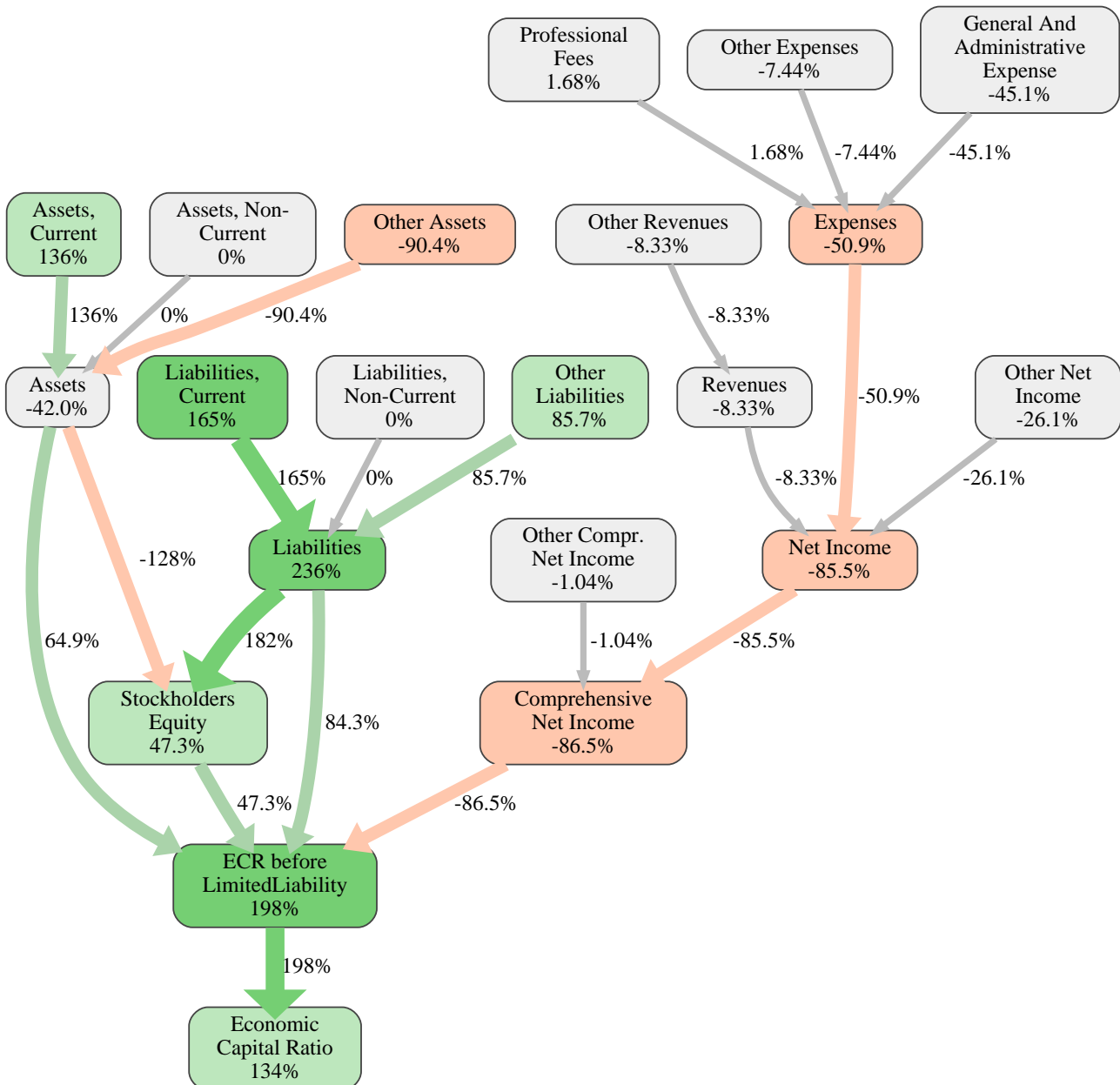




RealRate

SPACS 2013

UPD Holding CORP
Rank 8 of 17





SPACS 2013

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The relative strengths and weaknesses of UPD Holding CORP are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of UPD Holding CORP compared to the market average is the variable Liabilities, increasing the Economic Capital Ratio by 236% points. The greatest weakness of UPD Holding CORP is the variable Other Assets, reducing the Economic Capital Ratio by 90% points.

The company's Economic Capital Ratio, given in the ranking table, is 836%, being 134% points above the market average of 703%.

Input Variable	Value in 1000 USD
Assets, Current	689
Assets, Non-Current	0
General And Administrative Expense	693
Liabilities, Current	94
Liabilities, Non-Current	0
Other Assets	347
Other Compr. Net Income	0
Other Expenses	338
Other Liabilities	0
Other Net Income	-261
Other Revenues	0
Professional Fees	0

Output Variable	Value in 1000 USD
Assets	1,036
Liabilities	94
Expenses	1,031
Revenues	0
Stockholders Equity	942
Net Income	-1,291
Comprehensive Net Income	-1,291
BaseVar	1,211
ECR before LimitedLiability	605%
Economic Capital Ratio	836%