



14.02.2025

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,

**SUB: OUTCOME OF BOARD MEETING HELD TODAY i.e., 14TH FEBRUARY, 2025
– RESULTS**

Pursuant to the provisions of Regulation 30 of the SEBI (LODR) Regulations, 2015, we provide below the outcome of the meeting of the Board of Directors held today (i.e.) **February 14, 2025:**

Integrated Filing (Financial) for the Third Quarter and Nine months ended December 31, 2024:

The Board of Directors of the Company at their meeting held today, i.e., 14th February, 2025, has *inter-alia* approved the Unaudited (Standalone and Consolidated) financial results of the Company for the quarter and nine months ended 31st December, 2024.

Pursuant to Regulation 10(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, NSE Circular No. NSE/CML/2025/02 dated January 02, 2025, and BSE Circular No. 20250102-4 dated January 02, 2025, please find enclosed the following:

- The Unaudited Financial Results (Standalone and Consolidated) along with the Limited Review Report from the Statutory Auditors of the Company, for the third Quarter and nine months ended December 31, 2024, duly reviewed by the Audit Committee at their meeting held today (i.e.) on February 14, 2025 and approved by the Board of Directors, in their meeting held today, are attached herewith as **Annexure-A**.
- Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc., are attached herewith as **Annexure-A1**.

- c. Format for disclosing outstanding default on Loans and Debt Securities, are attached herewith as **Annexure-A2**.

The meeting of Board of Directors commenced at 11.00 A.M and concluded at 12.40 P.M

Kindly take on record the above information.

Thanking You,

Yours faithfully
For Ucal Limited

S.Narayan
Company Secretary

Encl: as above

R.SUBRAMANIAN AND COMPANY LLP

CHARTERED ACCOUNTANTS

LLPIN: AAG-3873

Tel: 044-24992261 / 24991347 | info@rscompany.co.in | www.rscompany.co.in

Independent Auditors' Limited Review Report on Unaudited Standalone Financial Results of UCAL LIMITED (Formerly Known as UCAL FUEL SYSTEMS LIMITED) for the quarter and nine months ended December 31, 2024 pursuant to the Regulation 33 of the SEBI (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 Unaudited Standalone Financial Results of M/s. UCAL LIMITED (herein after referred to as 'the Company'), for the quarter and nine months ended December 31, 2024 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (the "Listing Regulations"), which has been initialled by us for identification purposes.

Management Responsibility

2. The Unaudited Standalone Financial Results, 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 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 Unaudited Standalone Financial Results based on our review.

Scope of Review

3. We conducted our review of the Unaudited Standalone 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 Unaudited Standalone Financial Results is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the persons responsible for financial and accounting matters, applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently

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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.

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 Unaudited Standalone Financial Results read with notes thereon, prepared in accordance with applicable Indian accounting standards specified under section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

5. We draw attention to the following matter specified in the Notes to the Unaudited Standalone Financial Results:
 - (i) Note No.4, with regard to pending RBI approval for the write-off of trade receivables and loans & advances due from UCAL Holdings Inc., USA (Previously AMTEC Precision Products Inc.) and the provision for impairment made with respect to investment in UCAL Holdings Inc., USA subsequently.

Our opinion on the Unaudited Standalone Financial Results is not modified in respect of the above matter.

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

R. Kumarasubramanian
R. Kumarasubramanian
Partner
Membership No. - 021888
UDIN: 25021888BMMBIF9842



Place: Chennai

Date: February 14, 2025

R.SUBRAMANIAN AND COMPANY LLP
CHARTERED ACCOUNTANTS
LLPIN: AAG-3873

Tel: 044-24992261 / 24991347 | info@rscompany.co.in | www.rscompany.co.in

Independent Auditors' Limited Review Report on Unaudited Consolidated Financial Results of UCAL LIMITED (Formerly known as UCAL FUEL SYSTEMS LIMITED) for the quarter and nine months ended December 31, 2024 pursuant to the Regulation 33 of the SEBI (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 Unaudited Consolidated Financial Results of M/s. UCAL LIMITED (herein after referred to as "the Company"), its two wholly owned subsidiaries (the Company and its subsidiaries together referred to as "the Group"), for the quarter and nine months ended December 31, 2024 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), which has been initialled by us for identification purposes.

