



# 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: 13.11.2024

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 13<sup>th</sup> November, 2024 - 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 Wednesday, 13<sup>th</sup> November, 2024 had inter-alia considered transacted and approved the following items of business:

1. Approved the Un-audited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2024.
2. Approved the Statement of Assets and Liabilities as at 30<sup>th</sup> September, 2024.
3. Approved the Cash Flow Statement as at 30<sup>th</sup> September, 2024.

We herewith enclose the following:

- A. Un-Audited financial Results, the Statement of Assets and Liabilities and Cash Flow statement as at 30<sup>th</sup> September, 2024.
  - B. Limited Review Report of the Statutory Auditors for the quarter and half year ended 30<sup>th</sup> September, 2024.
- Kindly take the above on your records.

Thanking you,

Yours faithfully,  
For Ushakiran Finance Limited

**SANJANA JAIN**

(Sanjana Jain)  
Company Secretary

Digitally signed by SANJANA JAIN  
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serialNumber=ACA1D0792E24E  
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cn=SANJANA JAIN  
Date: 2024.11.13 13:31:44  
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The meeting Commenced at 11:00 AM  
The Meeting Concluded at 1:30 PM

**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 Unaudited Financial Results for the quarter and Half year ended 30th September, 2024

(Rs. In lakhs)

SI. No	Particulars	Quarter ended			Half - Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations						
	i. Interest income	11.47	3.99	3.60	15.46	7.40	14.83
	ii. Dividend income	6.40	1.02	5.30	7.42	5.93	8.81
	iii. Net gain on fair value changes	7.31	12.34	3.90	19.65	13.68	21.93
	Total Revenue from operations	25.18	17.35	12.80	42.53	27.01	45.57
	b) Other income	12.09	0.10	0.09	12.19	0.18	0.34
	Total Income (a+b)	37.27	17.45	12.89	54.72	27.19	45.91
2	Expenses						
	Finance costs	-	-	-	-	-	-
	Impairment on financial instruments	(1.50)	-	0.02	(1.50)	0.02	-
	Net Loss on fair value changes	-	-	-	-	-	-
	Employee benefits expense	3.07	3.05	2.59	6.12	5.03	10.51
	Depreciation and amortization expense	0.77	0.76	1.04	1.53	2.07	4.35
	Other expenses	1.81	5.49	2.11	7.30	7.59	12.47
	Total Expenses	4.15	9.30	5.76	13.45	14.71	27.33
3	Profit/(loss) before exceptional items and tax (1-2)	33.12	8.15	7.13	41.27	12.48	18.58
4	Exceptional items	-	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	33.12	8.15	7.13	41.27	12.48	18.58
6	Tax expense						
	(a) Current tax	5.93	-	0.02	5.93	0.02	0.02
	(b) Deferred tax	0.33	0.19	0.49	0.52	9.98	10.40
	Total Tax Expense	6.26	0.19	0.51	6.45	10.00	10.42
7	Profit/(loss) for the period/year (5-6)	26.86	7.96	6.62	34.82	2.48	8.16
8	Other comprehensive income (OCI)						
	Items that will not be reclassified to profit or (loss)	(65.66)	179.98	151.80	114.32	366.76	777.87
	Tax on items that will not be reclassified to profit or (loss)	6.83	(18.72)	(15.78)	(11.89)	(38.14)	(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)	-	-	-	-	-	-

	Total other comprehensive income for the period, net of tax	(58.83)	161.26	136.02	102.43	328.62	696.97
9	Total comprehensive income for the period (7+8)	(31.97)	169.22	142.64	137.25	331.10	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.)	1.06	0.31	0.26	1.37	0.10	0.32
	Diluted (in Rs.)	1.06	0.31	0.26	1.37	0.10	0.32

Notes:

- 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 September 13, 2024. The Statutory Auditors have carried out a limited review on the unaudited financial results and issued an unmodified report thereon.
- 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.
- 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.
- 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.ufffinance.com](http://www.ufffinance.com)).

By Order of the Board  
for USHAKIRAN FINANCE LIMITED

RAJASEKHAR  
TUNUGUNTLA

(T.R.Sekhar)

Director

DIN:02943146

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st=Karnataka  
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Place : Hyderabad

Date : 13.11.2024

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 Half Year ended 30th September, 2024

(Rs. In lakhs)

