

Date: June 24, 2025

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex
Bandra East, Mumbai – 400051
Symbol: "SCODATUBES"

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001
BSE SCRIP Code - "544411"

Dear Sir / Madam,

Subject: Outcome of Board meeting held on today i.e. on June 24, 2025.

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on June 24, 2025, which was commenced at 02:30 P.M. and concluded at 03:15 P.M., have, apart from other businesses;

- 1. Considered, approved and taken on record the Audited Financial Statements of the Company for the financial year ended March 31, 2025;
- 2. Considered, approved and taken on record the Audited Financial Results of the Company for the Quarter and financial year ended March 31, 2025 along with Auditor's Reports (Unmodified Opinion) and Declaration for the Auditor's Reports with Unmodified Report;

In this regard, we are hereby submitting the followings:

- (a) Audited Standalone Financial Results for the quarter and year ended on March 31, 2025;
- (b) Standalone Statement of Assets and Liabilities;
- (c) Standalone Cash Flow Statements;
- (d) Audit Reports' (unmodified opinion) on the Audited Standalone Financial Results;
- (e) Declaration by the Company (for audit reports with unmodified opinion);
- (f) Statement of Utilization of Pre-IPO Proceeds.
- 3. Appointed M/s. HVG & Associates, Chartered Accountant, Ahmedabad (FRN: 135242W) as an Internal Auditor of the Company for conducting the Internal Audit for the financial year 2025-26.

In this regards, relevant information of M/s. HVG & Associates, Chartered Accountant, Ahmedabad (FRN: 135242W) as required under Regulation 30 of SEBI Listing Regulations w.r.t. SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023) are attached as **Annexure I.** 

#### **SCODA TUBES LIMITED**



Kindly take the same on your good record and disseminate the same on your website.

You are requested to kindly note the same.

For, SCODA TUBES LIMITED

Nishita Mayank Sanghvi Company Secretary and Compliance Officer Membership No. ACS 28547



## **SCODA TUBES LIMITED**



#### **SCODA TUBES LIMITED**

Registered Office: Survey No. 1566/1 Village Rajpur, Tal. Kadi, Mehsana, Gujarat, India, 382740 CIN: U28110GJ2008PLC055392

Statement of Audited Financial Results for the quarter and year ended March 31, 2025

(₹ in Millions except Earnings per Share)

Sr.	Particulars (Refer Notes below)	For the Quarter Ended			For the Year Ended	
No.		31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
140.		(Refer Note No 7)	(Refer Note No 7)	(Refer Note No 7)	(Audited)	(Audited)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Income from Operations					
a)	Revenue from operations	1,237.19	1,299.73	1,251.38	4,848.90	3,998.61
b)	Other Income	16.47	7.80	6.23	39.56	26.27
	Total Income	1,253.66	1,307.53	1,257.61	4,888.46	4,024.88
2	Expenses					
	a Cost of raw materials and components consumed	1,115.27	908.15	844.59	3,741.08	2,855.18
	b Changes in inventories of finished goods and work-in- progress	(202.99)	(45.85)	(31.19)	(377.12)	(235.48)
	c Employee benefits expenses	19.38	20.48	19.17	80.68	73.69
	d Finance costs	57.76	62.32	63.58	219.79	190.92
	e Depreciation and amortization expenses	47.56	45.70	41.25	181.27	163.87
	f Other expenses	131.29	185.62	254.53	623.74	717.31
	Total Expenses	1,168.27	1,176.42	1,191.93	4,469.44	3,765.49
3	Profit / (Loss) before exceptional items and tax	85.39	131.11	65.68	419.02	259.39
4	Exceptional items		-		-	
5	Profit / (Loss) before tax	85.39	131.11	65.68	419.02	259.39
6	Tax Expense	ICES -	Part Control			-
	a Current tax	19.96	38.40	27.75	118.20	68.90
Tree	b Earlier year taxes		(1.00)	-	(1.00)	
	c Deferred tax liability / (asset)	(2.84)	(3.66)	8.48	(15.59)	7.49
7	Profit / (Loss) for the period	68.27	97.37	29.45	317.41	183.00
8	Other comprehensive income / (expenses)				-	
	(i) items that will not be reclassified to profit or loss				an I	
	Re-measurements of the defined benefits plans	0.17	0.12	0.02	0.44	0.02
14	Income tax effects on the above	(0.04)	(0.03)	(0.01)	(0.11)	(0.01)
9	Total comprehensive income/ (loss) for the period	68.40	97.46	29.46	317.74	183.01
	Paid-up equity share capital (face value of Rs.10 per share)	441.95	441.95	12.84	441.95	12.84
	Other Equity	-	-	-:	1,061.90	623.28
10	Earnings per share					
	(of Rs. 10/- each) (not annualized):				H-H-	
	a Basic / Diluted from Continuing Operation (in Rs.)	1.51	2.27	0.74	7.60	4.60
	b Basic / Diluted from Discontinued Operation (in Rs.)	-	-		-	5
	c Basic / Diluted from Continued and Discontinued Operation (in Rs.)	1.51	2.27	0.74	7.60	4.60

