



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.uflfinance.com

Date: 13.11.2025

Corporate Relations Department
BSE Limited
25th Floor, Piroze Jeejeebhoy Towers,
Dalai Street
Mumbai—400 001

Dear Sir,

Sub: Outcome of the Board Meeting held today i.e., on 13th November, 2025-
Reg.

Ref: BSE Scrip code 511507 - Disclosure under Regulation 30 & 33 SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015 - Reg.

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 Thursday, 13th November, 2025 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 30th September, 2025.
2. Approved the Statement of Assets and Liabilities as at 30th September, 2025.
3. Approved the Cash Flow Statement as at 30th September, 2025.

We herewith enclose the following:

- A. Un-Audited financial Results, the Statement of Assets and Liabilities and Cash Flow statement as at 30th September, 2025.
- B. Limited Review Report of the Statutory Auditors for the quarter and half year ended 30th September, 2025.
- C. Undertaking for Non-Applicability of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- D. Undertaking for Non Applicability of Regulations 51, 52 and 54 of SEBI (LODR), Regulations, 2015.



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Further we wish to inform that following regulations are not applicable to our company:

- a. The company do not have any Non-convertible Instruments (Debt), as such Reg. 52(4) & 52(6) SEBI (LODR) Regulations, 2015 is not applicable to the company.
- b. Reg. 54(2)/(3) SEBI (LODR) Regulations, 2015 — No security cover created as we do not have any secured listed non - convertible debt Instruments.

Kindly take the above on your records.

Thanking you,

Yours faithfully,
For Ushakiran Finance Limited

(Sanjana Jain)
Company Secretary

The meeting Commenced at 11:00 AM
The Meeting Concluded at 1:00 PM

USHAKIRAN FINANCE LIMITED
 Regd.Office: 405, Raghava Ratna Towers, Chirag Ali Lane, Hyderabad - 500001
 Tel No.: 040 - 23201073
 Website: www.uffinance.com, Email: ushakiranfinance@yahoo.co.in
 CIN No. L65923TG1986PLC006294

Statement of Unaudited Financial Results for the Quarter and Half year ended 30th September, 2025

SI. No	Particulars	Quarter ended			Half Year ended		(Rs. In lakhs)
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from operations						
	i. Interest income	3.73	4.15	11.47	7.88	15.46	22.89
	ii. Dividend income	6.95	0.76	6.40	7.71	7.42	10.73
	iii. Net gain on fair value changes	-	12.85	7.31	12.85	19.65	9.44
	Total Revenue from operations	10.68	17.76	25.18	28.44	42.53	43.06
	b) Other income	0.07	0.09	12.09	0.16	12.19	12.34
	Total Income (a+b)	10.75	17.85	37.27	28.60	54.72	55.40
2	Expenses						
	Finance costs	-	-	-	-	-	-
	Impairment on financial instruments	0.01	(0.28)	(1.50)	(0.27)	(1.50)	(0.97)
	Net Loss on fair value changes	4.24	-	-	4.24	-	-
	Employee benefits expense	3.25	3.15	3.07	6.40	6.12	12.37
	Depreciation and amortization expense	0.52	0.52	0.77	1.04	1.53	3.06
	Other expenses	1.55	5.54	1.81	7.09	7.30	11.54
	Total Expenses	9.57	8.93	4.15	18.50	13.45	26.00
3	Profit/(loss) before exceptional items and tax (1-2)	1.18	8.92	33.12	10.10	41.27	29.40
4	Exceptional items	-	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	1.18	8.92	33.12	10.10	41.27	29.40
6	Tax expense						
	(a) Current tax	6.76	-	5.93	6.76	5.93	5.49
	(b) Deferred tax	(0.62)	1.75	0.33	1.13	0.52	(0.47)
	Total Tax Expense	6.14	1.75	6.26	7.89	6.45	5.02
7	Profit/(loss) for the period/year (5-6)	(4.96)	7.17	26.86	2.21	34.82	24.38
8	Other comprehensive income (OCI)						
	Items that will not be reclassified to profit or (loss)	(215.96)	339.85	(65.66)	123.89	114.32	(284.36)
	Tax on items that will not be reclassified to profit or (loss)	30.88	(48.60)	6.83	(17.72)	(11.89)	(40.66)
	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	(185.08)	291.25	(58.83)	106.17	102.43	(243.70)
9	Total comprehensive income for the period (7+8)	(190.04)	298.42	(31.97)	108.38	137.25	(219.32)
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	-	-	-	-	-	1,375.65
	Earnings per share of Rs.10/- each (not annualised)						
	Basic (in Rs.)	(0.19)	0.28	1.06	0.09	1.37	0.96
	Diluted (in Rs.)	(0.19)	0.28	1.06	0.09	1.37	0.96

Notes:

- 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 November 13, 2025. The Statutory Auditors have carried out a limited review on the unaudited financial results and issued an unmodified report thereon.
- 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.
- 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.
- 4 These Financial Results are available on the Stock Exchange website (www.bseindia.com) and also on the company's website at (www.uflfinance.com).

