



Date: 27.05.2026.

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,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that at the Meeting of Board of Directors of the Company held today i.e. Wednesday, 27<sup>th</sup> May, 2026 at the registered office of the Company, the Board of Directors have inter alia, considered & approved following matters;

1. Considered, approved and taken on records Audited Financial Results (Standalone and Consolidated) along with the Statement of Assets & Liabilities, Cash Flow Statement and Audit Report of Auditors for the fourth Quarter and year ended on 31<sup>st</sup> March, 2026.
2. Appointment of M/s SRA & Co., Chartered Accountants, Pune as the Internal Auditors of the Company for the Financial Year 2026-27.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith:

- a. Audited Financial Results (Standalone and Consolidated) along with the Statement of Assets & Liabilities, Cash Flow Statement, for the fourth quarter and year ended on 31<sup>st</sup> March, 2026;
- b. Audit Report of M/s. D R B S V & Associates., Chartered Accountants, the Statutory Auditors;

In Compliance with the provisions of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. D R B S V & Associates, Chartered Accountants, Pune, Statutory Auditors of the Company have issued audit report with unmodified opinion on Annual Audited Financial Results (Standalone & Consolidated) for the financial year ended 31<sup>st</sup> March, 2026.

The meeting of Board of Directors commenced at 4 :00 P.M. and concluded at 9.00 PM

You are requested to kindly take the same on records.

Thanking you,

Yours faithfully,

**FOR, UNIVASTU INDIA LIMITED**

**SAKSHI TIWARI**  
**Company Secretary & Compliance Officer**  
**Membership No-ACS: 67056**

**Independent Auditor's Report on the audit of the Standalone Annual Financial Results**

**To the Board of Directors of  
Univastu India Limited**

**Opinion**

We have audited the accompanying Standalone Annual Financial Results of **Univastu India Limited** (the "Company"), for the quarter and year ended March 31, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Annual Financial Results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed and other accounting principles generally accepted in India of the net profit and other comprehensive income, and other financial information of the Company for the quarter and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Annual Financial Results for the quarter and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone annual financial results.



### **Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results.**

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the Company's financial reporting process.

The Standalone annual financial results are the responsibility of the Company's Board of Directors, and has been approved by it for the issuance.

### **Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone Annual Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Annual Financial Results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Management and Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Annual Financial Results, including the disclosures, and whether the Standalone Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.



- Obtain sufficient appropriate audit evidence regarding the Standalone Annual Financial Results of the Company and to express an opinion on the Standalone Annual Financial Results.

Materiality is the magnitude of misstatements in the Standalone Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

- a) The standalone annual financial results of the Company for the quarter and year ended 31 March 2025 were audited by the predecessor auditor.

The predecessor auditor had expressed an unmodified opinion dated 27 May 2025.

- b) The standalone annual financial results include the results for the quarter ended 31<sup>st</sup> March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**For D R B S V & Associates**  
**Chartered Accountants**

Firm Registration No. 122260W



**CA. Shireesh N Agte**

(Partner)

Membership No.044641

UDIN: 26044641YZDBKK5605



Place: Pune

Date: 27-05-2026

Particulars	As at March 31, 2026	As at March 31, 2025
<b>I ASSETS</b>		
<b>(A) Non Current Assets</b>		
a Property, Plant and Equipment	801.71	720.21
b Capital work-in-progress	182.02	-
c Right of use assets	36.33	52.48
d Other Intangible assets	-	-
e Financial assets		
i Investments	1,010.68	523.89
ii Trade receivables	1,926.97	1,551.34
iii Other financial assets	770.92	544.10
f Non-current tax assets (net)	102.52	93.39
g Other non-current assets	237.61	199.95
	<b>5,068.76</b>	<b>3,685.36</b>
<b>(B) Current assets</b>		
a Financial assets		
i Trade Receivables	7,874.80	759.33
ii Cash and cash equivalents	1,640.06	66.16
iii Bank balances other than (ii) above	369.76	1,110.16
iv Others financial assets	748.45	916.58
b Other current assets	10,837.03	8,828.77
	<b>21,470.10</b>	<b>11,681.00</b>
<b>TOTAL ASSETS</b>	<b>26,538.86</b>	<b>15,366.36</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>(A) Equity</b>		
a Equity share capital	3,598.68	1,199.56
b Other equity	6,697.19	6,754.79
	<b>10,295.87</b>	<b>7,954.35</b>
<b>(B) Liabilities</b>		
<b>1 Non-current liabilities</b>		
a Financial liabilities		
i Borrowings	163.32	74.61
ii Lease liabilities	27.89	46.09
iii Trade payables		
a) Total outstanding dues of micro and small enterprises	-	-
b) Total outstanding dues of creditors other than micro and small enterprises	958.72	683.72
iv Other financial liabilities	348.61	647.11
b Provisions	50.48	17.17
c Deferred tax liabilities (net)	23.65	26.42
	<b>1,572.67</b>	<b>1,495.12</b>
<b>2 Current liabilities</b>		
a Financial liabilities		
i Borrowings	2,059.88	2,291.50
ii Lease liabilities	18.20	14.95
iii Trade payables		
a) Total outstanding dues of micro and small enterprises	19.84	23.12
b) Total outstanding dues of creditors other than micro and small enterprises	11,386.22	3,163.80
iv Other financial liabilities	63.60	180.18
b Other current liabilities	777.17	180.61
c Provisions	345.41	62.73
	<b>14,670.32</b>	<b>5,916.89</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>26,538.86</b>	<b>15,366.36</b>

