



# 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: 8.2.2025

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

Dear Sir,

Sub: Outcome of the Board Meeting held today i.e., on 8<sup>th</sup> February, 2025 - Reg.

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

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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., on Saturday, 8<sup>th</sup> February, 2025 had inter-alia considered transacted and approved the following items of business:

1. Approved the Un-audited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2024.
2. Taken on record the Limited Review Report received from the statutory auditors of the company for the quarter and nine months ended 31<sup>st</sup> December, 2024.

We wish to inform that the company has not issued any Non-Convertible Debt Securities, Non-Convertible Redeemable Preference Shares (NCRPS) and Commercial Papers or any other instruments of similar nature and as such the SEBI circular no. SEBI/HO/DDHS/DDHS/CIR/P/2020/231 dated November 13, 2020 is not applicable to the company.

We herewith enclose the following:

- A. Un-Audited financial Results, for the quarter and nine months ended 31<sup>st</sup> December, 2024.
  - B. Limited Review Report of the Statutory Auditors for the quarter and nine months ended 31<sup>st</sup> December, 2024.
- Kindly take the above on your records.

Disclosure of events pursuant to Regulation 30 of SEBI LODR Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July 2023:

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**NA JAIN**

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by SANJANA  
JAIN  
Date: 2025.02.08  
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# Ushakiran Finance Limited

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Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 ("SEBI LODR Regulations, 2015") and the SEBI Circular SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023, the Company is required to disclose any event or information which becomes material pursuant to notification of the amendments to SEBI (LODR) Regulations, 2015:

The board has passed a resolution to file a suit/court case for recovery of the amount of Rs.50,03,700/- (Rupees Fifty Lakhs Three Thousand Seven Hundred Only) due as at 31.1.2025 with further interest due, till the date of filing, against M/s. AKR Construction Limited and also against the guarantor Sri A. Krishna Reddy.

Thanking you,

Yours faithfully,  
For Ushakiran Finance Limited

**SANJANA JAIN** Digitally signed  
by SANJANA  
JAIN  
Date: 2025.02.08  
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(Sanjana Jain)  
Company Secretary

The meeting Commenced at 11: 00 AM  
The Meeting Concluded at 12:35 PM

USHAKIRAN FINANCE LIMITED  
 Regd. Office: 405, Raghava Ratna Towers, Chirag Ali Lane, Hyderabad - 500001  
 Tel No.: 040 - 23201073  
 Website: www.uffinance.com, Email: ushakiranfinance@yahoo.co.in  
 CIN No. L65923TG1986PLC006294

Statement of Unaudited Financial Results for the quarter and Nine Months ended 31st December, 2024

(Rs. In lakhs)

SI. No	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations						
	i. Interest income	3.59	11.47	3.60	19.06	11.00	14.83
	ii. Dividend income	2.05	6.40	1.94	9.46	7.87	8.81
	iii. Net gain on fair value changes	-	7.31	7.21	14.48	20.89	21.93
	Total Revenue from operations	5.64	25.18	12.75	43.00	39.76	45.57
	b) Other income	0.11	12.09	0.07	12.30	0.25	0.34
	Total Income (a+b)	5.75	37.27	12.82	55.30	40.01	45.91
2	Expenses						
	Finance costs	-	-	-	-	-	-
	Impairment on financial instruments	0.02	(1.50)	(0.02)	(1.48)	-	-
	Net Loss on fair value changes	5.17	-	-	-	-	-
	Employee benefits expense	3.13	3.07	2.46	9.26	7.49	10.51
	Depreciation and amortization expense	0.77	0.77	1.18	2.29	3.25	4.35
	Other expenses	1.43	1.81	1.88	8.74	9.47	12.47
	Total Expenses	10.52	4.15	5.50	18.81	20.21	27.33
3	Profit/(loss) before exceptional items and tax (1-2)	(4.77)	33.12	7.32	36.49	19.80	18.58
4	Exceptional items	-	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	(4.77)	33.12	7.32	36.49	19.80	18.58
6	Tax expense						
	(a) Current tax	0.15	5.93	0.06	6.08	0.08	0.02
	(b) Deferred tax	(0.02)	0.33	0.89	0.49	10.88	10.40
	Total Tax Expense	0.13	6.26	0.95	6.57	10.96	10.42
7	Profit/(loss) for the period/year (5-6)	(4.90)	26.86	6.37	29.92	8.84	8.16
8	Other comprehensive income (OCI)						
	Items that will not be reclassified to profit or (loss)	(134.30)	(65.66)	262.93	(19.98)	629.70	777.87
	Tax on items that will not be reclassified to profit or (loss)	14.75	6.83	(27.34)	2.86	(65.49)	(80.90)
	Items that will be reclassified to profit or (loss):						
	Tax on items that may be reclassified to profit or (loss)	-	-	-	-	-	-
	Items that may be reclassified subsequently to profit or (loss)	-	-	-	-	-	-

