Let's Succeed Together!
UNIVASTU INDIA LTD

Date: 5th November, 2026

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

Dear Sir/Madam,

This is to inform you that at the Board Meeting of the Company held today i.e. **Thursday, 5th November, 2026** at the registered office of the Company, the Board of Directors of has inter-alia, considered and approved the unaudited Financial Results (Standalone and Consolidated) along with the Statement of Assets & Liabilities, Cash Flow Statement, for the quarter and half year ended on 30th September, 2026;

1. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith unaudited Financial Results (Standalone and Consolidated) along with the Statement of Assets & Liabilities, Cash Flow Statement, for the quarter and half year ended on 30th September, 2026 duly signed by Managing Director of the Company, together with the Limited Review Report of M/s DR B S V & Associates., Chartered Accountants, Pune the Statutory Auditors thereon.

2. The Board is hereby informed that the Company had approved an advance of ₹2,00,00,000/- (Rupees Two Crore Only) to Bootes Infrastructure Limited at its Board Meeting held in 7th August 2026.The said advance transaction was subsequently completed on 23rd September 2026, in accordance with the applicable provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 (SEBI ICDR Regulations).

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 D R B S V & associates., Chartered Accountants, Pune, Statutory Auditors of the Company have issued Limited Review report with unmodified opinion on Unaudited Financial Results (Standalone & Consolidated) for the quarter & half year ended 30th September, 2026.

The meeting of Board of Directors commenced at 4:00.P.M. and concluded at 10 :43 P.M.

You are requested to kindly take the same on your records.

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
info@univastu.com
+91 - 20 - 2543 4617 / +91 95525 03166
Connect with us on :
www.univastu.com

Let's Succeed Together!
UNIVASTU INDIA LTD

Thanking you,

Yours faithfully,

For UNIVASTU INDIA LIMITED

Sakshi Tiwari
Digitally signed by Sakshi Tiwari
Date: 2026.11.05 22:48:15 +05'30'

Sakshi Tiwari
Company Secretary
Membership No: ACS67056

Encl: As above

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

Registered Office :
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Limited Review Report on unaudited standalone financial results of Univastu India Limited for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Univastu India Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Univastu India Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ("the Statement").

2. This Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report 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. 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.

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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

D R B S V & Associates
Chartered Accountants
Firm Reg. No. 122260W

DRBSV & Associates FRN 122260W Chartered Accountants

CA Shireesh N. Agte
(Partner)
Membership No. 44641
UDIN: 26044641KBSPRW8039

Date: November 05,2026.
Place: Pune

Univastu India Limited
Standalone financial statements
Unaudited Balance Sheet as at September 30, 2026 **₹ in Lakhs**

Particulars	As at September 30, 2026	As at March 31, 2026
I ASSETS		
(A) Non Current Assets		
a Property, Plant and Equipment	1,097.60	801.72
b Capital work-in-progress	-	182.02
c Right of use assets	212.19	36.33
d Other Intangible assets	-	-
e Financial assets		
i Investments	1,905.32	1,010.68
ii Trade receivables	1,802.48	1,926.97
iii Other financial assets	2,744.63	770.92
f Non-current tax assets (net)	105.10	102.52
g Other non-current assets	419.67	237.61
	8,286.99	**5,068.77**
(B) Current assets		
a Financial assets		
i Investments	144.03	-
ii Trade Receivables	10,170.24	7,874.80
iii Cash and cash equivalents	2,724.73	1,640.06
iv Bank balances other than (ii) above	1,953.82	369.76
v Others financial assets	1,207.60	748.45
b Other current assets	10,234.07	10,837.03
	26,434.49	**21,470.10**
TOTAL ASSETS	**34,721.48**	**26,538.87**
II EQUITY AND LIABILITIES		
(A) Equity		
a Equity share capital	3,773.02	3,598.68
b Other equity	10,413.72	6,697.17
	14,186.74	**10,295.85**
(B) Liabilities		
1 **Non-current liabilities**		
a Financial liabilities		
i Borrowings	572.02	163.32
ii Lease liabilities	163.92	27.89
iii Trade payables		
a) Total outstanding dues of micro and small enterprises	-	-
b) Total outstanding dues of creditors other than micro and small enterprises	775.62	958.72
iv Other financial liabilities	36.20	348.61
b Provisions	67.88	50.48
c Deferred tax liabilities (net)	28.25	23.65
	1,643.89	**1,572.67**
2 **Current liabilities**		
a Financial liabilities		
i Borrowings	5,245.66	2,059.88
ii Lease liabilities	60.12	18.20
iii Trade payables		
a) Total outstanding dues of micro and small enterprises	-	19.84
b) Total outstanding dues of creditors other than micro and small enterprises	12,331.35	11,386.25
iv Other financial liabilities	63.60	63.60
b Other current liabilities	728.67	777.17
c Provisions	461.45	345.41
	18,890.85	**14,670.35**
TOTAL EQUITY AND LIABILITIES	**34,721.48**	**26,538.87**

