

Integrated Filing (Finance) Ind AS

UPDATER SERVICES LIMITED

General Information

Scrip code*	543996
NSE Symbol*	UDS
MSEI Symbol*	NA
ISIN*	INE851I01011
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	05-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-11-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	05-11-2025
Start time of board meeting	17:00:00
End date of board meeting	05-11-2025
End time of board meeting	21:30:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results - Ind-AS

Amount in (Millions)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	14,295.85	14,295.85
	Other income	105.77	105.77
	Total income	14,401.62	14,401.62
2	Expenses		
(a)	Cost of materials consumed	464.48	464.48
(b)	Purchases of stock-in-trade	31.95	31.95
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(17.28)	(17.28)
(d)	Employee benefit expense	11,087.38	11,087.38
(e)	Finance costs	37.07	37.07
(f)	Depreciation, depletion and amortisation expense	231.15	231.15
(g)	Other Expenses		
1	Impairment losses	34.27	34.27
2	Site maintenance expenses/Outsourced manpower/Cleaning materials and consumables/Canteen materials	1,027.16	1,027.16
3	License fee/Verification expenses/Freight and forwarding charges/Training expenses/Power and fuel/Postage and courier charges	394.24	394.24
4	Rent//Repairs and maintenance - buildings/Repairs and maintenance - others	93.90	93.90
5	Legal and professional fees/Payment to auditors/Non-executive Director's remuneration	76.11	76.11
6	Communication expenses/Printing and stationery/Consumption of stores and spares	62.44	62.44
7	Bad debts written off/Travelling and conveyance	141.90	141.90
8	Insurance/Rates and taxes	27.33	27.33
9	Loss on sale of Property, Plant and Equipment/Expenditure on corporate social responsibility (CSR)	10.81	10.81
10	Miscellaneous expenses	152.43	152.43
	Total other expenses	2,020.59	2,020.59

	Total expenses	13,855.34	13,855.34
3	Total profit before exceptional items and tax	546.28	546.28
4	Exceptional items	0.00	0.00
5	Total profit before tax	546.28	546.28
6	Tax expense		
7	Current tax	141.26	141.26
8	Deferred tax	(82.92)	(82.92)
9	Total tax expenses	58.34	58.34
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	487.94	487.94
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	487.94	487.94
17	Other comprehensive income net of taxes	21.45	21.45
18	Total Comprehensive Income for the period	509.39	509.39
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	484.80	
	Total profit or loss, attributable to non-controlling interests	3.14	0.00
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	506.84	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	2.55	2.55
21	Details of equity share capital		
	Paid-up equity share capital	669.53	669.53
	Face value of equity share capital	7.29	7.29
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	7.29	7.29
	Diluted earnings (loss) per share from continuing operations	7.29	7.29
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued		

	operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	7.29	7.29
	Diluted earnings (loss) per share from continuing and discontinued operations	7.29	7.29
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
1 Integrated Facility Management Services	9,887.26	9,887.26
2 Business Support Services	4,800.53	4,800.53
3 Adjustments and Eliminations (B)	(286.17)	(286.17)
Total Segment Revenue	14,401.62	14,401.62
Less: Inter segment revenue		
Revenue from operations	14,401.62	14,401.62
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 Integrated Facility Management Services	442.93	442.93
2 Business Support Services	190.72	190.72
3 Adjustments and Eliminations (B)	(87.37)	(87.37)
Total Profit before tax	546.28	546.28
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax	546.28	546.28
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 Integrated Facility Management Services	13,606.22	13,606.22
2 Business Support Services	4,857.07	4,857.07
3 Adjustments and Eliminations (B)	(2,557.66)	(2,557.66)
Total Segment Assets	15,905.63	15,905.63
Un-allocable Assets	0.00	0.00
Net Segment Assets	15,905.63	15,905.63
4 Segment Liabilities		
Segment Liabilities		
1 Integrated Facility Management Services	4,197.53	4,197.53
2 Business Support Services	2,240.49	2,240.49
3 Adjustments and Eliminations (B)	(696.52)	(696.52)
Total Segment Liabilities	5,741.50	5,741.50
Un-allocable Liabilities	0.00	0.00
Net Segment Liabilities	5,741.50	5,741.50
Disclosure of notes on segments		

