



Regd. & Admn. Office : 98A, Dr. Radhakrishnan Salai, III Floor, Auras Corporate Centre,  
Mylapore, Chennai - 600 004. Tel. : 044-2847 8605

Statement of Standalone Unaudited Financial Results for the Quarter and six months ended 30th September 2016

Rs. in lacs

Sl No	Particulars	Quarter ended			Half Year ended		Previous year ended 31/03/2016
		30-09-2016	30-06-2016	30-09-2015	30-09-2016	30-09-2015	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
1	Income from operations						
	a) Income from operations	8.50	8.39	9.15	16.89	28.93	46.40
	b) Other Operating Income (Net)	32.72	19.22	20.98	51.94	42.29	81.07
	<b>Total Income from operations (a+b) (Net)</b>	<b>41.22</b>	<b>27.61</b>	<b>30.13</b>	<b>68.83</b>	<b>71.22</b>	<b>127.47</b>
2	Expenses						
	a) Employee benefit expense	13.30	14.46	16.11	27.76	29.50	59.56
	b) Depreciation and amortisation expense	-	-	-	-	-	-
	c) Listing Fees	-	2.00	2.00	2.00	2.00	2.00
	d) Other Expenses	6.13	1.99	2.77	8.12	6.85	13.14
	<b>Total expenses</b>	<b>19.43</b>	<b>18.45</b>	<b>20.88</b>	<b>37.88</b>	<b>38.35</b>	<b>74.70</b>
3	<b>Profit from Operations before Other Income, finance costs &amp; Exceptional Items, (1-2)</b>	<b>21.79</b>	<b>9.16</b>	<b>9.25</b>	<b>30.95</b>	<b>32.87</b>	<b>52.77</b>
4	Other Income	-	-	-	-	-	-
5	<b>Profit from ordinary activities before finance costs &amp; Exceptional Items, (3+4)</b>	<b>21.79</b>	<b>9.16</b>	<b>9.25</b>	<b>30.95</b>	<b>32.87</b>	<b>52.77</b>
6	Finance Costs	-	-	-	-	-	0.03
7	<b>Profit from ordinary activities after finance costs but before Exceptional Items (5-6)</b>	<b>21.79</b>	<b>9.16</b>	<b>9.25</b>	<b>30.95</b>	<b>32.87</b>	<b>52.74</b>
8	Exceptional Items	-	-	-	-	-	-
9	<b>Profit from Ordinary activities before tax (7-8)</b>	<b>21.79</b>	<b>9.16</b>	<b>9.25</b>	<b>30.95</b>	<b>32.87</b>	<b>52.74</b>
10	<b>Tax Expense</b>						
	a) Current Year	2.35	0.85	0.70	3.20	5.20	7.25
	b) Earlier Years	-	-	-	-	0.56	0.17
11	<b>Net Profit from Ordinary activities after tax (9-10)</b>	<b>19.44</b>	<b>8.31</b>	<b>8.55</b>	<b>27.75</b>	<b>27.11</b>	<b>45.32</b>
12	Extraordinary Items (Net of Tax Expenses)	-	-	-	-	-	-
13	<b>Net Profit for the period (11-12)</b>	<b>19.44</b>	<b>8.31</b>	<b>8.55</b>	<b>27.75</b>	<b>27.11</b>	<b>45.32</b>
14	Paid up Equity Share Capital (Face value Rs. 10/- per equity share fully paid up)	427.80	427.80	427.80	427.80	427.80	427.80
15	Reserves and Surplus (excluding Revaluation Reserves)						788.11
16 i	Earnings Per Share (EPS) (before extraordinary items) Face Value of Rs. 10/- per share						
	a) Basic **	0.45	0.19	0.20	0.65	0.63	1.06
	b) Diluted **	0.45	0.19	0.20	0.65	0.63	1.06
16 ii	Earnings Per Share (EPS) (after extraordinary items) Face Value of Rs. 10/- per share						
	a) Basic **	0.45	0.19	0.20	0.65	0.63	1.06
	b) Diluted **	0.45	0.19	0.20	0.65	0.63	1.06
	** not annualised						



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**Statement of Assets and Liabilities (Standalone)**

Particulars	As on 30/09/2016 (Unaudited)	As on 30/09/2015 (Unaudited)	As on 31/03/2016 (audited)
<b>Equity and Liabilities</b>			
<b>1 Shareholder's Funds</b>			
a) Share Capital	427.80	427.80	427.80
b) Reserves & Surplus	815.86	769.89	788.11
<b>Sub-total - Share holder's funds</b>	<b>1,243.66</b>	<b>1,197.69</b>	<b>1,215.91</b>
<b>2 Share application money pending allotments</b>	-	-	-
<b>3 Non - current liabilities</b>			
(a) Long-term borrowings	-	-	-
(b) Deferred tax liabilities (net)	-	-	-
(c) Other long-term liabilities	-	-	-
(d) Long-term provisions	15.92	17.76	18.57
<b>Sub-total - Non-current liabilities</b>	<b>15.92</b>	<b>17.76</b>	<b>18.57</b>
<b>4 Current liabilities</b>			
(a) Short-term borrowings	-	-	-
(b) Trade payables	-	-	-
(c) Other Current liabilities	6.80	7.00	4.55
(d) Short-term provisions	0.32	0.27	0.32
<b>Sub-total - Current liabilities</b>	<b>7.12</b>	<b>7.27</b>	<b>4.87</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,266.70</b>	<b>1,222.72</b>	<b>1,239.35</b>
<b>Assets</b>			
<b>1 Non - current assets</b>			
(a) Fixed Assets	-	-	-
(b) Non-current investments	-	-	-
(c) Deferred tax assets (net)	-	-	-
(d) Long-term loans and advances	18.77	18.77	18.77
(e) Other non-current assets	-	-	-
<b>Sub-total - Non-current assets</b>	<b>18.77</b>	<b>18.77</b>	<b>18.77</b>
<b>2 Current assets</b>			
(a) Current investments	806.72	761.17	789.03
(b) Trades receivables	-	-	-
(c) Cash and cash equivalents	292.09	295.19	285.50
(d) Short-term loans and advances	131.02	125.85	131.66
(e) Other current assets	18.10	21.74	14.39
<b>Sub-total - Current assets</b>	<b>1,247.93</b>	<b>1,203.95</b>	<b>1,220.58</b>
<b>TOTAL - ASSETS</b>	<b>1,266.70</b>	<b>1,222.72</b>	<b>1,239.35</b>

Note :

- 1 The above financial results have been reviewed and recommended by the Audit Committee on November 14, 2016 and approved by the Board of Directors at its meeting held today.
- 2 The Company is engaged primarily in the business of financing and accordingly there are no separate reportable segments as per Accounting Standard (AS17) (Segment Reporting).
- 3 The above financial results are also available in our website www.upasanafinance.com.

**R Ramakrishnan**  
Director

Chennai  
November 14, 2016