



**P. V. PAGE & CO.**  
CHARTERED ACCOUNTANTS

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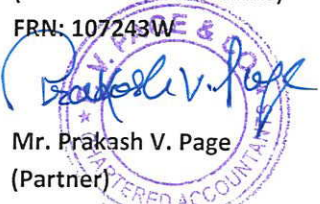
**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON HALF YEARLY STANDALONE FINANCIAL RESULTS**

To,  
**The Board of Directors**  
**UNIVASTUIndia Limited**  
Pune

1. We have reviewed the accompanying Standalone Statement of unaudited financial result of UNIVASTU India Limited ("the Company ") for half year ended as of 30<sup>th</sup>September, 2017("the financial statements") attached herewith, being submitted by the company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations,2015"). The half year ended 31<sup>st</sup> March 2017 financial results are derived figures between the audited figures in respect of the year ended 31<sup>st</sup> March 2017 and the Management certified half years figures ended 30<sup>th</sup> September 2016. Management is responsible for the preparation and presentation of these interim financial statements in accordance with applicable financial reporting framework and these interim financial statements are approved by the Board of Directors. Our responsibility is to issue a report on the standalone Interim Financial Statements based on our review.
2. 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 is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review, nothing has come to our attention that causes us to believe that the accompanying standalone interim financial statements has not been prepared, in all material respects in accordance with applicable Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts ) Rules 2014 and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. The results for the half year September 30, 2016 is on the basis of the management accounts prepared by the company and have not been reviewed by us.

For M/s P. V. Page & Co.  
(Chartered Accountants)

FRN: 107243W

  
Mr. Prakash V. Page  
(Partner)

Membership no.:030560

Place:Pune

Date:10<sup>th</sup> November 2017

**UNIVASTU INDIA LTD**

**CIN - U45200PN2009PLC133864**

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

Tel: 020-25434617, Mobile: 9552586198

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

**Standalone Unaudited Financial Results for the Half Year on 30.09.2017**

Particulars	6 months ended		Year Ended	
	30.09.2017 (Unaudited)	31.03.2017 (Audited)		30.09.2016 (Unaudited)
<b>1 REVENUE</b>				
Revenue from operations(net)	20,02,83,620	32,26,04,148	9,37,35,656	41,63,39,804
Other income	3,15,597	13,94,860	1,00,469	14,95,330
<b>Total Revenue (I + II)</b>	<b>20,05,99,217</b>	<b>32,39,99,008</b>	<b>9,38,36,125</b>	<b>41,78,35,134</b>
<b>2 EXPENSES</b>				
Cost of raw materials, components consumed	11,61,11,813	20,63,88,517	5,50,43,928	26,14,32,446
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(81,43,137)	2,06,99,625	(3,84,33,714)	(1,77,34,089)
Finance costs	69,28,480	77,45,097	76,19,694	1,53,64,791
Employee Benefit Expenses	1,34,76,282	1,07,46,215	80,51,116	1,87,97,331
Depreciation and amortization expense	41,77,316	27,39,284	19,07,104	46,46,389
Other expenses	5,85,29,569	6,06,37,964	5,56,50,740	11,62,88,703
<b>Total Expenses</b>	<b>19,10,80,323</b>	<b>30,89,56,702</b>	<b>8,98,38,868</b>	<b>39,87,95,571</b>
<b>3 Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>95,18,894</b>	<b>1,50,42,306</b>	<b>39,97,257</b>	<b>1,90,39,563</b>
Exceptional items	-	-	-	-
<b>5 Profit before extraordinary items and tax (V - VI)</b>	<b>95,18,894</b>	<b>1,50,42,306</b>	<b>39,97,257</b>	<b>1,90,39,563</b>
Extraordinary Items	-	-	-	-
<b>7 Profit before tax (VII- VIII)</b>	<b>95,18,894</b>	<b>1,50,42,306</b>	<b>39,97,257</b>	<b>1,90,39,563</b>
<b>8 Tax expense:</b>				
Current tax	32,71,644	51,78,201	12,51,233	64,29,434
Deferred tax- C.Y.	(1,16,271)	(1,00,450)	-	(1,00,450)
Deferred tax- L.Y.	-	(9,37,854)	-	(9,37,854)
<b>9 Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>63,63,521</b>	<b>1,09,02,409</b>	<b>27,46,024</b>	<b>1,36,48,433</b>





