



Ref: UNIVASTU/CS/2019-20/413

Date: 11 November 2020

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,

This is to inform you that the Board Meeting of the company was held today i.e. Wednesday 11 November 2020 at the registered office of the Company. The meeting of Board of Directors commenced at 1:00 pm and concluded at 3:30 P.M.

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, 2020 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.

You are requested to kindly take the same on records.

Thanking you,

Yours faithfully,

FOR, UNIVASTU INDIA LTD

**AMRUTA SANT
COMPANY SECRETARY &
COMPLIANCE OFFICER**

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

Registered Office :
UNIVASTU, Bungalow No : 36/B, Madhav Baug,
Shivirth Nagar, Kothrud, Paud Road,
Pune - 411 038 MH INDIA
GSTN No - 27AABCU0775C1ZJ

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Univastu India Ltd

Unaudited Consolidated Financial Results for Quarter and Half Year Ended September 30, 2020

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	8,44,94,152	6,57,92,106	22,68,10,976	15,02,86,258	51,61,14,714	1,10,65,81,452
2	Other income	14,79,107	11,81,042	2,34,263	26,60,149	4,44,153	40,91,236
3	Total Revenue (1+2)	8,59,73,259	6,69,73,148	22,70,45,238	15,29,46,407	51,65,58,867	1,11,06,72,688
4	Expenses						
	(a) Cost of raw materials, components consumed	3,45,47,152	2,62,57,569	9,34,47,861	6,08,04,721	24,96,24,536	49,95,18,733
	(b) Construction Expenses	1,76,91,303	1,56,47,558	8,04,62,146	3,33,38,861	16,80,37,862	40,17,86,625
	(c) Employee benefit expense	78,91,404	54,03,252	1,42,46,760	1,32,94,656	2,81,88,553	6,06,17,784
	(d) Finance cost	1,40,47,107	1,14,11,540	1,28,82,427	2,54,58,647	2,33,65,368	4,28,58,216
	(e) Depreciation and amortization expense	27,47,898	28,32,424	28,41,301	55,80,322	55,55,056	1,11,81,928
	(f) Other expenses	41,00,363	34,35,292	47,26,942	75,35,655	1,40,60,110	3,62,64,732
	Total Expenses (a) to (f)	8,10,25,227	6,49,87,635	20,86,07,437	14,60,12,862	48,88,31,485	1,05,22,28,019
5	Profit/(Loss) before tax (3-4)	49,48,032	19,85,513	1,84,37,802	69,33,546	2,77,27,382	5,84,44,669
6	Tax expense						
	(a) Current Tax	5,18,493	1,94,202	41,28,274	7,12,694	62,01,841	1,27,75,824
	(b) Deferred tax	2,96,943	2,73,141	15,88,074	5,70,084	21,53,465	17,64,247
	Total Tax Expenses	8,15,436	4,67,343	57,16,348	12,82,778	83,55,306	1,45,40,071
7	Net Profit/(Loss) after tax (5-6)	41,32,596	15,18,170	1,27,21,454	56,50,768	1,93,72,076	4,39,04,599
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)	41,32,596	15,18,170	1,27,21,454	56,50,768	1,93,72,076	4,39,04,599
10	Profit/(Loss) for the period attributable to:						
	Owner of the Group	40,02,742	15,13,697	1,27,00,006	55,16,441	1,90,77,760	4,33,16,465
	Non-Controlling Interest	1,29,854	4,473	21,448	1,34,327	2,94,316	5,88,134
11	Other Comprehensive Income for the period attributable to:						
	Owner of the Group	-	-	-	-	-	-
	Non-Controlling Interest	-	-	-	-	-	-



Univastu India Ltd
Unaudited Consolidated Financial Results for Quarter and Half Year Ended September 30, 2020

Sr. No.	Particulars	Quarter Ended				Half Year Ended		Year ended 31-03-2020 Audited
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited		
12	Total Comprehensive Income for the period attributable to Owner of the Group Non-Controlling Interest	40,02,742 1,29,854	15,13,697 4,473	1,27,00,006 21,448	55,16,441 1,34,327	1,90,77,760 2,94,316	4,33,16,465 5,88,134	
13	Paid - up equity share capital (Face Value of Rs 10/- each)	11,36,46,000	11,36,46,000	11,36,46,000	11,36,46,000	11,36,46,000	11,36,46,000	
14	Other Equity excluding revaluation reserves as per Balance Sheet	-	-	-	-	-	12,39,09,635	
15	Earning per equity share: (# Not annualised except for the year ended March 31, 2020.)							
	Basic	0.36	0.13	1.12	0.50	1.70	3.86	
	Diluted	0.36	0.13	1.12	0.50	1.70	3.86	

