Annexure 1

Walker Chandiok & Co LLP

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Independent Auditor's Review Report on Unaudited Quarterly Financial Results of the Company pursuant to 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 **30 June 2026**, 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.

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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

Murad D. Daruwalla
Partner
Membership No: 043334

UDIN: 26043334EKKUPA4264

Place: Mumbai
Date: 06 August 2026

WALKER CHANDIOK & Co LLP
MUMBAI
CHARTERED ACCOUNTANTS

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 ended 30 June 2026

(Rs. in lakhs, except per share data)

Sr. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		(Unaudited)	(Unaudited) (Refer note 4)	(Unaudited)	(Audited)
1	**Income**				
	(a) Revenue from operations	4,103.25	7,829.03	3,918.27	21,878.41
	(b) Other income	681.20	303.93	211.76	949.73
	Total income	**4,784.45**	**8,132.96**	**4,130.03**	**22,828.14**
2	**Expenses**				
	(a) Cost of materials consumed	2,933.41	3,151.26	2,052.49	9,732.36
	(b) Changes in inventories of finished goods and work-in-progress	(1,417.69)	(23.13)	(464.58)	(632.69)
	(c) Employee benefits expense	540.16	530.43	450.96	2,051.18
	(d) Finance costs	16.47	19.01	18.59	70.25
	(e) Depreciation and amortisation expense	120.30	131.74	125.49	503.46
	(f) Other expenses				
	(i) Manufacturing and operating expense (Consumption of stores and spares, power and fuel, job work charges, etc.)	913.95	929.73	597.44	2,825.07
	(ii) Others	704.05	816.95	600.62	2,747.67
	Total expenses	**3,810.65**	**5,555.99**	**3,381.01**	**17,297.30**
3	**Profit before exceptional item and tax (1-2)**	**973.80**	**2,576.97**	**749.02**	**5,530.84**
4	**Exceptional item - gain (refer note no 6)**	**-**	**27,353.05**	**-**	**27,353.05**
5	**Profit before tax (3+4)**	**973.80**	**29,930.02**	**749.02**	**32,883.89**
6	**Tax expense**				
	(a) Current tax	197.41	4,152.31	211.49	4,928.14
	(b) Deferred tax charge/(credit)	50.94	14.76	(18.31)	(8.84)
	(c) Prior period tax adjustments	-	-	-	(21.62)
	Total tax expense	**248.35**	**4,167.07**	**193.18**	**4,897.68**
7	**Net profit for the period/year (5-6)**	**725.45**	**25,762.95**	**555.84**	**27,986.21**
8	**Other comprehensive income (net of taxes)**				
	Items that will not be reclassified to profit or loss:				
	(a) Remeasurement of the defined employee benefit plan - gain	-	3.63	-	3.63
	(b) Income tax charge relating to the above	-	(0.91)	-	(0.91)
	Total other comprehensive income	**-**	**2.72**	**-**	**2.72**
9	**Total comprehensive income for the period/year (7+8)**	**725.45**	**25,765.67**	**555.84**	**27,988.93**
10	**Paid up equity share capital (Face value of Rs. 10 each)**	197.50	197.50	197.50	197.50
11	**Other equity**				41,262.09
12	**Earnings per equity share (Face value of Rs. 10 each)**				
	Basic and diluted (Rs.)	36.73*	1,304.45*	28.14*	1,417.02
	*Not annualised				

UNI ABEX ALLOY PRODUCTS LIMITED MUMBAI

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Uni-Abex Alloy Products Limited

B. Notes to the unaudited financial results for the quarter ended 30 June 2026

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 6 August 2026. The statutory auditors have carried out a limited review of the statement for the quarter ended 30 June 2026.

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 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures for the year then ended and the year to date figures up to the end of third quarter of said financial year which were subjected to a limited review.

5 The Board of Directors had recommended final equity dividend of Rs. 40 per share (400% of the face value of Rs.10 each) for the financial year 2025-26. Further, the Board of Directors have also recommended a special dividend on account of Thane land sale of Rs. 60 per share (600% of the face value of Rs. 10 each). Accordingly, the total dividend recommended by the Board for the financial year 2025-26 aggregates to Rs. 100 per share (1000% of the face value of Rs. 10 each). The payment of dividend is subject to shareholders approval in the upcoming Annual General Meeting.

6 During the previous quarter and year ended 31 March 2026, the Company had disposed of its investment property situated at Thane, Maharashtra for a total consideration of Rs. 28,019.42 lakhs. An exceptional gain of Rs. 27,353.05 lakhs has been recognised after deducting selling expenses of Rs. 653.65 lakhs and the carrying value of the investment property amounting to Rs.12.72 lakhs. The Company has presented this gain on sale as 'exceptional items' as per Ind AS 1, Presentation of Financial Statements read with Schedule III to the Companies, Act 2013.

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

WALKER CHANDIOK & CO LLP
MUMBAI
CHARTERED ACCOUNTANTS

UNI ABEX ALLOY PRODUCTS LIMITED
MUMBAI

For Uni-Abex Alloy Products Limited

F.D. Neterwala
Chairman
DIN: 00008332

Place: Mumbai
Date : 6 August 2026