10	Profit/(loss) from discontinuing operations before tax	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-
12	<b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>	-	-	-	-
13	<b>Profit (Loss) for the period (XI + XIV)</b>	<b>63,63,521</b>	<b>1,09,02,409</b>	<b>27,46,024</b>	<b>1,36,48,433</b>
14	<b>Details of Equity Share Capital</b>				
	(a) Paid up Equity Share Capital	5,68,23,000	4,18,53,000	1,00,00,000	4,18,53,000
	(b) Face Value of Equity Share Capital (Rs)	10	10	10	10
15	<b>Details of Debt Securities</b>				
	(a) Paid up Debt Capital	-	-	-	-
	(b) Face Value of Debt Securities (Rs)	-	-	-	-
16	Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	7,00,57,619	1,87,84,098	2,93,22,689	1,87,84,098
17	<b>Debenture Redemption Reserve</b>	-	-	-	-
18	<b>Earnings per equity share (Before extra ordinary items) (cf Rs.10 each)</b>				
	<i>Basic</i>	2.68	3.47	2.75	6.21
	<i>Diluted</i>	2.68	3.47	2.75	6.21
19	<b>Earnings per equity share (After extra ordinary items) (of Rs.10 each)</b>				
	<i>Basic</i>	2.68	3.47	2.75	6.21
	<i>Diluted</i>	2.68	3.47	2.75	6.21

#### Notes

- The above unaudited financial results are reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on 10th November, 2017.
- The above financial results have been prepared in accordance with "AS-25- Interim Financial Reporting" prescribed under Section 133 of Companies Act and other recognised accounting practices and policies to the extent applicable.
- The company has not given segment reporting as its primary business segment is construction contracting and all the revenue and profit is from said primary business segment only. Also its secondary geographical segment wise reporting is not applicable as the geographical revenue, expenses, assets and liabilities are not more than 10% of total revenue, expenses, assets and liabilities.
- The company has opted to disclose standalone financial results for the half year ended 30th September, 2017 in view of option available under Regulation No 33 (3) (b) (i) of SEBI (Listing Obligation and Disclosures Requirements), 2015.
- Figures of half year ended 31st March, 2017 are the balancing figures between the audited figures ended on 31st March 2017 and unaudited half year ended on 30th September 2016.
- Figures have been re-grouped or re-classified, wherever necessary.
- The above financial results are available on companies website [www.univastu.com](http://www.univastu.com) and the stock exchange viz. [www.nseindia.com](http://www.nseindia.com)



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## Statement of Assets & Liabilities

Particulars	As At 30th September	As At 31st March 2017
	Unaudited	Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
Share capital	5,68,23,000	4,18,53,000
Reserves and surplus	7,00,57,619	1,87,84,098
Money received against share warrants		-
<b>2 Share application money pending allotment</b>		-
<b>3 Non-current liabilities</b>		
Long-term borrowings	2,51,07,380	1,49,08,484
Deferred tax liabilities (Net)	-	-
Other Long term liabilities	2,82,56,705	2,47,34,428
Long-term provisions		-
<b>4 Current liabilities</b>		
Short-term borrowings	6,08,97,762	4,90,12,560
Trade payables	9,06,84,714	8,18,70,070
Other current liabilities	1,79,23,173	3,45,49,396
Short-term provisions	30,86,433	40,08,794
<b>TOTAL</b>	<b>35,28,36,786</b>	<b>26,97,20,831</b>
<b>II. ASSETS</b>		
<b>Non-current assets</b>		
<b>1 Fixed assets</b>		
Tangible assets	4,92,70,151	3,37,49,342
Intangible assets	-	-
Capital work-in-progress	-	-
Intangible assets under development	-	-
Non-current investments	26,32,500	45,94,340
Deferred tax assets (net)	11,54,575	10,38,304
Long-term loans and advances	-	-
Other non-current assets	-	-
<b>2 Current assets</b>		
Current investments	-	-
Investments	-	-
Inventories	8,56,91,469	7,75,48,332
Trade receivables	12,33,23,544	9,23,79,695
Cash and cash equivalents	2,88,62,627	1,02,38,025
Short-term loans and advances	2,29,41,807	2,42,80,171
Other current assets	3,89,60,113	2,58,92,622
<b>TOTAL</b>	<b>35,28,36,786</b>	<b>26,97,20,831</b>