Notes:

1	The above Unaudited 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 and have been subjected to limited review by the Statutory Auditors.
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 November 11, 2020.
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).
3	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 event between CIDCO and Prakash Controwell Ltd relating to the Project named Design and Construction of Balance Works of Six Nos. of Elevated Metro Stations at Sector 7 CBD Belapur, Science Park, Utsav Chowk, Sector 11 & Sector 14 of Kharghar and Elevated Terminal Station at Belapur for Navi Metro Line-1 from CIDCO, Navi Mumbai, has no further development since last submitted financial statement on 15.09.2020. On the date of report our total net assets relating to this contract is Rs 25.24 Cr.
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	Previous period/year figures have been re-grouped/re-classified wherever necessary.



Univastu India Ltd
Unaudited Consolidated Balance Sheet as at 30th September, 2020

Particulars		As at 30 Sept 2020	As at 31 March 2020
(I)	ASSETS:		
(A)	Non Current Assets		
(a)	Property, Plant and Equipment	11,53,26,637	12,04,40,418
(b)	Capital Work-In-Progress	-	-
(c)	Intangible Assets	450	450
(d)	Financial Assets:		
(i)	Investments	7,32,500	7,32,500
(ii)	Other Financial Assets	10,43,36,980	13,48,10,995
(e)	Deferred Tax Assets (Net)	-	-
(f)	Other Non Current Assets	3,32,84,184	3,26,04,184
	Total Non Current Assets	25,36,80,751	28,85,88,547
(B)	Current Assets		
(a)	Inventories		
(b)	Contract Assets	46,41,52,148	44,23,10,609
(c)	Financial Assets:		
(i)	Investments	-	-
(ii)	Trade Receivables	23,57,68,830	13,40,71,634
(iii)	Cash and Cash Equivalents	4,76,48,994	6,61,43,112
(iv)	Other financial asset	1,79,48,736	1,73,83,874
(d)	Other Current Assets	76,32,537	74,38,993
(e)	Current Tax Assets	2,91,94,798	3,55,15,289
	Total Current Assets	80,23,46,043	70,28,63,510
	TOTAL ASSETS	1,05,60,26,794	99,14,52,057
(II)	EQUITY AND LIABILITIES:		
(A)	EQUITY		
(a)	Equity Share Capital	11,36,46,000	11,36,46,000
(b)	Other Equity	12,94,26,076	12,39,09,635
	Equity attributable to owners of the group	24,30,72,076	23,75,55,635
(c)	Non Controlling Interest	9,01,016	7,66,689
	Total Equity	24,39,73,092	23,83,22,324
(III)	LIABILITIES		
(A)	Non Current Liabilities		
(a)	Financial Liabilities:		
(i)	Borrowings	9,72,14,848	4,18,65,801
(ii)	Other Financial Liabilities	15,69,19,989	16,01,39,828
(b)	Provisions	-	-
(c)	Deferred Tax Liabilities	35,11,046	29,40,962
(d)	Other Non Current Liabilities	-	-
	Total Non Current Liabilities	25,76,45,883	20,49,46,591
(B)	Current Liabilities		
(a)	Financial Liabilities:		
(i)	Borrowings	30,12,88,532	28,13,89,365
(ii)	Trade Payables	22,97,27,823	24,60,43,490
(iii)	Other Financial Liabilities	-	-
(b)	Other Current Liabilities	1,49,53,314	1,22,24,524
(c)	Provisions	84,38,149	85,25,763
	Total Current Liabilities	55,44,07,818	54,81,83,142
	TOTAL EQUITY AND LIABILITIES	1,05,60,26,793	99,14,52,057



