Let's Succeed Together!
UNIVASTU©
INDIA LTD

Date: August 13, 2024

To,
The Manager,
Listing Department,
The National Stock Exchange of India Limited,
Exchange Plaza, C/1, Block-G,
Bandra-Kurla Complex,
Bandra (E), Mumbai - 400 051

Company's Scrip Code: UNIVASTU

Sub.: Outcome of Board Meeting

Ref.: Regulation 30(6) and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

This is to inform you that at the Board Meeting of the Company held today i.e. Tuesday, 13th August, 2024 at the registered office of the Company, the Board of Directors has inter-alia, considered and approved following matters;

1. The unaudited Financial Results (Standalone and Consolidated) for the first Quarter Ended on 30th June, 2024 have been considered and approved. The company has enclosed a copy of each of the standalone and consolidated unaudited financial results along with the Limited Review Report issued by M/s. P. V. Page & Co., Statutory Auditors. Also, An unqualified opinion has been issued by the Statutory Auditor on the Financial Results.

2. The Board of Directors approved the appointment of Mr. Nishad Umaranikar, Partner at MSN Associates, Practising Company Secretary (C.P. No. 3070), as the Scrutinizer of the Company. Mr. Nishad Umaranikar will supervise the e-voting and voting processes at the ensuing Annual General Meeting and submit a report at the 15th Annual General Meeting of the Company.

3. Conveying the 15th Annual General Meeting of the shareholders of the Company is scheduled to be held on 24th September 2024 at PYC Hindu Gymkhana CTS No. 766, F.P. No. 244, Bhandarkar Road, Pune.

4. Re-appointment of Mr. Dhananjay Barve, (DIN:00066375), as an Independent Director of the Company for the further period of 5 years w.e.f 14th November, 2024 to 13th November, 2024, has been recommended by the Nomination and Remuneration Committee. This is subject to the approval of shareholders at the ensuing Annual General Meeting.

CIN: L45200PN2009PLC133864
An ISO 9001:2015, 14001:2015,
OHSAS 18001:2007 Certified Company

Registered Office :
UNIVASTU, Bunglow No : 36/B, Madhav Baug,
Shivtirth Nagar, Kothrud, Paud Road,
Pune - 411 038 MH INDIA
GSTN No - 27AABCU0775C1ZJ
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INDIA LTD

Please find enclosed herewith the profile of the aforesaid Director in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023. **(Refer Annexure A).**

The meeting of Board of Directors commenced at 3:00 p.m. and concluded at 7.40 p.m.

You are requested to kindly take the same on records.

Thanking you,
Yours faithfully,
FOR, UNIVASTU INDIA LTD

Sakshi Tiwari

SAKSHI TIWARI
Company Secretary
ACS: 67056

UNIVASTU INDIA LTD PUNE

CIN: L45200PN2009PLC133864
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ANNEXURE A

Details under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023.

Mr. Dhananjay Barve

Sr. No.	Particulars	Details
1.	Reason for change viz.~~appointment,~~ re-appointment, ~~resignation, removal, death or otherwise~~	Re-appointment of Mr. Dhananjay Barve as Independent Director for a term of 5 years w.e.f14th November ,2024 to 13th November 2029 due to expiry of his tenure.
2.	Date of appointment/ reappointment/cessation (as applicable) & term of appointment/re-appointment;	Mr.Dhanajy Barve who was appointed as an Independent Director with effect from 14th November 2019 and who holds office up to 13th November 2024, and who is eligible for re-appointment as an Independent Director of the Company, not liable to retire by rotation, for the second term of 5 years w.e.f 14th November 2024 to 13th November, 2029.
3.	Brief profile	Mr. Dhananjay Barve is a Fellow member of Institute of Chartered Accountants of India, having an extensive experience of over 40 years in the field of Direct Taxation. He is also a Law Graduate from Pune University. He appears before Income Tax Appellate Authorities as a Counsel as well as Management Consultant for various kinds of industries/set ups. He has expertise in field of Consulting & has advised many enterprises in taxation & transaction structuring. He has also been an author of various articles for National and Regional publications of the Institute of Chartered Accountants of India and was a member of Ethics Committee of the ICAI. He is associated with UNIVASTU as an independent Director since 14.11.2019. Mr. Barve is serving as a Chairman of Audit Committee of the company and is a member of Nomination and Remuneration Committee of the company.

