



Ref: UNIVASTU/CS/2018-19/106

Date: May 28, 2018

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.: Board Meeting Outcome

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

Respected Sir/Madam,

This is to inform you that the Board Meeting of the company was held today i.e. **Monday, 28th May 2018** at the registered office of the Company. The meeting of Board of Director started at 03.00 P.M and concluded at 05.45 P.M. The Board considered and approved the following outcomes:

1. Reviewed and approved Annual Audited Standalone & Consolidated Financial Results of the Company for the year ended on 31st March 2018.
2. Reviewed and approved Auditor's Report on Annual Audited Standalone & Consolidated Financial Results of the Company for the year ended on 31st March 2018.
3. Appointment of M/s. K H S & Associates, Chartered Accountant Mumbai (FRN W131893) as Internal Auditors of the Company for the Financial Year 2018-19. The profile of the Auditors is enclosed herewith.





You are requested to kindly take the same on records.

Thanking you,

Yours faithfully,

For, UNIVASTU INDIA LTD

Neelam Prajapati

Neelam Prajapati
Company Secretary



Encl.: as above



P. V. PAGE & CO.
CHARTERED ACCOUNTANTS

201, SARDAR GRIHA, 198, L. T. MARG, MUMBAI - 400 002. TELEFAX: 2209 2527 E-MAIL: office_pvp@yahoo.com

Independent Auditor's Report
To the Members of
UNIVASTU INDIA LIMITED
Report on the Financial Statements

We have audited the accompanying financial statements of **UNIVASTU INDIA LIMITED** which comprise the Balance Sheet as at March 31, 2018, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are



appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the (Standalone) financial statements

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2018, and its Profit/Loss and its Cash Flow for the year ended on that date.

Other Matter

During the year company has changed the method of providing depreciation from Written Down Value to Straight Line Method with retrospective effect. Due to this the current year's depreciation is Rs 47,17,428/- which is less by Rs 56,92,408/-. Cumulative impact of this change is increase in profit by Rs 1,32,99,695/- out of which Rs 76,07,287/- is pertaining to earlier years which has been shown as exceptional item in the statement of Profit & Loss. Due to this change, the Fixed Assets value is increased by Rs 76,07,287/-.

Our opinion is not qualified in respect of this matter

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143 (3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;



- c. the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account .
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of written representations received from the directors as on March 31, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For and on behalf of

P. V. Page & Co.

Chartered Accountants

Firm Registration Number:107243W

Prakash V. Page

Prakash Page

Partner

Membership number:030560

Place: Pune

Date: 28th May, 2018



"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2018:

- 1) (a) The Company has fixed assets.
(b) Physical verification of Fixed assets not required.
(c) The title deeds of immovable properties are held in the name of the company.
- 2) (a) The inventories / Work in progress have been physically verified by the management at reasonable intervals during the year.
(b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the Company and the nature of its business.
(c) The Company has generally maintained proper records of inventory and the discrepancies noticed on physical verification of inventory with regard to the size and nature of operation of the company not material and have been properly dealt with in the book of accounts of the company.
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company and the same has been maintained properly by the Company.



- 7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2018 for a period of more than six months from the date on when they become payable except for the amounts mentioned below:

Statutory Duties And Taxes	Amount Outstanding for more than Six Months
Service Tax	Rs. 38,76,321/-
Value Added Tax	Rs. 2,44,869/-
Tax Deducted at Source	Rs. 13,22,092/-

- b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.



- 13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- 16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For and on behalf of

P. V. Page & Co.

Chartered Accountants

Firm Registration Number:107243W



Prakash Page

Partner

Membership number:030560

Place: Pune

Date: 28th May, 2018



"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of UNIVASTU INDIA LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of UNIVASTU INDIA LIMITED ("the Company") as of March 31, 2018 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India"

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India"].