Univastu India Ltd

Consolidated Cash Flow Statement for the period ended 30th September, 2020

Particulars	Half Year Ended 30 September, 2020		Half Year Ended 30 September, 2019	
	Rs.	Rs.	Rs.	Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit / (Loss) before tax		69,33,546		2,77,27,382
Adjustments for:				
Depreciation and amortisation	55,80,322		55,55,056	
Finance costs	2,54,58,647		2,33,65,368	
		3,10,38,969		2,89,20,424
OPERATING PROFIT / (LOSS) BEFORE WORKING CAPITAL CHANGES		3,79,72,515		5,66,47,805
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(2,18,41,539)		(10,77,37,162)	
Trade receivables	(10,16,97,196)		14,24,63,142	
Other Financial Assets	(5,64,862)		1,76,70,906	
Current Tax Assets	63,20,491		(66,10,703)	
Other Current Assets	(1,93,544)		(14,07,280)	
Decrease (Increase) in Other Financial Assets	3,04,74,015		(3,64,96,975)	
Decrease (Increase) in other Non current assets	(6,80,000)	(8,81,82,636)	(5,78,574)	73,03,354
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(1,63,15,667)		(5,18,76,570)	
Other Financial Liabilities	(32,19,839)		1,23,29,717	
Other Current Liabilities	27,28,790		39,67,923	
Short-Term Provisions	(87,614)		22,02,553	
Increase (Decrease) in other Non current liabilities	-	(1,68,94,330)	-	(3,33,76,377)
Net income tax (paid) /Provision/ Refunds		7,12,694		62,01,841
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (A)		(6,78,17,145)		2,43,72,942
B. CASH FLOW FROM INVESTING ACTIVITIES				
Expenditure on Property, Plant & Equipment		(4,66,541)		(94,34,078)
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES (B)		(4,66,541)		(94,34,078)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Net Proceeds from Borrowings		7,52,48,214		2,36,73,612
Finance cost		(2,54,58,647)		(2,33,65,368)
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES (C)		4,97,89,567		3,08,244
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)		(1,84,94,119)		1,52,47,108
Cash and cash equivalents at the beginning of the year		6,61,43,112		4,70,14,134
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		4,76,48,993		6,22,61,242



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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 September 30, 2020 (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

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



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

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,

We draw attention to note number 4 of the financial statements, which describes the effect of events between CIDCO and M/s. Prakash Constrowell Limited, that have occurred due to COVID-19 pandemic during lockdown announced vide the COVID-19 pandemic. The Management is of the opinion that the Book debt, Stock, Work in progress, Security deposit and other receivables pertaining to the said contract are recoverable in the coming future.

Our opinion is not modified in respect of this matter.

Due to the nationwide COVID pandemic, we have adopted remote methods for reviewing the accounts of Q2 FY 20-21. 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.2,50,41,100/- as at 30th September, 2020 and total revenues of Rs.22,44,194/- and Rs.702,217/-, total net profit/(loss) after tax of Rs.161,157/-.

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



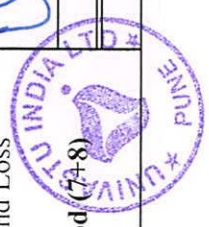
Mr. Prakash V. Page
(Partner)
Membership no.:030560
Place: Mumbai
Date: 11th November 2020
UDIN - 20030560AAAACO1495

Univastu India Ltd

Unaudited Standalone Financial Results for Quarter and Half Year Ended September 30, 2020

Sr. No.	Particulars	Quarter Ended				Half Year Ended		Year ended	
		30-06-2020		30-09-2019		30-09-2020		31-03-2020	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	8,22,49,958	6,51,28,371	19,46,30,596	14,73,78,329	47,48,99,792	1,07,66,09,072		
2	Other income	14,63,356	11,81,042	2,34,263	26,44,398	4,40,918	40,87,951		
3	Total Revenue (1+2)	8,37,13,314	6,63,09,413	19,48,64,858	15,00,22,727	47,53,40,710	1,08,06,97,023		
4	Expenses								
	(a) Cost of raw materials, components consumed	3,40,72,261	2,61,06,647	6,45,81,743	6,01,78,908	21,65,21,991	48,57,94,049		
	(b) Construction Expenses	1,75,03,282	1,55,88,555	7,85,23,410	3,30,91,837	16,43,12,298	39,41,52,224		
	(c) Employee benefit expense	71,66,514	50,97,590	1,32,37,972	1,22,64,104	2,58,98,339	5,61,48,629		
	(d) Finance cost	1,39,99,040	1,13,59,482	1,28,05,199	2,53,58,522	2,32,58,592	4,26,43,667		
	(e) Depreciation and amortization expense	26,84,108	27,68,634	27,39,016	54,52,742	54,26,781	1,09,63,260		
	(f) Other expenses	40,42,294	34,27,792	46,46,069	74,70,086	1,37,78,773	3,57,26,821		
	Total Expenses (a) to (e)	7,94,67,499	6,43,48,700	17,65,33,409	14,38,16,199	44,91,96,775	1,02,54,28,651		
5	Profit/(Loss) before tax (3-4)	42,45,815	19,60,713	1,83,31,450	62,06,528	2,61,43,935	5,52,68,373		
6	Tax expense								
	(a) Current Tax	7,26,086	1,92,122	41,07,437	9,18,207	58,59,062	1,20,88,173		
	(b) Deferred tax	2,92,859	2,69,057	15,91,924	5,61,916	21,39,113	17,26,161		
	Total Tax Expenses	10,18,945	4,61,179	56,99,361	14,80,123	79,98,175	1,38,14,334		
7	Net Profit/(Loss) after tax (5-6)	32,26,870	14,99,535	1,26,32,089	47,26,405	1,81,45,759	4,14,54,039		
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)	32,26,870	14,99,535	1,26,32,089	47,26,405	1,81,45,759	4,14,54,039		

