

**S .D .CHOPRA & ASSOCIATES  
CHARTERED ACCOUNTANTS**

512-B, MODI (HEMKUNT) TOWER, 98, NEHRU PLACE, NEW DELHI. Ph: 26425422, 26425622

**Limited Review Report**

To

The Board of Directors  
Universal Office Automation Limited

We have reviewed the accompanying statement of unaudited financial results of Universal Office Automation Limited for the Quarter and Twelve months ended 31<sup>st</sup> March, 2015, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards<sup>1</sup> and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For S.D.Chopra & Associates**  
Chartered Accountants



S.D.Chopra  
(Proprietor)  
Membership No.82537  
Place: New Delhi  
Date: 14<sup>th</sup> May, 2015

S.No.	PARTICULARS	YEAR TO DATE			YEAR ENDED
		Current 3 Months ended March 31, 2015 (Un-Audited)	Preceding 3 Months ended December 31, 2014 (Unaudited)	Corresponding 3 months ended March 31, 2014 (Audited)	
1	Income from operations (Net of excise duty)				
2	Other operating income				
3	Total income from operations (net)				
4	Expenses				
5	Cost of materials consumed				
6	Purchases of stock - in - trade				
7	Changes in inventories of finished goods, work in progress and stock - in - trade.				
8	Employees benefit expense				
9	Depreciation and amortisation expense				
10	Other expenses (Any item exceeding 10% of the total expenses relating to continuing operation) AGM Expenses	(0.04)		0.36	1.45
11	Other Expenses				
12	Total Expenses	0.05	4.84	8.33	5.16
13	Profit/(Loss) from operations before other income, finance cost & Exceptional Items (1-2)	0.01	8.69	17.86	6.80
14	Other Income	(0.01)	(4.84)	(8.69)	13.51
15	Profit/(Loss) from ordinary activities before finance cost and exceptional Items (3+4)	4.80	(7.78)	19.05	(13.51)
16	Finance costs	4.79	(2.65)	(16.47)	5.54
17	Profit/(Loss) from ordinary activities after finance costs but before exceptional Items (5+6)	4.33	(2.65)	(16.47)	0.31
18	Exceptional Items				5.23
19	Profit/(Loss) from ordinary activities before tax (+/-)	4.33	(2.65)	(16.47)	5.23
20	Tax expense				1.00
21	Profit/(Loss) from ordinary activities after tax (9-10)	4.33	(2.65)	(15.47)	4.23
22	Extraordinary item (net of tax expense Rs ___ Lakhs)				6.88
23	Net profit/(Loss) for the period (11-12)	1,465.27	1,465.27	1,465.27	1,465.27
24	Paid up equity share capital (Face value per share)	10,000	10,000	10,000	10,000
25	Reserve excluding Revaluation Reserves				
26	(a) Basic	0.03	(0.02)	(0.11)	0.03
27	(b) Diluted	0.03	(0.02)	(0.11)	0.03
28	Earnings Per Share (after extraordinary items) (of Rs -/- each (not annualised):				
29	(a) Basic	0.03	(0.02)	(0.11)	0.03
30	(b) Diluted	0.03	(0.02)	(0.11)	0.03

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PART - II

PARTICULARS OF SHAREHOLDING		3 Months ended (31/03/2015)	3 Months ended (31/03/2014)	3 Months ended (31/03/2015)	3 Months ended (31/03/2014)
Public Shareholding		5163513	5163513	5163513	5163513
Number of Shares		35.24%	35.24%	35.24%	35.24%
Promoter and Promoter group shareholding**		0.00	0.00	0.00	0.00
(a) Pledged / Encumbered		0.00	0.00	0.00	0.00
Number of Shares		0.00	0.00	0.00	0.00
Percentage of Shares (as a % of the Total shareholding of Promoter and Promoter's group)		0.00	0.00	0.00	0.00
Percentage of Shares (as a % of the Total Share Capital of the Company)		0.00	0.00	0.00	0.00
(b) Non-Encumbered		9489173	9489173	9489173	9489173
Number of Shares		100	100	100	100
Percentage of Shares (as a % of the Total shareholding of Promoter and Promoter's group)		64.76%	64.76%	64.76%	64.76%
Percentage of Shares (as a % of the Total Share Capital of the Company)		64.76%	64.76%	64.76%	64.76%

