



# Uniphos Enterprises Limited

CIN: L24219GJ1969PLC001588

27<sup>th</sup> May, 2026

The Corporate Relationship Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, MUMBAI - 400 001 <b>SECURITY ID - 500429</b>	Listing Department National Stock Exchange of India Ltd. Exchange Plaza, C/1, Block G, Bandra Kurla Complex, Bandra (East) MUMBAI 400 051 <b>SYMBOL: UNIENTER</b>
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Sir/Madam,

- SUB.: (1) Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2026.**  
**(2) Recommendation of Dividend on Equity Shares.**  
**(3) Intimation of Re-appointment of Internal Auditors of the Company.**  
**(4) Intimation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("SEBI LODR Regulations") (a) Superannuation of Mr. K. M. Thacker and (b) appointment of Mr. Amit Jain as Company Secretary and Compliance Officer of Uniphos Enterprises Limited.**  
**(5) Intimation of change in Key Managerial Personnel authorized under Regulation 30(5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

We wish to inform you that at the meeting of the Board of Directors of the Company ("Board") held today i.e., on Wednesday, 27<sup>th</sup> May, 2026, the Board has, *inter alia*:

- (1) Considered and approved the audited financial results of the Company for the quarter and year ended 31<sup>st</sup> March, 2026. The said audited financial results were reviewed by the Audit Committee and thereafter approved by the Board.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), statement showing the Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2026 along with Statement of Cash Flow, Statement of Assets and Liabilities and Auditor's Report of the Statutory Auditors of the Company are attached herewith.

The statutory auditors have issued an unmodified audit report on the financial results. Pursuant to the proviso to Regulation 33(3)(d) of the SEBI LODR Regulations, the Board declares that the above Auditor's Report is with unmodified opinion with respect to the aforesaid Audited Financial Results of the Company. A declaration signed by Chief Financial Officer of the Company is attached here with.

- (2) Recommended dividend of ₹ 3.50 (i.e., 175%) per equity share on equity shares of face value of ₹2/- each for the financial year ended 31<sup>st</sup> March, 2026, subject to deduction of tax at source and approval of members at the ensuing 57<sup>th</sup> Annual General Meeting ("AGM"). The dividend will be paid to the shareholders within 30 days of the AGM.
- (3) Pursuant to Regulations 30 of the SEBI LODR Regulations read with Schedule III Part A Para A, we would like to inform that on the recommendation of the Audit Committee, the Board of Directors approved the re-appointment of M/s. Shah A P & Associates, Practising Chartered Accountants, Mumbai (Firm Registration No. 157129W) as Internal Auditors of the Company for the Financial Year 2026-27.

The disclosure of information pursuant to Regulation 30 read with Schedule III Part A Para A (7) of the SEBI LODR Regulations and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 is attached herewith as **Annexure A**.

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# Uniphos Enterprises Limited

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- (4) In terms of Regulation 30 of SEBI LODR Regulations, intimation be and is hereby given that Mr. K. M. Thacker, Company Secretary and Compliance Officer superannuates from the services of the Company on the close of business hours on June 03, 2026, after completing a marathon career of fifty years. Consequently, he also ceases to be the Company's Key Managerial Personnel ("KMP") and Senior Management Personnel ("SMP") on the close of business hours on June 03, 2026. The Board of Directors places on record its appreciation for valuable contribution made by Mr. K. M. Thacker. Further, based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company has at its meeting held on May 27, 2026, approved appointment of Mr. Amit Jain (Membership No. ACS-37744) as the Company Secretary (Key Managerial Personnel and Senior Management Personnel), who will also be the Compliance Officer for the purpose of Regulation 6 of SEBI (LODR) Regulations, effective June 04, 2026. Mr. Amit Jain has more than 18 years of experience in Company Secretarial and Compliance area and has worked with Larsen & Toubro Group and Chambal Fertilisers and Chemicals Limited.

The disclosure of information pursuant to Regulation 30 read with Schedule III Part A Para A (7) of the SEBI LODR Regulations and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 is attached herewith as **Annexure A**.

- (5) Pursuant to Regulation 30(5) of SEBI LODR Regulations, we wish to inform you that the following Key Managerial Personnel are authorized for the purpose of determining the materiality of an event or information and for the purpose of making disclosures to stock exchanges under Regulation 30(5) of SEBI Listing Regulations with effect from June 4, 2026.

