Date: 7th August, 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) and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. **Friday, 7th August, 2026** inter alia, discussed, considered and approved following matters;

The Company had conducted the Board Meeting on **Friday, 7th August, 2026 to** considered and approved following matters:-

1. Considered and approved the Unaudited financial results of the Company (Standalone and Consolidated) along with copy of Limited Review Report issued by the Statutory Auditors of the Company for the Quarter Ended 30th June,2026 are enclosed.

2. The Board of Directors of the Company has fixed from Tuesday, 15th September, 2026 to Monday, 21st September, 2026 (both days inclusive) to close the register of members and share transfer books of the company for the purpose of 17th Annual General Meeting.

3. Convening 17th Annual General Meeting of the shareholders of the Company which is scheduled to be held on Monday, 21st September, 2026 at PYC Deccan Gym Khana CTS No. 766, F.P. No. 244, Bhandarkar Road, Pune, Maharashtra-411004.

4. The Board of Directors approved the appointment of Mr. Nishad Umranikar, Partner at MSN Associates, Practicing Company Secretary (C.P. No. 3070), as the Scrutinizer of the Company. Mr. Nishad Umranikar will supervise the e-voting and voting processes at the ensuing 17th Annual General Meeting and submit a report at Annual General Meeting the of the Company.

5. The Company has appointed Registrar and Share Transfer Agent (R & T Agent) viz. Big Share Services Private Limited to provide remote e-voting facility for the ensuing 17th Annual General Meeting of the Company.

6. Pursuant to the provisions of Section 148 of the Companies Act, 2013 read with Companies (Cost Records and Audit) Rules, 2014 and other applicable provisions, if any, every listed company is required to appoint Cost Accountants in Practice as Cost Auditors of the Company. Based on the recommendation of the Audit Committee, the Board of Directors, at its meeting held on 7th August, 2026, has appointed CMA Harshad S. Deshpande (Membership No. 25054), Partner, M/S Harshad S Deshpande & Associates, Practicing Cost Accountants (Firm Reg. No 000378), as Cost Auditors of the Company to conduct audit of the cost records for the Financial Year 2026-27; subject to the approval of shareholders.

Disclosure under Sub Para A of Part A of Schedule III pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. CIR/CFD/CMD/4/2015 dated September 09, 2015 are as per **Annexure –A**

The meeting of Board of Directors commenced at 12 :00 Noon and concluded at 4.30 P.M.

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

Thanking you,

Yours faithfully,

For UNIVASTU INDIA LIMITED

Sakshi Tiwari

Digitally signed by Sakshi Tiwari
Date: 2026.08.07 16:30:37 +05'30'

Sakshi Tiwari
Company Secretary
Membership No: ACS67056.

"Annexure A''

Disclosure under Sub Para A of Part A of Schedule III pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. CIR/CFD/CMD/4/2015 dated September 09, 2015:

S. NO	**Particulars**	**Details**
1	Name of Cost Auditors	CMA Harshad S. Deshpande (Membership No. 25054), Partner, M/S Harshad S Deshpande & Associates, Practicing Cost Accountants (Firm Reg. No 000378), as Cost Auditors of the Company.
2.	Reason for Change viz. Appointment, ~~Resignation, Removal, death or otherwise~~	Appointment Pursuant to the provisions of Section 148 of the Companies Act, 2013 read with Companies (Cost Records and Audit) Rules, 2014 and other applicable laws.
2.	Date of Appointment / ~~cessation~~ (as applicable) & Term of Appointment	7th August, 2026 Appointment of CMA Harshad S. Deshpande (Membership No. 25054), as Cost Auditors of the Company to conduct audit of the cost records for the Financial Year 2026-27.
3.	Brief Profile	CMA Harshad S. Deshpande is practicing Cost & Management Accountant and partner in M/S Harshad S Deshpande & Associates firm of practicing CMAs rendering professional services in the field of Cost & Management accounting, Banking & Finance, Insolvency Laws, Forensic Audit, Valuations, Indirect Tax and Social Audit for more than 20 years of experience. **Professional Background:** In his professional career is advising number of giant Indian Companies and Multi-National Companies and conducting Management Accounting, Valuations Insolvency Laws, Indirect Taxes, Costing, Finance, GST and advisory services for such companies. **Cost & Management Accounting:** He has vast experience in Costing, Management accounting & Profitability Analysis vertical. He has been instrumental in implementation of SAP CO for number of clients and also providing retainer ship services. He also had under taken projects for Activity Based Costing & Activity Based Management.