See accompanying notes forming part of the financial statements

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KHANDAGALE

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**Pradeep Khandagale**  
(Managing Director)  
DIN: 01124220

**Univastu India Limited**  
**Standalone financial statements**  
**Statement of Profit and Loss for the year ended March 31, 2026**

₹ in Lakhs

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	For the year ended March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
1 Revenue from operations	10,723.46	4,663.83	3,058.32	22,517.30	9,705.26
2 Other income	121.33	57.93	184.89	404.28	595.29
3 Total income	<b>10,844.79</b>	<b>4,721.76</b>	<b>3,243.21</b>	<b>22,921.58</b>	<b>10,300.55</b>
4 Expenses					
(a) Cost of construction	8,820.69	3,390.70	2,285.11	17,807.73	7,347.71
(b) Employee benefits expense	208.97	193.78	92.58	675.08	444.49
(c) Finance cost	79.18	83.41	92.48	360.04	404.22
(d) Depreciation and amortisation expense	25.33	24.57	23.73	98.07	100.44
(e) Other expenses	335.36	253.74	376.83	904.96	723.07
Total expenses (a to e)	<b>9,469.53</b>	<b>3,946.20</b>	<b>2,870.73</b>	<b>19,845.88</b>	<b>9,019.93</b>
5 Profit before tax	<b>1,375.26</b>	<b>775.56</b>	<b>372.48</b>	<b>3,075.70</b>	<b>1,280.62</b>
6 Tax expense / (credit) (net)					
(a) Current tax	352.58	198.43	90.53	740.98	228.16
(b) Short / (Excess) tax for prior year/s	-	-	7.33	-	14.65
(c) Deferred tax expense / (benefit)	(0.99)	(4.30)	3.45	(3.78)	1.57
Total tax expense ((a) + (b) + (c) above)	<b>351.59</b>	<b>194.13</b>	<b>101.31</b>	<b>737.20</b>	<b>244.38</b>
7 Net Profit after tax (5-6)	<b>1,023.67</b>	<b>581.43</b>	<b>271.17</b>	<b>2,338.50</b>	<b>1,036.24</b>
8 Other Comprehensive Income (OCI)					
(i) Items that will not be reclassified to profit and loss					
a Remeasurement of defined benefit plan	(1.82)	5.86	(7.84)	4.04	(7.84)
b Income tax relating to items that will not be reclassified to profit and loss	0.46	(1.47)	1.97	(1.02)	1.97
Total other comprehensive income / (loss)	<b>(1.36)</b>	<b>4.39</b>	<b>(5.87)</b>	<b>3.02</b>	<b>(5.87)</b>
9 Total comprehensive income for the year	<b>1,022.31</b>	<b>585.82</b>	<b>265.30</b>	<b>2,341.52</b>	<b>1,030.37</b>
10 No of Paid up equity shares of Face value of ₹10 each	3,59,86,770	3,59,86,770	3,59,86,770	3,59,86,770	3,59,86,770
11 Earning per equity share:					
a Basic in ₹	2.84	1.62	0.75	6.50	2.88
b Diluted in ₹	2.84	1.62	0.75	6.50	2.88

\* EPS is not annualized for the quarter ended March 31, 2026, quarter ended December 31, 2025 and quarter March 31, 2025.

- 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 audited 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 May 27, 2026.
- The Company is predominantly engaged in the business of infrastructure construction contracting. Thus there are no separate reportable operating segments in accordance with Indian Accounting Standard (Ind As) 108- Operating Segments.

Place: Pune  
Date: 27th May 2026

**For Univastu India Ltd**  
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**Pradeep Khandagale**  
**(Managing Director)**  
**DIN: 01124220**

**Univastu India Limited**  
**Standalone financial statements**

**Statement of Profit and Loss for the year ended March 31, 2026**

- 4 Under the Corporate Insolvency Resolution Process of M/s. Opal Luxury Time Products Ltd. (Opal), the Hon. National Company Law Tribunal (NCLT) has ordered the acceptance of the resolution plan submitted by Univastu India Limited vide its Order No. I.A. 1136 of 2022 in C.P. No. 1332 of 2020 dated July 20, 2023. The said event has been duly disclosed to The Securities Exchange Board of India (SEBI) on July 21, 2023. The technical, physical, and legal handing over formalities of Opal are in process. The Company does have the financial arrangements to fulfil the payment obligation of ₹ 119.50 Lakh to the judicial authority as and when the formalities are completed and the matter is finalized.

The Company had submitted the application to ROC on September 4, 2023, for the appointment of a Director in Opal. In response, the form was approved on April 25, 2024, enabling the formation of the Board. Accordingly, the Board came into existence on May 8, 2024. The Company has communicated to ROC on April 25, 2024, that the appointment of Shri. Pradeep Khandagale is seen on the MCA portal w.e.f. 04.09.23. However, the ROC formalities shall be complied within the FY 2026-27 and onwards.

- 5 The Company had submitted its Resolution Plan for Setubandhan Infrastructure Limited, which was approved by the Committee of Creditors (CoC) with a voting share of 98.57%. The Company had also deposited ₹275 Lakhs towards performance security. However, the Resolution Plan was rejected by the Hon'ble NCLT, Court-V, Mumbai Bench, on March 24, 2025. Aggrieved by this rejection, the Company preferred an appeal before the Hon'ble NCLAT vide Appeal No. 612/2025.

