



Ushakiran Finance Limited

CIN No: L65923TG1986PLC006294

405, Raghava Ratna Towers, Chirag Ali lane, Hyderabad-500 001.
Ph: 2320 1073, Fax: (040) 2320 4273
E-mail: ushakiranfinance@yahoo.co.in, Website: www.uffinance.com

Date: 25.05.2024

Corporate Relations Department
BSE Limited
25th Floor, Piroze Jeejeebhoy Towers,
Dalai Street
Mumbai—400 001

Dear Sir,

Sub: Submission of Audited Financial Results of the Company for the quarter and year ended 31-3-2024 along with the audit report - Reg.

Ref: BSE Scrip code 511507 - Disclosure under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Reg.

Pursuant to Regulation 33 and Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its Meeting held today i.e., Saturday, 25th May, 2024 had inter-alia considered and approved the following:

1. The Audited financial results for the quarter and year ended 31st March, 2024 along with Statement of Assets and Liabilities and Cash Flow Statement as at 31.3.2024.
2. The Audited Financial statements for the Year ended 31st March, 2024.
3. Reappointment of Sri. Omprakash Koyalkar, as Manager (KMP) of the company with effect from 10-7-2024 for a period of three years, subject to the approval of shareholders at the ensuing AGM of the company.

Accordingly, please find enclosed herewith the following:

1. Statement of Audited Financial results for the quarter & year ended 31st March, 2024 along with the Statement of Assets and Liabilities and Cash Flow Statement as at 31.3.2024.
2. The Audit Report issued by M/s. NSVR & Associates LLP, Chartered Accountants Hyderabad, Statutory Auditors of the Company on the financial results for the quarter and year ended 31st March, 2024.
3. Declaration in respect of Audit Report with unmodified opinion for the financial Year ended on 31st March, 2024.

Further we wish to inform that following regulations are not applicable to our company:



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a. Reg. 52(4) & 52(6) SEBI (LODR) Regulations, 2015 – We do not have any Non-convertible Instruments (Debt)

b. Reg. 54(2)/(3) SEBI (LODR) Regulations, 2015 – No security cover created as we do not have any Non-convertible Instruments (Debt).

The disclosures pursuant to regulation 30 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are attached as 'Annexure-I'.

Kindly take the above on your records.

Thanking you,

Yours faithfully,
For Ushakiran Finance Limited

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(T.R. Sekhar)
Director
DIN:02943146

The meeting Commenced at 11: 00 AM
The Meeting Concluded at 3:45 PM



Ushakiran Finance Limited

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Annexure-I

Disclosure under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Reappointment of Sri. Omprakash Koyalkar as a Manager (KMP) of the Company:

a.	reason for change viz. appointment, resignation, removal, death or otherwise	Mr. Omprakash Koyalkar, Manager of the company will complete his tenure as Manager on 9.7.2024 and as such the Board of Directors reappointed Mr. Omprakash Koyalkar as Manager for a further period of three years with effect from 10.7.2024 subject to the approval of members at the ensuing Annual General Meeting of the company.
b.	date of appointment/cessation (as applicable) & term of appointment;	i. 10/07/2018 – Date of initial appointment by Board of Directors for three years ii. 30/06/2021 – Date of Reappointment by Board of Directors for three years with effect from 10.7.2021 to 9.7.2024. iii. 25.5.2024 – Date of Reappointment by Board of Directors for three years with for a further period of three years with effect from 10.7.2024 to 9.7.2027.
c.	brief profile (in case of appointment);	He is a Commerce Graduate from Osmania University. He has about 31 Years of Experience in Administration and Accounts.
d.	disclosure of relationships between directors (in case of appointment of a director)	Not applicable

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USHAKIRAN FINANCE LIMITED
 Regd.Office: 405, Raghava Ratna Towers, Chirag Ali Lane, Hyderabad - 500001
 Tel No.: 040 - 23201073
 Website: www.uffinance.com, Email: ushakaranfinance@yahoo.co.in
 CIN No. L65923TG1986PLC006294
 Statement of Audited Financial Results For The quarter and year ended 31st March, 2024

(Rs. In lakhs)

