank Limited as per the books of accounts, indicating full repayment. However, the related charges in respect of said borrowings are still reflected at the MCA portal. The management has assured that the requisite filings for satisfaction of the said charges shall be made with the Registrar of Companies at the earliest.

Our opinion is not modified in respect of this matter.

MANAGEMENT'S RESPONSIBILITIES FOR THE STANDALONE FINANCIAL RESULTS

These quarterly Standalone 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 profits 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:

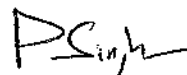
- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not 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: 26071608CORQVH6385



**PLACE: AHMEDABAD
DATED: 30TH MAY, 2026**

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To
BSE Limited
25th Floor, P. J. Towers,
Dalal Street, Fort
Mumbai - 400 001

Date: 30th May 2026

Scrip Code: 539798

Sub: Declaration of Unmodified opinion:

Ref: Regulation 33 (3)(d) of SEBI (LODR) Regulations, 2015:

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, I, the undersigned, Whole Time Director of the Company do herewith state and declare that M/s. P. Singhvi & Associates, Statutory Auditors of the Company have issued an unmodified Audit Report on the standalone Audited Financial Results of the Company for the financial year ended on 31st March 2026.

For Umiya Tubes Limited

VIRAL Digitally signed by
DEEPAKBHA VIRAL DEEPAKBHAI
I RANPURA RANPURA
Date: 2026.05.30
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Viral Ranpura
Whole Time Director
DIN: 07177208

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To
BSE Limited
25th Floor, P. J. Towers,
Dalal Street, Fort
Mumbai - 400 001

Date: 30th May 2026

Scrip Code: 539798

Sub: Statement of Utilization of funds raised through Preferential issue of Equity Shares and Convertible Warrants:

Ref: Regulation 32 (1) of SEBI (LODR) Regulations, 2015:

Please note that the Company issued and allotted (i) 29,50,000 Equity Shares of Rs. 10/- each at the issue price of Rs. 23/- per share and (ii) 1,30,12,000 Convertible Warrants of Rs. 10/- each at the issue price of Rs. 23/- per warrant against receipt of 25% Warrant Application Money. Thereby, the Company has realized in aggregate Rs. 14,26,69,000/-. The statement of utilization of funds raised through preferential issue of shares and warrants is as under:

Object of the Preferential issue	Total planned utilization	Total Fund realized for the said object	Total utilized amount	Total unutilized amount
Capital Expenditure	5.00	-	-	-
Working Capital	31.71	14.27	14.27	-
Total	36.71	14.27	14.27	-

Note: The Company is yet to receive 75% Warrant Application Money on 1,30,12,000 Convertible Warrants of Rs. 10/- each.

Kindly take the same on record.

For Umiya Tubes Limited

VIRAL DEEPAKBHAI RANPURA
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VIRAL DEEPAKBHAI
RANPURA
Date: 2026.05.30
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Viral Ranpura
Whole Time Director
DIN: 07177208