

## Annexure-1

The financial statement includes the following entities

### Names of the Entities

#### Subsidiaries:

Shroffs United Chemicals Limited  
 SWAL Corporation Limited  
 United Phosphorus (India) LLP  
 United Phosphorus Global LLP  
 Optima Farm Solutions Limited  
 UPL Europe Limited  
 UPL Deutschland GmbH  
 United Phosphorus Polska Sp.z o.o  
 UPL Benelux B.V.  
 Cerexagri B.V.  
 Blue star B.V.  
 United Phosphorus Holdings Cooperatief U.A.  
 United Phosphorus Holdings B.V  
 Decco Worldwide Post-Harvest Holdings Cooperatief U.A.  
 Decco Worldwide Post-Harvest Holdings B.V.  
 United Phosphorus Holding, Brazil B.V  
 UPL Italia S.R.L  
 UPL Iberia, S.A  
 Decco Iberica Postcosecha, S.A.U.  
 Transterra Invest, S. L. U.  
 Cerexagri S.A.S.  
 Neo-Fog S.A.  
 UPL France  
 United Phosphorus Switzerland Limited.  
 Agrodan, ApS  
 Decco Italia SRL  
 Limited Liability Company "UPL"  
 Decco Portugal Post Harvest LDA  
 United Phosphorus Inc.  
 UPI Finance LLC  
 Cerexagri, Inc. (PA)  
 UPL Delaware, Inc.  
 Canegrass LLC  
 Decco US Post-Harvest Inc.  
 Essentiv LCC  
 RiceCo LLC  
 Riceco International, Inc.  
 UPL Corporation Limited  
 UPL Limited, Mauritius (merged with UPL Corporation Limited w.e.f. 28 February 2018)  
 UPL Management DMCC  
 UPL Limited, Gibraltar  
 UPL Agro SA DE CV.  
 Decco Jifkins Mexico Sapi  
 Perrey Participações S.A  
 Uniphos Industria e Comercio de Produtos Quimicos Ltda.  
 UPL Do Brasil - Industria e Comércio de Insumos Agropecuários S.A.  
 UPL Costa Rica S.A.  
 UP Bolivia S.R.L  
 UPL Paraguay S.A.