UCAL LIMITED

(Formerly UCAL FUEL SYSTEMS LIMITED)

12th August 2026

National Stock Exchange of India Ltd Exchange Plaza, 5" 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

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 today viz 12.08.2026 from the State Tax Officer, Audit-I Office of the Joint Commissioner (ST), Ambattur Assessment Circle. The relevant details pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 are provided at **Annexure - 1.**

Request you to kindly take the same on record.

Thanking you

Yours faithfully
For UCAL LIMITED

S NARAYAN Digitally signed by S NARAYAN Date: 2026.08.12 19:22:02 +05'30'

S. NARAYAN
COMPANY SECRETARY

REGD OFFICE : 11 B/2 (S.P), First Cross Road, Ambattur Industrial Estate,
Ambattur, Chennai - 600 058. Tel.No: 044 - 6654 4719
E-mail: ufsl.ho@ucal.com Website: www.ucal.com
CIN: L31900TN1985PLC012343

Annexure – 1

Particulars	**Details**
Name of the listed company	Ucal Limited
Type of communication received	Show cause notice (SCN)
Date of receipt of communication	12-08-2026
Authority from whom communication received	State Tax Officer, AUDIT-I Office of the Joint Commissioner (ST), Ambattur Assessment Circle.
Brief summary of the material contents of the communication received, including reasons for receipt of the communication	The authorities have alleged that various discrepancies were noticed during the GST Audit for the FY 2022-23 with respect to Excesses claim of Input Tax Credit (Import of goods), Credit notes issued on taxable supply, Debit notes issued on taxable supply, Non- GST Supply, Zero Rated Supply (Export), SEZ Supplies without payment of tax, Import Of Goods, ITC Received From ISD, ITC Reversal, Trade payable, Reverse Charge Mechanism, Claim of Ineligible ITC, ITC Difference, Un-reconciled GST Payment, Un-reconciled Input Tax Credit.
Period for which communication would be applicable, if stated	FY 2022-23.
Expected Financial implications on the listed company, if any;	There is no immediate impact on financials, operations or other impact due to this show cause notice at this stage. 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.
Details of any aberrations/ non-compliances identified by the authority in the communication;	None

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Details of any penalty or restriction or sanction imposed pursuant to the communication	Penalty of Rs.6.48 Crores (including interest) demanded in Show Cause Notice
Action (s) taken by listed company with respect to the communication	The Authorities have given an opportunity to the Company of being heard and to file any objections. 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.
Any other relevant information	Nil