For and on behalf of

P. V. Page & Co.

Chartered Accountants

Firm Registration Number:107243W

Prakash Page

Partner

Membership number:030560

Place: Pune

Date: 28th May, 2018



CIN - U45200PN2009PLC133864

Regd. Office: 36-B, Madhav Baug Society, Shivthirth Nagar, Paud Road, Kothrud, Pune-411038

Tel: 020-25434617, Mobile: 9552586198

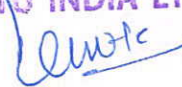
Email: info@univastu.com, Website: www.univastu.com

Statement of Assets & Liabilities

Particulars	As At 31st March 2018	As At 31st March 2017
	Audited	Audited
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
Share capital	5,68,23,000	4,18,53,000
Reserves and surplus	9,22,07,634	1,87,84,098
Money received against share warrants		-
2 Share application money pending allotment		-
3 Non-current liabilities		
Long-term borrowings	3,18,89,595	1,49,08,484
Deferred tax liabilities (Net)	11,64,223	-
Other Long term liabilities	2,74,15,454	2,47,34,428
Long-term provisions		-
4 Current liabilities		
Short-term borrowings	11,52,95,020	4,90,12,560
Trade payables	21,76,37,681	8,18,70,070
Other current liabilities	2,39,08,903	3,46,41,139
Short-term provisions	37,33,673	39,17,051
TOTAL	60,00,75,186	26,97,20,831
II. ASSETS		
Non-current assets		
1 Fixed assets		
Tangible assets	6,76,74,391	3,37,49,342
Intangible assets	-	-
Capital work-in-progress	-	-
Intangible assets under development	-	-
Non-current investments	7,32,500	45,94,340
Deferred tax assets (net)	-	10,38,304
Long-term loans and advances	14,00,000	14,00,000
Other non-current assets	-	-
2 Current assets		
Current investments	-	-
Investments	-	-
Inventories	14,54,17,543	7,75,48,332
Trade receivables	28,93,24,294	9,23,79,695
Cash and cash equivalents	2,15,91,392	1,02,38,025
Short-term loans and advances	6,09,198	57,78,198
Other current assets	7,33,25,869	4,29,94,595
TOTAL	60,00,75,186	26,97,20,831




For, UNIVASTU INDIA LTD



UNIVASTU INDIA LTD

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Email: info@univastu.com, Website: www.univastu.com

Standalone Audited Financial Results for the Half Year and Year Ended on 31.03.2018

	Particulars	6 months ended		Year Ended	
		30.09.2017 (Unaudited)	31.03.2018 (Audited)	31.03.2018 (Audited)	31.03.2017 (Audited)
1	REVENUE				
	Gross Revenue from operations	20,02,83,620	61,51,29,522	81,54,13,142	41,63,39,804
	Other income	3,15,597	12,50,599	15,66,196	14,95,330
	Total Revenue	20,05,99,217	61,63,80,121	81,69,79,338	41,78,35,134
2	EXPENSES				
	Cost of raw materials, components consumed	11,61,11,813	32,84,28,714	44,45,40,527	26,14,32,446
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(81,43,137)	(5,97,26,074)	(6,78,69,211)	(1,77,34,089)
	Construction Expenses	5,02,92,342	26,76,05,340	31,78,97,682	10,18,63,241
	Finance costs	69,28,480	1,21,10,467	1,90,38,947	1,53,64,791
	Employee Benefit Expenses	1,34,76,282	2,00,61,791	3,35,38,073	1,87,97,331
	Depreciation and amortization expense	41,77,316	5,40,112	47,17,428	46,46,389
	Other expenses	82,37,227	1,78,86,006	2,61,23,233	1,44,25,462
	Total Expenses	19,10,80,323	58,69,06,355	77,79,86,678	39,87,95,571
3	Profit before exceptional and extraordinary items and tax	95,18,894	2,94,73,766	3,89,92,660	1,90,39,563
4	Exceptional items	-	(76,07,287)	(76,07,287)	-
5	Profit before extraordinary items and tax	95,18,894	3,70,81,053	4,65,99,947	1,90,39,563
6	Extraordinary Items	-	-	-	-
7	Profit before tax (VII- VIII)	95,18,894	3,70,81,053	4,65,99,947	1,90,39,563
8	Tax expense:				
	Income Tax	32,71,644	78,54,793	1,11,26,437	64,29,434
	Deferred tax	(1,16,271)	23,18,798	22,02,527	(10,38,304)
9	Profit (Loss) for the period from continuing operations	63,63,521	2,69,07,462	3,32,70,983	1,36,48,433



For, UNIVASTU INDIA LTD

Signature

MANAGING DIRECTOR



10 Profit/(loss) from discontinuing operations before tax
11 Tax expense of discontinuing operations
12 Profit/(loss) from Discontinuing operations (after tax)

UNIVASTU INDIA LTD

CIN - U45200PN2009PLC133864

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Standalone Audited Financial Results for the Half Year and Year Ended on 31.03.2018

