

UPL Limited

Consolidated Segmentwise Revenue, Results, Assets, Liabilities & Capital Employed for the Quarter and Nine Months ended 31st December 2016

Rs. In lakhs

Sr. No.	Particulars	Quarter ended 31.12.2016 (Unaudited)	Quarter ended 30.09.2016 (Unaudited)	Quarter ended 31.12.2015 (Unaudited)	Nine Months ended 31.12.2016 (Unaudited)	Nine Months ended 31.12.2015 (Unaudited)
1	Income from Operations					
a	Agro Activities	385,419	352,205	328,800	1,092,770	959,612
b	Non Agro Activities	16,470	18,891	19,693	50,134	61,180
c	Unallocated	178	111	412	588	830
	Total	402,067	371,207	348,905	1,143,492	1,021,622
	Less: Inter - Segment Revenue	3,336	5,448	11,183	14,603	31,142
	Net Sales from Operations	398,731	365,759	337,722	1,128,889	990,480
2	Segment Results					
a	Agro Activities	90,991	56,241	68,284	221,877	176,804
b	Non Agro Activities	2,348	3,063	4,155	8,491	8,888
	Total	93,339	59,304	72,439	230,368	185,692
	Less :					
	(i) Finance Costs	17,625	16,357	20,855	49,944	50,782
	(ii) Unallocable Expenditure / Income (net)	24,831	13,232	18,993	56,635	41,493
	(iii) Exceptional items	-205	5,565	2,231	8,168	5,401
	Total Profit before Tax	51,088	24,150	30,360	115,621	88,016
3	Segment Assets					
a	Agro Activities	1,575,824	1,434,152	1,338,198	1,575,824	1,338,198
b	Non Agro Activities	67,016	67,548	66,012	67,016	66,012
c	Unallocated	412,811	341,108	213,946	412,811	213,946
	Total Segment Assets	2,055,651	1,842,808	1,618,156	2,055,651	1,618,156
4	Segment Liabilities					
a	Agro Activities	536,356	560,595	432,312	536,356	432,312
b	Non Agro Activities	15,784	18,368	9,070	15,784	9,070
c	Unallocated	806,423	608,748	627,838	806,423	627,838
	Total Segment Liabilities	1,358,563	1,187,711	1,069,220	1,358,563	1,069,220
	Net Capital employed	697,088	655,097	548,936	697,088	548,936

Notes :

1 The business of the Group is divided into two business segments. These segments are the basis for management control and hence form the basis for reporting. 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 allocate the resources based on an analysis of various performance indicators by business segments. Accordingly information has been presented along these business segments.