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 Raja Sekhar  
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	Total other comprehensive income for the period, net of tax	(119.55)	(58.83)	235.59	(17.12)	564.21	696.97
9	Total comprehensive income for the period (7+8)	(124.45)	(31.97)	241.96	12.80	573.05	705.13
10	Paid-up equity share capital (Face value of Rs.10/- each)	254.45	254.45	254.45	254.45	254.45	254.45
11	Other Equity excluding Revaluation Reserve	-	-	-	-	-	1,594.97
	Earnings per share of Rs.10/- each (not annualised)						
	Basic (in Rs.)	(0.19)	1.06	0.25	1.18	0.35	0.32
	Diluted (in Rs.)	(0.19)	1.06	0.25	1.18	0.35	0.32

Notes:

- 1 The above statement of unaudited financial results of the Company which have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 8th February, 2025. The Statutory Auditors' have carried out a limited review on the unaudited financial results and issued an unmodified report thereon.
- 2 No material adjustments were made in the results for the current quarter/year which pertain to earlier periods/year. Hence, the figures have not been regrouped or reclassified.
- 3 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.
- 4 These Financial Results are available on the Stock Exchange website ([www.bseindia.com](http://www.bseindia.com)) and also on the company's website at ([www.uffinance.com](http://www.uffinance.com)).

By Order of the Board  
for USHAKIRAN FINANCE LIMITED

**Tunuguntla** Digitally signed by  
**Raja Sekhar** Tunuguntla Raja Sekhar  
Date: 2025.02.08  
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(T.R.Sekhar)  
Director  
DIN:02943146

Place : Hyderabad  
Date : 08.02.2025

**Independent Auditor's Review Report on the Quarter and nine months ended 31<sup>st</sup> December, 2024 Unaudited Standalone Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To The Board of Directors of **USHAKIRAN FINANCE LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results of **USHAKIRAN FINANCE LIMITED** ('the Company') for the quarter ended 31<sup>st</sup> December 2024 and the year to date results for the period from 01<sup>st</sup> April 2024 to 31<sup>st</sup> December 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').s
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standards on Review Engagement (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the regulation 33 of the SEBI (Listing Obligations and disclosure requirements) regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatements.



**NSVR & ASSOCIATES LLP**

Our conclusion is not modified in respect of the above matters.

**For NSVR & Associates LLP**

Chartered Accountants

FRN: 008801S/S200060



**V Gangadhara Rao N**

Partner

Membership No: 219486

UDIN: **25219486BMIRTX3539**

Place: Hyderabad

Date: 08-02-2025



# Ushakiran Finance Limited

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8.2.2025

BSE Limited  
Corporate Relations Department,  
25th Floor,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort  
Mumbai — 400 001

Dear Sir,

Sub: Ushakiran Finance Limited - Intimation of Non Applicability of Regulations  
51, 52 and 54 of SEBI (LODR), Regulations, 2015 for the Quarter ended 31.12.2024 -  
Reg.  
Scrip code – 511507

