

Date: 10 November 2022.

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) / 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir / Madam,

We wish to inform you that, in accordance with Regulation 30 read with Part A of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI Regulations")


1. The Board of Directors of the Company, at its meeting has approved the acquisition of Univastu Charitable foundation in which univastu india limited hold 99 % of shareholding .
2. Univastu India Limited holds 51% of shareholding in univastu bootes infra LLP

The details as required under SEBI Regulations, read with SEBI Circular dated September 9, 2015 are given in Annexure A & B to this letter.

 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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### Annexure A

Sr. No.	Details	Response
a.	Name of the target entity, details in brief such as size, turnover etc.	Target Entities:  a) Univastu Charitable Foundation Sec 8 company which is incorporated on 4 <sup>th</sup> December ,2020
b.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arms length"	The director is common director 1. Pradeep Khandagale 2. Rajashri Khandagale

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c.	Industry to which the entity being acquired belongs	To promote social welfare activity intended for the general welfare of the public such as welfare of the destituted, family, women children and the handicapped and assistance in cases of unemployment, under employment, old age, sickness disablement and cases of deserving needs etc
d.	Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	-

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### Annexure B

Sr. No.	Details	Response
a.	Name of the target entity, details in brief such as size, turnover etc.	Target Entities:  A. Univastu Bootes Infra LLP Date of Incorporation 21 <sup>st</sup> July 2022
b.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arms length"	
c.	Industry to which the entity being acquired belongs	To carry all the business of builders, real estate developer ,infrastructure development ,government contractor ,private contractor ,sub contractor etc

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d.	Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	-
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e.	Brief details of any governmental or regulatory approvals required for the acquisition	--N.A.--
f.	Indicative time period for completion of the acquisition	-
g.	Nature of consideration - whether cash consideration or share swap and details of the same	-.
h.	Cost of acquisition or the price at which the shares are acquired	-
i.	Percentage of shareholding / control acquired and / or number of shares acquired	Univastu India Limited -51% of shareholding
j.	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	---

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This is to inform you that at the Board Meeting of the Company held today i.e. Thursday 10 November 2022 at the registered office of the Company, the Board of Directors of has inter-alia, considered and approved the unaudited Financial Results (Standalone and Consolidated) along with the Statement of Assets & Liabilities, Cash Flow Statement, for the quarter and half year ended on 30 September, 2022;

3. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith unaudited Financial Results (Standalone and Consolidated) along with the Statement of Assets & Liabilities, Cash Flow Statement, for the quarter and half year ended on 30 September, 2022 duly signed by Managing Director of the Company, together with the Report of M/s. P. V. Page & Co., Chartered Accountants, the Statutory Auditors thereon.

The meeting of Board of Directors commenced at 4:00 p.m. and concluded at 7:00 p.m.

You are requested to kindly take the same on records.

Thanking you,  
Yours faithfully,

**FOR, UNIVASTU INDIA LTD**

ANKITA  
KISHOR JOSHI




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**Ankita Joshi**  
**Company Secretary**  
**Membership No: ACS43193.**

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**P. V. PAGE & CO.**

CHARTERED ACCOUNTANTS

201, SARDAR GRIHA, 198. L.T. MARG, MUMBAI - 400002

TEL: +91 -22 -22060286 • E-MAIL: [admin@pvpc.in](mailto:admin@pvpc.in) • WEBSITE: [www.pvpc.in](http://www.pvpc.in) • GSTIN: 27AAJFP2709A1ZK

**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 30<sup>th</sup> September 2022 (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.





## P. V. PAGE & CO.

CHARTERED ACCOUNTANTS

201, SARDAR GRIHA, 198. L.T. MARG, MUMBAI -400 002

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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 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 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. We have reviewed the interim financial statements / financial information / financial results of Two subsidiary included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.150.99/- (Lakh) as at 30<sup>th</sup> September, 2022 and total revenues of Rs. 39.49/- (Lakh) and Rs. 3.38 /- (Lakhs) , total net profit/(loss) after tax of Rs. 3.28 /-(Lakhs).

