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

TNT/2026-27/ 9 02.04.2026

B S E Limited
Dept. of Corporate Services
P. J. Towers, Dalal Street,
Fort, **MUMBAI – 400 001**

Dear Sirs,

Sub: Tamilnadu Steel Tubes Ltd. - Scrip Code- 513 540

Ref: SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613, Dt. 10.08.2021 as amended – **Fund raising by issuance of debt securities by Large Entities.**

*****

With reference to the above, we would like to inform you that our Company – **Tamilnadu Steel Tubes Ltd.** is **"Not a Large Corporate"** as per the framework provided in aforesaid Circular.

Kindly take the above in your records.

Thanking you,

Yours Faithfully,
for TAMILNADU STEEL TUBES LTD.

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

K SURESH
COMPANY SECRETARY –cum- COMPLIANCE OFFICER
TAMILNADU STEEL TUBES LTD.

TNT
TAMILNADU STEEL TUBES LIMITED
MFRS. & EXPORTERS OF : MS & GI, SQUARE & RECTANGLE STEEL PIPES

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ANNEXURE-A

S.No.	Particulars	Details
1	Name of the Company	**TAMILNADU STEEL TUBES LTD.**
2	CIN	L27110TN1979PLC007887
3	Outstanding borrowing of the company as on 31st March 2026	NIL
4	Highest Credit Rating During the previous FY along with the name of the Credit Rating Agency	NIL
5	Name of Stock Exchange in which the fine shall be paid, in case of shortfall in the required borrowing under the frame work.	NOT APPLICABLE

We confirm that we are not a Large Corporate as per the applicability criteria under SEBI Circular SEBI/HO/DDHS/P/CIR/2021/613, Dt. 10.08.2021 as amended.

DATE : 02.04.2026

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

For TAMILNADU STEEL TUBES LTD.

K SURESH
COMPANY SECRETARY-cum-COMPLIANCE OFFICER

BSE
The Power of Vibrance

Listing Center

CAFS Home Screen

Track Your Corporate Announcements

Listing Operations

Listing Compliance

Administration

Management Details

Communication Module

FAQs for updation of information on BSE website

User Manual

Help Desk

Format of the Initial Disclosure to be made by an entity identified as a Large Corporate : Annexure A

Security Type	EQUITY
Scrip Code	(513540) Tamilnadu Steel Tubes Ltd. INE176E01012
Name of the Company	Tamilnadu Steel Tubes Ltd
CIN No	L27110TN1979PLC007887
Outstanding borrowing of company as on 31st March/31st December,as applicable in Rs. Crores	0.00
Highest Credit Rating during the previous financial year	0
Name of the Credit Rating Agency issuing the Credit Rating assigning the Highest rating	Not Applicable
Name of Stock Exchange# in which the fine shall be paid, in case of shortfall in the required borrowing under the framework	BSE ◉ NSE ○ MSEI ○
We confirm that we are a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P/2018/144 dated November 26, 2018	YES ○ NO ◉
Name of the Company Secretary	K SURESH
Designation	COMPANY SECRETARY CUM COMPLIANCE OFFICER
Telephone(Cell)	9884034993
Email Id	tnt.share@yahoo.in
Name of the Chief Financial Officer	SHIV
Designation	C F O
Telephone(Cell)	9892324453

CHENNAI GEORGE TOWN - 043

OLD NO.154, NEW NO.319 THAMBU CHETTY STREET, GEORGE TOWN - 600001

MOBILE : 9382642065, Email ID:cub043@cityunionbank.in

SANCTION LETTER CUM KEY FACTS STATEMENT

Date : 02/06/2025

To :

TAMILNADU STEEL TUBES LTD

1st Floor,No.22/11, Wheatcrofts Roadnungambakkam ,

Chennai ,

Chennai , 600034 .

Application ID : 65932

Sanction Number : CLOS-65932-2025

Dear Sir/Madam,

With reference to your request, we have pleasure in advising sanction of the following credit facility/ies subject to your acceptance/ fulfilment of the terms and conditions detailed in Annexure A & B. This sanction is valid for a period of 60 days from the date of sanction.

1.Borrower Name : TAMILNADU STEEL TUBES LTD

2.Borrower ID : 33038

3.Key person \ Co-obligant \ Guarantor :

Name	**Designation**	**Relationship**
BIVASHWA DAS	MANAGING DIRECTOR	Key persons
Krishna Kamal Shukla	Director	Key persons
SUDHARSAN .	Director	Key persons
RAM ASHISH SINGH	DIRECTOR	Key persons

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CIN- L65110TN1904PLC001287,Telephone No-: 0435-2402322,Fax:-0435-2431746

Website:www.cityunionbank.com

4.Details of credit Facility Sanctioned :

Facility	Nature of Sanction	Amount of Loan/Limit (in Rs.)	Repayment Terms\Validity Period Limit	Repayment Frequency	Holiday period (Months)	EMI payable (in Rs.)	Processing charges + GST(in Rs.)
512020010029716-OLCC	Enhancement	13,00,00,000.00 (Thirteen Crore only)	12 Months	NA	NA	NA	3,83,500

5.Interest chargeable :

Facility	Facility Type	Amount of Loan /Limit(in Rs.)	Interest Type	Reference Rate %	Spread % **	Strategic Discount %	Final pricing %-Effective rate
512020010029716-OLCC	Fund Based	13,00,00,000.00	EBLR	9.40	3.15	3.30	9.25

**Spread is dependent on credit behavior++ of the borrower and will vary from time to time, based on internal rating/score card.

++Credit Behavior - This would be based on multiple factors, inter-alia on good conduct of account, compliance to sanction terms, business performance and account remaining standard in accordance with RBI norms.

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6. Date of reset of interest:
a.) If type is EBLR, the change will be made quarterly (in accordance with the norms and guidelines of Reserve Bank of India) and published on our website https://www.cityunionbank.com/eblr-interest-rate
b.) If the type is MCLR, the periodicity of reset shall be one year or lower. The exact periodicity of reset shall form part of the terms of the loan contact. The periodicity of the reset under MCLR shall correspond to the tenor / maturity of the MCLR to which the loan is linked.

7. Mode of communication of changes in interest rates: By SMS / E-mail

8. Fee payable

(i) During the term of the loan: https://www.cityunionbank.com/interest-rates-and-charges

(ii) Penalty for delayed payments and fore-closure change : https://www.cityunionbank.com/service-charge

9. Details of security/collateral obtained : **As per Schedule of Securities enclosed**

10. Date on which annual outstanding balance statement will be issued: Can be viewed in Net/Mobile Banking. Statement can be requested through registered email-ID.

The detailed terms and conditions of the sanction are provided below in this letter. The above credit assistance is also subject to the conditions that are contained in the documents which you shall execute in favour of the Bank.The credit facility shall be disbursed on receipt of all documents duly executed and after compliance of all pre- disbursement terms and conditions enclosed in the annexure.

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Website:www.cityunionbank.com

11.Key Facts Statement:

Part-1(Interest rate and fees / charges)

Overdraft / Non-Funded / Other Funded Facility :

<table>
<tr><td>1a.</td><td colspan="3">Loan proposal/ Account No.</td><td colspan="3">65932</td></tr>
<tr><td>1b.</td><td colspan="3">Type of Overdraft / Non-Funded / Other Funded Facility</td><td colspan="3">OLCC</td></tr>
<tr><td>2</td><td colspan="3">Sanctioned Overdraft / Non-Funded / Other Funded Facility amount (in Rupees)</td><td colspan="3">13,00,00,000.00 (Thirteen Crore only)</td></tr>
<tr><td rowspan="2">3</td><td colspan="4">Disbursal schedule :
(i) Disbursement in stages or 100% upfront.</td><td colspan="2">Not Applicable</td></tr>
<tr><td colspan="4">(ii) If it is stage-wise, mention the clause of loan agreement having relevant details</td><td colspan="2">Not Applicable</td></tr>
<tr><td>4a.</td><td colspan="4">Loan term (including Holiday period) / Overdraft / Non-Funded / Other Funded Facility in months</td><td colspan="2">12</td></tr>
<tr><td>4b.</td><td colspan="4">Holiday period, if any (months)</td><td colspan="2">Not Applicable</td></tr>
<tr><td>5</td><td colspan="6">Instalment details</td></tr>
<tr><td colspan="2">Type of instalments</td><td>Number of EPIs</td><td colspan="2">EPI (Rs.)</td><td colspan="2">Commencement of repayment, post sanction</td></tr>
<tr><td colspan="2">Not Applicable</td><td>Not Applicable</td><td colspan="2">Not Applicable</td><td colspan="2">Not Applicable</td></tr>
<tr><td>6</td><td colspan="5">Interest rate (%) / Commission (%) and type (fixed or floating or hybrid)</td><td>9.25 and Floating</td></tr>
</table>

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7	**Additional Information in case of Floating rate of interest**							
Reference Benchmark		**Bench mark Rate (%) (B)**	**Spread (%) (S) ***	**Final rate (%) R = (B) + (S)**	**Reset periodicity (Months)**		**Impact of change in the reference benchmark (For 25 bps change in 'R', change in :)**	
					B	**S**	**EPI (Rs)**	**No. of EPIs**
EBLR		9.40	3.15	9.25	3	12		

8	**Fee/ Charges (including GST)**				
		Payable to the RE (A)		**Payable to a third party through RE (B)**	
		One-time/ Recurring	**Amount (in Rs.) orPercentage (%) as applicable**	**One- time /Recurring**	**Amount (in Rs.) or Percentage (%) as applicable**
(i)	Application fee*	One-time	5900	-	-
(ii)	Cibil	-		One-time	-
(iii)	Cersai	-		One-time	-
(iv)	Processing fee	One-time	3,83,500.00	-	-
(v)	Valuation fee	-	-	One-time	0
(vi)	Fee for Legal Opinion	-	-	One-time	0
(vii)	Fee for Confirmatory Opinion	-	-	One-time	0
(viii)	Fee for Supplementary Legal Opinion	-	-	One-time	0
(ix)	Insurance charges	-	-		0
9	**Annual Percentage Rate (APR) (%)**		Not Applicable		