Sr. No.	Particulars	Details
4.	Disclosure of relationships between Directors (in case of appointment of Director)	Not related with any other Director of the Company.
5.	Affirmation that the Director is not debarred from the holding office of the Director by virtue of any SEBI order or authority	Mr. Dhanajay Barve is not debarred from holding the office of director by virtue of any SEBI order or any other such authority

P. V. PAGE & CO.
CHARTERED ACCOUNTANTS
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TEL: +91 - 22 - 22060286 • E-MAIL: admin@pvpc.in • WEBSITE: www.pvpc.in • GSTIN: 27AAJFP2709A1ZK

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors
Univastu India Ltd.
Pune.

1. We have reviewed the accompanying Standalone Statement of unaudited financial result of UNIVASTU India Limited ("the Company ") for quarter ended as of 30th June, 2024 ('the financial statements") attached herewith, being submitted by company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended (The "Listing Regulations").

2. This Statement, which is responsibility of the company's management and approved by the company's Board of Directors, has been prepared in accordance with the recognition and measurement principal laid down in Indian accounting standards 34, (Ind AS 34), "Interim Financial Reporting" prescribed under section 133 of the companies act 2013 as amended, read the relevant rule issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review in accordance with 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 statements are free of material misstatement. A Review of interim financial information consists of making inquiries, primarily of person responsible for financial accounting matters, and applying analytical and other review procedure. A review is substantially less in scope than an audit conduct in accordance with standard 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.

PRAKASH VITHAL PAGE

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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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

We draw attention to note no. 6 of the Standalone financial results, where the Company has duly disclosed status of M/s. Opal Luxury Time Products Ltd. (Opal), under the CIRP, the Hon. National Company Law Tribunal (NCLT) has ordered the acceptance of the resolution plan submitted by Univastu India Limited vide its Order No. I.A. 1136 of 2022 in C.P. No. 1332 of 2020 dated July 20, 2023. The said event has been duly disclosed to The Securities Exchange Board of India (SEBI) on July 21, 2023. The technical and legal handing over formalities of Opal are in process. Meanwhile, the Company has deposited an amount of ₹ 119.50 Lakh with the judicial authority until the completion of handing over formalities. Till date, the cheque has not been encashed by the authorities and same The Company had submitted the application to ROC on September 4, 2023 for appointment of a Director in said company. In response, subsequent to the year end, the form was approved on April 25, 2024 enabling formation of the Board. As per information shared with us by the Company, the management of Univastu India Limited has communicated to ROC on 25 April 2024, that the appointment of Shri. Pradeep Khandagale is seen on MCA portal w.e.f 04.09.23, however the legal formalities shall be complied with in FY 24-25 and onwards. Our report on the Statement is not modified in this matter.

For M/s P.V.Page & Co.
(Chartered Accountants)
FRN: 107243W

PRAKASH VITHAL PAGE
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P. V. PAGE & CO. FRN-107243W MEM.NO.030560 CHARTERED ACCOUNTANTS

CA. Prakash V. Page
(Partner)
Membership no.:030560
Place: Mumbai
Date: 13.08.2024
UDIN: 24030560BKHHEL5611

Univastu India Limited
Standalone financial statements
Unaudited financial results for the quarter ended June 30, 2024

