

Ref: UNIVASTU/CS/2021-22/525

Date: 15 November 2021

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.: Submission of Cash Flow Statement

Ref.: Regulation 30(6) and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

We refer to the financial results submitted on 13 November 2021 for the quarter and half year ended on 30 September, 2021. In this regard; we wish to inform you that due to inadvertence, cash flow statement for the half year ended 30 September, 2021 was not annexed to the submitted results.

We submit herewith revised financial results with the cash flow statement for the half year ended 30 September, 2021.

You are requested to kindly take the same on records.

Thanking you,
Yours faithfully,
FOR, UNIVASTU INDIA LTD

AMRUTA SANT
COMPANY SECRETARY &
COMPLIANCE OFFICER

Ref: UNIVASTU/CS/2021-22/523

Date: 13 November 2021

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 at the Board Meeting of the company held today i.e. Saturday 13 November 2021 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, 2021;

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, 2021 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 1:00 pm and concluded at 7.20 P.M.

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,
Shivtirth Nagar, Kothrud, Paud Road,
Pune - 411 038 MH INDIA
GSTN No - 27AABCU0775C1ZJ

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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 • WEBSITE: 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 30th September 2021 (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.

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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
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 one subsidiary included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.2,49,99,582/- as at 30th September, 2021 and total revenues of Rs. 625,103/- and Rs.114,983/-, total net profit/(loss) after tax of Rs.95,963/-.

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



**Mr. Prakash V. Page
(Partner)
Membership no.:030560
Place: Mumbai
Date: 13th September, 2021
UDIN -21030560AAAADW8339**

Univastu India Ltd
Unaudited Consolidated Financial Results for Quarter and Half Year Ended Sep 30, 2021

(RS.in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	760.12	2,085.66	844.94	2,845.78	1,502.86	5,124.25
2	Changes in WIP	308.50	(238.29)		70.21		
3	Other income	10.68	4.28	14.79	14.96	26.60	38.51
4	Total Revenue (1+2+3)	1,079.30	1,851.65	859.73	2,930.95	1,529.46	5,162.76
5	Expenses						
	(a) Cost of raw materials, components consumed	382.34	387.01	345.47	769.35	608.05	1,117.52
	(b) Construction Expenses	276.54	711.29	176.91	987.83	333.39	1,227.27
	(c) Employee benefit expense	106.68	101.12	78.91	207.80	132.95	352.51
	(d) Finance cost	146.50	98.85	140.47	245.35	254.59	536.88
	(e) Depreciation and amortization expense	25.24	25.07	27.48	50.31	55.80	216.80
	(f) Other expenses	77.46	72.98	41.00	150.44	75.36	398.51
	Total Expenses (a) to (e)	1,014.75	1,396	810	2,411	1,460	3,849
6	Profit/(Loss) before tax (4-5)	64.55	455.32	49.48	519.87	69.34	1,313.27
7	Tax expense						
	(a) Current Tax	14.53	112.94	8.83	127.48	7.13	349.75
	(b) Deferred tax	1.16	2.15	2.97	3.32	5.70	2.30
	Total Tax Expenses	15.70	115.09	11.80	130.79	12.83	352.04
8	Net Profit/(Loss) after tax (6-7)	48.85	340.23	37.68	389.08	56.51	961.23
9	Other Comprehensive Income (OCI)						
	- Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
	- Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
10	Total Comprehensive Income for the period (8+9)	48.85	340.23	37.68	389.08	56.51	961.23
11	Profit/(Loss) for the period attributable to:						
	Owner of the Group	48.62	340.23	36.38	388.85	55.16	958.38
	Non-Controlling Interest	0.23	-	1.30	0.23	1.34	2.84
12	Other Comprehensive Income for the period attributable to:						
	Owner of the Group	-	-	-	-	-	-
	Non-Controlling Interest	-	-	-	-	-	-

13	Total Comprehensive Income for the period attributable to Owner of the Group	48.62	340.23	36.38	388.85	55.16	958.38
	Non-Controlling Interest	0.23	-	1.30	0.23	1.34	2.84
14	Paid - up equity share capital (Face Value of Rs 10/- each)	113.65	113.65	113.65	113.65	113.65	113.65
15	Other Equity excluding revaluation reserves as per Balance Sheet	-	-	-	-	-	2,197
16	Earning per equity share: (# Not annualised except for the year ended March 31, 2021.)						
	Basic	0.43	2.99	0.32	3.42	0.49	8.43
	Diluted	0.43	2.99	0.32	3.42	0.49	8.43

