UCAL LIMITED

(Formerly UCAL FUEL SYSTEMS LIMITED)

13th 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,

SUB: OUTCOME OF BOARD MEETING HELD TODAY i.e., 13th AUGUST, 2026 - RESULTS

Further to our intimation dated 4th August 2026 and pursuant to Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their meeting held today, i.e.,13th August, 2026, has *inter-alia* approved the Unaudited (Standalone and Consolidated) financial results of the Company for the quarter ended 30th June, 2026.

A copy of the Un-audited Financial Results (Standalone & Consolidated) as per SEBI Format for the quarter ended 30th June, 2026and the Limited Review Report of the Statutory Auditors of the Company (Standalone & Consolidated) for the quarter ended 30th June, 2026 are enclosed pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of Board of Directors commenced at 10.45 A.M and concluded at 12.00 Noon

Kindly take on record the above information.

Thanking You,

Yours faithfully
For Ucal Limited

S NARAYAN Digitally signed by S NARAYAN Date: 2026.08.13 12:06:30 +05'30'

S.Narayan
Company Secretary

Independent Auditors' Limited Review Report on Standalone Unaudited Financial Results of UCAL LIMITED for the quarter ended June 30, 2026 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of **UCAL LIMITED**

Introduction

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of M/s. **UCAL LIMITED** (the 'Company') for the quarter ended June 30, 2026, being submitted by the company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "Listing Regulations"), which has been initialled by us for identification purposes only.

Management Responsibility

2. The Standalone Unaudited Financial Results, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the 'Act') as amended, read with relevant rules notified thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Standalone Unaudited Financial Results based on our review.

Scope of Review

3. We conducted our review of the Standalone Unaudited Financial Results 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 Standalone Unaudited Financial Results are free from material misstatement. A review of interim financial information consists of making inquiries, primarily of the persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

R. SUBRAMANIAN AND COMPANY LLP Chennai 600 004 Chartered Accountants

Conclusion

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Standalone Unaudited Financial Results read with notes thereon, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

***For* R. Subramanian and Company LLP,**
Chartered Accountants,
FRN: 004137S/S200041

R. SUBRAMANIAN AND COMPANY LLP
Chennai
600 004
Chartered Accountants

R. Kumarasubramanian

R. Kumarasubramanian
Partner
ICAI Membership No: 021888
UDIN: 26021888SSNWXU8438

Place: Chennai
Date: August 13, 2026

Independent Auditors' Limited Review Report on Consolidated Unaudited Financial Results of UCAL LIMITED for the quarter ended June 30, 2026 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of **UCAL LIMITED**

Introduction

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s. **UCAL LIMITED** (the 'Company'), its wholly owned subsidiary (the Company and its subsidiary together referred to as the 'Group'), for the quarter ended June 30, 2026 being submitted by the company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "Listing Regulations"), which has been initialled by us for identification purposes only.

Management Responsibility

2. The Consolidated Unaudited Financial Results, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 (the 'Act') as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Consolidated Unaudited Financial Results based on our review.

Scope of Review

3. We conducted our review of the Consolidated Unaudited Financial Results 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 Consolidated Unaudited Financial Results are free from material misstatement. A review of interim financial information consists of making inquiries, primarily of the persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is

R. SUBRAMANIAN AND COMPANY LLP
Chennai
600 004
Chartered Accountants

substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/ 80 /2019 dated July 19, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Consolidated Unaudited Financial Results include the unaudited financial results of the following entities:
   (i) Wholly owned Subsidiary:
   UCAL Polymer Industries Limited
   (ii) Step down Subsidiaries:
   UPIL USA, Inc. (Subsidiary of UCAL Polymer Industries Limited)

Conclusion

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Consolidated Unaudited Financial Results read with notes thereon, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. The Consolidated Unaudited Financial Results include the interim financial results of:

   UCAL Polymer Industries Limited (Wholly-owned Indian subsidiary) whose interim financial results reflect total assets of ₹ 7,737.22 lakhs as at June 30, 2026, total income of ₹ 1,580.39 lakhs, total net loss after tax of ₹ 5.03 lakhs, and total comprehensive loss of ₹ 6.80 lakhs, for the quarter ended on that date as considered in the Consolidated Unaudited Financial Results, which has not been reviewed by us.