On July 9, 2025, the Hon'ble NCLAT set aside the rejection order and directed the Adjudicating Authority to remit the Resolution Plan to the CoC for reconsideration in light of the queries earlier raised on 17.12.2024 and 19.12.2024. The CIRP period was also extended by 90 days for this purpose.

Pursuant to the directions of the Hon'ble NCLAT, the queries earlier raised by the Adjudicating Authority were duly clarified by the Resolution Professional. The Committee of Creditors considered these clarifications and approved the same. Accordingly, the final Resolution Plan has been submitted to the Hon'ble NCLT for its consideration and appropriate orders.

- 6 During the quarter ended March 31, 2025, the Company issued share warrants which were intended to be utilized for meeting the working capital requirements of the Company and acquisitions. Relevant approvals from shareholders under Section 62(1)(c) of the Companies Act, 2013 were obtained prior to the above allotments.

Share warrants: 6,83,000 warrants, each convertible into one equity share at ₹216, were issued to non-promoter investors. Twenty-five per cent of the issue price (₹54 per warrant; ₹368.82 lakh in aggregate) was received on allotment and is presented under "Money received against share warrants" in Other equity. The balance 75% (₹162 per warrant) is payable on exercise in one or more tranches within 18 months from the allotment date.

Adjustment on account of Bonus Issue:

Consequent to the allotment of Bonus Equity Shares in the ratio of 2:1 during the quarter ended December 31, 2025, and in accordance with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 / terms of the issue, the terms of the outstanding 6,83,000 share warrants have been retrospectively adjusted to maintain the economic value of the warrant holders.

Accordingly, each share warrant will now entitle the holder to receive 3 (Three) Equity Shares of face value of ₹10/- each (as against 1 Equity Share originally contemplated). There is no change in the aggregate amount receivable by the Company or the total upfront money received.

During the current quarter, the share warrants holders have not exercised an option to purchase equity shares.

- 7 The quarterly financial results for the quarter ended December 31, 2025 are unaudited and have undergone limited review by the statutory auditors. The annual financial statements for the years ended March 31, 2026, and March 31, 2025, have been audited.
- 8 **Increase in Authorised Share Capital and Allotment of Bonus Shares:**

During the quarter ended December 31, 2025, the Company increased its Authorised Share Capital from ₹ 2,000.00 Lakhs (divided into 2,00,00,000 Equity Shares of ₹ 10/- each) to ₹ 5,000.00 Lakhs (divided into 5,00,00,000 Equity Shares of ₹ 10/- each) to accommodate the issue of Bonus Shares.

Subsequently, the Company allotted 2,39,91,180 Equity Shares of ₹ 10/- each as fully paid-up Bonus Equity Shares to the eligible shareholders in the ratio of 2:1 (i.e., Two new Bonus Equity Share for every One existing Equity Share held). The Bonus Shares were issued by capitalizing a sum of ₹ 2,399.12 Lakhs from the Retained Earnings of the Company.

Consequent to the said allotment, the paid-up Equity Share Capital of the Company stands increased from ₹ 1,199.56 Lakhs to ₹ 3,598.68 Lakhs.

As required by Ind AS 33 - Earnings Per Share, the Earnings Per Share (EPS) for all the previous periods presented in these financial results have been restated to give effect to the bonus issue.

Accordingly, the number of equity shares for all periods presented has been adjusted retrospectively for the purpose of computing Earnings Per Share.

- 9 Previous period / year figures have been re-grouped / re-classified wherever necessary, to make them comparable with current period

Place: Pune  
Date: 27th May 2026

**For Univastu India Ltd**

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**Pradeep Khandagale**

**(Managing Director)**

**DIN: 01124220**

**Univastu India Limited**  
**Standalone financial statements**  
**Statement of Profit and Loss for the year ended March 31, 2026**

9 Additional disclosures as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Particulars	Quarter ended				For the year ended March 31, 2025
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	
	Audited	Unaudited	Audited	Audited	
1 Debt-equity ratio [Total debt excluding lease liability ÷ Equity]	0.22	0.31	0.30	0.22	0.30
2 Debt service coverage ratio [(Profit after tax + Finance cost + Depreciation) ÷ (Finance cost + Long term debt)]	4.65	3.95	2.32	5.34	3.22
3 Interest service coverage ratio [(Profit after tax + Finance cost + Depreciation) ÷ (Finance cost)]	14.25	8.27	4.19	7.77	3.81
4 Outstanding redeemable preference shares (quantity and value) (₹ in Lakh)	-	-	-	-	-
5 Outstanding debt excluding lease liabilities (quantity and value) (₹ in Lakh)	2,223.20	2,848.82	2,363.04	2,223.20	2,366.11
6 Capital redemption reserve (₹ in Lakh)	-	-	-	-	-
7 Debenture redemption reserve (₹ in Lakh)	-	-	-	-	-
8 Net worth [Equity share capital + Other equity] (₹ in Lakh)	10,295.87	9,273.54	7,957.37	10,295.87	7,954.35
9 Net profit after tax (₹ in Lakh)	1,023.67	581.43	271.18	2,338.50	1,036.24
10 Earnings per share	2.84	1.62	2.36	6.50	2.88
11 Current ratio [Current assets ÷ Current liabilities]	1.46	1.69	1.97	1.46	1.97
12 Long term debt to working capital [Non-current borrowings ÷ Working capital]	0.02	0.01	0.01	0.02	0.01
13 Bad debts to Account receivable ratio	-	-	-	-	-
14 Current liability ratio [Current liabilities ÷ Total liabilities]	0.55	0.46	0.38	0.55	0.39
15 Total debts to Total assets [(Non-current borrowings + Current borrowings) ÷ Total assets]	0.08	0.14	0.15	0.08	0.15
16 Debtors' turnover [Construction revenue ÷ Average trade receivables]	2.48	6.87	1.39	5.22	9.81
17 Inventory turnover	-	-	-	-	-
18 Operating margin percent [Profit before tax and other income ÷ Revenue from operations]	0.13	0.17	0.12	0.14	0.13
19 Net profit margin percent [Profit after tax ÷ Revenue from operations]	0.10	0.12	0.09	0.10	0.11

