

**UPL Limited**

**Consolidated Segmentwise Revenue, Results, Assets, Liabilities and Capital employed  
for the year ended 30th June '2016**

Rs. In lakhs

Sr. No.	Particulars	Quarter ended 30.06.2016 (Unaudited)	Quarter ended 30.06.2015 (Unaudited)
1	<b>Income from Operations (net)</b>		
a	Agro Activities	341,770	318,475
b	Non Agro Activities	14,773	18,116
c	Unallocated	299	313
	Total	356,842	336,904
	Less: Inter - Segment Revenue	5,819	9,387
	Net Sales from Operations	351,023	327,517
2	<b>Segment Results</b>		
a	Agro Activities	58,299	53,303
b	Non Agro Activities	3,081	1,600
	Total	61,380	54,903
	Less :		
	(i) Finance Costs	10,597	6,753
	(ii) Unallocable Expenditure / Income (net)	7,594	10,443
	(iii) Exceptional items	2,808	1,685
	<b>Total Profit before Tax</b>	40,381	36,022
3	<b>Segment Assets</b>		
a	Agro Activities	1,357,374	1,244,429
b	Non Agro Activities	65,112	64,482
c	Unallocated	373,649	271,923
	<b>Total Segment Assets</b>	1,796,135	1,580,834
4	<b>Segment Liabilities</b>		
a	Agro Activities	540,270	480,304
b	Non Agro Activities	14,162	6,585
c	Unallocated	627,020	519,669
	<b>Total Segment Liabilities</b>	1,181,452	1,006,558
	<b>Net Capital employed</b>	614,683	574,276

**Notes :**

The business of the Group is divided into two business segments. The business of each segment comprises of:

a) Agro activity – This is the main area of the Group's operations and includes the manufacture and marketing of conventional agrochemical products, seeds and other agricultural related products.

b) Non-agro activity – Non agro activities includes manufacture and marketing of industrial chemicals and other non agricultural related products.

Based on the "Management approach" as defined in Ind AS 108- Operating segments, the chief operating decision maker evaluate the company's performance and allocates resources based on an analysis of various performance indicators by business segments accordingly, information has been presented along this business segments.