SI. No	Particulars	Quarter ended			Year ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	a) Revenue from operations					
	i. Interest income	3.83	3.60	3.22	14.83	19.70
	ii. Dividend income	0.94	1.94	1.63	8.81	8.13
	iii. Net gain on fair value changes	1.04	7.21	-	21.93	11.26
	Total Revenue from operations	5.81	12.75	4.85	45.57	39.09
	b) Other income	0.09	0.07	(0.06)	0.34	1.17
	Total Income (a+b)	5.90	12.82	4.79	45.91	40.26
2	Expenses					
	Finance costs	-	-	-	-	-
	Impairment on financial instruments	-	(0.02)	-	-	(2.51)
	Net Loss on fair value changes	-	-	3.10	-	8.17
	Employee benefits expense	3.02	2.46	2.30	10.51	9.33
	Depreciation and amortization expense	1.10	1.18	1.50	4.35	6.01
	Other expenses	3.00	1.88	2.77	12.47	12.23
	Total Expenses	7.12	5.50	9.67	27.33	33.23
3	Profit/(loss) before exceptional items and tax (1-2)	(1.22)	7.32	(4.88)	18.58	7.03
4	Exceptional items	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	(1.22)	7.32	(4.88)	18.58	7.03
6	Tax expense					
	(a) Current tax	(0.06)	0.06	1.02	0.02	2.04
	(b) Deferred tax	(0.47)	0.89	(11.51)	10.40	(8.54)
	Total Tax Expense	(0.53)	0.95	(10.49)	10.42	(6.50)
7	Profit/(loss) for the period/year (5-6)	(0.69)	6.37	5.61	8.16	13.53
8	Other comprehensive income (OCI)					
	Items that will not be reclassified to profit or (loss)	148.18	262.93	(102.53)	777.87	(82.76)
	Tax on items that will not be reclassified to profit or (loss)	(15.42)	(27.34)	-	(80.90)	-
	Items that will be reclassified to profit or (loss):					
	Tax on items that may be reclassified to profit or (loss)	-	-	-	-	-

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	Items that may be reclassified subsequently to profit or (loss)	-	-	-	-	-
	Total other comprehensive income for the period, net of tax	132.76	235.59	(102.53)	696.97	(82.76)
9	Total comprehensive income for the period (7+8)	132.07	241.96	(96.92)	705.13	(69.23)
10	Paid-up equity share capital (Face value of Rs.10/- each)	254.45	254.45	254.45	254.45	254.45
11	Other Equity excluding Revaluation Reserve	-	-	-	1,594.97	889.84
	Earnings per share of Rs.10/- each (not annualised)					
	Basic (in Rs.)	(0.03)	0.25	0.22	0.32	0.53
	Diluted (in Rs.)	(0.03)	0.25	0.22	0.32	0.53

Notes:

- 1 The above financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- 2 The above audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting(s) held on 25th May, 2024.
- 3 The Statutory Auditors of the Company have carried out audit of the above audited financial results and their Report has been placed before the Board at the said Meeting(s) as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
- 4 As the company's business activity falls within a single primary business segment viz., "Investments", the disclosure requirements of Ind AS 108 "Operating Segments" is not applicable.
- 5 These Financial Results are available on the Stock Exchange website (www.bseindia.com) and also on the company's website at (www.uffinance.com).
- 6 The figures for the quarter ended 31st March, 2024 and 31st March, 2023 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures upto the third quarter of the respective financial year(s) which were subjected to limited review.
- 7 The figures for the previous periods have been rearranged/reclassified wherever necessary to conform to the current period presentation.

By Order of the Board
for USHAKIRAN FINANCE LIMITED

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(T.R.Sekhar)

Director

DIN:02943146

Place : Hyderabad

Date : 25.05.2024

USHAKIRAN FINANCE LIMITED
 Regd. Office: 405, Raghava Ratna Towers, Chirag Ali Lane, Hyderabad - 500001
 Tel No.: 040 - 23201073
 Website: www.uflfinance.com, Email: ushakiranfinance@yahoo.co.in
 CIN No. L65923TG1986PLC006294
 Statement of Assets & Liabilities For the Year Ended 31st March, 2024

(Rs. In lakhs)

