



# Uniphos Enterprises Limited

CIN: L24219GJ1969PLC001588

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

The Corporate Relationship Department BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, MUMBAI - 400 001  <b>SCRIP CODE - 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) UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30<sup>TH</sup> JUNE, 2025.  
(2) INTIMATION OF APPOINTMENT OF INTERNAL AUDITORS OF THE COMPANY.**

(1) We wish to inform you that at the meeting of the Board of Directors ("Board") of the Company held today i.e., on Wednesday, 13<sup>th</sup> August, 2025, the Board has considered and approved the unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 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 ended 30<sup>th</sup> June, 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 ended 30<sup>th</sup> June, 2025 along with Limited Review Report issued by M/s. B S R & Co. LLP, Chartered Accountants, Statutory Auditors of the Company.

(2) Further, pursuant to Regulations 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 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 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 2025-26 (commencing from quarter 2). The details required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoDI/P/CIR/2023/123 dated 13<sup>th</sup> July, 2023 is attached herewith as Annexure A.

The Board Meeting commenced at 3.00 p.m. and concluded at 4.10 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



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## ANNEXURE-A

Disclosure of appointment as required under Regulation 30(6) read with Para A (7) of Part A of Schedule III to the SEBI Listing Regulations and SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015

Sr. No	Particulars	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	The Board of Directors at its meeting held on Wednesday, 13 <sup>th</sup> August, 2025 approved the 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 2025-26 (commencing from quarter 2).
2.	Date of appointment/ <del>cessation</del> (as applicable) & term of appointment;	<b>Date of appointment</b> – 13 <sup>th</sup> August, 2025 <b>Term of appointment</b> – For the Financial Year 2025-26 (commencing from quarter 2).
3.	Brief profile (in case of 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.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not applicable

# 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

## Limited Review Report on unaudited financial results of Uniphos Enterprises Limited for the quarter ended 30 June 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 June 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"). 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 2025 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



**B S R & Co. LLP**

**Limited Review Report (Continued)**  
**Uniphos Enterprises Limited**

contains any material misstatement.

For **B S R & Co. LLP**

*Chartered Accountants*

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

  
**Tarun Kinger**  
*Partner*

Mumbai

13 August 2025

Membership No.: 105003

UDIN:25105003BMMARB8687



Uniphos Enterprises Limited

CIN : L24219GJ1969PLC001588

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

Statement of unaudited financial results for the quarter ended 30 June 2025					(INR Lakhs)
Particulars	Quarter ended			Year ended	
	30 June 2025 (Unaudited)	31 March 2025 (Unaudited) Refer Note 3	30 June 2024 (Unaudited)	31 March 2025 (Audited)	
1 Revenue from operations	585.80	7,290.28	302.57	11,151.13	
2 Other Income	26.58	20.55	79.32	611.83	
3 Total Income	612.38	7,310.83	381.89	11,762.96	
4 Expenses					
(a) Cost of materials consumed			-	-	
(b) Purchase of stock-in-trade	580.00	7,247.77	299.57	11,070.91	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	
(d) Employee benefits expense	34.71	43.48	29.93	136.60	
(e) Finance costs	-	-	-	131.72	
(f) Depreciation and amortisation expenses	17.11	18.87	18.87	75.47	
(g) Other expenses	54.17	158.27	48.24	325.58	
Total expenses	685.99	7,468.39	396.61	11,740.28	
5 (Loss)/Profit from operations before tax (3-4)	(73.61)	(157.56)	(14.72)	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)	(73.61)	(157.56)	(14.72)	27.83	
8 Other Comprehensive (loss)/income	7,891.17	53,743.41	40,160.55	70,555.82	
Items not to be reclassified to profit and loss	9,187.17	62,700.41	45,348.55	82,523.82	
Income tax relating to items not to be reclassified to profit and loss (Refer note 5)	(1,296.00)	(8,957.00)	(5,188.00)	(11,968.00)	
9 Total comprehensive income for the period (7+8)	7,817.56	53,585.85	40,145.83	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	
11 Other equity				2,72,773.98	
12 Earnings Per Share (of Rs. 2/- each) (not annualised) :					
Basic and diluted	(0.11)	(0.23)	(0.02)	0.04	

**NOTES :**

- The above unaudited financial results of Uniphos Enterprises Limited ("the Company") were reviewed by the audit committee on 13 August 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.
- In the previous board meeting, the Board had recommended dividend of Rs. 0.50 per equity share (P.Y. Rs. 5.70), i.e., @ 25% (P.Y. @ 285%) on equity shares of face value of Rs. 2 each of the Company for the financial year 2024-25, subject to the approval of shareholders at the ensuing Annual general meeting.
- The figures for the quarter ended 31 March 2025 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 2025. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.
- 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 year, the Company has recognised deferred taxes amounting to Rs.1296 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.

For and on behalf of Uniphos Enterprises Limited

*Sandra Rajnikant Shroff*

Sandra Rajnikant Shroff  
Managing Director  
(DIN : 00189012)