₹ in Lakh except per equity share data

Particulars	Quarter ended			Year ended
	June 30, 2024 Unaudited	March 31, 2024 Audited Refer Note No. 5	June 30, 2023 Unaudited	March 31, 2024 Audited
1 Revenue from operations	1,792.12	2,724.89	1,806.30	7,700.69
2 Other income	75.44	143.99	42.70	408.17
3 Total income	**1,867.56**	**2,868.88**	**1,849.00**	**8,108.86**
4 Expenses				
(a) Cost of construction	1,320.18	2,094.82	1,357.53	5,564.91
(b) Employee benefits expense	105.44	131.47	118.37	493.83
(c) Finance cost	100.27	120.57	120.03	477.13
(d) Depreciation and amortisation expense	26.04	37.80	21.66	116.85
(e) Other expenses	139.47	96.84	129.67	600.02
Total expenses (a to e)	**1,691.40**	**2,481.50**	**1,747.26**	**7,252.74**
5 Profit / (Loss) before tax	**176.16**	**387.38**	**101.74**	**856.12**
6 Tax expense / (credit) (net)				
(a) Current tax	30.00	70.89	25.07	160.08
(b) Deferred tax expense / (benefit)	(0.90)	(8.46)	(0.26)	(9.48)
Total tax expense ((a) + (b) above)	**29.10**	**62.43**	**24.81**	**150.60**
7 Net Profit / (Loss) after tax (5-6)	**147.06**	**324.95**	**76.93**	**705.52**
8 Other Comprehensive Income (OCI)				
(i) Items that will not be reclassified to profit and loss				
a Premeasurement of defined benefit plan	-	0.21	-	0.21
b Income tax relating to items that will not be reclassified to profit and loss	-	(0.05)	-	(0.05)
Total other comprehensive income / (loss)	**-**	**0.16**	**-**	**0.16**
9 Total comprehensive income for the year	**147.06**	**325.11**	**76.93**	**705.68**
10 Earning per equity share: *				
a Basic in ₹	1.29	2.86	0.68	6.21
b Diluted in ₹	1.29	2.86	0.68	6.21

Notes:

* EPS is not annualized for the quarters ended June 30, 2024, June 30, 2023 and March 31, 2024.

1 The above standalone financial results are in compliance with Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

2 The unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 13, 2024.

3 The Company is predominantly engaged in the business of infrastructure construction contracting. Thus there are no separate reportable operating segments in accordance with Indian Accounting Standard (Ind As) 108- Operating Segments.

PRADEEP KISAN KHANDAGALE
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Pradeep Khandagale
Managing Director

Univastu India Limited
Standalone financial statements
Unaudited financial results for the quarter ended June 30, 2024

4 As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under previous GAAP and Ind AS for quarter ended June 30, 2024 is as under:

Description	₹ in Lakh
Net Profit as per pervious Indian GAAP after Tax	147.06
Ind AS Adjustments	-
Net Profit after Tax as per Ind AS	147.06
Other Comprehensive Income	-
Total Income Under Ind AS	147.06

5 The figures for the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of full financial year ended March 31, 2024 and the published year to date figures up to third quarter ended December 31, 2023 which were subject to limited review.

6 Under the Corporate Insolvency Resolution Process of M/s. Opal Luxury Time Products Ltd. (Opal), the Hon. National Company Law Tribunal (NCLT) has ordered the acceptance of the resolution plan submitted by Univastu India Limited vide its Order No. I.A. 1136 of 2022 in C.P. No. 1332 of 2020 dated July 20, 2023 . The said event has been duly disclosed to The Securities Exchange Board of India (SEBI) on July 21, 2023. The technical, physical and legal handing over formalities of Opal are in process. Meanwhile, the Company has deposited an amount of ₹ 119.50 Lakh with the judicial authority until the completion of handing over formalities. Till date, the cheque has not been encashed by the authorities.

The Company had submitted the application to ROC on September 4, 2023 for appointment of a Director in Opal. In response, subsequent to the year end, the form was approved on April 25, 2024 enabling formation of the Board. Accordingly, the Board came into existence on May 8, 2024. The Company has communicated to ROC on 25 April 2024, that the appointment of Shri. Pradeep Khandagale is seen on MCA portal w.e.f 04.09.23. However the ROC formalities shall be complied with in FY 2024-25 and onwards.

7 Audit trail has been enabled from April 1, 2023 in the accounting software used by the Company. The Company has not disabled the audit trail during the financial year.