Place: Pune  
Date: 27th May 2026

**For Univastu India Ltd**  
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**PRADEEP KISAN**  
**KHANDAGALE**  
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**Pradeep Khandagale**  
**(Managing Director)**  
**DIN: 01124220**

**Univastu India Limited**  
**Standalone financial statements**  
**Cash Flow Statement for the year ended March 31, 2026**

₹ in Lakhs

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>A. Cash flow from operating activities</b>		
Profit / (Loss) before tax	3,075.70	1,280.62
Adjustments for:		
Depreciation and amortisation expense	98.07	100.44
(Profit) / Loss on lease termination	-	(1.01)
Finance costs	360.04	404.22
Interest income	(46.68)	(42.74)
Liabilities / provisions no longer required written back	(51.71)	(8.75)
Revaluation of defined benefits obligation	3.02	(5.87)
Provision for doubtful trade receivables	-	15.00
Operating profit / (loss) before working capital changes	3,438.44	1,741.91
<u>Changes in working capital:</u>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Current trade receivables	(7,115.47)	445.15
Non-current trade receivables	(375.63)	(685.80)
Short-term loans and advances	168.13	(523.48)
Other current financial assets	(444.73)	58.30
Other current assets	(2,006.48)	(1,249.48)
Other non-current assets	(37.65)	9.65
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Trade payables	8,494.19	555.75
Other current liabilities	482.27	47.71
Short-term provisions	0.55	(0.24)
Long-term provisions	33.31	(9.27)
Long-term borrowings	103.49	-
Other current financial liabilities	(110.92)	140.28
Other non-current financial liabilities	(298.50)	232.63
	<b>(1,107.44)</b>	<b>(978.80)</b>
Cash generated from operations	2,331.00	763.11
Net income tax (paid) / refunds	(466.95)	(178.34)
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>1,864.05</b>	<b>584.77</b>
<b>Cash flow from investing activities</b>		
Capital expenditure on fixed assets, including capital advances	(52.76)	(65.32)
Bank balances not considered as Cash and cash equivalents		
- Fixed deposits place / (matured)	958.32	(707.67)
Investments in		
- Subsidiaries	(12.75)	-
Share of profit from partnership firm	(474.04)	(390.45)
Interest received	44.88	36.43
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>463.65</b>	<b>(1,127.01)</b>

For Univastu India Ltd

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**Pradeep Khandagale**

**(Managing Director)**

**DIN: 01124220**

Place: Pune

Date: 27th May 2026

**Univastu India Limited**  
**Standalone financial statements**  
**Cash Flow Statement for the year ended March 31, 2026**

₹ in Lakhs

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>Cash flow from financing activities</b>		
Proceeds from short-term borrowings	507.46	1,139.27
Repayment of short-term borrowings	(533.92)	(1,283.65)
Proceeds from long-term borrowings	(126.68)	-
Repayment of long-term borrowings	(14.79)	22.21
Proceeds from issue of equity shares	-	1,731.76
Increase / (decrease) in current maturities of long term borrowings	(163.63)	(207.11)
Net increase / (decrease) in working capital borrowings	(47.25)	(398.02)
Finance costs	(360.04)	(404.22)
Right of use asset	-	24.60
Lease liability	(14.95)	(43.98)
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>(753.80)</b>	<b>580.86</b>
<b>Net Increase / (decrease) in cash and cash equivalents</b>	<b>1,573.90</b>	<b>38.62</b>
Cash and cash equivalents at the beginning of the year	66.16	27.54
<b>Cash and cash equivalents at the end of the year</b>	<b>1,640.06</b>	<b>66.16</b>

Place: Pune  
Date: 27th May 2026

**For Univastu India Ltd**

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**Pradeep Khandagale**  
**(Managing Director)**  
**DIN: 01124220**

**Independent Auditor's Report on the audit of the Consolidated Annual Financial Results**  
**To The Board of Directors of**  
**Univastu India Limited**

**Opinion**

We have audited the accompanying Statement of Consolidated Annual Financial Results of **Univastu India Limited** (the "Company") and its subsidiaries (the Company and its subsidiaries together referred to as the "Group") for the quarter and year ended March 31, 2026, being submitted by the holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results:

- i. include the results of the following entities;

Sr. No.	Name	Relationship
1	Univastu India Limited	Holding
2	Univastu Bootes Infra LLP	Subsidiary
3	Univastu Charitable Foundation	Subsidiary Company
4	Univastu HVAC India Pvt. Ltd.	Subsidiary Company
5	Univastu Nuos IOT Systems Pvt. Ltd.	Subsidiary Company
6	Unique Vastu Nirman Projects Pvt. Ltd.	Associate Company
7	Unicon Vastu Nirman India Pvt. Ltd.	Associate Company

- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.



### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Annual Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

### **Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results.**

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group including its associates in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Management and Board of Directors of the companies/Designated Partners of LLP included in the Group and the respective Management and Board of Directors of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company/LLP and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies/Designated Partners of LLP included in the Group and the respective Management and Board of Directors of its associates are responsible for assessing the ability of each company/LLP to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless

respective Board of Directors/designated partners either intends to liquidate the company/LLP or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies/Designated Partners of LLP included in the Group and the respective Management and Board of Directors of its associates are responsible for overseeing the financial reporting process of each company/LLP.

### **Auditor's Responsibilities for Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Consolidated Annual Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of those Consolidated Annual Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material

uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Annual Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence

- obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Annual Financial Results, including the disclosures, and whether the Consolidated Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Financial Information of the entities within the Group to express an opinion on the Consolidated Annual Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Annual Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Annual Financial Results.

We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Annual Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

The consolidated annual financial results of the Group for the quarter and year ended 31 March 25 were audited by the predecessor auditor.

The predecessor auditor had expressed an unmodified opinion dated 27 May 2025.

The consolidated annual financial results also include the Group's share of total net Profit/loss after tax of Rs. Nil for the year ended 31 March 2026, as considered in the consolidated annual financial results, in respect of two associates. This unaudited financial information have been furnished to us by the Board of Directors.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and associates is based solely on such financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial information are not material to the Group.

Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to the financial information certified by the Board of Directors.

The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**For D R B S V & Associates**  
**Chartered Accountants**  
Firm Registration No. 122260W



**CA. Shireesh N. Agte**  
(Partner)  
Membership No.044641  
UDIN: 26044641VQQPVJ7019



Place: Pune  
Date: 27-05-2026

**Univastu India Limited**  
**Consolidated financial statements**  
**Balance Sheet as at March 31, 2026**

₹ in lakhs

Particulars	As at March 31, 2026	As at March 31, 2025
<b>I ASSETS</b>		
<b>(A) Non Current Assets</b>		
a Property, Plant and Equipment	1,302.83	1,288.16
b Capital work-in-progress	182.02	-
c Right of use assets	36.33	52.48
d Financial assets		
i Investments	39.03	39.03
ii Trade receivables	2,591.03	2,085.22
iii Other financial assets	1,234.56	817.41
e Non-current tax assets (net)	105.46	93.62
f Other non-current assets	237.61	199.95
	<b>5,728.87</b>	<b>4,575.87</b>
<b>(B) Current assets</b>		
a Inventories	248.31	129.47
b Financial assets		
i Trade Receivables	8,062.62	722.77
ii Cash and cash equivalents	1,668.53	123.91
iii Bank balances other than (ii) above	396.09	1,145.83
Loans		
iv Others	773.27	981.60
c Current tax assets (net)	-	-
d Other current assets	16,150.14	11,085.38
	<b>27,298.96</b>	<b>14,188.96</b>
<b>TOTAL ASSETS</b>	<b>33,027.83</b>	<b>18,764.83</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>(A) Equity</b>		
a Equity share capital	3,598.68	1,199.56
b Other equity	6,739.83	6,798.14
Equity attributable to owners of Univastu India Limited	<b>10,338.51</b>	<b>7,997.70</b>
c Non-controlling interests	840.12	588.19
<b>(B) Liabilities</b>		
<b>1 Non-current liabilities</b>		
a Financial liabilities		
i Borrowings	503.73	482.73
ii Lease liabilities	27.89	46.09
iii Trade payables		
a) Total outstanding dues of micro and small enterprises	-	-
b) Total outstanding dues of creditors other than micro and small enterprises	960.70	683.70
iv Other financial liabilities	348.61	647.11
b Provisions	50.48	17.17
c Deferred tax liabilities (net)	34.92	33.67
	<b>1,926.33</b>	<b>1,910.47</b>
<b>2 Current liabilities</b>		
a Financial liabilities		
i Borrowings	2,806.85	2,979.68
ii Lease liabilities	18.20	14.95
iii Trade payables		
a) Total outstanding dues of micro and small enterprises	19.84	23.97
b) Total outstanding dues of creditors other than micro and small enterprises	15,179.89	4,284.13
iv Other financial liabilities	63.18	63.18
b Other current liabilities	1,313.30	449.11
c Provisions	521.61	453.45
	<b>19,922.87</b>	<b>8,268.47</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>33,027.83</b>	<b>18,764.83</b>

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**Pradeep Khandagale**  
(Managing Director)  
DIN: 01124220

**Univastu India Limited**  
**Consolidated financial statements**  
**Financial results for the year ended March 31, 2026**

