

UNIVERSAL OFFICE AUTOMATION LIMITED

CIN: L34300DL1991PLC044365

Registered Office: 806, Sidharth, 96, Nehru Place,

New Delhi – 110019, India; 011- 26444812

www.uniofficeautomation.com | UOALInvestors@hclgroup.in

3 September 2025

To,

BSE Limited
Phirojze Jeejeebhoy Towers
Dalal Street, Mumbai - 400 001

BSE Scrip Code : 523519
BSE Symbol : UNIOFFICE

Dear Sir/ Madam,

Sub: Disclosure under Regulation 34(1) and 42 of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), Book Closure & E-voting dates related 33rd Annual General Meeting of the Company.

Further to our letter dated 31 August 2025 on the captioned subject, we wish to inform to your office in respect of the following events in terms of Listing Regulations.

1. Notice and Annual Report of 33rd Annual General Meeting

The 33rd Annual General Meeting ("AGM") of Universal Office Automation Limited ("Company") will be held on Monday, 29 September, 2025 at 3:30 P.M, Indian Standard Time ("IST") through Video Conferencing/ Other Audio-Visual Means ("VC"/ "OAVM") to transact the business as set out in the Notice of the AGM.

Pursuant to Regulation 34(1) of the Listing Regulations, please find enclosed herewith Notice of 33rd AGM and Annual Report for the Financial year ended March 31, 2025 which is being sent through electronic mode to the Members of the Company. Notice of 33rd AGM and Annual Report 2024-25 are also available on website of the Company i.e. www.uniofficeautomation.com, and the same can be referred / downloaded by clicking on the links below:

S.No.	Type of Document	Link for downloading AGM Notice / Annual Report
1	AGM Notice	https://www.uniofficeautomation.com/images/2025/Notice-of-AGM-2025.pdf
2	Annual Report	https://www.uniofficeautomation.com/images/2025/Annual-Report-24-25.pdf

Pursuant to Regulation 36(1)(b) of the Listing Regulations, the Company has sent a letter providing a web-link of the Annual Report 2024-25 to those Members who have not registered their email addresses with the Company / Depositories.

2. Book Closure

Pursuant to Section 91 of the Companies Act, 2013 and Regulation 42 of Listing Regulation and the Rules framed thereunder, respectively. The Register of Members and the Share Transfer Books of the Company will remain closed from Saturday, 20 September, 2025 to Monday, 29 September, 2025 (both days inclusive) for the 33rd AGM.

3. E-voting

The remote e-voting period begins on Friday, 26 September 2025 at 9:00 A.M. and ends on Sunday, 28 September 2025 5:00 P.M. The remote e-voting module shall be disabled by National Securities Depositories Limited ("NSDL") for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Tuesday, 23 September 2025, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Tuesday, 23 September 2025.

You are requested to kindly take the above information on your record.

Thanking You,
For **Universal Office Automation Limited**

Jasbir Singh Marjara
Company Secretary & Compliance Officer

UNIVERSAL OFFICE AUTOMATION LIMITED

CIN- L34300DL1991PLC044365

Registered Office: 806, Siddharth, 96, Nehru Place, New Delhi-110019, Telephone: 011-26444812

Website: www.uniofficeautomation.com, Email: UOALInvestors@hclgroup.in

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 33rd ANNUAL GENERAL MEETING OF THE MEMBERS OF UNIVERSAL OFFICE AUTOMATION LIMITED ("COMPANY") WILL BE HELD ON MONDAY, 29 SEPTEMBER 2025 AT 3:30 P.M. (IST) THROUGH VIDEO CONFERENCING ("VC")/ OTHER AUDIO-VISUAL MEANS ("OAVM") TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

- 1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March 2025, together with the Reports of the Board of Directors and Auditors thereon and in this regard, pass the following resolution as an Ordinary Resolution:**

"RESOLVED THAT the Audited Financial Statements of the Company for the financial year ended 31st March 2025 including the audited Balance Sheet as of 31st March, 2025, the Statement of Profit and Loss for the year ended on that date and the Reports of the Board of Directors and Auditors thereon be and are hereby received, approved, and adopted."

- 2. To re-appoint Mr. Sashi Sekhar Mishra (DIN - 03072330), who retires by rotation and being eligible, offers himself for re-appointment and in this regard, pass the following resolution as an Ordinary Resolution:**

"RESOLVED THAT Mr. Sashi Sekhar Mishra (DIN - 03072330) Director retiring by rotation, in accordance with the Articles of Association of the Company and being eligible for re-appointment be and is hereby re-appointed as Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS:

- 3. Appointment of M/s Rana & Associates, Company Secretaries as the Secretarial Auditors of the Company.**

To consider, and if thought fit, to pass, the following Resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with provisions of Section 204 of the Companies Act, 2013 & Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and pursuant to the recommendation of the Audit Committee and Board of Directors, approval of the members be and is hereby accorded for the appointment of M/s Rana & Associates, Company Secretaries (Peer Review No. 5647/2024), as the Secretarial Auditor of the Company for a term of five consecutive years commencing from Financial Year 2025-26 till Financial Year 2029-30, on such terms and conditions, including remuneration as mentioned in the explanatory statement and as may be determined by the Audit Committee and/ or Board of Directors of the Company in such manner and to such extent as may be mutually agreed with the Secretarial Auditor.

RESOLVED FURTHER THAT the Board of Directors or Company Secretary of the Company be and are hereby severally authorized to take such steps and do all such acts, deeds, matters and things as may be considered necessary, proper and expedient to give effect to this resolution".

**By Order of the Board
For Universal Office Automation Limited**

**Jasbir Singh Marjara
Company Secretary & Compliance Officer
Membership No. ACS 41879**

**Date: 11 August 2025
Place: New Delhi**

Notes:

1. The Ministry of Corporate Affairs, Government of India (the "MCA") vide its General Circular Nos. 14/2020 dated April 08, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 02/2021 dated January 13, 2021, 21/2021 dated December 14, 2021, 2/2022 dated May 5 2022, 10/2022 dated Dec 28, 2022, 09/2023 dated September 25, 2023 and 09/2024 dated September 19, 2024 (hereinafter, collectively referred as the "MCA Circulars") read with the SEBI Circulars No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020, No. SEBI/HO/CFD/CMD2/CIR/P/2021/ 11 dated January 15, 2021, No. SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 and Circular No. SEBI/ HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 3, 2024 (hereinafter, collectively referred as the "SEBI Circulars" and together with the MCA Circulars referred as the "Circulars") has allowed companies to conduct their annual general meetings through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), thereby, dispensing with the requirement of physical attendance of the members at their AGMs and accordingly, the 33rd Annual General Meeting (the "AGM" or the "33rd AGM" or the "Meeting") of Universal Office Automation Limited (the "Company") will be held through VC or OAVM in compliance with the Circulars, the relevant provisions of the Companies Act, 2013 (as amended) (the "Act") and the rules made thereunder and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "Listing Regulations"). Members attending the AGM through VC or OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act. The deemed venue of the 33rd AGM shall be the Registered Office of the Company.
2. The MCA Circulars and the SEBI Circulars have dispensed with the requirement of sending the physical copies of the AGM Notice and Annual Report to the Members of the Company. Accordingly, the Notice of the 33rd AGM and the Annual Report 2024-25 of the Company are being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company / Depositories as on 29 August 2025. Members who wish to obtain physical copies of the 33rd AGM Notice and the Annual Report 2024-25, may write to us at UOAIInvestors@hclgroup.in.
3. Members who have not registered their email addresses with the Company or with their respective Depository Participant(s) and who wish to receive the Notice of the 33rd AGM and the Annual Report 2024-25 and other communication(s) sent by the Company, from time to time, can register their email address by following the below procedure:
 - Members holding shares in physical form, are requested to submit the physical copy of (1) Form ISR 1- Availing investor services (such as updating PAN / address / Signature / email/ mobile / Demat account etc.) (2) Form ISR 2 - Updating Signature & KYC documents (3) Form ISR 3 – Declaration to Opt Out (4) Form SH 13 – Updating Nomination details and (4) Form SH 14 – Change in nomination details, (as available on the website of the Company: www.uniofficeautomation.com) to the Company's Registrar and Share Transfer Agent ("RTA") along with relevant documents at below mentioned address:
Skyline Financial Services Private Limited
D-153 A, 1st Floor, Okhla Industrial Area, Phase – I, New Delhi-110 020
Email: admin@skylinerta.com/ parveen@skylinerta.com
 - Members holding shares in demat form are requested to register/update their email addresses with their Depository Participant(s) only.
4. The attendance of the Members attending the 33rd AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013 ("the Act").
5. In terms of the MCA Circulars, since the physical attendance of Members has been dispensed with, there is no requirement of appointment of proxies. Accordingly, the facility of appointment of proxies by Members under Section 105 of the Act will not be available for the 33rd AGM. However, in pursuance of Section 112 and Section 113 of the Act, representatives of the Members may be appointed for the purpose of voting through remote e-Voting, for participation in the 33rd AGM through VC/OAVM Facility and e-Voting during the 33rd AGM.
6. Pursuant to Regulation 36(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, the Company is required to provide the web-link, including the exact path, where the complete details of the Annual Report are available, to those member(s) who have not registered their email address(es) either with the Company, the Depositories, or Skyline Financial Services Private Limited, Registrar & Share Transfer Agent (RTA) of the Company. This communication will be being sent to those member(s) who have not registered their email address(es) either with the Company, the Depositories, or the RTA of the Company, as on the cut-off date i.e. 29 August 2025.
7. Pursuant to Section 91 of the Act and Regulation 42 of the SEBI Listing Regulations, the Register of Members and Share Transfer Books of the Company shall remain closed on Book Closure Dates i.e. from Saturday, 20 September, 2025 to Monday, 29 September, 2025 (both days inclusive).
8. Pursuant to Section 108 of the Act, Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended and Regulation 44 of the SEBI Listing Regulations and Secretarial Standard on General Meetings (SS- 2) issued by the Institute of Company Secretaries of India, the Company is pleased to provide the facility to Members to exercise their right to vote on the resolutions proposed to be passed at AGM by electronic means. The Members, whose names appear in the Register of Members / list of Beneficial Owners as on the cut-off date i.e. Tuesday, 23 September 2025 are entitled to vote on the resolutions as mentioned in this Notice. The voting rights of Members shall be in proportion to their share of the paid-up equity share capital of the Company as on the aforesaid cut-off date. A person who is not a Member as on the cut-off date should treat this Notice for information purpose only. The Members may cast their votes through electronic voting system (remote e-voting). The remote e-voting period will commence at 9.00 a.m. (IST) on Friday, 26 September 2025 and will end at 5.00 p.m. (IST) on Sunday, 28 September 2025. The remote e-voting module shall be disabled after 5:00 p.m. (IST) on Sunday, 28 September 2025. In addition, the facility for e-voting shall also be made available during the AGM. Members participating in the AGM through Video

Conference/ Other Audio-Visual Means who have not cast their vote by remote e-voting shall be eligible to cast their vote through e-voting during the AGM. Members who have voted through remote e-voting shall be eligible to participate the AGM, however, they shall not be eligible to vote at the meeting. The Company has appointed Mr. Nishant Rana, Proprietor of M/s Rana & Associates, Company Secretaries, to act as the Scrutinizer, to scrutinize the entire e-voting process in a fair and transparent manner.

9. Members may join the 33rd AGM through VC/OAVM Facility, by following the procedure as mentioned below, which shall be kept open from 3:00 p.m. (IST) i.e. 30 minutes before the time scheduled to start the 33rd AGM and the Company may close the window for joining the VC/OAVM Facility 15 minutes after the scheduled time to start the 33rd AGM. Members may note that the VC/OAVM Facility allows participation of at least 1,000 Members on a first-come-first-served basis. The large shareholders (i.e. shareholders holding 2% or more shareholding), promoters, institutional investors, directors, key managerial personnel, the Chairperson(s) of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, auditors, etc. can attend the 33rd AGM without any restriction on account of first-come-first-served principle.
10. SEBI has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company at UOALInvestors@hclgroup.in or the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent at admin@skylinerta.com / compliances@skylinerta.com / parveen@skylinerta.com.
11. The SEBI Circular no. SEBI/HO/MIRSD/POD/1/P/CIR/2024/81 dated June 10, 2024, notified that the security holders holding securities in physical form shall be eligible for receipt of any payment including dividend, interest or redemption payment as well as to lodge grievances or avail any service from the RTA even if "Choice of Nomination" is not submitted by them.
12. As per Regulation 40 of the SEBI Listing Regulations, as amended, the securities of listed companies can be transferred only in dematerialized form. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact their Depository Participants with whom they are maintaining their demat account, the Company or Company's Registrars and Transfer Agent for assistance in this regard.
13. The Company has appointed National Securities Depositories Limited (NSDL), who will be providing facility for remote e-voting, participation in the AGM through VC / OAVM and e-voting during the AGM.
14. In case of Joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote during the AGM.
15. The statement pursuant to Section 102 of the Act and the rules made thereunder setting out the material facts and the reasons for each item of Special Business is annexed hereto. The recommendation of the Board of Directors of the Company (the "Board") in terms of Regulation 17(11) of the Listing Regulations for each item of Special Business, which are considered unavoidable by the Board, is also provided in the said Statement.

Necessary disclosures as required under Regulation 36(5) of the Listing Regulations are also included as a part of the Statement to the Notice.

Necessary information of the Directors as required under Regulation 36(3) of the Listing Regulations and the Revised Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India (ICSI) is also appended to the Notice.

The Statement read together with the Annexures hereto and these notes form an integral part of this Notice.

ANNEXURE TO THE NOTICE

Explanatory Statement [Pursuant to Section 102 of the Companies Act, 2013]

The following explanatory statement sets out all material facts relating to various businesses including Special Business in the accompanying Notice of the Annual General Meeting to be held on Monday, 29th September 2025.

Presently, the Board of Directors of the Company comprises of Six Directors including three Independent Directors, who are not liable to retire by rotation. The Board of Directors of the Company, on the recommendation of the Nomination and Remuneration Committee has recommended the re-appointment of Mr. Sashi Sekhar Mishra, Director, as a Director liable to retire by rotation at this AGM of the Company. Mr. Sashi Sekhar Mishra, being eligible has offered himself for re-appointment.

The Board of Directors recommends the resolution as set out at item no. 2 of the Notice for the approval of the Members as an ordinary resolution.