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 November 13, 2021.	
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). 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 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	The figures for the quarter ended March 31, 2021 are the balancing figures between audited figures in respect of full financial year ended March 31, 2021 and the published year to date figures up to third quarter ended Decemeber 31, 2020 which were subject to limited review.	
6	As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under previous GAAP and Ind AS for Half year ended 30.09.2021 is as under:	
	Description	Half Year Ended 30th Sept 2021
	Net Profit as per pervious Indian GAAP after Tax	389.08
	Ind AS Adjustments	-
	Net Profit after Tax as per Ind AS	389.08
	Other Comprehensive Income	-
	Total Income Under Ind AS	389.08
7	Previous period/year figures have been re-grouped/re-classified wherever necessary.	

For Univastu India Limited

Manging Director

Univastu India Ltd
Consolidated Unaudited Balance Sheet as at 30th September, 2021

Particulars		As at 30th Sept 2021	As at 31 March 2021
(I)	ASSETS:		
(A)	Non Current Assets		
(a)	Property, Plant and Equipment	952.81	994.37
(b)	Capital Work-In-Progress		-
(c)	Intangible Assets	0.00	0.00
(d)	Financial Assets:		-
(i)	Investments	7.33	7.33
(ii)	Other Financial Assets	716.57	660.17
(e)	Deferred Tax Assets (Net)		-
(f)	Other Non Current Assets	224.54	282.84
	Total Non Current Assets	1,901.25	1,944.72
(B)	Current Assets		
(a)	Inventories		
(b)	Contract Assets	2,973.61	2,903.40
(c)	Financial Assets:		-
(i)	Investments		-
(ii)	Trade Receivables	6,971.85	6,613.04
(iii)	Cash and Cash Equivalents	397.85	374.98
(iv)	Other financial asset	198.36	176.14
(d)	Other Current Assets	64.02	71.22
(e)	Current Tax Assets	119.36	64.17
	Total Current Assets	10,725.05	10,202.95
	TOTAL ASSETS	12,626.29	12,148.67
(II)	EQUITY AND LIABILITIES:		
(A)	EQUITY		
(a)	Equity Share Capital	1,136.46	1,136.46
(b)	Other Equity	2,596.60	2,197.48
	Total Equity	3,733.06	3,333.94
(c)	Non Controlling Interest	0.47	10.51
	Total Equity	3,733.53	3,344.45
(III)	LIABILITIES		
(A)	Non Current Liabilities		
(a)	Financial Liabilities:		
(i)	Borrowings	980.44	1,121.74
(ii)	Other Financial Liabilities	1,430.95	1,403.84
(b)	Provisions		-
(c)	Deferred Tax Liabilites	35.02	31.70
(d)	Other Non Current Liabilities		-
	Total Non Current Liabilities	2,446.42	2,557.29
(B)	Current Liabilities		
(a)	Financial Liabilities:		
(i)	Borrowings	2,712.67	2,848.35
(ii)	Trade Payables	2,606.75	2,537.17
(iii)	Other Financial Liabilities		-
(b)	Other Current Liabilities	955.73	713.44
(c)	Provisions	171.20	146.97
	Total Current Liabilities	6,446.35	6,245.92
	TOTAL EQUITY AND LIABILITIES	12,626.29	12,148.67

For Univastu India Limited

Managing Director

Univastu India Ltd
Consolidated Cash Flow Statement for the period ended 30th Sept,2021

