Advance Steel Tubes Ltd.
ADVANCE
CIN : L2423IUP1978PLC004583
AN ISO 9001 : 2000 Company
Manufacturers of : 'ERW' M.S. Black & Galvanised Pipes,
Steel Tubular Poles, Steel Structures, Metal Crash Barrier & Scaffoldings
JAS-ANZ
TRANSPACIFIC CERTIFICATIONS LTD
TCL
S2640303IN ©

Sales Office : 81, FUNCTIONAL INDUSTRIAL ESTATE, PATPARGANJ, DELHI-110092
Phones : 011-43041400 (100 Lines) Fax : 91-11-22145978
Website : www.advance-india.com, www.advance.co.in
E-mail : info@advance.co.in

May 30, 2025

To,
The Secretary,
Calcutta Stock Exchange Limited
7 Lyons Range, Kolkata

Subject: Outcome of Board Meeting held on May 30, 2025

Dear Sir/ Ma'am,

Pursuant to Regulation 30 and Para A of Part A of Schedule III of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and any other applicable provisions of the said Regulations, this is to inform that the Board of Directors of the Advance Steel Tubes Limited "Company" at its meeting held today on Friday, May 30, 2025 at 12:30 P.M. at the Corporate Office of the Company at 81, Functional Industrial Estate, Patparganj, Delhi-110092, have, interalia considered, approved and taken on record the following business matters:

- Audited Financial Results of the Company for the Quarter and Financial Year ended March 31, 2025;
- Appointment of M/s Vipin Shukla & Company, Practicing Company Secretaries as a Secretarial Auditor of the Company with effect from April 1, 2025, for a period of 5 Consecutive years and fix their remuneration, subject to the approval of the members at the ensuing Annual General Meeting of the Company;
- Appointment of M/s. Chandra Wadhwa & Co., Cost Auditors for the Financial Year 2025-2026;
- Appointment of Mr. Vipin Shukla, Proprietor of M/s Vipin Shukla & Company, Practicing Company Secretaries, to act as a Scrutinizer for conducting the scrutiny of votes cast electronically, in a fair and transparent manner;
- Authorised National Securities Depository Limited as an e-voting agency for facilitating voting through electronic means;
- Approval of Board Report along with its annexures for the Financial Year 2024-2025; and;

Regd. Office & Works : 45/3, Industrial Area, Site-4, Sahibabad, Distt. Ghaziabad-201010 (U.P.) INDIA
Phones : 4178300 (100 Lines) Fax : 0120-4178320

- Notice of Annual General Meeting of the Company, the day, date, time, venue alongwith other requisite details for the meeting will be intimated in due course at the time of dispatch to shareholders.

A copy of the said results alongwith the Audit Report with an unmodified opinion on the Audited Standalone Financial Results of the Company for the Quarter and Year ended March 31, 2025 issued by M/s. Chaturvedi & Partners, Chartered Accountants, Statutory Auditors of the Company are enclosed.

This will also be hosted on Company's website at www.sophiaexport.com.

The meeting of the Board of Directors commenced at 12:30 P.M. and concluded at 05:00 P.M.

This is for your information and record.

Thanking you,
Yours Faithfully

For Advance Steel Tubes Limited

ADVANCE STEEL TUBES LIMITED DELHI

(Deoki Nandan Agarwal)
Managing Director
DIN: 00586794

ADVANCE STEEL TUBES LIMITED

Regd. Office : 45/3, Industrial Area, Site 4, Sahibabad, Distt. Ghaziabad-201010 (U.P.) | Corp Office 81, Patparganj Industrial Area, F.I.E., Delhi-110092
CIN : L24231UP1978PLC004583
Email ID : info@advance.co.in Website : www.advance.co.in Phone : 011-43041400

A - Statement of Audited Financial Results for the Quarter and Year ended March 31, 2025