None of the Directors or Key Managerial Personnel or their relatives are in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

The details as required under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 in respect of Mr. Sashi Sekhar Mishra are mentioned hereunder:

Name of Director	Mr. Sashi Sekhar Mishra (DIN 03072330)
Date of Birth	1 st November, 1968
Age	56 years

Qualification	B. Com & LL. B
Brief resume, nature of expertise in specific areas and experience	Mr. Sashi Sekhar Mishra is a Commerce and Law Graduate having nearly 29 years of experience in various operational and compliance roles. His engagements include Accounts & Finance, Treasury management, MIS, Taxation, etc.
Terms and Conditions of appointment / re-appointment including remuneration to be paid	As per the provisions of the Companies Act, 2013, Mr. Sashi Sekhar Mishra is eligible to be re-appointed as Director liable to retire by rotation at this AGM. The other terms and conditions of re-appointment of Mr. Sashi Sekhar Mishra as Director & Manager of the Company remain the same as approved by the Members of the Company.
Details of past remuneration	NIL
Date of first appointment	31-March-2017
Shareholding in the Company	NIL
Shareholding as a beneficial owner	NIL
Relationship with other Directors/Manager and other KMPs	None
Directorships on Board of other companies	Mr. Sashi Sekhar Mishra is on the Board of following other companies: <ul style="list-style-type: none"> • Grotto Infra Developers Private Limited • Saola Infra Developers Private Limited • Dhrtvan Business Accelerations Private Limited (Formerly known as Sprire Infra Developers Private Limited) • Cityframe Infra-Developers Private Limited • Buoyant Infra-Developers Private Limited • Esthetic Infra-Developers Private Limited • Pimpri Chinchwad eservices Limited • South Asian Computers Limited • Hudson Engineering & Technology Solutions Limited (Formerly known as HCL Infosolutions Limited) • International Data Management Limited • Ecstatic Employees Care & Support Limited (Formerly known as HCL Employees Investment Co. Limited)
Membership/Chairmanship of Committees of other companies	NIL
Membership/Chairmanship of Committees of the Company	NIL
No. of Board Meetings attended during the financial year ended March 31, 2024	4 meetings were held during FY 2024-25. All these meetings were attended by Mr. Sashi Sekhar Mishra.
Resignation from Listed entities in the past three years	NIL

ITEM NO. 3

Appointment of M/s Rana & Associates, Company Secretaries, as the Secretarial Auditors of the Company

The members may note that Securities and Exchange Board of India (SEBI) vide its notification dated 12 December 2024 amended the Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') including any statutory modification(s) or re-enactment(s) thereof for the time being in force), read with provisions of Section 204 and other applicable provisions of the Act, if any, mandating every listed entity and its material unlisted subsidiaries incorporated in India to undertake Secretarial Audit by a Secretarial Auditor who shall be a Peer Reviewed Company Secretary duly recommended by the Board of Directors and appointed by the Members at the Annual General Meeting.

Accordingly, the Board of Directors of the Company ('Board'), based on the recommendation of Audit Committee, at its meeting held on 11 August 2025, unanimously recommended the appointment M/s Rana & Associates, Company Secretaries (Peer Review No. 5647/2024), as the Secretarial Auditor of the Company for a term of five consecutive years to hold office from the conclusion from the financial year 2025-26 till 2029-30, at an annual remuneration of INR 30,000 (Rupees Thirty Thousand Only) per year, with 10% increase year to year for conducting secretarial audit of the Company, with the power to the Audit Committee and / or Board of Directors to alter and vary the terms and conditions of appointment, including revision of remuneration during the tenure as the Secretarial Auditor of the Company, in such manner and to such extent as may be mutually agreed with the Secretarial Auditor.

The proposed remuneration is based on knowledge, expertise, industry experience, time and efforts required to be put in by the Secretarial Auditor. The payment for services in the nature of certifications and other professional work will be in addition to the Secretarial audit fee and shall be determined by the Audit Committee and/or the Board of Directors.

Profile of Secretarial Auditor

M/s. Rana & Associates, Company Secretaries, is a professional firm established in August 2019 under the proprietorship of Mr. Nishant Rana, FCS (Membership No. F10333), Practising Company Secretary (C.P. No. 22302).

The firm was founded by professionals from diverse backgrounds with the objective of creating synergy in the domain of corporate legal and corporate advisory services, with a particular emphasis on Secretarial Audit and allied company law compliances.

Over the years, the firm has developed a robust clientele comprising a wide range of entities, including several reputed local and pan-India companies. Its core strength lies in its team of qualified, experienced, and well-trained professionals, committed to excellence, knowledge, and diligence.

M/s. Rana & Associates is peer-reviewed in accordance with the Peer Review Guidelines issued by the Institute of Company Secretaries of India (ICSI), and holds Peer Review Certificate No. 5647/2024. The firm is also registered with the ICSI under Unique Code: S2019DE693800.

M/s. Rana & Associates, Company Secretaries have consented to the said appointment and confirmed that their appointment, if made, would be within the limit specified by the Institute of Companies Secretaries of India. M/s. Rana & Associates, Company Secretaries has confirmed that the firm has not incurred any disqualification and eligible to be appointed as Secretarial Auditor of the Company in terms of Regulation 24A (1A) of SEBI Listing Regulations, provisions of Section 204 of the Companies Act, 2013 read with rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and SEBI circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024.

No Orders have been initiated or passed against the Secretarial Auditor or the Partners of the firm ICSI/SEBI/MCA/or any other competent authority / Court, both in India or outside India, during the preceding five (5) years.

Accordingly, approval of the Members is sought for the appointment of M/s. Rana & Associates, Company Secretaries as the Secretarial Auditor of the Company for a term of five consecutive years to hold office from the conclusion from the financial year 2025-26 till 2029-30, by passing an Ordinary Resolution.

The Board recommends the resolution set out at item No. 3 of the Notice for approval by the Members by way of an Ordinary Resolution. None of the other Directors/Key Managerial Personnel and their relatives are in any way concerned or interested, financially or otherwise, in the Resolution set out at Item No. 3.

**THE FOLLOWING INSTRUCTIONS SHOULD BE READ IN CONJUNCTION WITH THE NOTICE OF
33rd ANNUAL GENERAL MEETING OF UNIVERSAL OFFICE AUTOMATION LIMITED**

INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING THE GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins on Friday, 26 September 2025 at 9:00 A.M. and ends on Sunday, 28 September 2025 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Tuesday, 23 September 2025, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Tuesday, 23 September 2025.

Any person who acquires equity shares of the Company and becomes a Member after dispatch of the Notice of the AGM and holds shares as on the cut-off date i.e. Tuesday, 23 September 2025 may obtain the login Id and password for e-Voting, by sending a request to NSDL at evoting@nsdl.co.in or to the Company at UOALInvestors@hclgroup.in.

Members who are already registered with NSDL for e-Voting, can use their existing password for login.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:





Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	<ol style="list-style-type: none"> For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal

	<p>Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p> <p>5. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.</p> <div data-bbox="790 645 1321 958" data-label="Complex-Block"> <p>NSDL Mobile App is available on</p> <div>  App Store  Google Play </div> <div>   </div> </div>
Individual Shareholders holding securities in demat mode with CDSL	<ol style="list-style-type: none"> 1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
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Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

- Visit the e-Voting website of NSDL. Open web browser by typing the following URL: [https:// www.evoting.nsdl.com/](https://www.evoting.nsdl.com/) either on a Personal Computer or on a mobile.
- Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
- A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

- Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

- Password details for shareholders other than Individual shareholders are given below:
 - If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password', and the system will force you to change your password.
 - How to retrieve your 'initial password'?
 - If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL

account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

- (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) **Click** on "**Forgot User Details/Password?**" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?**" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to rana.nishant11@gmail.com or to the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent at admin@skylinerta.com / compliances@skylinerta.com with a copy marked to evoting@nsdl.com and UOALInvestors@hclgroup.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "**Forgot User Details/Password?**" or "**Physical User Reset Password?**" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-Voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call at 022 - 4886 7000 or send a request to Ms. Prajakta Pawle, Manager, National Securities Depository Limited., 3rd Floor, Naman Chamber, Plot C-32, G-Block, Bandra Kurla Complex, Bandra East, Mumbai, Maharashtra - 400051 at the designated email address: evoting@nsdl.com at telephone no. 022 - 69489498. Members may also write to the Company Secretary at the Company's email address UOALInvestors@hclgroup.in.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to UOALInvestors@hclgroup.in and admin@skylinerta.com / compliances@skylinerta.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to UOALInvestors@hclgroup.in. If you are an Individual shareholder holding securities in demat

mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**

3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Members will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast 2 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at company email id i.e. UOALInvestors@hclgroup.in or the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent at admin@skylinerta.com / compliances@skylinerta.com . The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance atleast 2 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at company email id i.e. UOALInvestors@hclgroup.in the Skyline Financial Services Private Limited, Registrar and Share Transfer Agent at admin@skylinerta.com / compliances@skylinerta.com . These queries will be replied to by the company suitably by email.
6. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the 33rd AGM.
7. Only those shareholders, who are present in the 33rd AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the 33rd AGM.
8. If any Votes are cast by the shareholders through the e-voting available during the 33rd AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

ANNUAL REPORT

2024-25

UNIVERSAL OFFICE AUTOMATION LIMITED

CIN- L34300DL1991PLC044365

REGISTERED OFFICE: 806, SIDDHARTH, 96, NEHRU PLACE, NEW DELHI-110019, TELEPHONE: 011-26444812

WEBSITE: WWW.UNIOFFICEAUTOMATION.COM, EMAIL: UOALINVESTORS@HCLGROUP.IN

CORPORATE INFORMATION

Board of Directors:

Mr. Sunil Kumar Shrivastava, Managing Director

Ms. Rita Gupta, Director

Mr. Vipin Kumar Gupta, Independent Director

Mr. Vikram Shastry, Independent Director

Ms. Pamela Srivastava, Independent Director

Mr. Sashi Sekhar Mishra, Director

Chief Financial Officer	Mr. Suresh Chand Sharma
Company Secretary	Ms. Naina Luthra
Statutory Auditor	V Nagarajan & Co., Chartered Accountants
Banker	ICICI Bank, 9A, Philips, CP, New Delhi-110001
Registered office	806, Siddharth 96, Nehru Place, New Delhi-110 019
Registrar & Share Transfer Agent	M/s. Skyline Financial Services Private Limited D-153 A, 1st Floor, Okhla Industrial Area, Phase-I, New Delhi-110020
Listed at	BSE Ltd, Mumbai

Note: - The designated e-mail ID for Investors Complaints / grievance redressal is: UOALInvestors@hclgroup.in .

DIRECTORS' REPORT

To the Members, **Universal Office Automation Limited**

The Board of Directors ("Board") of the Company have immense pleasure in presenting the **33rd Annual Report** together with the Audited Financial Statements for the Financial Year ended 31st March, 2025.

1. FINANCIAL HIGHLIGHTS

The highlights of the financial results of the Company are as follows:

(Rs. / Lacs)

Particulars	Financial Year Ended March 31, 2025	Financial Year Ended March 31, 2024
Sales & other income	12.94	13.08
Profit / (Loss) before Interest, depreciation & Tax	(8.59)	(20.01)
Depreciation	0.00	0.00
Finance charges	0.00	0.00
Profit/ (Loss) Before Exceptional Items	(8.59)	(20.01)
Exceptional items	0.00	0.00
Profit/ (Loss) Before Tax	(8.59)	(20.01)
Tax Expense	0.00	4.50
Profit/ (Loss) After Tax	(8.59)	(24.51)

2. DIVIDEND

There is no profit during the year under review nor there are accumulated profit in the Company, therefore the Board of the Company does not recommend any dividend for the financial year ended 31st March, 2025.

3. BRIEF DESCRIPTION OF THE COMPANY'S WORKING /OPERATIONS DURING THE YEAR

During the year under review the Company has incurred loss amounting to Rs 8,58,706 (Rupees Eight Lakhs Fifty-Eight Thousand Seven Hundred Six Only) as compared to the loss of previous year ended on 31st March 2024 amounting to Rs 24,50,689 /- (Rupees Twenty-Four Lakhs Fifty Thousand Six Hundred Eighty-Nine Only). No new business could be undertaken due to paucity of working capital and other business constraints.

4. RESERVES & SURPLUS

Since there was no profit during the year under review, no amount was transferred to reserves during the year 2024 -25.

5. CHANGE IN THE NATURE OF BUSINESS, IF ANY

There has been no change in the nature of business of the Company since the last annual report.

6. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED DURING THE YEAR

During the period between the close of Financial Year and date of report, there were no material changes and commitments that affects the financial position of the Company.

7. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

There were no significant and material orders passed by the regulators or courts or tribunals impacting going concern status and Company's operations in future.

8. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls commensurate with the volume of transactions in the Company. During the Financial Year 2024 - 25, such controls were tested and no reportable material weakness in the design or operation were observed.

9. DETAILS OF SUBSIDIARY /JOINT VENTURE /ASSOCIATE COMPANIES

The details as required under this section are as follows:

Subsidiary/ Joint Venture/ Associate Company: NIL

10. DEPOSITS

As on 31st March, 2025, neither the company has accepted any fixed deposit nor there is any unclaimed deposit.

11. AUDITOR AND AUDITORS' REPORT

M/s. V Nagarajan & Co., Chartered Accountants (FRN No 004879N) the Statutory Auditors of the Company, were appointed as the Statutory Auditors of the Company in the 32nd Annual General Meeting ("AGM") of the Company held on 28TH August, 2024 for a term of five consecutive years from the conclusion of the said AGM till the conclusion of the 37th AGM to be held in the year 2029.

Notes to accounts are self- explanatory; the Auditors' Report does not contain any qualification, reservation or adverse remark.

- **Internal Auditor**

The Board of Directors on the recommendation of the Audit Committee has appointed Mr. Gagandeep Singh Waraich (M. No. FCA 546430), a qualified Chartered Accountant as the Internal Auditor of the Company for conducting the audit during the Financial Year 2024 – 25.

- **Secretarial Auditor**

Mehak Gupta & Associates, Company Secretaries were appointed to conduct Secretarial Audit for the Year 2024 – 25 in accordance with the provisions of section 204 of the Companies Act, 2013. The Secretarial Audit Report for the year ended on March 31, 2025 is annexed herewith as 'Enclosure-2'. The Board has duly taken note of the comments made by the Secretarial Auditor in their report. The management has reviewed these comments in detail and has agreed to take appropriate corrective and preventive actions to address the issues raised. The Board is satisfied with the steps undertaken and will continue to monitor the implementation of these measures to ensure ongoing compliance and governance standards.