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Pradeep Khandagale
(Managing Director)
DIN: 01124220

Place: Pune
Date: November 5, 2026

Univastu India Limited
Standalone financial statements
Unaudited Financial results for the quarter and half year ended September 30, 2026

₹ in Lakhs

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2026	**June 30, 2026**	**September 30, 2025**	**September 30, 2026**	**September 30, 2025**	**For the year ended March 31, 2026**
	Unaudited	**Unaudited**	**Unaudited**	**Unaudited**	**Unaudited**	**Audited**
1 Revenue from operations	14,684.46	9,994.38	4,606.88	24,678.84	7,130.01	22,517.30
2 Other income	236.49	43.48	59.34	279.98	225.00	404.28
3 Total income	**14,920.95**	**10,037.86**	**4,666.22**	**24,958.82**	**7,355.01**	**22,921.58**
4 Expenses						
(a) Cost of construction	11,848.61	7,889.80	3,633.11	19,738.41	5,596.33	17,807.73
(b) Employee benefits expense	361.58	287.38	155.73	648.95	272.33	675.08
(c) Finance cost	76.75	96.02	97.31	172.77	197.46	360.04
(d) Depreciation and amortisation expense	48.26	34.45	24.67	82.70	48.18	98.07
(e) Other expenses	546.27	394.55	145.20	940.80	315.86	904.97
Total expenses (a to e)	**12,881.47**	**8,702.20**	**4,056.02**	**21,583.63**	**6,430.16**	**19,845.89**
5 Profit before tax	**2,039.48**	**1,335.66**	**610.20**	**3,375.19**	**924.85**	**3,075.69**
6 Tax expense / (credit) (net)						
(a) Current tax	487.38	333.81	146.27	821.19	189.98	740.98
(b) Short / (Excess) tax for prior year/s	-	-	-	-	-	-
(c) Deferred tax expense / (benefit)	2.72	1.88	(0.72)	4.60	1.52	(3.78)
Total tax expense ((a) + (b) + (c) above)	**490.10**	**335.69**	**145.55**	**825.79**	**191.50**	**737.20**
7 Net Profit after tax (5-6)	**1,549.38**	**999.97**	**464.65**	**2,549.40**	**733.35**	**2,338.49**
8 Other Comprehensive Income (OCI)						
(i) Items that will not be reclassified to profit and loss						
a Remeasurement of defined benefit plan	-	-	-	-	-	4.04
b Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	(1.02)
Total other comprehensive income / (loss)	**-**	**-**	**-**	**-**	**-**	**3.02**
9 Total comprehensive income for the year	**1,549.38**	**999.97**	**464.65**	**2,549.40**	**733.35**	**2,341.51**
10 Weighted average No. of equity shares outstanding during the year	3,77,30,169	3,77,30,169	3,77,30,169	3,77,30,169	3,77,30,169	3,77,30,169
11 Earning per equity share:						
a Basic in ₹	4.11	2.65	1.23	6.76	1.94	6.20
b Diluted in ₹	4.11	2.65	1.23	6.76	1.94	6.20

* EPS is not annualized for the quarters ended September 30, 2026, June 30, 2026 and September 30, 2025, and for the half years ended September 30, 2026 and September 30, 2025.

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 audited 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 November 05, 2026.

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.

For Univastu India Ltd

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Place: Pune
Date: November 5, 2026

Pradeep Khandagale
(Managing Director)
DIN: 01124220

Univastu India Limited
Standalone financial statements
Unaudited Financial results for the quarter and half year ended September 30, 2026

4 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. The Company does have the financial arrangements to fulfil the payment obligation of ₹ 119.50 Lakh to the judicial authority as and when the formalities are completed and the matter is finalized.

The Company had submitted the application to ROC on September 4, 2023, for the appointment of a Director in Opal. In response, the form was approved on April 25, 2024, enabling the formation of the Board. Accordingly, the Board came into existence on May 8, 2024. The Company has communicated to ROC on April 25, 2024, that the appointment of Shri. Pradeep Khandagale is seen on the MCA portal w.e.f. 04.09.23. However, the ROC formalities shall be complied with in the FY 2026-27 and onwards.

5 The Company had submitted its Resolution Plan for Setubandhan Infrastructure Limited, which was approved by the Committee of Creditors (CoC) with a voting share of 98.57%. The Company had also deposited ₹275 Lakhs towards performance security. However, the Resolution Plan was rejected by the Hon'ble NCLT, Court-V, Mumbai Bench, on March 24, 2025. Aggrieved by this rejection, the Company preferred an appeal before the Hon'ble NCLAT vide Appeal No. 612/2025.