SI. No	Particulars	As at 31st	As at 31st
		March, 2024	March, 2023
		Audited	Audited
I.	ASSETS		
	Financial Assets		
a)	Cash and Cash equivalents	24.71	32.01
b)	Bank balance other than (a) above	6.25	5.92
c)	Receivables		
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
d)	Loans	63.00	63.00
e)	Investments	1,830.53	1,025.89
f)	Other Financial Assets	0.43	0.36
		1,924.92	1,127.18
	Non-Financial Assets		
a)	Deferred Tax Assets (net)	-	18.52
b)	Investment Property	7.04	7.04
c)	Property, Plant and Equipment	9.63	13.56
d)	Other non-Financial Assets	2.12	-
		18.79	39.12
	Total Assets	1,943.71	1,166.30
II.	LIABILITIES AND EQUITY		
	Liabilities		
	Financial Liabilities		
a)	Payables		
	(I) Trade Payables	-	-
	(II) Other Payables	-	-
b)	Borrowings (Other than Debt Securities)	-	-
c)	Other Financial Liabilities	1.25	1.62
		1.25	1.62
	Non-Financial Liabilities		
a)	Provisions	-	0.13
b)	Other non-Financial Liabilities	-	-
c)	Deferred Tax Liabilities (net)	72.78	-
		72.78	0.13
	Equity		
a)	Equity Share Capital	274.71	274.71
b)	Other Equity	1,594.97	889.84
		1,869.68	1,164.55
	Total Liabilities and Equity	1,943.71	1,166.30

By Order of the Board
for USHAKIRAN FINANCE LIMITED

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(T.R.Sekhar)

Director

DIN:02943146

Place : Hyderabad

Date : 25.05.2024

USHAKIRAN FINANCE LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31st March, 2024

(Rs. In lakhs)

	Particulars	For the Year Ended	
		31.03.2024	31.03.2023
A	Cash Flows from Operating Activities		
	Profit/(loss) before tax	18.58	7.03
	Adjustments for :		
	Depreciation and amortization expense	4.35	6.01
	Impairment of financial instruments	-	(2.51)
	(Profit)/loss on sale of Property, Plant & Equipment	-	(0.87)
	Net (gain)/loss on fair value changes	(21.93)	(3.10)
	Operating profit/(loss) before working capital changes	1.00	6.56
	Movements in Working Capital		
	(Increase)/Decrease in Loans	-	25.01
	(Increase)/Decrease in Other Non Financial assets	(2.31)	0.56
	(Increase)/Decrease in Other Bank Balances	(0.35)	(2.94)
	Increase/(Decrease) in Other Financial Liabilities	(0.36)	0.10
	Increase/(Decrease) in Other non-Financial Liabilities	-	-
	Cash generated from operations	(2.02)	29.29
	Direct Taxes Paid	0.02	2.04
	Net Cash flows from Operating Activities (A)	(2.04)	27.25
B	Cash flows from Investing Activities		
	(Purchase)/Sale of Property, Plant & Equipment	(0.42)	1.20
	Investment in Fixed Deposit in Bank	-	(0.21)
	Proceeds from sale of Investments	0.06	0.16
	(Purchase)/Sale of Investments	(4.90)	(19.46)
	Net Cash flows From/(Used In) Investing Activities (B)	(5.26)	(18.31)
C	Cash flows from Financing Activities		
	Proceeds from Long term borrowings	-	-
	Net Cash flows From/(Used In) Financing Activities (C)	-	-
D	Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(7.30)	8.94
	Cash and Cash equivalents at the beginning of the year	32.01	23.07
	Cash and Cash equivalents at the ending of the year	24.71	32.01

By Order of the Board
for USHAKIRAN FINANCE LIMITED

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(T.R.Sekhar)

Director

DIN:02943146

Place : Hyderabad

Date : 25.05.2024



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND ANNUAL
FINANCIAL RESULTS**

**TO,
THE BOARD OF DIRECTORS,
M/s. USHAKIRAN FINANCE LIMITED.**

Opinion

We have audited the accompanying quarterly financial results of **M/s. Ushakiran Finance Limited**

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian accounting standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the quarter ended 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the financial results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements. This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the financial results for the quarter and year ended 31st March, 2024

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under Listing Regulations.

Our opinion on the statement is not modified in respect of this matter.

For NSVR & ASSOCIATES LLP

Chartered Accountants

FRN: 008801S/S200060

V. Gangadhara Rao**V. Gangadhara Rao**

Partner

M No: 219486

UDIN: 24219486BKFAZK7172

Place: Hyderabad

Date: 25/05/2024.



