

UPL Limited
Regd. Office : 3-11, G.I.D.C., Vapi, Dist: Valsad, Gujarat - 396195
Standalone Segmentwise Revenue, Results and Capital Employed for the quarter and nine months ended 31st December, 2016

(Rs. In Lacs)

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 (net)					
a	Agro Activities	172,361	181,876	133,020	523,322	444,844
b	Non Agro Activities	16,470	18,366	22,631	50,134	64,119
c	Unallocated	177	112	412	588	830
	Total	189,008	200,354	156,063	574,044	509,793
	Less: Inter - Segment Revenue	3,335	5,450	11,183	14,603	31,142
	Net Sales from Operations	185,673	194,904	144,880	559,441	478,651
2	Segment Results					
a	Agro Activities	12,722	26,279	4,219	61,574	39,972
b	Non Agro Activities	2,348	3,061	3,991	8,491	8,726
	Total	15,070	29,340	8,210	70,065	48,698
	Less :					
	(i) Finance Costs	2,254	2,521	4,292	9,018	10,400
	(ii) Unallocable Expenditure / Income (net)	6,298	14,937	8,462	9,038	3,831
	(iii) Exceptional items	-	3,200	-	4,400	
	Total Profit before Tax	6,518	8,682	(4,544)	47,609	34,467
3	Segment Assets					
a	Agro Activities	956,942	1,005,505	923,359	956,942	923,359
b	Non Agro Activities	67,016	67,651	65,328	67,016	65,328
c	Unallocated	226,596	233,490	275,401	226,596	275,401
	Total Segment Assets	1,250,554	1,306,646	1,264,088	1,250,554	1,264,088
4	Segment Liabilities					
a	Agro Activities	231,212	226,440	179,623	231,212	179,623
b	Non Agro Activities	15,784	18,368	9,070	15,784	9,070
c	Unallocated	223,872	276,250	315,605	223,872	315,605
	Total Segment Liabilities	470,868	521,058	504,298	470,868	504,298
	Net Capital Employed	779,686	785,588	759,790	779,686	759,790

Notes :

1 The business of the Company 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 Company'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 resources based on an analysis of various performance indicators by business segments. Accordingly information has been presented along these business segments.