Let's Succeed Together!
UNIVASTU
INDIA LTD

Ref: UNIVASTU/CS/2021-22/510

Date: 7 September 2021

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.: Clarification on financial results

Dear Sir,

We refer to your email dated 6 September 2021 requesting clarification on the financial results for the quarter ended 30 June 2021; submitted on 11 August 2021; that the "Financial results not signed by authorized signatory/ies".

In this connection; we wish to inform you that the said financial results were duly signed digitally by Mr. Pradeep Khandagale, Managing Director of the Company. We once again enclose herewith the digitally signed financial results for the quarter ended 30 June 2021; for your reference and records.

You are requested to kindly take the same on records.

Thanking you,
Yours faithfully,
FOR, UNIVASTU INDIA LTD

AMRUTA A SANT

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Date: 2021.09.07 12:53:03 +05'30'

AMRUTA SANT
COMPANY SECRETARY &
COMPLIANCE OFFICER

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

Ref: UNIVASTU/CS/2021-22/497

Date: 11 August 2021

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,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith unaudited Financial Results (Standalone and Consolidated) for the quarter ended on 30 June, 2021 duly signed by Mr. Pradeep Khandagale, Managing Director of the Company, which have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective Meetings held today. The Board Meeting commenced at 12.00 noon and concluded at 5.30 p.m.

We also enclose herewith a copy of the Limited Review Report for the Quarter ended 30 June 2021 issued by our Statutory Auditors, M/s. P. V. Page & Co., Chartered Accountants, Mumbai.

You are requested to kindly take the same on records.

Thanking you,
Yours faithfully,
FOR, UNIVASTU INDIA LTD

AMRUTA A SANT

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Date: 2021.08.11 17:31:45 +05'30'

AMRUTA SANT
COMPANY SECRETARY &
COMPLIANCE OFFICER

CIN: L45200PN2009PLC133864
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Registered Office :
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GSTN No - 27AABCU0775C1ZJ
info@univastu.com
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Connect with us on :

www.univastu.com

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

To,

The Board of Directors
Univastu India Ltd.
Pune.

1. We have reviewed the accompanying Standalone Statement of unaudited financial result of UNIVASTU India Limited ("the Company ") for quarter ended as of 30th June, 2021 ('the financial statements"). Attached herewith, being submitted by company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended (The "Listing Regulations").

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

3. We conducted our review in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A Review of interim financial information consists of making inquiries, primarily of person responsible for financial accounting matters, and applying analytical and other review procedure. A review is substantially less in scope than an audit conduct in accordance with standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

5. Emphasis of Matters
With reference to 'Other Auditing Guidance on COVID-19' issued by the Auditing and Assurance Standard Board (AASB), The Institute of Chartered Accountants of India,

Due to the nationwide COVID pandemic, we have adopted remote methods for reviewing the accounts of Q1 FY 21-22. These methods involve relying on analytical procedures performed on data made available to us by our client.

Physical presence of the audit team at the premises of the client, procedures of vouching and verification could not be conducted. Reliance has also been had on the information available on Government Tax portals and third-party evidences as far as made available to us.
Our opinion is not modified in this respect.

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

Prakash Vithal Page
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Date: 2021.08.11 17:50:45 +05'30'

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

Mr. Prakash V. Page
(Partner)
Membership no.:030560
Place: Mumbai
Date: 11thAugust 2021
UDIN : 21030560AAAACZ2708

Univastu India Ltd

Unaudited Standalone Financial Results for Quarter Ended June 30, 2021

(RS. In Lacs)