***Application Fee is charged once for the application and not charged facility wise.**

10	**Details of Contingent Charges (in Rs or %, as applicable)**	
(i)	Penal charges, if any, in case of delayed payment	2.00% p.a. on the overdue amount of default. Penalty shall be charged for the actual number of days of default.
(ii)	Other penal charges, if any	NA
(iii)	Foreclosure charges, if applicable	For closure not involving transfer of accounts to other Banks/FIs: Nil MSE: Nil Others: 2.00% on the loan outstanding / limit sanctioned
(iv)	Charges for switching of loans from floating to fixed rate and vice versa	NA
(v)	Any other charges (please specify)	
	a) Stamp duty & Other statutory charges	As per applicable laws of respective State.
	b) Other charges commissions, fees	As per application or as may be specified by the Bank.
	c) During the term of the loan	Not Applicable

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Part-2 (Other qualitative information)

<table>
<tr><td>1</td><td>Clause of Loan agreement relating to engagement of recovery agents</td><td colspan="2">NA</td></tr>
<tr><td>2</td><td>Clause of Loan agreement which Details grievance redressal mechanism</td><td colspan="2">Not Applicable</td></tr>
<tr><td>3</td><td>Phone number and email id of the Nodal grievance redressal officer</td><td colspan="2">Shri. Thota Venkata Saravanan S
Mail id: thotavenkatasaravanans@cityunionbank.in
Mobile No: 76959 69233</td></tr>
<tr><td>4</td><td>Whether the loan is, or in future may be, subject to transfer to other REs or securitisation (Yes /No)</td><td colspan="2">Yes</td></tr>
<tr><td>5</td><td colspan="3">In case of lending under collaborative lending arrangements (e.g., co-lending/outsourcing), following additional details may be furnished:</td></tr>
<tr><td colspan="2">Name of the originating RE, alongwith its funding proportion</td><td>Name of the partner RE along with its proportion of funding</td><td>Blended rate of interest</td></tr>
<tr><td colspan="2">NA</td><td>NA</td><td>NA</td></tr>
<tr><td>6</td><td colspan="3">In case of digital loans, following specific disclosures may be furnished:</td></tr>
<tr><td colspan="2">(i) Cooling off/look-up period, in terms of RE's board approved policy, during which borrower shall not be charged any penalty onprepayment of loan</td><td colspan="2">NA</td></tr>
<tr><td colspan="2">(ii)Details of LSP acting as recovery agent andauthorized to approach the borrower</td><td colspan="2">NA</td></tr>
</table>

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Annexure A : Schedule of Security/ies

Details of Primary Security/ies:

OwnerName	Security ID	Nature of Security	Security Type	Security Value (Rs. in Lakh)	Amount of Loan /Limit in Lakh	Margin%
TAMILNADU STEEL TUBES LTD	7004964056	Stock and Book Debts	Book Debts	752.69	1300.00	30.0
TAMILNADU STEEL TUBES LTD	7004964056	Stock and Book Debts	Stock Statement	2424.36	1300.00	25.0

Details of Collateral Security/ies:

OwnerName	Security ID	Nature of Security	Security Type	Security Value (Rs. in Lakh)	Amount of Loan /Limit in Lakh
TAMILNADU STEEL TUBES LTD	7004964052	Immovable Properties	IMMOVABLE PROPERTY	2831.59	1300.00

Security Summary:

OwnerName	Security ID	Description	Security Value (Rs. in Lakh)	GLV (Rs.in Lakh)	FSV (Rs.in Lakh)	MV(Rs. in Lakh)	Valuation Date
TAMILNADU STEEL TUBES LTD	7004964052	S NO 166,167,168(P) & 360 KEELAKARANAI NINNAKARAI CHENGALAPATTU KANCHEEPURAM	2831.59	2265.27	2265.27	2831.59	15/02/22
TAMILNADU STEEL TUBES LTD	7004964056	stock and book debts	2988.94	NA	NA	NA	NA

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Annexure B : Terms and Conditions

Standard Covenants :

1. DPN and other Documents to be executed by the borrower, key persons and co-obligant (if applicable).

2. Letter of Guarantee to be obtained from the Guarantor/ Security owner (s) specified herein.

3. Corporate Guarantee to be obtained from entity giving guarantee.

4. In case of company it shall pass all necessary resolution under the Companies Act of 2013, for execution of documents affixing common seal of the company and availment of facilities from the bank.

5. The assets and liabilities statements of individuals/ firm/corporate who have offered their personal/ Corporate guarantees to be furnished once in a year.

6.The Bank's name board should be displayed prominently both inside and outside the premises where stocks are hypothecated to the bank or stored or painted on the machines hypothecated to the bank and /or in the premises where the machineries are installed and a list of such assets should also be displayed in the unit.

7.All assets charged to the bank shall be adequately insured against fire, lighting, riots, strikes, floods, cyclones, earthquakes, civil commotion and other natural calamities etc., and the premium shall be borne by the borrower. The insurance policy with the Bank clause(viz., mortgage, hypothecation or pledge as the case may be) shall be lodged with the Bank. The insurance cover shall be kept in force at all times through prompt renewals and with suitable enhancements to include any increase in the value of securities. Branches may utilize the services of Insurance companies where Bank has tied up with.

The Borrower shall forthwith pay or cause to be paid, all present and future imposts, costs, duties, taxes levies, fees insurance premia and other charges and expenses (including any penalty there on, if applicable), as may be levied or imposed from time to time by any governmental or statutory authorities or payable otherwise, pertaining to or in connection with the Facility. In the event the Borrower fails to pay the monies referred to, the Bank will be at liberty (but shall not be obliged) to pay the same on behalf of the Borrower and the Borrower shall forthwith reimburse the same together with interest and penalty. The Bank shall be entitled to debit all amounts due and payable by the Borrower under this Agreement to the Borrower's loan account maintained with the Bank, unless separately reimbursed to the Bank by the Borrower. In the event of non-compliance, the bank reserves the right to take insurance cover as required by the Bank to debit the borrowers account.

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8. In case of vehicle loans, vehicle needs to be insured for full value with Bank clause and a copy of RC book should be submitted to Bank. Stamped receipt, Original invoice and copy of RC book should be submitted to Bank.

9. Monies brought in by the promoters/directors/shareholders and their friends and relatives by way of deposits/loans/advances/unsecured loan will not be allowed to be repaid without the bank's prior permission in writing. The monies so raised are always to be interest-free, subordinate to the loans of the bank and shall be permitted to withdrawn only if regular repayment of instalments under term loan and other credit facilities but subject to prior approval of the bank.

10. The company shall submit auditor's certificate to the effect that the present and proposed borrowings as per this sanction are within the borrowing powers of the company.

11. Wherever registration of charge with Registrar of Companies (ROC) is necessary, it should be complied within the mandatory period as per ROC guidelines.

12. Search report will be conducted at the office of the Registrar of Companies to ascertain the subsisting charges, if any. All fees, charges and other expenses in this regard shall be to the account of the borrower.

13. All fund based/ Non-fund based/ Fee based transactions shall be routed through the account with our bank only unless specifically exempted by the bank. In case of consortium/ multiple banking accounts the operations routed should commensurate with the share of limit sanctioned. Exchange of information among the member banks on monthly basis to be ensured.

14. Interest shall be payable on the outstanding balances computed on daily balance basis and debited to the accounts at monthly rests on the last working day of every month in accordance with the directives of the Reserve Bank of India.

15. The borrower is to maintain the TOL/TNW (incl quasi- equity) / Interest coverage ratio and Current ratio within the bench mark stipulated by the Bank from time to time. In case of any adverse deviations from the stipulated levels, then the borrower is required to make good the same by bringing in additional capital / quasi- equity within the permitted time.

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Special Conditions

S. NO	CONDITIONS
1	Documentation: 1. Documents to be executed by the company represented by its authorised officials as per board resolution. 2. LOG from all wholetime directors and property owners to be obtained. 3. Existing EM to be got extended with upto date EC and MOD to be got registered.
2	Other Conditions: 1. Our charge with ROC to be complied. 2. Auditor certificate for payment of statutory dues to be obtained. 3. Audited financials for FY 2025 with all schedules to be submitted. 4. ERV to be improved. 5. Stock and bookdebts audit to be conducted and report to be submitted. 6. There is difference in financials sales and GST return sales. Branch to clarify the same. 7. FC unit visit report to be submitted. 8. Reason for low utilsation of the unit to be reported. 9. Status of contingent liabilities to be provided.

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Mandated Covenants

1. The facility shall be released only upon legal & technical clearance/ verification of the property being offered as security by our empaneled lawyer and valuer. Title of the property offered as security should be clear and marketable in the opinion of our empaneled lawyer. Disbursement shall be allowed only after completion of security documentation and formalities relating to mortgage creation /extension and submission of all necessary documents and fulfillment of terms and conditions specified by the Bank. In respect of companies/LLP, in addition to these requirements, charge to be filed with The Registrar of Companies, within the prescribed period for creating a charge in favour of the bank.

2.The facility shall be released only after payment of processing fee/ Bureau charges & Cersai charges and other incidental expenses incurred in connection with the advance should be borne by the borrower.

3.The working capital facilities are payable on demand. Unless otherwise specified, the working capital facilities shall remain in force for a period of 12 months subject to review at periodical intervals wherein the facilities may be continued / cancelled / reduced depending upon the conduct and utilization of the facilities. Any request for renewal / enhancement / reduction should be made at least three months in advance along with the application accompanied by relevant statements/ data required by the Bank. It is also stated that the lender does not have an obligation to meet further requirements of the borrowers on account of growth in business without proper review of credit limits.

4. In case of CC/working capital demand loan against Stock & receivables, the Bank will advance only against fully paid Stocks after deducting the stipulated margin. The stock statement should not include stagnant/ obsolete/ rejected stocks and book debts beyond 180 days.

5. Goods received under DA/LC and guarantees are to be shown separately in the stock statement, the value which is to be subtracted while arriving DP. Book debts other than those of its associates, the book debts for which Bills are purchased will not be reckoned for arriving at DP. Further the level of Creditors/ acceptances over and above the accepted level will be deducted while computing drawing power.

