



Uniphos Enterprises Limited

CIN: L24219GJ1969PLC001588

11th November, 2025

<p>The Corporate Relationship Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, MUMBAI - 400 001</p> <p><u>SCRIP CODE - 500429</u></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><u>SYMBOL: UNIENTER</u></p>
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Sir/Madam,

**SUB.: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR
ENDED 30TH SEPTEMBER, 2025**

We wish to inform you that at the meeting of the Board of Directors ("Board") of the Company held today i.e., on Tuesday, 11th November, 2025, the Board has considered and approved the unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2025. The said unaudited Financial Results were reviewed by the Audit Committee and thereafter approved by the Board.

M/s. B S R & Co. LLP, Chartered Accountants, the Statutory Auditors of the Company have carried out a "Limited Review" of the unaudited Financial Results for the quarter and half year ended 30th September, 2025.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith a copy of the unaudited Financial Results for the quarter and half year ended 30th September, 2025 along with Limited Review Report issued by M/s. B S R & Co. LLP, Chartered Accountants, Statutory Auditors of the Company.

The Board Meeting commenced at 3.00 p.m. and concluded at 4.25 p.m.

We request you to take the same on your record.

Thanking you,

Yours faithfully,
for UNIPHOS ENTERPRISES LIMITED

K. M. THACKER
Company Secretary and
Compliance Officer
(ICSI Membership No. ACS-6843)



Encl.: As above

B S R & 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

Limited Review Report on unaudited financial results of Uniphos Enterprises Limited for the quarter ended September 2025 and year to date results for the period from 1 April 2025 to 30 September 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Uniphos Enterprises Limited

1. We have reviewed the accompanying Statement of unaudited financial results of Uniphos Enterprises Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2025 and year to date results for the period from 1 April 2025 to 30 September 2025 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by its 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), as amended. Our responsibility is to issue a report 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 Standards on Auditing 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.
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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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 B S R & Co. LLP

Chartered Accountants

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


Tarun Kinger

Partner

Membership No.: 105003

UDIN: 25105003BMMARZ3945

Mumbai

11 November 2025



Uniphos Enterprises Limited

CIN : L24219GJ1969PLC001588

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

(INR Lakhs)

Statement of unaudited financial results for the quarter and half year ended 30 September 2025							
Particulars		Quarter ended			Half year ended		Year ended
		30 September 2025 (Unaudited)	30 June 2025 (Unaudited)	30 September 2024 (Unaudited)	30 September 2025 (Unaudited)	30 September 2024 (Unaudited)	31 March 2025 (Audited)
1	Revenue from operations	-	585.80	3,047.98	585.80	3,350.55	11,151.13
2	Other Income	2,442.57	26.58	466.88	2,469.15	546.20	611.83
3	Total Income	2,442.57	612.38	3,514.86	3,054.95	3,896.75	11,762.96
4	Expenses						
	(a) Cost of materials consumed					-	-
	(b) Purchase of stock-in-trade	-	580.00	3,018.32	580.00	3,317.89	11,070.91
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade		-		-	-	-
	(d) Employee benefits expense	34.06	34.71	30.10	68.77	60.03	136.60
	(e) Finance costs	-	-	14.35	-	14.35	131.72
	(f) Depreciation and amortisation expenses	17.10	17.11	18.87	34.21	37.74	75.47
	(g) Other expenses	75.41	54.17	47.21	129.58	95.45	325.58
	Total expenses	126.57	685.99	3,128.85	812.56	3,525.46	11,740.28
5	(Loss)/Profit from operations before tax (3-4)	2,316.00	(73.61)	386.01	2,242.39	371.29	22.68
6	Tax expense						
	(a) Current tax	-	-	-	-	-	-
	(b) Deferred tax	-	-	-	-	-	-
	(c) Prior period tax	-	-	-	-	-	(5.15)
7	Net (Loss)/Profit for the period (5-6)	2,316.00	(73.61)	386.01	2,242.39	371.29	27.83
8	Other Comprehensive (loss)/income	491.46	7,891.17	13,667.44	8,382.63	53,827.99	70,555.82
	Items not to be reclassified to profit and loss	891.46	9,187.17	16,835.44	10,078.63	62,183.99	82,523.82
	Income tax relating to items not to be reclassified to profit and loss (Refer note 5)	(400.00)	(1,296.00)	(3,168.00)	(1,696.00)	(8,356.00)	(11,968.00)
9	Total comprehensive income for the period (7+8)	2,807.46	7,817.56	14,053.45	10,625.02	54,199.28	70,583.65
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	1,390.92
11	Other equity						2,72,773.98
12	Earnings Per Share						
	(of Rs. 2/- each) (not annualised) :						
	Basic and diluted	3.33	(0.11)	0.56	3.22	0.53	0.04

NOTES :