The contact details of Key Managerial Personnel authorized under Regulation 30(5) of the SEBI Listing Regulations are given below:-

Sr. No.	Name	Designation	Contact details
1.	Mrs. Sandra Rajnikant Shroff	Managing Director	Phone: +91-22-7152 8000 Email: <a href="mailto:shroffsr@upl-ltd.com">shroffsr@upl-ltd.com</a>
2.	Mr. Bipin P. Chheda	Chief Financial Officer	Phone: +91-22 6123 3521 Email: <a href="mailto:chhedabp@upl-ltd.com">chhedabp@upl-ltd.com</a>
3.	Mr. Amit Jain	Company Secretary & Compliance Officer <i>Effective June 04, 2026</i>	Phone: +91-22-7152 8000 Email: <a href="mailto:amit.jain@packfusion.com">amit.jain@packfusion.com</a>
4.	Mr. K. M. Thacker	Company Secretary & Compliance Officer <i>Till the close of business hours on June 03, 2026</i>	Phone: +91-22-7152 8000 Email: <a href="mailto:thackerkm@upl-ltd.com">thackerkm@upl-ltd.com</a>

The aforesaid information is also being disclosed on the website of the Company <https://www.uelonline.com/>

The Board Meeting commenced at 3.45 p.m. and concluded at 5.40 p.m.

We request you to take the same on your record.

Thanking you,

Yours faithfully,

for **UNIPHOS ENTERPRISES LIMITED**



Sandra Rajnikant Shroff  
Managing Director  
(DIN: 00189012)

Attached as above



# Uniphos Enterprises Limited

CIN: L24219GJ1969PLC001588

## ANNEXURE-A

The disclosure of information pursuant to Regulation 30 read with Schedule III Part A Para A (7) of the SEBI (LODR) Regulations, 2015 and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Sr. No	Particulars	Re-appointment of Internal Auditors	Superannuation of Mr. K. M. Thacker	Appointment of Mr. Amit Jain as the Company Secretary and Compliance Officer
1.	Reason for change viz. re-appointment, superannuation, appointment, resignation, removal, death or otherwise;	The Board of Directors at its meeting held on Wednesday, 27 <sup>th</sup> May, 2026 approved the re-appointment of M/s. Shah A P & Associates, a Firm of Practising Chartered Accountants, Mumbai (Firm Registration No. 157129W) as Internal Auditors of the Company for the Financial Year 2026-27.	The Board of Directors of the Company has at its meeting held on May 27, 2026 has noted the superannuation of Mr. K. M. Thacker, Company Secretary and Compliance Officer (KMP & SMP) superannuates from the services of the Company on the close of business hours on June 03, 2026	The Board of Directors of the Company has at its meeting held on May 27, 2026, approved appointment of Mr. Amit Jain (Membership No. ACS-37744) as the Company Secretary (KMP & SMP), who will also be the Compliance Officer for the purpose of Regulation 6 of SEBI (LODR) Regulations
2.	Date of re-appointment/appointment / cessation (as applicable) & term of appointment;	<b>Date of re-appointment</b> – 27 <sup>th</sup> May, 2026  <b>Term of appointment</b> – For the Financial Year 2026-27, commencing from April 1, 2026, to March 31, 2027.	Close of business hours on June 3, 2026	<b>Date of appointment</b> – With effect from June 4, 2026  <b>Term of appointment</b> – As per employment terms of the Company.
3.	Brief profile (in case of re-appointment / appointment);	M/s. Shah A P & Associates, Chartered Accountants, consists of a team of experienced professionals having over 20+ years of cumulative experience. The firm currently has a team strength of 20+ experienced employees and along with its strategic partners, offers integrated and end-to-end services pertaining to the regulatory and consulting requirements of a customer, all in a single unit.	Not applicable	Mr. Amit Jain has more than 18 years of experience in Company Secretarial and Compliance area and has worked with Larsen & Toubro Group and Chambal Fertilisers and Chemicals Limited.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not applicable	Not applicable	Not applicable



# Uniphos Enterprises Limited

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27<sup>th</sup> May, 2026

<p>The Corporate Relationship Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, MUMBAI - 400 001</p> <p><b><u>SECURITY ID – 500429</u></b></p>	<p>Listing Department National Stock Exchange of India Ltd. Exchange Plaza, C/1, Block G, Bandra Kurla Complex, Bandra (East) MUMBAI 400 051</p> <p><b><u>SYMBOL: UNIENTER</u></b></p>
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Sir/Madam,

**SUB.: DECLARATION PURSUANT TO REGULATION 33(3)(d) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.**

Pursuant to the proviso to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that M/s. B S R & Co. LLP, Chartered Accountants, the statutory auditors of the Company have issued the audit report with respect to the Audited Financial Results of the Company for the year ended 31<sup>st</sup> March, 2026 with unmodified opinion.