Ushakiran Finance Limited

CIN No: L65923TG1986PLC006294

405, Raghava Ratna Towers, Chirag Ali lane, Hyderabad-500 001.
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Date: 25.05.2024

Corporate Relations Department
BSE Limited
25th Floor, Piroze Jeejeebhoy Towers,
Dalai Street
Mumbai—400 001.

Dear Sir,

Re: Declaration relating to the Unmodified Opinion by the Statutory Auditors' on the Audited Financial Statements for the Quarter and Year ended 31st March, 2024 - Reg.

Pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to declare and confirm that the Statutory Auditors of the Company, M/s. NSVR & Associates LLP, Chartered Accountants (Firm Registration no. 008801S/S200060) have issued their Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2024.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 as amended vide its circular no. CIR/CFD/CMD/56/2016 dated 27 May, 2016.

Please take the above declaration on record.

Thanking you,

Yours faithfully,
For Ushakiran Finance Limited

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(T.R. Sekhar)
Director
DIN: 02943146

BSE LTD
ACKNOWLEDGEMENT

Acknowledgement No	: 2505202404143333	Date & Time	: 25/05/2024 04:14:33 PM
Scrip Code	: 511507		
Entity Name	: USHAKIRAN FINANCE LIMITED		
Compliance Type	: Regulation 33 - Financial Results		
Nature Of Report	: Standalone		
Quarter / Period	: 31/03/2024		
Mode	: E-Filing		

General information about company	
Scrip code	511507
NSE Symbol	
MSEI Symbol	
ISIN*	INE697C01011
Name of company	USHAKIRAN FINANCE LIMITED
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	25-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	15-05-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	FINANCE AND INVESTMENTS
Start date and time of board meeting	25-05-2024 11:00
End date and time of board meeting	25-05-2025 03:45
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 – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	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		
(i)	Interest Income	3.835	14.837
(ii)	Dividend Income	0.942	8.81
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	1.04	21.928
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0
(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
	Total other revenue from operations		
	Total Revenue From Operations	5.817	45.575
	Other income	0.085	0.34
	Total income	5.902	45.915

2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
	Employee benefit expense	3.026	10.51
	Finance costs	0	0
	Depreciation, depletion and amortisation expense	1.098	4.351
	Fees and commission expense	0	0
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0	0
(f)	Other expenses		
1	Listing Fee	0	3.835
2	Rent	0.461	1.475
3	Share Transfer Fee	0.359	0.911
4	Professional charges	0.385	0.865
5	Miscellaneous expenses	0.166	0.832
6	Printing and Stationery	0.099	0.668
7	Advertisement Expenses	0.099	0.535
8	Audit Fee and Expenses	0.531	0.531
9	Office Maintenance Charges	0.155	0.448
10	Other expenses	0.746	2.375
	Total other expenses	3.001	12.475
	Total expenses	7.125	27.336

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	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.		
3	Total profit before exceptional items and tax	-1.223	18.579
4	Exceptional items	0	0
5	Total profit before tax	-1.223	18.579
7	Tax expense		
8	Current tax	-0.066	0.015
9	Deferred tax	-0.471	10.405
10	Total tax expenses	-0.537	10.42
14	Net Profit Loss for the period from continuing operations	-0.686	8.159
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	-0.686	8.159

Other comprehensive income net of taxes			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	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	Items that will not be reclassified to profit or loss	148.172	777.869
	Total Amount of items that will not be reclassified to profit and loss	148.172	777.869
2	Income tax relating to items that will not be reclassified to profit or loss	15.41	80.898
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	0	0
5	Total Other comprehensive income	132.762	696.971

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	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.		
23	Total Comprehensive Income for the period	132.076	705.13
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	254.45	254.45
	Face value of equity share capital	10	10
28	Reserves excluding revaluation reserve		1594.969
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings per share from continuing operations	-0.027	0.321
	Diluted earnings per share from continuing operations	-0.027	0.321
ii	Earnings per equity share for discontinued operations		