₹ in lakhs

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	For the year ended March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
1 Revenue from operations	10,944.39	5,615.99	3,990.94	24,334.86	17,117.76
2 Other income	112.71	7.49	49.30	168.63	85.70
3 Total income (1 + 2)	<b>11,057.10</b>	<b>5,623.48</b>	<b>4,040.24</b>	<b>24,503.49</b>	<b>17,203.46</b>
4 Expenses					
(a) Cost of construction	8,625.61	3,954.34	2,676.74	17,963.09	12,150.98
(b) Employee benefits expense	315.54	292.54	236.50	1,025.54	982.81
(c) Finance cost	63.25	121.20	102.27	399.55	427.76
(d) Depreciation and amortisation expense	43.22	42.85	41.45	170.42	137.76
(e) Other expenses	589.93	358.08	302.23	1,353.52	1,155.22
Total expenses (a to e)	<b>9,637.55</b>	<b>4,769.01</b>	<b>3,359.19</b>	<b>20,912.12</b>	<b>14,854.53</b>
5 Profit before tax	<b>1,419.55</b>	<b>854.47</b>	<b>681.05</b>	<b>3,591.37</b>	<b>2,348.93</b>
6 Tax expense / (credit) (net)					
(a) Current tax	386.33	254.34	248.67	1,022.24	777.51
(b) Short / (Excess) tax provision for prior years	-	-	7.33	-	13.75
(c) Deferred tax	0.08	(3.30)	3.59	0.25	5.91
Total tax expense	<b>386.41</b>	<b>251.04</b>	<b>259.59</b>	<b>1,022.49</b>	<b>797.17</b>
7 Net Profit after tax (5-6)	<b>1,033.14</b>	<b>603.43</b>	<b>421.46</b>	<b>2,568.88</b>	<b>1,551.76</b>
8 Other Comprehensive Income (OCI)					
(i) Items that will not be reclassified to profit and loss					
a Remeasurement of defined benefit plan	(1.82)	5.86	(7.84)	4.04	(7.84)
b Income tax relating to items that will not be reclassified to profit and loss	0.46	(1.47)	1.97	(1.02)	1.97
Total other comprehensive income / (loss)	<b>(1.36)</b>	<b>4.39</b>	<b>(5.87)</b>	<b>3.02</b>	<b>(5.87)</b>
9 Total comprehensive income for the year	<b>1,031.78</b>	<b>607.82</b>	<b>415.59</b>	<b>2,571.90</b>	<b>1,545.89</b>
10 Profit for the year / period attributable to :					
Owners of the Group	1,023.52	551.49	280.54	2,330.86	1,047.34
Non-Controlling Interest	9.62	51.94	140.92	238.02	504.42
11 Other comprehensive income for the period attributable to					
Owner of the Group	(1.36)	4.39	(5.87)	3.02	(5.87)
Non-Controlling Interest	-	-	-	-	-
12 Total comprehensive income for the period attributable to					
Owner of the Group	1,022.16	555.88	274.67	2,333.88	1,041.47
Non-Controlling Interest	9.62	51.94	140.92	238.02	504.42
13 No of Paid up equity shares of Face value of ₹10 each	3,59,86,770	3,59,86,770	3,59,86,770	3,59,86,770	3,59,86,770
14 Other equity excluding revaluation reserves as per Balance	-	-	-	-	-
15 Earning per equity share					
a Basic in ₹	2.84	1.53	0.78	6.48	2.91
b Diluted in ₹	2.84	1.53	0.78	6.48	2.91

Notes:

\* EPS is not annualized for the quarter ended March 31, 2026, quarter ended December 31, 2025 and quarter March 31, 2025.

- 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.
- The audited 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 May 27, 2026.
- 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.

For Univastu India Ltd

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**Pradeep Khandagale**  
**(Managing Director)**  
DIN: 01124220

Place: Pune  
Date: 27th May 2026

**Univastu India Limited**  
**Consolidated financial statements**  
**Financial results for the year ended March 31, 2026**

- 4 Under the Corporate Insolvency Resolution Process of M/s. Opal Luxury Time Products Ltd. (Opal), the Hon. National Company Law Tribunal (NCLT) has ordered the acceptance of the resolution plan submitted by Univastu India Limited vide its Order No. I.A. 1136 of 2022 in C.P. No. 1332 of 2020 dated July 20, 2023. The said event has been duly disclosed to The Securities Exchange Board of India (SEBI) on July 21, 2023. The technical, physical, and legal handing over formalities of Opal are in process. The Company does have the financial arrangements to fulfil the payment obligation of ₹ 119.50 Lakh to the judicial authority as and when the formalities are completed and the matter is finalized.

The Company had submitted the application to ROC on September 4, 2023, for the appointment of a Director in Opal. In response, the form was approved on April 25, 2024, enabling the formation of the Board. Accordingly, the Board came into existence on May 8, 2024. The Company has communicated to ROC on April 25, 2024, that the appointment of Shri. Pradeep Khandagale is seen on the MCA portal w.e.f. 04.09.23. However, the ROC formalities shall be complied with in FY 2026-27 and onwards.

- 5 The Company had submitted its Resolution Plan for Setubandhan Infrastructure Limited, which was approved by the Committee of Creditors (CoC) with a voting share of 98.57%. The Company had also deposited ₹275 Lakhs towards performance security. However, the Resolution Plan was rejected by the Hon'ble NCLT, Court-V, Mumbai Bench, on March 24, 2025. Aggrieved by this rejection, the Company preferred an appeal before the Hon'ble NCLAT vide Appeal No. 612/2025.

On July 9, 2025, the Hon'ble NCLAT set aside the rejection order and directed the Adjudicating Authority to remit the Resolution Plan to the CoC for reconsideration in light of the queries earlier raised on 17.12.2024 and 19.12.2024. The CIRP period was also extended by 90 days for this purpose.