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6.Monthly declaration of Stocks with breakup of stock / book debts with Age wise break up shall be submitted in the Bank's format within 7 days from the end of every month. It is essential that the outstanding borrowings at all times are fully covered by the value of security hypothecated less the stipulated margin to be reckoned as per value arrived. If at any time, the drawing power falls below the limit sanctioned, such excess drawings shall be adjusted forthwith. The Drawing power should not be older than three months. If the outstanding in the account is based on the DP calculated from stock statements older than three months, the account would be deemed as irregular. If such irregular drawings are permitted in the account for a continuous period of 90 days the account will be treated as NPA. Moreover Non-compliance of submission of stock statements will lead to return of cheques issued as the drawing power will be marked as "0"automatically by the system.

7.The Book debts statements should be certified by the borrower's auditors at half-yearly rests.

8. Bank will have the right to examine at all times the borrower's books of accounts and to have the borrowers factories inspected, from time to time, by officer(s) of the Bank and /or qualified auditor and / or technical experts and or management consultants of the Bank's choice and conduct Stock and Receivable audits at the prescribed periodicity as per the bank's laid down guidelines. Cost of such inspection/audits shall be borne by the borrower.

9. The bank, in consultation with the borrower will arrange for stock and receivables audit once in a year by an external agency. The terms of reference will be finalised by the Bank at its sole discretion and the fees charged by the agency shall be borne by the borrower.

10. The borrower undertakes to confine all business transactions to the OD/CC limit maintained with us. The bank reserves its right to withdraw partially/ wholly or regulate such credit facility/ies on the occurrence of any one of the following events:

(a) The account is not operated for a period of 2 months.

(b) The account has not been brought to credit or 'nil' balance during half year or once at any time during an year as may be stipulated by the Bank.

(c) The routing of turnover in any half year in operating the account is less than 2.5 times of the limit sanctioned.

(d) Indulging in drawings beyond sanctioned limits.

(e) Indulging in any activities which are detrimental to the image/ interest of the Bank-acts which are unlawful etc.,

11. The borrower should maintain adequate books of accounts as per applicable accounting practices and standards, which should correctly reflect its financial position and scale of operations and should not radically change its accounting system without notice to the Bank.

12. The borrower should submit to the Bank such financial statements as may be required by the Bank from time to time in addition to the set of such statements to be furnished by the Borrower to the Bank as on the date of publication of the Borrower's annual accounts.

13. The borrower shall ensure submission of the following statements to bank :

(a) Provisional financial statement within three months from the close of the accounting year.

(b) Audited financial statements within seven months from the close of the accounting year.

(c) Quarterly / Half yearly unaudited performance statement if required by the Bank.

14. Delayed/ Non-submission of the statements in time will attract penal charges as fixed by bank from time to time.

15. The Borrower hereby agrees, declares and confirms that:

(a) The facilities granted by Bank shall be used /utilised for the specific purpose for which the same has been sanctioned and if the Bank has reason to believe that the borrower has violated, or apprehends that the borrower is about to violate the said conditions, the Bank shall have the option to exercise its right to recall the entire loan or any part thereof at once, in addition to its right to withdraw the undrawn limits, notwithstanding anything contrary contained in this sanction letter. It is affirmed that this right is without prejudice to the Banks right to recall the loan amount for violation of any terms and conditions of the sanction and / or the terms reflected in the loan/ security documents to be executed by the borrower/ guarantors.

(b) After provision of tax and other statutory liabilities, the Bank will have first right along with the other secured lenders as per arrangement of security sharing on the profits of the borrower for repayment of amounts due to the secured lenders in case of payment due is not cleared within 90 days (unless expressly permitted otherwise by any law for the time being in force).

(c) The proprietor/partners/directors should not withdraw the profits earned in the business/capital invested in the business without meeting the commitments to the bank. In the case of companies, dividend should be declared only after meeting the dues to the bank.

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CIN- L65110TN1904PLC001287,Telephone No-: 0435-2402322,Fax:-0435-2431746
Website:www.cityunionbank.com

(d) The unit should keep the bank informed of any circumstances/event adversely affecting the financial position of their sister/associate/family/subsidiary/group concerns in which it has invested, including any action taken by any creditor against the units legally or otherwise.

(e) In case of default in repayment of the loan/ advances or in the payment of the interest thereon or any of the agreed installments of the loan on due date(s) by the borrower/entity, the Bank and /or the RBI will have an unqualified right to disclose or publish the borrower's/entity name, its directors/partners or proprietor as defaulters/ willful defaulters in such manner and through such medium as the Bank or RBI in their absolute discretion may think fit.

(f) The Borrower shall not open any current account with any bank and close the current accounts if any, maintained with other banks.

(g) The borrower shall not advance or give any loans to group companies and promoters without prior approval of the Bank.

(h) The Bank shall have a right of lien over any of the properties, moneys or other assets, which are in the custody or control of the Bank during the pendency of any debit balance in borrower account(s). The borrower shall not transfer, sell, lease grant on license or create any third party interest or encumbrance of any nature whatsoever on the security or assets there under without the prior written consent of the Bank.

(i) The borrower to obtain prior permission of the bank before raising any further loans /availing any facilities against the assets offered as security for facilities of the bank.

(j) The borrower shall obtain and keep alive all statutory approvals (IT, ST, CST, factory approvals, PCB clearances etc.,) required for running their unit/Business/establishment and the same are in force during the tenure of the credit facility sanctioned to the borrower and also ensure that there are no pending / overdue / arrears in this regard.

(k) Any change in the shareholding / directorship / partnership/ownership shall be undertaken only with prior permission of the Bank.

(l) The borrower shall not enter into any borrowing arrangements either secured or unsecured with any other bank, financial institution, company or person.

(m) The borrower shall not undertake guarantee obligations on behalf of any other company, firm or person.

(n) The borrower shall not mortgage or dispose of any assets charged to the bank

Regd. Office:- 149, T.S.R. (Big) Street, Kumbakonam, Thanjavur District, Tamil Nadu - 612001

CIN- L65110TN1904PLC001287,Telephone No-: 0435-2402322,Fax:-0435-2431746

Website:www.cityunionbank.com

(o) The Borrower shall keep the Bank informed of the happenings of any event likely to have a substantial effect on their stock, production, sales, profits etc., and such changes in the Senior management, labour problems godown location, power cut, cases filed against the Borrower, happenings in the associate concerns etc. along with the remedial measures proposed and also provide the details of any addition/ deletion of associate/ sister concerns.

(p) The Borrower shall provide ancillary business wherever possible to the Bank such as CMS/ salary accounts of employees, Credit card acquisition business.

16. The sanction is valid for the period of 60 days only. Subsequently, the Bank reserves the right to terminate without a.) Notice/ revalidate/ terminate revalidation. On revalidation, the bank reserves the right to decrease / increase the loan. b.)Amount or rate of interest or modify the terms and conditions while review of revalidation process.

17. In case of non-acceptance of terms and conditions if any stipulated in the sanction, the borrower should take-up with the Bank their request for amendment in sanction terms within 15 days from the date of communication of sanction terms by the bank/branch. However, the amendment will be at the sole discretion of the sanctioning authority of the bank on merits.

18. Branch to instruct the borrower to obtain LEI code at the earliest as directed by RBI (vide RBI/ 2016-17/314 FMRD, FMID No.14/11 .01.007/2-16-17 dated June 01,2017) and submit the same to HO. Branch to create the awareness for obtaining Zero Defect Zero Effect (ZED) Certification among MSME borrowers who are registered their firms under UDYAM portal.

19. Fixed assets taken as security will be got revalued by another approved valuer of the bank once in 3 / 5 years at Borrowers cost as per the Bank's extant guidelines.

20. Recovery of interest/ installment: In event of overdue unserviced interest/ installment amount, bank reserves the right to recover the overdue amount on the subsequent month from the borrower's linked account under the same customer ID. Interest applied on CCOD limit should be serviced within 5 days of the interest application even if utilization is within the limit for all the products except term loan.

21. Any excess drawings over and above the specified limit/ DP will attract Penal charges on the overdrawn portion or any irregularity on account of the non-payment of interest/ instalment on due date or non-realisation of the bills on the due date of payment or non- compliance of the terms and conditions of sanction will attract penal charges on the overdue amount / unrealized bills purchased/discounted from the date of happening of the regularity/ non-compliance till the rectification/ regularization.

Regd. Office:- 149, T.S.R. (Big) Street, Kumbakonam, Thanjavur District, Tamil Nadu - 612001

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Website:www.cityunionbank.com

SMA / Out of order / NPA concepts

Loan other than revolving facilities		Loans in the nature of revolving facilities like cash credit / overdraft	
SMA Sub- Categories	Basis for classification- Principal or interest payment or any other amount wholly or party overdue	SMA Sub-categories	Basis for Classification- Outstanding balance remains continuously in excess of the sanctioned limit or drawing power, whichever is lower, for a period of:
SMA – 0	Upto 30 days		--
SMA – 1	More than 30 days up to 60 days	SMA – 1	More than 30 days up to 60 days
SMA – 2	More than 60 days up to 90 days	SMA – 2	More than 60 days up to 90 days
NPA	Interest and/ or instalment of principal remain overdue for a period of more than 90 days	The account remains 'out of order' as indicated in the paragraph below in respect of overdraft/ cash credit accounts Non-submission of stock statement for 3 months Regular facilities not reviewed / renewed within 180 days from the original due date. Adhoc facilities not reviewed / renewed within 180 days from the date of sanction.	

Out of Order Classification:

An account shall be treated as "Out of order", if.

a) the outstanding balance in the CC/OD account remains continuously in excess of the sanctioned limit/drawing power for 90 days, or

b) the outstanding balance in the CC/OD account is less than the sanctioned limit/drawing power but there are no credits continuously for 90 days, or

c.) the outstanding balance in the CC/OD account is less than the sanctioned limit/drawing power but credits are not enough to cover the interest debited during the previous 90 days period.