Sr. No.	Particulars	Quarter Ended			Year ended
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
		Unaudited	Audited	Unaudited	Audited
1	**Revenue from operations**	1,841.54	2,779.08	651.28	5,111.72
2	**Other income**	4.28	2.00	11.81	38.34
3	**Total Revenue (1+2)**	**1,845.81**	**2,781.08**	**663.09**	**5,150.06**
4	**Expenses**				
	(a) Cost of raw materials, components consumed	387.01	301.14	261.07	1,112.04
	(b) Construction Expenses	709.23	766.36	155.89	1,266.93
	(c) Employee benefit expense	98.50	106.60	50.98	329.43
	(d) Finance cost	98.40	156.49	113.59	534.98
	(e) Depreciation and amortization expense	24.43	132.99	27.69	214.25
	(f) Other expenses	72.92	275.11	34.28	396.89
	Total Expenses (a) to (e)	**1,390.49**	**1,738.70**	**643.49**	**3,854.52**
5	**Profit/(Loss) before tax (3-4)**	455.32	1,042.38	19.61	1,295.55
6	**Tax expense**				
	(a) Current Tax	112.94	291.22	1.92	344.04
	(b) Deferred tax	2.15	(6.42)	2.69	2.13
	Total Tax Expenses	115.09	284.79	4.61	346.17
7	**Net Profit/(Loss) after tax (5-6)**	**340.23**	**757.59**	**15.00**	**949.38**
8	**Other Comprehensive Income (OCI)**				
	- Items that will not be reclassified to Profit and Loss	-	-	-	-
	- Items that will be reclassified to Profit and Loss	-	-	-	-
9	**Total Comprehensive Income for the period (7+8)**	**340.23**	**757.59**	**15.00**	**949.38**

For Univastu India Limited

PRADEEP KISAN KHANDAGALE

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Date: 2021.08.11 17:32:32 +05'30'

Pradeep Khandagale
Managing Director

10	Paid - up equity share capital (Face Value of Rs 10/- each)	113.65	113.65	113.65	113.65
11	Other Equity excluding revaluation reserves as per Balance Sheet	-	-	-	2,164.95
12	**Earning per equity share: (# Not annualised except for the year ended March 31, 2021.)**				
	Basic	2.99	6.67	0.13	8.35
	Diluted	2.99	6.67	0.13	8.35

Notes:

1	The above standalone financial results are in compliance with Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2	The Unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 11, 2021.
3	The outbreak of Corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. Execution of construction projects of the Company were temporarily suspended during nationwide lockdown in the month of April 2020. In line with directives from authorities, business operations were resumed in a phased manner subsequently by ensuring compliance with preventive measures in terms of guidelines/instructions issued by Government of India (GOI).
	The Company has considered the possible impact of COVID-19 in preparation of the above results. Considering the uncertainties involved in estimating the impact of this pandemic, the future impact of this pandemic may be different from those estimated as on the date of approval of these results.
4	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.
5	The figures for the quarter ended March 31, 2021 are the balancing figures between audited figures in respect of full financial year ended March 31, 2021 and the published year to date figures up to third quarter ended Decemeber 31, 2020 which were subject to limited review.
6	As required by paragragh 32 of Ind AS l0l, net profit reconciliation between the figures reported under previous GAAP and Ind AS for year ended 31.03.2020 is as under:

Description	Year Ended 31st March 2020
Net Profit as per pervious Indian GAAP after Tax	414.54
Ind AS Adjustments	-
Net Profit after Tax as per Ind AS	414.54
Other Comprehensive Income	-
Total Income Under Ind AS	414.54

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

For Univastu India Limited

PRADEEP KISAN KHANDAGALE

Pradeep Khandagale
Managing Director

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

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

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Univastu India Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associate and joint ventures for the quarter ended 30th June 2021(the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
   We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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

Name of the Company	Relation
Univastu HVAC India Pvt. Ltd.	Indian Subsidiary
Unique Vastu Nirman & Projects Pvt. Ltd.	Indian Associate
Unicon Vastu Nirman India Pvt Ltd	Indian Associate

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement

6. Emphasis of Matters.
   With reference to 'Other Auditing Guidance on COVID-19' issued by the Auditing and Assurance Standard Board (AASB), The Institute of Chartered Accountants of India,

   Due to the nationwide COVID pandemic, we have adopted remote methods for reviewing the accounts of Q1 FY 21-22. These methods involve relying on analytical procedures performed on data made available to us by our client.
   Physical presence of the audit team at the premises of the client, procedures of vouching and verification could not be conducted. Reliance has also been had on the information available on Government Tax portals and third-party evidences as far as made available to us.
   Our opinion is not modified in this respect.

7. We have reviewed the interim financial statements / financial information / financial results of one subsidiary included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.2,39,17,770/-as at 30th June, 2021 and total revenues of Rs.NIL/- and Rs.NIL/-, total net profit/(loss) after tax of Rs.NIL/-.

