



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

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TNT/2026-27/ 53

23.05.2026

BSE Ltd.

Dept. of Corporate Services

PJ Towers, Floor 25

Dalal Street, MUMBAI – 400 001

Dear Sirs,

Sub: Tamilnadu Steel Tubes Ltd. - BSE Scrip Code: 513540 – 1st Board of Directors' Meeting 2026-27 held on SAT. 23.05.2026
Statement of Audited Fin. Results approved at the Board Meeting – Filed in BSE
Additional submission of Fin. Results in 'pdf' format in BSE portal, Corporate Announcement - Equity-Results periodicity (quarterly).

Ref: BSE mail dt. 15.05.2025

As directed by BSE vide their mail dt. 15.05.25, we are submitting in BSE Listing Centre, the statement of **Audited** Fin. Results for the QE & FYE 31.03.2026 in pdf format, along with Cashflow statement, Auditors' Report etc,

Board Meeting held on 23.05.26 commenced at: 12.30 p.m., and concluded at: 3:30 p.m.

We request you to kindly take the same on record.

Thanking you,

Yours faithfully,
for TAMILNADU STEEL TUBES LTD.

K SURESH

COMPANY SECRETARY cum COMPLIANCE OFFICER

Encl: as above



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 Audited 31-03-26	Preceding 3 months ended Un Audited 31-12-25	Corresponding 3 months ended Audited 31-03-25	Year Ended Audited 31-03-26	Year Ended 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 comprehensive Income for the period)	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 Kumar Shukla
ASHOK KUMAR SHUKLA
Wholetime 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 financials 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 enterpr	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
 Wholetime 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
Adjustments for:		
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
Adjustment for (Increase) / decrease in operating assets		
Trade receivables	119.58	(85.20)
Other financial assets	(7.60)	20.64
Inventories	77.51	(243.91)
Other assets	(72.10)	(12.66)
Adjustment for (Increase) / decrease in operating liabilities		
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

- This Cash Flow Statement is prepared in accordance with Ind AS 7 – Statement of Cash Flows using the Indirect Method.
- 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: D116885

CA Valramutthu 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)

B. D. H.
Bivashwa Das
Managing Director 07352655

K. Suresh
Company Secretary

Place: Chennai
Date: 23.05.2026

Ashok Shukla
Ashok Kumar Shukla
Director 11547178

Anil
Anilbanjari Gupta
Chief Financial Officer





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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

Independent Auditor's Report on Standalone Quarterly Financial Results and Year-To-Date Results Of The Company To The Regulation 33 The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of **Tamil Nadu Steel Tubes Limited**
Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly results of Tamil Nadu Steel Tubes Limited ("the Company"), for the quarter ended 31st March, 2026 and year to date results for the period 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, the aforesaid standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable standards and other accounting principles generally accepted in India of the net profit and other comprehensive income (Loss) and other financial information for the quarter ended 31st March 2026 (date of the quarter end) as well as the year-to-date results for the period from 1st April 2025 to 31st March 2026.

Basis for Opinion

We conducted our audit of the standalone financial results in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial results.

Management Responsibility for the Standalone Financial Results

These quarterly financial results as well as year to date standalone financial results have been prepared on the basis of 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 profit/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 thereunder and the 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 these 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 responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the 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 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
 - Conclude on the appropriateness of 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 standalone 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.
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- Evaluate the overall presentation, structure and content of the 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 DPV & Associates

Chartered Accountants

FRN: 011688S

KASI RAJAN
VAIRA
MUTTHU

Digitally signed by
KASI RAJAN VAIRA
MUTTHU
Date: 2026.05.23
13:26:09 +05'30'

CA Vaira Mutthu K

Partner

M No: 218791

ICAI UDIN: **26218791PFOJPF5235**

Chennai , 23rd May 2026