Thanking you,

Yours faithfully,  
for UNIPHOS ENTERPRISES LIMITED

**Bipin P. Chheda**  
Chief Financial Officer



# BSR & Co. LLP

Chartered Accountants

14th Floor, Central B Wing and North C Wing  
Nesco IT Park 4, Nesco Center  
Western Express Highway  
Goregaon (East), Mumbai – 400 063, India  
Telephone: +91 (22) 6257 1000  
Fax: +91 (22) 6257 1010

## Independent Auditor's Report

### To the Board of Directors of Uniphos Enterprises Limited

### Report on the audit of the Annual Financial Results

#### Opinion

We have audited the accompanying annual financial results of Uniphos Enterprises Limited (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information for the year ended 31 March 2026.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

#### Management's and Board of Directors' Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



BSR & Co. LLP (a partnership firm with Registration No. BA61223) converted into BSR & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8161) with effect from October 14, 2013

Registered Office:

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

## Independent Auditor's Report (Continued)

### Uniphos Enterprises Limited

In preparing the annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matter

The annual financial results include the results for the quarter ended 31 March 2026 being the



B S R & Co. LLP

**Independent Auditor's Report (Continued)**

**Uniphos Enterprises Limited**

balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For B S R & Co. LLP

*Chartered Accountants*

Firm's Registration No.:101248W/W-100022

  
**Tarun Kinger**  
*Partner*

Membership No.: 105003

UDIN:26105003BFDNMR1069

Mumbai

27 May 2026

**Uniphos Enterprises Limited**

CIN : L24219GJ1969PLC001588

Regd. Off : 11, G. I. D. C., Vapi, Dist.Valsad - 396195, Gujarat.

( INR Lakhs)

Statement of audited financial results for the quarter and year ended 31 March 2026						
Particulars	Quarter ended			Year ended		
	31 March 2026 (Unaudited) (Refer note 3)	31 December 2025 (Unaudited)	31 March 2025 (Unaudited) (Refer note 3)	31 March 2026 (Audited)	31 March 2025 (Audited)	
1	Revenue from operations	2,614.47	-	7,290.28	3,200.27	11,151.13
2	Other Income	40.45	13.34	20.55	2,522.94	611.83
3	<b>Total Income</b>	<b>2,654.92</b>	<b>13.34</b>	<b>7,310.83</b>	<b>5,723.21</b>	<b>11,762.96</b>
4	Expenses					
	(a) Cost of materials consumed		-	-		-
	(b) Purchase of stock-in-trade	2,590.02	-	7,247.77	3,170.02	11,070.91
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expense	35.97	39.80	43.48	144.54	136.60
	(e) Finance costs	-	-	-	-	131.72
	(f) Depreciation and amortisation expenses	17.11	17.11	18.87	68.43	75.47
	(g) Other expenses	70.67	57.44	158.27	257.69	325.58
	<b>Total expenses</b>	<b>2,713.77</b>	<b>114.35</b>	<b>7,468.39</b>	<b>3,640.68</b>	<b>11,740.28</b>
5	<b>(Loss)/Profit from operations before tax (3-4)</b>	<b>(58.85)</b>	<b>(101.01)</b>	<b>(157.56)</b>	<b>2,082.53</b>	<b>22.68</b>
6	Tax expense					
	(a) Current tax	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-
	(c) Prior period tax	11.44	-	-	11.44	(5.15)
7	<b>Net (Loss)/Profit for the period (5-6)</b>	<b>(70.29)</b>	<b>(101.01)</b>	<b>(157.56)</b>	<b>2,071.09</b>	<b>27.83</b>
8	<b>Other Comprehensive (loss)/income</b>	<b>(90,502.94)</b>	<b>50,909.28</b>	<b>53,743.41</b>	<b>(31,211.03)</b>	<b>70,555.82</b>
	Items not to be reclassified to profit and loss	(94,657.58)	57,941.28	62,700.41	(26,637.67)	82,523.82
	Income tax relating to items not to be reclassified to profit and loss (Refer note 5)	4,154.64	(7,032.00)	(8,957.00)	(4,573.36)	(11,968.00)
9	<b>Total comprehensive income for the period (7+8)</b>	<b>(90,573.23)</b>	<b>50,808.27</b>	<b>53,585.85</b>	<b>(29,139.94)</b>	<b>70,583.65</b>
10	Paid-up equity share capital (Face value - Rs. 2 per Equity share)	1,390.92	1,390.92	1,390.92	1,390.92	1,390.92
11	Other equity				2,43,286.31	2,72,773.98
12	Earnings Per Share (of Rs. 2/- each) (not annualised) :					
	Basic and diluted	(0.10)	(0.15)	(0.23)	2.98	0.04

