Uniphos Enterprises Limited

CIN: L24219GJ1969PLC001588

12th August, 2026

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

Sir/Madam,

SUB.: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

We wish to inform you that at the meeting of the Board of Directors ("Board") of the Company held today i.e., on Wednesday, 12th August, 2026, the Board has considered and approved the unaudited Financial Results of the Company for the quarter ended 30th June, 2026. 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 ended 30th June, 2026.

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 ended 30th June, 2026 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 5:15 p.m. and concluded at 6:30 p.m.

We request you to take the same on your record.

Thanking you,

Yours faithfully,
for **UNIPHOS ENTERPRISES LIMITED**

Amit Jain
Digitally signed by Amit Jain
Date: 2026.08.12 18:41:21 +05'30'

Amit Jain
Company Secretary and
Compliance Officer
ICSI Membership no. ACS 37744

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
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Limited Review Report on unaudited financial results of Uniphos Enterprises Limited for the quarter ended 30 June 2026 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 June 2026 ("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. Attention is drawn to the fact that the figures for the three months ended 31 March 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

5. 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

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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:26105003VBPUKV2892

MUMBAI
12 August 2026

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 ended 30 June 2026

	Particulars	Quarter ended			Year ended
		30 June 2026 (Unaudited)	31 March 2026 (Unaudited) (Refer note 3)	30 June 2025 (Unaudited)	31 March 2026 (Audited)
1	Revenue from operations	-	2,614.47	585.80	3,200.27
2	Other Income	16.46	40.45	26.58	2,522.94
3	**Total Income**	**16.46**	**2,654.92**	**612.38**	**5,723.21**
4	Expenses				
	(a) Cost of materials consumed		-	-	
	(b) Purchase of stock-in-trade	-	2,590.02	580.00	3,170.02
	(c) Changes in inventories of finished goods, work-in -progress and stock-in-trade	-	-	-	-
	(d) Employee benefits expense	50.31	35.97	34.71	144.54
	(e) Finance costs	-	-	-	-
	(f) Depreciation and amortisation expenses	15.51	17.11	17.11	68.43
	(g) Other expenses	69.61	70.67	54.17	257.69
	Total expenses	**135.43**	**2,713.77**	**685.99**	**3,640.68**
5	**(Loss)/Profit from operations before tax (3-4)**	**(118.97)**	**(58.85)**	**(73.61)**	**2,082.53**
6	Tax expense				
	(a) Current tax	-	-	-	-
	(b) Deferred tax	-	-	-	-
	(c) Prior period tax	-	11.44	-	11.44
7	**Net (Loss)/Profit for the period (5-6)**	**(118.97)**	**(70.29)**	**(73.61)**	**2,071.09**
8	**Other Comprehensive income /(Loss)**	**1,403.83**	**(90,502.94)**	**7,891.17**	**(31,211.03)**
	Items not to be reclassified to profit and loss	1,501.18	(94,657.58)	9,187.17	(26,637.67)
	Income tax relating to items not to be reclassified to profit and loss (Refer note 5)	(97.35)	4,154.64	(1,296.00)	(4,573.36)
9	**Total comprehensive income / (Loss) for the period (7+8)**	**1,284.86**	**(90,573.23)**	**7,817.56**	**(29,139.94)**
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**
11	Other equity				**2,43,286.31**
12	Earnings Per Share				
	(of Rs. 2/- each) (not annualised) :				
	Basic and diluted	**(0.17)**	**(0.10)**	**(0.11)**	**2.98**

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NOTES :

1 The above unaudited financial results of Uniphos Enterprises Limited ("the Company") were reviewed by the audit committee on 12 August 2026 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.

2 The Board had 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 for the financial year 2025-26, which is approved by shareholders at the Annual general meeting held on 7 August, 2026 and is distributed in subsequent period

3 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full financial year and the year to date unaudited figures upto the third quarter of the financial year ended 31 March 2026. Also, the figures upto the end of the third quarter had 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.

		Quarter ended			Year ended
	Particulars	**30 June 2026 (Unaudited)**	**31 March 2026 (Unaudited) (Refer note 3)**	**30 June 2025 (Unaudited)**	**31 March 2026 (Audited)**
I	**Segment revenue**				
	Trading		2,614.47	585.80	3,200.27
	Less: Inter segment revenue	-	-	-	-
	Revenue from operations	**-**	**2,614.47**	**585.80**	**3,200.27**
II	**Segment results**				
	Trading		20.15	5.80	25.95
	Less :				
	Finance cost	-	-	-	-
	Depreciation	15.51	17.11	17.11	68.43
	Unallocated expenditure / (Income) (net)	103.46	61.89	62.30	(2,125.01)
	(Loss) / Profit before tax	**(118.97)**	**(58.85)**	**(73.61)**	**2,082.53**
III	**Segment assets**				
	Trading	-	2,614.47	585.80	2,614.47
	Unallocated	2,60,638.41	2,59,269.07	2,93,273.53	2,59,269.07
	Total Assets	**2,60,638.41**	**2,61,883.54**	**2,93,859.33**	**2,61,883.54**
IV	**Segment liabilities**				
	Trading	-	2,591.60	579.42	2,591.60
	Unallocated	14,676.33	14,614.71	11,297.44	14,614.71
	Total Liabilities	**14,676.33**	**17,206.31**	**11,876.86**	**17,206.31**

5 During the quarter, the Company has recognised deferred taxes amounting to Rs. 97.35 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.

For and on behalf of Uniphos Enterprises Limited

Sandra R. Shroff

Sandra Rajnikant Shroff
Managing Director
(DIN : 00189012)

UNIPHOS ENTERPRISES LTD. ★

Place : Mumbai
Date : 12 August 2026

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