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	30-07-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27-07-2026	
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	30-07-2026	
Start time of board meeting	15:00:00	
End date of board meeting	30-07-2026	
End time of board meeting	18:55:00	
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?	Yes	
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?	No	Textual Information(1)

Text Block

Textual Information(1)	Not Applicable

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	01-04-2026	01-04-2026
	Date of end of reporting period	30-06-2026	30-06-2026
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
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	4,634.95	4,634.95
	Other income	26.16	26.16
	Total income	4,661.11	4,661.11
2	**Expenses**		
(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	4,024.25	4,024.25
(e)	Finance costs	4.67	4.67
(f)	Depreciation, depletion and amortisation expense	33.48	33.48
(g)	**Other Expenses**		
1	Impairment losses	32.50	32.50
2	Fair value change in liabilities payable to promoters of acquired subsidiaries	0.00	0.00
3	Site maintanance expesnes/cleaning materials and consumables/canteen materials/Travelling and conveyance	327.99	327.99
4	Rent/ Legal and professional fees/directors's Siting fees	15.07	15.07
5	Power and fuel / Training expenses	2.36	2.36
6	Printing and stationery/ rates and taxes	2.88	2.88
7	Expenditure on Corporate Social Responsibility (CSR)	3.46	3.46
8	Communication expenses	3.31	3.31
9	Payment to auditors	2.93	2.93
10	Miscellaneous expense/ Repairs and maintenance/ PPE Write off/ Bad debts written off/Loss on sale of Property, plant and equipment	28.53	28.53
	Total other expenses	419.03	419.03
	Total expenses	4,481.43	4,481.43
	Total profit before exceptional items and tax	179.68	179.68
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	179.68	179.68
6	**Tax expense**		
7	Current tax	25.10	25.10

8	Deferred tax	(17.15)	(17.15)
9	**Total tax expenses**	7.95	7.95
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**	171.73	171.73
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**	171.73	171.73
17	Other comprehensive income net of taxes	(2.20)	(2.20)
18	**Total Comprehensive Income for the period**	169.53	169.53
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	**Total Comprehensive income for the period attributable to**		
	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	**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	2.56	2.56
	Diluted earnings (loss) per share from continuing operations	2.56	2.56
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	2.56	2.56
	Diluted earnings (loss) per share from continuing and discontinued operations	2.56	2.56
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	01-04-2026	01-04-2026
	Date of end of reporting period	30-06-2026	30-06-2026
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	**Amount of items that will not be reclassified to profit and loss**		
1	Re-measurement gains/ (loss) on defined benefit obligations	(2.94)	(2.94)
	Total Amount of items that will not be reclassified to profit and loss	(2.94)	(2.94)
2	Income tax relating to items that will not be reclassified to profit or loss	(0.74)	(0.74)
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		
5	Total Other comprehensive income	(2.20)	(2.20)

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	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 audit		
				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 Comme on (i) c (ii) abov
No records available							

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	30-06-2026
Monitoring Agency	Yes
Monitoring Agency Name, if applicable	ICRA LIMITED
Is there a Deviation / Variation in use of funds raised	No
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	
Comments of the auditors, if any	

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**
No records available							

Signatory Details

Name of signatory	Sandhya Saravanan
Designation of person	Company Secretary and Compliance Officer
Place	Chennai
Date	30-07-2026