



Uniphos Enterprises Limited

CIN: L24219GJ1969PLC001588

6th February, 2026

The Corporate Relationship
Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI - 400 001

SCRIP CODE - 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 AND NINE MONTHS ENDED 31ST DECEMBER, 2025

We wish to inform you that at the meeting of the Board of Directors (“Board”) of the Company held today i.e., on Friday, 6th February, 2026, the Board has considered and approved the unaudited Financial Results of the Company for the quarter and nine months ended 31st December, 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 nine months ended 31st December, 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 nine months ended 31st December, 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 3.45 p. m. and concluded at 4.55 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 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 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 31 December 2025 and year to date results for the period from 1 April 2025 to 31 December 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.: 101248WW-100022


Tarun Kinger
Partner

Membership No.: 105003

UDIN:26105003UFJXEZ7951

Mumbai

06 February 2026

Registered Office:

B S R & Co. (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

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CIN : L24219GJ1969PLC001588

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

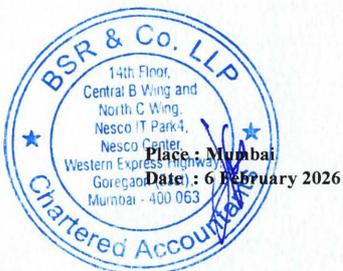
(INR Lakhs)

Statement of unaudited financial results for the quarter and nine months ended 31 December 2025

Particulars	Quarter ended			Nine months ended		Year ended
	31 December 2025 (Unaudited)	30 September 2025 (Unaudited)	31 December 2024 (Unaudited)	31 December 2025 (Unaudited)	31 December 2024 (Unaudited)	31 March 2025 (Audited)
1 Revenue from operations	-	-	510.30	585.80	3,860.85	11,151.13
2 Other Income	13.34	2,442.57	45.08	2,482.49	591.28	611.83
3 Total Income	13.34	2,442.57	555.38	3,068.29	4,452.13	11,762.96
4 Expenses						
(a) Cost of materials consumed					-	-
(b) Purchase of stock-in-trade	-	-	505.25	580.00	3,823.14	11,070.91
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d) Employee benefits expense	39.80	34.06	33.09	108.57	93.12	136.60
(e) Finance costs	-	-	117.37	-	131.72	131.72
(f) Depreciation and amortisation expenses	17.11	17.10	18.86	51.32	56.60	75.47
(g) Other expenses	57.44	75.41	71.86	187.02	167.31	325.58
Total expenses	114.35	126.57	746.43	926.91	4,271.89	11,740.28
5 (Loss)/Profit from operations before tax (3-4)	(101.01)	2,316.00	(191.05)	2,141.38	180.24	22.68
6 Tax expense						
(a) Current tax	-	-	-	-	-	-
(b) Deferred tax	-	-	-	-	-	-
(c) Prior period tax	-	-	(5.15)	-	(5.15)	(5.15)
7 Net (Loss)/Profit for the period (5-6)	(101.01)	2,316.00	(185.90)	2,141.38	185.39	27.83
8 Other Comprehensive (loss)/income	50,909.28	491.46	(37,015.58)	59,291.91	16,812.41	70,555.82
Items not to be reclassified to profit and loss	57,941.28	891.46	(42,360.58)	68,019.91	19,823.41	82,523.82
Income tax relating to items not to be reclassified to profit and loss (Refer note 4)	(7,032.00)	(400.00)	5,345.00	(8,728.00)	(3,011.00)	(11,968.00)
9 Total comprehensive income for the period (7+8)	50,808.27	2,807.46	(37,201.48)	61,433.29	16,997.80	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	(0.15)	3.33	(0.27)	3.08	0.27	0.04

NOTES :

- The above unaudited financial results of Uniphos Enterprises Limited ("the Company") were reviewed by the audit committee on 6 February 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.
- 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.
- The Company has recognised deferred tax expense in current quarter and previous quarter amounting to Rs. 7,032 lakhs and Rs. 400 lakhs, respectively, 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.



Sandra Rajnikant Shroff
Managing Director
(DIN : 00189012)

