



# Uniphos Enterprises Limited

CIN: L24219GJ1969PLC001588

13<sup>th</sup> February, 2025

<p>The Corporate Relationship Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, MUMBAI - 400 001</p> <p><b><u>SCRIP CODE - 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>
---	--

Sir/Madam,

**SUB: INTEGRATED FILING (FINANCIAL) FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024.**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024.

This information will also be hosted on the website of the Company at <https://www.uelonline.com/>

We request you to take the above information on records.

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 31 December 2024 and year to date results for the period from 01 April 2024 to 31 December 2024 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 31 December 2024 and year to date results for the period from 01 April 2024 to 31 December 2024 ("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"). 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

Mumbai

13 February 2025

Membership No.: 105003

UDIN:25105003BMMAOT3654

Registered Office:

**Uniphos Enterprises Limited**

CIN : L24219GJ1969PLC001588

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

Statement of standalone unaudited financial results for the quarter and nine months ended 31 December 2024							(INR In Lakhs)
Particulars	Quarter ended			Nine months ended		Year ended	
	31 December 2024 (Unaudited)	30 September 2024 (Unaudited)	31 December 2023 (Unaudited)	31 December 2024 (Unaudited)	31 December 2023 (Unaudited)	31 March 2024 (Audited)	
1 Revenue from operations	510.30	3047.98	-	3,860.85	-	5,064.79	
2 Other Income	45.08	466.88	87.23	591.28	4,222.12	4,286.62	
3 Total Income	555.38	3,514.86	87.23	4,452.13	4,222.12	9,351.41	
4 Expenses							
(a) Cost of materials consumed	-	-	-	-	-	-	
(b) Purchase of stock-in-trade	505.25	3,018.32	-	3,823.14	-	5,054.52	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	
(d) Employee benefits expense	33.09	30.10	29.90	93.12	89.91	119.84	
(e) Legal and professional fees	23.75	9.25	6.02	43.67	28.35	56.83	
(f) Finance costs	117.37	14.35	-	131.72	-	-	
(g) Depreciation and amortisation expenses	18.86	18.87	20.82	56.60	62.44	83.25	
(h) Other expenses	48.11	37.96	33.62	123.64	104.93	142.62	
Total expenses	746.43	3,128.85	90.36	4,271.89	285.63	5,457.06	
5 Profit/(loss) from operations before tax (3-4)	(191.05)	386.01	(3.13)	180.24	3,936.49	3,894.35	
6 Tax expense							
(a) Current tax	-	-	-	-	11.78	33.00	
(b) Deferred tax	-	-	-	-	-	-	
(c) Prior period tax	(5.15)	-	(0.08)	(5.15)	(0.08)	(0.08)	
7 Net Profit/(loss) for the period (5-6)	(185.90)	386.01	(3.05)	185.39	3,924.79	3,861.43	
8 Other Comprehensive income/(loss)	(37,015.58)	13,667.44	(10,062.04)	16,812.41	(45,480.43)	(91,555.48)	
Items not to be reclassified to profit and loss	(42,360.58)	16,835.44	(11,361.84)	19,823.41	(51,355.50)	(1,03,382.83)	
Income tax relating to items not to be reclassified to profit and loss (Refer note 4)	5,345.00	(3,168.00)	1,299.80	(3,011.00)	5,875.07	11,827.35	
9 Total comprehensive income/(loss) for the period	(37,201.48)	14,053.45	(10,065.09)	16,997.80	(41,555.64)	(87,694.05)	
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						2,06,154.43	
12 Earnings Per Share (of Rs. 2/- each) (not annualised) :							
Basic and diluted	(0.27)	0.56	(0.00)	0.27	5.64	5.55	

**NOTES :**

- The above standalone unaudited financial results of Uniphos Enterprises Limited ("the Company") were reviewed by the audit committee on 13 February 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.5.70 (i.e., @ 285 %) per equity share of Rs 2. each fully paid-up of the Company at the 55th Annual General Meeting of the Company held on 20 September 2024 and the same was paid on 24 September 2024
- 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 thus no geographic segment is applicable.
- During the current quarter, the Company has recognised deferred taxes amounting to Rs.5,345 lakhs relating to temporary differences between the tax base of investments and their carrying amounts for financial reporting purposes. Further, deferred tax is recognised at the rate of 12.5 % due to change in tax rate on long term capital gain w.e.f. 23 July 2024 and at the rate of 20 % on short term capital gain.
- The Company does not have any subsidiary, joint venture or associate company. Therefore consolidated financial statements are not applicable to the Company.
- During the quarter, based on consent granted by the shareholders at the AGM held on 20 September 2024, the Company has inter-se transferred 10,00,000 fully paid-up shares of face value of Rs.2 each of UPL Limited, aggregating to then 0.12 % of paid-up share capital of UPL Limited, to Nerka Chemicals Private Limited, part of the Promoter and Promoter Group, through block deal on NSE at a market price of Rs. 504 per equity share. The fair value changes on such investment have been accounted in Other comprehensive income as per the applicable accounting standard and the accounting policies adopted by the Company.
- During the quarter, the Company has subscribed and allotted 49,39,947 equity shares of Face value Rs. 2 each of UPL Limited on right basis. The right issue offer price was Rs. 360 per equity share (Comprising Rs. 2 towards paid-up value and Rs. 358 towards premium) and Rs. 90 (Comprising Rs. 0.50 towards paid-up value and Rs. 89.50 towards premium) was payable at the time of subscription. Balance money is to be paid as per the calls to be made by UPL limited at future dates.

Place : Mumbai  
Date : 13 February 2025Rajnikant Devidas Shroff  
Managing Director  
(DIN : 00180810)



# Uniphos Enterprises Limited

CIN: L24219GJ1969PLC001588

**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.:-**

Not Applicable

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

Not Applicable

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter)**

Not Applicable

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4<sup>th</sup> quarter)**

Not Applicable