

# **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	05-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-01-2026
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Third 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	05-02-2026
Start time of board meeting	18:00:00
End date of board meeting	05-02-2026
End time of board meeting	20:00:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
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		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	<b>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.</b>		
1	<b>Income</b>		
	Revenue from operations	7,671.01	21,966.86
	Other income	33.69	139.46
	<b>Total income</b>	<b>7,704.70</b>	<b>22,106.32</b>
2	<b>Expenses</b>		
(a)	Cost of materials consumed	212.72	677.20
(b)	Purchases of stock-in-trade	26.95	58.90
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(8.38)	(25.66)
(d)	Employee benefit expense	5,991.76	17,079.14
(e)	Finance costs	14.51	51.58
(f)	Depreciation, depletion and amortisation expense	120.01	351.16
(g)	<b>Other Expenses</b>		
1	Impairment losses	220.69	254.96
2	Site maintenance expenses/Outsourced manpower/Cleaning materials and consumables/Canteen materials/license fee	586.54	1,692.36
3	Verification expenses/Freight and forwarding charges/Training expenses/Power and fuel/Postage and courier charges	129.60	445.18
4	Rent//Repairs and maintenance - buildings/Repairs and maintenance - others	40.63	134.53
5	Legal and professional fees/Payment to auditors/Non-executive Director's remuneration	44.51	120.62
6	Communication expenses/Printing and stationery/Consumption of stores and spares/travelling and conveyance	108.31	306.96
7	Bad debts written off	7.37	13.06
8	Insurance/Rates and taxes	14.86	42.19
9	Loss on sale of Property, Plant and Equipment/Expenditure on corporate social responsibility (CSR)	5.77	16.58
10	Miscellaneous expenses	82.82	235.25
	<b>Total other expenses</b>	<b>1,241.10</b>	<b>3,261.69</b>

	<b>Total expenses</b>	7,598.67	21,454.01
3	<b>Total profit before exceptional items and tax</b>	106.03	652.31
4	Exceptional items	(53.57)	(53.57)
5	<b>Total profit before tax</b>	52.46	598.74
6	<b>Tax expense</b>		
7	Current tax	9.40	150.66
8	Deferred tax	(23.06)	(105.98)
9	<b>Total tax expenses</b>	(13.66)	44.68
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	66.12	554.06
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	<b>Total profit (loss) for period</b>	66.12	554.06
17	Other comprehensive income net of taxes	10.95	32.40
18	<b>Total Comprehensive Income for the period</b>	77.07	586.46
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	91.59	576.39
	Total profit or loss, attributable to non-controlling interests	(25.47)	(22.33)
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	102.54	609.38
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	(25.47)	(22.92)
21	<b>Details of equity share capital</b>		
	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	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	1.37	8.61
	Diluted earnings (loss) per share from continuing operations	1.37	8.61
ii	<b>Earnings per equity share for discontinued operations</b>		
	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	<b>Earnings per equity share (for continuing and discontinued</b>		

	<b>operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	1.37	8.61
	Diluted earnings (loss) per share from continuing and discontinued operations	1.37	8.61
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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>1 Segment Revenue (Income)</b>		
<b>(net sale/income from each segment should be disclosed)</b>		
1 Integrated Facility Management Services	5,319.20	15,206.46
2 Business Support Services	2,524.75	7,325.28
3 Adjustments and Eliminations (B)	(139.25)	(425.52)
<b>Total Segment Revenue</b>	<b>7,704.70</b>	<b>22,106.22</b>
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>	<b>7,704.70</b>	<b>22,106.22</b>
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1 Integrated Facility Management Services	168.78	611.71
2 Business Support Services	(99.32)	91.40
3 Adjustments and Eliminations (B)	(17.00)	(104.37)
<b>Total Profit before tax</b>	<b>52.46</b>	<b>598.74</b>
<b>i. Finance cost</b>		
<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
<b>Profit before tax</b>	<b>52.46</b>	<b>598.74</b>
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
1 Integrated Facility Management Services	13,875.13	13,875.13
2 Business Support Services	5,035.93	5,035.93
3 Adjustments and Eliminations (B)	(2,486.68)	(2,486.68)
<b>Total Segment Assets</b>	<b>16,424.38</b>	<b>16,424.38</b>
<b>Un-allocable Assets</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Segment Assets</b>	<b>16,424.38</b>	<b>16,424.38</b>
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
1 Integrated Facility Management Services	4,334.94	4,334.94
2 Business Support Services	2,461.60	2,461.60
3 Adjustments and Eliminations (B)	(613.25)	(613.25)
<b>Total Segment Liabilities</b>	<b>6,183.29</b>	<b>6,183.29</b>
<b>Un-allocable Liabilities</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Segment Liabilities</b>	<b>6,183.29</b>	<b>6,183.29</b>
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		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>			
1	<b>Amount of items that will not be reclassified to profit and loss</b>		
1	Re-measurement gains on defined benefit obligations (net)	(10.71)	(20.19)
	Total Amount of items that will not be reclassified to profit and loss	(10.71)	(20.19)
2	Income tax relating to items that will not be reclassified to profit or loss	(3.76)	(4.90)
3	<b>Amount of items that will be reclassified to profit and loss</b>		
	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	(17.90)	(47.69)
5	Total Other comprehensive income	10.95	32.40

## 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 Comment on (i) or (ii) above
No records available							