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**NOTES :**

- 1 The above audited financial results of Uniphos Enterprises Limited ("the Company") were reviewed by the audit committee on 27 May 2026 and thereafter approved at the meeting of the Board of Directors. The statutory auditors have expressed an unmodified audit opinion. The audit report has been filed with the stock exchanges and is available on the Company's website. These audited financial results have been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules 2015 as amended from time to time.
- 2 The Board has recommended dividend of Rs. 3.50 per equity share (P.Y. Rs. 0.50 ), i.e. @ 175 % ( P.Y. @ 25 %) on equity shares of face value of Rs. 2 each of the Company, subject to the approval of shareholders at the ensuing Annual general meeting.
- 3 The figures for the quarter ended 31 March 2026 and 31 March 2025 are the balancing figures between the audited figures in respect of the full financial year and year to date unaudited figures up to the third quarter for the respective years. Also, the figures up to the end of third quarter have only been reviewed and not subjected to audit.
- 4 The Company is engaged in trading business in India, which in the context of Ind AS - 108 "Operating Segments" is considered to be its only business segment.

	Particulars	Quarter ended			Year ended	
		31 March 2026 (Unaudited) (Refer note 3)	31 December 2025 (Unaudited)	31 March 2025 (Unaudited) (Refer note 3)	31 March 2026 (Audited)	31 March 2025 (Audited)
<b>I</b>	<b>Segment revenue</b>					
	Trading	2,614.47	-	7,290.28	3,200.27	11,151.13
	Less: Inter segment revenue	-	-	-	-	-
	<b>Revenue from opratations</b>	<b>2,614.47</b>	<b>-</b>	<b>7,290.28</b>	<b>3,200.27</b>	<b>11,151.13</b>
<b>II</b>	<b>Segment results</b>					
	Trading	20.15	-	42.50	25.95	80.22
	<b>Less :</b>					
	Finance cost	-	-	-	-	131.72
	Depreciation	17.11	17.11	18.87	68.43	75.47
	Unallocated expenditure / (Income) (net)	61.89	83.90	181.19	(2,125.01)	(149.65)
	<b>Profit before tax</b>	<b>(58.85)</b>	<b>(101.01)</b>	<b>(157.56)</b>	<b>2,082.53</b>	<b>22.68</b>
<b>III</b>	<b>Segment assets</b>					
	Trading	2,614.47	-	-	2,614.47	-
	Unallocated	2,59,269.07	3,54,024.23	2,84,171.04	2,59,269.07	2,84,171.04
	<b>Total Assets</b>	<b>2,61,883.54</b>	<b>3,54,024.23</b>	<b>2,84,171.04</b>	<b>2,61,883.54</b>	<b>2,84,171.04</b>
<b>IV</b>	<b>Segment liabilities</b>					
	Trading	2,591.60	-	-	2,591.60	-
	Unallocated	14,614.71	18,773.76	10,006.14	14,614.71	10,006.14
	<b>Total Liabilities</b>	<b>17,206.31</b>	<b>18,773.76</b>	<b>10,006.14</b>	<b>17,206.31</b>	<b>10,006.14</b>

- 5 During the year, the Company has recognised deferred expense in current year and previous year amounting to Rs. 4,573.36 lakhs and Rs. 1,1968.00 lakhs relating to temporary differences between the tax base of investments and their carrying amounts for financial reporting purposes.
- 6 The Company does not have any subsidiary, joint venture or associate company. Therefore consolidated financial statements are not applicable to the Company.
- 7 Based on consent accorded by the shareholders at the AGM held on 20 September 2024, the Company inter-se transferred 9,80,000 (Previous year : 17,80,000) fully paid-up equity hares of face value of Rs. 2 each of UPL Limited to Nerka Chemicals Private Limited, part of the Promoter and Promoter Group, through block deal on NSE on 26 August, 2025, which was, then 0.12 % of paid-up share capital of UPL Limited, at a market price of Rs.723.05 per equity share.  
The gain on disposal of such investment has been transferred to retained earnings from Other Comprehensive Income (OCI) as per the applicable accounting standard and the accounting policies adopted by the Company.