		Insolvency Professional: He has handled 20+ assignments as IRP /RP / Liquidator for corporates having exposure from 1 Cr to 2000 Cr. He has successfully resolved many cases resulting in Value maximization for all stakeholders. **Valuation:** He has completed more than 1000+ valuation assignments as Registered Valuer for various purposes like for further issue of shares, Mergers & Amalgamations, Under Insolvency / liquidation, Strategic Decisions etc, for entities in various sectors. **Technology:** He has hands on experience of various ERPs like SAP, Oracle, Navigen etc. Also worked with add on like Cognos, SAS and other similar Reporting tools. He also has been part of Systems Audit team.

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Independent Auditor's Limited Review Report on unaudited standalone financial results of Univastu India Limited for the quarter ended 30 June 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 June 2026.

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 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. 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.

DRBSV & Associates
FRN 122260W
Chartered Accountants

5. The financial information of the Company for the corresponding quarter ended 30 June 2025 were reviewed by Predecessor Auditor whose report dated 12th August 2025 had expressed an unmodified conclusion.

For D R B S V & Associates
Chartered Accountants
Firm Registration No: 122260W

DRBSV & Associates FRN 122260W Chartered Accountants

CA Shireesh N Agte
(Partner)
Membership No: 044641
UDIN: 26044641VHYVOL2438
Place: Pune
Date:07/08/2026

Univastu India Limited
Standalone financial statements
Statement of Profit and Loss for the quarter ended June 30, 2026

₹ in Lakhs

	Particulars	Quarter ended			Year ended
		June 30, 2026	March 31, 2026	June 30, 2025	For the year ended March 31, 2026
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	9,994.38	10,723.46	2,523.12	22,517.30
2	Other income	43.48	121.33	165.65	404.28
3	Total income	**10,037.86**	**10,844.79**	**2,688.77**	**22,921.58**
4	Expenses				
	(a) Cost of construction	7,889.80	8,820.69	1,963.23	17,807.73
	(b) Employee benefits expense	287.38	208.97	116.60	675.08
	(c) Finance cost	96.02	79.18	100.16	360.04
	(d) Depreciation and amortisation expense	34.45	25.33	23.51	98.07
	(e) Other expenses	394.55	335.36	170.68	904.97
	Total expenses (a to e)	**8,702.20**	**9,469.53**	**2,374.18**	**19,845.89**
5	Profit before tax	**1,335.66**	**1,375.26**	**314.59**	**3,075.69**
6	Tax expense / (credit) (net)				
	(a) Current tax	333.81	352.58	43.70	740.98
	(b) Short / (Excess) tax for prior year/s	-	-	-	-
	(c) Deferred tax expense / (benefit)	1.88	(0.99)	2.23	(3.78)
	Total tax expense ((a) + (b) + (c) above)	**335.69**	**351.59**	**45.93**	**737.20**
7	Net Profit after tax (5-6)	**999.97**	**1,023.67**	**268.66**	**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	-	(1.82)	-	4.04
	b Income tax relating to items that will not be reclassified to profit and loss	-	0.46	-	(1.02)
	Total other comprehensive income / (loss)	**-**	**(1.36)**	**-**	**3.02**
9	Total comprehensive income for the year	**999.97**	**1,022.31**	**268.66**	**2,341.51**
10	Weighted average No. of equity shares outstanding during the year	3,59,86,770	3,59,86,770	3,59,86,770	3,59,86,770
11	Earning per equity share:				
	a Basic in ₹	2.78	2.84	0.75	6.50
	b Diluted in ₹	2.78	2.84	0.75	6.50

* EPS is not annualized for the quarters ended June 30, 2026, June 30, 2025 and March 31, 2026.

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 Aug 07, 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

PRADEEP KISAN KHANDAGALE Digitally signed by PRADEEP KISAN KHANDAGALE Date: 2026.08.07 15:03:07 +05'30'

Place: Pune
Date: 07th Aug 2026

Pradeep Khandagale
(Managing Director)
DIN: 01124220

Univastu India Limited
Standalone financial statements
Statement of Profit and Loss for the quarter ended June 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.