On July 9, 2025, the Hon'ble NCLAT set aside the rejection order and directed the Adjudicating Authority to remit the Resolution Plan to the CoC for reconsideration in light of the queries earlier raised on 17.12.2024 and 19.12.2024. The CIRP period was also extended by 90 days for this purpose.

Pursuant to the directions of the Hon'ble NCLAT, the queries earlier raised by the Adjudicating Authority were duly clarified by the Resolution Professional. The Committee of Creditors considered these clarifications and approved the same. Accordingly, the final Resolution Plan has been submitted to the Hon'ble NCLT for its consideration and appropriate orders.

6 During the quarter ended March 31, 2025, the Company issued share warrants which were intended to be utilized for meeting the working capital requirements of the Company and acquisitions. Relevant approvals from shareholders under Section 62(1)(c) of the Companies Act, 2013 were obtained prior to the above allotments.

Share warrants: 6,83,000 warrants, each convertible into one equity share at ₹216, were issued to non-promoter investors. Twenty-five per cent of the issue price (₹54 per warrant; ₹368.82 lakh in aggregate) was received on allotment and is presented under "Money received against share warrants" in Other equity. The balance 75% (₹162 per warrant) is payable on exercise in one or more tranches within 18 months from the allotment date.

Adjustment on account of Bonus Issue:
Consequent to the allotment of Bonus Equity Shares in the ratio of 2:1 during the quarter ended December 31, 2025, and in accordance with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 / terms of the issue, the terms of the outstanding 6,83,000 share warrants have been retrospectively adjusted to maintain the economic value of the warrant holders.

Accordingly, each share warrant will now entitle the holder to receive 3 (Three) Equity Shares of face value of ₹10/- each (as against 1 Equity Share originally contemplated). There is no change in the aggregate amount receivable by the Company or the total upfront money received.

During the quarter ended September 30, 2026, the Board of Directors at its meeting held on July 17, 2026 allotted 5,81,133 equity shares upon conversion of fully convertible warrants and 11,62,266 bonus shares to the said allottees, pursuant to the bonus issue approved at the AGM held on September 27, 2025, aggregating to a total of 17,43,399 equity shares. The paid-up equity share capital of the Company has accordingly increased to INR 37,73,01,690 (3,77,30,169 equity shares of INR 10 each).

The equity shares were not issued to the warrant holders who did not pay the remaining subscription amount until the allotted time. Consequently, the initial subscription amount of 25% amounting to ₹55.01 Lakh has been forfeited and credited to capital reserve.

7 Pursuant to shareholders' approval at the EOGM held on 18 July 2026, the Board at its meeting held on August 28, 2026 allotted 18,39,339 fully convertible warrants on a preferential basis to the promoters and certain directors at ₹87 per warrant (face value ₹10, premium ₹77), aggregating ₹1,600.22 lakh. The Company has received 25% upfront (₹21.75 per warrant), amounting to ₹400.06 lakh. The balance 75% (₹65.25 per warrant), amounting to ₹1,200.17 lakh, is payable on conversion into equity shares, which must happen within 18 months of allotment. The upfront amount will be forfeited if the option is not exercised within that period.

8 The financial results for the quarter and half year ended September 30, 2026 are unaudited and have undergone limited review by the statutory auditors. The annual financial statements for the year ended March 31, 2026 have been audited.

9 As required by Ind AS 33 - Earnings Per Share, the Earnings Per Share (EPS) for all the previous periods presented in these financial results have been restated to give effect to the issue of equity shares to the warrant holders, including the bonus shares issued to them.

Accordingly, the number of equity shares for all periods presented has been adjusted retrospectively for the purpose of computing Earnings Per Share.

10 As part of its overseas expansion and acquisition strategy, Univastu India Limited has incorporated the following subsidiaries in the United Kingdom:
- Univastu UK Ltd. was incorporated on 30th September, 2026 with 1,000 equity shares of GBP 0.01 each.
- Univastu Networks Ltd. was incorporated on 7th October, 2026 with 390,000,000 equity shares of GBP 0.01 each, as a wholly owned subsidiary of Univastu India Limited.
- Subsequently, the entire shareholding of Univastu UK Ltd. was transferred to Univastu Networks Ltd., whereby Univastu UK Ltd. became a wholly owned step-down subsidiary of Univastu India Limited.
- The aforesaid structure was created to facilitate the acquisition of Cambium Networks Ltd., UK.
- The acquisition was completed on 12th October, 2026 for a consideration of USD 5.10 million.
- Subsequently, the name of Univastu UK Ltd. has been changed to Cambium Networks Ltd.