8 Previous period / year figures have been re-grouped / re-classified wherever necessary.

9 Additional disclosures as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

	Particulars	Quarter ended			Year ended
		June 30, 2024 Unaudited	March 31, 2024 Audited	June 30, 2023 Unaudited	March 31, 2024 Audited
1	Debt-equity ratio [Total debt excluding lease liability ÷ Equity]	0.58	0.60	0.74	0.60
2	Debt service coverage ratio [(Profit after tax + Finance cost + Depreciation) ÷ (Finance cost + Long term debt)]	1.77	2.79	0.50	2.45
3	Interest service coverage ratio [(Profit after tax + Finance cost + Depreciation) ÷ (Finance cost)]	2.73	4.01	1.82	2.72
4	Outstanding redeemable preference shares (quantity and value) (₹ in Lakh)	-	-	-	-
5	Outstanding debt excluding lease liabilities (quantity and value) (₹ in Lakh)	3,102.16	3,090.35	3,363.95	3,090.35
6	Capital redemption reserve (₹ in Lakh)	-	-	-	-
7	Debenture redemption reserve (₹ in Lakh)	-	-	-	-
8	Net worth [Equity share capital + Other equity] (₹ in Lakh)	5,303.72	5,156.68	4,559.53	5,156.68
9	Net profit after tax (₹ in Lakh)	147.06	324.95	76.93	705.52
10	Earnings per share	1.29	2.86	0.68	6.21

Univastu India Limited
Standalone financial statements
Unaudited financial results for the quarter ended June 30, 2024

Particulars	Quarter ended			Year ended
	176.16	387.38	101.74	856.12
	Unaudited	Audited	Unaudited	Audited
11 Current ratio [Current assets ÷ Current liabilities]	1.55	1.58	1.54	1.58
12 Long term debt to working capital [Non-current borrowings ÷ Working capital]	0.02	0.01	0.11	0.01
13 Bad debts to Account receivable ratio	-	-	-	-
14 Current liability ratio [Current liabilities ÷ Total liabilities]	0.50	0.49	0.50	0.49
15 Total debts to Total assets [(Non-current borrowings + Current borrowings) ÷ Total assets]	0.24	0.25	0.29	0.25
16 Debtors' turnover [Construction revenue ÷ Average trade receivables]	1.52	1.35	1.36	3.72
17 Inventory turnover	-	-	-	-
18 Operating margin percent [Profit before tax and other income ÷ Revenue from operations]	0.10	0.14	0.06	0.11
19 Net profit margin percent [Profit after tax ÷ Revenue from operations]	0.08	0.12	0.04	0.09

PRADEEP KISAN KHANDAGALE
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Pradeep Khandagale
Managing Director

V. PAGE & CO.
RTERED ACCOUNTANTS
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Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
Univastu India Ltd.
Pune.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Univastu India Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associate and joint ventures for the quarter ended 30th June 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared 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. 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 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/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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4. The Statement includes the results of the following entities:

Name of the Company	Relation
Univastu HVAC India Pvt. Ltd.	Indian Subsidiary
Univastu Charitable Foundation	Indian Subsidiary
Univastu Bootes Infra LLP	Indian Subsidiary
Unique Vastu Nirman Projects Pvt. Ltd.	Indian Associate
Unicon Vastu Nirman India Pvt. Ltd.	Indian Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters

a. We draw attention to note no. 6 of the consolidated financial results, where the Company has duly disclosed status of M/s. Opal Luxury Time Products Ltd. (Opal), under the CIRP, the Hon. National Company Law Tribunal (NCLT) has ordered the acceptance of the resolution plan submitted by Univastu India Limited vide its Order No. I.A. 1136 of 2022 in C.P. No. 1332 of 2020 dated July 20, 2023. The said event has been duly disclosed to The Securities Exchange Board of India (SEBI) on July 21, 2023. The technical and legal handing over formalities of Opal are in process. Meanwhile, the Company has deposited an amount of ₹ 119.50 Lakh with the judicial authority until the completion of handing over formalities. Till date, the cheque has not been encashed by the authorities and same The Company had submitted the application to ROC on September 4, 2023 for appointment of a Director in said company. In response, subsequent to the year end, the form was approved on April 25, 2024 enabling formation of the Board. As per information shared with us by the Company, the management of Univastu India Limited has communicated to ROC on 25 April 2024, that the appointment of Shri. Pradeep Khandagale is seen on MCA portal w.e.f 04.09.23, however the legal formalities shall be complied with in FY 24-25 and onwards.

b. We have reviewed the interim financial statements / financial information / financial results of three subsidiary included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.1270.94/- (Rs. In Lakh) as at 30th June, 2024 and total revenues i.e. (total income) of Rs. 950.98/- (Rs. In Lakh), Rs. 130.29/-, total net profit/(loss) before tax and total net profit/(loss) after tax of Rs.62.63/- (Rs. In Lakh).