For Scoda Tubes Limited

Jagrutkumar Rameshbhai Patel Managing Director

DIN: 06785595

Place: Rajpur, Mehsana Date: June 24, 2025

## **SCODA TUBES LIMITED**

CIN NO.: U28110GJ2008PLC055392

Survey no: 2442,2443,2446, Ahmedabad-Mehsana Highway, Village: Rajpur-382715. Tal: Kadi, Dist: Mehsana, Gujarat. India Phone: +91 2764 278 278 | Email: info@scodatubes.com | sales@scodatubes.com Web: www.scodatubes.com

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#### NOTES

- The above financial results of Scoda Tubes Limited ("the Company") for the quarter and year ended 31
  March 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at it's
  meeting held on June 24, 2025. These results have been subjected to audit by Statutory Auditors of the
  Company who expressed an unqualified opinion thereon.
- The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS)
  notified under Section 133 of Companies Act, 2013, read together with the Companies (Indian Accounting
  Standard) Rules, 2015 (as amended).
- The format of the above results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division II) of the Companies Act, 2013.
- 4. The company is dealing in manufacturing of stainless-steel (SS) pipes and tubes only. Hence, segment reporting as defined in Ind AS 108 is not applicable.
- 5. The company does not have any subsidiary, joint venture or associate company as on March 31, 2025. Hence, the requirement to present consolidated financial results is not applicable to it.
- 6. Subsequent to the year ended March 31, 2025, the Company has completed Initial Public Offer ("IPO") of 15,714,200 equity shares of face value of INR 10 each at an issue price of INR 140 per share, comprising of fresh issue of 15,714,200 shares, out of which 15,714,200 equity shares were issued at an offer price of INR 140 per equity share to all the allottees aggregating to INR 2,200 million. Pursuant to the IPO, the equity shares of the Company were listed on the National Stock Exchange ("NSE") and Bombay Stock Exchange ("BSE") on June 04, 2025. Accordingly, the financial results for the period prior to quarter and year ended March 31, 2025 are drawn up for the first time. The Company was not mandatorily required to prepare and publish quarterly results for the quarter ended December 31, 2024 and March 31, 2024 in accordance with the regulations.
- 7. The figures for the quarter ended March 31, 2025 and quarter ended March 31, 2024 are the balancing figures between the audited figures for the year ended March 31, 2025 and March 31, 2024, respectively and audited figures for the nine months ended 31 December 2024 and unaudited figures for nine months ended December 31, 2023, respectively. Audit for the nine months ended December 31, 2024 was conducted for the purpose of IPO filing. Further, the figures for the quarter ended December 31, 2024 are the balancing figures between the audited figures for the nine months ended December 31, 2024 and six months ended September 30, 2024. Audit for the six months ended September 30, 2024 was conducted for the purpose of IPO filing.
- 8. The Board of Directors of the company have approved allottment of bonus shares in their meeting held on July 23, 2024 in the ratio of 30 (Thirty) Bonus Shares for every 1 (One) Share held. The number of shares used for the calculation of earnings per share, and the earnings per share (including that in the comparative periods), have been adjusted for pursuant to Paragraph 64 of Ind AS 33 "Earnings Per Share", prescribed under Section 133 of the Companies Act, 2013.
- 9. During the year the company has elected to exercise the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the taxation laws (amendment) ordinance, 2019. Accordingly, the company has recognised provision for Income Tax.
- 10. Previous Period's figures have been regrouped / restated, wherever considered necessary to confirm current period classification.

#### SCODA TUBES LIMITED

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## SCODA TUBES LIMITED

Registered Office: Survey No. 1566/1 Village Rajpur, Tal. Kadi, Mehsana, Gujarat, India, 382740 CIN: U28110GJ2008PLC055392