11 Previous period / year figures have been re-grouped / re-classified wherever necessary, to make them comparable with current period figures

For Univastu India Ltd

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Place: Pune
Date: November 5, 2026

Pradeep Khandagale
(Managing Director)
DIN: 01124220

Univastu India Limited
Standalone financial statements
Cash Flow Statement for the half year ended September 30, 2026 **₹ in Lakhs**

Particulars		For the half year ended September 30, 2026	For the year ended March 31, 2026
A. Cash flow from operating activities			
Profit / (Loss) before tax		**3,375.19**	**3,075.69**
Adjustments for:			
Depreciation and amortisation expense		82.70	98.07
Finance costs		172.78	360.04
Interest income		(138.66)	(46.68)
Liabilities / provisions no longer required written back		(92.76)	(51.71)
Revaluation of defined benefits obligation		-	3.02
Net unrealised exchange (gain) / loss		(0.41)	-
Operating profit / (loss) before working capital changes		**3,398.84**	**3,438.43**
Changes in working capital:			
Adjustments for (increase) / decrease in operating assets:			
Current trade receivables		(2,295.44)	(7,115.47)
Non-current trade receivables		124.48	(375.63)
Short-term loans and advances		(459.15)	168.13
Other current financial assets		-	(444.73)
Other current assets		691.56	(2,006.48)
Other non-current assets		(302.50)	(37.65)
Adjustments for increase / (decrease) in operating liabilities:			
Trade payables		742.17	8,494.19
Other current liabilities		44.66	482.27
Short-term provisions		0.77	0.55
Long-term provisions		17.41	33.31
Long-term borrowings		423.50	103.49
Other current financial liabilities		5.66	(110.92)
Other non-current financial liabilities		(312.41)	(298.50)
		(1,319.29)	**(1,107.44)**
Cash generated from operations		**2,079.55**	**2,330.99**
Net income tax (paid) / refunds		(708.50)	(466.95)
Net cash flow from / (used in) operating activities	**(A)**	**1,371.05**	**1,864.04**
Cash flow from investing activities			
Capital expenditure on fixed assets, including capital advances		(50.24)	(52.76)
Bank balances not considered as Cash and cash equivalents			
- Fixed deposits place / (matured)		(3,437.33)	958.32
Investments in			
Purchase of equity shares - FVTPL		(239.25)	-
Sale of equity shares - FVTPL		95.22	-
Loans repaid by borrowers			
- Subsidiaries		-	(12.75)
Investment in partnership firm		(894.64)	(474.04)
Interest received		50.07	44.88
Impairment of investments		-	-
Net cash flow from / (used in) investing activities	**(B)**	**(4,476.17)**	**463.65**

For Univastu India Ltd

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Date: 2026.11.05 21:57:04 +05'30'

Place: Pune
Date: November 5, 2026

Pradeep Khandagale
(Managing Director)
DIN: 01124220

Univastu India Limited
Standalone financial statements
Cash Flow Statement for the half year ended September 30, 2026 **₹ in Lakhs**

Particulars		For the half year ended September 30, 2026	For the year ended March 31, 2026
Cash flow from financing activities			
Proceeds from short-term borrowings		-	507.46
Repayment of short-term borrowings		(533.92)	(533.92)
Proceeds from long-term borrowings		(126.68)	(126.68)
Repayment of long-term borrowings		(14.79)	(14.79)
Proceeds from issue of equity shares		1,286.49	-
Forfeiture of share warrants issued in FY25		55.01	
Increase / (decrease) in current maturities of long term borrowings		395.58	(163.63)
Net increase / (decrease) in working capital borrowings		3,318.44	(47.23)
Finance costs		(172.78)	(360.04)
Right of use asset		(195.50)	-
Lease liability		177.94	(14.95)
Net cash flow from / (used in) financing activities	**(C)**	**4,189.79**	**(753.78)**
Net Increase / (decrease) in cash and cash equivalents		**1,084.67**	**1,573.91**
Cash and cash equivalents at the beginning of the year		1,640.06	66.15
Cash and cash equivalents at the end of the year		**2,724.73**	**1,640.06**

For Univastu India Ltd

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Pradeep Khandagale
(Managing Director)
DIN: 01124220

Place: Pune
Date: November 5, 2026

Limited Review Report on unaudited consolidated financial results of Univastu India Limited for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of Univastu India Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Univastu India Limited (hereinafter referred to as "the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive profit/(loss) of its associates for the quarter ended 30 September 2026 and year to date results for the period from 01 April 2026 to 30 September 2026 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. 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.

