



UCAL LIMITED

(Formerly UCAL FUEL SYSTEMS LIMITED)

09<sup>th</sup> April 2026

National Stock Exchange of India Ltd Exchange Plaza, 5 <sup>th</sup> Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra(E), Mumbai — 400 051 Stock Code : UCAL	BSE Limited Corporate Relationship Department Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Stock Code: 500464
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Dear Sir/Madam,

**Subject: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

This is to inform you that the Company has received show cause notice from the Assistant Commissioner (ST), Ambattur Assessment Circle. The relevant details pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) are provided at Annexure - 1.

Request you to kindly take the same on record.

Thanking you

Yours faithfully

For UCAL LIMITED

S. NARAYAN  
COMPANY SECRETARY



**Annexure – 1**

Name of the Authority	Assistant Commissioner (ST), Ambattur Assessment Circle, Commercial Tax Department.
Nature and details of the action(s) taken, initiated or order(s) passed	The Company has received the show cause notice to furnish reply along with proof of records / documentary evidence / proof of payment with respect to various discrepancies noticed in the GST returns/statements filed by the Company for FY 2022-23 and FY 2023-24.
Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the Authority.	The Company received the show cause notice on 09.04.2026 from Commercial Tax Department.
Details of the violation(s)/contravention(s) committed or alleged to be committed.	The authorities have alleged that various discrepancies were noticed in the GST returns/statements filed by the Company for the FY 2022-23 and FY 2023-24 with respect to short payment of tax on outward supplies, differences in turnover, short payment of tax under RCM, ITC reversal, Credit notes and E-way bill reconciliation. The Authorities have given an opportunity to the Company for being heard and to file any objections.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible	<p>There is no material impact on the financial, operation or other activities of the Company due to the issuance of this show cause notice.</p> <p>Further, the Company believes that the SCN has no merits, and the Company will be filing detailed reply with facts, figures and justifications to the SCN before the GST Authority within the prescribed timelines with the required evidence substantiating its position.</p>