



Uni Abex Alloy Products Limited

12th February, 2026

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400 001

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held on 12th February, 2026

Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In continuation to our letter dated 30th January, 2026, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. on 12th February, 2026 at 04:15 p.m. and concluded at 06:20 p.m. has approved the Unaudited Financial Results of the Company for the 3rd quarter and nine months ended 31st December, 2025 pursuant to Regulation of 33 of SEBI (Listing Obligations & Disclosure Requirements), Regulations 2015. The copy of the Financial Results along with the Limited Review Report by Statutory Auditors of the Company is attached.

The outcome of the meeting and the results are also made available at the website of the Company at www.uniabex.com

This is for your information and records.

Thanking you

Yours faithfully,
For Uni Abex Alloy Products Limited

Bhautesh Shah
Company Secretary & Compliance Officer

Encl: As above

 Regd. Office: Liberty Building, Sir Vithaldas Thackersey Marg, Mumbai-400020, Tel.: +91-22-22084436
Factory: Plot No: 583 & 584-A, Belur Industrial Area, Dharward, Karnataka-580011, India.

 +91 0836-2971320/0836-2971321

 +91-22-22082113

 For general query: info@uniabex.com
Investor query: companysecretary@uniabex.com

 www.uniabex.com



A Neterwala Group Company

CIN:L27100MH1972PLC015950

Walker Chandiook & Co LLP

16th Floor, Tower III,
One International Center,
S B Marg, Prabhadevi (W),
Mumbai - 400013
Maharashtra, India
T +91 22 6626 2600

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.



Uni-Abex Alloy Products Limited

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)

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



Gaurav Shekhawat

Partner

Membership No: 122980



UDIN: 26122980DXUPQW7544

Place: Mumbai

Date: 12 February 2026

Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Goa, Gurugram, Hyderabad, Indore, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

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						



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

Place: Mumbai
Date : 12 February 2026



A handwritten signature in blue ink, consisting of a stylized 'F' followed by a horizontal line and a small flourish.

F.D. Neterwala
Chairman
DIN: 00008332