Pursuant to the directions of the Hon'ble NCLAT, the queries earlier raised by the Adjudicating Authority were duly clarified by the Resolution Professional. The Committee of Creditors considered these clarifications and approved the same. Accordingly, the final Resolution Plan has been submitted to the Hon'ble NCLT for its consideration and appropriate orders.

- 6 During the quarter ended March 31, 2025, the Company issued share warrants which were intended to be utilized for meeting the working capital requirements of the Company and acquisitions. Relevant approvals from shareholders under Section 62(1)(c) of the Companies Act, 2013 were obtained prior to the above allotments.

Share warrants: 6,83,000 warrants, each convertible into one equity share at ₹216, were issued to non-promoter investors. Twenty-five per cent of the issue price (₹54 per warrant; ₹368.82 lakh in aggregate) was received on allotment and is presented under "Money received against share warrants" in Other equity. The balance 75% (₹162 per warrant) is payable on exercise in one or more tranches within 18 months from the allotment date.

Adjustment on account of Bonus Issue:

Consequent to the allotment of Bonus Equity Shares in the ratio of 2:1 during the quarter ended December 31, 2025, and in accordance with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 / terms of the issue, the terms of the outstanding 6,83,000 share warrants have been retrospectively adjusted to maintain the economic value of the warrant holders.

Accordingly, each share warrant will now entitle the holder to receive 3 (Three) Equity Shares of face value of ₹10/- each (as against 1 Equity Share originally contemplated). There is no change in the aggregate amount receivable by the Company or the total upfront money received.

During the current quarter, the share warrants holders have not exercised an option to purchase equity shares.

- 7 **Increase in Authorised Share Capital and Allotment of Bonus Shares:**

During the quarter ended December 31, 2025, the Company increased its Authorised Share Capital from ₹ 2,000.00 Lakhs (divided into 2,00,00,000 Equity Shares of ₹ 10/- each) to ₹ 5,000.00 Lakhs (divided into 5,00,00,000 Equity Shares of ₹ 10/- each) to accommodate the issue of Bonus Shares.

Subsequently, the Company allotted 2,39,91,180 Equity Shares of ₹ 10/- each as fully paid-up Bonus Equity Shares to the eligible shareholders in the ratio of 2:1 (i.e., Two new Bonus Equity Share for every One existing Equity Share held). The Bonus Shares were issued by capitalizing a sum of ₹ 2,399.12 Lakhs from the Retained Earnings of the Company.

Consequent to the said allotment, the paid-up Equity Share Capital of the Company stands increased from ₹ 1,199.56 Lakhs to ₹ 3,598.68 Lakhs.

As required by Ind AS 33 - Earnings Per Share, the Earnings Per Share (EPS) for all the previous periods presented in these financial results have been restated to give effect to the bonus issue.

Accordingly, the number of equity shares for all periods presented has been adjusted retrospectively for the purpose of computing Earnings Per Share.

- 8 Previous period / year figures have been re-grouped / re-classified wherever necessary, to make them comparable with current

Place: Pune  
Date: 27th May 2026

**For Univastu India Ltd**  
PRADEEP  
KISAN  
KHANDAGALE  
Pradeep Khandagale  
(Managing Director)  
DIN: 01124220

**Univastu India Limited**  
**Consolidated financial statements**  
**Financial results for the year ended March 31, 2026**

9 Additional disclosures as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Particulars	Quarter ended			Year ended	For the year ended March 31, 2025
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	
	Audited	Unaudited	Audited	Audited	
1 Debt-equity ratio [Total debt excluding lease liability ÷ Equity]	0.32	0.43	0.43	0.32	0.43
2 Debt service coverage ratio [(Profit after tax + Finance cost + Depreciation) ÷ (Finance cost + Long term debt)]	2.01	1.35	0.97	3.47	2.33
3 Interest service coverage ratio [(Profit after tax + Finance cost + Depreciation) ÷ (Finance cost)]	18.02	6.33	5.53	7.86	4.95
4 Outstanding redeemable preference shares (quantity and value) (₹ in Lakh)	-	-	-	-	-
5 Outstanding debt excluding lease liabilities (quantity and value) (₹ in Lakh)	3,310.58	3,970.52	3,459.34	3,310.58	3,310.58
6 Capital redemption reserve (₹ in Lakh)	-	-	-	-	-
7 Debenture redemption reserve (₹ in Lakh)	-	-	-	-	-
8 Net worth [Equity share capital + Other equity]	10,338.51	9,316.39	8,000.72	10,338.51	7,997.70
9 Net profit after tax (₹ in Lakh)	1,033.14	603.34	421.39	2,568.88	1,551.76
10 Earnings per share	2.84	1.53	0.78	6.48	2.91
11 Current ratio [Current assets ÷ Current liabilities]	1.37	1.53	1.73	1.37	1.72
12 Long term debt to working capital [Non-current borrowings ÷ Working capital]	0.07	0.06	0.08	0.07	0.08
13 Bad debts to Account receivable ratio	-	-	-	-	-
14 Current liability ratio [Current liabilities ÷ Total liabilities]	0.91	0.52	0.44	0.91	0.81
15 Total debts to Total assets [(Non-current borrowings + Current borrowings) ÷ Total assets]	0.10	0.15	0.18	0.10	0.18
16 Debtors' turnover [Construction revenue ÷ Average trade receivables]	2.49	9.88	1.52	5.54	17.05
17 Inventory turnover	-	-	-	-	-
18 Operating margin percent [Profit before tax and other income ÷ Revenue from operations]	0.13	0.15	0.17	0.15	0.14
19 Net profit margin percent [Profit after tax ÷ Revenue from operations]	0.09	0.11	0.11	0.11	0.09