By Order of the Board
for USHAKIRAN FINANCE LIMITED

(T.R.Sekhar)
Director
DIN:02943146

Place : Hyderabad
Date : 13.11.2025

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, 2025

(Rs. In lakhs)

Sl. No	Particulars	For the Half Year Ended	For the Year Ended
		30.09.2025	31.03.2025
		Unaudited	Audited
I.	ASSETS		
	Financial Assets		
a)	Cash and Cash equivalents	26.56	28.89
b)	Bank balances other than (a) above	6.85	6.64
c)	Receivables		
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
d)	Loans	65.18	63.18
e)	Investments	1,682.91	1,569.91
f)	Other Financial Assets	18.04	0.45
		1,799.54	1,669.07
	Non-Financial Assets		
a)	Deferred Tax Assets (net)	-	-
b)	Investment Property	7.04	7.04
c)	Property, Plant and Equipment	5.83	6.79
d)	Other Non-Financial Assets	1.21	1.21
		14.08	15.04
	Total Assets	1,813.62	1,684.11
II.	LIABILITIES AND EQUITY		
	Liabilities		
	Financial Liabilities		
a)	Payables		
	(I) Trade Payables	-	-
	(II) Other Payables	-	-
b)	Borrowings (Other than Debt Securities)	-	-
c)	Other Financial Liabilities	1.89	2.10
		1.89	2.10
	Non-Financial Liabilities		
a)	Provisions	2.49	-
b)	Other Non-Financial Liabilities	-	-
c)	Deferred Tax Liabilities (net)	50.50	31.65
		52.99	31.65
	Equity		
a)	Equity Share Capital	274.71	274.71
b)	Other Equity	1,484.03	1,375.65
		1,758.74	1,650.36
	Total Liabilities and Equity	1,813.62	1,684.11

By Order of the Board
for USHAKIRAN FINANCE LIMITED

Place : Hyderabad
Date : 13.11.2025

(T.R.Sekhar)
Director
DIN:02943146

USHAKIRAN FINANCE LIMITED
CASH FLOW STATEMENT FOR THE PERIOD/YEAR ENDED 30th September, 2025

(Rs. In lakhs)

	Particulars	For the Half Year Ended	For the Year Ended
		30.09.2025 Unaudited	31.03.2025 Audited
A	Cash Flows from Operating Activities		
	Profit/(loss) before tax	10.10	29.40
	Adjustments for :		
	Depreciation and amortization expense	1.04	3.06
	Impairment on financial instruments	0.26	0.97
	Net (gain)/loss on fair value changes	(8.61)	(9.44)
	Operating profit/(loss) before working capital changes	2.79	23.99
	Movements in Working Capital		
	(Increase)/Decrease in Loans	(2.27)	(1.15)
	(Increase)/Decrease in Other Non Financial assets	(15.09)	0.93
	(Increase)/Decrease in Other Bank Balances	(0.21)	(0.42)
	Increase/(Decrease) in Other Financial Liabilities	(0.21)	0.85
	Increase/(Decrease) in Other non-Financial Liabilities	-	-
	Cash generated from operations	(14.99)	24.20
	Direct Taxes Paid	6.76	5.49
	Net Cash flows from Operating Activities (A)	(21.75)	18.71
B	Cash flows from Investing Activities		
	(Purchase)/Sale of Property, Plant & Equipment	(0.07)	(0.22)
	Proceeds from sale of Investments	52.79	0.09
	(Purchase)/Sale of Investments	(33.30)	(14.40)
	Net Cash flows From/(Used In) Investing Activities (B)	19.42	(14.53)
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)	(2.33)	4.18
	Cash and Cash equivalents at the beginning of the year	28.89	24.71
	Cash and Cash equivalents at the ending of the year	26.56	28.89

By Order of the Board
for USHAKIRAN FINANCE LIMITED

Place : Hyderabad
Date : 13.11.2025

(T.R.Sekhar)
Director
DIN:02943146

**Independent Auditor's Review Report on the Quarter and half year ended 30th September, 2025
Unaudited Financial Results of the Company pursuant to the Regulations 33 of the SEBI (Listing
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** for the quarter and half year ended 30th September 2025 attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 Standard on Review Engagements (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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 "Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted as 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 Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Our conclusion on the statement in respect of these matters is not modified with respect to the financial results and other financial information certified by the management.

For M/s. NSVR & ASSOCIATES LLP

Chartered accountants

FRN: 008801S/S200060



Venkata Ratnam P

Partner

Membership No: 230675

UDIN: 25230675BMINLB6037

Place: Hyderabad

Date :13-11-2025



Ushakiran Finance Limited

CIN No: L65923TG1986PLC006294

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Date: 13.11.2025

Corporate Relations Department
BSE Limited
25th Floor, Piroze Jeejeebhoy Towers,
Dalai Street
Mumbai—400 001

Dear Sir,

Sub: Non-Applicability of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Reg.