	Basic earnings per share from discontinued operations	0	0
	Diluted earnings per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings per share	-0.027	0.321
	Diluted earnings per share	-0.027	0.321
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block	
Textual Information(1)	<ol style="list-style-type: none">1.The above financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.2.The above audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting(s) held on 25th May, 2024.3.The Statutory Auditors of the Company have carried out audit of the above audited financial results and their Report has been placed before the Board at the said Meeting(s) as required under Regulation 33 of SEBI (LODR) Regulations, 2015.4.As the company's business activity falls within a single primary business segment viz., "Investments", the disclosure requirements of Ind AS 108 "Operating Segments" is not applicable.5.These Financial Results are available on the Stock Exchange website (www.bseindia.com) and also on the company's website at (www.uflfinance.com).6.The figures for the quarter ended 31st March, 2024 and 31st March, 2023 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures upto the third quarter of the respective financial year(s) which were subjected to limited review.7.The figures for the previous periods have been rearranged/reclassified wherever necessary to conform to the current period presentation.

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Financial Asset	
	Cash and cash equivalents	24.705
	Bank Balance other than (a) above	6.25
	Derivative financial instruments	0
	Receivables	
	(I) Trade Receivables	0
	(II) Other Receivables	0
	Loans	63
	Investments	1830.53
	Other Financial assets	0.436
2	Non Financial Asset	
	Inventories	0
	Current tax assets (Net)	0
	Deferred tax Assets (Net)	0
	Investment Property	7.036
	Biological assets other than bearer plants	0
	Property, Plant and Equipment	9.627

	Capital work-in-progress	0
	Intangible assets under development	0
	Goodwill	0
	Other Intangible assets	0
	Other non-financial assets (to be specified)	2.129
	Total assets	1943.713
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	274.708
	Other equity	1594.969
	Total equity attributable to owners of parent	1869.677
	Non controlling interest	
	Total equity	1869.677
2	Liabilities	
2.1	Financial Liabilities	
(a)	Derivative financial instruments	0
(b)	Payables	0
	(I) Trade Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0
	II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	0
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0
(C)	Debt Securities	0
(d)	Borrowings (Other than Debt Securities)	0

(e)	Deposits	0
(f)	Subordinated Liabilities	0
(g)	Other financial liabilities	1.254
2.2	Non-Financial Liabilities	
(a)	Current tax liabilities (Net)	0
(b)	Provisions	0
(C)	Deferred tax liabilities (Net)	72.782
(d)	Other non-financial liabilities	0
	Total liabilities	74.036
	Total equity and liabilities	1943.713

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2024	01-04-2023
Date of end of reporting period	31-03-2024	31-03-2024
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1	Segment Revenue (Income)	
	(net sale/income from each segment should be disclosed)	
	Total Segment Revenue	
	Less: Inter segment revenue	
	Revenue from operations	
2	Segment Result	
	Profit (+) / Loss (-) before tax and interest from each segment	
	Total Profit before tax	
	i. Finance cost	
	ii. Other Unallocable Expenditure net off Unallocable income	
	Profit before tax	
3	(Segment Asset - Segment Liabilities)	
	Segment Asset	
	Total Segment Asset	
	Un-allocable Assets	
	Net Segment Asset	
4	Segment Liabilities	
	Segment Liabilities	

	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	31-03-2024
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	18.579
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-2.319
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	-0.349
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0

Adjustments for depreciation and amortisation expense	4.351
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
Adjustments for provisions, current	0
Adjustments for provisions, non-current	0
Adjustments for other financial liabilities, current	-0.362
Adjustments for other financial liabilities, non-current	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for interest income	0
Adjustments for share-based payments	0
Adjustments for fair value losses (gains)	-21.928
Adjustments for undistributed profits of associates	0
Other adjustments for which cash effects are investing or financing cash flow	0
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
Total adjustments for reconcile profit (loss)	-20.607
Net cash flows from (used in) operations	-2.028
Dividends received	0
Interest paid	0
Interest received	0
Income taxes paid (refund)	0.015
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	-2.043
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0

Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0.06
Other cash payments to acquire equity or debt instruments of other entities	4.904
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	0.415
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0

	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-5.259
	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	0
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-7.302
	Effect of exchange rate changes on cash and cash equivalents	

	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-7.302
	Cash and cash equivalents cash flow statement at beginning of period	32.007
	Cash and cash equivalents cash flow statement at end of period	24.705