Other Comprehensive Income

Amount in (Millions)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	a) Re-measurement gains on defined benefit obligations (net)	(9.48)	(9.48)
	Total Amount of items that will not be reclassified to profit and loss	(9.48)	(9.48)
2	Income tax relating to items that will not be reclassified to profit or loss	(1.14)	(1.14)
3	Amount of items that will be reclassified to profit and loss		
1	a) Exchange differences on translation of foreign operations	29.79	29.79
	Total Amount of items that will be reclassified to profit and loss	29.79	29.79
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	21.45	21.45

Statement of Asset and Liabilities

Amount in (Millions)

Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	640.24
Capital work-in-progress	0.77
Investment property	
Goodwill	1,947.90
Other intangible assets	450.51
Intangible assets under development	21.87
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	79.33
Trade receivables, non-current	0.00
Loans, non-current	0.00
Other non-current financial assets	310.73
Total non-current financial assets	390.06
Deferred tax assets (net)	614.45
Other non-current assets	763.92
Total non-current assets	4,829.72
2 Current assets	
Inventories	98.80
Current financial asset	
Current investments	450.82
Trade receivables, current	6,524.92
Cash and cash equivalents	961.33
Bank balance other than cash and cash equivalents	671.39
Loans, current	5.81
Other current financial assets	670.00
Total current financial assets	9,284.27
Current tax assets (net)	914.09
Other current assets	778.75
Total current assets	11,075.91
3 Non-current assets classified as held for sale	0.00
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
Total assets	15,905.63
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	669.53
Other equity	9,423.79

	Total equity attributable to owners of parent	10,093.32
	Non controlling interest	70.81
	Total equity	10,164.13
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.17
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	115.48
	Total non-current financial liabilities	115.65
	Provisions, non-current	684.70
	Deferred tax liabilities (net)	95.06
	Deferred government grants, Non-current	
	Other non-current liabilities	277.81
	Total non-current liabilities	1,173.22
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	26.75
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	259.63
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	533.96
	Total Trade payable	793.59
	Other current financial liabilities	2,191.51
	Total current financial liabilities	3,011.85
	Other current liabilities	1,110.03
	Provisions, current	356.04
	Current tax liabilities (Net)	90.36
	Deferred government grants, Current	
	Total current liabilities	4,568.28
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	5,741.50
	Total equity and liabilities	15,905.63
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Millions)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	546.28
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	37.07
	Adjustments for decrease (increase) in inventories	(15.16)
	Adjustments for decrease (increase) in trade receivables, current	(494.76)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	0.00
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	0.00
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	211.35
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	231.15
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	34.27
	Adjustments for provisions, current	0.00
	Adjustments for provisions, non-current	(15.26)
	Adjustments for other financial liabilities, current	(0.89)
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	71.94
	Adjustments for share-based payments	8.47
	Adjustments for fair value losses (gains)	(0.82)
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	(11.18)

	Other adjustments to reconcile profit (loss)	4.23
	Other adjustments for non-cash items	0.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(83.47)
	Net cash flows from (used in) operations	462.81
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	129.53
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	333.28
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	156.67
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	4.21
	Purchase of property, plant and equipment	88.69
	Proceeds from sales of investment property	(87.96)
	Purchase of investment property	(334.21)
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	55.16

	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) investing activities	60.26
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	2,694.87
	Repayments of borrowings	3,151.01
	Payments of lease liabilities	149.10
	Dividends paid	0.00
	Interest paid	11.95
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	(617.19)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(223.65)
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	(223.65)
	Cash and cash equivalents cash flow statement at beginning of period	1,184.98
	Cash and cash equivalents cash flow statement at end of period	961.33

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Unaudited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	bsr & co. llp	true	31-07-2028

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditor's Comments on (i) or (ii) above
No records available							