

Statement containing salient features of the financial statement of subsidiaries

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

| 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 |
|--------|--|---|--------------------|------------------------------|---------------|--------------------|--------------|-------------------|--|----------|------------------------|------------------------|-----------------------|-------------------|-------------------|
| | | | | | | | | | | | | | | | |
| 1 | Shroffs United Chemicals Limited | | INR | 1.00 | 0 | 0 | 0 | 0 | - | 0 | 0 | (0) | 0 | - | 100% |
| 2 | SWAL Corporation Limited | | INR | 1.00 | 1 | 95 | 438 | 342 | 0 | 666 | 44 | (15) | 29 | - | 100% |
| 3 | United Phosphorus (India) LLP | | INR | 1.00 | 2 | 14 | 364 | 348 | - | 669 | 10 | (3) | 6 | - | 100% |
| 4 | United Phosphorus Global LLP | | INR | 1.00 | 0 | 0 | 0 | 0 | - | - | 0 | (0) | 0 | - | 100% |
| 5 | Optima Farm Solutions Limited | | INR | 1.00 | 2 | 26 | 158 | 130 | - | 174 | 30 | (9) | 21 | - | 100% |
| 6 | UPL Europe Limited | | EUR | 80.81 | 561 | 253 | 850 | 37 | - | 866 | 67 | (9) | 58 | - | 100% |
| 7 | UPL Deutschland GmbH | | EUR | 80.81 | 0 | 21 | 238 | 217 | - | 331 | 10 | (1) | 9 | - | 100% |
| 8 | UPL Polska Sp z o.o. | | PLN | 19.21 | 0 | (0) | 0 | 0 | - | - | (0) | - | (0) | - | 100% |
| 9 | UPL Benelux BV. | | EUR | 80.81 | 0 | 97 | 208 | 111 | - | 336 | 23 | (6) | 17 | - | 100% |
| 10 | Cerexagri BV. | | EUR | 80.81 | 183 | 88 | 778 | 507 | - | 975 | 27 | (6) | 21 | - | 100% |
| 11 | Blue Star BV. | | EUR | 80.81 | 0 | 20 | 20 | 0 | - | 3 | (0) | - | (0) | - | 100% |
| 12 | United Phosphorus Holdings Cooperatief U.A. | | EUR | 80.81 | 2,942 | 7 | 3,007 | 57 | - | 5 | (2) | 1 | (1) | - | 100% |
| 13 | United Phosphorus Holdings B.V. | | EUR | 80.81 | 0 | 3,022 | 6,158 | 3,156 | 21 | 5 | (1) | 1 | (1) | - | 100% |
| 14 | Decco Worldwide Post-Harvest Holdings Cooperatief U.A. | | EUR | 80.81 | 30 | (0) | 30 | 1 | - | 3 | (0) | - | (0) | - | 100% |
| 15 | Decco Worldwide Post-Harvest Holdings B.V. | | EUR | 80.81 | 0 | 43 | 159 | 116 | - | 3 | 2 | - | 2 | - | 100% |
| 16 | United Phosphorus Holding, Brazil B.V. | | EUR | 80.81 | 0 | 2,399 | 2,618 | 322 | 102 | 5 | (19) | 1 | (18) | - | 100% |
| 17 | UPL Italia S.R.L. | | EUR | 80.81 | 1 | 51 | 355 | 304 | - | 329 | 14 | (6) | 8 | - | 100% |
| 18 | UPL Iberia, S.A. | | EUR | 80.81 | 2 | 65 | 125 | 58 | 0 | 145 | 7 | (2) | 5 | - | 100% |
| 19 | Decco Iberica Postcosecha, S.A.U. | | EUR | 80.81 | 1 | 89 | 116 | 25 | - | 117 | 15 | (2) | 14 | - | 100% |
| 20 | Transterria Invest, S. L. U. | | EUR | 80.81 | 70 | (6) | 480 | 416 | - | - | (65) | (0) | (65) | - | 100% |
| 21 | Cerexagri S.A. S. | | EUR | 80.81 | 107 | 227 | 478 | 144 | - | 451 | 27 | 25 | 52 | - | 100% |
| 22 | Neo-Fog S.A. | | EUR | 80.81 | 2 | 18 | 28 | 8 | - | 38 | 6 | (2) | 4 | - | 100% |
| 23 | UPL France | | EUR | 80.81 | 28 | 65 | 275 | 181 | - | 403 | 32 | (13) | 20 | - | 100% |
| 24 | United Phosphorus Switzerland Limited | | CHF | 68.52 | 1 | 0 | 1 | 0 | - | - | 0 | (0) | 0 | - | 100% |
| 25 | Agrodan, ApS | | DKK | 10.85 | 3 | 5 | 8 | 0 | - | - | 0 | (0) | 0 | - | 100% |