Particulars	6 months ended		Year Ended	
	30.09.2017 (Unaudited)	31.03.2018 (Audited)	31.03.2018 (Audited)	31.03.2017 (Audited)
14 Details of Equity Share Capital				
(a) Paid up Equity Share Capital	5,68,23,000	5,68,23,000	5,68,23,000	4,18,53,000
(b) Face Value of Equity Share Capital (Rs)	10	10	10	10
15 Details of Debt Securities				
(a) Paid up Debt Capital	-	-	-	-
(b) Face Value of Debt Securities (Rs)	-	-	-	-
16 Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	7,00,57,619	2,21,50,015	9,22,07,634	1,87,84,098
17 Debenture Redemption Reserve	-	-	-	-
18 Earnings per equity share (Before extra ordinary items) (of Rs.10 each)				
Basic	2.68	3.71	6.39	6.21
Diluted	2.68	3.71	6.39	6.21
19 Earnings per equity share (After extra ordinary items) (of Rs.10 each)				
Basic	2.68	3.71	6.39	6.21
Diluted	2.68	3.71	6.39	6.21



For, UNIVASTU INDIA LTD

[Signature]

MANAGING DIRECTOR



UNIVASTU INDIA LTD

CIN - U45200PN2099PLC133864

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Standalone Audited Financial Results for the Half Year and Year Ended on 31.03.2018

Notes

- 1 The above Audited financial results are reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on 28th May 2018.
- 2 Financial results for the period ended 31st March 2018, is being prepared in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- 3 These Financial Results of the Company have been prepared in accordance with the Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and the other accounting principles generally accepted in India.
- 3 The company has not given segment reporting as its primary business segment is construction contracting and all the revenue and profit is from said primary business segment only. Also its secondary geographical segment wise reporting is not applicable as the geographical revenue, expenses, assets and liabilities are not more than 10% of total revenue, expenses, assets and liabilities.
- 4 During the year company has changed the method of providing depreciation from Written Down Value to Straight Line Method with retrospective effect. Due to this the current year's depreciation is Rs 47,17,428/- which is less by Rs 56,92,408/- Cumulative impact of this change is increase in profit by Rs 1,32,99,695/- out of which Rs 76,07,287/- is pertaining to earlier year which has been shown as exceptional item in the Statement of Profit and Loss. Due to this change the Fixed Assets value is increase by Rs 76,07,287/-.
- 5 Figures of half year ended 31st March, 2018 are the balancing figures between the audited figures ended on 31st March 2018 and unaudited half year ended on 30th September 2017.
- 6 IPO Related expenses incurred during the year amounting to Rs 47,57,447/- has been adjusted against Securities Premium
- 7 In Audited Standalone Financial Results, the comparative figures for the half year ended 31st March, 2017 are not available, as Financial Year 2017-18 is the first year of listing of the Company.
- 8 Figures have been re-grouped or re-classified, wherever necessary.
- 9 The above financial results are available on companies website www.univastu.com and the stock exchange viz. www.nseindia.com.



For, UNIVASTU INDIA LTD

Quate

MANAGING DIRECTOR





Independent Auditor's Report on Consolidated Financial Statements
To the Members of
UNIVASTU INDIA LIMITED
Report on the Financial Statements

We have audited the accompanying financial statements of **UNIVASTU INDIA LIMITED** (hereinafter referred to as "the Holding Company"), and its subsidiaries (the holding company and its subsidiaries together referred as "The Group"), its associates, which comprise the Consolidated Balance Sheet as at March 31, 2018, the Consolidated Statement of Profit and Loss, Consolidated Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the Consolidated Financial Statements).

Management's Responsibility for the Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Consolidated Financial Statements that give a true and fair view of the Consolidated financial position, Consolidated financial performance and Consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The respective Board of Directors of the companies included in the Group and its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Consolidated Financial Statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Consolidated Financial Statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Consolidated Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Holding Company's preparation of the Consolidated Financial Statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Holding Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Holding Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and the audit evidence obtained by the other auditors in terms of their reports referred to in sub paragraph (a) of the other matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the (Standalone) financial statements

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Holding Company as at March 31, 2018, and its Consolidated Profit/Loss and its Consolidated Cash Flow for the year ended on that date.