(Figures in lakh except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
		(Refer Note-5)		(Refer Note-5)		
1	Revenue from Operations	1,606.05	1,941.98	2,975.97	8,269.73	15,257.16
2	Other Income	186.20	142.35	133.84	527.89	363.14
3	**Total Income (1+2)**	**1,792.25**	**2,084.33**	**3,109.81**	**8,797.62**	**15,620.30**
4	Expenses					
(a)	Cost of Materials Consumed	934.55	1,201.86	2,506.69	4,920.02	11,313.19
(b)	Purchase of stock -in -trade	-	-	-	549.19	1,027.31
(c)	Changes in Inventories of Finished goods and stock-in-trade	(38.01)	76.64	(258.53)	223.69	(117.51)
(d)	Employees benefits expenses	205.72	202.20	226.94	848.78	851.44
(e)	Finance Costs	18.73	1.46	21.26	40.42	36.09
(f)	Depreciation and amortisation expenses	25.72	24.66	27.35	99.24	97.73
(g)	Other expenses	394.28	319.37	414.47	1,278.73	1,410.13
	Total Expenses	**1,540.99**	**1,826.19**	**2,938.18**	**7,960.07**	**14,618.38**
5	**Profit before Tax, Share in profit/(loss) of AOP/LLP/Firms and Exceptional Items (3-4)**	**251.26**	**258.14**	**171.63**	**837.55**	**1,001.92**
6	Share in profit/(loss) of AOP/LLP/Firms	22.27	26.22	(23.10)	(26.36)	(53.82)
7	**Profit before Tax and and Exceptional Items (5+6)**	**273.53**	**284.36**	**148.53**	**811.19**	**948.10**
8	Exceptional Items	-	-	-	-	-
9	Profit before Tax (7-8)	**273.53**	**284.36**	**148.53**	**811.19**	**948.10**
10	**Tax Expenses**					
	Current Tax	73.01	67.78	124.60	231.35	314.36
	Tax related to prior period	-	(30.69)	(4.92)	(30.69)	(1.74)
	Deferred Tax	(26.96)	53.15	(29.28)	19.96	(29.28)
11	**Profit for the period/year (9-10)**	**227.48**	**194.12**	**58.13**	**590.57**	**664.76**
12	Other Comprehensive Income					
	(a) (i) Items that will not be reclassified to profit or loss	(6.07)	-	-	(3.90)	4.34
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.53	-	-	0.98	(1.09)
	(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	(4.54)	-	-	(2.92)	3.25
13	**Total Comprehensive Income for the period/year (11+12)**	**222.94**	**194.12**	**58.13**	**587.65**	**668.01**
14	Paid - up Equity Share Capital (Face value - Rs. 10/- per share)	74.00	74.00	74.00	74.00	74.00
15	Other Equity				11,564.78	10,977.13
16	Earnings Per Share of Rs.10/-(EPS)					
	Basic and Diluted (Rs.)	30.74	26.23	7.86	79.81	89.83
		Not Annualised	Not Annualised	Not Annualised	Annualised	Annualised

B-Notes :

1	The above audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on May 30, 2025. The Statutory Auditor of the Company have carried out audit of the aforesaid results.
2	These financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3	The Company operates in one reportable operating segment i.e. Steel Products in India. Accordingly, no separate disclosure as per Ind AS 108- "Operating Segments" has been made.
4	The figures of share in Profit/Loss of AOP/LLP/Firms considered above are based on the provisional financial statements of the relevant entities and are certified by the Management.
5	The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevent financial year which were subject to limited review by the statutory auditor.
6	The Figures of previous period/year have been regrouped/reclassified wherever required to make them comparable with the figures of the current period/year
7	These Financial Results are available on our website i.e. www.advance.co.in and on the website of the stock exchange i.e.www.cse-india.com

ADVANCE STEEL TUBES LIMITED DELHI

For and on behalf of the Board of
Advance Steel Tubes Limited

(Deoki Nandan Agarwal)
Managing Director
DIN 00586794

Place: New Delhi
Date: May 30, 2025

CHATURVEDI & PARTNERS CHARTERED ACCOUNTANTS

C- Statement of Assets and Liabilities as at March 31, 2025

(Figures in lakh)