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Website:www.cityunionbank.com

Scenario : 1 SMA scenario for Loan facilities

Date of demand	Amount Due (In Rs)	Amount remitted by the borrower (In Rs)	Total Due outstanding / Overdue (In Rs)	SMA status
31.08.2023	100000.00	---	100000.00	1 day DPD-SMA 0
29.09.2023	0.00	75000.00	25000.00	30 days -DPD - SMA 1
30.09.2023	100000.00	---	125000.00	31 days - DPD - SMA 1
15.10.2023	0.00	100000.00	25000.00	16 days - DPD - SMA 0
31.10.2023	100000.00	---	125000.00	31 days DPD - SMA 1
30.11.2023	100000.00	--	225000.00	61 days DPD -SMA 2
15.12.2023	0.00	225000.00	0.00	0 days DPD- Regular

Scenario : 2 - CCOD Limits

Date of interest debit	Amount of Interest	Amount remitted by the borrower (In Rs)	SMA status
31.03.2023	100000.00	---	-
29.04.2023	0.00	25000.00	-
30.04.2023	110000.00	---	-
15.05.2023	0.00	15000.00	-
31.05.2023	115000.00	--	-
29.06.2023	0.00	0.00	Account will be marked as NPA on account of Interest default.
Total	325000.00	40000.00	Total Interest demand - 325000.00 Amt Remitted - 40000.00 Overdue - 285000.00

Specific Covenants for Takeover of facilities:

1. Facility wise outstanding along with the interest and foreclosure charges if any, shall be taken from the borrower/ Transferor Bank.

2. Borrower to provide latest sanction letter, up to date account statement of account(s) facility wise outstanding along with latest correspondences, if any.

3. Request letter shall be taken from the borrower asking the Bank to directly disburse to the transferor bank to clear off its dues.

4. Confidential Opinion/ Credit Information Report of the Borrower to be obtained and submitted from the Transferor bank before final sanction.

5. Original property title deeds and property documents shall be obtained from the Transferor Bank within 30 days of release of loan amount failing with additional charges will attract which is at the discretion of the Bank.

6.In the event of takeover of Non-fund facility:

(a) The borrower shall provide 100% margin in favor of Existing bank, or

(b) The borrower shall facilitate in swapping of bank Guarantee/s issued by Existing Bank or

(c) The borrower shall facilitate in issuance of Counter guarantee by Transferor bank. The format of the counter guarantee format must be acceptable to City Union Bank Limited.

7. No overdue interest shall be taken over from Transferor bank. The borrower shall pay off the same before takeover of facilities.

8. Once the account is taken over the balance disbursement should be done post the receipt of No due certificate and property documents from the other bank & ROC filing is complete along with other requirements.

We are forwarding this letter along with Annexure A & B and shall be glad if you return the sanction letter signed by you and the guarantors as token of having accepted the terms and conditions in the "Acknowledgement " appearing at the end of this page.

Yours faithfully,

Branch Manager.

Encl : Repayment schedule of the term loan facility requested.

Acknowledgement

I / We have read the above points and got clarified by the branch in detail and understood the contents fully.

I/ We unconditionally agree to abide by the above terms and conditions. I/We also accept the conditions stipulated by the bank relating to the hypothecation/pledge of stocks /hypothecation of machinery/ vehicle/mortgage of immovable properties annexed to this letter.

Borrower(s)/Guarantor

Place :

Date :

'Please affix your signature and handover the physical copy in the branch or affix your E-Sign in token of your unconditional acceptance of all the terms and conditions'

Regd. Office:- 149, T.S.R. (Big) Street, Kumbakonam, Thanjavur District, Tamil Nadu - 612001

CIN- L65110TN1904PLC001287,Telephone No-: 0435-2402322,Fax:-0435-2431746

Website:www.cityunionbank.com

HDFC BANK

INNOVA

31/10/25

Date: 17/10/2025

To,
TAMILNADU STEEL TUBES LIMITED
TAMILNADU STEEL TUBES LTD
NO:22/11, 1ST FLOOR
WHEATCROFTS ROAD
NUNGAMBAKKAM
CHENNAI - 600034
TAMIL NADU
Phone : 9791046595

Dear Customer,

Welcome to HDFC Bank and thank you for choosing us for your **AUTO LOAN**.

We are pleased to inform you that your loan for **Rs. 21,67,546.00** has been disbursed and your **AUTO LOAN** Account Number is **165184268** and UCIC is **92031806**.

As you are aware, we will present your repayment instructions on the **07th** of every **MONTH**. Please ensure that your bank account is adequately funded. This will avoid levy of additional charges for non-receipt of payment.

Your Installment amount is **Rs. 44,158.00** and the repayment will start from **07/11/2025**.

For your references, we are enclosing the Repayment Schedule of your AUTO LOAN Account with us.

If you require any further details on your **AUTO LOAN** Account, please contact us at given telephone number. Our customer service representatives will be glad to assist you.

We value your relationship with us and assure you of our best services always.

Best Regards

HDFC Bank Ltd.,

This is a computer generated letter hence does not require any signature.

HDFC BANK

Repayment Schedule

Date : 17/10/2025
Page No.: 2

Agreement No.	165184268	UCIC	92031806
Customer	TAMILNADU STEEL TUBES LIMITED		
Tenure	60	Loan Type	AUTO LOAN
Total Instl	60	Amount Financed	2,167,546.00
APR(%)	8.21	Frequency	Monthly

Bank Name: CITY UNION BANK

Instl.	Due Date	Cheque Num	Instl Amt	Principal	Interest	O/s Principal
1	07/11/2025	998808	39,221.00	29,347.00	9,874.00	2,138,199.00
2	07/12/2025	ECS	44,158.00	29,547.00	14,611.00	2,108,652.00
3	07/01/2026	ECS	44,158.00	29,749.00	14,409.00	2,078,903.00
4	07/02/2026	ECS	44,158.00	29,952.00	14,206.00	2,048,951.00
5	07/03/2026	ECS	44,158.00	30,157.00	14,001.00	2,018,794.00
6	07/04/2026	ECS	44,158.00	30,363.00	13,795.00	1,988,431.00
7	07/05/2026	ECS	44,158.00	30,570.00	13,588.00	1,957,861.00
8	07/06/2026	ECS	44,158.00	30,779.00	13,379.00	1,927,082.00
9	07/07/2026	ECS	44,158.00	30,990.00	13,168.00	1,896,092.00
10	07/08/2026	ECS	44,158.00	31,201.00	12,957.00	1,864,891.00
11	07/09/2026	ECS	44,158.00	31,415.00	12,743.00	1,833,476.00
12	07/10/2026	ECS	44,158.00	31,629.00	12,529.00	1,801,847.00
13	07/11/2026	ECS	44,158.00	31,845.00	12,313.00	1,770,002.00
14	07/12/2026	ECS	44,158.00	32,063.00	12,095.00	1,737,939.00
15	07/01/2027	ECS	44,158.00	32,282.00	11,876.00	1,705,657.00
16	07/02/2027	ECS	44,158.00	32,503.00	11,655.00	1,673,154.00
17	07/03/2027	ECS	44,158.00	32,725.00	11,433.00	1,640,429.00
18	07/04/2027	ECS	44,158.00	32,948.00	11,210.00	1,607,481.00
19	07/05/2027	ECS	44,158.00	33,174.00	10,984.00	1,574,307.00
20	07/06/2027	ECS	44,158.00	33,400.00	10,758.00	1,540,907.00
21	07/07/2027	ECS	44,158.00	33,628.00	10,530.00	1,507,279.00
22	07/08/2027	ECS	44,158.00	33,858.00	10,300.00	1,473,421.00
23	07/09/2027	ECS	44,158.00	34,090.00	10,068.00	1,439,331.00

HDFC BANK

Agreement No. 165184268 **Page No.:** 3

Instl.	Due Date	Cheque Num	Instl Amt	Principal	Interest	O/s Principal
24	07/10/2027	ECS	44,158.00	34,323.00	9,835.00	1,405,008.00
25	07/11/2027	ECS	44,158.00	34,557.00	9,601.00	1,370,451.00
26	07/12/2027	ECS	44,158.00	34,793.00	9,365.00	1,335,658.00
27	07/01/2028	ECS	44,158.00	35,031.00	9,127.00	1,300,627.00
28	07/02/2028	ECS	44,158.00	35,270.00	8,888.00	1,265,357.00
29	07/03/2028	ECS	44,158.00	35,511.00	8,647.00	1,229,846.00
30	07/04/2028	ECS	44,158.00	35,754.00	8,404.00	1,194,092.00
31	07/05/2028	ECS	44,158.00	35,998.00	8,160.00	1,158,094.00
32	07/06/2028	ECS	44,158.00	36,244.00	7,914.00	1,121,850.00
33	07/07/2028	ECS	44,158.00	36,492.00	7,666.00	1,085,358.00
34	07/08/2028	ECS	44,158.00	36,741.00	7,417.00	1,048,617.00
35	07/09/2028	ECS	44,158.00	36,992.00	7,166.00	1,011,625.00
36	07/10/2028	ECS	44,158.00	37,245.00	6,913.00	974,380.00
37	07/11/2028	ECS	44,158.00	37,500.00	6,658.00	936,880.00
38	07/12/2028	ECS	44,158.00	37,756.00	6,402.00	899,124.00
39	07/01/2029	ECS	44,158.00	38,014.00	6,144.00	861,110.00
40	07/02/2029	ECS	44,158.00	38,274.00	5,884.00	822,836.00
41	07/03/2029	ECS	44,158.00	38,535.00	5,623.00	784,301.00
42	07/04/2029	ECS	44,158.00	38,799.00	5,359.00	745,502.00
43	07/05/2029	ECS	44,158.00	39,064.00	5,094.00	706,438.00
44	07/06/2029	ECS	44,158.00	39,331.00	4,827.00	667,107.00
45	07/07/2029	ECS	44,158.00	39,599.00	4,559.00	627,508.00
46	07/08/2029	ECS	44,158.00	39,870.00	4,288.00	587,638.00
47	07/09/2029	ECS	44,158.00	40,142.00	4,016.00	547,496.00
48	07/10/2029	ECS	44,158.00	40,417.00	3,741.00	507,079.00
49	07/11/2029	ECS	44,158.00	40,693.00	3,465.00	466,386.00
50	07/12/2029	ECS	44,158.00	40,971.00	3,187.00	425,415.00
51	07/01/2030	ECS	44,158.00	41,251.00	2,907.00	384,164.00