12. SHARE CAPITAL: There was no change in the share capital of the Company during the year.

- a. Issue of equity Shares with differential rights - NIL
- b. Issue of sweat equity shares - NIL
- c. Issue of employee stock option – NIL
- d. Provisions of moneys by company for purchase of its own shares – NIL

During the year, there were no transactions requiring disclosure or reporting in respect of matters relating to:

- a) issue of equity shares with differential rights as to dividend, voting or otherwise;
- b) issue of shares (including sweat equity shares) to employees of the Company under any scheme;
- c) raising of funds through preferential allotment or qualified institutions placement;
- d) instance of one-time settlement with any bank or financial institution.

13. EXTRACT OF ANNUAL RETURN

Extract of Annual Return is uploaded on the website of the Company at www.uniofficeautomation.com

14. CORPORATE SOCIAL RESPONSIBILITY

In pursuance of the provisions of section 135 of the Companies Act, 2013 Corporate Social Responsibility Committee (CSR Committee) of the board was constituted on October 25, 2018. The committee comprises the following members:

1. Ms Rita Gupta, Chairperson
2. Mr Sunil Kumar Shrivastava, Member
3. Mr Vipin Gupta, Member

Since the company did not meet the criteria of net profit/turnover/ net worth as prescribed under section 135 of the Act, CSR contribution was not made during the year 2024- 25.

15. DIRECTORS AND KEY MANAGERIAL PERSONNEL

- A. Retirement by rotation:** Pursuant to Section 149, 152 and other applicable provisions

if any of the Companies Act, 2013, one third of such of the Directors who are liable to retire by rotation, shall retire from office at every annual general meeting. The retiring director may however offer themselves for re – appointment, if eligible. Accordingly, Mr. Sashi Sekhar Mishra shall retire by rotation at the ensuing Annual General Meeting and being eligible has offered himself for re - appointment pursuant to the provisions of Companies Act, 2013.

B. Changes during the year:

There were no changes in the composition of board of directors of the company during the year under review.

The appointment of Ms. Pamela Srivastava as an Independent Director of the Company was approved by the Members at the 32nd Annual General Meeting held on 28 August 2024, for a term of five (5) consecutive years commencing from 28 August 2024 and ending on 27 August 2029, in accordance with the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

C. Formal Annual Evaluation: Pursuant to provisions of the Companies Act, 2013 the Board has carried out formal evaluation of its own performance, the Directors individually and the evaluation of the working of its Audit committee, Nomination & Remuneration Committee, and Stakeholder Relationship Committee.

16. NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

The Board met Four times during the Financial year 2024 – 25 (i.e. 1st April 2024 to 31st March 2025) the details of the Board meetings are stated in the Corporate Governance report forming a part of the Annual Report.

Further, the gap between any two meetings did not exceed one hundred and twenty days.

17. AUDIT COMMITTEES

In terms of Section 177 of the Companies Act, 2013 and Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, Board of Directors constituted the Audit Committee of the company. The details pertaining to Audit Committee are included in the Corporate Governance Report which forms part of this report.

18. DETAILS OF ESTABLISHMENT OF VIGIL MECHANISM FOR DIRECTORS & EMPLOYEES

In terms of Section 177 of the Companies Act, 2013 and Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Company has formulated the Whistle Blower Policy / Vigil Mechanism under Audit Committee. The Audit Committee comprises of the following members:

Mr. Vipin Kumar Gupta	Chairman (ID)
Ms. Rita Gupta	Member (non-executive; non ID)
Ms. Pamela Srivastava	Member (ID)
Mr Vikram Shastry	Member (ID)

The above composition of the Audit Committee consists three- fourths majority of Independent Directors.

The Company has established a Vigil mechanism and oversees through the Audit Committee with an object to address the genuine concerns expressed by the employees and Directors. The Company has also provided adequate safeguards against victimization of employees and Directors who express their concerns. The Company has also provided direct access to the Chairman of the Audit Committee on reporting issues concerning the interests of employees and the Company.

The policy on vigil mechanism is annexed to this report as 'Enclosure 1' and can be accessed on the Company's website www.uniofficeautomation.com.

During the year under review no complaint was received from any Whistle Blower.

19. NOMINATION AND REMUNERATION POLICY

The Board of directors on the recommendation of Nomination & Remuneration Committee has adopted a policy for selection and appointment of Directors & KMPs and their remuneration. The Nomination & Remuneration Policy is attached to this report as 'Enclosure 3'.

20. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

There are no loans, guarantees or investments in the company as may be applicable under Section 186 of the Companies Act, 2013.

21. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTY

There was no contract / transaction entered by the Company during the financial year under review except that were in the ordinary course of business and on arm's length basis. During the year under review the Company had not entered into any contracts /arrangements/ transactions with related parties and which could be considered as material in accordance with the policy of the Company on materiality of related party transactions.

The policy on related party transactions approved by the Board may be accessed on the Company's website www.uniofficeautomation.com

22. MANAGERIAL REMUNERATION

During the year under review, no managerial remuneration was paid due to paucity of resources.

23. INDEPENDENT DIRECTORS DECLARATION

The Company has received the necessary declaration from each Independent Director in accordance with Section 149 (7) of the Companies Act, 2013, that they were meeting the criteria of independence as laid out in sub-section (6) of Section 149 of the Companies Act, 2013 and Regulation 25 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015.

24. INDEPENDENT DIRECTOR'S MEETING

In compliance with Schedule IV to the Companies Act, 2013 and regulation 25 (3) of the SEBI Listing Regulations, 2015 the separate meeting of the independent directors was held on 17th January, 2025.

Without the attendance of non-independent directors and members of management, inter alia, the independent directors discussed the following:

- i. Review the performance of non - independent directors and the board as a whole;
- ii. Assess the quality, quantity and timeliness of flow of information between the Board and the management of the Company to effectively and reasonably perform their duties
- iii. Responsibility of independent directors with regards to internal financial controls.
- iv. Independent review & Judgement on the functioning & operations of the company.

25. CORPORATE GOVERNANCE CERTIFICATE

The Company is committed to maintain the highest standards of corporate governance and adhere to the Corporate Governance requirements set out by the Securities & Exchange Board of India (SEBI). A separate report on "Corporate Governance" is annexed hereto.

The requisite certificate from the Auditors' of the Company confirming compliance with the conditions of corporate governance is attached as 'Enclosure 4' to the Report on Corporate Governance and form part of Annual Report.

26. RISK MANAGEMENT POLICY

Pursuant to Section 134(3) (n) of the Companies Act, 2013, the Company has laid down Risk Management Policy to inform Board Members about the risk assessment and minimization procedures.

27. MANAGEMENT'S DISCUSSION AND ANALYSIS

Management of the company is exploring new business opportunities and avenues that may be undertaken by the company in future. There is no data to be reported under management discussion and analysis hence not been reported.

28. DIRECTORS' RESPONSIBILITY STATEMENT

As required under Section 134(5) of the Companies Act, 2013, the Directors hereby confirm that:

- i. In the preparation of the Annual Accounts for the financial year ended at 31st March, 2025; the applicable accounting standards have been followed along with proper explanation relating to material departure (if any);
- ii. Appropriate accounting policies have been selected and applied consistently and that the judgments and estimates made are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and of the loss of

the Company for the said period;

- iii. Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. In view of expected future business, the annual accounts for the financial year ended on 31st March, 2025 have been prepared on a going concern basis;
- v. The internal financial controls were followed by the Company and that internal financial controls are adequate and were operating effectively; and
- vi. Proper systems were devised to ensure compliance with the provision of all applicable laws and the systems were adequate and operating effectively.

29. SECRETARIAL STANDARDS

The Company complies with all applicable secretarial standards issued by the Institute of Company Secretaries of India.

30. PARTICULARS OF EMPLOYEES

During the year, there were no employees covered under Section 197 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

31. ADDITIONAL INFORMATION RELATING TO CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO.

During the year under review considering the nature of activities undertaken by your Company, there are no particulars to be furnished in respect of conservation of energy, technology absorption, foreign exchange earnings and outgo.

32. EMPLOYEES STOCK OPTION PLAN

As on the date of this report the company has not issued any shares under the Employees Stock Option Plan (ESOP).

33. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

The Statutory Auditors have not reported any incident of fraud by the officers or employees of the Company for the financial year under review.

34. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

During the year under review, there was no application made or pending under the Insolvency and Bankruptcy Code, 2016

35. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE- TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS

During the year under review, there was no loan outstanding from Bank or Financial Institution.

36. MAINTENANCE OF COST RECORDS

The maintenance of cost records as specified by Central Government under Section 148(1) of Companies Act, 2013 is not applicable to the Company

37. DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

In view of number of employees being less than prescribed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013; Internal Complaints Committee under the said Act is not constituted.

38. Maternity Benefit

Since the Company does not have any employees during the year under review, the provisions of the *Maternity Benefit Act, 1961* are not applicable to the Company.

39. ACKNOWLEDGEMENT

Your Directors wish to thank the Government authorities, bankers and shareholders for their co-operation and assistance extended to the Company.

**By Order of the Board
For Universal Office Automation Limited**

Date: 30 May 2025

Place: New Delhi

**Sunil Kumar Shrivastava
Managing Director**

**Sashi Sekhar Mishra
Director**

**VIGIL MECHANISM
UNIVERSAL OFFICE AUTOMATION LIMITED**

1. PREFACE

Pursuant to Section 177 of the Companies Act, 2013 requires every Company meeting the necessary criteria shall establish a Vigil Mechanism for the directors and employees to report genuine concerns or grievances about unethical behaviour, actual or suspected fraud or violation of the company's Code of Conduct or Ethics Policy. The Company has adopted a Code of Conduct for Directors and Senior Management Executives ("the Code"), which lays down the principles and standards that should govern the actions of the Company and its employees. Any actual or potential violation of the Code, howsoever insignificant or perceived as such, would be a matter of serious concern for the Company. Such a vigil mechanism shall provide for adequate safeguards against victimization of directors and employees who avail of such mechanism.

2. POLICY OBJECTIVES

The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations. An important aspect of accountability and transparency mechanism to enable all individuals to voice Concerns internally in a responsible and effective manner when they discover information which they believe shows serious malpractice(s). To maintain these standards, the Company encourages its employees who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment. A Vigil (Whistle Blower) mechanism provides a channel to the employees and Directors to report to the management concerns about unethical behaviour, actual or suspected fraud or violation of the Codes of conduct or legal or regulatory requirements incorrect or misrepresentation of any financial statements and reports, etc.

3. SCOPE OF THE POLICY

This Policy intends to cover serious concerns that could have grave impact on the operations and performance of the business of the Company and malpractices and events which have taken place / suspected to have taken place, misuse or abuse of authority, fraud or suspected fraud, violation of company rules, manipulations, negligence causing danger to public health and safety, misappropriation of monies, and other matters or activity on account of which the interest of the Company is affected and formally reported by whistle blowers concerning its employees.

The policy neither releases employees from their duty of confidentiality in the course of their work, nor is it a route for taking up a grievance about a personal situation.

4. Definitions:

4.1 "Employee" means every employee of the Company, including the Directors in the employment of the Company.

4.2 “Protected Disclosure” means a concern raised by a written communication made in good faith that discloses or demonstrates information that may evidence unethical or improper activity. Protected Disclosures should be factual and not speculative in nature

4.3 “Code” mean Conduct for Directors and Senior Management Personnel adopted by Universal Office Automation Limited.

4.4 “Subject” means a person against or in relation to whom a Protected Disclosure has been made or evidence gathered during the course of an investigation.

4.5 “Whistle Blower” means an Employee making a Protected Disclosure under this Policy and also referred as claimant in this policy.

4.6 “Whistle and Ethics Officer” means an officer of the company nominated by Competent Authority to conduct detailed investigation under this policy and to receive protected disclosure from Whistle blowers, maintain record thereof, placing the same for its disposal and informing the Whistle blower the results thereof.

4.7 “Work place” includes:

- i. All offices or other premises where the Company’s business or services supporting to the business are conducted; or.
- ii. All Company related activities performed at any other site away from the Company’s premises.

4.8 “Company” means Universal Office Automation Limited.

5. ELIGIBILITY

All Employees of the Company and various stakeholders of the company are eligible to make Protected Disclosures under the Policy in relation to matters concerning the Company.

6. RECEIPT AND DISPOSAL OF PROTECTED DISCLOSURES:

6.1 All Protected Disclosures should be reported in writing by the complainant as soon as possible after the Whistle Blower becomes aware of the same so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English.

6.2 The Protected Disclosure should be submitted in a closed and secured envelope and should be super scribed as “Protected disclosure under the Whistle Blower policy”. Alternatively, the same can also be sent through email with the subject “Protected disclosure under the Whistle Blower policy”. If the complaint is not super scribed and closed as mentioned above, it will not be possible for the Whistle & Ethics Officer to protect the complainant and the protected disclosure will be dealt with as if a normal disclosure. In order to protect identity of the complainant, the Whistle & Ethics Officer will not issue any acknowledgement to the complainants and they are advised neither to write their name/address on the envelop nor enter into any further correspondence with the Whistle & Ethics Officer. The Whistle & Ethics Officer

shall assure that in case any further clarification is required he will get in touch with the complainant.

6.3 The Company shall not entertain anonymous/ pseudonymous disclosures.

6.4 The Protected Disclosure should be forwarded under a covering letter signed by the complainant to the Whistle and ethics Officer or to the CFO as the case may be, shall detach the covering letter bearing the identity of the Whistle Blower and process only the Protected Disclosure.

6.5 All Protected Disclosures should be addressed to Whistle and ethics Officer or CFO of the Company. The contact details are as under:

Name and Address –

Mr Suresh Chand Sharma, CFO
Universal Office Automation Limited
806, Siddhartha, 96, Nehru Place,
New Delhi- 110019

6.6 Protected Disclosure against the Whistle & Ethics Officer should be addressed to the Managing Director of the Company.

Name and Address -

Mr. Sunil Kumar Shrivastava
Universal Office Automation Limited
806, Siddhartha, 96 Nehru Place,
New Delhi-110019

6.7 On receipt of the protected disclosure the MD / CFO, as the case may be, shall make a record of the Protected Disclosure and also ascertain from the complainant whether he was the person who made the protected disclosure or not. The record will include:

- Brief facts;
- Whether the same Protected Disclosure was raised previously by anyone, and if so, the outcome thereof;
- Whether the same Protected Disclosure was raised previously on the same subject;
- Details of actions taken by Whistle & Ethics Officer/ Chairman/ CFO for processing the complaint.
- The recommendations of the Whistle & Ethics Officer/ other action(s).

