

Disclosure of Balance Sheet items as per clauses 41(l)(ea) of the listing agreement for the half year ended 30th September, 2015

UPL Limited

(formerly known as United Phosphorus Limited)

Statement of Assets and Liabilities (Standalone) as at 30.09.2015

(Rs in lacs)

Particulars	As at 30.09.2015 (Unaudited)	As at 31.03.2015 (Audited)
EQUITY AND LIABILITIES		
SHAREHOLDERS' FUND		
a) Share capital	8,572	8,572
b) Reserves and surplus	393,935	343,836
Share holders' fund (sub-total)	402,507	352,408
Non-current liabilities		
a) Long term borrowings	91,000	91,000
b) Deferred tax liabilities (net)	14,354	12,022
c) Trade payables	680	585
d) Other long term liabilities	18,809	18,494
Non-current liabilities (sub-total)	124,843	122,101
Current liabilities		
a) Short term borrowings	139,270	31,659
b) Trade payable	175,686	172,141
c) Other current liabilities	29,182	55,205
d) Short term provisions	11,050	30,417
Current liabilities (sub-total)	355,188	289,422
TOTAL EQUITY AND LIABILITIES	882,538	763,931
ASSETS		
Non- current assets		
a) Fixed assets	218,864	201,956
b) Non- Current investments	91,207	87,272
c) Long term loans and advances	136,392	121,761
Non- current assets (sub-total)	446,463	410,989
Current assets		
a) Inventories	135,376	117,397
b) Trade receivables	227,987	142,252
c) Cash and cash equivalents	12,397	12,470
d) Short term loans and advances	50,777	69,257
e) Other current assets	9,538	11,566
Current assets (sub-total)	436,075	352,942
TOTAL ASSETS	882,538	763,931

Note: Previous periods / year figures have been regrouped / rearranged wherever necessary.