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Univastu India Ltd

Unaudited Standalone Financial Results for Quarter and Half Year Ended September 30, 2020

Sr. No.	Particulars	(RS.)					
		Quarter Ended		Half Year Ended		Year ended	
		30-09-2020 Unaudited	30-06-2020 Unaudited	30-09-2019 Unaudited	30-09-2020 Unaudited	30-09-2019 Unaudited	31-03-2020 Audited
10	Paid - up equity share capital (Face Value of Rs 10/- each)	1,13,64,600	1,13,64,600	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	-	-	-	-	-	12,15,57,777
12	Earning per equity share: (# Not annualised except for the year ended March 31, 2020.)						
	Basic	0.28	0.13	1.11	0.42	1.60	3.65
	Diluted	0.28	0.13	1.11	0.42	1.60	3.65

Notes:

- 1 The above Unaudited 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 and have been subjected to limited review by the Statutory Auditors.
- 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 11, 2020.
- 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).
- 3 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.
- The event between CIDCO and Prakash Controwell Ltd relating to the Project named Design and Construction of Balance Works of Six Nos. of Elevated Metro Stations at Sector 7 CBD Belapur, Science Park, Utsav Chowk, Sector 11 & Sector 14 of Kharghar and Elevated Terminal Station at Belapur for Navi-Metro Line-1 from CIDCO, Navi Mumbai, has no further development since last submitted financial statement on 15.09.2020. On the date of report our total net-assets relating to this contract is Rs 25.24 Cr.
- 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 Previous period/year figures have been re-grouped/re-classified wherever necessary.



Univastu India Ltd

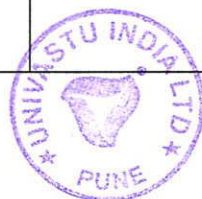
Unaudited Balance Sheet as at 30th September, 2020

Particulars		As at 30 Sept 2020	As at 31 March 2020
(I)	ASSETS:		
(A)	Non Current Assets		
(a)	Property, Plant and Equipment	11,32,34,453	11,82,20,654
(b)	Capital Work-In-Progress	-	-
(c)	Intangible Assets	450	450
(d)	Financial Assets:		
(i)	Investments	8,08,500	8,08,500
(ii)	Other Financial Assets	10,32,51,032	13,38,54,227
(e)	Deferred Tax Assets (Net)	-	-
(f)	Other Non Current Assets	3,32,84,184	3,26,04,184
	Total Non Current Assets	25,05,78,619	28,54,88,015
(B)	Current Assets		
(a)	Inventories		
(b)	Contract Assets	45,84,41,548	43,63,70,309
(c)	Financial Assets:		
(i)	Investments	-	-
(ii)	Trade Receivables	22,32,46,212	11,67,79,789
(iii)	Cash and Cash Equivalents	4,61,59,245	6,59,91,278
(iv)	Other financial asset	1,79,48,736	1,73,83,874
(d)	Other Current Assets	54,92,537	73,98,993
(e)	Current Tax Assets	2,88,30,132	3,55,15,289
	Total Current Assets	78,01,18,409	67,94,39,531
	TOTAL ASSETS	1,03,06,97,028	96,49,27,546
(II)	EQUITY AND LIABILITIES:		
(A)	EQUITY		
(a)	Equity Share Capital	11,36,46,000	11,36,46,000
(b)	Other Equity	12,62,84,182	12,15,57,777
	Total Equity	23,99,30,182	23,52,03,777
(III)	LIABILITIES		
(A)	Non Current Liabilities		
(a)	Financial Liabilities:		
(i)	Borrowings	9,19,30,800	3,66,40,010
(ii)	Other Financial Liabilities	15,69,19,989	16,01,39,828
(b)	Provisions	-	-
(c)	Deferred Tax Liabilities	34,61,717	28,99,801
(d)	Other Non Current Liabilities	-	-
	Total Non Current Liabilities	25,23,12,506	19,96,79,639
(B)	Current Liabilities		
(a)	Financial Liabilities:		
(i)	Borrowings	30,12,88,532	28,13,89,365
(ii)	Trade Payables	21,77,82,936	23,15,51,884
(iii)	Other Financial Liabilities	-	-
(b)	Other Current Liabilities	1,28,00,491	1,05,85,197
(c)	Provisions	65,82,382	65,17,685
	Total Current Liabilities	53,84,54,341	53,00,44,130
	TOTAL EQUITY AND LIABILITIES	1,03,06,97,029	96,49,27,546