HDFC BANK

Agreement No. 165184268

Instl.	Due Date	Cheque Num	Instl Amt	Principal	Interest	O/s Principal
52	07/02/2030	ECS	44,158.00	41,533.00	2,625.00	342,631.00
53	07/03/2030	ECS	44,158.00	41,817.00	2,341.00	300,814.00
54	07/04/2030	ECS	44,158.00	42,102.00	2,056.00	258,712.00
55	07/05/2030	ECS	44,158.00	42,390.00	1,768.00	216,322.00
56	07/06/2030	ECS	44,158.00	42,680.00	1,478.00	173,642.00
57	07/07/2030	ECS	44,158.00	42,971.00	1,187.00	130,671.00
58	07/08/2030	ECS	44,158.00	43,265.00	893.00	87,406.00
59	07/09/2030	ECS	44,158.00	43,561.00	597.00	43,845.00
60	07/10/2030	ECS	44,145.00	43,845.00	300.00	0.00
	Total :		2,644,530.00	2,167,546.00	476,984.00	

Security PDC's

Agreement No. 165184268

Sno	Cheque Number	Destination Bank Name	Cheque Amount
1	E165184268/0-10	CITY UNION BANK	2,167,546.00

KIA

31/10/25

HDFC BANK

Date: 25/09/2025

To,
TAMILNADU STEEL TUBES LIMITED
TAMILNADU STEEL TUBES LTD
NO:22/11, 1ST FLOOR
WHEATCROFTS ROAD
NUNGAMBAKKAM
CHENNAI - 600034
TAMIL NADU
Phone : 9791046595

Dear Customer,

Welcome to HDFC Bank and thank you for choosing us for your **AUTO LOAN**.

We are pleased to inform you that your loan for **Rs. 8,64,918.00** has been disbursed and your **AUTO LOAN** Account Number is **165191014** and UCIC is **92031806**.

As you are aware, we will present your repayment instructions on the **07th** of every **MONTH**. Please ensure that your bank account is adequately funded. This will avoid levy of additional charges for non-receipt of payment.

Your Installment amount is **Rs. 17,620.00** and the repayment will start from **07/10/2025**.

For your references, we are enclosing the Repayment Schedule of your AUTO LOAN Account with us.

If you require any further details on your **AUTO LOAN** Account, please contact us at given telephone number. Our customer service representatives will be glad to assist you.

We value your relationship with us and assure you of our best services always.

Best Regards

HDFC Bank Ltd.,

This is a computer generated letter hence does not require any signature.

HDFC BANK

Repayment Schedule

Date : 25/09/2025
Page No.: 2

Agreement No.	165191014	UCIC	92031806
Customer	TAMILNADU STEEL TUBES LIMITED		
Tenure	60	Loan Type	AUTO LOAN
Total Instl	60	Amount Financed	864,918.00
APR(%)	8.29	Frequency	Monthly

Instl.	Due Date	Cheque Num	Instl Amt	Principal	Interest	O/s Principal
..nk Name: CITY UNION BANK						
1	07/10/2025	998805	14,271.00	11,710.00	2,561.00	853,208.00
2	07/11/2025	ECS	17,620.00	11,790.00	5,830.00	841,418.00
3	07/12/2025	ECS	17,620.00	11,870.00	5,750.00	829,548.00
4	07/01/2026	ECS	17,620.00	11,951.00	5,669.00	817,597.00
5	07/02/2026	ECS	17,620.00	12,033.00	5,587.00	805,564.00
6	07/03/2026	ECS	17,620.00	12,115.00	5,505.00	793,449.00
7	07/04/2026	ECS	17,620.00	12,198.00	5,422.00	781,251.00
8	07/05/2026	ECS	17,620.00	12,281.00	5,339.00	768,970.00
9	07/06/2026	ECS	17,620.00	12,365.00	5,255.00	756,605.00
10	07/07/2026	ECS	17,620.00	12,450.00	5,170.00	744,155.00
11	07/08/2026	ECS	17,620.00	12,535.00	5,085.00	731,620.00
12	07/09/2026	ECS	17,620.00	12,621.00	4,999.00	718,999.00
13	07/10/2026	ECS	17,620.00	12,707.00	4,913.00	706,292.00
14	07/11/2026	ECS	17,620.00	12,794.00	4,826.00	693,498.00
15	07/12/2026	ECS	17,620.00	12,881.00	4,739.00	680,617.00
16	07/01/2027	ECS	17,620.00	12,969.00	4,651.00	667,648.00
17	07/02/2027	ECS	17,620.00	13,058.00	4,562.00	654,590.00
18	07/03/2027	ECS	17,620.00	13,147.00	4,473.00	641,443.00
19	07/04/2027	ECS	17,620.00	13,237.00	4,383.00	628,206.00
20	07/05/2027	ECS	17,620.00	13,327.00	4,293.00	614,879.00
21	07/06/2027	ECS	17,620.00	13,418.00	4,202.00	601,461.00
22	07/07/2027	ECS	17,620.00	13,510.00	4,110.00	587,951.00
23	07/08/2027	ECS	17,620.00	13,602.00	4,018.00	574,349.00

HDFC BANK

Agreement No. **165191014** **Page No.:** **3**

Instl.	Due Date	Cheque Num	Instl Amt	Principal	Interest	O/s Principal
24	07/09/2027	ECS	17,620.00	13,695.00	3,925.00	560,654.00
25	07/10/2027	ECS	17,620.00	13,789.00	3,831.00	546,865.00
26	07/11/2027	ECS	17,620.00	13,883.00	3,737.00	532,982.00
27	07/12/2027	ECS	17,620.00	13,978.00	3,642.00	519,004.00
28	07/01/2028	ECS	17,620.00	14,073.00	3,547.00	504,931.00
29	07/02/2028	ECS	17,620.00	14,170.00	3,450.00	490,761.00
30	07/03/2028	ECS	17,620.00	14,266.00	3,354.00	476,495.00
31	07/04/2028	ECS	17,620.00	14,364.00	3,256.00	462,131.00
32	07/05/2028	ECS	17,620.00	14,462.00	3,158.00	447,669.00
33	07/06/2028	ECS	17,620.00	14,561.00	3,059.00	433,108.00
34	07/07/2028	ECS	17,620.00	14,660.00	2,960.00	418,448.00
35	07/08/2028	ECS	17,620.00	14,761.00	2,859.00	403,687.00
36	07/09/2028	ECS	17,620.00	14,861.00	2,759.00	388,826.00
37	07/10/2028	ECS	17,620.00	14,963.00	2,657.00	373,863.00
38	07/11/2028	ECS	17,620.00	15,065.00	2,555.00	358,798.00
39	07/12/2028	ECS	17,620.00	15,168.00	2,452.00	343,630.00
40	07/01/2029	ECS	17,620.00	15,272.00	2,348.00	328,358.00
41	07/02/2029	ECS	17,620.00	15,376.00	2,244.00	312,982.00
42	07/03/2029	ECS	17,620.00	15,481.00	2,139.00	297,501.00
43	07/04/2029	ECS	17,620.00	15,587.00	2,033.00	281,914.00
44	07/05/2029	ECS	17,620.00	15,694.00	1,926.00	266,220.00
45	07/06/2029	ECS	17,620.00	15,801.00	1,819.00	250,419.00
46	07/07/2029	ECS	17,620.00	15,909.00	1,711.00	234,510.00
47	07/08/2029	ECS	17,620.00	16,018.00	1,602.00	218,492.00
48	07/09/2029	ECS	17,620.00	16,127.00	1,493.00	202,365.00
49	07/10/2029	ECS	17,620.00	16,237.00	1,383.00	186,128.00
50	07/11/2029	ECS	17,620.00	16,348.00	1,272.00	169,780.00
51	07/12/2029	ECS	17,620.00	16,460.00	1,160.00	153,320.00

HDFC BANK

Agreement No.	165191014	Page No.:	4

Instl.	Due Date	Cheque Num	Instl Amt	Principal	Interest	O/s Principal
52	07/01/2030	ECS	17,620.00	16,572.00	1,048.00	136,748.00
53	07/02/2030	ECS	17,620.00	16,686.00	934.00	120,062.00
54	07/03/2030	ECS	17,620.00	16,800.00	820.00	103,262.00
55	07/04/2030	ECS	17,620.00	16,914.00	706.00	86,348.00
[illegible]	07/05/2030	ECS	17,620.00	17,030.00	590.00	69,318.00
57	07/06/2030	ECS	17,620.00	17,146.00	474.00	52,172.00
58	07/07/2030	ECS	17,620.00	17,263.00	357.00	34,909.00
59	07/08/2030	ECS	17,620.00	17,381.00	239.00	17,528.00
60	07/09/2030	ECS	17,646.00	17,528.00	120.00	0.00
	Total :		1,053,879.00	864,918.00	188,961.00	

Security PDC's

Agreement No.	165191014

Sno	Cheque Number	Destination Bank Name	Cheque Amount
1	998806	CITY UNION BANK	52,860.00
2	998807	CITY UNION BANK	158,580.00

DPV & Associates
Chartered Accountants
'Sri Ranga' | Third Floor | No. 151 | Mambalam High Road | T. Nagar | Chennai – 600017 | India
Phone – Front Office: +91 - 93635 24397
E Mail: cakvm@dpva.in

Net worth Certificate

This is to certify that Net worth of **M/s. Tamilnadu Steel Tubes Limited**, having its registered office address at No 22, 1st Floor, Wheatcroft Road, Nungambakkam, Chennai - 600 034, Tamil Nadu has been calculated as under:

Net worth as on: 31/03/2026

Particulars	Amount (in Rs)
Paid up Equity Capital	5,12,48,000.00
Add: Reserve & Surplus	4,41,02,648.00
Add: Capital Reserve	31,77,888.00
Add: Profit for the year	5,75,012.00
Total Net worth	**9,91,03,548.00**

This certificate is issued based on the audited financial statements, books of account and other records produced before us for verification. To the best of our knowledge and belief, the particulars stated above are true and correct.

