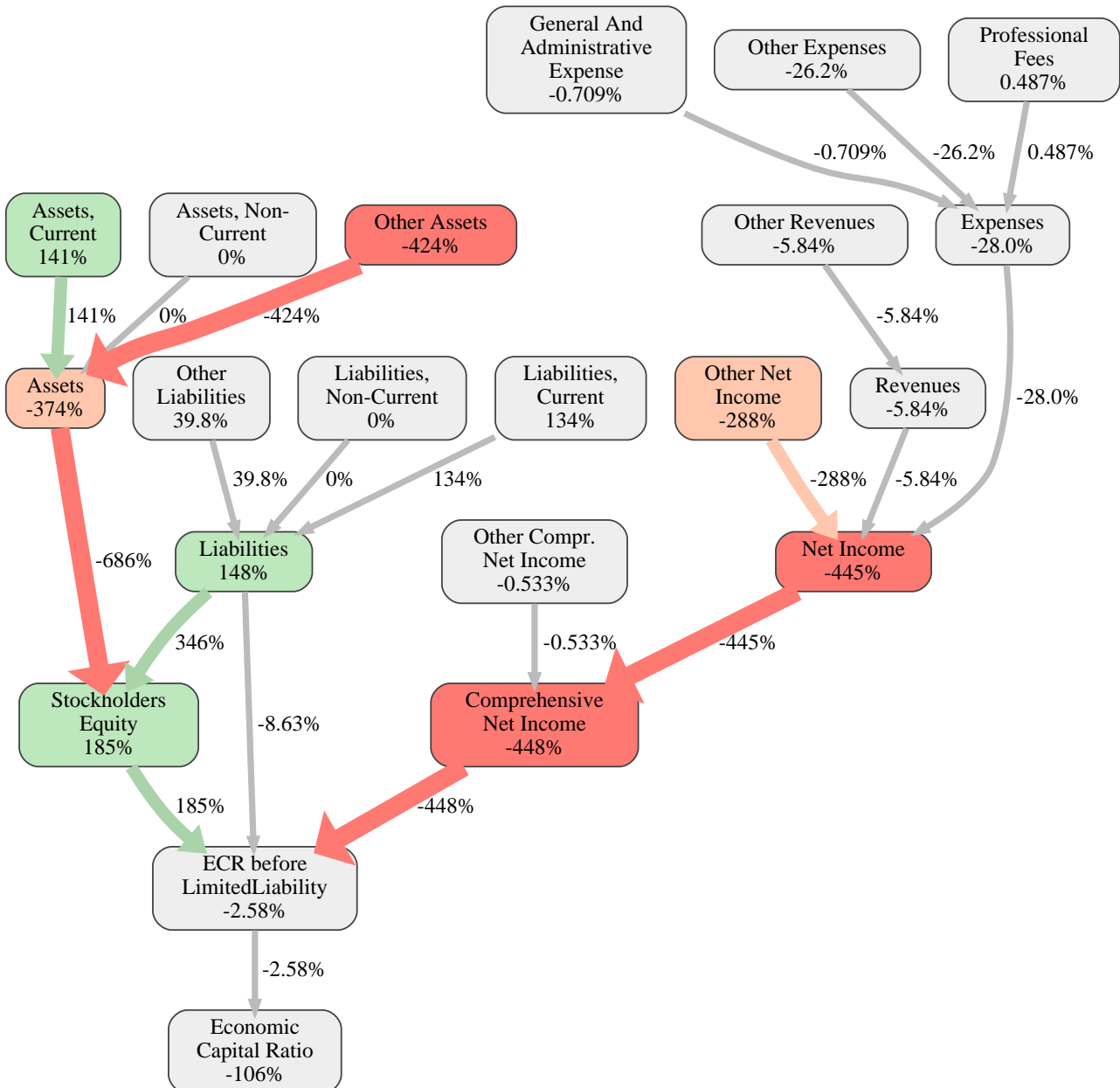




RealRate

SPACS 2014

UPD Holding CORP
Rank 7 of 15





SPACS 2014

UPD Holding CORP
Rank 7 of 15



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 Stockholders Equity, increasing the Economic Capital Ratio by 185% points. The greatest weakness of UPD Holding CORP is the variable Comprehensive Net Income, reducing the Economic Capital Ratio by 448% points.

The company's Economic Capital Ratio, given in the ranking table, is 352%, being 106% points below the market average of 458%.

Input Variable	Value in 1000 USD	Output Variable	Value in 1000 USD
Assets, Current	290	Assets	290
Assets, Non-Current	0	Liabilities	7.9
General And Administrative Expense	361	Expenses	905
Liabilities, Current	7.9	Revenues	0
Liabilities, Non-Current	0	Stockholders Equity	282
Other Assets	0	Net Income	-1,639
Other Compr. Net Income	0	Comprehensive Net Income	-1,639
Other Expenses	544	BaseVar	968
Other Liabilities	0	ECR before LimitedLiability	-152%
Other Net Income	-734	Economic Capital Ratio	352%
Other Revenues	0		
Professional Fees	0		