Univastu India Ltd
Cash Flow Statement for the period ended 30th September, 2020

Particulars	Half Year Ended 30 September, 2020		Half Year Ended 30 September, 2019	
	Rs.	Rs.	Rs.	Rs.
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit / (Loss) before tax		62,06,528		2,61,43,935
Adjustments for:				
Depreciation and amortisation	54,52,742		54,26,781	
Finance costs	2,53,58,522		2,32,58,592	
		3,08,11,264		2,86,85,373
OPERATING PROFIT / (LOSS) BEFORE WORKING CAPITAL CHANGES		3,70,17,792		5,48,29,308
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(2,20,71,239)		(10,21,50,662)	
Trade receivables	(10,64,66,423)		14,32,41,158	
Other Financial Assets	(5,64,862)		1,76,70,906	
Current Tax Assets	66,85,157		(66,74,412)	
Other Current Assets	19,06,456		(13,67,280)	
Decrease (Increase) in Other Financial Assets	3,06,03,195		(3,57,33,703)	
Decrease (Increase) in other Non current assets	(6,80,000)	(9,05,87,716)	(5,78,574)	1,44,07,433
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(1,37,68,948)		(5,60,19,127)	
Other Financial Liabilities	(32,19,839)		1,23,29,717	
Other Current Liabilities	22,15,294		38,84,814	
Short-Term Provisions	64,697		8,52,396	
Increase (Decrease) in other Non current liabilities	-	(1,47,08,796)	-	(3,89,52,200)
Net income tax (paid) /Provision/ Refunds		9,18,207		58,59,062
NET CASH FLOW FROM / (USED IN) OPERATING ACTIVITIES (A)		(6,91,96,927)		2,44,25,479
B. CASH FLOW FROM INVESTING ACTIVITIES				
Expenditure on Property, Plant & Equipment		(4,66,541)		(70,91,677)
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES (B)		(4,66,541)		(70,91,677)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Net Proceeds from Borrowings		7,51,89,957		2,06,52,200
Finance cost		(2,53,58,522)		(2,32,58,592)
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES (C)		4,98,31,435		(26,06,393)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)		(1,98,32,033)		1,47,27,410
Cash and cash equivalents at the beginning of the year		6,59,91,278		4,69,06,516
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		4,61,59,245		6,16,33,926



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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 September, 2020 ("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

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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,

We draw attention to note number 4 of the financial statements, which describes the effect of events between CIDCO and M/s. Prakash Constrowell Limited, that have occurred due to COVID-19 pandemic during lockdown announced vide the COVID-19 pandemic. The Management is of the opinion that the Book debt, Stock, Work in progress, Security deposit and other receivables pertaining to the said contract are recoverable in the coming future.

Our opinion is not modified in respect of this matter.

Due to the nationwide COVID pandemic, we have adopted remote methods for reviewing the accounts of Q2 FY 20-21. 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



Mr. Prakash V. Page
(Partner)
Membership no.:030560
Place: Mumbai
Date: 11th November 2020
UDIN : 20030560AAAACN6239