6.8 The M.D / CFO, if deems fit, may call for further information or particulars from the complainant.

7. INVESTIGATION

7.1 All Protected Disclosures reported under this Policy will be thoroughly investigated by the Whistle Officers of the Company who will investigate / oversee the investigations. Whistle & Ethics Officer may at its discretion consider involving any investigators for the purpose of Investigation.

7.2 The decision to conduct an investigation taken into a Protected Disclosure by itself is not an acceptance of the accusation by the Authority and is to be treated as a neutral fact-finding process because the outcome of the investigation may or may not support accusation.

7.3 The identity of a Subject will be kept confidential to the extent possible given the legitimate needs of the investigation.

7.4 Unless there are compelling reasons not to do so, Subjects will be given reasonable opportunity for hearing their side during the investigation. No allegation of wrongdoing against a Subject shall be considered as maintainable unless there is good evidence in support of the allegation.

7.5 Subjects shall have a duty to co-operate with the Whistle Officer(s) team during investigation to the extent that such co-operation sought does not merely require them to admit guilt.

7.6 Subjects shall have right to access any document/ information for their legitimate need to clarify/ defend themselves in the investigation proceedings.

7.7 Subjects shall have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened or intimidated by the Subjects.

7.8 Subjects have a right to be informed of the outcome of the investigation. If allegations are not sustained, the Subjects shall be consulted as to whether public disclosure of the investigation results would be in the best interest of the Subject and the Company.

7.9 Whistle & Ethics Team shall normally complete the investigation within 90 days of the receipt of protected disclosure.

7.10 In case of allegations against subject are substantiated by the Whistle & Ethics Team his report, then an opportunity to Subject will be given to explain his side.

8. PROTECTION

8.1 No unfair treatment will be meted out to a Whistle Blower by virtue of his/ her having reported a Protected Disclosure under this policy. The company, as a policy, condemns any kind of discrimination, harassment, victimization or any other unfair employment practice being adopted against Whistle Blowers. Complete protection will, therefore, be given to Whistle Blowers against any unfair practice like retaliation, threat or intimidation of termination / suspension of service, disciplinary action, transfer, demotion, refusal of promotion or the like including any direct or indirect use of authority to obstruct the Whistle Blower's right to continue to perform his duties / functions including making further Protected Disclosure. The Company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure. Thus, if the Whistle Blower is required to give evidence in criminal or disciplinary proceedings, the Company will arrange for the Whistle Blower to receive advice about the procedure, etc.

8.2 A Whistle Blower may report any violation of the above clause to the M.D/CFO, who shall investigate into the same and recommend suitable action to the management.

8.3 The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law.

8.4 Any other Employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

9. SECRECY / CONFIDENTIALITY

9.1 The complainant, Whistle and Ethics Officer, the Subject and everybody involved in the process shall:

- Maintain confidentiality of all matters under this Policy
- Discuss only to the extent or with those persons as required under this policy for completing the process of investigations.
- Not keep the papers unattended anywhere at any time
- Keep the electronic mails / files under password.

10. DECISION

10.1 If an investigation leads the Whistle and Ethics Officer / CFO to conclude that an improper or unethical act has been committed, the Whistle & Ethics Officer/ CFO shall recommend to the management of the Company to take such disciplinary or corrective action as may be deemed fit. It is clarified that any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.

10.2 If the report of investigation is not to the satisfaction of the complainant, the complainant has the right to report the event to the appropriate legal or investigating agency. A complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of the subject to the Whistle & Ethics Officer or the CFO shall be subject to appropriate disciplinary action in accordance with the rules, procedures and policies of the Company.

11. REPORTING

11.1 The Whistle & Ethics officer shall submit a report to the Chairman/CFO on a regular basis about all Protected Disclosures referred to him/her since the last report together with the results of investigations, if any.

12. ACCESS TO CFO/CHAIRMAN

12.1 The Whistle Blower shall have right to access Chairman directly in exceptional cases and the Chairman is authorized to prescribe suitable directions in this regard.

13. COMMUNICATION

13.1 A whistle Blower policy cannot be effective unless it is properly communicated to employees. The policy should be published on the website of the company.

14. RETENTION OF DOCUMENTS

14.1 All Protected disclosures in writing or documented along with the results of Investigation relating thereto, shall be retained by the Company for a period of 7 (seven) years or such other period as specified by any other law in force, whichever is more.

15. ADMINISTRATION AND REVIEW OF THE POLICY

15.1 A half yearly report about the functioning of the Whistle Blower Mechanism shall be placed before the Board. A half yearly status report on the total number of compliant received if any during the period with summary of the findings of Whistle & Ethics Officer/ CFO and corrective steps taken should be send to the Chairman of the company. The Chief Financial Officer shall be responsible for the administration, interpretation, application and review of this policy.

16. AMENDMENT

16.1 The Company reserves its right to amend or modify this Policy in whole or in part, at any time without assigning any reason whatsoever. However, no such amendment or modification will be binding on the Employees and Directors unless the same is notified to them in writing.

**Form No. MR-3
SECRETARIAL AUDIT REPORT**

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies
(Appointment and Remuneration Personnel) Rules, 2014]

To

The Members

Universal Office Automation Limited

CIN: L34300DL1991PLC044365

806 Siddarth, 96 Nehru Place,

South Delhi, New Delhi-110019, India

I, Mehak Gupta, Proprietor of Mehak Gupta & Associates, Company Secretaries, have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Universal Office Automation Limited (CIN: L34300DL1991PLC044365) (hereinafter called the “**Company**”). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company’s books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 2025, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute’s books, forms and returns filed, other records maintained by the Company and filed with the respective authorities upto the time of signing of this report, for the financial year ended on March 31, 2025, according to the provisions of:

- (i) The Companies Act, 2013 (as amended) (**‘the Act’**) and the rules made there under;
- (ii) Secretarial Standard-1 (**‘SS-1’**) and Secretarial Standard-2 (**‘SS-2’**) issued by the Institute of Company Secretaries of India;
- (iii) Listing agreement entered into by the Company with the BSE Limited;
- (iv) The Securities Contracts (Regulation) Act, 1956 (**‘SCRA’**) and the rules made there under;
- (v) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- (vi) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (vii) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (**‘SEBI Act’**):-
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 (as amended);
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (as amended);

- c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (as amended); - **(Not applicable to the Company during the audit period).**
- d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; - **(Not applicable to the Company during the audit period).**
- e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; - **(Not applicable to the Company during the audit period).**
- f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Act and dealing with client;
- g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; - **(Not applicable to the Company during the audit period)** and
- h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; - **(Not applicable to the Company during the audit period).**
- i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015 ('**SEBI (LODR) Regulations, 2015**');
- j) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

(viii) I further report that, having regards to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof, on test check basis, the Company has complied with the provisions of Labour Laws, Environmental Laws and other related Industry specific laws to the extent applicable to the Company.

During the audit period, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except as mentioned below:

- a) *The Company has not complied with the provision of Regulation 6 (1) of SEBI (LODR) Regulations, 2015, w.r.t. as the Compliance Officer is not in whole time employment of the listed entity.*
- b) *There was a delay of 3 days in submitting the disclosure of Related Party Transactions under Regulation 23(9) of the SEBI (LODR) Regulations, 2015, for the half-year ended September 30, 2024. The Company had paid fine of INR 15,000/- exclusive of GST, as imposed by BSE Limited.*
- c) *The Company made delay of one day for prior intimation of Meeting of the Board of Directors dated February 14, 2025, under Regulation 29(1)(a) of the SEBI (LODR) Regulations, 2015. The Company had paid fine of INR 10,000/- exclusive of GST, as imposed by BSE Limited.*

I further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. During the period under review, change in the composition of the Board of Directors were made in due compliance of the Act and SEBI (LODR) Regulations, 2015.

Adequate notice has been given to all Directors to schedule the Board Meetings/Committee Meetings during the financial year under review, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for

meaningful participation at the meeting. On inspection of the minutes as captured and recorded it was ascertained that all the decisions of the Board and Committees' Meetings were unanimous and there were no dissenting views.

I further report that, based on the review of the compliance reports and the certificates of the Company Executive and taken on record by the Board of Directors of the Company, in my opinion there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines. The Company is generally regular in filing of e-forms with the Registrar of Companies within the time prescribed under the Act.

I further report that during the audit period, there was specific event/action having a major bearing on Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc as mentioned below:

There has been a transfer of shareholding of Mr. Shiv Nadar to Ms. Roshni Nadar for the Holding Company, accordingly beneficial ownership of the Company has changed.

I further have to state that:

1. Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the Secretarial records. The verification was done on test check basis to ensure that correct facts are reflected in Secretarial records. I believe that the process and practices, we followed provide a reasonable basis of my opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Where-ever required, I have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events etc.
5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedure on test check basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**For Mehak Gupta & Associates
Company Secretaries**

**Mehak Gupta
Proprietor
M. No.: FCS-10703
COP No.: 15013
Peer Review No. 1643/2022
UDIN: F010703G000505285
Place: New Delhi
Date: 30 May 2025**

**UNIVERSAL OFFICE AUTOMATION LIMITED
NOMINATION AND REMUNERATION POLICY**

The objective and purpose of this policy are:

- To lay down criteria and terms and conditions with regard to identifying persons who are qualified to become Directors (Executive and Non-Executive) and persons who may be appointed in Senior Management and Key Managerial positions and to determine their remuneration.
- To carry out evaluation of the performance of Directors, as well as Key Managerial and Senior Management Personnel.

In the context of the aforesaid criteria, the following policy has been formulated by the Nomination and Remuneration Committee and adopted by the Board of Directors at its meeting held on 23rd October, 2015.

Composition of the Nomination and Remuneration Committee:

The Nomination and Remuneration Committee shall comprise of the members as may be decided by the Board of Directors from time to time.

Definitions

- a) Board means Board of Directors of the Company.
- b) Directors mean Directors of the Company.
- c) Committee means Nomination and Remuneration Committee of the Company as constituted or reconstituted by the Board.
- d) Company means Universal Office Automation Limited.
- e) Independent Director means a director referred to in Section 149 (6) of the Companies Act, 2013.
- f) Key Managerial Personnel (KMP) means-
 - (i) Executive Chairman and / or Managing Director/ Manager
 - (ii) Whole-time Director;
 - (iii) Chief Financial Officer;
 - (iv) Company Secretary;
 - (v) Such other officer as may be prescribed under the applicable statutory provisions / regulations.
- g) Senior Management means personnel of the Company occupying the position of Chief Executive Officer (CEO) of any unit / division or Chief General Manager or above post of any unit / division of the Company. Unless the context otherwise requires, words and expressions used in this policy and not defined herein but defined in the Companies Act, 2013 as may be amended from time to time shall have the meaning respectively assigned to them therein.

Applicability

The Policy is applicable to:

- All Directors (Executive and Non - Executive)
- Key Managerial Personnel
- Senior Management Personnel

PART – A

BOARD DIVERSITY

The Board shall have an optimum composition of Directors by comprising of experts from different fields viz. finance, law, management, sales, marketing, engineering, research, technical operations or any other areas related to the Company's business.

The Board shall ensure that there is appropriate balance of skills, experience and knowledge so as to enable the Board to discharge its functions and duties effectively.

PART – B

MATTERS TO BE DEALT WITH, PERUSED AND RECOMMENDED TO THE BOARD BY THE NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee shall consider the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board, relating to the appointment/reappointment & remuneration for the directors, key managerial personnel and other employees which is mentioned below.

PART – C

POLICY FOR APPOINTMENT AND REMOVAL OF DIRECTOR, KMP AND SENIOR MANAGEMENT

• Appointment criteria and qualifications:

1. The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommend to the Board his / her appointment.

• Term / Tenure:

1. Managing Director/Whole-time Director/ Manager:

The Company shall appoint or re-appoint any person as its Managing Director, Whole time Director or Manager for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.

2. Independent Director

An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the

Company and disclosure of such appointment in the Board's report. Further, his appointment will be as per the Companies Act, 2013 and the SEBI Listing Regulations

• **Evaluation:**

The Committee shall carry out evaluation of performance of every Director, KMP and Senior Management Personnel at regular interval (yearly).

• **Removal:**

Due to reasons for any disqualification mentioned in the Companies Act, 2013, rules made thereunder or under any other applicable Act, rules and regulations, the Committee may recommend, to the Board with reasons recorded in writing, removal of a Director, KMP or Senior Management Personnel subject to the provisions and compliance of the said Act, rules and regulations.

• **Retirement:**

The Director, KMP and Senior Management Personnel shall retire as per the applicable provisions of the Companies Act, 2013 and the prevailing policy of the Company. The Board will have the discretion to retain the Director, KMP, Senior Management Personnel in the same position / remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

PART – D

POLICY RELATING TO THE REMUNERATION FOR THE WHOLE - TIME DIRECTOR, KMP AND SENIOR MANAGEMENT PERSONNEL

• **General**

1. The remuneration / compensation / commission etc. to the Whole-time Director, Managing Director, Manager, KMP and Senior Management Personnel will be determined by the Committee and recommended to the Board for approval. The remuneration / compensation / commission etc. shall be subject to the prior/post approval of the shareholders of the Company and Central Government, wherever required.
2. The remuneration and commission to be paid to the Whole-time Director/ Managing Director/ Manager/Chairman shall be in accordance with the percentage / slabs / conditions laid down in the Articles of Association of the Company and as per the provisions of the Companies Act, 2013, and the rules made thereunder.
3. Increments to the existing remuneration / compensation structure may be recommended by the Committee to the Board which should be within the slabs approved by the Shareholders in the case of Whole-time Director/ Managing Director/ Chairman
4. Where any insurance is taken by the Company on behalf of its Whole-time Director, Chief Executive Officer, Chief Finance Officer, the Company Secretary and any other employees for indemnifying them against any liability, the premium paid on such insurance shall not be treated as part of the remuneration payable to any such personnel. Provided that if

such person is proved to be guilty, the premium paid on such insurance shall be treated as part of the remuneration.

- **Remuneration to Whole-time / Executive / Managing Director, KMP and Senior Management Personnel:**

- 1. Fixed pay:**

The Whole-time Director / KMP and Senior Management Personnel shall be eligible for a monthly remuneration as may be approved by the Board on the recommendation of the Committee and approved by the shareholders and Central Government, wherever required.

- 2. Minimum Remuneration:**

If, in any financial year, the Company has no profits or its profits are inadequate, the Company shall pay remuneration to its Managing Director / Whole-time Directors / Executive Directors in accordance with the provisions of Schedule V of the Companies Act, 2013 and if it is not able to comply with such provisions, with the previous approval of the Central Government.