Subsequent to the quarter ended 30 June 2026, the Board of Directors at its meeting held on 17 July 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 27 September 2025, aggregating to a total of 17,43,399 equity shares. The paid-up equity share capital of the Company has accordingly increased to ₹37,73,01,690 (3,77,30,169 equity shares of ₹10 each).

7 The quarterly financial results for the quarter ended June 30, 2026 are unaudited and have undergone limited review by the statutory auditors. The annual financial statements for the years ended March 31, 2026,have been audited.

8 **Increase in Authorised Share Capital and Allotment of Bonus Shares:**
During the quarter ended December 31, 2025, the Company increased its Authorised Share Capital from ₹ 2,000.00 Lakhs (divided into 2,00,00,000 Equity Shares of ₹ 10/- each) to ₹ 5,000.00 Lakhs (divided into 5,00,00,000 Equity Shares of ₹ 10/- each) to accommodate the issue of Bonus Shares.

Subsequently, the Company allotted 2,39,91,180 Equity Shares of ₹ 10/- each as fully paid-up Bonus Equity Shares to the eligible shareholders in the ratio of 2:1 (i.e., Two new Bonus Equity Share for every One existing Equity Share held). The Bonus Shares were issued by capitalizing a sum of ₹ 2,399.12 Lakhs from the Retained Earnings of the Company.

Consequent to the said allotment, the paid-up Equity Share Capital of the Company stands increased from ₹ 1,199.56 Lakhs to ₹ 3,598.68 Lakhs.

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 bonus issue.

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

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

For Univastu India Ltd

PRADEEP KISAN KHANDAGALE
Digitally signed by PRADEEP KISAN KHANDAGALE
Date: 2026.08.07 15:03:36 +05'30'

Pradeep Khandagale
(Managing Director)
DIN: 01124220

Place: Pune
Date: 07th Aug 2026

Univastu India Limited
Standalone financial statements
Statement of Profit and Loss for the quarter ended June 30, 2026

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

	Particulars	Quarter ended			Year ended
		June 30, 2026	**March 31, 2026**	**June 30, 2025**	**For the year ended March 31, 2026**
		Unaudited	**Audited**	**Unaudited**	**Audited**
1	Debt-equity ratio [Total debt excluding lease liability ÷ Equity]	0.25	0.22	0.33	0.22
2	Debt service coverage ratio [(Profit after tax + Finance cost + Depreciation) ÷ (Finance cost + Long term debt)]	4.54	4.65	1.93	5.34
3	Interest service coverage ratio [(Profit after tax + Finance cost + Depreciation) ÷ (Finance cost)]	11.77	14.25	3.92	7.77
4	Outstanding redeemable preference shares (quantity and value) (₹ in Lakh)	-	-	-	-
5	Outstanding debt excluding lease liabilities (quantity and value) (₹ in Lakh)	2,792.21	2,223.20	2,704.95	2,223.20
6	Capital redemption reserve (₹ in Lakh)	-	-	-	-
7	Debenture redemption reserve (₹ in Lakh)	-	-	-	-
8	Net worth [Equity share capital + Other equity] (₹ in Lakh)	11,295.82	10,295.87	8,225.15	10,295.85
9	Net profit after tax (₹ in Lakh)	999.97	1,023.67	268.67	2,338.49
10	Earnings per share	2.78	2.84	0.75	6.50
11	Current ratio [Current assets ÷ Current liabilities]	1.44	1.46	1.80	1.46
12	Long term debt to working capital [Non-current borrowings ÷ Working capital]	0.02	0.02	0.02	0.02
13	Bad debts to Account receivable ratio	-	-	-	-
14	Current liability ratio [Current liabilities ÷ Total liabilities]	0.55	0.55	0.41	0.55
15	Total debts to Total assets [(Non-current borrowings + Current borrowings) ÷ Total assets]	0.10	0.08	0.16	0.08
16	Debtors' turnover [Construction revenue ÷ Average trade receivables]	2.26	2.48	3.53	5.22
17	Inventory turnover	-	-	-	-
18	Operating margin percent [Profit before tax and other income ÷ Revenue from operations]	0.13	0.13	0.12	0.14
19	Net profit margin percent [Profit after tax ÷ Revenue from operations]	0.10	0.10	0.11	0.10

For Univastu India Ltd

PRADEEP KISAN KHANDAGALE
Digitally signed by PRADEEP KISAN KHANDAGALE
Date: 2026.08.07 15:03:48 +05'30'

Pradeep Khandagale
(Managing Director)
DIN: 01124220

Place: Pune
Date: 07th Aug 2026

Independent Auditor's Limited Review Report on unaudited consolidated financial results of Univastu India Limited for the quarter ended 30 June 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 June 2026, 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.