SI. No	Particulars	For the Half Year Ended		For the Year Ended
		30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Audited
<b>I.</b>	<b>ASSETS</b>			
	<b>Financial Assets</b>			
a)	Cash and Cash equivalents	45.81	26.04	24.71
b)	Bank balance other than (a) above	6.44	6.06	6.25
c)	Receivables			
	(I) Trade Receivables	-	-	-
	(II) Other Receivables	-	-	-
d)	Loans	63.18	63.23	63.00
e)	Investments	1,964.50	1,411.19	1,830.53
f)	Other Financial Assets	0.39	0.37	0.43
		2,080.32	1,506.89	1,924.92
	<b>Non-Financial Assets</b>			
a)	Deferred Tax Assets (net)	-	-	-
b)	Investment Property	7.04	7.04	7.04
c)	Property, Plant and Equipment	8.32	11.91	9.63
d)	Other non-Financial Assets	2.13	0.71	2.12
		17.49	19.66	18.79
	<b>Total Assets</b>	2,097.81	1,526.55	1,943.71
<b>II.</b>	<b>LIABILITIES AND EQUITY</b>			
	<b>Liabilities</b>			
	<b>Financial Liabilities</b>			
a)	Payables			
	(I) Trade Payables	-	-	-
	(II) Other Payables	-	-	-
b)	Borrowings (Other than Debt Securities)	-	-	-
c)	Other Financial Liabilities	1.73	1.29	1.25
		1.73	1.29	1.25
	<b>Non-Financial Liabilities</b>			
a)	Provisions	3.96	-	-
b)	Other non-Financial Liabilities	-	-	-
c)	Deferred Tax Liabilities (net)	85.19	29.61	72.78
		89.15	29.61	72.78
	<b>Equity</b>			
a)	Equity Share Capital	274.71	274.71	274.71
b)	Other Equity	1,732.22	1,220.94	1,594.97
		2,006.93	1,495.65	1,869.68
	<b>Total Liabilities and Equity</b>	2,097.81	1,526.55	1,943.71

By Order of the Board  
 for USHAKIRAN FINANCE LIMITED

**RAJASEKHAR**  
**TUNUGUNTLA**

(T.R.Sekhar)

Director

DIN:02943146

Place : Hyderabad

Date : 13.11.2024

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**USHAKIRAN FINANCE LIMITED**  
**CASH FLOW STATEMENT FOR THE PERIOD/YEAR ENDED 30th September, 2024**

(Rs. In lakhs)

	Particulars	For the Half Year Ended		For the Year Ended
		30.09.2024	30.09.2023	31.03.2024
A	Cash Flows from Operating Activities			
	Profit/(loss) before tax	41.27	12.48	18.58
	Adjustments for :			
	Depreciation and amortization expense	1.53	2.07	4.35
	Impairment of financial instruments	1.50	0.02	-
	(Profit)/loss on sale of Property, Plant & Equipment	-	-	-
	Net (gain)/loss on fair value changes	(19.65)	(13.68)	(21.93)
	Operating profit/(loss) before working capital changes	24.65	0.89	1.00
	Movements in Working Capital			
	(Increase)/Decrease in Loans	(1.68)	(0.25)	-
	(Increase)/Decrease in Other Non Financial assets	0.05	(0.85)	(2.31)
	(Increase)/Decrease in Other Bank Balances	(0.21)	(0.15)	(0.35)
	Increase/(Decrease) in Other Financial Liabilities	0.48	(0.32)	(0.36)
	Increase/(Decrease) in Other non-Financial Liabilities	-	-	-
	Cash generated from operations	23.29	(0.68)	(2.02)
	Direct Taxes Paid	1.97	0.02	0.02
	Net Cash flows from Operating Activities (A)	21.32	(0.70)	(2.04)
B	Cash flows from Investing Activities			
	(Purchase)/Sale of Property, Plant & Equipment	(0.22)	(0.41)	(0.42)
	Proceeds from sale of Investments	-	-	0.06
	(Purchase)/Sale of Investments	-	(4.86)	(4.90)
	Net Cash flows From/(Used In) Investing Activities (B)	(0.22)	(5.27)	(5.26)
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)	21.10	(5.97)	(7.30)
	Cash and Cash equivalents at the beginning of the year	24.71	32.01	32.01
	Cash and Cash equivalents at the ending of the year	45.81	26.04	24.71

By Order of the Board  
for USHAKIRAN FINANCE LIMITED

**RAJASEKHAR**  
**TUNUGUNTLA**

(T.R.Sekhar)

Director

DIN:02943146

Place : Hyderabad

Date : 13.11.2024

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**Independent Auditor's Review Report on Standalone Quarterly and Year to Date Unaudited Financial Results of M/s USHAKIRAN FINANCE LIMITED pursuant to Regulation 33 of the SEBI (Listing and 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 30<sup>th</sup> September 2024 and the year to date results for the period from 01<sup>st</sup> April 2024 to 30<sup>th</sup> September 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.