Other Matters

The Consolidated Financial Statements also includes the Group's share of net profit/(loss) of Rs. Nil Lakhs for the year ended March 31, 2018, as considered in the Consolidated Financial Statements, in respect of two associates, whose Financial Statement/ Financial Information have been audited by us.

Our opinion on the Consolidated Financial Statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements/ financial information certified by the Management.

During the year the holding company has changed the method of providing depreciation from Written Down Value to Straight Line Method with retrospective effect. Due to this the current year's depreciation is Rs 47,17,428/- which is less by Rs 56,92,408/-. Cumulative impact of this change is increase in profit by Rs 1,32,99,695/- out of which Rs 76,07,287/- is pertaining to earlier years which has been shown as exceptional item in the statement of Profit & Loss. Due to this change, the Fixed Assets value is increased by Rs 76,07,287/-.

Our opinion is not qualified in respect of this matter



Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143 (3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
 - d. in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of written representations received from the directors as on March 31, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".
 - g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.



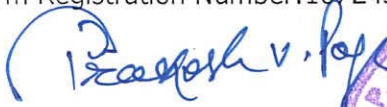
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For and on behalf of

P. V. Page & Co.

Chartered Accountants

Firm Registration Number:107243W



Prakash Page

Partner

Membership number:030560

Place: Pune

Date: 28th May 2018



"Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the Consolidated Financial Statements of the Company for the year ended March 31, 2018:

- 1) (a) The Company has fixed assets.
(b) Physical verification of Fixed assets not required.
(c) The title deeds of immovable properties are held in the name of the company.
- 2) (a) The inventories / Work in progress have been physically verified by the management at reasonable intervals during the year.
(b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventory followed by the management are reasonable and adequate in relation to the size of the Company and the nature of its business.
(c) The Company has generally maintained proper records of inventory and the discrepancies noticed on physical verification of inventory with regard to the size and nature of operation of the company not material and have been properly dealt with in the book of accounts of the company.
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company and the same has been maintained properly by the Company.



- 7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2018 for a period of more than six months from the date on when they become payable except for the amounts mentioned below:

Statutory Duties And Taxes	Amount Outstanding for more than Six Months
Service Tax	Rs. 38,76,321/-
Value Added Tax	Rs. 2,44,869/-
Tax Deducted at Source	Rs. 13,22,092/-

- b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- 8) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- 9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- 10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- 11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.



- 13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- 14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- 16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

For and on behalf of

P. V. Page & Co.

Chartered Accountants

Firm Registration Number:107243W

Prakash V. Page

Prakash Page

Partner

Membership number:030560

Place: Pune

Date: 28th May 2018



"Annexure B" to the Independent Auditor's Report of even date on the Consolidated Financial Statements of UNIVASTU INDIA LIMITED

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of UNIVASTU INDIA LIMITED ("the Holding Company") as of March 31, 2018 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Respective Board of Directors of the Holding Company and its subsidiary companies, which are incorporated in India, are responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India"

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

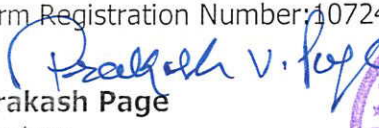
In our opinion, the Holding Company and its subsidiaries have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018, based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India".

For and on behalf of

P. V. Page & Co.

Chartered Accountants

Firm Registration Number: 107243W


Prakash Page

Partner

Membership number: 030560

Place: Pune

Date: 28th May 2018



CIN - U45200PN2009PLC133864

Regd. Office: 36-B, Madhav Baug Society, Shivthirth Nagar, Paud Road, Kothrud, Pune-411038