Management Responsibility

2. The Unaudited Consolidated Financial Results, 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 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 Unaudited Consolidated Financial Results based on our review.

Scope of Review

3. We conducted our review of the Unaudited Consolidated 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 Unaudited Consolidated Financial Results is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and

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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/CMDI/44/2019 dated March 29,2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Unaudited Consolidated Financial Results include the unaudited financial results of the following entities:
 - (i) Wholly owned Subsidiaries:
 - (a) UCAL Holdings Inc., USA (Previously AMTEC Precision Products Inc.,)
 - (b) UCAL Polymer Industries Limited
 - (ii) Subsidiaries
 - (a) Subsidiaries of UCAL Holdings Inc., USA (Previously AMTEC Precision Products Inc.,)
 - UCAL Systems Inc., (Previously North American Acquisition Corporation, USA)
 - AMTEC Moulded Products Inc., USA
 - (b) Subsidiary of UCAL Polymer Industries Limited
 - UPIL USA, Inc.

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 Statement, prepared in accordance with applicable Indian Accounting Standard specified under section 133 of the Companies Act, 2013 read with relevant circular/rules notified thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter

6. We draw attention to the following matter specified in the Notes to the Unaudited Consolidated Financial Results:
 - (i) Note No.4, with regard to pending RBI approval for the write-off of trade receivables and loans & advances due from UCAL Holdings Inc., USA (Previously AMTEC Precision Products Inc.) and the provision for impairment made with respect to investment in UCAL Holdings Inc., USA subsequently.



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

Other Matters

7. The Unaudited Consolidated Financial Results include the interim financial results of:
- (i) UCAL Holdings Inc., (Wholly-owned Foreign Subsidiary) whose interim financial results reflect total assets of 18,907.20 lakhs as at December 31, 2024, total income of 18,299.18 lakhs, total net loss after tax of 1,960.54 lakhs, and total comprehensive loss of 1,790.05 lakhs for the quarter and nine months ended on that date as considered in the Unaudited Consolidated Financial Results, which has not been reviewed by other auditors.
- (ii) UCAL Polymer Industries Limited (Wholly-owned Indian subsidiary) whose interim financial results reflect total assets of 7,158.56 lakhs as at December 31, 2024, total income of 3,460.04 lakhs, total net loss after tax of 36.55 lakhs, and total comprehensive loss of 8.37 lakhs, for the quarter and nine months ended on that date as considered in the Unaudited Consolidated Financial Results, which has not been reviewed by us.
8. Our conclusion on the Unaudited Consolidated Financial Results, in so far as it relates to such subsidiaries referred to in Paragraph 7 above respectively 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 Unaudited Consolidated Financial Results is not modified in respect of the above matters.

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

R. Kumarasubramanian

R. Kumarasubramanian
Partner

Membership No. - 021888

UDIN: 25021888BMMB1G2076

Place: Chennai

Date: February 14, 2025



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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2024