For and on behalf of Uniphos Enterprises Limited

*Sandra R. Shroff*

Sandra Rajnikant Shroff  
Managing Director  
(DIN : 00189012)

Place : Mumbai  
Date : 27 May 2026



**Uniphos Enterprises Limited**  
**CIN : L24219GJ1969PLC001588**  
**Regd. Off : 11, G. I. D. C., Vapi, Dist. : Valsad - 396195, Gujarat.**  
**Audited Statement of Assets and Liabilities**

(INR lakhs)

		Particulars	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)
A		<b>ASSETS</b>		
	1	<b>Non-current assets</b>		
		Property, plant and equipment	-	-
		Investment property	18,165.17	18,233.60
		Financial assets:		
		(i) Investments	2,36,727.74	2,61,547.87
		(ii) Other financial assets	0.16	500.16
		Income tax Assets (Net)	2,271.47	2,263.07
		<b>Total Non-current assets</b>	<b>2,57,164.54</b>	<b>2,82,544.70</b>
	2	<b>Current assets</b>		
		Financial assets		
		(i) Investments	512.54	10.53
		(ii) Trade receivables	2,614.47	-
		(iii) Cash and Cash equivalents	1,509.55	1,208.03
		(iv) Other bank balances	72.97	398.94
		(iv) Other financial assets	0.36	6.17
		Other current assets	9.11	2.67
		<b>Total current assets</b>	<b>4,719.00</b>	<b>1,626.34</b>
		<b>Total Assets</b>	<b>2,61,883.54</b>	<b>2,84,171.04</b>
B		<b>EQUITY AND LIABILITIES</b>		
	1	<b>Equity</b>		
		Equity share capital	1,390.92	1,390.92
		Other Equity	2,43,286.31	2,72,773.98
		<b>Total Equity</b>	<b>2,44,677.23</b>	<b>2,74,164.90</b>
		<b>LIABILITIES</b>		
	2	<b>Non-current Liabilities</b>		
		Deferred tax liabilities	14,395.36	9,822.00
		<b>Total non-current liabilities</b>	<b>14,395.36</b>	<b>9,822.00</b>
	3	<b>Current Liabilities</b>		
		Financial liabilities		
		Trade payables		
		- Outstanding dues of micro and small enterprises	-	-
		- Outstanding dues of other than micro and small enterprises	2,692.38	72.47
		Other financial Liabilities	72.97	73.94
		Other Current Liabilities	45.60	37.73
		<b>Total current liabilities</b>	<b>2,810.95</b>	<b>184.14</b>
		<b>Total Equity and Liabilities</b>	<b>2,61,883.54</b>	<b>2,84,171.04</b>

SPQ



**Uniphos Enterprises Limited**  
**Audited Statement of Cash Flows**

(INR Lakhs)

	31-Mar-26	31-Mar-25
	(Audited)	(Audited)
<b>Cash flow from Operating activities</b>		
Profit before tax	2,082.53	22.68
Adjustments for :		
Depreciation	68.43	75.47
Interest Income	(62.49)	(214.93)
Finance costs	-	131.72
Provision for doubtful advances	13.30	-
Fair valuation gain of Financial instruments of FVTPL	(1.70)	(0.53)
Fair valuation loss of Financial instruments of FVTPL	-	100.56
(Gain) on redemption/sale of investments	(1.96)	-
Dividend Income on investments	(2,412.56)	(395.19)
<b>Working capital adjustments</b>		
(Increase) in trade receivables	(2,614.47)	48.48
(Increase) in other current assets	(19.74)	(1.18)
Increase in trade payables	2,619.91	(77.24)
Increase in other financial liabilities	(0.97)	23.09
Increase in other current liabilities	7.87	33.27
<b>Cash flow from operations</b>	(321.85)	(253.80)
Income tax paid (net)	(17.90)	(17.89)
<b>Net cash flows used in operating activities</b>	(339.75)	(271.69)
<b>Cash flow from investing activities</b>		
Purchase of current investments	(498.35)	(10.00)
Proceeds from sale of non-current investments	7,074.37	10,017.53
Investment in Equity shares (Non current)	(8,891.90)	(8,891.90)
Bank deposits placed	(6,192.96)	(11,264.56)
Bank deposits matured	7,018.91	14,817.47
Dividend received	2,412.56	395.19
Interest received	66.37	213.27
<b>Net cash flows from investing activities</b>	989.00	5,277.00
<b>Cash Flow From Financing activities</b>		
Proceeds from borrowings	-	4,000.00
Repayment of borrowings	-	(4,000.00)
Finance costs paid	-	(131.72)
Dividend paid	(347.73)	(3,964.11)
<b>Net cash flows (used in) financing activities</b>	(347.73)	(4,095.83)
<b>Net increase in cash and cash equivalents</b>	301.52	909.48
Cash and cash equivalents as at the beginning of the year	1,208.03	298.55
<b>Cash and cash equivalents as at the end</b>	1,509.55	1,208.03

