

# **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	05-08-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	31-07-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Standalone
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	
Segment Reporting	Single segment
Description of single segment	IFMS
Start date of board meeting	05-08-2025
Start time of board meeting	16:30:00
End date of board meeting	05-08-2025
End time of board meeting	18:45:00
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
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	true
No. of times funds raised during the quarter	1

Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)
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**Text Block**

Textual Information(1)	NOT APPLICABLE
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## 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		01-04- 2025	01-04- 2025
Date of end of reporting period		30-06- 2025	30-06- 2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
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	4,160.87	4,160.87
	Other income	30.97	30.97
	<b>Total income</b>	4,191.84	4,191.84
2	<b>Expenses</b>		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d)	Employee benefit expense	3,613.57	3,613.57
(e)	Finance costs	11.14	11.14
(f)	Depreciation, depletion and amortisation expense	28.20	28.20
(g)	<b>Other Expenses</b>		
1	Impairment losses	11.00	11.00
2	Site Maintenance expense/ Cleaning materials and consumables/ canteen materials	272.68	272.68
3	Travelling and conveyance/ Power and fuel	11.85	11.85
4	Rent	4.32	4.32
5	Legal and professional	23.04	23.04
6	Non executive director's commission/ director sitting fee	1.08	1.08
7	Payment to auditors	0.00	0.00
8	Rates and taxes	1.23	1.23

9	Training expenses/ communication expense/ printing and stationery/ expenditure on corporate social responsibility/ Repairs and maintenance	30.62	30.62
10	Miscellaneous expenses	18.09	18.09
	<b>Total other expenses</b>	373.91	373.91
	<b>Total expenses</b>	4,026.82	4,026.82
	<b>Total profit before exceptional items and tax</b>	165.02	165.02
4	Exceptional items	0.00	0.00
5	<b>Total profit before tax</b>	165.02	165.02
6	<b>Tax expense</b>		
7	Current tax	13.83	13.83
8	Deferred tax	(5.04)	(5.04)
9	<b>Total tax expenses</b>	8.79	8.79
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>	156.23	156.23
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>	156.23	156.23
17	Other comprehensive income net of taxes	1.15	1.15
18	<b>Total Comprehensive Income for the period</b>	157.38	157.38
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
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	11.85	11.85
	Diluted earnings (loss) per share from continuing operations	11.82	11.82
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 operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	11.85	11.85
	Diluted earnings (loss) per share from continuing and discontinued operations	11.82	11.82
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		

## 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	01-04- 2025	01-04- 2025
Date of end of reporting period	30-06- 2025	30-06- 2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Re-measurement gains on defined benefit obligations (net)	1.54	1.54
Total Amount of items that will not be reclassified to profit and loss	1.54	1.54
2 Income tax relating to items that will not be reclassified to profit or loss	0.39	0.39
<b>3 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		
5 Total Other comprehensive income	1.15	1.15

## 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 Standalone 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



## Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

Amount in (Millions)

Mode of Fund Raising	Public Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	04-10-2023
Amount Raised	377.87
Report filed for Quarter ended	30-06-2025
Monitoring Agency	true
Monitoring Agency Name, if applicable	ICRA LIMITED
Is there a Deviation / Variation in use of funds raised	false
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	The committee noted that there was no Deviation / Variation during the quarter
Comments of the auditors, if any	Not Applicable

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Repayment and /or prepayment of certain borrowings availed by our Company	Not Applicable	133.00	0.00	133.00	0.00	
2	Funding our working capital requirements	Not Applicable	115.00	0.00	115.00	0.00	
3	Pursuing inorganic initiatives	Not Applicable	80.00	0.00	80.00	0.00	
4	General corporate purposes	Not Applicable	49.87	0.00	49.87	0.00	

## Signatory Details

Name of signatory	Sandhya Saravanan
Designation of person	Company Secretary and Compliance Officer
Place	Chennai
Date	05-08-2025