		Particulars	As at 31-03-2025	As at 31-03-2024
			Audited	Audited
A		ASSETS		
	1	Non-Current Assets		
		(a) Property, Plant & Equipment	1,332.46	1,412.53
		(b) Capital work-in-progress	897.95	316.18
		(c) Right of Use Assets	85.17	87.09
		(d) Financial Assets		
		(i) Investments	312.91	724.52
		(ii) Loans	-	-
		(iii) Other Financial Assets	348.40	257.19
		(e) Non-Current Tax Assets (Net)	4.00	4.00
		(f) Other Non-Current Assets	31.17	30.68
		Total Non-Current Assets	**3,012.06**	**2,832.19**
	2	Current Assets		
		(a) Inventories	665.56	1,226.54
		(b) Financial Assets		
		(i) Trade Receivables	1,468.59	1,957.65
		(ii) Cash and cash equivalents	31.54	99.07
		(iii) Bank Balances other than Cash and cash equivalents	6,313.59	5,581.18
		(iv) Loans	1,247.50	-
		(v) Other Financial Assets	459.91	63.42
		(c) Current Tax Assets	192.13	251.75
		(d) Other Current Assets	82.17	344.67
		Total Current Assets	**10,460.99**	**9,524.28**
		TOTAL ASSETS	13,473.05	12,356.47
B		EQUITY AND LIABILITIES		
	1	EQUITY		
		(a) Equity Share Capital	74.00	74.00
		(b) Other Equity	11,564.78	10,977.13
		Total Equity	**11,638.78**	**11,051.13**
		LIABILITIES		
	2	Non-Current Liabilities		
		(a) Financial Liabilities		
		(i) Borrowings	34.62	39.49
		(ii) Lease Liabilities	0.39	0.38
		(b) Provisions	20.14	18.48
		(c) Deferred Tax Liabilities (Net)	95.20	76.21
		Total Non-Current Liabilities	**150.35**	**134.56**
	3	Current Liabilities		
		(a) Financial Liabilities		
		(i) Borrowings	960.02	509.55
		(ii) Lease Liabilities	0.52	0.48
		(iii) Trade payables		
		(a) Total outstanding dues of micro enterprises and small enterprises	5.01	1.39
		(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	138.76	204.58
		(iv) Other Financial Liabilities	235.36	117.89
		(b) Other Current Liabilities	104.05	15.77
		(c) Provisions	6.36	5.66
		(d) Current Tax Liabilties	233.84	315.46
		Total Current Liabilities	**1,683.92**	**1,170.78**
		TOTAL EQUITY & LIABILITIES	13,473.05	12,356.47

RVEDI & PARTNERS CHARTERED ACCOUNTANTS

ADVANCE STEEL TUBES LIMITED DELHI

D - Statement of Cash Flows for the Year ended March 31, 2025

(Figures in lakh)

Particulars	Year Ended	
	31-03-2025	31-03-2024
	Audited	Audited
Profit before Tax	811.19	948.10
Adjustments For		
Depreciation and amortisation expenses	99.24	97.73
Interest Income	(494.93)	(358.78)
Finance Costs	40.42	36.09
Share in (Profit)/Loss of AOP/LLP/Firms	26.36	53.82
(Profit)/Loss on sale of Property,Plant and Equipment	(17.48)	(10.60)
Liabilities/Credit balances written back	(5.38)	-
Loss on Discarded Assets	3.10	-
Provision for Doubtful Advances/Advances written off	0.23	100.64
Provision for Doubtful Debts/Bad Debts	141.90	53.03
Operating Profit before working capital changes	**604.65**	**920.03**
Changes in Working Capital		
(Increase)/Decrease in Trade Receivable	347.16	258.44
(Increase)/Decrease in Inventories	560.97	(207.60)
Increase)/Decrease in Current & Non Current other Financial Assets	22.28	1.54
(Increase)/Decrease in Other Current & Other Non-Current Assets	262.31	(166.76)
Increase/(Decrease) in Trade Payables & Other Financial Liabilities	(47.20)	84.24
Increase/(Decrease) in Current & Non-Current Other Current Liabilities and Provisions	88.21	(45.27)
Cash generated from Operating Activities	**1,838.38**	**844.62**
Income Tax Paid (Net of Refund)	(225.16)	(216.65)
Net cash generated from Operating Activities	**1,613.22**	**627.97**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and equipments including Capital Work-in-Progress	(525.23)	(282.04)
Proceeds from sale of Property,Plant and Equipment	36.47	14.42
Loan given	(1,247.50)	-
Contribution in the Capital of LLP	(2.50)	-
Receipts from AOP	-	235.32
New Term Deposits with Banks	(6,306.39)	(4,008.80)
Proceeds from Term Deposits with Banks	5,524.93	3,099.98
Interest Income	432.16	234.36
Net Cash (used in) Investing Activities	**(2,088.06)**	**(706.76)**
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	23.45	38.86
Repayments of Long Term Borrowings	(18.92)	(1.77)
Finance Costs paid	(37.88)	(36.09)
Proceeds/(Repayments) from Cash Credit facilities with Banks (Net)	(465.23)	168.03
Proceeds/(Repayments) from Overdraft facility with Bank (Net)	906.30	-
Dividend Paid	(0.41)	-
Net Cash generated from Financing Activities	**407.31**	**169.03**
Net Increase/(Decrease) in Cash and Cash Equivalents	**(67.53)**	90.24
Cash and Cash Equivalents at the beginning of the year	99.07	8.83
Cash and Cash Equivalents at the end of the year	**31.54**	**99.07**
Cash and Cash Equivalents include:		
Cash in hand	1.33	2.09
Balances with Banks		
- on Current/Cash Credit Accounts	30.21	96.98
	31.54	99.07