Statement of Assets and Liabilities as at March 31, 2025

		(₹ In Millions)
Particulars	As at 31-03-2025	As at 31-03-2024
	(Audited)	(Audited)
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	808.83	815.6
(b) Capital Work in Progress	225.07	
(c) Intangible Assets	1.40	0.73
(d) Financial Assets		
(i) Investments	9.20	9.2
(ii) Other Financial Assets	65.82	62.4
(e) Deferred Tax Assets (Net)	12.37	
(f) Other Non-Current Assets	254.88	155.5
Sub Total	1,377.57	1,043.6
CURRENT ASSETS		
(a) Inventories	1,497.97	1,119.3
(b) Financial Assets		
(i) Trade Receivables	1,010.57	893.3
(ii) Cash and Cash Equivalents	150.86	0.0
(iii) Bank Balances other than above (ii)	288.60	223.9
(iv) Others Financial Assets	12.89	2.8
(c) Other Current Assets	125.13	21.0
Sub Total	3,086.02	1,043.6
TOTAL ASSETS	4,463.59	3,304.2
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	441.95	12.8
(b) Other Equity	1,061.90	623.2
Sub Total	1,503.85	636.1
LIABILITIES	200 100 100	
NON-CURRENT LIABILITIES	Service of the servic	70.00
(a) Financial Liabilities		
(i) Borrowings	518.95	574.8
(ii) Lease Liabilities	3.77	3.7
(b) Provisions	5.52	5.8
(c) Deferred Tax Liabilities (Net)	-	3.1
Sub Total	528.24	587.5
CURRENT LIABILITIES	020121	
(a) Financial Liabilities		
(i) Borrowings	1,583.45	1,451.7
(ii) Lease Liabilities	0.02	0.0
(iii) Trade Payables dues to	0.02	0.0
Micro and Small Enterprise		
Other than Micro and Small Enterprise	684.51	539.2
	4.42	2.0
(iii) Other Financial Liabilities	4.42	
(iii) Other Financial Liabilities		2.9
(b) Provisions	2.62	
(b) Provisions (c) Other Current Liabilities	2.62 45.16	25.8
(b) Provisions	2.62	2.8 25.8 58.7 2,080.6

## **SCODA TUBES LIMITED**

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## SCODA TUBES LIMITED

Registered Office: Survey No. 1566/1 Village Rajpur, Tal. Kadi, Mehsana, Gujarat, India, 382740 CIN: U28110GJ2008PLC055392

## Statement of Cash flows for the year ended March 31, 2025

(₹ In Millions)

	Year Ended	Year Ended	
Particulars	2024-25	2023-24 (Audited)	
	(Audited)		
(A) CASH FLOW FROM OPERATING ACTIVITIES			
Profit/ (loss) Before Tax	419.02	259.39	
Adjustments for:			
Finance cost	219.79	190.9	
Depreciation	181.27	163.8	
Expected Credit Loss Allowance	0.23	0.7	
Dividend Income	(1.38)	(0.71	
Interest Income	(24.12)	(12.59	
Operating Profit before Working Capital Changes	794.81	601.6	
Adjustments for changes in working capital:			
(Increase)/Decrease in Trade Receivables	(117.42)	(378.57	
(Increase)/Decrease in Other Assets	(203.40)	(94.69	
(Increase)/Decrease in Other Financial Assets	(13.44)	(14.33	
(Increase)/Decrease in Inventories	(378.60)	(124.45	
Increase/(Decrease) in Trade Payables	145.29	64.5	
Increase/(Decrease) in Other Financial Liabilities	2.37	0.9	
Increase/(Decrease) in Other Liabilities	19.31	(0.85	
Increase/(Decrease) in Provisions	(0.10)	2.2	
Cash Generated from Operations	248.82	56.5	
Income taxes paid	(64.66)	(33.88	
Net Cashflow from Operating Activities (A)	184.16	22.6	
(B) CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment and Changes in CWIP	(398.58)	(357.74	
Purchase of Intangible Assets	(1.59)	(1.06	
(Investment)/Withdrawal of Investment in Fixed Deposits	(64.68)	(120.25	
Interest Income	24.12	12.5	
Dividend Income	1.38	0.7	
Net Cashflow from / (used in) Investing Activities (B)	(439.35)	(465.76	
(C) CASH FLOW FROM FINANCING ACTIVITIES			
Issue of Equity Shares	550.00		
Proceeds from / (Repayment) of Borrowings (net)	75.77	633.5	
Increase/(Decrease) in Lease Liabilities		0.0	
Finance cost paid	(219.79)	(190.92	
Net Cashflow from / (used in) Financing Activities ( C)	405.98	442.6	

## SCODA TUBES LIMITED

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	Year Ended	Year Ended 2023-24	
Particulars	2024-25		
	(Audited)	(Audited)	
Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + €)	150.79	(0.47)	
Cash and bank balances at the beginning of the period	0.07	0.54	
Cash and bank balances at the end of the period	150.86	0.07	

#### NOTES:

- 1) The above cash flow statement has been prepared as per the "Indirect method" set out in the Indian Accounting Standard (Ind AS) 7 Statement of Cash Flows
- 2) Figures in bracket indicate cash outflow.
- Previous Period's figures have been regrouped / restated, wherever considered necessary to confirm current period classification.

