

# **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	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	Unaudited
Segment Reporting	Single segment
Description of single segment	IFMS
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
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
	<a href="#">Textual Information(1)</a>

## Text Block

<u>Textual Information(1)</u>	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	01-10- 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	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>		
<b>1 Income</b>		
Revenue from operations	4,610.45	13,077.72
Other income	24.59	137.60
<b>Total income</b>	<b>4,635.04</b>	<b>13,215.32</b>
<b>2 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	4,012.67	11,423.30
(e) Finance costs	4.66	19.92
(f) Depreciation, depletion and amortisation expense	32.47	93.76
<b>(g) Other Expenses</b>		
1 Impairment loss	3.62	17.06
2 Site maintenance expenses/Cleaning materials and consumables/Canteen materials/Travelling and conveyance	342.49	953.49
3 Rent	3.16	10.62
4 Legal and professional fees/Director sitting fees	26.47	70.27
5 Power and fuel/Training expenses/Repairs and maintenance	16.66	58.41
6 Rates and taxes	1.38	2.53
7 Expenditure on Corporate Social Responsibility (CSR) (Refer note 25.2 below)	2.30	6.70
8 Miscellaneous expenses	23.52	51.56
9 Communication expenses/Printing and stationery	3.98	15.38
10 Bad debts written off	10.46	10.46
<b>Total other expenses</b>	<b>434.04</b>	<b>1,196.48</b>
<b>Total expenses</b>	<b>4,483.84</b>	<b>12,733.46</b>
<b>3 Total profit before exceptional items and tax</b>	<b>151.20</b>	<b>481.86</b>
<b>4 Exceptional items</b>	<b>(40.67)</b>	<b>(40.67)</b>

5	<b>Total profit before tax</b>	110.53	441.19
6	<b>Tax expense</b>		
7	Current tax	(23.16)	59.38
8	Deferred tax	35.41	(25.74)
9	<b>Total tax expenses</b>	12.25	33.64
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>	98.28	407.55
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>	98.28	407.55
17	Other comprehensive income net of taxes	(11.21)	(9.38)
18	<b>Total Comprehensive Income for the period</b>	87.07	398.17
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	1.47	6.09
	Diluted earnings (loss) per share from continuing operations	1.47	6.09
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	1.47	6.09
	Diluted earnings (loss) per share from continuing and discontinued operations	1.47	6.09
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	01-10- 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	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 a) Re-measurement gains on defined benefit obligations (net)	(14.98)	(12.53)
Total Amount of items that will not be reclassified to profit and loss	(14.98)	(12.53)
2 Income tax relating to items that will not be reclassified to profit or loss	(3.77)	(3.15)
<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	0.00	0.00
<b>5 Total Other comprehensive income</b>	<b>(11.21)</b>	<b>(9.38)</b>

## 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

## 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

**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	31-12-2025
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:

### Signatory Details

Name of signatory	Sandhya Saravanan
Designation of person	Company Secretary and Compliance Officer
Place	Chennai
Date	05-02-2026