28th May, 2024

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.: AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024 AND RECOMMENDATION OF DIVIDEND.

We wish to inform you that at the meeting of the Board of Directors of the Company ("Board") held today i.e., on Tuesday, 28th May, 2024, the Board has, *inter alia*:

(1) Considered and approved the audited financial results of the Company for the quarter and year ended 31st March, 2024. 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, statement showing the Audited Financial Results for the quarter and year ended 31st March, 2024 along with Statement of Cash Flow, Statement of Assets and Liabilities and Auditor's Report of the Statutory Auditors of the Company are enclosed herewith.

Pursuant to the proviso to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board declares that the above Auditor's Report is with unmodified opinion with respect to the aforesaid Audited Financial Results of the Company.

(2) Recommended dividend of ₹5.70 (i.e., 285%) per equity share on equity shares of face value of ₹2/- each for the financial year ended 31st March, 2024, subject to deduction of tax at source and approval of members at the ensuing 55th Annual General Meeting ("AGM"). The dividend will be paid or warrants thereof will be dispatched to the shareholders within 30 days of the AGM.

The Board Meeting commenced at 4.00 p.m. and concluded at 5.10 p.m.

May 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)

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 2024, 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:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. 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 2024.

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.

Registered Office:

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 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 2024 being the

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 BSR & Co. LLP

Chartered Accountants

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

Bhavesh Dhupelia

Partner

Mumbai Membership No.: 042070

28 May 2024 UDIN:24042070BKCQVS9922



Uniphos Enterprises Limited

CIN: L24219GJ1969PLC001588

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

_	ement of audited financial results for the quart	-				-
		Q	uarter ended	i	Year e	
Particulars		31 March 2024 (Audited) Refer note 3	31 December 2023 (Unaudited)	31 March 2023 (Audited) Refer note 3	31 March 2024 (Audited)	31 March 2023 (Audited)
1	Revenue from operations	5,064.79	-	-	5,064.79	147.19
2	Other Income	64.50	87.23	115.07	4,286.62	4,308.64
3	Total Income	5,129.29	87.23	115.07	9,351.41	4,455.83
4	Expenses		-			
	(a) Cost of materials consumed	-	-	-		-
	(b) Purchase of stock-in-trade	5,054.52	-	-	5,054.52	145.5
	 (c) Changes in inventories of finished goods, work-in - progress and stock-in-trade 	-	-		-	-
	(d) Employee benefits expense	29.93	29.90	29.67	119.84	117.3
	(e) Legal and professional fees	28.48	6.02	10.71	56.83	33.3
	(f) Finance costs	-	-	-		-
	(g) Depreciation and amortisation expenses	20.81 37.69	20.82 33.62	22.21 32.50	83.25 142.62	60.20 137.2
	(h) Other expenses					
	Total expenses	5,171.43	90.36	95.09	5,457.06	493.7
5	Profit/(Loss) from operations before tax (3-4)	(42.14)	(3.13)	19.98	3,894.35	3,962.1
6	Tax expense		7.5			
	(a) Current tax	21.22	-	5.20	33.00	71.5
	(b) Deferred tax	-	-	-	-	-
	(c) Prior period tax	-	(0.08)	(31.91)	(0.08)	(31.9
7	Net Profit/(Loss) for the period (5-6)	(63.36)	(3.05)	46.69	3,861.43	3,922.5
8	Other Comprehensive income	(46,075.05)	(10,062.04)	279.81	(91,555.48)	(18,286.3
	Items not to be reclassified to profit and loss	(52,027.33)	(11,361.84)	316.16	(1,03,382.83)	(20,648.9
	Income tax relating to items not to be reclassified to profit and loss (Refer note 5	5,952.28	1,299.80	(36.35)	11,827.35	2,362.5
9	Total comprehensive income for the period (7+8)	(46,138.41)	(10,065.09)	326.50	(87,694.05)	(14,363.8
10	Paid-up equity share capital (Face value - Rs. 2 per Equity share)	1,390.92	1,390.92		1,390.92	1,390.9
11	Other equity		, , , , ,		2,06,154.43	2,98,368.9
12	Earnings Per Share				, , , , , , , , , , , , , , , , , , , ,	_,_,_,
	Face value of Rs. 2/- each					
	Basic and diluted	(0.09)	(0.00	0.07	5.55	5.0
	(Note: EPS for respective quarters are not annualised)	1			- 7.0	

NOTES:

- 1 The above audited financial results of Uniphos Enterprises Limited ("the Company") were reviewed by the audit committee on 28 May 2024 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 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. 5.70 per equity share (P.Y. Rs. 6.50), i.e, @ 285 % (P.Y. @ 325 %) 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 2024 and 31 March 2023 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 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 and thus no geographic segment is applicable.
- 5 During the current quarter, the Company has recognised deferred taxes relating to temporary differences between the tax base of investments and their carrying amounts for financial reporting purposes.