Rs. in Lakhs

S.No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
I.	Revenue From Operations	15,035.65	15,443.64	12,802.30	43,266.07	36,850.72	48,248.34
II.	Other Income	1,633.05	2.75	48.69	1,691.62	114.10	564.47
III.	Total Income (I + II)	16,668.70	15,446.39	12,850.99	44,957.69	36,964.82	48,812.81
	Expenses						
	(a) Cost of materials consumed	7,258.02	7,458.93	6,582.22	21,734.53	18,326.91	23,816.96
	(b) Purchases of stock-in-trade	1,823.11	1,797.51	1,610.33	4,930.06	4,115.76	4,940.93
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(117.14)	(150.57)	(340.88)	(897.93)	(371.91)	(603.86)
	(d) Employee benefits expense	2,172.91	2,102.58	1,889.05	6,201.57	5,619.13	7,508.84
	(e) Finance Cost	482.42	614.86	353.50	1,752.11	1,373.83	1,752.55
	(f) Depreciation and amortisation expense	583.98	531.70	474.18	1,664.82	1,329.38	1,822.78
	(g) Other expenses	2,499.21	2,355.74	1,977.35	6,751.80	5,950.85	7,875.25
IV.	Total Expenses	14,702.51	14,710.75	12,545.76	42,136.96	36,343.94	47,113.45
V.	Profit / (Loss) from operations before exceptional items and tax (III - IV)	1,966.19	735.64	305.23	2,820.73	620.88	1,699.36
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit / (Loss) before tax (V - VI)	1,966.19	735.64	305.23	2,820.73	620.88	1,699.36
	Tax Expense						
	(1) (i) Current Tax	-	-	53.33	-	111.21	-
	(ii) Tax Expenses relating to Previous years	-	-	-	-	-	(727.78)
	(2) Deferred Tax	158.26	188.60	63.59	420.46	92.80	40.30
	(3) Remeasurement of Deferred Tax on account of New Tax Regime	-	-	-	-	-	2,270.88
VIII.	Tax expense/(Credit)	158.26	188.60	116.92	420.46	204.01	1,583.40
IX.	Profit / (Loss) for the period (VII-VIII)	1,807.92	547.04	188.31	2,400.27	416.87	115.96
X.	Other Comprehensive Income/ (Loss) (Net of Tax)	-	-	-	-	-	(24.17)
XI.	Total Comprehensive Income/ (Loss) for the period	1,807.92	547.04	188.31	2,400.27	416.87	91.79
XII.	Paid-up Equity Share Capital (of Rs.10/- per share)	2,211.36	2,211.36	2,211.36	2,211.36	2,211.36	2,211.36
XIII.	Reserves (excluding Revaluation Reserves as shown in the audited balance sheet)				35,607.12	33,531.92	33,206.85
XIV.	Number of Equity Shares	221.14	221.14	221.14	221.14	221.14	221.14
XV.	Earnings per Equity share (Face Value- Rs. 10 per share)						
	(1) Basic (In Rs.)	8.18	2.47	0.85	10.85	1.89	0.52
	(2) Diluted (In Rs.)	8.18	2.47	0.85	10.85	1.89	0.52

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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-ufs.lho@ucal.com							
Website: www.ucal.com CIN : L31900TN1985PLC012343							
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024							
Rs. in Lakhs							
S.No	Particulars	Quarter Ended			Nine months Ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
I.	Revenue From Operations	20,330.39	21,302.21	18,729.47	60,339.87	54,608.83	72,314.67
II.	Other Income	1,542.88	114.70	329.92	1,941.62	733.94	1,027.89
III.	Total Income (I + II)	21,873.27	21,416.91	19,059.40	62,281.48	55,342.77	73,342.56
	Expenses						
	(a) Cost of materials consumed	8,779.68	9,457.15	8,459.79	26,887.11	23,821.50	33,699.64
	(b) Purchases of stock-in-trade	1,823.11	1,797.51	1,610.33	4,930.06	4,115.76	4,940.93
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(141.15)	(426.86)	(524.08)	(1,239.92)	(410.76)	(732.82)
	(d) Employee benefits expense	4,705.97	4,635.17	4,516.40	13,783.72	12,993.73	15,897.06
	(e) Finance Cost	671.34	802.48	485.19	2,341.62	1,817.50	2,443.18
	(f) Depreciation and amortisation expense	1,058.42	988.82	1,000.79	3,057.52	2,887.74	3,338.41
	(g) Other expenses	4,196.30	3,898.02	3,442.37	11,640.94	10,551.45	14,640.47
IV.	Total Expenses	21,093.66	21,152.29	18,990.80	61,401.04	55,776.89	74,226.87
V	Share of profit/(loss) of associate company	-	-	-	-	-	(0.86)
VI	Profit / (Loss) from operations before exceptional items and tax (III - IV + V)	779.61	264.62	68.60	880.45	(434.13)	(885.17)
VII	Exceptional items	-	-	-	-	-	-
VIII.	Profit / (Loss) before tax (VI - VII)	779.61	264.62	68.60	880.45	(434.13)	(885.17)
	Tax Expense						
	(1) (i) Current Tax	(9.76)	28.00	90.22	36.24	233.02	64.34
	(ii) Tax Expenses relating to Previous years	-	-	-	-	-	(717.78)
	(2) Deferred Tax	156.97	187.88	65.56	414.41	53.47	23.29
	(3) Remeasurement of Deferred Tax on account of New Tax Regime	-	-	-	-	-	2,270.88
IX.	Tax expense/(Credit)	147.21	215.88	155.78	450.65	286.49	1,640.74
X	Profit / (Loss) for the period (VIII-IX)	632.40	48.74	(87.18)	429.79	(720.62)	(2,525.91)
XI	Other Comprehensive Income / (Loss) (Net of Tax)	184.72	7.18	8.38	198.68	355.42	748.64
XII	Total Comprehensive Income/ (Loss) for the period	817.11	55.92	(78.80)	628.47	(365.21)	(1,777.26)
XIII.	Paid-up Equity Share Capital (of Rs.10/- per share)	2,211.36	2,211.36	2,211.36	2,211.36	2,211.36	2,211.36
XIV	Reserves (excluding Revaluation Reserves as shown in the audited balance sheet)				35,534.70	36,318.29	34,906.27
XV	Number of Equity Shares	221.14	221.14	221.14	221.14	221.14	221.14
XVI	Earnings per Equity share (Face Value- Rs. 10 per						
	(1) Basic (in Rs.)	2.86	0.22	(0.39)	1.94	(3.26)	(11.42)
	(2) Diluted (in Rs.)	2.86	0.22	(0.39)	1.94	(3.26)	(11.42)