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

Prakash  
Vithal Page

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**CA Prakash V. Page**  
**(Partner)**  
**Membership no.:030560**  
**Place: Mumbai**  
**Date: 10.11.2022**  
**UDIN -22030560BCTOTZ6121**

**Univastu India Ltd**  
**Consolidated Unaudited Balance Sheet as at 30th Sept, 2022**

Particulars		For the Half year ended 30th September 2022	As at 31 March 2022
<b>(I)</b>	<b>ASSETS:</b>		
<b>(A)</b>	<b>Non Current Assets</b>		
(a)	Property, Plant and Equipment	867.76	911.18
(b)	Capital Work-In-Progress		
(c)	Intangible Assets	0.00	-
(d)	Financial Assets:		
(i)	Investments	7.33	7.33
(ii)	Other Financial Assets	749.49	743.22
(e)	Deferred Tax Assets (Net)		
(f)	Other Non Current Assets	224.54	224.54
	<b>Total Non Current Assets</b>	<b>1,849.12</b>	<b>1,886.27</b>
<b>(B)</b>	<b>Current Assets</b>		
(a)	Inventories		-
(b)	Contract Assets	6,606.32	5,410.77
(c)	Financial Assets:		
(i)	Investments		-
(ii)	Trade Receivables	1,472.89	2,791.49
(iii)	Cash and Cash Equivalents	883.38	458.63
(iv)	Other financial asset	365.25	407.23
(d)	Current Tax Assets	202.67	173.13
(e)	Other Current Assets	48.17	62.96
	<b>Total Current Assets</b>	<b>9,578.68</b>	<b>9,304.21</b>
	<b>TOTAL ASSETS</b>	<b>11,427.80</b>	<b>11,190.48</b>
<b>(II)</b>	<b>EQUITY AND LIABILITIES:</b>		
<b>(A)</b>	<b>EQUITY</b>		
(a)	Equity Share Capital	1,136.46	1,136.46
(b)	Other Equity	3,025.90	2,721.22
	<b>Total Equity</b>	<b>4,162.36</b>	<b>3,857.68</b>
	<b>Non Controlling Interest</b>	12.18	10.98
		<b>4,174.54</b>	<b>3,868.66</b>
<b>(III)</b>	<b>LIABILITIES</b>		
<b>(A)</b>	<b>Non Current Liabilities</b>		
(a)	Financial Liabilities:		
(i)	Borrowings	654.58	780.76
(ii)	Other Financial Liabilities	1,256.46	1,245.68
(b)	Provisions		-
(c)	Deferred Tax Liabilites	42.56	40.21
(d)	Other Non Current Liabilities		-
	<b>Total Non Current Liabilities</b>	<b>1,953.59</b>	<b>2,066.65</b>
<b>(B)</b>	<b>Current Liabilities</b>		
(a)	Financial Liabilities:		
(i)	Borrowings	2,625.62	2,554.85
(ii)	Contract Liabilities	62.29	109.22
(ii)	Trade Payables	1,181.12	1,667.95
(iii)	Other Financial Liabilities		-
(b)	Other Current Liabilities	183.25	260.08
(c)	Provisions	1,247.39	663.08
	<b>Total Current Liabilities</b>	<b>5,299.67</b>	<b>5,255.17</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,427.80</b>	<b>11,190.48</b>

**Univastu India Ltd**  
**Unaudited Consolidated Financial Results for Quarter & Half Year Ended Sept 30, 2022**

(Rs in Lac)