6 Other expenses includes followin

	Particulars	Quarter ended 31/03/2024 (Audited) Refer note 3	Quarter ended 31/12/2023 (Unaudited)	Quarter ended 31/03/2023 (Audited) Refer note 3	Year ended 31/03/2024 (Audited)	Year ended 31/03/2023 (Audited)
(a)	Rates and taxes	17.60	14.04	14.31	62.15	55.13
(B)	Security charges	13.95	13.62	11.13	55.60	39.86
	Fair value Loss / (gain) on financial instruments through Profit and Loss *	70.42	(22.98)	(3.37)	-	(3.37)
(D)	Capital (Gain)/Loss on redemption of current investments *	(91.66)	(2.33)		(115.42)	(117.85)

* (Gain) included under other income

For and on behalf of Uniphos Enterprises Limited

Place: Mumbai Date: 28 May 2024

Charte

nikant Devidas Shroff **Managing Director**

(DIN: 00180810)

Uniphos Enterprises Limited CIN: L24219GJ1969PLC001588

Regd. Off: 11, G. I. D. C., Vapi, Dist.: Valsad - 396195, Gujarat. Statement of Assets and Liabilities as at 31 March 2024

(INR in lakhs)

	(I				
No		Particulars	As at	As at	
			31 March 2024	31 March 2023	
Α.	_	ACCETC	(Audited)	(Audited)	
A		ASSETS			
	1	Non-current assets			
	١ ،	Property, plant and equipment			
		Investment property	10 200 07	-	
		Financial assets:	18,309.07	18,392.31	
		(i) Investments	1,80,250.25	2 92 622 00	
		(ii) Other financial assets	0.16	2,83,633.09	
		Income tax Assets (Net)	2,240.02	0.16	
		Deferred tax asset	10 10 10 10 10 10 10 10 10 10 10 10 10 1	2,205.31	
		Total Non-current assets	2,146.00	2 04 220 97	
		Total Non-current assets	2,02,945.50	3,04,230.87	
	2	Current assets			
		Financial assets			
		(i) Trade receivables	48.48		
1		(ii) Cash and Cash equivalents	298.55	149.58	
		(iii) Other bank balances	4,451.85	3,049.51	
		(iv) Investments	4,431.63	The Samuel and the same and the	
		(v) Loans	-	2,003.38	
		(vi) Other financial assets	4.51	111.68	
		Other current assets	1.49	1.71	
		Total current assets	4,804.88	5,315.86	
			1,001.00	3,313.00	
		Total Assets	2,07,750.38	3,09,546.73	
В		EQUITY AND LIABLITIES		-,-,-	
	1	Equity			
		Equity share capital	1,390.92	1,390.92	
		Other Equity	2,06,154.45	2,98,368.96	
			2,00,134.43	2,96,308.90	
		Total Equity	2,07,545.37	2,99,759.88	
		I I A DI MINIO			
		LIABLITIES			
	2	Non-current Liablities			
	~	Deferred tax liabilities			
			-	9,681.35	
		Total non-current liabilities	-	9,681.35	
	3	Current Liablities			
	آ ا	Financial liabilities			
		Trade payables			
		- Outstanding dues of micro and small enterprises			
		- Outstanding dues of other than micro and small enterprises	140.50	-	
		Other financial liabilities	149.70	70.40	
		Other Current Liabilities	50.85	29.51	
	1		4.46	5.59	
1. 1.	Pa	Total current liabilities	205.01	105.50	
N. 205	1	A Total current nabinities	203.01	105.50	
No.	14	Total Equity and Liabilities	2,07,750.38	3,09,546.73	
Dodan.	Carried	The state of the s	2,07,750.30	3,07,340./3	
1 300	May I				

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UNIPHOS ENTERPRISES LIMITED

CIN: L24219GJ1969PLC001588

Regd. Off: 11, G. I. D. C., Vapi, Dist.: Valsad - 396195, Gujarat. Statement of cash flows for the year ended 31 March 2024

INR in Lakhs

	31 March 2024	31 March 2023
Cash Flow From Operating activities		00 0400404
Profit before tax	3894.35	3,962.13
Adjustments for:		
Depreciation	83.25	60.26
Interest Income	(219.26)	(235.47)
(Gain) on redemption / sale of Investments	(115.42)	(117.86)
Fair value gain on financial instruments at fair value through profit or loss	-	(3.37)
Dividend Income on investments	(3,951.94)	(3,951.94)
Working capital adjustments		
(Increase) in trade receivables	(48.48)	-
Decrease in other current assets	0.22	0.50
(Increase) in other bank balances	(21.34)	(18.27)
Increase in trade payables	79.30	26.51
Increase in other financial liabilities	21.34	18.27
Increase/(Decrease) in other current liabilities	(1.12)	1.09
Cash flow (used in) operations	(279.10)	(258.15)
Income tax received/(paid) (including TDS) (net)	(67.61)	111.51
Net cash flows (used in) operating activities	(346.71)	(146.64)
Cash Flow From Investing activities		
Purchase of Investment property	-	(902.30)
Proceeds from sale of investments	-	-
Sale of current investments	6,018.79	3,869.84
Purchase of current investments	(3,900.00)	(2,000.00)
Investment in fixed deposits with bank (Net)	(1,381.00)	(2,520.00)
Loan received back	-	1,470.00
Dividend received on investments	3,951.94	3,951.94
Interest received	326.43	193.44
Net cash flows from investing activities	5,016.16	4,062.92
Payment of dividend	(4,520.48)	(3,929.34
Net cash flows (used in) financing activities	(4,520.48)	(3,929.34
Net increase/(decrease) in cash and cash equivalents	148.97	(13.06
Cash and cash equivalents at the beginning of the year	149.58	162.64
Cash and cash equivalents at the end	298.55	149.58







28th May, 2024

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.: 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 31st March, 2024 with unmodified opinion.

Thanking you,

Yours faithfully,

for UNIPHOS ENTERPRISES LIMITED

Bipin P. Chheda
Chief Financial Officer