For M/s P.V. Page & Co.
(Chartered Accountants)
FRN: 107243W

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P.V. PAGE & CO. FRN-107243W MEM.NO.030560 CHARTERED ACCOUNTANTS

CA. Prakash V. Page
(Partner)
Membership no.:030560
Place: Mumbai
Date: 13.08.2024
UDIN - 24030560BKHHEM1994

Univastu India Limited
Consolidated financial statements
Unaudited financial results for the quarter ended June 30, 2024

₹ in lakh

	Particulars	Quarter ended			Year ended
		June 30, 2024 Unaudited	March 31, 2024 Audited Refer Note No. 5	June 30, 2023 Unaudited	March 31, 2024 Audited
1	Revenue from operations	2,807.46	3,925.00	1,843.80	12,048.85
2	Other income	11.08	8.94	19.82	111.46
3	Total income	**2,818.54**	**3,933.94**	**1,863.62**	**12,160.31**
4	Expenses				
	(a) Construction expenses	2,020.56	2,413.77	1,330.42	8,330.19
	(b) Employee benefits expense	153.68	320.51	128.29	741.19
	(c) Finance cost	101.29	121.66	120.36	481.18
	(d) Depreciation and amortisation expense	28.04	39.81	22.55	124.53
	(e) Other expenses	208.52	354.59	182.80	1,026.93
	Total expenses (a to e)	**2,512.09**	**3,250.34**	**1,784.42**	**10,704.02**
5	Profit / (Loss) before and tax	**306.45**	**683.60**	**79.20**	**1,456.29**
6	Tax expense / (credit) (net)				
	(a) Current tax	97.99	231.47	25.19	466.85
	(b) Short / (Excess) tax provision for prior years	(0.53)	-	-	-
	(c) Deferred tax	(0.70)	(6.31)	(0.18)	(7.14)
	Total tax expense	**96.76**	**225.16**	**25.01**	**459.71**
7	Net Profit / (Loss) after tax (5-6)	**209.69**	**458.44**	**54.19**	**996.58**
8	Other Comprehensive Income (OCI)				
	(i) Items that will not be reclassified to profit and loss				
	a Premeasurement of defined benefit plan	-	0.21	-	0.21
	b Income tax relating to items that will not be reclassified to profit and loss	-	(0.05)	-	(0.05)
	Total other comprehensive income / (loss)	**-**	**0.16**	**-**	**0.16**
9	Total comprehensive income for the year	**209.69**	**458.60**	**54.19**	**996.74**
10	Profit / (Loss) for the year / period attributable to :				
	Owners of the Group	147.50	327.07	54.16	708.65
	Non-Controlling Interest	62.19	131.37	0.03	287.93
11	Other comprehensive income for the period attributable to:				
	Owner of the Group	-	0.16	-	0.16
	Non-Controlling Interest	-	-	-	-
12	Total comprehensive income for the period attributable to:				
	Owner of the Group	147.50	327.23	54.16	708.81
	Non-Controlling Interest	62.19	131.37	0.03	287.93
13	Number of Paid up equity shares of Face value of ₹ 10 each	1,13,64,600	1,13,64,600	1,13,64,600	1,13,64,600
14	Other equity excluding revaluation reserves as per Balance sheet				
15	Earning per equity share: *				
	a Basic in ₹	1.30	2.88	0.48	6.24
	b Diluted in ₹	1.30	2.88	0.48	6.24

Notes:

* EPS is not annualized for the quarters ended June 30, 2024, June 30, 2023 and March 31, 2024.

1 The above consolidated financial results are in compliance with Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

2 The unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 13, 2024.

PRADEEP KISAN KHANDAGALE Digitally signed by PRADEEP KISAN KHANDAGALE Date: 2024.08.13 19:01:52 +05'30'

Pradeep Khandagale
Managing Director

Univastu India Limited
Consolidated financial statements
Unaudited financial results for the quarter ended June 30, 2024

3 The Company is predominantly engaged in the business of Infra construction contracting. Thus there are no separate reportable operating segments in accordance with Indian Accounting Standard (Ind As) 108- Operating Segments.