4. We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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

Sr.No.	Name of the Company	Relationship
1	Univastu India Ltd	Parent Company
2	Univastu Bootes Infra LLP	Subsidiary
3	Univastu HVAC India Pvt. Ltd.	Subsidiary Company
4	Univastu Charitable Foundation	Subsidiary Company
5	Univastu Nuos IOT Systems Pvt Ltd	Subsidiary Company
6	Unique Vastu Nirman Projects Pvt. Ltd.	Associate Company
7	Unicon Vastu Nirman India Pvt. Ltd.	Associate Company
8	UV Bharat Private Limited	Associate Company

8/Nov/26

DRBSV & Associates FRN 122260W Chartered Accountants

6. Based on our review conducted and procedures performed as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. The consolidated unaudited financial results include the interim financial statements of one subsidiary company which have not been reviewed, whose interim financial statements reflect total assets of Rs. 0.24 Lakhs as at 30 September 2026 and total revenue of Rs Nil and Rs. Nil total net loss after tax of Rs. 0.01 Lakhs and Rs. 0.03 Lakhs and total comprehensive loss of Rs. 0.01 Lakhs and Rs. 0.03 Lakhs for the quarter ended 30 September 2026 and for the period from 01 April 2026 to 30 September 2026, respectively, and cash flows (net) of Rs. Nil for the period from 01 April 2026 to 30 September 2026 as considered in the consolidated unaudited financial results.

   The consolidated unaudited financial results also include the Group's share of net profit/(loss) after tax of Rs. Nil and total comprehensive income / loss of Rs. Nil for the quarter ended 30th September,2026 and for the period from 01 April 2026 to 30 September 2026 respectively, as considered in the consolidated unaudited financial results in respect of three associates and based on their interim financial statements which have not been reviewed. According to the information and explanations given to us by the Management, these interim financial statements are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

D R B S V & Associates
Chartered Accountants
Firm Reg. No. 122260W

DRBSV & Associates FRN 122260W Chartered Accountants

CA Shireesh N. Agte
(Partner)
Membership No. 44641
UDIN: 26044641XXMSDP7945

Date: November 05,2026.
Place: Pune

Univastu India Limited
Consolidated financial statements
Balance Sheet as at September 30, 2026

₹ in lakhs

Particulars	As at September 30, 2026	As at March 31, 2026
I ASSETS		
(A) Non Current Assets		
a Property, Plant and Equipment	1,629.61	1,302.42
b Capital work-in-progress	-	182.02
c Right of use assets	212.19	36.33
d Financial assets		
i Investments	39.03	39.03
ii Trade receivables	2,186.02	2,591.03
iii Other financial assets	3,297.17	1,234.56
e Non-current tax assets (net)	115.96	105.46
f Other non-current assets	430.54	237.61
	7,910.52	**5,728.46**
(B) Current assets		
a Inventories	411.99	248.71
b Financial assets		
i Investments	144.03	-
ii Trade Receivables	11,008.12	8,062.62
iii Cash and cash equivalents	2,867.98	1,668.53
iv Bank balances other than (ii) above	2,189.09	396.09
Loans		
iv Others	943.02	773.27
c Current tax assets (net)	116.65	-
d Other current assets	17,225.30	16,150.14
	34,906.18	**27,299.36**
TOTAL ASSETS	**42,816.70**	**33,027.82**
II EQUITY AND LIABILITIES		
(A) Equity		
a Equity share capital	3,773.02	3,598.68
b Other equity	10,450.74	6,739.81
c Partner's current account		
Equity attributable to owners of Univastu India Limited	**14,223.76**	**10,338.49**
c Non-controlling interests	865.41	840.12
(B) Liabilities		
1 **Non-current liabilities**		
a Financial liabilities		
i Borrowings	1,039.20	503.73
ii Lease liabilities	163.92	27.89
iii Trade payables		
a) Total outstanding dues of micro and small enterprises	-	-
b) Total outstanding dues of creditors other than micro and small enterprises	780.29	960.70
iv Other financial liabilities	36.20	348.61
b Provisions	67.88	50.48
c Deferred tax liabilities (net)	48.48	34.92
Other non-current liabilities		
	2,135.97	**1,926.33**
2 **Current liabilities**		
a Financial liabilities		
i Borrowings	6,063.87	2,806.85
ii Lease liabilities	60.12	18.20
iii Trade payables		
a) Total outstanding dues of micro and small enterprises	-	19.84
b) Total outstanding dues of creditors other than micro and small enterprises	17,878.69	15,179.90
iv Other financial liabilities	63.60	63.18
b Other current liabilities	784.29	1,313.30
c Provisions	740.99	521.61
Current tax liabilities (net)		
	25,591.56	**19,922.88**
TOTAL EQUITY AND LIABILITIES	**42,816.70**	**33,027.82**

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Place: Pune
Date: November 5, 2026

Pradeep Khandagale
(Managing Director)
DIN: 01124220

Univastu India Limited
Consolidated financial statements
Financial results for the quarter and half year ended September 30, 2026

