Let's Succeed Together!
UNIVASTU
INDIA LTD

Date: 12 August, 2023.

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 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that at the Meeting of Board of Directors of the company held today i.e. Saturday,12th August, 2023 at the registered office of the Company, the Board of Directors have interalia, approved following matters:

1. Considered and approved the Unaudited financial results (both on standalone and consolidated) for the first quarter ended on 30th June,2023. A copy of each of the standalone and consolidated unaudited financial results of the Company along with copy of Limited Review Report, issued by the Statutory Auditors, are enclosed.

2. Appointment of Mr. Nishad Umranikar partner of MSN ASSOCIATES, Practicing Company Secretary as scrutinizer to conduct the remote e-voting as well as voting at the Annual General Meeting and submit report thereof.

3. Convening of the 14th Annual General Meeting of the shareholders of the Company on 26th September, 2023

The meeting of Board of Directors commenced at 3:00 p.m. and concluded at 7:15 p.m.

You are requested to kindly take the same on records.

Thanking you,
Yours faithfully,
FOR, UNIVASTU INDIA LTD

Sakshi Tiwari

UNIVASTU INDIA LTD PUNE

Sakshi Tiwari
Company Secretary and Compliance Officer
Membership No: ACS67056

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

Registered Office :
UNIVASTU, Bunglow No : 36/B, Madhav Baug, Shivtirth Nagar, Kothrud, Paud Road, Pune - 411 038 MH INDIA
GSTN No - 27AABCU0775C1ZJ
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Univastu India Limited
Standalone financial statements
Statement of Profit and Loss for the quarter ended June 30, 2023

(₹ in lakhs)

	Particulars	Note No.	Quarter ended June 30, 2023 Unaudited	Quarter ended March 31, 2023 Audited Ref Note 4	Quarter ended June 30, 2022 Unaudited	Year ended March 31, 2023 Audited
1	Revenue from operations	23	1,806.30	2,311.27	1,284.26	8,013.70
2	Other income	24	42.70	15.96	4.30	40.39
3	Total income		**1,849.00**	**2,327.23**	**1,288.56**	**8,054.09**
4	Expenses					
	(a) Cost of raw materials, components consumed	25	593.04	1,223.49	368.31	3,977.47
	(b) Construction expenses	26	764.49	550.32	476.47	1,647.97
	(c) Employee benefits expense	27	118.37	138.68	104.50	505.88
	(d) Finance cost	28	147.03	181.19	114.68	560.08
	(e) Depreciation and amortisation expense	2	21.66	21.04	21.95	86.33
	(f) Other expenses	29	102.67	127.73	68.32	383.04
	Total expenses (a to f)		**1,747.26**	**2,242.45**	**1,154.23**	**7,160.77**
5	Profit / (Loss) before and tax		**101.74**	**84.78**	**134.33**	**893.32**
6	Tax expense / (credit) (net)					
	(a) Current tax		25.07	29.31	34.07	232.70
	(b) Deferred tax expense / (benefit)		(0.26)	-	-	1.63
	Total tax expense		**24.81**	**29.31**	**34.07**	**234.33**
7	Net Profit / (Loss) after tax (5-6)		**76.93**	**55.47**	**100.26**	**658.99**
8	Other Comprehensive Income (OCI)					
	(i) Items that will not be reclassified to profit and loss					
	a Remeasurement of defined benefit plan		-	(0.02)	-	(0.03)
	b Income tax relating to items that will not be reclassified to profit and loss		-	-	-	0.01
	Total other comprehensive income / (loss)		**-**	**(0.02)**	**-**	**(0.02)**
9	Total comprehensive income for the year		**76.93**	**55.45**	**100.26**	**658.97**
10	Earning per equity share:					
	a Basic (in Rupees)		0.68	0.49	0.88	5.80
	b Diluted (in Rupees)		0.68	0.49	0.88	5.80

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 12, 2023.
3. The Company is predominantly engaged in the business of Infra construction contracting. Thus there are no separate reportable operating segments in accordance with Indian Accounting Standard (Ind As) 108-Operating Segments.
4. The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of full financial year ended March 31, 2023 and the published year to date figures up to third quarter ended Decemeber 31, 2022 which were subject to limited review.
5. As required by paragragh 32 of Ind AS I0I, net profit reconciliation between the figures reported under previous GAAP and Ind AS for quarter ended June 30, 2023 is as under:

Description	(Rs in lakhs)
Net Profit as per pervious Indian GAAP after Tax	76.93
Ind AS Adjustments	-
Net Profit after Tax as per Ind AS	76.93
Other Comprehensive Income	-
Total Income Under Ind AS	76.93

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

Pradeep Khandagale
M.D.

UNIVASTU INDIA LTD. PUNE

P. V. PAGE & CO.
CHARTERED ACCOUNTANTS
201, SARDAR GRIHA, 198. L.T. MARG, MUMBAI - 400 002
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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, 2023 ('the financial statements") attached herewith, being submitted by company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended (The "Listing Regulations").