This certificate has been issued at the request of the management of M/s Tamil Nadu Steel Tubes Limited for submission to the insurance company/insurance broker in connection with the Directors & Officers (D&O) Liability Insurance Policy and related Employment Practices Liability Insurance (EPLI) coverage. This certificate should not be used for any other purpose without our prior written consent.

For DPV & Associates,
Chartered Accountants
F. No: **011688S**

KASI RAJAN VAIRA MUTTHU
Digitally signed by KASI RAJAN VAIRA MUTTHU
Date: 2026.06.10 17:47:39 +05'30'

CA Vaira Mutthu K
Partner
M.No:218791
Place: Chennai,
Date: 10/06/2026
UDIN: **26218791OLUITO6826**

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

TNT/2025-26/ 88 24.05.2025

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 2025-26 held on SAT. 24.05.2025
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. 19.04.2024

*****

As directed by BSE vide their mail dt. 19.04.24, we are submitting in BSE Listing Centre, the statement of Audited Fin. Results for the QE & FYE 31.03.2025 in pdf format, along with Cashflow statement, Auditors' Report etc.

Board Meeting held on 24.05.25 commenced at : 12.30 p.m., and concluded at: 1.15 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. * CHENNAI 600 034 NUNGAMBAKKAM

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 31-03-2025

Rs. in Lakhs

		(1)	(2)	(3)	(4)	(5)
	Particulars	3 months ended Audited 31-Mar-25	Preceeding 3 months ended Un Audited 31-Dec-24	Corresponding 3 months ended Audited 31-Mar-24	Year Ended Audited 31-Mar-25	Year Ended Audited 31-Mar-24
1	Income from operations					
	(i) Revenue from operations	2,035.05	1611.15	1,891.57	7,385.80	7,149.54
	(ii) Other Income	4.33	3.66	38.94	16.50	50.07
	Total income from operations net	**2,039.38**	**1,614.81**	**1,930.51**	**7,402.30**	**7,199.61**
2	Expenses					
	(i) Cost of Raw Material Consumed	1,881.15	1501.05	1,616.60	6,771.00	6,510.34
	(ii) Changes in Inventories of Finished Goods, Work in progress and Stock in trade	(61.05)	(87.23)	110.43	(216.48)	(97.69)
	(iii) Employee benefits expense	107.96	103.79	99.07	426.49	399.28
	(iv) Depreciation and amortisation expense	13.23	7.07	8.74	34.42	33.99
	(v) Finance costs	17.50	17.54	13.05	64.39	58.90
	(vi) Other expenses	86.20	70.47	80.62	309.88	286.18
	Total expenses	**2,044.99**	**1,612.69**	**1,928.51**	**7,389.70**	**7,191.00**
3	Profit before Tax (1-2)	5.60	2.13	2.00	12.62	8.61
4	Tax expense					
	Current Tax	-	-	-	-	-
	Prior Period Taxes	-	-	-	-	-
	Deferred Tax	0.69	(0.25)	19.45	(2.65)	19.72
	Total Tax Expense	0.69	(0.25)	19.45	-	19.72
5	Profit after Tax (3+4)	**(4.92)**	**1.88**	**21.45**	**9.96**	**28.33**
6	Other Comprehensive Income	-	-	-	-	-
	A (i) Items that will not be reclassified to profit or loss	(7.82)	-	(5.37)	(7.82)	(5.37)
	(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)	-	(5.37)	(7.82)	(5.37)
7	Total Comprehensive Income for the period / Year (Comprising profit and other comprehensive Income for the period)	(12.74)	1.88	16.07	2.14	22.96
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	(0.10)	0.04	0.42	0.19	0.55
	(b) Diluted	(0.10)	0.04	0.42	0.19	0.55
	See accompanying note to the financial results					

NOTE:

1 Audited Standalone Statement of Financial Results for the three month period and year ended March 31, 2025 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.

2 The above results have been reviewed by the Audit Committee and then approved by the Board of Directors at their meetings held on 24-05-2025. 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.

3 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.

4 Figures of the previous period have been regrouped / reclassified wherever considered necessary.

for TAMILNADU STEEL TUBES LTD.

PLACE : CHENNAI

DATE : 24.05.2025

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

N SUDHARSAN

Wholetime Director

DIN: 08562284

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-25	Audited As at 31-Mar-24
A ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment	274.75	229.84
(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	32.74	26.44
Deferred Tax Asset	10.33	12.99
(g) Other Non-Current Assets	38.74	32.37
Total Non-Current Assets	**360.11**	**305.19**
2 Current Assets		
(a) Inventories	1,688.11	1,444.19
(b) Financials Assets		
(i) Investments		
(ii) Trade Receivables	1,384.28	1,299.07
(iii) Cash and Cash Equivalents	154.16	28.91
(iv) Bank balance other than mentioned above		
(v) Loans		
(vi) Other financials assets	0.34	7.56
(c) Other Current Assets	85.56	98.98
(d) Assets classified as held for sale		
Total Current Assets	**3,312.45**	**2,878.71**
Total Assets (1+2)	**3,672.56**	**3,183.90**
B EQUITY AND LIABILITIES		
1 (a) Equity Share Capital	512.48	512.48
(b) Other Equity	437.88	435.74
Total Equity	**950.36**	**948.22**
2 Liabilities		
(a) Non Current Liabilities		
(i) Financial Liabilities		
- Borrowings	42.92	51.20
- Trade Payable		
- Other Financial Liabilities		
(ii) Provisions	94.12	75.10
(iii) Deferred Tax Liabilites (Net)	-	
(iv) Other non-current liabilities	1,322.00	1,320.00
Total Non-Current Liabilities	**1,459.04**	**1,446.30**
(b) Current Liabilites		
(i) Financial Liabilities		
- Borrowings	830.48	577.11
- Trade Payable		
- total outstanding dues of creditors other	320.48	94.94
- Other Financial Liabilities	1.98	1.65
(ii) Other Current Liabilities	22.70	39.39
(iii) Provisions	87.52	76.29
Total Current Liabilities	**1,263.16**	**789.38**
Total Liabilities	**2,722.20**	**2,235.68**
Total Equity and Liabilities	**3,672.56**	**3,183.90**

for TAMILNADU STEEL TUBES LTD.

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

N SUDHARSAN

Wholetime Director

DIN: 08562284

TAMILNADU STEEL TUBES LIMITED

STATEMENT OF CASH FLOWS

For the year ended 31st March, 2025

Rs. in Lakhs

Particulars		As at 31st March, 2025	As at 31st March, 2024
Cash Flow from Operating Activities:			
Net Profit Before Tax		12.62	8.61
Add:			
Depreciation & Amortisation Expenses		34.42	33.99
Interest Paid		64.39	58.90
Other Comprehensive Income		(7.82)	(5.37)
Loss on Sale of Fixed Asset		-	0.23
Less:			
Interest Received		1.75	1.17
Net Gain/ Loss on disposal of property, plant and equipment		-	19.66
Lease Rent Received		6.09	5.34
Cash Flow before Working Capital Changes		**95.76**	**69.95**
Adjustment For:			
Changes in Inventories		243.91	99.77
[Increase]/decrease in Trade Receivables		85.20	55.58
[Increase]/decrease in Other Financial Assets		6.30	3.23
[Increase]/decrease in Other Non Current Assets		6.36	7.23
[Increase]/decrease in Other Current Assets		20.64	42.80
[Increase]/decrease in Provisions		19.02	24.00
Increase/[decrease] in Trade Payables		225.54	110.81
Increase/[decrease] in Other Current Liabilities		5.12	4.79
Increase/[decrease] in Other Non Current Liabilities		2.00	-
Less:			
Tax Paid/ Provision		-	-
Net Cash flow from Operating Activities		**16.05**	**80.44**
Cash Flow from Investing Activities:			
Interest Received		1.75	1.17
Sale of Fixed Assets			83.59
Purchase of Fixed Assets		(79.32)	(89.42)
Lease Rent received		6.09	5.34
Net Cash used in Investing Activities		**(71.48)**	**0.68**
Cash Flow from Financing Activities			
Proceed from Long Term Borrowings		(8.28)	5.64
Proceed from Short Term Borrowings		253.37	(4.92)
Interest Paid		(64.39)	(58.90)
Net Cash from Financing Activities		**180.70**	**(58.18)**
Net Increase/ [Decrease] in Cash or Cash Equivalents			
Opening Balance as at 1st April 2024		**28.91**	**5.72**
Net Cash flow during the year ended 31st March 2025		**125.26**	**23.19**
Closing Balance as at 31st March 2025		**154.16**	**28.91**

Note :

1. The cash flow statement has been prepared in accordance with the requirements of Indian Accounting Standards by the Institute of Chartered Accountants of India
2. Cash flows have been reported using the indirect method, whereby the net profit is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments, segregating between cash flows.
3. Significant cash and cash equivalent balances held by the enterprise are available for use by the company.

For and on Behalf of the Board of Directors

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034

N SUDHARSAN	**H VINODH KUMAR**
Wholetime Director	**CFO**
DIN : 08562284	

Place: Chennai
Date : 24.05.2025

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,2025.

1	Name of the Company	TAMILNADU STEEL TUBES LTD.
2	Annual Financial statements for the Year ended	31st March,2025
3	Types of Audit observation	Qualified - NIL -
4	Frequency of observation	1 Time
5	For DPV & ASSOCIATES Chartered Accountants FRN:011688S (CA VAIRAMUTTHU K) Partner M.No.218791	DIVYA ABHISHEK DIN - 08709050 Chairperson of the Audit Committee N. SUDHARSAN DIN - 08562284 Wholetime Director H VINODH KUMAR Chief Financial Officer

PLACE: CHENNAI
DATE : 24.05.2025

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

for TAMILNAU STEEL TUBES LTD.

