



9th October, 2019

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400 001

Company Code No. 539798

Dear Sir,

**Sub: Submission of Unaudited Financial Results for the
Quarter and Half Year ended on 30th September, 2019**

With reference to our letter dated 1st October, 2019 informing the date of Meeting of the Board of Directors of the Company and pursuant to Regulation 33 and Regulation 30 read with Para- A of Part -A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; please note that the Board of Directors in their meeting held today, have approved the Unaudited Financial Results for the Quarter and Half year ended on 30th September, 2019.

The meeting of Board of Directors of the Company commenced at 7.00 p.m. and concluded at 9.00 p.m.

We are enclosing herewith copy of the said Unaudited Financial Results together with Statement of Assets and Liabilities and Cash Flow Statement for the said period along with the Limited Review Report for the quarter ended on 30th September, 2019.

As there is no issue proceeds raised by the Company, it is not required to submit statement of deviation or variation as per Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 30th September, 2019. Please take note of the same

Thanking you,

Yours faithfully,

For **UMIYA TUBES LIMITED,**

SOP GUJARAT

SAURABH KUMAR PATEL
MANAGING DIRECTOR (DIN: 06964670)

Encl: As above

INDEPENDENT AUDITOR'S REVIEW REPORT

Review Report to Board of Directors of
M/S UMIYA TUBES LIMITED, GANDHINAGAR

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **M/S UMIYA TUBES LIMITED, GANDHINAGAR** for the quarter and half year ended on 30th September, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the *Standard on Review Engagements (SRE) 2410, "Review of interim financial information performed by the Independent Auditor of the Entity"* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data 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 Standalone Unaudited Financial Results prepared in accordance with Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and principles accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board Of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular CIR/CFD/FAC/62/2016 dated 05th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR P SINGHVI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 113602W

PLACE: GANDHINAGAR
DATED: 09TH OCTOBER,2019


(PRAVEEN SINGHVI)
PARTNER
M. NO. 071608
UDIN: 19071608AAAACS1650