- 3. Provisions for excess remuneration:**

If any Whole-time Directors / Managing Director draws or receives, directly or indirectly by way of remuneration any such sums in excess of the limits prescribed under the Companies Act, 2013 or without the prior sanction of the Central Government, where required, he / she shall refund such sums to the Company and until such sum is refunded, hold it in trust for the Company. The Company shall not waive recovery of such sum refundable to it unless permitted by the Central Government.

- **Remuneration to Non- Executive / Independent Director:**

- 1. Remuneration / Commission:**

The remuneration / commission may be fixed as per the slabs and conditions mentioned in the Articles of Association of the Company and the Companies Act, 2013 and the rules made thereunder.

- 2. Sitting Fees:**

The Non- Executive / Independent Director may receive remuneration by way of fees for attending meetings of Board or Committee thereof as may be fixed from time to time and prescribed by the Central Government from time to time.

- 3. Commission:**

Subject to the provisions of the section 197 of the Companies Act, 2013, any director who is in receipt of any commission from the company and who is a managing or whole-time director of the company shall not be disqualified from receiving any remuneration or commission from any holding company or subsidiary company of such company subject to its disclosure by the company in the Board's report.

4. Stock Options:

An Independent Director shall not be entitled to any stock option of the Company.

PART – E

CRITERIA FOR PERFORMANCE EVALUATION OF DIRECTORS:

- Performance evaluation of each Director shall be carried out based on the criteria as laid down by the Nomination and Remuneration Committee. Criteria for performance evaluation includes aspects such as attendance at the meetings, participation and independence during the meetings, interaction with management, role and accountability, knowledge and proficiency.
- Further, performance evaluation of the Managing Director/Joint Managing Directors/Whole - time Directors shall be based on the implementation of various plans & policies in the Company, monitoring and implementation of the projects including the smooth day to day affairs and operations of the Company and finally performance and business achievements of the Company.

AMENDMENT

Based on the recommendation of the Committee, the Board reserves its right to amend or modify this Policy in whole or in part, at any time, when it deems appropriate, in accordance with any amendment to the applicable provisions of the Companies Act, 2013, including rules thereof and / or the provisions of the Listing Regulations.

REPORT ON CORPORATE GOVERNANCE

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE:

The Company's code of governance is based on the principles of ethics, integrity, objectivity, transparency, equity, accountability & commitment. The board of the company is committed to uphold highest standards of corporate governance at all times. The management of Universal Office Automation Ltd also believes that by abiding by the code of corporate governance & providing a fair, transparent and ensure equitable treatment to all the stakeholders like shareholders, creditors, financiers and others will facilitate in achieving the goals of the Company. The company has adopted a Code of Conduct for its Directors & employees and also framed a code of conduct to regulate, monitor & report trading by insiders. The Company is committed to maintain the highest standards of Corporate Governance at all times.

2. BOARD OF DIRECTORS

- (i) As on 31st March, 2025 the Board of the Company consists of 6 Directors out of which one is Executive and three are independent Directors and two non-executive & non-independent.
- (ii) Structure of Board of Directors as on March 31, 2025 is as under:

SI No	Name	Category of Director
1	Mr. Sunil Kumar Shrivastava	Managing Director
2	Ms. Rita Gupta	Non -Independent & Non - Executive
3	Mr. Sashi Sekhar Mishra	Non -Independent & Non - Executive
4	Ms. Pamela Srivastava	Independent
5	Mr. Vikram Shastry	Independent
6	Mr. Vipin Kumar Gupta	Independent

In terms of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015 amended from time to time herein referred as 'SEBI LODR' none of director is a director in more than seven listed companies or a member of more than 10 Committees or Chairman of more than five committees across Companies in which he is Director or acts as an independent Director. The Managing Director has not been appointed as an Independent Director in more than three listed Companies.

In accordance with the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Ms. Pamela Srivastava as an Independent Director of the Company was approved by the Members at the 32nd Annual General Meeting held on 28 August 2024, for a term of five (5) consecutive years commencing from 28 August 2024 and ending on 27 August 2029.

Vipin Kumar Gupta was appointed as Independent Director at the 29th Annual General Meeting of the Company held on 22-Sep-2021.

Vikram Shastry was appointed as Independent Director at the 30th Annual General Meeting of the Company held on 19-July-2022.

(i) Board Meetings

There were (04) Four Meetings during the year (1st April 2024 to 31st March, 2025) i. e. 30 May 2024, 26 July 2024, 12 November 2024 and 14 February 2025.

The gap between any two meetings did not exceed 120 days as stipulated under Regulation 17 (2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Details of the attendance of the Directors at Board meeting of the Company held during the year along with tabular information on details of positions held in other companies is given below.

Name of the Director	No. of Board Meetings attended	Whether attended last AGM held on 28.08.2024	No. of Directorships in other public Companies *	Nos of Committee positions held in other public companies**		Name & Designation in Other Listed Companies
				Chairperson	Member	
Pamela Srivastava	02	Yes	01	-	04	Independent Director - International Data Management Ltd
Rita Gupta	04	No	04	-	-	Non - Executive Director - HCL Infosystems Limited Non - Executive Director - International Data Management Ltd
Vipin Kumar Gupta	04	Yes	03	-	04	N/A
Sunil Kumar Shrivastava	04	Yes	05	-	06	Non- Executive Director - International Data Management Ltd
Sashi Sekhar Mishra	04	Yes	05	-	-	Manager - International Data Management Ltd
Vikram Shastry	04	Yes	03	01	03	N/A

****The number of committees in which the director holds membership / chairmanship does not include membership in committees in the company and in that of private limited or Section 8 Companies, however membership / chairmanship in committees of unlisted public & listed companies is included.***

*****Other companies do not include alternate directorships, directorships of private limited companies/ section 8 companies / foreign companies.***

(ii) Board Procedures:

The company has adopted a code of conduct for its Board members, employees, KMPs. They have been updated with the requisite information as mandated by the SEBI Listing Regulations. The Board periodically reviews compliance report of all laws applicable to the Company as well as steps taken by the Company to rectify instances of non-compliance. The Managing Director manages the day to day affairs of the Company subject to the supervision and control of the Board of Directors. The Independent Directors take active part in the Board and committee meetings which adds value in the decision making process of the Board of Directors. None of the directors are related to each other.

Members of the committees of the Board are within the permissible limits as prescribed under the SEBI LODR Regulations 2015 as amended till date. The directors have provided to the board necessary disclosures regarding committee/ board positions in other companies.

The number of directorship position of each of the directors does not exceed the prescribed limits under the provisions of Regulation 17 A.

Further, certificate from Mehak Gupta, Practicing Company Secretary, was received certifying that the directors of the company have not been debarred or disqualified from being appointed or continuing as directors of companies by the Board / Ministry of Corporate Affairs or any such statutory authority.

(iii) Meeting of Independent Directors:

The meeting of independent Directors was held on January 17th, 2025 to discuss, inter-alia:

- a) The performance of Non - Independent Directors and the Board as a whole
- b) The performance of Managing Director
- c) The quality, quantity and timelines of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties.

All the independent Directors were present at the meeting. The criteria for performance evaluation of Directors is given under the heading Nomination and Remuneration Committee.

- (iv) Familiarization program for Independent Directors:

Independent Directors of the Company were made aware of their role, rights and responsibilities and also the terms & conditions of their appointment. Details of the program are available at the website of the company and can be accessed at www.uniofficeautomation.com

- (v) None of the Executive / Non- Executive Directors has any material pecuniary relationship or transactions with the Company. No equity shares / convertible securities are held by any of the non - executive directors of the Company.
- (vi) Necessary information as mentioned in under SEBI Listing Regulations has been placed before the Board for their consideration.
- (vii) The board has identified a list of core skills/ expertise/ competencies required in the context of its business(es) and sector(s) for it to function effectively as mentioned herein below.

	Sunil Kumar Shrivastava	Sashi Sekhar Mishra	Pamela Srivastava	Rita Gupta	Vipin Kumar Gupta	Vikram Shastry
Ethical Standards, Integrity & Leadership	Y	Y	Y	Y	Y	Y
Market Scenario & capitalization opportunities	Y	Y	Y	Y	Y	Y
Strategy Management & Stewardship	Y	Y	Y	Y	Y	Y
Finance, Legal, Compliance & Corporate Governance	Y	Y	Y	Y	Y	Y

- (viii) The Board has received confirmation from the Independent Directors & the Board is of the opinion that they meet the criteria of independence as suggested under Section 149 of the Companies Act as well as the SEBI Listing Regulations and that they are independent of the management of the company.
- (ix) A note on brief profile, educational qualification and work experience of the Directors as on March 31, 2025 is as follows:

Mr. Sunil Kumar Shrivastava (DIN:00259961): Having experience in Corporate Laws & Compliances, Mr. Sunil manages the overall operations & compliances of the company. He holds a degree in MBA & LLB and experience of approx. thirty-two years.

Mr. Sashi Sekhar Mishra (DIN 03072330): Mr. Mishra is a Commerce and Law Graduate; he holdsexperience of approx. twenty-nine years in the area of Finance & Accounts.

Mr. Pamela Srivastava (DIN 10719897): Ms. Pamela is a Post Graduate in NGO Management & Social Entrepreneurship. Pamela Srivastava is currently leading the Strategy Office for Education Sustainability & Excellence and Outreach & Partnerships.

Ms. Rita Gupta (DIN 00899240): Ms. Rita is Member of the Institute of Chartered Accountants of India and has vast knowledge and expertise in the area of Corporate Finance, Treasury & Fund Management. She has more than thirty-five years of experience in treasury management.

Mr. Vipin Kumar Gupta (DIN 08397846): Mr. Vipin Kumar Gupta, is Associate Member of the Institute of Cost & Management Accountants of India & has Vast knowledge and expertise in the area of Corporate Finance & Accounts.

Mr. Vikram Shastry (DIN 09633011): Mr. Vikram has worked in the field of pension management, research & Analytics, product development with some of the top companies in India. He also possesses problem solving skills which are vital to the role of independent director.

2. AUDIT COMMITTEE:

- (i)** The Audit Committee of the Company is constituted in accordance with the provisions of Regulation 18 of the SEBI Listing Regulations as well as the provisions of Section 177 of the Companies Act, 2013 as amended from time to time. The Company Secretary acts as Secretary of the Committee.
- (ii)** The primary objective of the Committee is to monitor and effectively supervise the company's financial reporting process with a view to provide accurate, timely and proper disclosures and ensure the integrity and quality of financial reporting and internal controls.
- (iii)** The Composition, powers, roles and the terms of reference of the Committee are as prescribed under the SEBI Listing Regulations and Section 177 of the Companies Act, 2013. All the committee members have reasonable knowledge & expertise of finance and accounting.
- (iv)** The Composition of the Audit Committee and details of meetings attended by its members during the year 2024-25 are as follows

Name of the Member	Category	Status	Nos of Meetings	
			Held	Attended
Mr. Vipin Kumar Gupta	ID	Chairman	4	4
Mr. Vikram Shastry	ID	Member	4	4
Mr. Pamela Srivastava	ID	Member	4	2
Ms. Rita Gupta	Non - ID	Member	4	4

The Audit Committee of the company met four times during the financial year 2024-25 on the following dates: 30 May 2024, 26 July 2024, 12 November 2024 and 14 February 2025.

The Audit Committee meetings were attended by members along with Internal Auditor and CFO of the Company. Minutes of the Committee were circulated to all the members of the Board.

- (v) The previous Annual General Meeting of the Company held on 28.08.2024 was attended by Vipin Kumar Gupta, Chairman of the Committee.
- (vi) Compensation policy for Executive / Non- Executive Directors: neither remuneration nor sitting fees is paid to the Directors.

3. NOMINATION AND REMUNERATION COMMITTEE

- (i) The Nomination and Remuneration Committee of the Company is constituted in accordance with the provisions of Regulation 19 of the SEBI Listing Regulations as well as the provisions of Section 178 of the Companies Act, 2013 as amended from time to time. The Company Secretary acts as Secretary of the Committee.
- (ii) The primary objective of the Committee is formulation of criteria for evaluation of performance of independent directors and the board of directors, criteria for determining qualifications, positive attributes and independence of a director, framing the policy relating to, the remuneration of the directors, key managerial personnel and other employees;
- (iii) The composition, powers, roles and the terms of reference of the Committee are as prescribed under the SEBI Listing Regulations and Section 178 of the Companies Act, 2013.
- (iv) The Composition of the Nomination and Remuneration Committee and details of meetings attended by its members during the year 2024-25 are as follows:

Name of the Member	Category	Status	Nos of Meetings	
			Held	Attended
Mr. Vipin Kumar Gupta	ID	Chairman	4	4
Mr. Vikram Shastry	ID	Member	4	4
Mr. Pamela Srivastava	ID	Member	4	2
Ms. Rita Gupta	Non - ID	Member	4	4

The Nomination and Remuneration Committee of the company has met four times during the financial year 2024 -25 on the following dates: 30 May 2024, 26 July 2024, 12 November 2024 and 14 February 2025.

The Nomination and Remuneration Committee meetings was attended by members of the committee. Minutes of the Nomination and Remuneration Committee was circulated to all the members of the board.

Criterion for evaluation of Directors: The evaluation of performance of Directors is carried out annually by the committee on the basis of Qualification, Experience, Knowledge & Competency, Fulfillment of functions, Ability to function as a team, Initiative, Availability and

attendance, Commitment, Contribution, Integrity, Independence, Independent review & Judgement.

4. STAKEHOLDERS RELATIONSHIP COMMITTEE:

- (i) The Stakeholders Relationship Committee of the Company is constituted in accordance with the provisions of Regulation 20 of the SEBI Listing Regulations as well as the provisions of Section 178 of the Companies Act, 2013 as amended from time to time. The Company Secretary acts as Secretary of the Committee.
- (ii) The primary objective of the Committee is to ensure cordial investor relation and oversees the mechanism for redressal of investors grievances. The Committee specifically look into redressing Shareholders/Investors complaints /grievances pertaining to share transfers, non - receipt of Annual Reports and other similar complaints.
- (iii) The composition of the Stakeholders Relationship Committee and the details of meeting attended by its members are given below:

Name of the Member	Category	Status	Nos of Meetings	
			Held	Attended
Mr. Vipin Kumar Gupta	ID	Chairman	4	4
Mr. Vikram Shastry	ID	Member	4	4
Mr. Pamela Srivastava	ID	Member	4	2
Ms. Rita Gupta	Non - ID	Member	4	4

The Stakeholder Committee of the company met four times during the financial year 2024 - 25 on the following dates: 30 May 2024, 26 July 2024, 12 November 2024 and 14 February 2025.