INVESTORS COMPLAINTS :

- Pending at the beginning of the quarter: NIL
  - Received during the quarter: NIL
  - Disposed during the quarter: NIL
  - Remaining unresolved at the end of quarter: NIL
2. After recommendation by the Audit Committee, these results have been approved and taken on record by the Board of Directors in their meetings held on 14th May, 2015. The results has been subjected to a Limited Review by the Statutory Auditors.
3. The Company with the consent of the Board of Directors has extended the Financial year 2014-15 ending March 31, 2015 of the Company by 3 months i.e. upto 30th June, 2015 in terms of second proviso to section 2(41) of the Companies Act, 2013 in compliance of the provisions of first proviso to Section 129(3) of the Companies Act, 2013 for the purpose of consolidation of accounts of the Holding Company under intimation to Stock Exchange i.e. BSE Limited.
4. Consequently to applicability of the Companies Act, 2013 with effect from April 1, 2014, the management reassessed the remaining useful life of the current assets based on internal and external technical evaluation. There is no change in useful life of assets and hence no impact on the profitability.
5. This statement is as per Clause 41 of the Listing Agreement.
6. Other income for the current quarter is net of interest accrued on margin money.
7. Segment wise reporting is not applicable.
8. In accordance with the provisions of Accounting Standard (AS-22) issued by the Institute of Chartered Accountants of India, provision for deferred tax assets has not been recognised and carried forward in view of absence of reasonable certainty about the sufficient future taxable income.

ASSETS AND LIABILITIES

PARTICULARS	12 MONTHS		YEAR ENDED
	March 31, 2015 (Un-Audited)	March 31, 2014 (Audited)	
<b>A. EQUITY AND LIABILITIES</b>			
1. Shareholders' fund			
a. Share capital	1465.27	1465.27	1465.27
b. Reserve & Surplus	(1770.53)	(1765.64)	(1765.64)
Sub-Total Shareholders' funds	(305.26)	(300.37)	(305.37)
2. Share application money pending allotment			
3. Minority interest			
4. Non-Current Liabilities			
a. Long-term borrowings			
b. Deferred tax liabilities (Net)			
c. Trade payables	200.81	200.81	200.53
d. Long term provisions	1.45	1.45	1.45
Sub-Total Non-Current Liabilities	202.26	202.26	201.98
5. Current liabilities			
a. Short term borrowings	313.89	313.89	313.89
b. Trade payables	0.20	0.20	1.82
c. Other current liabilities	56.46	56.46	56.38
d. Short term provisions			
Sub-Total Current Liabilities	370.55	370.55	372.09
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>267.55</b>	<b>267.55</b>	<b>275.70</b>
<b>B. ASSETS</b>			
1. Non-Current Assets			
a. Fixed Assets (incl CWP)	1.07	1.07	1.19
b. Goodwill on consolidation			
c. Non-current investments	1.15	1.15	1.15
d. Long-term loans and advances	31.29	31.29	21.11
e. Trade receivables	101.62	101.62	87.07
f. Other non-current assets	105.68	105.68	105.68
Sub-Total Non-Current assets	244.81	244.81	220.20
2. Current assets			
a. Current investments			
b. Inventories			
c. Trade receivables			
d. Cash and cash equivalents	11.36	11.36	30.38
e. Short term Loans and advances	11.38	11.38	10.57
f. Other current assets			
Sub-Total Current assets	22.74	22.74	14.55
<b>TOTAL ASSETS</b>	<b>267.55</b>	<b>267.55</b>	<b>265.20</b>



S.D. CHOPRA  
 Proprietor  
 Membership No : 82587  
 For and on behalf of  
 S.D. Chopra & Associates  
 Chartered Accountants

KUM. BHUSHAN RATTAN  
 Managing Director

Place : Noida  
 Date : 14th May, 2015