



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
UNIVASTU India 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 30th September, 2018("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 31st March 2018 financial results are derived figures between the audited figures in respect of the year ended 31st March 2018 and the Management certified half years figures ended 30th September 2017. 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 133of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules 2014and 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, 2017 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:14th November 2018



UNIVASTU INDIA LTD

CIN - U45200PN2009PLC133864

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

Tel: 020-25434617, Mobile: 95252586198

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

Standalone Unaudited Financial Results for the Half Year and Year Ended on 30.09.2018

Particulars	Note	6 months ended		Year Ended
		30.09.2018 (Unaudited)	31.03.2018 (Audited)	
1 REVENUE				
Gross Revenue from operations	2.17	24,13,15,001	61,51,29,522	20,02,83,620
Other income	2.18	5,36,605	12,50,599	3,15,597
Total Revenue		24,18,51,606	61,63,80,121	20,05,99,217
2 EXPENSES				
Cost of raw materials, components consumed	2.19	11,94,80,129	32,84,28,714	11,61,11,813
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	2.20	(5,08,49,755)	(5,97,26,074)	(81,43,137)
Construction Expenses	2.21	10,72,61,878	26,76,05,340	5,02,92,342
Finance costs	2.22	1,64,77,524	1,21,10,467	69,28,480
Employee Benefit Expenses	2.23	2,14,28,520	2,00,61,791	1,34,76,282
Depreciation and amortization expense	2.9	31,94,003	5,40,112	41,77,316
Other expenses	2.24	1,03,36,612	1,78,86,006	82,37,227
Total Expenses		22,73,28,911	58,69,06,355	19,10,80,323
Profit before exceptional and extraordinary items and tax		1,45,22,695	2,94,73,766	95,18,894
Exceptional items		-	(76,07,287)	-
Profit before extraordinary items and tax		1,45,22,695	3,70,81,053	95,18,894
Extraordinary Items		-	-	-
Profit before tax (VII- VIII)		1,45,22,695	3,70,81,053	95,18,894
Tax expense:				
Income Tax		32,25,221	78,54,793	32,71,644
Deferred tax		11,64,859	23,18,798	(1,16,271)
Profit (Loss) for the period from continuing operations		1,01,32,615	2,69,07,462	63,63,521
Profit/(loss) from discontinuing operations before tax		-	-	-
Tax expense of discontinuing operations		-	-	-
Profit/(loss) from Discontinuing operations (after tax)		-	-	-
Profit (Loss) for the period		1,01,32,615	2,69,07,462	63,63,521
Details of Equity Share Capital				
(a) Paid up Equity Share Capital		5,68,23,000	5,68,23,000	5,68,23,000



	10	10	10	10
(b) Face Value of Equity Share Capital (Rs)				
15 Details of Debt Securities				
(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	10,23,40,250	9,22,07,634	7,00,57,619	9,22,07,634
17 Debenture Redemption Reserve	-	-	-	-
18 Earnings per equity share (Before extra ordinary items) (of Rs.10 each)				
<i>Basic</i>	2.23	5.17	5.36	6.39
<i>Diluted</i>	2.23	5.17	5.36	6.39
19 Earnings per equity share (After extra ordinary items) (of Rs.10 each)				
<i>Basic</i>	2.23	5.17	5.36	6.39
<i>Diluted</i>	2.23	5.17	5.36	6.39

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 14th November, 2018.
- 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, 2018 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, 2018 are the balancing figures between the audited figures ended on 31st March 2018 and unaudited half year ended on 30th September 2017.
- IPO Related expenses incurred amounting to Rs 47,57,447/- has been adjusted against Securities Premium in F.Y.2017-18.
- Figures have been re-grouped or re-classified, wherever necessary.
- The above financial results are available on companies website www.univastu.com and the stock exchange viz. www.nseindia.com.



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Statement of Assets & Liabilities

Particulars	Note	As At 30.09.18	As At 31.03.18
	Note	Unaudited	Audited
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
Share capital	2.1	5,68,23,000	5,68,23,000
Reserves and surplus	2.2	10,23,40,250	9,22,07,634
Money received against share warrants			
2 Share application money pending allotment			
3 Non-current liabilities			
Long-term borrowings	2.3	4,78,74,034	3,18,89,595
Deferred tax liabilities (Net)		23,29,082	11,64,223
Other Long term liabilities	2.4	2,89,22,983	2,74,15,454
Long-term provisions			
4 Current liabilities			
Short-term borrowings	2.5	13,15,27,901	11,52,95,020
Trade payables	2.6	22,73,18,725	24,76,37,684
Other current liabilities	2.7	3,26,91,673	2,39,08,903
Short-term provisions	2.8	58,22,400	37,33,673
TOTAL		63,56,50,048	60,00,75,186
II. ASSETS			
Non-current assets			
1 Fixed assets			
Tangible assets	2.9	8,77,10,447	6,76,74,391
Intangible assets		-	-
Capital work-in-progress		-	-
Intangible assets under development		-	-
Non-current investments	2.10	7,32,500	7,32,500
Deferred tax assets (net)		-	-
Long-term loans and advances	2.11	14,00,000	14,00,000
Other non-current assets		-	-
2 Current assets			
Current investments		-	-
Investments		-	-
Inventories	2.12	19,62,67,298	14,54,17,543
Trade receivables	2.13	23,57,29,661	28,93,24,294
Cash and cash equivalents	2.14	2,17,46,592	2,15,91,392
Short-term loans and advances	2.15	6,34,438	6,09,198
Other current assets	2.16	9,14,29,111	7,33,25,869
TOTAL		63,56,50,048	60,00,75,186

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