Sr. No	Particulars	Quarter Ended			Half Year Ended		Year ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	1,769.25	1,294.24	1,068.62	3,063.49	2,915.99	5,874.18
2	Changes in WIP	-	-	-	-	-	-
3	Other income	8.54	4.30	10.68	12.84	14.96	42.82
	<b>Total Revenue (1+2)</b>	<b>1,777.79</b>	<b>1,298.54</b>	<b>1,079.30</b>	<b>3,076.33</b>	<b>2,930.95</b>	<b>5,917.00</b>
4	Expenses						
	(a) Cost of raw materials, components consumed	674.33	366.21	382.34	1,040.54	769.35	1,736.78
	(b) Construction Expenses	419.02	481.68	276.54	900.70	987.83	2,124.46
	(c) Employee benefit expense	155.08	110.76	106.68	265.84	207.80	412.48
	(d) Finance cost	138.45	101.95	146.50	240.40	245.35	475.96
	(e) Depreciation and amortization expense	22.38	22.58	25.24	44.96	50.31	94.20
	(f) Other expenses	95.75	80.54	77.46	176.29	150.44	352.29
	<b>Total Expenses (a) to (f)</b>	<b>1,505.02</b>	<b>1,163.72</b>	<b>1,014.75</b>	<b>2,668.74</b>	<b>2,411.08</b>	<b>5,196.17</b>
5	<b>Profit/(Loss) before tax (3-4)</b>	<b>272.77</b>	<b>134.82</b>	<b>64.55</b>	<b>407.59</b>	<b>519.87</b>	<b>720.83</b>
6	Tax expense						
	(a) Current Tax	66.69	33.04	14.53	100.56	127	188.12
	(b) Deferred tax	1.21	1.13	1.16	2.35	3	8.50
	<b>Total Tax Expenses</b>	<b>67.91</b>	<b>34.17</b>	<b>15.70</b>	<b>102.91</b>	<b>130.79</b>	<b>196.62</b>
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>204.86</b>	<b>100.65</b>	<b>48.85</b>	<b>304.68</b>	<b>389.08</b>	<b>524.21</b>
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	<b>Total Comprehensive Income for the period</b>	<b>204.86</b>	<b>100.65</b>	<b>48.85</b>	<b>304.68</b>	<b>389.08</b>	<b>524.21</b>
10	Profit/(Loss) For the period attributable to :						
	Owner of the Group	204.25	100.57	48.62	303.98	388.85	523.74
	Non-Controlling Interest	0.61	0.09	0.23	0.70	0.23	0.47
11	Other Comprehensive Income for the period attributable to						
	Owner of the Group	-	-	-	-	-	-
	Non-Controlling Interest	-	-	-	-	-	-
12	Total Comprehensive Income for the period attributable to						
	Owner of the Group	204.25	100.57	48.62	303.98	388.85	523.74
	Non-Controlling Interest	0.61	0.09	0.23	0.70	0.23	0.47
10	Paid up equity share capital Face value of Rs. 10 each :	113.65	113.65	113.65	113.65	113.65	113.65
11	Other Equity excluding revaluation reserves as per Balance sheet	-	-	-	-	-	2,721.22
12	Earning per equity share: (# Not annualised except for the year ended March 31, 2022).	-	-	-	-	-	-
	<b>Basic</b>	<b>1.80</b>	<b>0.89</b>	<b>0.43</b>	<b>2.68</b>	<b>3.42</b>	<b>4.61</b>
	<b>Diluted</b>	<b>1.80</b>	<b>0.89</b>	<b>0.43</b>	<b>2.68</b>	<b>3.42</b>	<b>4.61</b>

Notes:

- 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.
- The Unaudited Conaolidated 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 November 10, 2022.
- 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.
- The figures for the quarter ended March,31, 2022 are the balancing figures between audited figures in respect of full financial year ended March,31 ,2022 and the published year to date figures up to third quarter ended December 31, 2021 which were subject to limited review.
- As required by paragrah 32 of Ind AS 101, net profit reconciliation between the figures reported under previous GAAP and Ind AS for Half year ended 30.09.2022 is as under:

Description	Half Year Ended 30th Sept 2022
Net Profit as per pervious Indian GAAP after Tax	304.68
Ind AS Adjustments	-
Net Profit after Tax as per Ind AS	304.68
Other Comprehensive Income	-
Total Income Under Ind AS	304.68