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the company had made its public offer (Initial Public Offer IPO) nearly about 30 years back and the Company has fully utilized the proceeds of the IPO for the purpose for which the funds were raised. The company has not raised any fresh issue after Initial public issue - through public issue, rights issue, preferential issue, QIP, etc., Hence, the Statement of deviation(s) or variation(s) is not applicable to the Company.

We request you to kindly take note of this information on your record and acknowledge.

Thanking you,

Yours faithfully,
For Ushakiran Finance Limited

(Sanjana Jain)
Company Secretary



Ushakiran Finance Limited

CIN No: L65923TG1986PLC006294

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E-mail: ushakiranfinance@yahoo.co.in, Website: www.uffinance.com

13.11.2025

BSE Limited
Corporate Relations Department,
25th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai — 400 001

Dear Sir,

Sub: Ushakiran Finance Limited - Intimation of Non Applicability of Regulations
51, 52 and 54 of SEBI (LODR), Regulations, 2015 for the Quarter ended 30.9.2025-
Reg
Scrip code – 511507

With respect to above cited subject, we would like to inform your good office that the following regulations of the SEBI (LODR) Regulations, 2015, as amended, are not applicable to our company:

S No.	Particulars	Regulation	Applicability
1.	Price Sensitive Information/ disclosure of event/ Information	Reg. 51(1) & 51 (2) SEBI (LODR) Regulations, 2015	Debt
2.	Submission of Financial Results	Reg. 52(1) SEBI (LODR) Regulations, 2015	Debt
3.	Submission of line items along with Financial Results	Reg. 52(4) & 52 (6) SEBI (LODR) Regulations, 2015	Debt
4.	Asset Cover	Reg. 54(2) & 54 (3) SEBI (LODR) Regulations, 2015	Debt
5.	Utilization of issue proceeds/ material deviation in the use of proceeds	Reg. 52(7) & 52(7A) SEBI (LODR) Regulations, 2015	Debt

We hereby certify that the Company has not issued any non-convertible securities or instruments of similar nature at any time for the quarter ended 30.9.2025 and therefore the disclosures required as per aforementioned regulations are not applicable to the company.

We request you to take the above in your records.

Thanking you,

Yours Faithfully
For Ushakiran Finance Limited

(Sanjana Jain)
Company Secretary



Ushakiran Finance Limited

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EXTRACT OF THE RELEVANT RESOLUTION PASSED AT THE BOARD OF DIRECTORS MEETING OF USHAKIRAN FINANCE LIMITED HELD ON THURSDAY, THE 13th NOVEMBER, 2025 AT THE REGISTERED OFFICE OF THE COMPANY AT 405, RAGHAVA RATNA TOWERS, CHIRAG ALI LANE, HYDERABAD - 500 001, AT 11.00 A.M.,

ADOPTION OF UN-AUDITED FINANCIAL RESULTS (FOR THE QUARTER/HALF YEAR ENDED 30th SEPTEMBER, 2025) AND PUBLICATION IN NEWSPAPERS:

"RESOLVED THAT pursuant to all the applicable provisions of the Companies Act, 2013 and rules made there under and applicable regulations of SEBI (LODR) Regulations 2015, the Un-audited financial results of the company for the quarter/half year ending 30th September, 2025 and the unaudited Statement of Assets and Liabilities and Cash Flow Statement as at 30th September, 2025 and the Limited review report issued by M/s. NSVR & Associates LLP., Chartered Accountants, Hyderabad, statutory auditors of the company for the quarter/half year ended 30.9.2025, duly recommended by the Audit Committee, as placed before the Board, be and is hereby approved and authenticated in the manner provided by the Companies Act, 2013."

"It is further resolved that:

- i. Pursuant to regulation 33 and all other applicable regulations of SEBI (LODR) Regulations 2015, the Un-audited financial results of the Company for the quarter/half year ending 30th September, 2025 and the Un-audited statement of Assets and Liabilities and Cash Flow Statement as at 30th September, 2025, be and is hereby approved and taken on record on being reviewed by the Statutory Auditors in the Limited Review Report.
- ii. It is also further resolved to authorize Sri. T. R. Sekhar, Director of the Company to sign the above results, Statement of Assets and Liabilities and Cash Flow Statement on behalf of the company and to intimate/upload and send the above results to BSE Ltd., Mumbai, and publish the same in one English and one Telugu Daily Newspapers as required under Regulation 47 of SEBI (LODR Regulations) 2015."

//CERTIFIED TRUE COPY//
For Ushakiran Finance Limited

(Sanjana Jain)
Company Secretary