The Stakeholder Committee meetings were attended by all members. Minutes of the Committee were circulated to all the members of the Board. The committee is headed by Mr. Vipin Kumar Gupta, chairman of the committee.

- (iv) Name, designation and address of Compliance Officer:

Ms. Naina Luthra,
Company Secretary & Compliance Officer
Universal Office Automation Limited
806, Siddharth,
96, Nehru Place, New Delhi- 110019, Tel: 011- 26444812

- (v) During the year the Company did not receive any complaint from any regulatory authority namely Stock Exchange and SEBI. There were no shares pending for transfer as on 31st March, 2025. There was no complaint from shareholder which was not resolved or pending either at beginning or at the end of the year.

5. CORPORATE SOCIAL RESPONSIBILITY COMMITTEE (CSR Committee)

- (i) The CSR Committee of the Company is constituted in accordance with the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time. The Company Secretary acts as Secretary of the Committee.
- (ii) The composition of the CSR Committee and the details of meeting attended by its members are given below:

Name of the Member	Category	Status	No of Meetings	
			Held	Attended
Ms. Rita Gupta	Non - ID	Chairperson	1	1
Mr. Sunil Kumar Shrivastava	Executive Director	Member	1	1
Mr. Vipin Kumar Gupta	ID	Member	1	1

The Company Secretary acts as Secretary of the Committee also. Meeting of the CSR Committee was held on February 14, 2025.

6. GENERAL BODY MEETINGS:

- i) The last three Annual General Meetings were held as under:

Financial Year	Date	Time	Venue / Deemed Venue
2021 – 22	19 July 2022	2:30 PM	806, Siddharth, 96, Nehru Place, New Delhi - 110019
2022 - 23	26 September 2023	3:30 PM	806, Siddharth, 96, Nehru Place, New Delhi- 110019
2023- 24	28 August 2024	3:30 P.M	806, Siddharth, 96, Nehru Place, New Delhi- 110019

- ii) Postal Ballot: No special resolution was passed through postal ballot during the year 2024-25. There was no special resolution proposed to be conducted through postal ballot.
- iii) Special Resolutions pertaining to appointment of Ms. Pamela Srivastava as an Independent Director of the Company was approved by the Members at the 32nd Annual General Meeting held on 28 August 2024, for a term of five (5) consecutive years commencing from 28 August 2024 and ending on 27 August 2029, in accordance with the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

7. DISCLOSURES:

- i) There are no materially significant related party transactions of the Company, which have potential conflict with the interests of the company at large.

- ii) The Company has complied with the requirements of the stock Exchanges / SEBI / any other regulatory body on all matters related to capital markets during the last three years. Details of penalties and non-compliance are mentioned in the Disclosure section at the end of the Report.
- iii) The Company has complied with all the mandatory requirements of the SEBI Listing Regulations.
- iv) Mehak Gupta & Associates, Practicing Company Secretaries, has carried out a secretarial audit to reconcile the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. The secretarial audit report confirms that the issued / paid-up capital is in agreement with the total number of shares in physical form and the total number of dematerialized shares held with NSDL and CDSL.
- v) Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration Personnel) Rules, 2014, M/s Mehak Gupta & Associates, Practicing Company Secretaries was appointed to conduct the secretarial audit of the Company for the financial year 2024-25 i. e. for the period April 01, 2024 to March 31, 2025. The report submitted by the Secretarial Auditor in Form MR - 3, confirming the compliance with the provisions of the Companies Act 2013, SEBI Listing Regulations & various other applicable laws & regulations is annexed with this report as 'Enclosure 2.'
- vi) In terms of Section 177 of the Companies Act, 2013 and Listing Agreement, the Company has formulated the Whistle Blower Policy / Vigil Mechanism as fully mentioned in the Board Report. The employees are permitted to approach the Whistle Blower Officer. Also, in case the complaints are not resolved the complainant shall also have access to the Chairman of the Audit Committee for raising concerns / complaints. Further, no issue / concern was reported during the year 2024-25. It is also confirmed that no personnel have been denied access to the members or chairman of the Audit committee.

MEANS OF COMMUNICATION:

- a. The Quarterly / Half Yearly reports are not being sent to each household of shareholders. SEBI vide circular nos. SEBI/HO/DDHS/P/CIR/2023/0164 dated October 06, 2023 extended the exemption Companies from dispatching physical copies of the Financial Statements (including Board's report, Auditor's report or other documents required to be attached therewith) to the shareholders, for the Annual General Meetings (AGMs) conducted till September 30, 2025. Accordingly, Annual Report for the financial year 2024-25 is being sent electronically at the registered email address of the shareholders.
- b. Pursuant to Regulation 36(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, the Company is required to provide the web-link, including the exact path, where the complete details of the Annual Report are available, to those member(s) who have not registered their email address(es) either with the Company, the Depositories, or Skyline Financial Services Private Limited, Registrar & Share Transfer Agent (RTA) of the Company. This

communication will be being sent to those member(s) who have not registered their email address(es) either with the Company, the Depositories, or the RTA of the Company, as on the cut-off date as decided by the Board.

- c. The Quarterly / Half Yearly/ Annual Accounts results are normally published in the English and Hindi Newspapers i.e. Financial Express & Jansatta respectively. The aforesaid results are also displayed on the website of the Company (www.uniofficeautomation.com). There was no presentation made to the institutional Investors or to analyst.

8. Code of Conduct

The board of Directors have prescribed the code of conduct of the company to conduct the affairs of the company in a transparent and ethical manner. The Code of Conduct is of applicable to the company's director, senior management, KMPs and employees. All Board members and senior management personnel have confirmed compliance with code for FY 2024-25. A declaration to this effect signed by the Managing Director of the Company, is annexed hereto.

9. Certificate from Company Secretary on Non - Disqualification of Directors

As required under Regulation 34(3) and Schedule V of the Listing Regulations, certificate obtained Practicing Company Secretaries confirming that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as directors of companies by SEBI / Ministry of Corporate Affairs or any such statutory authority, is annexed hereto.

10. General shareholders' information:

- (i) Annual General Meeting for the financial year ended on 31st March 2025 is scheduled as follows:

<u>Day & Date</u>	<u>Time</u>	<u>Venue</u>
Monday; 29th September 2025	3:30 P M	VC / OAVM

- (ii) Financial Calendar (tentative) for the year 2025-26

Adoption of Results for the year ending 31 st March, 2025:	30 May 2025
Adoption of results for the quarter ending 30 th June, 2025:	11 August 2025
Adoption of results for the quarter ending 30 th September, 2025:	12 November 2025
Adoption of results for the quarter ending 31 st December, 2025:	14 February 2026
Adoption of Audited Results for the financial year ended 31 st March, 2026:	29 May 2026

- (iii) Dates of Book Closure 20 September 2025 to 29 September 2025
(both days inclusive)
- (iv) Dividend Payment Date Not Applicable (No dividend was recommended by the Board of Directors for the year ended 31.03.2025)
- (v) Listing on Stock Exchanges & Stock Code Shares of the company are listed on BSE Limited (Scrip Code: 523519). The Company has paid listing fees for the year 2025-26.

(vi) MARKET PRICE DATA:

Month	Company's Share Price		BSE Index	
	High (Rs.)	Low (Rs.)	High	Low
APRIL, 2024	5.39	4.55	75,124.28	71,816.46
MAY, 2024	6.33	4.46	76,009.68	71,866.01
JUNE, 2024	7.25	5.39	79,671.58	70,234.43
JULY, 2024	8.10	6.28	81,908.43	78,971.79
AUGUST, 2024	6.99	5.42	82,637.03	78,295.86
SEPTEMBER, 2024	10.16	6.11	85,978.25	80,895.05
OCTOBER, 2024	8.30	5.80	84,648.40	79,137.98
NOVEMBER, 2024	9.08	7.41	80,569.73	76,802.73
DECEMBER, 2024	10.12	8.27	82,317.74	77,560.79
JANUARY, 2025	8.78	5.70	80,072.99	75,267.59
FEBRUARY, 2025	6.70	4.86	78,735.41	73,141.27
MARCH, 2025	6.12	4.64	78,741.69	72,633.54

(vii) **Registrar and Share Transfer Agents**

In accordance with the provisions of Regulation 7 (1) of the SEBI LODR, M/s Skyline Financial Services Private Limited (SEBI Reg. No. INR000003241), is appointed as company's Registrar and Share Transfer Agents with regard to both physical as well as electronic modes. All correspondence with regard to share transfers and matters related therewith may directly be addressed to the Registrar and Transfer Agents at the address given below:

M/s Skyline Financial Services Private Limited,
D-153 A, 1st Floor, Okhla Industrial Area, Phase - I, New Delhi-
110 020 Tel.: +91 11 26812682 (10 Lines) | Fax: +91 11
26812683
Web:www.skylinerta.com
Email:admin@skylinerta.com

(viii) **Share Transfer System**

Transfer of shares in demat/ electronic form is done through the depositories with no involvement of the Company. As regards transfer of shares held in physical form; except in

case of transmission or transposition, requests for effecting transfer of shares shall not be processed unless the shares are held in the dematerialized form with a depository as mandated vide SEBI (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2018.

(ix) **Shareholding pattern as on March 31, 2025**

Category	Nos of shares	Percentage
Promoters / Promoters Group	89,45,940	61.05
Public		
Mutual Funds/ UTI	3,382	0.02
Financial Institutions /Banks	38,862	0.27
Bodies Corporate	12,83,113	8.76
Individual & HUF	43,60,442	29.76
NRI / OCBs	8,040	0.05
Others – firms & trusts	12,907	0.09

Share or Debenture holding Nominal Value	Number of Shareholders	% to Total Numbers	Share or Debenture holding Amount	% to Total Amount
(Rs.)			(Rs.)	
1	2	3	4	5
Up to 5,000	11385	93.01	8364430.00	5.71
5001 To 10,000	436	3.56	3763000.00	2.57
10001 To 20,000	184	1.50	2846700.00	1.94
20001 To 30,000	55	0.45	1383180.00	0.94
30001 To 40,000	43	0.35	1534960.00	1.05
40001 To 50,000	33	0.27	1563720.00	1.07
50001 To 1,00,000	45	0.37	3459570.00	2.36
1,00,000 and Above	59	0.48	123611300.00	84.36
Total	12240	100.00	146526860.00	100.00

(x) **Dematerialization Of Shares**

The shares of the Company are traded in demat form only and are available on both the depositories in India i.e. NSDL & CDSL. As on March 31, 2025, 95.17 % equity shares of the company are held in dematerialized form. The Company's shares are regularly traded on the BSE

in electronic form. The International Securities Identification Number (ISIN) allotted to the Company's shares is INE 951C01012.

(xi) The Company has not issued any GDRs/ADRs/Warrants or Convertible instruments.

(xii) Plant locations: Presently, there is no manufacturing unit of the company.

(xiii) **Address for Correspondence:** The shareholders may address their communication/ suggestions/ grievances/ queries to the Registrar and Share Transfer Agents at the address mentioned above, or to:

The Company Secretary
Universal Office Automation Limited
806, Siddharth, 96, Nehru Place, New Delhi - 110019 Tel. No.: 011-26444812
Email ID: UOALInvestors@hclgroup.in
Website: www.uniofficeautomation.com

- (xiv) **List of Credit Ratings** - The company did not obtain credit ratings during the relevant financial year, since there were no debt instruments or any fixed deposit or any scheme or proposal of the listed entity involving mobilization of funds, whether in India or abroad

Management Discussion and Analysis Report

The management is exploring new business opportunities and avenues that may be undertaken by the company in future. There is no information to be furnished under Management Discussion & Analysis during the year under review.

DISCLOSURES:

Related Party Transactions:

There were no contracts / transactions entered by the Company during the financial year under review the Company had not entered into any contracts / arrangements/ transactions with related parties and which could be considered as material in accordance with the policy of the Company on materiality of related party transaction.

The policy on related party transactions approved the Board may be accessed on the Company's website www.uniofficeautomation.com

Disclosures of accounting treatment in preparation of financial statements:

The financial statement of the company is prepared in accordance with the Indian accounting standards (IND AS) as prescribed under the companies (Indian accounting standards) Rules, 2015 as amended time to time.

Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal Act, 2013:

- a. number of complaints filed during the financial year – Nil
- b. number of complaints disposed of during the financial year - Nil
- c. number of complaints pending as on end of the financial year. – Nil

Details of Non-Compliance by the Company: The Secretarial Audit Report for the year ended on March 31, 2025 is annexed herewith as 'Enclosure-2', mentioning all the such events.

CEO /CFO certification

The certificate from Mr. Suresh Chand Sharma, Chief Financial Officer on the financial statement and Cash Flow Statement for the year ended on March 31, 2025 is placed at the end of the report.

Statutory Audit & Fee

M/s V NAGARAJAN & Co, Chartered Accountants, (FRN No 004879N) conducted the Statutory Audit for the financial year ended 31st March 2025. The company has paid an amount of Rs 1,36,000/- towards statutory audit fee to M/s V NAGARAJAN & Co, Chartered Accountants, Further, there no other services was rendered the by Auditor. There was no incidence of fraud reported by them with respect to the officers or employees of the Company.

CEO / CFO Certificate

The Managing Director and Chief Finance Officer of the company give Annual certification on financial reporting and internal controls to the board in terms of 17(8) of the securities and Exchange Board of India (Listing Obligations and Disclosures Requirement), Regulations, 2015. The Managing Director and the Chief Financial Officer also give the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015. The Annual certificate given by the Managing Director and the Chief Finance Officer is published in this report.

CEO/ CFO certificate under Regulation 17(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement), Regulation 2015

To,
The Board of Directors
Universal Office Automation Limited

1. We have reviewed financial statements and the cash flow statement of Universal Office Automation Limited for the year ended 31st March, 2025 and to the best of our knowledge and belief:

- a) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
- b) these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

2. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violate the Company's Code of Conduct.

3. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of Company's internal control systems pertaining to financial reporting. We have not come across any reportable deficiencies in the design or operation of such internal controls.

4. We have indicated to the Auditors and the Audit Committee:

- (i) that there are no significant changes in internal control over financial reporting during the year;
- (ii) that there are no significant changes in accounting policies during the year; and
- (iii) that there are no instances of significant fraud of which we have become aware.

Suresh Chand Sharma
Chief Finance Officer

Sunil Kumar Shrivastava
Managing Director

30 May 2024
New Delhi

**DECLARATION UNDER REGULATION 34(3) OF THE SEBI (LISTING OBLIGATIONS AND
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

I Sunil Kumar Shrivastava, Managing Director of Universal Office Automation Limited (“the Company”) confirm that the Company has adopted a Code of Conduct for its Board members and Senior management personnel and the Code of Conduct is available on the Company’s website. It is further confirmed that affirmation as to compliance with the Code of Conduct has been received from the Board members as well as senior management personnel for the financial year ended 31st March 2025.