Cash and cash equivalents at the end of the year consist of cash on hand and balance with banks as follows:

Patrilla (Carla and Carla Faultania)	As at 31-03-2025 As at 31-03		
Details of Cash and Cash Equivalents	Rs. In Millions	Rs. In Millions	
Balances with banks	150.84	0.07	
Cash on hand	0.02		
	150.86	0.07	

Place: Rajpur, Mehsana Date: June 24, 2025 For Scoda Tubes Limited

Jagrutkumar Rameshbhai Patel Managing Director

DIN: 06785595

## **SCODA TUBES LIMITED**

CIN NO.: U28110GJ2008PLC055392

Survey no: 2442,2443,2446, Ahmedabad-Mehsana Highway, Village: Rajpur-382715. Tal: Kadi, Dist: Mehsana, Gujarat. India Phone: +91 2764 278 278 | Email: info@scodatubes.com | sales@scodatubes.com Web: www.scodatubes.com



Independent Auditors Report on the Quarterly and Yearly Financial Results of Scoda Tubes Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 (as amended)

To The Board of Directors Scoda Tubes Limited

Report on the Audit of Financial Results

#### 1. Opinion

We have audited the accompanying Statement of Quarterly and Yearly financial results ("the statement") of Scoda Tubes Limited (the 'Company'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- are presented in accordance with the requirements of Regulation 33 of Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian accounting standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit for the quarter and year, other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

#### 2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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

3. Responsibility of the management and those charged with the governance for the Financial Results

These quarterly financial results as well as the yearly financial results have been prepared on the basis of the annual financial statements. The Company's Board of AL SHAAD Directors are responsible for the preparation and presentation of these financial results.

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that give a true and fair view of the net profit for the quarter and year and other comprehensive income and other financial information of the company and the statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Directors of the Company, as aforesaid.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## 4. Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 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 control 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 with reference to financial
  statements 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 the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the 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.

#### 5. Other Matters

i. As stated in Note 7 of the Statement where the figures for the quarter ended March 31, 2025 and quarter ended March 31, 2024 are the balancing figures between the audited figures for the year ended March 31, 2025 and March 31, 2024, respectively and audited figures for the nine months ended 31 December 2024 and unaudited figures for nine months ended December 31, 2023, respectively. Audit for the nine months ended December 31, 2024 was conducted for the purpose of IPO filing. Further, the figures for the quarter ended December 31, 2024 are the balancing figures between the audited figures for the nine months ended December 31, 2024 and six months ended September 30, 2024. Audit for the six months ended September 30, 2024 was conducted for the purpose of IPO filing.

Our report on the statement is not modified in respect of this matter.

ii. The annual financial results dealt with by this report have been prepared for the express purpose of filing with Stock Exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2025 on which we issued unmodified audit opinion vide our report dated June 24, 2025.

For Dhirubhai Shah & Co LLP Chartered Accountants FRN: 102511W/W100298

Parth S. Dadawala Partner

M. No.: 134475

UDIN:

25134475BMIW9Q6792

FRN

102511W/W1002

AHMEDABAD

Date: June 24, 2025 Place: Rajpur, Mehsana



Date: June 24, 2025

To,
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex
Bandra East, Mumbai – 400051
Symbol: "SCODATUBES"

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001
BSE SCRIP Code - "544411"

Dear Sir / Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Dhirubhai Shah & Co LLP, Chartered Accountants, Ahmedabad (FRN: 102511W/ W100298) have issued an Audit Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2025.

You are requested to take the same on record.

For, SCODA TUBES LIMITED

Nishita Mayank Sanghvi Company Secretary and Compliance Officer Membership No. ACS 28547

**SCODA TUBES LIMITED** 



#### Annexure I

# Appointment of Internal Auditor - Details as per Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023

Sr. No.	Particulars	Details
1.	Name of Firm	M/s. HVG & Associates, Chartered Accountant, Ahmedabad (FRN: 135242W)
2.	Designation	Internal Auditor
3.	Reason for changes	Appointment as Internal Auditor of the company
4.	Date of Appointment & Term of Appointment	24/06/2025 For the financial year 2025-26
5.	Brief Profile	M/s. HVG & Associates is partnership firm of chartered accountant having FRN: 135242W. They render services relating to Audit & Assurance related practice, Direct Tax Practice, Secretarial Practice & Matters related to Companies Act, 2013, GST Practice, Project work, Internal Audit, Financial & Management consultancy, Statutory audit, Concurrent Audit, Revenue Audit, Stock Inspection etc.
6.	Disclosure of Relationship between Directors	No Relation

# **SCODA TUBES LIMITED**