4 As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under previous GAAP and Ind AS for quarter ended June 30, 2024 is as under:

Description	₹ in Lakh
Net Profit as per pervious Indian GAAP after Tax	209.69
Ind AS Adjustments	-
Net Profit after Tax as per Ind AS	209.69
Other Comprehensive Income	-
Total Income Under Ind AS	209.69

5 The figures for the quarter ended March 31, 2024 are the balancing figures between audited figures in respect of full financial year ended March 31, 2024 and the published year to date figures up to third quarter ended December 31, 2023 which were subject to limited review.

6 Under the Corporate Insolvency Resolution Process of M/s. Opal Luxury Time Products Ltd. (Opal), the Hon. National Company Law Tribunal (NCLT) has ordered the acceptance of the resolution plan submitted by Univastu India Limited vide its Order No. I.A. 1136 of 2022 in C.P. No. 1332 of 2020 dated July 20, 2023 . The said event has been duly disclosed to The Securities Exchange Board of India (SEBI) on July 21, 2023. The technical, physical and legal handing over formalities of Opal are in process. Meanwhile, the Company has deposited an amount of ₹ 119.50 Lakh with the judicial authority until the completion of handing over formalities. Till date, the cheque has not been encashed by the authorities.

The Company had submitted the application to ROC on September 4, 2023 for appointment of a Director in Opal. In response, subsequent to the year end, the form was approved on April 25, 2024 enabling formation of the Board. Accordingly, the Board came into existence on May 8, 2024. The Company has communicated to ROC on 25 April 2024, that the appointment of Shri. Pradeep Khandagale is seen on MCA portal w.e.f 04.09.23. However the ROC formalities shall be complied with in FY 2024-25 and onwards.

7 Audit trail has been enabled from April 1, 2023 in the accounting software used by the Company. The Company has not disabled the audit trail during the financial year.

8 Previous period / year figures have been re-grouped/re-classified wherever necessary.

9 Additional disclosures as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

	Particulars	Quarter ended			Year ended
		June 30, 2024 Unaudited	March 31, 2024 Audited	June 30, 2023 Unaudited	March 31, 2024 Audited
1	Debt-equity ratio [Total debt excluding lease liability ÷ Equity]	0.64	0.63	0.75	0.63
2	Debt service coverage ratio [(Profit after tax + Finance cost + Depreciation) ÷ (Finance cost + Long term debt)]	1.59	2.63	0.47	2.69
3	Interest service coverage ratio [(Profit after tax + Finance cost + Depreciation) ÷ (Finance cost)]	3.35	5.10	1.64	3.33
4	Outstanding redeemable preference shares (quantity and value) (₹ in Lakh)	-	-	-	-
5	Outstanding debt excluding lease liabilities (quantity and value) (₹ in Lakh)	3,410.28	3,253.63	3,446.10	3,253.63

PRADEEP KISAN KHANDAGALE

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	Particulars	Quarter ended			Year ended
		June 30, 2024 Unaudited	March 31, 2024 Audited	June 30, 2023 Unaudited	March 31, 2024 Audited
6	Capital redemption reserve (₹ in Lakh)	-	-	-	-
7	Debenture redemption reserve (₹ in Lakh)	-	-	-	-
8	Net worth [Equity share capital + Other equity]	5,344.29	5,196.77	4,574.62	5,196.78
9	Net profit after tax (₹ in Lakh)	209.69	458.44	54.19	996.58
10	Earnings per share	1.30	2.88	0.48	6.24
11	Current ratio [Current assets ÷ Current liabilities]	1.44	1.49	1.53	1.49
12	Long term debt to working capital [Non-current borrowings ÷ Working capital]	0.03	0.03	0.13	0.03
13	Bad debts to Account receivable ratio	-	-	-	-
14	Current liability ratio [Current liabilities ÷ Total liabilities]	0.52	0.52	0.51	0.52
15	Total debts to Total assets [(Non-current borrowings + Current borrowings) ÷ Total assets]	0.24	0.23	0.28	0.23
16	Debtors' turnover [Construction revenue ÷ Average trade receivables]	2.53	2.52	1.37	5.35
17	Inventory turnover	-	-	-	-
18	Operating margin percent [Profit before tax and other income ÷ Revenue from operations]	0.11	0.17	0.04	0.12
19	Net profit margin percent [Profit after tax ÷ Revenue from operations]	0.07	0.12	0.03	0.08

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Pradeep Khandagale
Managing Director