**30 May 2025
New Delhi**

For **Universal Office Automation Limited**

Sd/-
**Sunil Kumar Shrivastava
Managing Director**

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

*(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i)
of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)*

To,
The Members
Universal Office Automation Limited
806, Siddarth, 96, Nehru Place,
New Delhi-110019, India

We, **Mehak Gupta & Associates, Company Secretaries**, have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Universal Office Automation Limited** having **CIN: L34300DL1991PLC044365** and having registered office at **806, Siddarth, 96, Nehru Place, New Delhi-110019, India** (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities And Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial year ending on March 31, 2025, have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority .

Sr. No.	Name of Director	DIN	Date of appointment in Company
1.	Sunil Kumar Shrivastava	00259961	March 31, 2017
2.	Sashi Sekhar Mishra	03072330	March 31, 2017
3.	Rita Gupta	00899240	August 13, 2014
4.	Vipin Kumar Gupta	08397846	August 12, 2021
5.	Vikram Shastry	09633011	June 10, 2022
6.	Pamela Srivastava	10719897	August 28, 2024

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For **Mehak Gupta & Associates, Company Secretaries**
Peer Review No.: 1643/2022

Mehak Gupta
M. No.: FCS-10703COP No.: 15013
UDIN: F010703G000505263
Date: May 30, 2025
Place: New Delhi

CORPORATE GOVERNANCE COMPLIANCE CERTIFICATE
[Pursuant to Regulation 34(3) and Schedule V Para E of the
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To,
The Members of
Universal Office Automation Limited
806, Siddarth, 96, Nehru Place,
New Delhi-110019, India

We have examined all the relevant records of **Universal Office Automation Limited** for the purpose of certifying compliance of the conditions of the Corporate Governance under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year ended March 31, 2025. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of certification.

The compliance of conditions of corporate governance is the responsibility of the Management. Our examination was limited to the procedure and implementation process adopted by the Company to ensure the compliance of the conditions of the corporate governance.

This certificate is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

In our opinion and to the best of our information and according to the explanations and information furnished to us, we certify that the Company has complied with all the mandatory requirements of Corporate Governance as stipulated in Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the period ended March 31, 2025.

For Mehak Gupta & Associates
Company Secretaries
Peer Review No.: 1643/2022

Mehak Gupta
M. No.: FCS-10703
COP No.: 15013

UDIN: F010703G000505351

Date: May 30, 2025
Place: New Delhi

Independent Auditor's Report

To The Members of Universal Office Automation Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the Ind AS Financial statements of Universal Office Automation Limited ("the Company"), which comprise the Balance sheet as at 31st March, 2025, the Statement of Profit and Loss (including other comprehensive income), the statement of changes in equity, Cash flow Statement for the year then ended, and notes to the Ind AS financial statements, including a summary of the material accounting policies and other explanatory information (hereinafter referred to as "the Ind AS Financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, and its loss, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of financial statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 together with the ethical requirements that are relevant to our audit of the financial statements 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters ("KAM") are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. Based on our checks and on the basis of information and explanation from the management we have determined that there are no key audit matter to be communicated in our report.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Ind AS financial

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6-3 1191-1196, 2nd Floor, Brij Tarang Towers, Kundanbagh Colony, Begumpet, Hyderabad, Telangana, 500016, India Ph: 9395328742
E-mail: contact@vnc.co.in | website: www.vnc.co.in



statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is 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.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

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 financial statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 made by management.



- Conclude on the appropriateness of management's 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 Company's ability 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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

From the matters communicated with those charged with governance, we determine those matters that were of the most significance in the audit of Ind AS financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us and the representation obtained from the management, we give in the "Annexure A" a statement on the matters specified in the paragraphs 3 and 4 of the said Order.

2. As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The balance sheet, the statement of profit and loss including Other Comprehensive Income, the statement of changes in equity and the cash flow statement dealt with by this report are in agreement with the relevant books of account.
- (d) In our opinion, the aforesaid Ind AS financial statements comply with the Ind AS specified under Section 133 of the Act.
- (e) On the basis of written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
- (g) The Company has not paid or provided for any managerial remuneration during the year. Accordingly, reporting under section 197 (16) of the Act is not applicable.



- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company does not have any pending litigations which would impact its financial position;
 - ii) The Company did not have any long-term contracts including derivative contracts, for which there were any material foreseeable losses.
 - iii) There were no amounts, which were required to be transferred during the year to the Investor Education and Protection Fund by the Company.
 - iv)
 - (a) The management has represented to us that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity (ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The management has also represented to us, that, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - (c) Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.
 - v) No dividend declared or paid during the year by the company.

3. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.

For V Nagarajan & Co.
Chartered Accountants
FRN: 004879N



Sandeep Sharma
Partner
M.No. 525361

UDIN: 25525361BMIDFG3190

Place: New Delhi

Date: 30th May 2025

"Annexure A" referred to in the Independent Auditors' report to the shareholders of Universal Office Automation Limited on the accounts for the year ended 31st March, 2025.

To the best of our information, according to the explanations provided to us the company and the books of account and records examined by us in the normal course of audit, we state that:

i. In respect of its Property Plant and Equipment:

- a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.
(B) The Company does not have any intangible assets and accordingly, reporting under clause 3(i)(a)(B) of the Order is not applicable to the Company.
- b) The property, plant and equipment have been physically verified by the management during the year and no material discrepancies were noticed on such verification. In our opinion, the frequency of physical verification program adopted by the Company, is reasonable having regard to the size of the Company and the nature of its assets.
- c) The title deeds of all the immovable properties (including investment properties) held by the Company (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the Company.
- d) The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the year.
- e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(e) of the Order is not applicable to the Company.

ii. a) The Company does not hold any inventory. Accordingly, reporting under clause 3(ii)(a) of the Order is not applicable to the Company.

b) The Company has not been sanctioned working capital limits by banks or financial institutions on the basis of security of current assets during any point of time of the year. Accordingly, reporting under clause 3(ii)(b) of the Order is not applicable to the Company.

iii. The Company has not made investment, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or other parties. Therefore, the provisions of clause 3(iii)(a) to 3(iii)(f) of the Order are not applicable.

iv. In our opinion and according to the information and explanations given to us and the representation obtained from the management (i) the Company has not granted any loans to any of its directors or any other person to whom director is interested or given guarantee or provided any security in connection with any loan taken by him or such other person within the meaning of section 185 of the Act and (ii) the Company has not given any loan, given any guarantee or provided any security and acquired securities within the meaning of section 186 of the Act.



- v. In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposits or there is no amount which has been considered as deemed deposit within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable to the Company.
- vi. The Central Government has not prescribed maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013 in respect of Company's activities. Hence, reporting under clause (vi) of the Order is not applicable to the Company.
- vii. a) According to the records of the Company, the Company has been generally regular in depositing undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, Cess and any other statutory dues with the appropriate authorities. There were no arrears of undisputed statutory dues as at 31st March, 2025, which were outstanding for a period of more than six months from the date they became payable.
- b) There are no disputed statutory dues referred to in clause (a) above which have remained unpaid as on 31st March, 2025.
- viii There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix a) According to the information and explanations given to us, the Company does not have any loans or other borrowings from any lender. Accordingly, reporting under clause 3(ix) of the Order is not applicable to the Company.
- b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority;
- c) In our opinion and according to the information and explanations given to us, the Company has not raised any money by way of term loans during the year and did not have any term loans outstanding at the beginning of the current year. Accordingly, reporting under clause 3(ix)(c) of the Order is not applicable to the Company.
- d) In our opinion and according to the information and explanations given to us, the Company has not raised any funds on short term basis during the year or in any previous year. Accordingly, reporting under clause 3(ix) (d) of the Order is not applicable to the Company.
- e) According to the information and explanations given to us, the Company does not have any subsidiaries, associate or joint venture within the meaning of Companies Act, 2013. Hence, reporting under clause 3(ix) (e) and clause 3(ix)(f) of the Order is not applicable.
- x (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.



- xi) a) Based on the audit procedure performed and the representation obtained from the management, we report that no case of fraud by the Company or on the Company has been noticed or reported during the year under audit.
b) No report under section 143(12) of the Act has been filed with the Central Government for the period covered by our audit.
c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.
- xii) The Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the Order are not applicable.
- xiii) In our opinion and according to the information and explanations given to us, all transactions entered into by the Company with the related parties are in compliance with sections 177 and 188 of the Act, where applicable. Further, the details of such related party transactions have been disclosed in the financial statements, as required under [Accounting Standard (AS) 18, Related Party Disclosures specified in Companies (Accounting Standards) Rules, 2021 as prescribed under section 133 of the Act / Indian Accounting Standard (Ind AS) 24, Related Party Disclosures specified in Companies (Indian Accounting Standards) Rules 2015 as prescribed under section 133 of the Act].
- xiv) (a) In our opinion the Company has an adequate internal audit system as required under section 138 of the Act commensurate with the size and the nature of its business.
(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
- xv) According to the information and explanations given to us and the representation obtained from the management, the Company has not entered into any non-cash transactions with directors or persons connected with him. Therefore, the provisions of section 192 of the Act are not applicable to the Company.
- xvi) a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii) The Company has incurred cash losses amounting to Rs. 24.51 lakhs during the current financial year covered by our audit and the Rs. 7.22 lakhs in the immediately preceding financial year.
- xviii) There has been resignation of the statutory auditors during the year and based on the information and explanations given to us by the management and the response to our communication with the outgoing auditors, there have been no issues, objections or concerns raised by the outgoing auditors.



- xix On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and management plans, and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx According to the information and explanations given to us, the Company does not fulfill the criteria as specified under section 135(1) of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and according, reporting under clause 3(xx) of the Order is not applicable to the Company.
- xxi The Company is not required to prepare consolidated financial statements and accordingly clause 3(xxi) of the Order is not applicable.

For V Nagarajan & Co.
Chartered Accountants
FRN: 004879N

Sandeep Sharma


Sandeep Sharma
Partner
M.No. 525361

UDIN: 25525361BMIDFG3190

Place: New Delhi
Date: 30th May 2025

"Annexure B" to the Independent Auditors' report on the Financial statements of Universal Office Automation Limited for the year ended 31st March, 2025.

Report on the internal financial controls with reference to the aforesaid financial statements under Clause (i) of Sub-section 3 of Section 143 of the Act

(Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Opinion

We have audited the internal financial controls over financial reporting of the Company as of March 31, 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31 March 2025, based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Internal Financial Control over Financial Reporting issued by the ICAI.

For V Nagarajan & Co.
Chartered Accountants
FRN: 004879N



Sandeep Sharma
Partner

M.No. 525361

UDIN: 255253618MIDFG3/90

Place: New Delhi
Date: 30th May 2025

Universal Office Automation Limited
Balance Sheet as at 31 March 2025
(All amount in ₹ lakhs unless otherwise stated)

	Notes	As at 31 March 2025	As at 31 March 2024
ASSETS			
Non-current assets			
Property, plant and equipment	3	1.07	-
Financial assets			
Investments	4	43.37	40.46
Other tax assets (net)	5	0.89	7.07
Total non-current assets		45.33	47.53
Current assets			
Financial assets			
Cash and cash equivalents	6	137.24	143.39
Other current assets	7	0.02	-
Total current assets		137.26	143.39
Total assets		182.59	190.92
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	8	1,465.27	1,465.27
Other equity	9	(1,285.29)	(1,276.70)
Total equity		179.98	188.57
LIABILITIES			
Current liabilities			
Financial liabilities			
Trade payables	10	-	0.44
(i) Total outstanding dues of micro enterprises and small enterprises		0.64	0.55
(ii) Total outstanding dues of creditors other than micro enterprises and		0.51	1.36
Other current liabilities	11	1.46	2.35
Total current liabilities		2.61	2.35
Total liabilities		2.61	2.35
Total equity and liabilities		182.59	190.92

Summary of material accounting policies 1-2

The accompanying notes form an integral part of the financial statements. 3-22

This is the Balance Sheet referred to in our report of even date.

For and on behalf of V Nagarajan & Co.

Chartered Accountants

Firm Registration No. 004879N

Sandeep Sharma

Partner

Membership No.-525361



Place: New Delhi

Date : 30-05-2025

For and on behalf of Board of Directors of
Universal Office Automation Limited

Vipin Kumar Gupta

Director

(DIN : 08397846)

Naina Luthra

Company Secretary

(ACS 32164)

Sunil Kumar Shrivastava

Managing Director

(DIN : 00259961)

Suresh Chand Sharma

Chief Financial Officer

Place: New Delhi

Date : 30-05-2025

Universal Office Automation Limited
Statement of Profit and Loss for the year ended on 31 March 2025
(All amount in ₹ lakhs unless otherwise stated)

	Notes	For the year ended 31 March 2025	For the year ended 31 March 2024
Income			
Revenue from operations	12	12.94	13.08
Other income		12.94	13.08
Total income			
Expenses	13	21.53	33.09
Other expenses		21.53	33.09
Total expenses		(8.59)	(20.01)
Profit / (loss) before exceptional items and tax		(8.59)	(20.01)
Exceptional items			
Profit/ (loss) before tax			
Tax expense:			4.50
Current tax			
Tax for earlier year		(8.59)	(24.51)
Deferred tax			
Net profit/ (loss) for the year		(8.59)	(24.51)
Other comprehensive income/ (loss) for the year			
Total comprehensive income/ (loss) for the year			
Earnings per equity share:			
Basic (₹)	14	(0.06)	(0.17)
Diluted (₹)		(0.06)	(0.17)

Summary of material accounting policies

1-2

The accompanying notes form an integral part of the financial statements.