Particulars	Half Year Ended	Year Ended
	30.09.2021	31.03.2021
A. Cash flows from operating activities		
Net profit before tax	519.87	1,313.27
<u>Adjustments for:</u>		
Depreciation	50.31	216.80
Finance cost	245.35	536.88
Operating profit before working capital changes	815.53	2,066.95
<u>Adjustments for:</u>		
Sundry debtors and other receivables	(358.81)	(5,316.86)
Inventories	(70.21)	1,519.71
Other Current Financial and Current Assets	(70.21)	291.85
Other Non Current Financial and Non Current Assets	1.90	633.87
Trade Creditors	69.58	218.54
Other Current Liabilities and Provisions	266.53	652.90
Other Non Current Liabilities and Provisions	27.11	(197.55)
Cash generated from operations	681.42	(130.59)
Income taxes paid (net of refunds, if any)	(127.48)	(349.75)
Net cash from operating activities	553.95	(480.34)
B. Cash flows from investing activities		
Purchase of fixed assets and CWIP	(8.75)	(6.76)
(Purchase)/Sales of Investment		-
Net cash used for investing activities	(8.75)	(6.76)
C. Cash flows from financing activities		
Proceeds/(Repayment) of Long Term Borrowings	(141.30)	703.09
Proceeds/(Repayment) of Short Term Borrowings	(135.68)	34.46
IPO Expenses	-	-
Finance Cost	(245.35)	(536.88)
Net cash from financing activities	(522.33)	200.66
Net increase in cash and cash equivalents (A + B + C)	22.87	(286.45)
Cash and cash equivalents at beginning of period	374.98	661.43
Cash and cash equivalents at end of period	397.85	374.98

For Univastu India Limited

Managing Director



P. V. PAGE & CO.

CHARTERED ACCOUNTANTS

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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 September, 2021 ('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.



P. V. PAGE & CO.
CHARTERED ACCOUNTANTS

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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



Mr. Prakash V. Page
(Partner)
Membership no.:030560
Place: Mumbai
Date: 13th September,2021
UDIN : 21030560AAAADV9143

Univastu India Ltd

Unaudited Standalone Financial Results for Quarter ended and half year ended September 30, 2021

(RS in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	753.87	2,085.66	822.50	2,839.53	1,473.78	5,111.72
2	Changes in WIP	297.87	(244.13)		53.74		
3	Other income	10.68	4.28	14.63	14.96	26.44	38.34
4	Total Revenue (1+2+3)	1,062.42	1,845.81	837.13	2,908.23	1,500.23	5,150.06
5	Expenses						
	(a) Cost of raw materials, components consumed	381.64	387.01	340.72	768.65	601.79	1,112.04
	(b) Construction Expenses	271.42	709.23	175.03	980.66	330.92	1,266.93
	(c) Employee benefit expense	98.78	98.50	71.67	197.28	122.64	329.43
	(d) Finance cost	146.09	98.40	139.99	244.49	253.59	534.98
	(e) Depreciation and amortization expense	24.60	24.43	26.84	49.04	54.53	214.25
	(f) Other expenses	76.49	72.92	40.42	149.40	74.70	396.89
	Total Expenses (a) to (e)	999.02	1,390.49	794.67	2,389.51	1,438.16	3,854.52
6	Profit/(Loss) before tax (4-5)	63.40	455.32	42.46	518.72	62.07	1,295.55
7	Tax expense						
	(a) Current Tax	14.34	112.94	7.26	127.29	9.18	344.04
	(b) Deferred tax	1.16	2.15	2.93	3.32	5.62	2.13
	Total Tax Expenses	15.51	115.09	10.19	130.60	14.80	346.17
8	Net Profit/(Loss) after tax (6-7)	47.89	340.23	32.27	388.12	47.26	949.38
9	Other Comprehensive Income (OCI)						
	- Items that will not be reclassified to Profit and Loss		-	-		-	-
	- Items that will be reclassified to Profit and Loss		-	-		-	-
10	Total Comprehensive Income for the period (8+9)	47.89	340.23	32.27	388.12	47.26	949.38

11	Paid - up equity share capital (Face Value of Rs 10/- each)	113.65	113.65	113.65	113.65	113.65	113.65
12	Other Equity excluding revaluation reserves as per Balance Sheet		-	-		-	2,165
13	Earning per equity share: (# Not annualised except for the year ended March 31, 2021.)						
	Basic	0.42	2.99	0.28	3.42	0.42	8.35
	Diluted	0.42	2.99	0.28	3.42	0.42	8.35

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 13, 2021.
3	<p>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).</p> <p>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.</p>
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	As required by paragraph 32 of Ind AS 101, net profit reconciliation between the figures reported under previous GAAP and Ind AS for Half year ended 30.09.2021 is as under:		
	Description		Half Year Ended 30th Sept 2021
	Net Profit as per pervious Indian GAAP after Tax		388.12
	Ind AS Adjustments		-
	Net Profit after Tax as per Ind AS		388.12
	Other Comprehensive Income		-
	Total Income Under Ind AS		388.12
6	Previous period/year figures have been re-grouped/re-classified wherever necessary.		

