Walker Chandiok & Co LLP

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Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year-to-Date 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 Uni-Abex Alloy Products Limited

1. We have reviewed the accompanying statement of unaudited financial results (the 'Statement') of **Uni-Abex Alloy Products Limited** (the 'Company') for the quarter ended **31 December 2025** and the year-to-date results for the period 1 April 2025 to 31 December 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has 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'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement 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. A review of interim financial information consists of making inquiries, primarily of 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 the 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.

WALKER CHANDIOK & Co LLP ★ MUMBAI ★ CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Shekhawat

Gaurav Shekhawat
Partner
Membership No: 122980

WALKER CHANDIOK & CO LLP ★ MUMBAI ★ CHARTERED ACCOUNTANTS

UDIN: 26122980DXUPQW7544

Place: Mumbai
Date: 12 February 2026

UNI-ABEX ALLOY PRODUCTS LIMITED (CIN No. L27100MH1972PLC015950)
Registered Office: Liberty Building, Sir Vithaldas Thackersey Marg, Mumbai-400 020

A. Statement of unaudited financial results for the quarter and nine months ended 31 December 2025

Sr. No.	Particulars	(Rs. in lakhs, except per share data)					
		Quarter ended			Nine months ended		Year ended
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from operations	4,552.85	5,578.26	4,206.66	14,049.38	13,264.26	19,308.61
	(b) Other income	265.27	168.77	99.54	645.80	479.12	698.15
	Total income	**4,818.12**	**5,747.03**	**4,306.20**	**14,695.18**	**13,743.38**	**20,006.76**
2	**Expenses**						
	(a) Cost of materials consumed	2,674.41	1,854.20	2,003.05	6,581.10	5,300.76	7,095.14
	(b) Changes in inventories of finished goods and work-in-progress	(595.36)	450.38	(452.49)	(609.56)	(50.79)	827.38
	(c) Employee benefits expense	550.61	519.18	387.27	1,520.75	1,066.54	1,433.18
	(d) Finance costs	19.13	13.52	20.83	51.24	58.45	76.23
	(e) Depreciation and amortisation expense	121.09	125.14	124.23	371.72	360.19	498.55
	(f) Other expenses						
	(i) Manufacturing and operating expense (Consumption of stores and spares, power and fuel, job work charges, etc.)	646.60	651.30	710.21	1,895.34	2,108.44	2,783.14
	(ii) Others	698.71	631.39	740.96	1,930.72	2,029.67	2,771.13
	Total expenses	**4,115.19**	**4,245.11**	**3,534.06**	**11,741.31**	**10,873.26**	**15,484.75**
3	**Profit before tax (1-2)**	**702.93**	**1,501.92**	**772.14**	**2,953.87**	**2,870.12**	**4,522.01**
4	**Tax expense**						
	(a) Current tax	169.46	394.88	194.20	775.83	708.38	1,096.50
	(b) Deferred tax charge/(credit)	8.08	(13.37)	3.73	(23.60)	23.35	22.87
	(c) Prior period tax adjustments	(21.62)	-	45.34	(21.62)	45.34	45.34
	Total tax expense	**155.92**	**381.51**	**243.27**	**730.61**	**777.07**	**1,164.71**
5	**Net profit for the period/year (3-4)**	**547.01**	**1,120.41**	**528.87**	**2,223.26**	**2,093.05**	**3,357.30**
6	**Other comprehensive loss (net of taxes)**						
	Items that will not be reclassified to profit or loss:						
	(a) Remeasurement of the defined employee benefit plan - loss	-	-	-	-	-	(25.63)
	(b) Income tax credit relating to the above	-	-	-	-	-	6.45
	Total other comprehensive loss	**-**	**-**	**-**	**-**	**-**	**(19.18)**
7	**Total comprehensive income for the period/year (5+6)**	**547.01**	**1,120.41**	**528.87**	**2,223.26**	**2,093.05**	**3,338.12**
8	**Paid up equity share capital (Face value of Rs. 10 each)**	197.50	197.50	197.50	197.50	197.50	197.50
9	**Other equity**						13,964.41
10	**Earnings per equity share (Face value of Rs. 10 each)**						
	Basic and diluted (Rs.)	27.70*	56.73*	26.78*	112.57*	105.98*	169.99
	*Not annualised						

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MUMBAI
CHARTERED ACCOUNTANTS

UNI ABEX ALLOY PRODUCTS LIMITED
MUMBAI

Uni-Abex Alloy Products Limited

B. Notes to the unaudited financial results for the quarter and nine months ended 31 December 2025

1 The unaudited financial results ('Statement') has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 (the 'Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

2 The above Statement is reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 12 February 2026. The statutory auditors have carried out a limited review of the statement for the quarter and nine months ended 31 December 2025.

3 Considering the nature of operations and the manner in which the chief operating decision maker of the Company reviews the operating results, the Company has concluded that there is only one operating segment "Alloy and Steel Castings" as per Ind-AS 108 "Operating Segments". Accordingly, no separate disclosures of segment information have been made.

4 On 3 October 2025, the Board of Directors has approved the sale of land located in Thane which was classified as investment property. The land is classified as held for sale as at 31 December 2025, as it meets the criteria laid down under Indian Accounting Standard 105, "Non-current Assets Held for Sale and Discontinued Operations". The total consideration amount is Rs 24,423 lakhs, out of which the Company has received an advance amounting Rs 4,885 lakhs on 3 October 2025 and balance consideration shall be received on the completion of transaction.

5 The Company does not have any subsidiary/associate /joint venture, hence consolidated financial results is not applicable to the Company.

6 With effect from 21 November 2025, the Government of India has notified four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating the 29 existing labour laws. The Ministry of Labour and Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and recorded the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The incremental impact consists of ₹ 17 lakhs on account of gratuity and there is no material impact on the long-term compensated absences as at 31 December 2025. This impact is primarily due to change in definition of "wages" as per the new Labour code. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

For Uni-Abex Alloy Products Limited

UNI ABEX ALLOY PRODUCTS LIMITED MUMBAI

WALKER CHANDIOK & CO LLP CHARTERED ACCOUNTANTS MUMBAI

Place: Mumbai
Date : 12 February 2026

F.D. Neterwala
Chairman
DIN: 00008332