VEDI & PARTNERS CHARTERED ACCOUNTANTS

ADVANCE STEEL TUBES LIMITED DELHI

CHATURVEDI & PARTNERS
Chartered Accountants
501, Devika Tower 6, Nehru Place, New Delhi - 110019
Phone.: +91 11 41069164
E-mail : cpartners.delhi@gmail.com

Independent Auditor's Report on the Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of Advance Steel Tubes Limited

Opinion

We have audited the accompanying Statement of financial results of **Advance Steel Tubes Limited** ("the Company") for the year ended March 31, 2025 ("the Statement) being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement:

(a) is presented in accordance with the requirements of the Listing Regulations in this regard; and

(b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's 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 (ICAI) 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements and has been approved by the Company's Board of Directors. The Company's Management and the Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down

in Ind AS 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 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation

CHATURVEDI & PARTNERS CHARTERED ACCOUNTANTS of the Statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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, through a separate report on the complete set of the financial statements, on whether the Company has adequate internal financial controls with reference to the 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 in the Statement made by the Management and the Board of Directors.

- Conclude on the appropriateness of the Management and 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 Statement 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 Statement, including the disclosures, and whether the Statement represents 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.

CHATURVEDI & PARTNERS
CHARTERED ACCOUNTANTS

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.

Other matters

We draw attention to the following matters:

a. The Statement includes the Company's share in profit/(loss) of AOP/LLP/Firms amounting to Rs. 22.27 lakh (Net) and Rs. (26.36) lakh (Net) for the quarter and year ended March 31, 2025 based on their provisional financial results which are certified by the Management.
b. The financial information of the Company for the quarter and year ended March 31, 2024 included in the Statement, are based on the previously issued financial statements for the year ended March 31, 2024 which were audited by the predecessor auditor who expressed an unmodified opinion vide their report dated May 30, 2024.
c. The Statement includes the financial results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

Our conclusion is not modified in respect of these matters.

For CHATURVEDI & PARTNERS
Chartered Accountants
Firm Registration No. 307068E

CHATURVEDI & PARTNERS CHARTERED ACCOUNTANTS

LAXMI NARAIN JAIN
Partner
Membership No: 072579
UDIN - 25072579BMJIVV1632

New Delhi
May 30, 2025

Advance Steel Tubes Ltd.
ADVANCE
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AN ISO 9001 : 2000 Company
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Website : www.advance-india.com, www.advance.co.in
E-mail : info@advance.co.in

May 30, 2025

To,
The Secretary,
Calcutta Stock Exchange Limited
7 Lyons Range, Kolkata

Subject: Non-Applicability of Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Ma'am,

Pursuant to Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Advance Steel Tubes Limited ("Company") hereby confirms that the Company has not raised any amount from the "public issue or rights issue or preferential issue or qualified institutions placement" during the quarter ended March 31, 2025, therefore the Company is not required to submit the Statement of Deviation / Variation under the prescribed Regulations.

Request to take the same on your records and update.

Thanking you
Yours Faithfully

For Advance Steel Tubes Limited

ADVANCE STEEL TUBES LIMITED
DELHI

(Deoki Nandan Agarwal)
Managing Director
DIN: 00586794

ADVANCE
Advance Steel Tubes Ltd.
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May 30, 2025

To,
The Secretary,
Calcutta Stock Exchange Limited
7 Lyons Range, Kolkata

Subject: Declaration in respect of Audit Reports with unmodified opinion for the financial year ended March 31, 2025

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s. Chaturvedi & Partners, Chartered Accountants (Firm Registration No.: 307068E), Statutory Auditors of the Company, have issued the Audit Reports with Unmodified Opinion on the Audited Financial Results of the Company (Standalone) for the quarter and year ended March 31, 2025.

This is for your information and records.

Thanking you,
Yours Faithfully

For Advance Steel Tubes Limited

ADVANCE STEEL TUBES LIMITED
DELHI

(Deoki Nandan Agarwal)
Managing Director
DIN: 00586794

Regd. Office & Works : 45/3, Industrial Area, Site-4, Sahibabad, Distt. Ghaziabad-201010 (U.P.) INDIA
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TTC ADVANCE
Advance Steel Tubes Ltd.
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May 30, 2025

To,
The Secretary,
Calcutta Stock Exchange Limited
7 Lyons Range, Kolkata

Subject: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Re: Appointment of M/s. Vipin Shukla & Company, Company Secretaries as Secretarial Auditor of the Company

Dear Sir/ Ma'am,

Pursuant to Regulation 30 and Part A of Schedule III of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulation, 2015 (Listing Regulations) read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and any other applicable provisions of the said Regulations, we wish to inform that Board of Directors in its meeting held on Friday, May 30, 2025, on the recommendation of Audit Committee, the Board has approved the appointment of **M/s. Vipin Shukla & Company, Company Secretaries** as Secretarial Auditor of the Company with effect from April 01, 2025, for a period of 5 Consecutive years and fix their remuneration, subject to the approval of the members at the ensuing Annual General Meeting of the Company.