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





**Univastu India Limited**  
**Consolidated Statement of Cashflows**

Particulars	Sept 30,	March 31,
	2022	2022
	[UnAudited]	[Audited]
<b>A. Cash flow from operating activities:</b>		
Profit before tax (excluding exceptional items) from: Continuing operations	407.59	720.83
Discontinued operations		-
<b>Profit before tax including discontinued operations (excluding exceptional items)</b>	<b>407.59</b>	<b>720.83</b>
Adjustments for:		
Depreciation, amortisation, impairment and obsolescence (net)	44.96	94.21
Interest expense	225.14	475.96
Interest income	-12.84	-34.19
<b>Operating profit before working capital changes</b>	<b>664.85</b>	<b>1,256.81</b>
Adjustments for:		
(Increase)/decrease in trade and other receivables	1,326.37	3,821.55
(Increase)/decrease in inventories	-1,180.30	-2,507.37
(Increase)/decrease in Other Current Assets	27.28	-331.81
(Increase)/decrease in Other Financial assets	-1.71	-869.22
Increase/(decrease) in trade payables and customer advances	-493.99	171.97
Increase/(decrease) in Other Current Liabilities and Provisions	455.22	-158.16
Increase/(decrease) in Other Non Current Liabilities	7.67	-24.75
Increase/(decrease) in Other Non Current Assets		
<b>Cash (used in)/generated from operations</b>	<b>805.39</b>	<b>1,359.02</b>
Direct taxes refund/(paid) [net]	-102.81	-188.12
<b>Net cash (used in)/from operating activities</b>	<b>702.58</b>	<b>1,170.90</b>
<b>B. Cash flow from investing activities:</b>		
Purchase of fixed assets	-1.57	-11.02
Interest received	12.84	34.19
<b>Net cash (used in)/from investing activities</b>	<b>11.27</b>	<b>23.17</b>
<b>C. Cash flow from financing activities:</b>		
Increase in capital Bootes LLP	<b>1.00</b>	
Non Current Financial assets	-20.33	
Proceeds / (Repayment) of Long Term Borrowings	-115.38	-340.99
Proceeds / (Repayment) of Short Term Borrowings	70.78	-293.50
Interest paid	-225.14	-475.96
<b>Net cash (used in)/from financing activities</b>	<b>-289.07</b>	<b>-1,110.45</b>
<b>Net (decrease)/increase in cash and cash equivalents (A + B + C)</b>	<b>424.78</b>	<b>83.62</b>
<b>Cash and cash equivalents at beginning of the year</b>	<b>458.60</b>	<b>374.98</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>		<b>-</b>
<b>Cash and cash equivalents at end of the year</b>	<b>883.38</b>	<b>458.60</b>

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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 30<sup>th</sup> September, 2022 ('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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CHARTERED ACCOUNTANTS

201, SARDAR GRIHA, 198. L.T. MARG, MUMBAI -400002

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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**

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**Vithal**  
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**CA Prakash V. Page**  
**(Partner)**  
**Membership no.:030560**  
**Place: Mumbai**  
**Date: 10.11.2022**  
**UDIN : 22030560BCTNXQ5291**