Tel: 020-25434617, Mobile: 9552586198

Email: info@univastu.com, Website: www.univastu.com

Consolidated Statement of Assets & Liabilities

Particulars	As At 31st March 2018	As At 31st March 2017
	Audited	Audited
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
Share capital	5,68,23,000	4,18,53,000
Reserves and surplus	9,22,07,634	1,87,84,098
Money received against share warrants		-
2 Share application money pending allotment		-
3 Non-current liabilities		
Long-term borrowings	3,18,89,595	1,49,08,484
Deferred tax liabilities (Net)	11,64,223	-
Other Long term liabilities	2,74,15,454	2,47,34,428
Long-term provisions		-
4 Current liabilities		
Short-term borrowings	11,52,95,020	4,90,12,560
Trade payables	24,76,37,684	8,18,70,070
Other current liabilities	2,39,08,903	3,46,41,139
Short-term provisions	37,33,673	39,17,051
TOTAL	60,00,75,186	26,97,20,831
II. ASSETS		
Non-current assets		
1 Fixed assets		
Tangible assets	6,76,74,391	3,37,49,342
Intangible assets		-
Capital work-in-progress	-	-
Intangible assets under development	-	-
Non-current investments	7,32,500	45,94,340
Deferred tax assets (net)	-	10,38,304
Long-term loans and advances	14,00,000	14,00,000
Other non-current assets	-	-
2 Current assets		
Current investments	-	-
Investments	-	-
Inventories	14,54,17,543	7,75,48,332
Trade receivables	28,93,24,294	9,23,79,695
Cash and cash equivalents	2,15,91,392	1,02,38,025
Short-term loans and advances	6,09,198	57,78,198
Other current assets	7,33,25,869	4,29,94,595
TOTAL	60,00,75,186	26,97,20,831



For, UNIVASTU INDIA LTD



UNIVASTU INDIA LTD

CIN - U45200PN2009PLC133864

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Tel: 020-25434617, Mobile: 9552586198

Email: info@univastu.com, Website: www.univastu.com

Consolidated Audited Financial Results for the Half Year and Year Ended on 31.03.2018

Particulars	6 months ended		Year Ended	
	30.09.2017 (Unaudited)	31.03.2018 (Audited)	31.03.2018 (Audited)	31.03.2017 (Audited)
1 REVENUE				
Gross Revenue from operations	20,02,83,620	61,51,29,522	81,54,13,142	41,63,39,804
Other income	3,15,597	12,50,599	15,66,196	14,95,330
Total Revenue	20,05,99,217	61,63,80,121	81,69,79,338	41,78,35,134
2 EXPENSES				
Cost of raw materials, components consumed	11,61,11,813	32,84,28,714	44,45,40,527	26,14,32,446
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(81,43,137)	(5,97,26,074)	(6,78,69,211)	(1,77,34,089)
Construction Expenses	5,02,92,342	26,76,05,340	31,78,97,682	10,18,63,241
Finance costs	69,28,480	1,21,10,467	1,90,38,947	1,53,64,791
Employee Benefit Expenses	1,34,76,282	2,00,61,791	3,35,38,073	1,87,97,331
Depreciation and amortization expense	41,77,316	5,40,112	47,17,428	46,46,389
Other expenses	82,37,227	1,78,86,006	2,61,23,233	1,44,25,462
Total Expenses	19,10,80,323	58,69,06,355	77,79,86,678	39,87,95,571
3 Profit before exceptional and extraordinary items and tax	95,18,894	2,94,73,766	3,89,92,660	1,90,39,563
4 Exceptional items	-	(76,07,287)	(76,07,287)	-
5 Profit before extraordinary items and tax	95,18,894	3,70,81,053	4,65,99,947	1,90,39,563
6 Extraordinary Items	-	-	-	-
7 Profit before tax (VII- VIII)	95,18,894	3,70,81,053	4,65,99,947	1,90,39,563
8 Tax expense:				
Income Tax	32,71,644	78,54,793	1,11,26,437	64,29,434
Deferred tax	(1,16,271)	23,18,798	22,02,527	(10,38,304)
9 Profit (Loss) for the period from continuing operations	63,63,521	2,69,07,462	3,32,70,983	1,36,48,433



For, UNIVASTU INDIA LTD

[Signature]
MANAGING DIRECTOR



UNIVASTU INDIA LTD

CIN - U 45200PN20C9PLC133864

Regd. Office: 36-B, Madhav Bang Society, Shivthir N-agar, Paud Road, Kothrud, Pune-411038

Tel: 020-25434617, Mobile: 9552586198

Email: info@univastu.com, Web site: www.univastu.com

Consolidated Audited Financial Results for the Half Year and Year Ended on 31.03.2018