K SURESH
COMPANY SECRETARY-cum-COMPLIANCE OFFICER

TO:
B.S.E. LTD.
MUMBAI

'Sri Ranga' | Third Floor | No. 151 | Mambalam High Road | T. Nagar |
Chennai – 600017 | India
Phone – Front Office: +91 - 93635 24397
E Mail: cakvm@dpva.in

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, 2025 and year to date results for the period 01st April 2024 to 31st March 2025 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 2025 (date of the quarter end) as well as the year-to-date results for the period from 1st April 2024 to 31st March 2025.

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.

DPV & Associates
Chartered Accountants

'Sri Ranga' | Third Floor | No. 151 | Mambalam High Road | T. Nagar | Chennai – 600017 | India
Phone – Front Office: +91 - 93635 24397
E Mail: cakvm@dpva.in

- 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

Digital Signer:KASI RAJAN VAIRA MUTTHU
DN:CN=KASI RAJAN VAIRA MUTTHU, O=Personal,
SERIALNUMBER=
a336bdda50f99940d229f5fe34f3df369ccdc59953b7e42883
4b4571e404f487, OID.2.5.4.65=0afd9492-53b7-47a1-b9fe
-6f2e7fee8ed3, STREET=1/200SRI LAKSHMI NAGAR
BF2 VISHWAPRIYA APARTMENTS MOWLIVAKKAM
KANCHEEPURAM TAMILNADU 600116,
PostalCode=600116,
Phone=
3e46f572df7454cdd19bd258a10a483d6a648405d8fdf6a11
3aeba0d99ebaac3, S=Tamil Nadu, C=IN
Date:24-05-2025 11:53:03 +05:30

CA Vaira Mutthu K

Partner

M No: 218791

ICAI UDIN: **25218791BMILNY7134**

Chennai., 24th May, 2025

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

TNT/2025-26/168 14.08.2025

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 – 2^{nd} Board of Directors' Meeting 2025-26 held on THU. 14.08.2025
Statement of Un-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. 19.04.2024

*****

As directed by BSE vide their mail dt. 19.04.24, we are submitting in BSE Listing Centre, the statement of Audited Fin. Results for the QE 30.06.2025 in pdf format, along with Auditors' Limited Review Report etc.

Board Meeting held on 14.08.25 commenced at: 12.30 p.m., and concluded at : 03.45 p.m.

We request you to kindly take the same on record.

Thanking you,

Yours faithfully,
for TAMILNADU STEEL TUBES LTD.

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

K SURESH
COMPANY SECRETARY cum COMPLIANCE OFFICER
Encl: as above

TAMILNADU STEEL TUBES LIMITED

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

CIN: L27110TN1979PLC007887

Tel: +91-44-28555653; e-mail: tnt.share@yahoo.in; Website: www.tntpipes.com

Unaudited Standalone Financial Results for the Quarter ended 30th June 2025 (Rs. in Lakhs)

	Particulars	Three month period ended			Year Ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		Unaudited	Audited	Unaudited	Audited
1	**Income:**				
	(i) Revenue from Operations	2,508.60	2,035.05	2,094.99	7,385.80
	(ii) Other Income	4.97	4.33	1.77	16.50
	Total Income	**2,513.57**	**2,039.38**	**2,096.75**	**7,402.30**
2	**Expenses:**				
	(i) Cost of raw material consumed	2,382.11	1,881.15	1,912.96	6,771.00
	(ii) Changes in inventories of finished goods, Work in progress and stock in trade	(128.56)	(61.05)	(39.73)	(216.48)
	(iii) Employee benefits expense	124.44	107.96	109.36	426.49
	(iv) Depreciation and amortisation expense	10.89	13.23	7.04	34.42
	(v) Finance costs	19.23	17.50	17.38	64.39
	(vi) Other expenses	100.10	86.20	79.65	309.88
	Total Expenses	**2,508.21**	**2,044.99**	**2,086.66**	**7,389.70**
3	**Profit Before Tax (PBT)**	**5.35**	(5.60)	**10.09**	12.62
4	Tax Expense				
	(i) Current tax	-	-	-	-
	(ii) Prior period taxes	-	-	-	-
	(iii) Deferred tax	(0.37)	0.69	(0.23)	(2.65)
	Total Tax Expense	**(0.37)**	**0.69**	**(0.23)**	**(2.65)**
5	**Profit After Tax (PAT)**	**4.98**	**(4.92)**	**9.86**	**9.96**
6	**Other Comprehensive Income**				
	A (i) Items that will not be reclassified to profit or loss	-	(7.82)	-	(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/(Loss)	**-**	**(7.82)**	**-**	**(7.82)**
7	**Total Comprehensive Income for the period**	**4.98**	**(12.74)**	**9.86**	**2.14**
8	Paid-up equity share capital (Face value of the share - Rs. 10 each)	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)**				
	(i) Basis Earnings Per Share (in Rs.)	0.10	(0.10)	0.19	0.19
	(ii) Diluted Earnings Per Share (in Rs.)	0.10	(0.10)	0.19	0.19

Note:

(i) Unaudited Standalone Statement of Financial Results for the three month period quater ended Jun 30, 2025 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.

(ii) The above results have been reviewed by the Audit Committee and then approved by the Board of Directors at their meetings held on 14-08-2025. 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.

(iii) Figures of the previous period have been regrouped / reclassified wherever considered necessary.

for & on behalf of Board of Directors

Place: Chennai
Date: 14.08.2025

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

For Tamilnadu Steel Tubes Ltd.

N.SUDHARSAN
DIN: 08562284
Wholetime Director

CA INDIA **DPV & Associates**
Chartered Accountants

'Sri Ranga' | Third Floor | No. 151 | Mambalam High Road | T. Nagar |
Chennai – 600017 | India
Phone – Front Office: +91 - 93635 24397
E Mail: cakvm@dpva.in

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the quarter ended June 30, 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 30th June 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 19th 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 DPV & Associates
Chartered Accountants
FRN: 011688S

KASI RAJAN VAIRA MUTTHU

CA Vaira Mutthu K
Partner
M No: 218791

UDIN: **25218791BMILPP4560**

Chennai., 14th August 2025

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

TNT/2025-26/276 14.11.2025

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 – 3rd Board of Directors' Meeting 2025-26 held on FRI . 14.11.2025
Statement of Un-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)

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As directed by BSE vide their mail dt. 19.04.24, we are submitting in BSE Listing Centre, the statement of Un-Audited Fin. Results for the QE 30.09.2025 in pdf format, along with Auditors' Limited Review Report etc.

Board Meeting held on 14.11.25 commenced at: 12.30 p.m., and concluded at: 3.00 p.m.

We request you to kindly take the same on record.

Thanking you,

Yours faithfully,
for TAMILNADU STEEL TUBES LTD.

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

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

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30-09-2025

PART I

Rs. in Lakhs

		(1)	(2)	(3)	(4)	(5)	(6)
	Particualars	3 months ended	Preceeding 3 months ended	Corresponding 3 months ended	6 months ended	6 months ended	Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	(a) Net sales/income from operations	2,213.89	2,508.60	1,645.38	4,722.49	3,740.37	7,385.80
	(b) Other Income	2.12	4.97	5.97	7.09	7.74	16.50
	Total income from operations net	**2,216.01**	**2,513.57**	**1,651.35**	**4,729.58**	**3,748.11**	7,402.30
2	**Expenses:**						
	(a) Cost of Raw Material Consumed	1,944.27	2,382.11	1,475.83	4,326.38	3,388.80	6,771.00
	(b) Purchases of Stock in Trade			-		-	
	(c) Changes in Inventories of Finished Goods, Work in progress and Stock in trade	(11.19)	(128.56)	(28.46)	(140.55)	(68.19)	(216.48)
	(d) Employee benefits expense	136.62	124.44	105.38	261.06	214.74	426.49
	(e) Depreciation and amortisation expense	11.72	10.89	7.08	22.61	14.12	34.42
	(f) Finance costs	16.97	19.23	11.97	36.20	29.35	64.39
	(g) Other expenses	104.08	100.10	73.56	204.18	153.21	309.88
	Total expenses	**2,201.67**	**2,508.21**	**1,645.36**	**4,709.88**	**3,732.02**	**7,389.70**
3	**Profit before Tax (1 - 2)**	**14.34**	**5.35**	**6.00**	**19.69**	**16.09**	**12.62**
4	**Tax expense**						
	Tax - Earlier Years			-		-	
	Current Tax			-		-	
	Deferred Tax	(9.55)	(0.37)	(2.86)	(9.92)	(3.09)	(2.65)
	Total Tax Expense (net)		**(0.37)**	**(2.86)**		**(3.09)**	**(2.65)**
5	**Profit After Tax (PAT)**	**4.79**	**4.98**	**3.13**	**9.77**	**13.00**	**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)	**4.79**	**4.98**	**3.13**	**9.77**	**13.00**	**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	0.09	0.10	0.06	0.19	0.25	0.19
	(b) Diluted	0.09	0.10	0.06	0.19	0.25	0.19
	See accompanying note to the financial results						

NOTE:

1 **The above results have been reviewed by the Audit Committee and then approved by the Board of Directors at their meetings held on 14.11.25 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.**

2 **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.**

3 **As the Company's business activity falls within a single segment viz. "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.**

4 **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.**

5 **Figures of the previous period have been regrouped / reclassified wherever considered necessary.**

PLACE : CHENNAI

DATE : 14.11.2025

for TAMILNADU STEEL TUBES LTD.