## Univastu India Ltd

### Unaudited Standalone Balance Sheet for Half year & Quarter ended as at 30th Sept, 2022

Particulars		For the Half year ended 30th September 2022	As at 31 March 2022
<b>(I)</b>	<b>ASSETS:</b>		
<b>(A)</b>	<b>Non Current Assets</b>		
(a)	Property, Plant and Equipment	850.94	893.08
(b)	Capital Work-In-Progress		-
(c)	Intangible Assets	0.00	0.00
(d)	Financial Assets:		
(i)	Investments	23.86	8.09
(ii)	Other Financial Assets	734.85	730.29
(e)	Deferred Tax Assets (Net)		-
(f)	Other Non Current Assets	224.54	224.54
	<b>Total Non Current Assets</b>	<b>1,834.20</b>	<b>1,856.01</b>
<b>(B)</b>	<b>Current Assets</b>		
(a)	Inventories		-
(b)	Contract Assets	6,531.46	5,348.26
(c)	Financial Assets:		
(i)	Investments		-
(ii)	Trade Receivables	1,435.80	2,771.72
(iii)	Cash and Cash Equivalents	882.27	458.60
(iv)	Other financial asset	365.25	407.23
(d)	Current Tax Assets	179.67	173.13
(e)	Other Current Assets	48.17	40.52
	<b>Total Current Assets</b>	<b>9,442.62</b>	<b>9,199.46</b>
	<b>TOTAL ASSETS</b>	<b>11,276.82</b>	<b>11,055.47</b>
<b>(II)</b>	<b>EQUITY AND LIABILITIES:</b>		
<b>(A)</b>	<b>EQUITY</b>		
(a)	Equity Share Capital	1,136.46	1,136.46
(b)	Other Equity	2,989.04	2,687.20
	<b>Total Equity</b>	<b>4,125.50</b>	<b>3,823.66</b>
<b>(III)</b>	<b>LIABILITIES</b>		
<b>(A)</b>	<b>Non Current Liabilities</b>		
(a)	Financial Liabilities:		
(i)	Borrowings	600.53	723.81
(ii)	Other Financial Liabilities	1,256.46	1,245.68
(b)	Provisions		-
(c)	Deferred Tax Liabilites	41.98	39.64
(d)	Other Non Current Liabilities		-
	<b>Total Non Current Liabilities</b>	<b>1,898.98</b>	<b>2,009.13</b>
<b>(B)</b>	<b>Current Liabilities</b>		
(a)	Financial Liabilities:		
(i)	Borrowings	2,625.62	2,554.85
(ii)	Contract Liabilities	62.29	109.22
(ii)	Trade Payables	1,193.53	1,683.77
(iii)	Other Financial Liabilities		-
(b)	Other Current Liabilities	166.11	249.04
(c)	Provisions	1,204.78	625.81
	<b>Total Current Liabilities</b>	<b>5,252.34</b>	<b>5,222.67</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,276.82</b>	<b>11,055.47</b>



Univastu India Ltd							
Unaudited Standalone Financial Results for Half Year & Quarter Ended Sept 30, 2022							
(Rs.in Lac)							
Sr. No	Particulars	Quarter Ended			Half Year Ended		Year ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	1,729.76	1,284.26	1,051.74	3,014.01	2,893.28	5,862.58
2	Changes in WIP	-	-	-	-	-	-
2	Other income	8.54	4.30	10.68	12.84	14.96	42.82
3	<b>Total Revenue (1+2)</b>	<b>1,738.30</b>	<b>1,288.56</b>	<b>1,062.42</b>	<b>3,026.86</b>	<b>2,908.23</b>	<b>5,905.40</b>
4	<b>Expenses</b>						
	(a) Cost of raw materials, components consumed	668.13	368.31	381.64	1,036.44	768.65	1,777.00
	(b) Construction Expenses	409.67	476.47	271.42	886.14	980.66	2,123.99
	(c) Employee benefit expense	150.78	105.71	98.78	256.48	197.28	387.72
	(d) Finance cost	122.85	101.57	146.09	224.42	244.49	474.31
	(e) Depreciation and amortization expense	21.73	21.95	24.60	43.69	49.04	91.67
	(f) Other expenses	95.75	80.22	76.49	175.97	149.40	332.57
	<b>Total Expenses (a) to (f)</b>	<b>1,468.91</b>	<b>1,154.23</b>	<b>999.02</b>	<b>2,623.13</b>	<b>2,389.51</b>	<b>5,187.26</b>
5	<b>Profit/(Loss) before tax (3-4)</b>	<b>269.39</b>	<b>134.34</b>	<b>63.40</b>	<b>403.72</b>	<b>518.72</b>	<b>718.14</b>
6	<b>Tax expense</b>						
	(a) Current Tax	66.59	32.94	14.34	99.53	127	187.39
	(b) Deferred tax	1.21	1.13	1.16	2.35	3	8.50
	<b>Total Tax Expenses</b>	<b>67.81</b>	<b>34.07</b>	<b>15.50</b>	<b>101.88</b>	<b>130.60</b>	<b>195.89</b>
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>201.58</b>	<b>100.27</b>	<b>47.90</b>	<b>301.85</b>	<b>388.12</b>	<b>522.24</b>
8	<b>Other Comprehensive Income (OCI)</b>						
	- Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
	- Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
9	<b>Total Comprehensive Income for the period</b>	<b>201.58</b>	<b>100.27</b>	<b>47.90</b>	<b>301.85</b>	<b>388.12</b>	<b>522.24</b>
10	Paid - up equity share capital (Face Value of Rs 10/- each)	113.65	113.65	113.64	113.64	113.64	113.64
11	Other Equity excluding revaluation reserves as per Balance sheet	-	-	-	-	-	-
12	Earning per equity share: (# Not annualised except for the year ended March 31, 2022).						
	<b>Basic</b>	<b>1.77</b>	<b>0.88</b>	<b>0.42</b>	<b>2.66</b>	<b>3.42</b>	<b>4.60</b>
	<b>Diluted</b>	<b>1.77</b>	<b>0.88</b>	<b>0.42</b>	<b>2.66</b>	<b>3.42</b>	<b>4.60</b>
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 November 10, 2022.						
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 Half Year & quarter ended Sept,30, 2022 are the balancing figures between audited figures in respect of full financial year ended Sept,30 ,2022 and the published year to date figures up to Half year ended September 30, 2022 which were subject to limited review.						
5	As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under previous GAAP and Ind AS for year ended 31.03.2022 is as under: (Rs)						
	<b>Description</b>						
	Net Profit as per pervious Indian GAAP after Tax					201.58	
	Ind AS Adjustments					-	
	Net Profit after Tax as per Ind AS					201.58	
	Other Comprehensive Income					-	
	Total Income Under Ind AS					201.58	
6	Previous period/year figures have been re-grouped/re-classified wherever necessary.						