The details as per the Regulation 30 read with Part A of Schedule III of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and other circular are given herein below:

S. No	Particulars	Description
1	Reason for change	Appointment
2	Date & term of appointment	The Board at its meeting held on May 30, 2025 approved the appointment of M/s. Vipin Shukla & Company, Company Secretaries as Secretarial Auditor of the Company for a term of five consecutive years with effect from April 01, 2025,

		subject to approval of the shareholder's at the ensuing Annual general Meeting to conduct the Secretarial Audit.
3	Brief Profile	M/s. Vipin Shukla & Company are a full time Company Secretarial proprietorship firm which offers a wide range of Company Secretarial & legal services pertaining to Companies Act and other allied acts. CS Vipin Shukla, Proprietor of the aforesaid firm is a fellow member of The Institute of Company Secretaries of India (ICSI) and law graduate having an extensive experience of more than 20 years in handling complex company secretarial & legal matters of various corporates. He is in full time practice since the year 2017. The firm has a team of highly skilled professionals having extensive knowledge and expertise to provide efficient solutions of corporate legal issues to its clients.
4	Disclosure of relationships between director	Not Applicable
5	Disclosure as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024	In terms of the Regulation 24A(1A)of the Listing Regulations read with the said circular, M/s. Vipin Shukla & Company is a peer reviewed entity and has not incurred any disqualifications as specified by the SEBI. Further, the firm has given certificate of services not to be rendered by them.

This is for your information and records.

Thanking you,
Yours Faithfully

For Advance Steel Tubes Limited

ADVANCE STEEL TUBES LIMITED DELHI

(Deoki Nandan Agarwal)
Managing Director
DIN: 00586794

ADVANCE
Advance Steel Tubes Ltd.
CIN : L24231UP1978PLC004583
AN ISO 9001 : 2000 Company
Manufacturers of : 'ERW' M.S. Black & Galvanised Pipes,
Steel Tubular Poles, Steel Structures, Metal Crash Barrier & Scaffoldings
JAS-ANZ
S2640303IN
Sales Office : 81, FUNCTIONAL INDUSTRIAL ESTATE, PATPARGANJ, DELHI-110092
Phones : 011-43041400 (100 Lines) Fax : 91-11-22145978
Website : www.advance-india.com, www.advance.co.in
E-mail : info@advance.co.in

May 30, 2025

To,
The Secretary,
Calcutta Stock Exchange Limited
7 Lyons Range, Kolkata

Sub: Disclosure under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Re.: Appointment of Cost Auditors

Dear Sir/Ma'am,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company has appointed M/s Chandra Wadhwa & Co, Cost Accountants (Firm Registration No: 000239), Delhi, as Cost Auditors of the Company for the Financial Year 2025-2026 to conduct the cost audit of cost records maintained by the Company for the year ending March 31, 2026.

Brief Profile of M/s. Chandra Wadhwa & Co. is enclosed as **Annexure-A**.

This letter is being sent in compliance with the provisions of Regulation 30 (6) read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and all other applicable provisions as applicable.

Please take the same on record.

Thanking you,
Yours faithfully,

For Advance Steel Tubes Limited

ADVANCE STEEL TUBES LIMITED
DELHI

(Deoki Nandan Agarwal)
Managing Director
DIN: 00586794

Annexure-A

Disclosure of information pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and other Circulars

S. No	Particulars	Description
1	Reason for change	Appointment
2	Date & term of appointment	Appointed as Cost Auditor at the Board meeting held today on May 30, 2025 for the Financial Year 2025-2026.
3	Brief Profile	**M/s. Chandra Wadhwa & Co** **Cost Accountants** **(Firm Registration No: 000239)** The firm represents a combination of specialized skills geared to offer sound financial advice and personalized, proactive services. In addition, those associated with the firm are under rigorous training on new functionalities, legal changes, business environment and latest technologies. The primary focus is to help customers to identify, deploy and support the right solution for their business needs. The professionals and process experts bring a deep understanding of business processes and proven track record of productive solutions. At present the Firm has 10+ partners with combined working experience, having an executive team of 35+ personnel to cater to the clients' need.