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

**For NSVR & Associates LLP**

Chartered Accountants

FRN: 008801S/S200060

*V. G. Chawla*  
**V Gangadhara Rao N**

Partner

Membership No: 219486

UDIN: 24219486BKFBER2321



Place: Hyderabad

Date: 13-11-2024

**BSE LTD**  
**ACKNOWLEDGEMENT**

Acknowledgement No	: 1311202401453233	Date & Time : 13/11/2024 01:45:32 PM
Scrip Code	: 511507	
Entity Name	: USHAKIRAN FINANCE LIMITED	
Compliance Type	: Regulation 33 - Financial Results	
Nature Of Report	: Standalone	
Quarter / Period	: 30/09/2024	
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	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	13-11-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
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	13-11-2024 11:00
End date and time of board meeting	13-11-2024 01:30
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	Not applicable

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	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
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	11.472	15.463
(ii)	Dividend Income	6.397	7.414
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	7.313	19.651
(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>25.182</b>	<b>42.528</b>
	Other income	12.093	12.193
	<b>Total income</b>	<b>37.275</b>	<b>54.721</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	3.078	6.126
	Finance costs	0	0
	Depreciation, depletion and amortisation expense	0.764	1.528
	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	-1.5	-1.5
(f)	<b>Other expenses</b>		
1	Listing fee	0	3.835
2	Rent	0.417	0.695
3	Printing and Stationery expenses	0.431	0.503
4	Advertisement Expenses	0.35	0.35
5	Miscellaneous Expenses	0.202	0.346
6	Annual Custody Fee	0	0.337
7	Website Maintenance	0.022	0.244
8	Share Transfer Fee	0.12	0.179
9	Office Maintenance	0.066	0.17
10	Other expenses	0.208	0.642
	<b>Total other expenses</b>	<b>1.816</b>	<b>7.301</b>
	<b>Total expenses</b>	<b>4.158</b>	<b>13.455</b>

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	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
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>	33.117	41.266
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	33.117	41.266
<b>7</b>	<b>Tax expense</b>		
8	Current tax	5.931	5.931
9	Deferred tax	0.326	0.517
<b>10</b>	<b>Total tax expenses</b>	6.257	6.448
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	26.86	34.818
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>	26.86	34.818

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	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
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	-65.655	114.32
	Total Amount of items that will not be reclassified to profit and loss	-65.655	114.32
2	Income tax relating to items that will not be reclassified to profit or loss	-6.828	11.889
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	-58.827	102.431

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	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
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>	-31.967	137.249
<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	1.056	1.368
	Diluted earnings per share from continuing operations	1.056	1.368
<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>	1.056	1.368
	<b>Diluted earnings per share</b>	1.056	1.368
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)	<p>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 September 13, 2024. The Statutory Auditors have carried out a limited review on the unaudited financial results and issued an unmodified report thereon.</p> <p>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.</p> <p>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.</p> <p>4.These Financial Results are available on the Stock Exchange website (<a href="http://www.bseindia.com">www.bseindia.com</a>) and also on the company's website at (<a href="http://www.uflfinance.com">www.uflfinance.com</a>).</p>

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		30-09-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	<b>Assets</b>	
<b>1</b>	<b>Financial Asset</b>	
	Cash and cash equivalents	45.81
	Bank Balance other than (a) above	6.442
	Derivative financial instruments	0
	Receivables	
	(I) Trade Receivables	0
	(II) Other Receivables	0
	Loans	63.18
	Investments	1964.501
	Other Financial assets	0.392
<b>2</b>	<b>Non Financial Asset</b>	
	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	8.319
	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
	<b>Total assets</b>	<b>2097.809</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	274.708
	Other equity	1732.218
	<b>Total equity attributable to owners of parent</b>	<b>2006.926</b>
	Non controlling interest	
	<b>Total equity</b>	<b>2006.926</b>
<b>2</b>	<b>Liabilities</b>	
<b>2.1</b>	<b>Financial Liabilities</b>	
(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	1.735
<b>2.2</b>	<b>Non-Financial Liabilities</b>	
(a)	Current tax liabilities (Net)	0
(b)	Provisions	3.959
(C )	Deferred tax liabilities (Net)	85.189
(d)	Other non-financial liabilities	0
	<b>Total liabilities</b>	<b>90.883</b>
	<b>Total equity and liabilities</b>	<b>2097.809</b>

Format for Reporting Segmenet 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	01-07-2024	01-04-2024
Date of end of reporting period	30-09-2024	30-09-2024
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>	
	(net sale/income from each segment should be disclosed)	
	<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>	

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-04-2024
<b>B</b>	Date of end of reporting period	30-09-2024
<b>C</b>	Whether results are audited or unaudited	Unaudited
<b>D</b>	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	41.266
	<b>Adjustments for reconcile profit (loss)</b>	
	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	0.054
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	-0.203
	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	1.528
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	1.5
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0.482
	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)	-19.651
	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
	<b>Total adjustments for reconcile profit (loss)</b>	-16.29
	<b>Net cash flows from (used in) operations</b>	24.976
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1.972
	Other inflows (outflows) of cash	-1.68
	<b>Net cash flows from (used in) operating activities</b>	21.324



	<b>Cash flows from used in investing activities</b>	
	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
	Other cash payments to acquire equity or debt instruments of other entities	0
	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	0.22
	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
	<b>Net cash flows from (used in) investing activities</b>	<b>-0.22</b>
	<b>Cash flows from used in financing activities</b>	
	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

	<b>Net cash flows from (used in) financing activities</b>	0
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	21.104
	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	21.104
	Cash and cash equivalents cash flow statement at beginning of period	24.705
	<b>Cash and cash equivalents cash flow statement at end of period</b>	45.809