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With respect to above cited subject, we would like to inform your good office that the following regulations of the SEBI (LODR) Regulations, 2015, as amended, are not applicable to our company:

S No.	Particulars	Regulation	Applicability
1.	Price Sensitive Information/ disclosure of event/ Information	Reg. 51(1) & 51 (2) SEBI (LODR) Regulations, 2015	Debt
2.	Submission of Financial Results	Reg. 52(1) SEBI (LODR) Regulations, 2015	Debt
3.	Submission of line items along with Financial Results	Reg. 52(4) & 52 (6) SEBI (LODR) Regulations, 2015	Debt
4.	Asset Cover	Reg. 54(2) & 54 (3) SEBI (LODR) Regulations, 2015	Debt
5.	Utilization of issue proceeds/ material deviation in the use of proceeds	Reg. 52(7) & 52(7A) SEBI (LODR) Regulations, 2015	Debt

We hereby certify that the Company has not issued any non-convertible securities or instruments of similar nature at any time for the quarter ended 31.12.2024 and therefore the disclosures required as per aforementioned regulations are not applicable to the company.

We request you to take the above in your records.

Thanking you,

Yours Faithfully  
For Ushakiran Finance Limited

**SANJANA**  
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by SANJANA  
JAIN  
Date: 2025.02.08  
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(Sanjana Jain)  
Company Secretary



# Ushakiran Finance Limited

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Ph: 2320 1073, Fax: (040) 2320 4273  
E-mail: ushakiranfinance@yahoo.co.in, Website: www.uffinance.com

Date: 8.2.2025

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

Dear Sir,

Sub: Non-Applicability of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015 - Reg.

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Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the company had made its public offer (Initial Public Offer IPO) nearly about 30 years back and the Company has fully utilized the proceeds of the IPO for the purpose for which the funds were raised. The company has not raised any fresh issue after Initial public issue - through public issue, rights issue, preferential issue, QIP, etc., Hence, the Statement of deviation(s) or variation(s) is not applicable to the Company.

We request you to kindly take note of this information on your record and acknowledge.

Thanking you,

Yours faithfully,  
For Ushakiran Finance Limited

**SANJANA JAIN**  
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by SANJANA  
JAIN  
Date: 2025.02.08  
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(Sanjana Jain)  
Company Secretary



**BSE LTD**  
**ACKNOWLEDGEMENT**

Acknowledgement No	: 0802202512403533	Date & Time	: 08/02/2025 12:40:35 PM
Scrip Code	: 511507		
Entity Name	: USHAKIRAN FINANCE LIMITED		
Compliance Type	: Regulation 33 - Financial Results		
Nature Of Report	: Standalone		
Quarter / Period	: 31/12/2024		
Mode	: E-Filing		

<b>General information about company</b>	
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	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	08-02-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29-01-2025
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	FINANCE AND INVESTMENTS
Start date and time of board meeting	08-02-2025 11:00
End date and time of board meeting	08-02-2025 12:35
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

<b>Financial Results – NBFC</b>			
<b>Particulars</b>		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	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<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</b>	<b>Income</b>		
	Revenue from operations		
(i)	Interest Income	3.592	19.055
(ii)	Dividend Income	2.05	9.464
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	0	14.483
(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)	<b>Other revenue from operations</b>		
	<b>Total other revenue from operations</b>		
	<b>Total Revenue From Operations</b>	<b>5.642</b>	<b>43.002</b>
	Other income	0.104	12.297
	<b>Total income</b>	<b>5.746</b>	<b>55.299</b>
<b>2</b>	<b>Expenses</b>		
	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	3.13	9.256
	Finance costs	0	0
	Depreciation, depletion and amortisation expense	0.764	2.292
	Fees and commission expense	0	0
	Net loss on fair value changes	5.168	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0.023	-1.477
(f)	<b>Other expenses</b>		
1	Listing Fees	0	3.835
2	Rent	0.417	1.112
3	Printing and Stationery	0.051	0.554
4	Advertisement Expenses	0.099	0.449
5	Share Transfer Fee	0.208	0.387
6	Miscellaneous Expenses	0.026	0.372
7	Annual Custody Fee	0	0.337

