



24th April 2026

National Stock Exchange of India Ltd Exchange Plaza, 5 th 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.
Nature and details of the action(s) taken, initiated or order(s) passed	The Company has received the show cause notice to furnish invoice wise details of ITC claimed as per 4 A (5) of GSTR 3B along with month of claim and invoice wise details of ITC reversed as per 4 B (2) of GSTR 3B for the year 2023-2024.
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 24.04.2026
Details of the violation(s)/contravention(s) committed or alleged to be committed.	The authorities have alleged that invoice wise details of ITC claimed as per 4 A (5) of GSTR 3B along with month of claim and invoice wise details of ITC reversed as per 4 B (2) of GSTR 3B for the year 2023-2024 has not been furnished. The Authorities have given an opportunity to the Company for being heard.
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 furnish the invoice wise details of ITC claimed as per 4 A (5) of GSTR 3B along with month of claim and invoice wise details of ITC reversed as per 4 B (2) of GSTR 3B for the year 2023-2024 before the GST Authority within the prescribed timelines with the required evidence substantiating its position.</p>