₹ in lakhs

	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	For the year ended March 31, 2026
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	14,991.27	10,372.28	4,833.56	25,363.54	7,774.49	24,334.86
2	Other income	244.17	38.24	31.04	282.42	48.20	168.60
3	Total income (1 + 2)	**15,235.44**	**10,410.52**	**4,864.60**	**25,645.96**	**7,822.69**	**24,503.46**
4	Expenses						
	(a) Cost of construction	11,927.50	7,980.23	3,545.06	19,905.77	5,383.12	17,966.44
	(b) Employee benefits expense	454.56	425.29	275.95	879.83	417.45	1,025.54
	(c) Finance cost	86.55	104.80	105.68	191.35	215.11	399.55
	(d) Depreciation and amortisation expense	65.41	52.27	42.88	117.69	84.36	170.41
	(e) Other expenses	655.20	495.38	207.53	1,148.69	435.39	1,350.15
	Total expenses (a to e)	**13,189.22**	**9,057.97**	**4,177.10**	**22,243.33**	**6,535.43**	**20,912.09**
5	Profit before tax	**2,046.22**	**1,352.55**	**687.50**	**3,402.63**	**1,287.26**	**3,591.37**
6	Tax expense / (credit) (net)						
	(a) Current tax	489.24	344.60	185.97	833.76	381.58	1,022.24
	(b) Short / (Excess) tax provision for prior years	-	-	-	-	-	-
	(c) Deferred tax	(0.55)	1.66	0.22	1.19	3.48	0.25
	Total tax expense	**488.69**	**346.26**	**186.19**	**834.95**	**385.06**	**1,022.49**
7	Net Profit after tax (5-6)	**1,557.53**	**1,006.29**	**501.31**	**2,567.68**	**902.20**	**2,568.88**
8	Other Comprehensive Income (OCI)						
	(i) Items that will not be reclassified to profit and loss						
	a Remeasurement of defined benefit plan	-	-	-	-	-	4.04
	b Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	(1.02)
	Total other comprehensive income / (loss)	**-**	**-**	**-**	**-**	**-**	**3.02**
9	Total comprehensive income for the year	**1,557.53**	**1,006.29**	**501.31**	**2,567.68**	**902.20**	**2,571.90**
10	Profit for the year / period attributable to :						
	Owners of the Group	1,542.55	996.11	464.33	2,542.54	725.20	2,330.86
	Non-Controlling Interest	14.98	10.18	36.98	25.14	177.00	238.02
11	Other comprehensive income for the period attributable to						
	Owner of the Group	-	-	-	-	-	3.02
	Non-Controlling Interest	-	-	-	-	-	-
12	Total comprehensive income for the period attributable to						
	Owner of the Group	1,542.55	996.11	464.33	2,542.54	725.20	2,333.88
	Non-Controlling Interest	14.98	10.18	36.98	25.14	177.00	238.02
13	Weighted average No. of equity shares outstanding during the year	3,77,30,169	3,77,30,169	3,77,30,169	3,77,30,169	3,77,30,169	3,77,30,169
14	Other equity excluding revaluation reserves as per Balance	-	-	-	-	-	-
15	Earning per equity share						
	a Basic in ₹	4.09	2.64	1.23	6.74	1.92	6.18
	b Diluted in ₹	4.09	2.64	1.23	6.74	1.92	6.18

Notes:

* EPS is not annualized for the quarters ended September 30, 2026, June 30, 2026 and September 30, 2025, and for the half years ended September 30, 2026 and September 30, 2025.

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 audited consolidated 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 November 05,2026.

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.

For Univastu India Ltd

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Place: Pune
Date: November 5, 2026

Pradeep Khandagale
(Managing Director)
DIN: 01124220

4 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. The Company does have the financial arrangements to fulfil the payment obligation of ₹ 119.50 Lakh to the judicial authority as and when the formalities are completed and the matter is finalized.

The Company had submitted the application to ROC on September 4, 2023, for the appointment of a Director in Opal. In response, the form was approved on April 25, 2024, enabling the formation of the Board. Accordingly, the Board came into existence on May 8, 2024. The Company has communicated to ROC on April 25, 2024, that the appointment of Shri. Pradeep Khandagale is seen on the MCA portal w.e.f. 04.09.23. However, the ROC formalities shall be complied with in the FY 2026-27 and onwards.

5 The Company had submitted its Resolution Plan for Setubandhan Infrastructure Limited, which was approved by the Committee of Creditors (CoC) with a voting share of 98.57%. The Company had also deposited ₹275 Lakhs towards performance security. However, the Resolution Plan was rejected by the Hon'ble NCLT, Court-V, Mumbai Bench, on March 24, 2025. Aggrieved by this rejection, the Company preferred an appeal before the Hon'ble NCLAT vide Appeal No. 612/2025.