R. SUBRAMANIAN AND COMPANY LLP
Chennai
600 004
Chartered Accountants

7. Our conclusion on the Consolidated Unaudited Financial Results, in so far as it relates to such subsidiaries referred to in Paragraph 6 above is based solely on the financial results of the entities submitted to us by the Management and which are said to have been reviewed by the Management.

   Our conclusion on the Consolidated Unaudited Financial Results is not modified in respect of the above matter.

***For* R. Subramanian and Company LLP,**
Chartered Accountants,
FRN: 004137S/S200041

R. SUBRAMANIAN AND COMPANY LLP
Chennai
600 004
Chartered Accountants

R. Kumarasubramanian

R. Kumarasubramanian
Partner
ICAI Membership No: 021888
UDIN: 26021888QKIYQO6910

Place: Chennai
Date: August 13, 2026

UCAL LIMITED (Formerly Known As UCAL Fuel Systems Limited)
Registered Office : 11B/2 (S.P) 1st Cross Road, Ambattur Industrial Estate, Chennai 600058
Tel No -044-66544719; Email-ufsl.ho@ucal.com
Website : www.ucal.com CIN : L31900TN1985PLC012343

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Rs. in Lakhs

S.No	Particulars	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
I.	Revenue From Operations	20,138.47	18,135.06	13,960.10	64,664.34
II.	Other Income	146.75	129.34	119.60	476.09
III.	**Total Income (I + II)**	**20,285.22**	**18,264.40**	**14,079.70**	**65,140.43**
	Expenses				
	(a) Cost of materials consumed	11,360.48	10,301.40	7,193.12	34,676.91
	(b) Purchases of stock-in-trade	888.23	673.98	542.18	3,742.16
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(106.83)	244.38	452.66	242.38
	(d) Employee benefit expenses	1,916.62	1,700.79	1,649.56	6,920.52
	(e) Finance Cost	689.16	417.72	557.42	2,113.39
	(f) Depreciation and amortisation expenses	555.31	631.99	538.42	2,344.12
	(g) Other expenses	4,200.56	3,695.68	3,000.04	13,691.91
IV.	**Total Expenses**	**19,503.53**	**17,665.94**	**13,933.41**	**63,731.39**
V.	**Profit / (Loss) from operations before exceptional items and tax (III - IV)**	**781.69**	**598.46**	**146.29**	**1,409.04**
VI.	**Exceptional items**				
	(a) Statutory impact of New Labour Code	-	-		239.08
	(b) Change Due to Fair Valuation of Investment	-	10,368.27	-	10,368.27
VII.	**Profit / (Loss) before tax (V - VI)**	**781.69**	**(9,769.81)**	**146.29**	**(9,198.31)**
	Tax Expenses				
	(1) Current Tax	200.00	-	-	-
	(2) Deferred Tax	(5.67)	187.20	113.88	478.37
VIII.	**Tax expenses/(Credit)**	**194.33**	**187.20**	**113.88**	**478.37**
IX.	**Profit / (Loss) for the period (VII-VIII)**	**587.36**	**(9,957.01)**	**32.41**	**(9,676.68)**
X.	**Other Comprehensive Income**				
	(a) Items that will not be reclassified to Profit or loss (Net of tax)	-	38.61	-	148.47
	(b) Items that will be reclassified to Profit or loss	-	-	-	-
	Other Comprehensive Income/ (Loss) (Net of Tax)	**-**	**38.61**	**-**	**148.47**
XI.	**Total Comprehensive Income/ (Loss) for the period (IX + X)**	**587.36**	**(9,918.40)**	**32.41**	**(9,528.21)**
XII.	Paid-up Equity Share Capital (of Rs.10/- per share)	2,211.36	2,211.36	2,211.36	2,211.36
XIII.	Reserves (excluding Revaluation Reserves as shown in the audited balance sheet)				25,755.23
XIV.	Number of Equity Shares	221.14	221.14	221.14	221.14
XV.	Earnings per Equity share (Face Value- Rs. 10 per share)				
	(1) Basic (In Rs.)	2.66	(45.03)	0.15	(43.76)
	(2) Diluted (In Rs.)	2.66	(45.03)	0.15	(43.76)

R. SUBRAMANIAN AND COMPANY LLP Chartered Accountants Chennai 600 004

UCAL LIMITED CHENNAI 600 058

UCAL LIMITED (Formerly Known As UCAL Fuel Systems Limited)

Registered Office : 11B/2 (S.P) 1st Cross Road, Ambattur Industrial Estate, Chennai 600058