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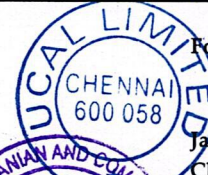
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NOTES

- 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 at the respective meetings held on February 14 , 2025
- 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 (IndAS) 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 During the year 2017-18, the company wrote off Rs. 2,854.06 Lakhs of Trade Receivables and Rs.12,337.79 Lakhs of loan receivable from Ucal Holding Inc.(USA), (Previously Amtec Precision Products Inc.), a wholly owned subsidiary of Ucal Limited. Further, during the year 2019-20, the company provided for impairment amounting to Rs. 10,509 lakhs against investment in Ucal Holding Inc.(USA). The company is awaiting approval from RBI for the said write offs and impairment provision.
- 5 Interest payable in accordance with Section 15 of the MSMED Act, 2006 (and rules made thereunder as amended), to the vendors for outstanding balances remaining unpaid beyond the stipulated period, has been computed based on the MSME list provided by the Company. However, we were unable to ascertain any potential interest obligations owed to micro and small enterprises as per Section 15 of the MSMED Act, 2006 (and rules made thereunder as amended), in respect of payments made during the period and nine months ending 31st December 2024 that exceeded the stipulated period.
- 6 The name of the Company has changed from UCAL Fuel Systems Limited to UCAL LIMITED with the approval of the Registrar of Companies, Chennai with effect from June 26, 2023.
- 7 The company during the quarter ending 31st December 2024 has disposed of a plant located at Gurugram consisting of land, building, furniture and fittings as the plant remained idle since 2013. The net gain on said sale of the property aggregating to Rs.1,541.61 Lakhs has been disclosed as part of Other Income in the statement of Profit and loss for the Quarter Ended 31st December 2024.
- 8 Both long-term and short-term provisions include amounts set aside,based on estimates for gratuity and compensated absences as part of employee benefit obligations. However, final adjustments will be made based on the actuarial valuation to be obtained by the end of the financial year 2024-25.
- 9 Figures for the previous periods have been regrouped, wherever necessary, to conform to the current period's classification.

Place : Chennai

Date : February 14 , 2025



For UCAL Limited

Jayakar Krishnamurthy

Chairman & Managing Director



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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – NOT APPLICABLE

Statement on deviation / variation in utilisation of funds raised						
Name of listed entity						
Mode of Fund Raising	Public Issues / Rights Issues / Preferential Issues / QIP / Others					
Date of Raising Funds						
Amount Raised						
Report filed for Quarter ended						
Monitoring Agency	applicable / not applicable					
Monitoring Agency Name, if applicable						
Is there a Deviation / Variation in use of funds raised	Yes / No					
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders						
If Yes, Date of shareholder Approval						
Explanation for the Deviation / Variation						
Comments of the Audit Committee after review						
Comments of the auditors, if any						
Objects for which funds have been raised and where there has been a deviation, in the following table						
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation / Variation for the Quarter according to applicable object	Remarks, if any
Deviation or variation could mean: (a) Deviation in the objects or purposes for which the funds have been raised or (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc. Name of Signatory Designation						



C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S.No.	Particulars	In INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	125.19
A	Total amount outstanding as on date-31/12/2024	125.19
B	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities - NCDs	41.55
A	Total amount outstanding as on date-31/12/2024	41.55
B	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	166.74