N SUDHARSAN

Wholetime Director

DIN - 08562284

TAMILNADU STEEL TUBES LTD

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

Standalone Statement of Assets and Liabilities as at 30.09.2025

PART II Rs. in Lakhs

	PARTICULARS	(1)	(2)
		Unaudited As at 30-Sep-25	Audited As at 31-Mar-25
A	**ASSETS**		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	310.86	254.95
	Right of Use Assets	13.20	19.81
	(b) Investment Property	3.55	3.55
	(c) Capital Work-in-Progress	-	-
	(d) Goodwill	-	-
	(e) Other Intangible Assets	-	-
	(f) Financial Assets	-	-
	(v) Other financials assets	40.46	32.74
	(g) Deferred Tax Asset (Net)	0.41	10.33
	(h) Other Non-Current Assets	38.74	32.37
	Total Non-Current Assets	**407.23**	**360.11**
2	**Current Assets**		
	(a) Inventories	1,719.58	1,688.11
	(b) Financials Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	1,202.48	1,384.27
	(iii) Cash and Cash Equivalents	5.62	154.16
	(iv) Bank balance other than mentioned above	-	-
	(v) Loans	-	-
	(vi) Other financials assets	-	0.34
	(c) Other Current Assets	66.66	85.56
	(d) Assets classified as held for sale	-	-
	Total Current Assets	**2,994.34**	**3,312.44**
	Total Assets (1+2)	**3,401.57**	**3,672.55**
B	**EQUITY AND LIABILITIES**		
1	(a) Equity Capital	512.48	512.48
	(b) Other Equity	447.66	437.88
	Total Equity	**960.14**	**950.36**
2	Liabilities		
	(a) Non Current Liabilities		
	(i) Financial Liabilities		
	- Borrowings	35.92	42.92
	- Trade Payable	-	-
	- Other Financial Liabilities	-	-
	(ii) Provisions	101.03	94.12
	(iii) Deferred Tax Liabilites (Net)	-	-
	(iv) Other non-current liabilities	1,322.00	1,322.00
	Total Non-Current Liabilities	**1,458.95**	**1,459.04**
	(b) Current Liabilites		
	(i) Financial Liabilities		
	- Borrowings	676.95	830.48
	- Trade Payable	-	-
	(ii)total outstanding dues of creditors other than micro enterprises and small enterprises	207.80	320.48
	- Other Financial Liabilities	1.98	1.98
	(ii) Other Current Liabilities	21.67	22.71
	(iii) Provisions	74.09	87.52
	Total Current Liabilities	**982.49**	**1,263.17**
	Total Liabilities	**2,441.44**	**2,722.21**
	Total Equity and Liabilities	**3,401.58**	**3,672.57**

PLACE : CHENNAI

DATE : 14.11.2025

for TAMILNADU STEEL TUBES LTD

N SUDHARSAN

DIRECTOR (DIN : 08562284)

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

Tamil Nadu Steel Tubes Limited

No.22, 1st Floor, Wheatcroft Road, Nungambakkam, Tamilnadu, Chennai - 600034

CIN: L27110TN1979PLC007887

Cash Flow Statement for the Half year Ended 30th September, 2025

Particulars	30-Sep-25	31-Mar-25
Cash Flows From Operating Activities:		
Net Profit before Taxation	19.69	12.62
Add:		
Depreciation & Amortisation Expenses	22.61	34.42
Interest Paid	36.20	64.39
Other Comprehensive Income	-	(7.82)
Loss on sale of Fixed Asset	-	
Less:		
Interest received	1.66	1.75
Net Gain/ Loss on disposal of property, plant and equipment	-	-
Lease rent received	3.03	6.09
Cash Flow Before Working Capital changes:	**73.82**	**95.75**
Adjustment For:		
Changes in Inventories	(31.47)	(243.91)
[Increase]/decrease in Trade Receivables	181.79	(85.20)
[Increase]/decrease in Other Current Assets	19.25	20.64
[Increase]/decrease Other Financial Assets	(7.72)	(6.30)
[Increase]/decrease Other Non Current Assets	-	(6.36)
Increase/[decrease] in Provisions	6.91	19.02
Increase/[decrease] in Trade Payables	(112.68)	225.54
Increase/[decrease] in Other Current Liabilities	(14.47)	(5.12)
Increase/[decrease] in Other Non Current Liabilities	-	2.00
Less:		
Tax Paid / Provision	-	-
Net Cash Flow From Operating Activities	**115.43**	**16.05**
Cash Flow from Investing Activities:		
Interest received	1.66	1.75
Sale of fixed assets	-	-
Purchase of Fixed Assets	(71.92)	(79.32)
Lease Rent Recevied	3.03	6.09
Net Cash flow used in Investing Activities	**(67.23)**	**(71.48)**

For TAMILNADU STEEL TUBES LTD.

DIRECTOR

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

Tamil Nadu Steel Tubes Limited

No.22, 1st Floor, Wheatcroft Road, Nungambakkam, Tamilnadu, Chennai - 600034

CIN: L27110TN1979PLC007887

Cash Flow Statement for the Half year Ended 30th September, 2025

Particulars	30-Sep-25	31-Mar-25
Cash Flow from Financing Activities		
Proceed from Long Term Borrowings	(7.00)	(8.28)
Proceed from Short Term Borrowings	(153.53)	253.37
Interest Paid	(36.20)	(64.39)
	(196.73)	**180.69**
Net Increase/(Decrease) in Cash and Cash Equivalents:		
Opening Balance as at 01st April, 2025	154.16	28.91
Net Cash Flow during the year ended 30th September, 2025	(148.54)	125.26
Closing Balance as at 30th September, 2025	**5.62**	**154.16**
Components of cash and cash equivalents:		
Cash in hand	4.69	0.80
Balances with Banks		
--> City Union Bank	0.93	153.37
	5.62	**154.16**

For TAMILNADU STEEL TUBES LTD.

DIRECTOR

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

DPV & Associates
Chartered Accountants

'Sri Ranga' | Third Floor | No. 151 | Mambalam High Road | T. Nagar |
Chennai – 600017 | India
Phone – Front Office: +91 - 93635 24397
E Mail: cakvm@dpva.in

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the quarter ended September 30, 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 30th September 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 19th 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 DPV & Associates
Chartered Accountants
FRN: 011688S

CA Vaira Mutthu K
Partner
M No: 218791
UDIN: **25218791BMILTP5241**
14th November 2025
Chennai.

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

TNT/2025-26/ 375 14.02.2026

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 – 4th Board of Directors' Meeting 2025-26 held on SAT . 14.02.2026
Statement of Un-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)

*****

As directed by BSE vide their mail dt. 19.04.24, we are submitting in BSE Listing Centre, the statement of Un-Audited Fin. Results for the QE 31.12.2025 in pdf format, along with Auditors' Limited Review Report etc.

Board Meeting held on 14.02.2026 commenced at: 12.30 p.m., and concluded at: 3.00 p.m.

We request you to kindly take the same on record.

Thanking you,

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034

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

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

Rs. in Lakhs

		(1)	(2)	(3)	(4)	(5)	(6)
	Particulars	3 months ended	Preceeding 3 months ended	Corresponding 3 months ended	9 months ended	9 months ended	Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	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
	Total income from operations net	**1,901.94**	**2,216.01**	**1,614.81**	**6,631.53**	**5,362.92**	**7,402.31**
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
	Total expenses	**1,900.51**	**2,201.68**	**1,612.68**	**6,610.40**	**5,344.70**	**7,389.70**
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)
	Total Tax Expense (net)	(1.76)	**(9.55)**	(0.25)	**(11.68)**	**(3.34)**	**(2.65)**
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 accounting 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:

1 '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.

2 '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.

3. 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.

4. '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.

5 '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
WHOLE TIME DIRECTOR
DIN : 08562284

TAMILNADU STEEL TUBES LTD.
CHENNAI 600 034
NUNGAMBAKKAM

DPV & Associates
Chartered Accountants

'Sri Ranga' | Third Floor | No. 151 | Mambalam High Road |
T. Nagar | Chennai – 600017 | India
Phone – Front Office: +91 - 93635 24397
E Mail: ca_dpv@yahoo.co.in

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 31st 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 19th 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 DPV & Associates
Chartered Accountants
FRN: 011688S

DPV & ASSOCIATES CHENNAI Chartered Accountants

CA Vaira Mutthu K
Partner
M No: 218791
UDIN: **26218791ATVILO1077**
Chennai., 14th February 2026

TNT

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

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.

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

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) 3 months ended Audited 31-03-26	(2) Preceeding 3 months ended Un Audited 31-12-25	(3) Corresponding 3 months ended Audited 31-03-25	(4) Year Ended Audited 31-03-26	(5) 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	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:

1 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.

2 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.

3 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.

4 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
Wholetime Director
DIN: 11547178

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

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 Liabilites (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 Liabilites		
(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

Wholetime Director

DIN: 11547178

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

TAMILNADU STEEL TUBES LTD.

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

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

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: 0116885

CA Vairamutthu 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.Das
Bivashwa Das
Managing Director 07352655

Ashok Shukla
Ashok Kumar Shukla
Director 11547178

K Suresh
Company Secretary

[illegible]vbandhu Gupta
Chief Financial Officer

Place: Chennai
Date: 23.05.2026

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

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	31st March,2026
3	Types of Audit observation	Qualified - NIL -
4	Frequency of observation	1 Time
5	For DPV & ASSOCIATES Chartered Accountants FRN:011688S (CA VAIRAMUTTHU K) Partner M.No.218791	DIVYA ABHISHEK DIN - 08709050 Chairperson of the Audit Committee Ashok Shukla ASHOK KUMAR SUKLA DIN - 11547178 Wholetime Director SHIV BANDHU GUPTHA Chief Financial Officer

PLACE: CHENNAI
DATE: 23.05.2026

TAMILNADU STEEL TUBES LTD. CHENNAI 600 034 NUNGAMBAKKAM

for TAMILNAU STEEL TUBES LTD.

K SURESH
COMPANY SECRETARY-cum-COMPLIANCE OFFICER

TO:
B.S.E. LTD.
MUMBAI

DPV & Associates
Chartered Accountants

'Sri Ranga' | Third Floor | No. 151 | Mambalam High Road | T. Nagar |
Chennai – 600017 | India
Phone – Front Office: +91 - 93635 24397
E Mail: cakvm@dpva.in

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

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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.

DPV & Associates
Chartered Accountants
'Sri Ranga' | Third Floor | No. 151 | Mambalam High Road | T. Nagar | Chennai – 600017 | India
Phone – Front Office: +91 - 93635 24397
E Mail: cakvm@dpva.in

- 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