

| S. No. | Name of Subsidiary | Reporting period for the subsidiary concerned, if different from the holding company's reporting period | Reporting currency | Exchange rate (Closing Rate) | Share capital | Reserves & surplus | Total assets | Total Liabilities | Investments (excluding investments made in subsidiaries) | Turnover | Profit before taxation | Provision for taxation | Profit after taxation | Proposed Dividend | % of shareholding |
|--------|---|---|--------------------|------------------------------|---------------|--------------------|--------------|-------------------|--|----------|------------------------|------------------------|-----------------------|-------------------|-------------------|
| | | | | | | | | | | | | | | | |
| 50 | UPL Paraguay S.A. | | PYG | 0.01 | 5 | (9) | 51 | 56 | - | 29 | (5) | - | (5) | - | 100% |
| 51 | Icona Sarluis S.A. | | USD | 65.18 | 2 | (19) | 17 | 33 | - | - | (4) | (1) | (5) | - | 100% |
| 52 | DVA Technology Argentina S.A. (Note 3 and 4) | | BRL | 19.61 | - | - | - | - | - | - | - | - | - | - | 100% |
| 53 | UPL Argentina S A | | USD | 65.18 | 197 | (208) | 523 | 533 | - | 393 | (90) | - | (90) | - | 100% |
| 54 | Decco Chile SpA | | CLP | 0.11 | 0 | 12 | 26 | 14 | - | 44 | 8 | (2) | 6 | - | 100% |
| 55 | UPL Colombia SAS | | COP | 23.40 | 1 | (5) | 110 | 114 | - | 143 | (10) | 2 | (8) | - | 100% |
| 56 | United Phosphorus Cayman Limited | | USD | 65.18 | - | 67 | 566 | 499 | - | 300 | 8 | 1 | 9 | - | 100% |
| 57 | UP Aviation Limited | | USD | 65.18 | 0 | 8 | 39 | 32 | - | - | 4 | - | 4 | - | 100% |
| 58 | UPL Australia Limited | | AUD | 50.05 | 1 | 36 | 100 | 64 | - | 143 | 10 | (3) | 8 | - | 100% |
| 59 | UPL New Zealand Limited | | NZD | 47.30 | 0 | 3 | 3 | 0 | - | 7 | 1 | (0) | 0 | - | 100% |
| 60 | UPL Shanghai Limited (Refer Note: 6) | | RMB | 10.36 | - | - | - | - | - | - | - | - | - | - | 100% |
| 61 | UPL Jiangsu Limited (Refer Note: 6 & 8) | | RMB | 10.36 | - | - | - | - | - | - | - | - | - | - | 70% |
| 62 | UPL Limited (Korea) | | KRW | 0.06 | 0 | 2 | 7 | 5 | - | 3 | 1 | (0) | 1 | - | 100% |
| 63 | PT.UPL Indonesia | | IDR | 4.74 | 0 | 5 | 75 | 70 | - | 87 | 6 | (2) | 4 | - | 100% |
| 64 | PT Catur Agrodarya Mandiri | | IDR | 4.74 | 1 | (13) | 54 | 66 | - | 49 | (2) | 0 | (2) | - | 100% |
| 65 | UPL Limited (Refer Note: 6) | | USD | 65.18 | 0 | 214 | 564 | 349 | - | 555 | 21 | - | 21 | - | 100% |
| 66 | UPL Philippines Inc. | | PHP | 1.25 | 1 | 4 | 124 | 118 | - | 93 | 1 | (0) | 1 | - | 100% |
| 67 | UPL Vietnam Co. Limited | | VND | 2.86 | 4 | 77 | 152 | 71 | - | 185 | 27 | (4) | 22 | - | 100% |
| 68 | UPL Limited, Japan | | JPY | 61.52 | 6 | 99 | 73 | 62 | 94 | 196 | 3 | (1) | 1 | - | 100% |
| 69 | Anning Decco Fine Chemical Co. Limited | | RMB | 10.36 | 8 | 18 | 28 | 2 | - | 23 | 0 | (0) | 0 | - | 55% |
| 70 | UPL Ziraat Ve Kimya Sanayi Ve Ticaret Limited Sirketi | | TRY | 16.31 | 16 | (7) | 279 | 271 | - | 157 | (20) | 5 | (16) | - | 100% |
| 71 | UPL Agromed Tarım İlaçları ve Tohumculuk Sanayi ve Ticaret A.Ş. | | TRY | 16.31 | 14 | 6 | 146 | 126 | - | 110 | (4) | 1 | (4) | - | 100% |
| 72 | SafePack Products Limited | | ILS | 18.64 | - | 42 | 69 | 27 | - | 36 | (4) | 1 | (3) | - | 100% |
| 73 | Citrashine (Pty) Ltd | | ZAR | 5.58 | 0 | (6) | 27 | 32 | - | 32 | (1) | (0) | (1) | - | 100% |
| 74 | UPL Africa SARL | | XOF | 0.12 | 0 | (0) | - | 0 | - | - | 0 | - | 0 | - | 100% |
| 75 | Prolong Limited | | ILS | 18.64 | - | 1 | 2 | 2 | - | 1 | (2) | - | (2) | - | 100% |
| 76 | AgriNet Solutions Limited | | INR | 1.00 | 2 | 1 | 1 | 0 | 2 | - | (0) | - | (0) | - | 50% |

Amount in crores (₹)