Tel No- 044-66544719; Email-ufsl.ho@ucal.com

Website: www.ucal.com CIN : L31900TN1985PLC012343

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Rs. in Lakhs

S.No	Particulars	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
I.	Revenue From Operations	20,314.63	23,347.38	19,452.27	83,782.06
II.	Other Income	170.32	156.17	289.51	575.69
III.	**Total Income (I + II)**	**20,484.95**	**23,503.54**	**19,741.78**	**84,357.75**
	Expenses				
	(a) Cost of materials consumed	11,069.02	10,935.23	8,676.00	38,555.84
	(b) Purchases of stock-in-trade	888.23	673.98	542.18	3,742.16
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(180.46)	776.82	503.10	1,316.69
	(d) Employee benefits expenses	2,126.37	3,745.45	4,416.88	16,303.21
	(e) Finance Cost	699.01	636.14	827.96	3,035.32
	(f) Depreciation and amortisation expenses	620.04	918.55	958.55	3,665.72
	(g) Other expenses	4,472.79	5,419.04	4,292.98	18,815.42
IV.	**Total Expenses**	**19,695.00**	**23,105.21**	**20,217.65**	**85,434.35**
V.	**Profit / (Loss) from operations before exceptional items and tax (III - IV)**	**789.95**	**398.34**	**(475.87)**	**(1,076.59)**
VI.	**Exceptional items**				
	(a) Statutory impact of New Labour Code	-	-	-	258.24
	(b) Loss due to dilution	-	1,520.54	-	1,520.54
VII.	**Profit / (Loss) before tax (V - VI)**	**789.95**	**(1,122.20)**	**(475.87)**	**(2,855.38)**
	Tax Expense				
	(1) Current Tax	216.38	56.60	1.00	56.60
	(2) Deferred Tax	(10.09)	136.69	124.12	420.34
VIII.	**Tax expense/(Credit)**	**206.29**	**193.28**	**125.12**	**476.94**
IX.	**Profit / (Loss) for the period (VII-VIII)**	**583.66**	**(1,315.49)**	**(600.99)**	**(3,332.32)**
X.	**Other Comprehensive Income**				
	(a) Items that will not be reclassified to Profit or loss (Net of tax)	-	55.50	-	167.42
	(b) Items that will be reclassified to Profit or loss	(1.77)	124.92	14.58	310.09
	Other Comprehensive Income / (Loss) (Net of tax)	**(1.77)**	**180.43**	**14.58**	**477.51**
XI.	**Total Comprehensive Income/ (Loss) for the period (IX + X)**	**581.89**	**(1,135.06)**	**(586.41)**	**(2,854.81)**
XII.	Paid-up Equity Share Capital (of Rs.10/- per share)	2,211.36	2,211.36	2,211.36	2,211.36
XIII.	Reserves (excluding Revaluation Reserves as shown in the audited balance sheet)				30,404.84
XIV.	Number of Equity Shares	221.14	221.14	221.14	221.14
XV.	Earnings per Equity share (Face Value- Rs. 10 per share)				
	(1) Basic (in Rs.)	2.64	(5.95)	(2.72)	(15.07)
	(2) Diluted (in Rs.)	2.64	(5.95)	(2.72)	(15.07)

R. SUBRAMANIAN AND COMPANY LLP
Chennai 600 004
Chartered Accountants

UCAL LIMITED
CHENNAI 600 058

Notes to Accounts

1. The above Unaudited Financial Results (Standalone and Consolidated) have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of UCAL Limited ("the Company") at the respective meetings held on August 13, 2026.

2. The Company operates only in one segment, i.e., Automotive Components. As such reporting is done on single segment basis.

3. The above Unaudited Financial Results (Standalone and Consolidated) have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind AS) as notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by (Indian Accounting Standards) (Amendment) Rules, 2023 as specified under section 133 of Companies Act, 2013.

4. The figures for the quarter ended March 31, 2026 represent the balancing figures between the audited figures in respect of the full financial year and the unaudited published year- to - date figures up to the third quarter of the financial year which were subjected to limited review.

5. Figures for the previous periods have been regrouped, wherever necessary, to conform to the current period's classification

For UCAL Limited

UCAL LIMITED CHENNAI 600 058

Adithya Srivatsa Jayakar
Deputy Managing Director

Place: Chennai
Date: August 13, 2026

R. SUBRAMANIAN AND COMPANY LLP Chennai 600 004 Chartered Accountants