On July 9, 2025, the Hon'ble NCLAT set aside the rejection order and directed the Adjudicating Authority to remit the Resolution Plan to the CoC for reconsideration in light of the queries earlier raised on 17.12.2024 and 19.12.2024. The CIRP period was also extended by 90 days for this purpose.

Pursuant to the directions of the Hon'ble NCLAT, the queries earlier raised by the Adjudicating Authority were duly clarified by the Resolution Professional. The Committee of Creditors considered these clarifications and approved the same. Accordingly, the final Resolution Plan has been submitted to the Hon'ble NCLT for its consideration and appropriate orders.

6 During the quarter ended March 31, 2025, the Company issued share warrants which were intended to be utilized for meeting the working capital requirements of the Company and acquisitions. Relevant approvals from shareholders under Section 62(1)(c) of the Companies Act, 2013 were obtained prior to the above allotments.

Share warrants: 6,83,000 warrants, each convertible into one equity share at ₹216, were issued to non-promoter investors. Twenty-five per cent of the issue price (₹54 per warrant; ₹368.82 lakh in aggregate) was received on allotment and is presented under "Money received against share warrants" in Other equity. The balance 75% (₹162 per warrant) is payable on exercise in one or more tranches within 18 months from the allotment date.

Adjustment on account of Bonus Issue:

Consequent to the allotment of Bonus Equity Shares in the ratio of 2:1 during the quarter ended December 31, 2025, and in accordance with the Accordingly, each share warrant will now entitle the holder to receive 3 (Three) Equity Shares of face value of ₹10/- each (as against 1 Equity Share originally contemplated). There is no change in the aggregate amount receivable by the Company or the total upfront money received.

During the quarter ended September 30, 2026, the Board of Directors at its meeting held on July 17, 2026 allotted 5,81,133 equity shares upon conversion of fully convertible warrants and 11,62,266 bonus shares to the said allottees, pursuant to the bonus issue approved at the AGM held on [illegible]. The equity shares were not issued to the warrant holders who did not pay the remaining subscription amount until the allotted time. Consequently, the initial subscription amount of 25% amounting to ₹55.01 Lakh has been forfeited and credited to capital reserve.

7 Pursuant to shareholders' approval at the EOGM held on 18 July 2026, the Board at its meeting held on August 28, 2026 allotted 18,39,339 fully convertible warrants on a preferential basis to the promoters and certain directors at ₹87 per warrant (face value ₹10, premium ₹77), aggregating ₹1,600.22 lakh. The Company has received 25% upfront (₹21.75 per warrant), amounting to ₹400.06 lakh. The balance 75% (₹65.25 per warrant), amounting to ₹1,200.17 lakh, is payable on conversion into equity shares, which must happen within 18 months of allotment. The upfront amount will be forfeited if the option is not exercised within that period.

8 The financial results for the quarter and half year ended September 30, 2026 are unaudited and have undergone limited review by the statutory auditors. The annual financial statements for the year ended March 31, 2026 have been audited.

9 As required by Ind AS 33 - Earnings Per Share, the Earnings Per Share (EPS) for all the previous periods presented in these financial results have been restated to give effect to the issue of equity shares to the warrant holders, including the bonus shares issued to them.

Accordingly, the number of equity shares for all periods presented has been adjusted retrospectively for the purpose of computing Earnings Per Share.

10 As part of its overseas expansion and acquisition strategy, Univastu India Limited has incorporated the following subsidiaries in the United Kingdom:

- Univastu UK Ltd. was incorporated on 30th September, 2026 with 1,000 equity shares of GBP 0.01 each.
- Univastu Networks Ltd. was incorporated on 7th October, 2026 with 390,000,000 equity shares of GBP 0.01 each, as a wholly owned subsidiary of Univastu India Limited.
- Subsequently, the entire shareholding of Univastu UK Ltd. was transferred to Univastu Networks Ltd., whereby Univastu UK Ltd. became a wholly owned step-down subsidiary of Univastu India Limited.
- The aforesaid structure was created to facilitate the acquisition of Cambium Networks Ltd., UK.
- The acquisition was completed on 12th October, 2026 for a consideration of USD 5.10 million.
- Subsequently, the name of Univastu UK Ltd. has been changed to Cambium Networks Ltd.
- Previous period / year figures have been re-grouped / re-classified wherever necessary, to make them comparable with current period figures
- Subsequently, the name of Univastu UK Ltd. has been changed to Cambium Networks Ltd.

11 Previous period / year figures have been re-grouped / re-classified wherever necessary, to make them comparable with current period figures.