Particulars	6 months ended		Year Ended	
	30.09.2017 (Unaudited)	31.03.2018 (Audited)	31.03.2018 (Audited)	31.03.2017 (Audited)
10 Profit/(loss) from discontinuing operations before tax	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-
12 Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-
13 Profit (Loss) for the period	63,63,521	2,69,07,462	3,32,70,983	1,36,48,433
14 Details of Equity Share Capital				
(a) Paid up Equity Share Capital	5,68,23,000	5,68,23,000	5,68,23,000	4,18,53,000
(b) Face Value of Equity Share Capital (Rs)	10	10	10	10
15 Details of Debt Securities				
(a) Paid up Debt Capital	-	-	-	-
(b) Face Value of Debt Securities (Rs)	-	-	-	-
16 Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	7,00,57,619	2,21,50,015	9,22,07,634	1,87,84,098
17 Debenture Redemption Reserve	-	-	-	-
18 Earnings per equity share (Before extra ordinary items) (of Rs.10 each)				
Basic	2.68	3.71	6.39	6.21
Diluted	2.68	3.71	6.39	6.21
19 Earnings per equity share (After extra ordinary items) (of Rs.10 each)				
Basic	2.68	3.71	6.39	6.21
Diluted	2.68	3.71	6.39	6.21



For, UNIVASTU INDIA LTD

Quate

MANAGING DIRECTOR

UNIVASTU INDIA LTD

CIN - U45200TN2009PLC133864

Regd. Office: 3C-B, Madhav Bang Society, Shivdhir Nagar, Paud Road, Kothrud, Pune-411038

Tel: 020-25434617, Mobile: 9552586198

E-mail: info@univastu.com, Website: www.univastu.com

Consolidated Audited Financial Results for the Half Year and Year Ended on 31.03.2018

Notes

- 1 The above Audited financial results are reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on 28th May 2018.
- 2 Financial results for the period ended 31st March 2018, is being prepared in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- 3 These Financial Results of the Company have been prepared in accordance with the Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and the other accounting principles generally accepted in India.
- 3 The company has not given segment reporting as its primary business segment is construction contracting and all the revenue and profit is from said primary business segment only. Also its secondary geographical segment wise reporting is not applicable as the geographical revenue, expenses, assets and liabilities are not more than 10% of total revenue, expenses, assets and liabilities.
- 4 During the year company has changed the method of providing depreciation from Written Down Value to Straight Line Method with retrospective effect. Due to this the current year's depreciation is Rs 47,17,428/- which is less by Rs 56,92,408/-. Cumulative impact of this change is increase in profit by Rs 1,32,99,695/- out of which Rs 76,07,287/- is pertaining to earlier year which has been shown as exceptional item in the Statement of Profit and Loss. Due to this change the Fixed Assets value is increase by Rs 76,07,287/-.
- 5 Figures of half year ended 31st March, 2018 are the balancing figures between the audited figures ended on 31st March 2018 and unaudited half year ended on 30th September 2017.
- 6 IPO Related expenses incurred during the year amounting to Rs 47,57,447/- has been adjusted against Securities Premium
- 7 In Audited Standalone Financial Results, the comparative figures for the half year ended 31st March, 2017 are not available, as Financial Year 2017-18 is the first year of listing of the Company.
- 8 Figures have been re-grouped or re-classified, wherever necessary.
- 9 The above financial results are available on companies website www.univastu.com and the stock exchange viz. www.nseindia.com.



For, UNIVASTU INDIA LTD
[Signature]
MANAGING DIRECTOR





Brief Profile of Internal Auditors.

Name of the Auditor Firm	KHS & Associates, Chartered Accountant
Name of the Partner	CA Kunal Shah
Education	Chartered Accountant
Experience	• Chartered accountant with 15+ years of experience in accounting, assurance and business advisory. • Experience includes working at 3 out of Top 5 Auditing and Accounting firms in India and a long stint in the UK. • Fully conversant with Indian, IFRS, US, SRS, and other various GAAP, reporting, conversions and compliances. • Performed controllership roles for MNCs engaged in business of developing SEZ parks, airline catering etc.
Membership No.	119573
Firm Registration Number	W131893
Address	2102 Shree Naman Towers 21 st Floor, A Wing S V Road Behind Shoppers Stop, Kandivall (W), Mumbai-400067





Ref: UNIVASTU/CS/2018-19/107

Date: May 28, 2018

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.: Statement on Impact of Audit Qualifications

Ref.: Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Respected Sir/Madam,

In compliance with the provisions of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s P V Page & Co., Chartered Accountants Mumbai, Statutory Auditors of the Company has not made any modified opinion qualification in the Audit Report for the Audited Financial Results (Standalone & Consolidated) for the year ended on March 31, 2018.

Thanking you,

Yours faithfully,

For, UNIVASTU INDIA LTD

Neelam Prajapati

Neelam Prajapati
Company Secretary
ACS: 44800

