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	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	30-10-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	26-10-2026
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	30-10-2026
Start time of board meeting	14:30:00
End date of board meeting	30-10-2026
End time of board meeting	17:55:00
Whether cash flow statement is applicable on company	Yes
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		01-07-2026	01-04-2026
Date of end of reporting period		30-09-2026	30-09-2026
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	8,122.39	15,765.30
	Other income	48.60	93.39
	Total income	8,170.99	15,858.69
2	**Expenses**		
(a)	Cost of materials consumed	301.36	519.00
(b)	Purchases of stock-in-trade	8.49	20.79
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.61	(11.73)
(d)	Employee benefit expense	6,282.62	12,290.71
(e)	Finance costs	11.04	24.82
(f)	Depreciation, depletion and amortisation expense	121.99	244.74
(g)	**Other Expenses**		
1	Impairment loss	38.72	72.18
2	Site maintenance expenses/Outsourced manpower/Cleaning materials and consumables/Canteen materials	572.08	1,100.57
3	License fee/Verification expenses/Freight and forwarding charges/Training expenses/Power and fuel/Postage and courier charges	169.37	334.68
4	Rent//Repairs and maintenance - buildings/Repairs and maintenance - others	44.84	93.49
5	Legal and professional fees/Payment to auditors/Non-executive Director's remuneration	41.75	69.03
6	Communication expenses/Printing and stationery/Consumption of stores and spares	29.48	59.13
7	Bad debts written off/Travelling and conveyance	80.41	150.75
8	Insurance/Rates and taxes	18.84	37.54
9	Loss on sale of Property, Plant and Equipment/Expenditure on corporate social responsibility (CSR)	10.25	16.22
10	Miscellaneous expenses	90.12	158.24
	Total other expenses	1,095.86	2,091.83
	Total expenses	7,823.97	15,180.16
3	**Total profit before exceptional items and tax**	347.02	678.53
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	347.02	678.53
6	**Tax expense**		

7	Current tax	51.24	103.62
8	Deferred tax	(25.50)	(49.20)
9	**Total tax expenses**	25.74	54.42
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**	321.28	624.11
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**	321.28	624.11
17	Other comprehensive income net of taxes	(12.19)	(12.93)
18	**Total Comprehensive Income for the period**	309.09	611.18
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent	322.65	619.88
	Total profit or loss, attributable to non-controlling interests	(1.37)	4.23
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent	311.22	607.71
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	(2.13)	3.47
21	**Details of equity share capital**		
	Paid-up equity share capital	669.53	669.53
	Face value of equity share capital	10.00	10.00
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	4.82	9.26
	Diluted earnings (loss) per share from continuing operations	4.82	9.26
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	4.82	9.26
	Diluted earnings (loss) per share from continuing and discontinued operations	4.82	9.26
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		01-07-2026	01-04-2026
Date of end of reporting period		30-09-2026	30-09-2026
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	5,640.81	10,915.82
2	Business Support Services	2,691.82	5,242.51
3	Adjustments and Eliminations (B)	(161.64)	(299.64)
	Total Segment Revenue	8,170.99	15,858.69
	Less: Inter segment revenue		
	Revenue from operations	8,170.99	15,858.69
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Integrated Facility Management Services	229.64	444.66
2	Business Support Services	149.74	283.19
3	Adjustments and Eliminations (B)	(32.36)	(49.32)
	Total Profit before tax	347.02	678.53
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax	347.02	678.53
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		
1	Integrated Facility Management Services	14,679.45	14,679.45
2	Business Support Services	5,531.75	5,531.75
3	Adjustments and Eliminations (B)	(2,567.26)	(2,567.26)
	Total Segment Assets	17,643.94	17,643.94
	Un-allocable Assets	0.00	0.00
	Net Segment Assets	17,643.94	17,643.94
4	**Segment Liabilities**		
	Segment Liabilities		
1	Integrated Facility Management Services	4,592.04	4,592.04
2	Business Support Services	2,583.54	2,583.54
3	Adjustments and Eliminations (B)	(637.96)	(637.96)
	Total Segment Liabilities	6,537.62	6,537.62
	Un-allocable Liabilities	0.00	0.00
	Net Segment Liabilities	6,537.62	6,537.62
	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		01-07-2026	01-04-2026
Date of end of reporting period		30-09-2026	30-09-2026
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	Re-measurement gains on defined benefit obligations (net)	(26.29)	(30.07)
	Total Amount of items that will not be reclassified to profit and loss	(26.29)	(30.07)
2	Income tax relating to items that will not be reclassified to profit or loss	(4.43)	(5.38)
3	**Amount of items that will be reclassified to profit and loss**		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	(9.67)	(11.76)
5	Total Other comprehensive income	(12.19)	(12.93)