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

Prakash Vithal Page

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Date: 2021.08.11 17:55:43 +05'30'

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

Mr. Prakash V. Page
(Partner)
Membership no.:030560
Place: Mumbai
Date: 11th August 2021
UDIN - 21030560AAAADA1237

Univastu India Ltd

Unaudited Consolidated Financial Results for Quarter Ended June 30, 2021

(RS. In Lacs)

Sr. No.	Particulars	Quarter Ended			Year ended
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
		Unaudited	Audited	Unaudited	Audited
1	**Revenue from operations**	1,847.37	2,747.68	657.92	5,124.25
2	**Other income**	4.28	2.00	11.81	38.51
3	**Total Revenue (1+2)**	**1,851.65**	**2,749.68**	**669.73**	**5,162.76**
4	**Expenses**				
	(a) Cost of raw materials, components consumed	387.01	303.45	262.58	1,117.52
	(b) Construction Expenses	711.29	717.21	156.48	1,227.27
	(c) Employee benefit expense	101.12	112.86	54.03	352.51
	(d) Finance cost	98.85	156.94	114.12	536.88
	(e) Depreciation and amortization expense	25.07	133.62	28.32	216.80
	(f) Other expenses	72.98	275.76	34.35	398.51
	Total Expenses (a) to (e)	**1,396.33**	**1,699.85**	**649.88**	**3,849.49**
5	**Profit/(Loss) before tax (3-4)**	455.32	1,049.83	19.86	1,313.27
6	**Tax expense**				
	(a) Current Tax	112.94	294.69	1.94	349.75
	(b) Deferred tax	2.15	(6.39)	2.73	2.30
	Total Tax Expenses	115.09	288.30	4.67	352.04
7	**Net Profit/(Loss) after tax (5-6)**	**340.23**	**761.53**	**15.18**	**961.23**
8	**Other Comprehensive Income (OCI)**				
	- Items that will not be reclassified to Profit and Loss	-	-	-	-
	- Items that will be reclassified to Profit and Loss	-	-	-	-
9	**Total Comprehensive Income for the period (7+8)**	**340.23**	**761.53**	**15.18**	**961.23**
10	Profit/(Loss) for the period attributable to:				
	Owner of the Group	340.23	759.25	15.14	958.38
	Non-Controlling Interest	-	2.29	0.04	2.84
11	Other Comprehensive Income for the period attributable to				
	Owner of the Group	-	-	-	-
	Non-Controlling Interest	-	-	-	-

For Univastu India Limited

PRADEEP KISAN KHANDAGALE

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Date: 2021.08.11 17:34:06 +05'30'

Pradeep Khandagale
Managing Director

12	Total Comprehensive Income for the period attributable to Owner of the Group	340.23	759.25	15.14	958.38
	Non-Controlling Interest	-	2.29	0.04	2.84
13	Paid - up equity share capital (Face Value of Rs 10/- each)	113.65	113.65	113.65	113.65
14	Other Equity excluding revaluation reserves as per Balance Sheet	-	-	-	2,197.48
15	**Earning per equity share: (# Not annualised except for the year ended March 31, 2021.)**				
	Basic	2.99	6.68	0.13	8.43
	Diluted	2.99	6.68	0.13	8.43

Notes:

1	The above consolidated financial results are in compliance with Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013, read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2	The Unaudited 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 August 11, 2021.
3	The outbreak of Corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. Execution of construction projects of the Company were temporarily suspended during nationwide lockdown in the month of April 2020. In line with directives from authorities, business operations were resumed in a phased manner subsequently by ensuring compliance with preventive measures in terms of guidelines/instructions issued by Government of India (GOI).
	The Company has considered the possible impact of COVID-19 in preparation of the above results. Considering the uncertainties involved in estimating the impact of this pandemic, the future impact of this pandemic may be different from those estimated as on the date of approval of these results.
4	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.
5	The figures for the quarter ended March 31, 2021 are the balancing figures between audited figures in respect of full financial year ended March 31, 2021 and the published year to date figures up to third quarter ended Decemeber 31, 2020 which were subject to limited review.
6	As required by paragragh 32 of Ind AS l0l, net profit reconciliation between the figures reported under previous GAAP and Ind AS for year ended 31.03.2020 is as under:

Description	Year Ended 31st March 2020
Net Profit as per pervious Indian GAAP after Tax	439.05
Ind AS Adjustments	-
Net Profit after Tax as per Ind AS	439.05
Other Comprehensive Income	-
Total Income Under Ind AS	439.05

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

For Univastu India Limited

PRADEEP KISAN KHANDAGALE

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Date: 2021.08.11 17:34:44 +05'30'

Pradeep Khandagale
Managing Director