Place: Pune  
Date: 27th May 2026

For Univastu India Ltd

PRADEEP KISAN  
Signature of PRADEEP KISAN  
KHANDAGALE  
BY KHANDAGALE  
Pradeep Khandagale  
(Managing Director)  
DIN: 01124220

**Univastu India Limited**  
**Consolidated financial statements**  
**Cash Flow Statement for the year ended March 31, 2026**

₹ in lakhs

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>A. Cash flow from operating activities</b>		
Profit / (Loss) before tax	3,591.37	2,348.93
Adjustments for:		
Depreciation and amortisation expense	170.42	137.76
(Profit) / Loss on lease termination	-	(1.01)
Finance costs	399.13	427.05
Interest income	(62.09)	(48.70)
Liabilities / provisions no longer required written back	(51.71)	(8.75)
Revaluation of defined benefits obligation	3.02	(5.87)
Provision for doubtful trade receivables	-	15.00
Bad trade and other receivables written off	-	(14.99)
Operating profit / (loss) before working capital changes	<b>4,050.14</b>	<b>2,849.42</b>
<u>Changes in working capital:</u>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Inventories	(118.84)	(31.77)
Current trade receivables	(7,050.81)	421.84
Non-current trade receivables	(505.81)	(925.64)
Short-term loans and advances	168.13	(523.48)
Other current financial assets	(404.54)	17.34
Other non-current financial assets	-	(160.61)
Other current assets	(5,104.74)	(3,073.66)
Other non-current assets	(230.03)	(350.18)
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Trade payables	10,882.88	1,351.16
Other current liabilities	749.91	34.20
Short-term provisions	0.55	(0.24)
Short-term provisions	3.60	-
Long-term provisions	33.31	(9.27)
Long-term borrowings	103.49	-
Other current financial liabilities	(114.55)	140.28
Other non-current financial liabilities	(298.50)	232.63
	<b>(1,885.95)</b>	<b>(2,877.40)</b>
Cash generated from operations	<b>2,164.19</b>	<b>(27.98)</b>
Net income tax (paid) / refunds	(965.46)	(537.99)
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>1,198.73</b>	<b>(565.97)</b>
<b>Cash flow from investing activities</b>		
Capital expenditure on fixed assets, including capital advances	(58.29)	(605.16)
Bank balances not considered as Cash and cash equivalents		
- Fixed deposits placed	1,086.29	(732.71)
Investments in		
- Subsidiaries	(12.75)	-
Share of profit from partnership firm	(474.04)	(390.45)
Interest received	60.52	35.77
Impairment of investments	-	-
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>601.73</b>	<b>(1,692.55)</b>

Place: Pune  
Date: 27th May 2026

For Univastu India Ltd

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**Pradeep Khandagale**  
**(Managing Director)**  
DIN: 01124220

**Univastu India Limited**  
**Consolidated financial statements**  
**Cash Flow Statement for the year ended March 31, 2026**

₹ in lakhs

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
<b>Cash flow from financing activities</b>		
Allocation of profits to Partners' current capital	482.61	279.70
Proceeds from short-term borrowings	958.64	3,612.40
Repayment of short-term borrowings	(1,028.98)	(3,170.30)
Proceeds from long-term borrowings	(126.68)	424.20
Repayment of long-term borrowings	(41.79)	(55.45)
Proceeds from issue of equity shares	25.00	1,731.76
Increase / (decrease) in current maturities of long term borrowings	(163.63)	(207.11)
Net increase / (decrease) in working capital borrowings	53.07	(398.06)
Finance costs	(399.13)	(427.05)
Right of use asset	-	24.60
Lease liability	(14.95)	(43.98)
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>(255.84)</b>	<b>1,770.71</b>
<b>Net Increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>1,544.62</b>	<b>(487.81)</b>
Cash and cash equivalents at the beginning of the year	123.91	611.72
<b>Cash and cash equivalents at the end of the year</b>	<b>1,668.53</b>	<b>123.91</b>

Place: Pune  
Date: 27th May 2026

**For Univastu India Ltd**

PRADEEP KISAN Digitally signed by PRADEEP  
KISAN KHANDAGALE  
KHANDAGALE Date: 2026.05.27 20:17:07  
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**Pradeep Khandagale**  
**(Managing Director)**  
DIN: 01124220

## **DECLARATION**

**(Pursuant to Regulation 33 (3) (d) of the Securities Exchange and Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015).**

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we do hereby declare that Audited Financial Results for the financial year ended 31<sup>st</sup> March, 2026 which have been approved by the Board of Directors of the Company at the meeting held on 27<sup>th</sup> May, 2026, the Statutory Auditors have expressed an unmodified opinion(s) in their Audit Report on the (Standalone & Consolidated) Financial Results for the year ended 31<sup>st</sup> March, 2026.

**For, UNIVASTU INDIA LIMITED**

\_\_\_\_\_  
**Sakshi Tiwari**  
**Company Secretary**  
**Membership No:-ACS :67056**

**Date: 27<sup>th</sup> May, 2026**  
**Place: Pune**