Statement of Asset and Liabilities

Amount in (Millions)

	Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026
Date of end of reporting period		30-09-2026
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	611.18
	Capital work-in-progress	
	Investment property	
	Goodwill	1,947.90
	Other intangible assets	408.12
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	79.22
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	
1	Other financial assets	665.46
	Total of other non-current financial assets	665.46
	Total non-current financial assets	744.68
	Deferred tax assets (net)	746.49
	Other non-current assets	
1	Non-current tax assets (net)	828.72
2	Right-of-use assets	361.77
3	Contract assets	473.17
4	Other non-current assets	35.40
	Total of other non-current assets	1,699.06
	Total non-current assets	6,157.43
2	**Current assets**	
	Inventories	115.40
	Current financial asset	
	Current investments	657.51
	Trade receivables, current	6,958.86
	Cash and cash equivalents	1,589.57
	Bank balance other than cash and cash equivalents	724.40
	Loans, current	1.59
	Other current financial assets	
1	Other current assets	640.50
	Total of Other current financial assets	640.50
	Total current financial assets	10,572.43
	Current tax assets (net)	0.00
	Other current assets	
1	Contract assets	534.76
2	Other current assets	263.92
	Total of other current assets	798.68
	Total current assets	11,486.51
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	17,643.94
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	669.53
	Other equity	10,396.04
	Total equity attributable to owners of parent	11,065.57
	Non controlling interest	40.75
	Total equity	11,106.32
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.00
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	
1	Lease liabilities	233.44
2	Other Financial liabilities	142.00
	Total of other non-current financial liabilities	375.44
	Total non-current financial liabilities	375.44
	Provisions, non-current	891.53
	Deferred tax liabilities (net)	72.48
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	1,339.45
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	4.13
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	340.89
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	500.42
	Total Trade payable	841.31
	Other current financial liabilities	
1	Lease liabilities	171.63
2	Other Financial liabilities	2,528.42
	Total of other current financial liabilities	2,700.05
	Total current financial liabilities	3,545.49
	Other current liabilities	
1	Other current liabilities	1,097.56
	Total of other current liabilities	1,097.56
	Provisions, current	484.01
	Current tax liabilities (Net)	71.11
	Deferred government grants, Current	0.00
	Total current liabilities	5,198.17
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	6,537.62

	Total equity and liabilites	17,643.94
	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		01-04-2026
Date of end of reporting period		30-09-2026
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	678.53
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	24.82
	Adjustments for decrease (increase) in inventories	(11.86)
	Adjustments for decrease (increase) in trade receivables, current	(1,049.14)
	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	14.21
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	176.78
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	244.74
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	72.18
	Adjustments for provisions, current	548.62
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	0.00
	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	0.00
	Adjustments for share-based payments	3.94
	Adjustments for fair value losses (gains)	(6.90)
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	(6.16)
	Other adjustments to reconcile profit (loss)	(0.34)
	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)	10.89

	Net cash flows from (used in) operations	689.42
	Dividends received	0.00
	Interest paid	0.00
	Interest received	(69.16)
	Income taxes paid (refund)	162.22
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	458.04
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	0.00
	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	1.58
	Purchase of property, plant and equipment	94.02
	Proceeds from sales of investment property	66.14
	Purchase of investment property	0.00
	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	65.16
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(802.01)
	Net cash flows from (used in) investing activities	(763.15)
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	19.54
	Repayments of borrowings	16.43
	Payments of lease liabilities	126.75
	Dividends paid	66.95
	Interest paid	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	(190.59)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(495.70)
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	(495.70)
	Cash and cash equivalents cash flow statement at beginning of period	2,085.27
	Cash and cash equivalents cash flow statement at end of period	1,589.57

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			Yes
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	Yes	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 audito		
				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 Commer on (i) c (ii) abov
No records available							