DRBSV & Associates * Chartered Accountants * FRN 122260W

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

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 financial results of the Group for the corresponding quarter ended 30 June 2025 were reviewed by the predecessor auditor who had expressed an unmodified conclusion through his report dated 12 August 2025.

8. The consolidated unaudited financial results include the interim financial statements of one subsidiary which have not been reviewed, whose financial statements reflect total assets of Rs. 0.24 Lakhs as at 30 June 2026 and total revenue of Rs Nil, total net loss after tax of Rs. 0.01 Lakhs and total comprehensive loss of Rs. 0.01 Lakhs for the quarter ended 30 June 2026 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 30 June 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.

DRBSV & Associates
FRN 122280W
Chartered Accountants

Our conclusion on the Statement is not modified in respect of the above matter.

For D R B S V & Associates
Chartered Accountants
Firm Registration No: 122260W

CA Shireesh N Agte
(Partner)
Membership No: 044641
UDIN: 26044641ORYZCZ5592
Place: Pune
Date:07/08/2026

Univastu India Limited
Consolidated financial statements
Financial results for the quarter ended June 30, 2026

₹ in lakhs

	Particulars	Quarter ended			Year ended
		June 30, 2026	March31, 2026	June 30, 2025	For the year ended March 31, 2026
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	10,372.28	10,944.39	2,940.92	24,334.86
2	Other income	38.24	112.71	17.12	168.57
3	Total income (1 + 2)	**10,410.52**	**11,057.10**	**2,958.04**	**24,503.43**
4	Expenses				
	(a) Cost of construction	7,980.23	8,625.21	1,838.08	17,962.69
	(b) Employee benefits expense	425.29	315.54	141.50	1,025.54
	(c) Finance cost	104.80	63.25	109.44	399.55
	(d) Depreciation and amortisation expense	52.27	43.22	41.48	170.41
	(e) Other expenses	495.38	590.34	227.98	1,353.97
	Total expenses (a to e)	**9,057.97**	**9,637.56**	**2,358.48**	**20,912.16**
5	Profit before tax	**1,352.55**	**1,419.54**	**599.56**	**3,591.27**
6	Tax expense / (credit) (net)				
	(a) Current tax	344.60	386.33	195.60	1,022.24
	(b) Short / (Excess) tax provision for prior years	-	-	-	-
	(c) Deferred tax	1.66	0.08	3.25	0.25
	Total tax expense	**346.26**	**386.41**	**198.85**	**1,022.49**
7	Net Profit after tax (5-6)	**1,006.29**	**1,033.13**	**400.71**	**2,568.78**
8	Other Comprehensive Income (OCI)				
	(i) Items that will not be reclassified to profit and loss				
	a Remeasurement of defined benefit plan	-	(1.82)	-	4.04
	b Income tax relating to items that will not be reclassified to profit and loss	-	0.46	-	(1.02)
	Total other comprehensive income / (loss)	**-**	**(1.36)**	**-**	**3.02**
9	Total comprehensive income for the year	**1,006.29**	**1,031.77**	**400.71**	**2,571.80**
10	Profit for the year / period attributable to :				
	Owners of the Group	996.11	1,023.51	261.22	2,330.77
	Non-Controlling Interest	10.18	9.62	139.49	238.01
11	Other comprehensive income for the period attributable to				
	Owner of the Group	-	(1.36)	-	3.02
	Non-Controlling Interest	-	-	-	-
12	Total comprehensive income for the period attributable to				
	Owner of the Group	996.11	1,022.15	261.22	2,333.79
	Non-Controlling Interest	10.18	9.62	139.49	238.01
13	Weighted average No. of equity shares outstanding during the year	3,59,86,770	3,59,86,770	3,59,86,770	3,59,86,770
14	Other equity excluding revaluation reserves as per Balance	-	-	-	-
15	Earning per equity share				
	a Basic in ₹	2.77	2.84	0.73	6.48
	b Diluted in ₹	2.77	2.84	0.73	6.48

Notes:

* EPS is not annualized for the quarters ended June 30, 2026, June 30, 2025 and March 31, 2026.