- The above unaudited financial results of Uniphos Enterprises Limited ("the Company") were reviewed by the audit committee on 11 November 2025 and thereafter approved at the meeting of the Board of Directors. The statutory auditors have expressed an unmodified review conclusion. The limited review report has been filed with the stock exchanges and is available on the Company's website. These unaudited 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.
- The shareholders of the Company approved a dividend of Rs.0.50 (i.e., @ 25 %) per equity share of Rs 2. each fully paid-up of the Company at the 56th Annual General Meeting of the Company held on 12 th September 2025 and the same was paid on 16 th September 2025
- 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 and hence there are no reportable segments.
- During the current quarter, the Company has recognised deferred taxes amounting to Rs. 400 lakhs relating to temporary differences between the tax base of investments and their carrying amounts for financial reporting purposes.
- The Company does not have any subsidiary, joint venture or associate company. Therefore consolidated financial statements are not applicable to the Company.
- Unaudited Statement of Assets and Liabilities, Unaudited Statement of Cashflows are annexed herewith.



For and on behalf of Uniphos Enterprises Limited

Sandra R. Shroff
Sandra Rajnikant Shroff
Managing Director
(DIN : 00189012)



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

(INR lakhs)

	Particulars	As at 30 September 2025 (Unaudited)	As at 31 March 2025 (Audited)
A	ASSETS		
	1 Non-current assets		
	Property, plant and equipment	-	-
	Investment property	18,199.38	18,233.60
	Financial assets:		
	(i) Investments	2,73,444.03	2,61,547.87
	(ii) Other financial assets	0.16	500.16
	Income tax Assets (Net)	2,318.19	2,263.07
	Total Non-current assets	2,93,961.76	2,82,544.70
	2 Current assets		
	Financial assets		
	(i) Investments	10.82	10.53
	(ii) Cash and Cash equivalents	1,303.32	1,208.03
	(iii) Other bank balances	92.33	398.94
	(iv) Other financial assets	831.96	6.17
	Other current assets	7.82	2.67
	Total current assets	2,246.25	1,626.34
	Total Assets	2,96,208.01	2,84,171.04
B	EQUITY AND LIABILITIES		
	1 Equity		
	Equity share capital	1,390.92	1,390.92
	Other Equity	2,83,051.27	2,72,773.98
	Total Equity	2,84,442.19	2,74,164.90
	LIABILITIES		
	2 Non-current Liabilities		
	Deferred tax liabilities	11,518.00	9,822.00
	Total non-current liabilities	11,518.00	9,822.00
	3 Current Liabilities		
	Financial liabilities		
	Trade payables		
	- Outstanding dues of micro and small enterprises	-	-
	- Outstanding dues of other than micro and small enterprises	117.90	72.47
	Other financial Liabilities	74.96	73.94
	Other Current Liabilities	54.96	37.73
	Total current liabilities	247.82	184.14
	Total Equity and Liabilities	2,96,208.01	2,84,171.04



Uniphos Enterprises Limited
Unaudited Statement of Cash Flows

(INR Lakhs)

	30-Sep-25	30-Sep-24
	(Unaudited)	(Unaudited)
Cash flow from Operating activities		
Profit before tax	2,242.39	371.31
Adjustments for :		
Depreciation	34.21	37.74
Interest Income	(56.30)	(151.00)
Finance costs	-	14.35
Sundry balances written off	-	0.22
Fair valuation gain of Financial instruments of FVTPL	(0.29)	-
Dividend Income on investments	(2,412.56)	(395.19)
Working capital adjustments		
(Increase) in trade receivables	-	(985.75)
(Increase) in other bank balances	(18.39)	(255.83)
(Increase) in other current assets	(5.14)	(2.54)
Increase in trade payables	45.45	972.60
Increase in other financial liabilities	1.02	35.32
Increase in other current liabilities	17.22	232.90
Cash flow from operations	(152.39)	(125.87)
Income tax paid (net)	(55.11)	(36.32)
Net cash flows used in operating activities	(207.50)	(162.19)
Cash flow from investing activities		
Purchase of current investments	-	(10.16)
Proceeds from sale of non-current investments	7,074.37	-
Investment in Equity shares (Non current)	(8,891.90)	-
Bank deposits placed	(714.53)	(5,176.06)
Bank deposits matured	739.53	5,729.28
Dividend received	2,412.56	395.19
Interest received	30.49	114.32
Net cash flows from investing activities	650.52	1,052.57
Cash Flow From Financing activities		
Proceeds from borrowings	-	4,000.00
Finance costs paid	-	(14.35)
Dividend paid	(347.73)	(3,964.11)
Net cash flows (used in) financing activities	(347.73)	21.54
Net increase in cash and cash equivalents	95.29	911.92
Cash and cash equivalents as at the beginning of the year	1,208.03	298.55
Cash and cash equivalents as at the end	1,303.32	1,210.47