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

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

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

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

PRAKASH VITHAL PAGE
Digitally signed by PRAKASH VITHAL PAGE
Date: 2023.08.12 18:32:30 +05'30'

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

CA. Prakash V. Page
(Partner)
Membership no.:030560
Place: Mumbai
Date: 12th August, 2023
UDIN: 23030560BGXMEF6711

Univastu India Limited
Consolidated financial statements
Statement of Profit and Loss for the quarter ended June 30, 2023 **(Rs. in lakhs)**

	Particulars	Quarter ended			Year ended
		June 30, 2023 Unaudited	March 31, 2023 Audited Ref Note 4	June 30, 2022 Unaudited	March 31, 2023 Audited
1	Revenue from operations	2,678.21	2,874.35	1,294.24	8,744.36
2	Other income	19.99	16.02	4.30	40.45
3	Total income	**2,698.20**	**2,890.37**	**1,298.54**	**8,784.81**
4	Expenses				
	(a) Cost of raw materials, components consumed	1,334.91	1,483.58	366.21	4,285.97
	(b) Construction expenses	756.04	782.04	481.68	1,904.08
	(c) Employee benefits expense	130.97	150.76	109.56	567.63
	(d) Finance cost	147.66	181.78	115.04	583.96
	(e) Depreciation and amortisation expense	23.32	21.92	22.58	89.16
	(f) Other expenses	160.07	183.29	68.65	453.61
	Total expenses (a to f)	**2,552.97**	**2,803.37**	**1,163.72**	**7,884.41**
5	Profit / (Loss) before and tax	**145.23**	**87.00**	**134.82**	**900.40**
6	Tax expense / (credit) (net)				
	(a) Current tax	45.43	29.31	34.07	234.49
	(b) Deferred tax	0.76	-	-	1.63
	Total tax expense	**46.19**	**29.31**	**34.07**	**236.12**
7	Net Profit / (Loss) after tax (5-6)	**99.04**	**57.69**	**100.75**	**664.28**
8	Other Comprehensive Income (OCI)				
	(i) Items that will not be reclassified to profit and loss				
	a Remeasurement of defined benefit plan	-	(0.02)	-	(0.03)
	b Income tax relating to items that will not be reclassified to profit and loss	-	-	-	0.01
	Total other comprehensive income / (loss)	-	**(0.02)**	-	**(0.02)**
9	Total comprehensive income for the year	**99.04**	**57.67**	**100.75**	**664.26**
10	Profit / (Loss) for the year / period attributable to :				
	Owners of the Group	77.03	57.16	100.66	663.00
	Non-Controling Interest	22.01	0.53	0.09	1.28
11	Other comprensive income for the period attributable to				
	Owner of the Group	-	(0.02)	-	(0.02)
	Non-Controling Interest	-	-	-	-
12	Total comprensive income for the period attributable to				
	Owner of the Group	77.03	57.14	100.66	662.98
	Non-Controling Interest	22.01	0.53	0.09	1.28
10	No of Paid up equity shares of Face value of Rs.10 each	1,13,64,600	1,13,64,600	1,13,64,600	1,13,64,600
11	Other equity excluding revaluation reserves as per Balance sheet				
10	Earning per equity share:				
	a Basic (in Rupees)	0.68	0.50	0.89	5.83
	b Diluted (in Rupees)				

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 12, 2023.

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

4 The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of full financial year ended March 31, 2023 and the published year to date figures up to third quarter ended Decemeber 31, 2022 which were subject to limited review.

5 As required by paragragh 32 of Ind AS I0I, net profit reconciliation between the figures reported under previous GAAP and Ind AS for quarter ended June 30, 2023 is as under:

Description	(Rs in lakhs)
Net Profit as per pervious Indian GAAP after Tax	99.04
Ind AS Adjustments	-
Net Profit after Tax as per Ind AS	99.04
Other Comprehensive Income	-
Total Income Under Ind AS	99.04

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

Quote
Pradeep Khandgale
M.D.

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

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

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Univastu India Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associate and joint ventures for the quarter ended 30th June 2023 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

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

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

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

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

6. We have reviewed the interim financial statements / financial information / financial results of three subsidiary included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.425.78/- (Rs. In Lac) as at 30th June, 2023 and total revenues i.e. (total income) of Rs. 849.2/- (Rs. In Lac) and Rs. 43.49/-, total net profit/(loss) after tax of Rs.22.11/- (Rs. In Lac).

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

PRAKASH VITHAL PAGE
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Date: 2023.08.12 18:35:16 +05'30'

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

CA. Prakash V. Page
(Partner)
Membership no.:030560
Place: Mumbai
Date: 12th August ,2023
UDIN -23030560BGXMEG5457