8	e Voting Charges	0.327	0.327
9	Office Maintenance Charges	0.076	0.246
10	Other expenses	0.23	1.116
	<b>Total other expenses</b>	<b>1.434</b>	<b>8.735</b>
	<b>Total expenses</b>	<b>10.519</b>	<b>18.806</b>

<b>Financial Results – NBFC</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<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>3</b>	<b>Total profit before exceptional items and tax</b>	-4.773	36.493
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	-4.773	36.493
<b>7</b>	<b>Tax expense</b>		
8	Current tax	0.148	6.08
9	Deferred tax	-0.024	0.492
<b>10</b>	<b>Total tax expenses</b>	0.124	6.572
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	-4.897	29.921
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	-4.897	29.921

<b>Other comprehensive income net of taxes</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>			
<b>1</b>	<b>Amount of items that will not be reclassified to profit and loss</b>		
1	Items that will not be reclassified to profit or (loss)	-134.299	-19.979
	<b>Total Amount of items that will not be reclassified to profit and loss</b>	-134.299	-19.979
2	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	-14.746	-2.857
<b>3</b>	<b>Amount of items that will be reclassified to profit and loss</b>		
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
4	<b>Income tax relating to items that will be reclassified to profit or loss</b>		
5	<b>Total Other comprehensive income</b>	-119.553	-17.122

<b>Financial Results – NBFC</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<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>23</b>	<b>Total Comprehensive Income for the period</b>	-124.45	12.799
<b>24</b>	<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		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	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
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	254.45	254.45
	Face value of equity share capital	10	10
28	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings per share from continuing operations	-0.192	1.176
	Diluted earnings per share from continuing operations	-0.192	1.176
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings per share from discontinued operations	0	0
	Diluted earnings per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings per share</b>	-0.192	1.176
	<b>Diluted earnings per share</b>	-0.192	1.176
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
<b>33</b>	<b>Disclosure of notes on financial results</b>	Textual Information(1)	

**Text Block**

Textual Information(1)

- 1.The above statement of unaudited financial results of the Company which have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI") were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 8th February, 2025. The Statutory Auditors' have carried out a limited review on the unaudited financial results and issued an unmodified report thereon.
- 2.No material adjustments were made in the results for the current quarter/year which pertain to earlier periods/year. Hence, the figures have not been regrouped or reclassified.
- 3.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.
- 4.These Financial Results are available on the Stock Exchange website ([www.bseindia.com](http://www.bseindia.com)) and also on the company's website at ([www.uflfinance.com](http://www.uflfinance.com)).



<b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b>		
<b>Particulars</b>	<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period	01-10-2024	01-04-2024
Date of end of reporting period	31-12-2024	31-12-2024
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>	
	<b>(net sale/income from each segment should be disclosed)</b>	
	<b>Total Segment Revenue</b>	
	<b>Less: Inter segment revenue</b>	
	<b>Revenue from operations</b>	
<b>2</b>	<b>Segment Result</b>	
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>	
	<b>Total Profit before tax</b>	
	<b>i. Finance cost</b>	
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	
	<b>Profit before tax</b>	
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>	
	<b>Segment Asset</b>	
	<b>Total Segment Asset</b>	
	<b>Un-allocable Assets</b>	
	<b>Net Segment Asset</b>	
<b>4</b>	<b>Segment Liabilities</b>	
	<b>Segment Liabilities</b>	
	<b>Total Segment Liabilities</b>	
	<b>Un-allocable Liabilities</b>	
	<b>Net Segment Liabilities</b>	
	<b>Disclosure of notes on segments</b>	