**Univastu India Limited**  
**Standalone Statement of Cashflows**

(Rs.in Lac)

Particulars	Sept 30,	March 31,
	2022	2022
	[Unaudited]	[Audited]
<b>A. Cash flow from operating activities:</b>		
Profit before tax (excluding exceptional items) from: Continuing operations	403.72	718.14
Discontinued operations		-
<b>Profit before tax including discontinued operations (excluding exceptional items)</b>	<b>403.72</b>	<b>718.14</b>
Adjustments for:		
Depreciation, amortisation, impairment and obsolescence (net)	43.69	91.67
Interest expense	224.42	474.31
Interest income	-12.84	-34.19
<b>Operating profit before working capital changes</b>	<b>658.99</b>	<b>1,249.93</b>
Adjustments for:		
(Increase)/decrease in trade and other receivables	1,335.92	3,810.61
(Increase)/decrease in inventories	-1,183.20	-2,460.27
(Increase)/decrease in Other Current Assets	27.79	-330.75
Increase/(decrease) in trade payables and customer advances	-490.24	-800.67
Increase/(decrease) in Other Current Liabilities and Provisions	449.12	71.58
Increase/(decrease) in Other Non Current Liabilities	2.34	-158.16
Increase/(decrease) in Other Non Current Assets	-	-23.97
<b>Cash (used in)/generated from operations</b>	<b>800.72</b>	<b>1,358.29</b>
Direct taxes refund/(paid) [net]	-101.88	-187.39
<b>Net cash (used in)/from operating activities</b>	<b>698.85</b>	<b>1,170.90</b>
<b>B. Cash flow from investing activities:</b>		
Purchase of fixed assets	-1.57	-10.03
Interest received	12.84	34.19
Non current Financial assets	-20.33	-
<b>Net cash (used in)/from investing activities</b>	<b>-9.05</b>	<b>24.16</b>
<b>C. Cash flow from financing activities:</b>		
Proceeds / (Repayment) of Long Term Borrowings	-112.48	-342.95
Proceeds / (Repayment) of Short Term Borrowings	70.78	-293.50
Interest paid	-224.42	-474.31
<b>Net cash (used in)/from financing activities</b>	<b>-266.12</b>	<b>-1,110.77</b>
<b>Net (decrease)/increase in cash and cash equivalents (A + B + C)</b>	<b>423.67</b>	<b>84.29</b>
<b>Cash and cash equivalents at beginning of the year</b>	<b>458.60</b>	<b>374.31</b>
<b>Effect of exchange rate changes on cash and cash equivalents</b>	<b>-</b>	<b>-</b>
<b>Cash and cash equivalents at end of the year</b>	<b>882.27</b>	<b>458.60</b>

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