For, Univastu India Ltd

Managing Director

Univastu India Ltd
Standalone unaudited Balance Sheet as at 30th September, 2021

Particulars		As at 30 Sept 2021	As at 31 March 2021
(I)	ASSETS:		
(A)	Non Current Assets		
(a)	Property, Plant and Equipment	934.44	974.72
(b)	Capital Work-In-Progress	-	-
(c)	Intangible Assets	0.00	0.00
(d)	Financial Assets:		
(i)	Investments	8.09	8.09
(ii)	Other Financial Assets	703.92	648.02
(e)	Deferred Tax Assets (Net)	-	-
(f)	Other Non Current Assets	224.54	282.84
	Total Non Current Assets	1,870.98	1,913.68
(B)	Current Assets		
(a)	Inventories		
(b)	Contract Assets	2,941.73	2,887.99
(c)	Financial Assets:		
(i)	Investments		-
(ii)	Trade Receivables	6,946.30	6,582.32
(iii)	Cash and Cash Equivalents	397.18	374.31
(iv)	Other financial asset	198.36	176.14
(d)	Other Current Assets	42.62	49.82
(e)	Current Tax Assets	119.36	64.17
	Total Current Assets	10,645.54	10,134.76
	TOTAL ASSETS	12,516.53	12,048.43
(II)	EQUITY AND LIABILITIES:		
(A)	EQUITY		
(a)	Equity Share Capital	1,136.46	1,136.46
(b)	Other Equity	2,553.07	2,164.95
	Total Equity	3,689.53	3,301.41
(III)	LIABILITIES		
(A)	Non Current Liabilities		
(a)	Financial Liabilities:		
(i)	Borrowings	926.34	1,066.76
(ii)	Other Financial Liabilities	1,430.95	1,403.84
(b)	Provisions		-
(c)	Deferred Tax Liabilities	34.45	31.13
(d)	Other Non Current Liabilities		-
	Total Non Current Liabilities	2,391.74	2,501.74
(B)	Current Liabilities		
(a)	Financial Liabilities:		
(i)	Borrowings	2,712.67	2,848.35
(ii)	Trade Payables	2,650.91	2,593.66
(iii)	Other Financial Liabilities		-
(b)	Other Current Liabilities	932.58	682.54
(c)	Provisions	139.10	120.72
	Total Current Liabilities	6,435.25	6,245.28
	TOTAL EQUITY AND LIABILITIES	12,516.53	12,048.43

For Univastu India Ltd

Managing Director

Univastu India Ltd

Standalone Cash Flow Statement for the period ended 30th September, 2021

Particulars	Half Year Ended	Year Ended
	30.09.2021	31.03.2021
A. Cash flows from operating activities		
Net profit before tax	518.72	1,295.55
<u>Adjustments for:</u>		
Depreciation	49.04	214.25
Finance cost	244.49	534.98
Operating profit before working capital changes	812.24	2,044.77
<u>Adjustments for:</u>		
Sundry debtors and other receivables	(363.97)	(5,317.26)
Inventories	(53.74)	1,475.71
Other Current Financial and Current Assets	(70.21)	312.85
Other Non Current Financial and Non Current Assets	2.41	6,36,45,243.00
Trade Creditors	57.25	278.14
Other Current Liabilities and Provisions	268.41	632.24
Other Non Current Liabilities and Provisions	27.11	(197.55)
Cash generated from operations	679.49	(134.64)
Income taxes paid (net of refunds, if any)	(127.29)	(344.04)
Net cash from operating activities	552.20	(478.67)
B. Cash flows from investing activities		
Purchase of fixed assets and CWIP	(8.75)	(6.76)
Net cash used for investing activities	(8.75)	(6.76)
C. Cash flows from financing activities		
Proceeds/(Repayment) of Long Term Borrowings	(140.42)	700.36
Proceeds/(Repayment) of Short Term Borrowings	(135.68)	34.46
IPO Expenses		-
Finance Cost	(244.49)	(534.98)
Net cash from financing activities	(520.59)	199.84
Net increase in cash and cash equivalents (A + B + C)	22.86	(285.60)
Cash and cash equivalents at beginning of period	374.31	659.91
Cash and cash equivalents at end of period	397.18	374.31

For Univastu India Limited

Managing Director