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 Aug 07, 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

PRADEEP KISAN KHANDAGALE
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Date: 2026.08.07 15:04:22 +05'30'

Place: Pune
Date: 07th Aug 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 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.

<u>Adjustment on account of Bonus Issue:</u>
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.

Subsequent to the quarter ended 30 June 2026, the Board of Directors at its meeting held on 17 July 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 27 September 2025, aggregating to a total of 17,43,399 equity shares. The paid-up equity share capital of the Company has accordingly increased to ₹37,73,01,690 (3,77,30,169 equity shares of ₹10 each).

7 The quarterly financial results for the quarter ended June 30, 2026 are unaudited and have undergone limited review by the statutory auditors. The annual financial statements for the years ended March 31, 2026,have been audited.

8 **Increase in Authorised Share Capital and Allotment of Bonus Shares:**
During the quarter ended December 31, 2025, the Company increased its Authorised Share Capital from ₹ 2,000.00 Lakhs (divided into 2,00,00,000 Equity Shares of ₹ 10/- each) to ₹ 5,000.00 Lakhs (divided into 5,00,00,000 Equity Shares of ₹ 10/- each) to accommodate the issue of Bonus Shares.

Subsequently, the Company allotted 2,39,91,180 Equity Shares of ₹ 10/- each as fully paid-up Bonus Equity Shares to the eligible shareholders in the ratio of 2:1 (i.e., Two new Bonus Equity Share for every One existing Equity Share held). The Bonus Shares were issued by capitalizing a sum of ₹ 2,399.12 Lakhs from the Retained Earnings of the Company.

Consequent to the said allotment, the paid-up Equity Share Capital of the Company stands increased from ₹ 1,199.56 Lakhs to ₹ 3,598.68 Lakhs.

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

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

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Pradeep Khandagale
(Managing Director)
DIN: 01124220

Univastu India Limited
Consolidated financial statements
Financial results for the quarter ended June 30, 2026

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

		Quarter ended			Year ended
	Particulars	**June 30, 2026**	**March31, 2026**	**June 30, 2025**	**For the year ended March 31, 2026**
		Unaudited	**Audited**	**Unaudited**	**Audited**
1	Debt-equity ratio [Total debt excluding lease liability ÷ Equity]	0.34	0.32	0.49	0.32
2	Debt service coverage ratio [(Profit after tax + Finance cost + Depreciation) ÷ (Finance cost + Long term debt)]	1.95	2.01	0.92	3.47
3	Interest service coverage ratio [(Profit after tax + Finance cost + Depreciation) ÷ (Finance cost)]	11.10	18.02	5.04	7.86
4	Outstanding redeemable preference shares (quantity and value) (₹ in Lakh)	-	-	-	-
5	Outstanding debt excluding lease liabilities (quantity and value) (₹ in Lakh)	3,903.33	3,310.58	4,078.32	3,310.58
6	Capital redemption reserve (₹ in Lakh)	-	-	-	-
7	Debenture redemption reserve (₹ in Lakh)	-	-	-	-
8	Net worth [Equity share capital + Other equity]	11,338.48	10,338.51	8,268.15	10,338.51
9	Net profit after tax (₹ in Lakh)	1,006.29	1,033.14	400.80	2,568.78
10	Earnings per share	2.77	2.84	0.73	6.48
11	Current ratio [Current assets ÷ Current liabilities]	1.46	1.37	1.57	1.37
12	Long term debt to working capital [Non-current borrowings ÷ Working capital]	0.06	0.07	0.09	0.07
13	Bad debts to Account receivable ratio	-	-	-	-
14	Current liability ratio [Current liabilities ÷ Total liabilities]	0.92	0.91	0.48	0.91
15	Total debts to Total assets [(Non-current borrowings + Current borrowings) ÷ Total assets]	0.13	0.10	0.20	0.10
16	Debtors' turnover [Construction revenue ÷ Average trade receivables]	2.25	2.49	3.49	5.54
17	Inventory turnover	-	-	-	-
18	Operating margin percent [Profit before tax and other income ÷ Revenue from operations]	0.13	0.13	0.20	0.15
19	Net profit margin percent [Profit after tax ÷ Revenue from operations]	0.10	0.09	0.14	0.11

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