For Univastu India Ltd

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Place: Pune
Date: November 5, 2026

Pradeep Khandagale
(Managing Director)
DIN: 01124220

Univastu India Limited
Consolidated financial statements
Cash Flow Statement for the half year ended September 30, 2026 **₹ in lakhs**

Particulars	For the half year ended September 30, 2026	For the half year ended September 30, 2025
A. Cash flow from operating activities		
Profit / (Loss) before tax	**3,402.63**	**3,591.37**
Adjustments for:		
Depreciation and amortisation expense	117.69	170.42
Adjustments to the carrying amount of investments	-	-
Provision for doubtful trade and other receivables, loans and advances	-	-
(Profit) / loss on sale / write off of assets	(22.54)	-
(Profit) / Loss on lease termination	-	-
Finance costs	191.36	399.35
Interest income	(151.66)	(62.09)
Liabilities / provisions no longer required written back	(92.76)	(55.28)
Revaluation of defined benefits obligation	-	3.02
Provision for doubtful trade receivables	-	-
Bad trade and other receivables written off	(0.41)	-
Operating profit / (loss) before working capital changes	**3,444.31**	**4,046.79**
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	60.61	(31.77)
Current trade receivables	(2,939.31)	(7,065.05)
Non-current trade receivables	404.99	(507.07)
Short-term loans and advances	(459.15)	168.13
Long-term loans and advances	-	-
Current tax assets	-	-
Other current financial assets	(0.89)	(404.54)
Other non-current financial assets	-	-
Other current assets	(1,421.56)	(5,101.49)
Other non-current assets	106.52	(230.03)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	2,512.58	10,877.82
Other current liabilities	(136.54)	715.96
Other long-term liabilities	82.36	(3.63)
Short-term provisions	0.77	0.55
Short-term provisions	117.76	3.60
Long-term provisions	17.41	33.31
Long-term borrowings	423.50	103.49
Other current financial liabilities	5.66	(110.92)
Other non-current financial liabilities	(312.41)	(298.50)
	(1,537.70)	**(1,850.14)**
Cash generated from operations	**1,906.61**	**2,196.65**
Net income tax (paid) / refunds	(741.34)	(963.11)
Net cash flow from / (used in) operating activities	**1,165.27**	**1,233.54**

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Univastu India Limited
Consolidated financial statements
Cash Flow Statement for the half year ended September 30, 2026 **₹ in lakhs**

Particulars	For the half year ended September 30, 2026	For the half year ended September 30, 2025
Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(253.24)	(58.29)
Sales of Property, Plant and Equipment	-	-
Bank balances not considered as Cash and cash equivalents		
- Fixed deposits placed	(3,853.48)	1,086.29
Investments in		
- Subsidiaries	-	-
- Associates	-	-
Purchase of equity shares - FVTPL	(246.01)	-
Sale of equity shares - FVTPL	95.22	-
Loans repaid by borrowers	-	-
- Subsidiaries	-	(12.75)
Investment in partnership firm	(894.64)	(474.04)
Interest received	61.70	60.52
Impairment of investments	-	-
Net cash flow from / (used in) investing activities	**(5,090.45)**	**601.73**
Cash flow from financing activities		
Allocation of profits to Partners' current capital	894.61	482.62
Proceeds from short-term borrowings	451.18	958.64
Repayment of short-term borrowings	(1,028.98)	(1,028.98)
Proceeds from long-term borrowings	(126.68)	(126.68)
Repayment of long-term borrowings	94.85	(78.44)
Proceeds from issue of equity shares	1,286.49	-
Forfeiture of share warrants issued in FY25	55.01	-
Increase / (decrease) in current maturities of long term borrowings	395.58	(163.63)
Net increase / (decrease) in working capital borrowings	3,318.12	53.00
Finance costs	(191.36)	(399.35)
Right of use asset	(195.50)	-
Lease liability	177.94	(14.95)
Net cash flow from / (used in) financing activities	**5,131.26**	**(317.77)**
Net Increase / (decrease) in cash and cash equivalents (A+B+C)	**1,206.08**	**1,517.50**
Cash and cash equivalents at the beginning of the year	1,667.75	150.25
Cash and cash equivalents at the end of the year	**2,873.83**	**1,667.75**

For Univastu India Ltd

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Place: Pune
Date: November 5, 2026

Pradeep Khandagale
(Managing Director)
DIN: 01124220

DECLARATION

(Pursuant to Regulation 33 (3) (d) of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015).

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we do hereby declare that Unaudited Financial Results for Quarter and Half year ended 30th September, 2026 which have been approved by the Board of Directors of the Company at the meeting held on 5th November, 2026, the Statutory Auditors have expressed an unmodified opinion(s) in their Limited Review Report on the (Standalone & Consolidated) Financial Results for Quarter and Half year ended 30th September, 2026

For, UNIVASTU INDIA LIMITED

Sakshi Tiwari
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Sakshi Tiwari
Company Secretary
Membership No:-ACS :67056

Date: 5th November, 2026
Place: Pune