3-22

This is the Statement of Profit and Loss referred to in our report of even date

For and on behalf of V Nagarajan & Co.
Chartered Accountants

Firm Registration 004879N

Partner
Membership No.-525361

Sandeep Sharma



Director
(DIN : 08397846)

Vipin Kumar Gupta

Naina Luthra
Company Secretary
(ACS 32164)

For and on behalf of Board of Directors of
Universal Office Automation Limited

Sunil Kumar Shrivastava
Managing Director
(DIN : 00259961)

Suresh Chand Sharma
Chief Financial Officer

Place: New Delhi
Date : 30-05-2025

Place: New Delhi
Date : 30-05-2025

Universal Office Automation Limited
Statement of changes in equity for the year ended 31 March 2025
(All amount in ₹ lakhs unless otherwise stated)

A Equity share capital

	Amount
Balance as at 31 March 2023	1,465.27
Changes in equity share capital during the year	-
Balance as at 31 March 2024	1,465.27
Changes in equity share capital during the year	-
Balance as at 31 March 2025	1,465.27

B Other equity

	Securities premium reserve	Capital reserve	Retained earnings	Total
Balance as at 31 March 2023	333.37	297.63	(1,883.21)	(1,252.21)
Profit/ (loss) for the year	-	-	(24.51)	(24.51)
Balance as at 31 March 2024	333.37	297.63	(1,907.71)	(1,276.70)
Profit/ (loss) for the year	-	-	(8.59)	(8.59)
Balance as at 31 March 2025	333.37	297.63	(1,916.30)	(1,285.29)

The accompanying notes form an integral part of the financial statements.

This is the Statement of Changes in Equity referred to in our report of even date.

For and on behalf of V Nagarajan & Co.
Chartered Accountants
Firm Registration No. 004879N
Sandeep Sharma
Partner
Membership No.-525361



Vipin Kumar Gupta
Director
(DIN : 08397846)

Naina Luthra
Company Secretary
(ACS 32164)

For and on behalf of Board of Directors of
Universal Office Automation Limited

Sunil Kumar Shrivastava
Managing Director
(DIN : 00259961)

Suresh Chand Sharma
Chief Financial Officer

Place: New Delhi
Date : 30-05-2025

Place: New Delhi
Date : 30-05-2025

Universal Office Automation Limited
Cash Flow Statement for the year ended 31 March 2025
(All amount in ₹ lakhs unless otherwise stated)

	For the year ended 31 March 2025	For the year ended 31 March 2024
(A) Cash flow from operating activities		
Profit/ (loss) before tax	(8.59)	(20.01)
Adjustments for:		
Assets written back	(1.07)	1.07
(Gain)/ loss on fair valuation of investments	(3.01)	(3.04)
Interest income	(8.83)	(10.04)
Operating profit/ (loss) before working capital changes	(21.50)	(32.02)
Movement in working capital		
Trade payables	0.15	(0.43)
Other current liabilities	0.10	1.08
Other current assets	6.18	-
Cash flow from operating activities post working capital changes	(15.07)	(31.37)
Income tax paid (net)	-	(4.68)
Net cash flow from operating activities (A)	(15.07)	(36.05)
(B) Cash flows from investing activities		
Interest on deposit	8.83	10.04
(Investment) / Redemption of fixed deposit	-	-
Investment in mutual funds	0.09	(0.00)
Net cash flows used in investing activities (B)	8.92	10.04
(C) Cash flows from financing activities		
Repayment of long term borrowings	0.00	0.00
Net cash used in financing activities (C)	0.00	0.00
Total (A) + (B) + (C)	(6.15)	(26.01)
Opening balance of cash & cash equivalents	143.39	169.40
Closing balance of cash & cash equivalents*	137.24	143.39
Net increase/ (decrease) in cash and cash equivalents	(6.15)	(26.01)

Note: The above statement of Cash Flow has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

The accompanying notes form an integral part of the financial statements.

This is the Cash Flow Statement referred to in our report of even date.

For and on behalf of V Nagarajan & Co.
Chartered Accountants
Firm Registration No. 004879N

Sandeep Sharma
Sandeep Sharma
Partner
Membership No.-525361



Vipin Kumar Gupta
Vipin Kumar Gupta
Director
(DIN : 08397846)

Naina Luthra
Naina Luthra
Company Secretary
(ACS 32164)

For and on behalf of Board of Directors of
Universal Office Automation Limited

Sunil Kumar Shrivastava
Sunil Kumar Shrivastava
Managing Director
(DIN : 00259961)

Suresh Chand Sharma
Suresh Chand Sharma
Chief Financial Officer

Place: New Delhi
Date : 30-05-2025

Place: New Delhi
Date : 30-05-2025

1. Corporate information and statement of compliance with Indian Accounting Standard (Ind AS)

Universal Office Automation Limited ("the Company") is a public limited company incorporated under the provisions of Companies Act, 2013. The Company is domiciled in India with its registered office situated at 806, Sidhartha, 96, Nehru Place, New Delhi – 110019, India. The Company's shares are listed with Bombay Stock Exchange. The Company's primary line of business had been selling of office automation products and their after-sales service.

2. Basis of preparation, measurement and material accounting policies

2.1 Basis of preparation and measurement

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

The financial statements for the year ended 31 March 2025 were approved for issue by the Board of Directors on 30th May 2025.

The financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the financial statements. All assets and liabilities have been classified as current or non-current as per the Group's normal operating cycle and other criteria as set out in the Division II of Schedule III to the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention basis except for certain financial instruments which are measured at fair value.

2.2 Summary of material accounting policies

a. Revenue recognition

Interest income from bank deposits is recognised on the time proportion method taking into consideration the amount outstanding and the effective interest rates.

Sale of scrap is recognized on disposal of scrap.

b. Income taxes

Tax expense recognised in the statement of profit and loss comprises the sum of deferred tax and current tax not recognised in Other Comprehensive Income (OCI) or directly in equity.

Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961. Current income tax relating to items recognised outside statement of profit and loss is recognised outside statement of profit and loss (i.e. in OCI or equity depending upon the treatment of underlying item).

Deferred tax liabilities are generally recognised in full for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that the underlying tax loss, unused tax credits or deductible temporary difference will be utilised against future taxable income. This is assessed based on the Company's forecast of future operating results, adjusted for significant non-taxable income and expenses and specific limits on the use of any unused tax loss or credit. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.



Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognised outside the statement of profit and loss is recognised outside statement of profit and loss (in OCI or equity depending upon the treatment of underlying item).

c. Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

d. Financial instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of a financial instrument.

Financial assets

Initial recognition and measurement

Financial instruments are recognised when the Company becomes a party to the contractual provisions of the instrument and are measured initially at fair value adjusted for transaction costs, except for those carried at fair value through profit or loss which are measured initially at fair value.

If the Company determines that the fair value at initial recognition differs from the transaction price, the Company accounts for that instrument at that date as follows:

- i. at the measurement basis mentioned above if that fair value is evidenced by a quoted price in an active market for an identical asset or liability (i.e. a level 1 input) or based on a valuation technique that uses only data from observable markets. The Company recognises the difference between the fair value at initial recognition and the transaction price as a gain or loss.
- ii. in all other cases, at the measurement basis mentioned above, adjusted to defer the difference between the fair value at initial recognition and the transaction price. After initial recognition, the Company recognises that deferred difference as a gain or loss only to the extent that it arises from a change in a factor (including time) that market participants would take into account when pricing the asset or liability.

Classification and subsequent measurement

For the purpose of subsequent measurement, financial assets are classified into the following categories upon initial recognition:

- i. **Financial assets at amortised cost** – a financial instrument is measured at amortised cost if both the following conditions are met:
 - The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
 - Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest method.



ii. Financial assets at fair value

- **Investments in equity instruments (other than subsidiaries/ associates/ joint ventures)** – All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are generally classified at fair value through profit and loss (FVTPL). For all other equity instruments, the Company decides to classify the same either at fair value through other comprehensive income (FVOCI) or fair value through profit and loss (FVTPL). The Company makes such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the other comprehensive income (OCI). There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity. Dividends on such investments are recognised in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

De-recognition of financial assets

A financial asset is primarily de-recognised when the rights to receive cash flows from the asset have expired or the Company has transferred its rights to receive cash flows from the asset.

Financial liabilities

Initial recognition and measurement

All financial liabilities are recognised initially at fair value and transaction cost that is attributable to the acquisition of the financial liabilities is also adjusted. These liabilities are classified as amortised cost.

Subsequent measurement

Subsequent to initial recognition, all financial liabilities are measured at amortised cost using the effective interest method.

Amortised cost is calculated by considering any discount or premium on acquisition and fees or costs that are an integral part of the Effective Interest Rate (EIR). The effect of EIR amortisation is included as finance costs in the statement of profit and loss.

De-recognition of financial liabilities

A financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

c. Fair value measurement

The Company measures certain financial instruments, such as, investments at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability



The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

f. Property, plant and equipment ('PPE')

Recognition and initial measurement

Property, plant and equipment are stated at their cost of acquisition. The cost comprises purchase price, borrowing cost if capitalisation criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted in arriving at the purchase price. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and definition of asset is met. All other repair and maintenance costs are recognised in the statement of profit or loss as incurred.

In case an item of property, plant and equipment is acquired on deferred payment basis, interest expenses included in deferred payment is recognised as interest expense and not included in cost of asset.

Subsequent measurement (depreciation and useful lives)

Depreciation is provided using written-down value method from the date the asset is available for use and is computed on the basis of useful life as per technical assessment made by the management or as prescribed in Schedule II to the Companies Act, 2013

The residual values, useful lives and method of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate.

De-recognition

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

g. Impairment of assets

At each reporting date, the Company assesses whether there is any indication based on internal/external factors, that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. The recoverable amount is higher of an asset's fair value less costs of disposal and value in use. For this purpose, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or group of assets (cash generating units). If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognised in the statement of profit and loss. If at the balance sheet date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost and the same is accordingly reversed in the statement of profit and loss.



h. Provisions, contingent liabilities and contingent assets

Provisions are recognised when present obligations as a result of a past event will probably lead to an outflow of economic resources and amounts can be estimated reliably. Timing or amount of the outflow may still be uncertain. A present obligation arises when there is a presence of a legal or constructive commitment that has resulted from past events, for example, legal disputes or onerous contracts. Provisions are not recognised for future operating losses.

Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Provisions are discounted to their present values, where the time value of money is material. Any reimbursement that the Company can be virtually certain to collect from a third party with respect to the obligation is recognised as a separate asset. However, this asset may not exceed the amount of the related provision.

All provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. In those cases where the possible outflow of economic resources as a result of present obligations is considered improbable or remote, no liability is recognised.

Contingent liability is disclosed for:

- Possible obligations which will be confirmed only by future events not wholly within the control of the Company or
- Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognised. However, when inflow of economic benefits is probable, related asset is disclosed.

i. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events including a bonus issue.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares. Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

2.3 Material accounting judgements, estimates and assumptions

When preparing the financial statements management undertakes a number of judgments, estimates and assumptions about recognition and measurement of assets, liabilities, income and expenses.

The actual results are likely to differ from the judgments, estimates and assumptions made by management, and will seldom equal the estimated results.

Information about significant judgments, estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses are discussed below:

Significant judgements:

(i) Evaluation of indicators for impairment of assets

The evaluation of applicability of indicators of impairment of assets requires assessment of several external and internal factors which could result in deterioration of recoverable amount of the assets.



(ii) **Recognition of deferred tax assets**

The extent to which deferred tax assets can be recognised is based on an assessment of the probability of the future taxable income against which the deferred tax assets can be utilised.

(iii) **Contingent liabilities**

The Company is the subject of certain legal proceedings which are pending in various jurisdictions. Due to the uncertainty inherent in such matters, it is difficult to predict the final outcome of such matters. The cases and claims against the Company often raise difficult and complex factual and legal issues, which are subject to many uncertainties, including but not limited to the facts and circumstances of each particular case and claim, the jurisdiction and the differences in applicable law. In the normal course of business management consults with legal counsel and certain other experts on matters related to litigation and taxes. The Company accrues a liability when it is determined that an adverse outcome is probable and the amount of the loss can be reasonably estimated.

Sources of estimation uncertainty

(i) **Useful lives of Property, plant and equipment**

The assessment of useful lives of property, plant and equipment requires judgment. Depreciation is charged to the Statement of profit and loss based on these useful lives. This assessment requires estimation of the period over which the Company will benefit from these assets.

Management reviews its estimate of the useful lives of depreciable/amortisable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to technical and economic obsolescence that may change the utility of plant and equipments.

(ii) **Recoverability of advances/receivables**

At each balance sheet date, based on historical default rates observed over expected life, the management assesses the expected credit loss on outstanding receivables and advances.

j) **Recent accounting pronouncements**

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended 31 March 2025, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.



3. Property, plant and equipment

Description	Freehold land	Plant and equipments	Vehicles	Office equipments	Total
Gross carrying value					
As at 31 March 2023	1.07	27.04	17.95	217.51	263.57
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Less: Provision for diminution of asset	(1.07)	-	-	-	-
As at 31 March 2024	-	27.04	17.95	217.51	263.57
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Provision reverse for diminution of asset	1.07	-	-	-	-
As at 31 March 2025	1.07	27.04	17.95	217.51	263.57
Accumulated depreciation					
As at 31 March 2024	-	27.04	17.95	217.51	262.50
Charge for the year	-	-	-	-	-
As at 31 March 2025	-	27.04	17.95	217.51	262.50
Charge for the year	-	-	-	-	-
As at 31 March 2025	-	27.04	17.95	217.51	262.50
Net block as at 31 March 2024	-	-	-	-	-
Net block as at 31 March 2025	1.07	-	-	-	1.07

	As at 31 March 2025	As at 31 March 2024
--	------------------------	------------------------

4 Non-current investments

Investments carried at Fair Value through Profit and Loss (FVTPL)

Investment in equity instruments (quoted)

960 (Previous year : 960) Equity shares of ₹ 10 each of IDBI fully paid
(includes 360 bonus shares)*

0.75 0.78

Investment in equity instruments (unquoted)

1002.54 units (Previous year 1002.54) UTI liquid cash plan- Direct -
Growth

42.62 39.68

43.37 40.46

Aggregate amount of quoted investments

0.75 0.78

Market Value of quoted investments

0.75 0.78

Aggregate amount of unquoted investments

42.62 39.68

* The Company is in the process of obtaining duplicate certificate in its name as the original certificate which was sent for endorsement, was lost in transit.

5 Other tax assets (net)

Advance income tax (net of provision)

0.89 7.07

0.89 7.07

6 Cash and cash equivalents

Balances with banks in current accounts

- 3.19

Other (Deposits - Auto sweep account)

137.24 140.20

137.24 143.39

Notes:

- (i) There are no repatriation restrictions with respect to cash and cash equivalents as at the end of the reporting year and comparative years.
(ii) The carrying values are a reasonable approximate of their fair values.

7 Other current assets

Advance to supplier

0.02

0.02



As at
31 March 2025 As at
31 March 2024

Universal Office Automation Limited
Summary of Material accounting policies and other explanatory information for the year ended 31 March 2025

(All amount in ₹ lakhs unless otherwise stated)

8 Equity share capital
Authorised capital

1,000,000 (31 March 2024 : 1,000,000) Preference shares of ₹100 each

50,000,000 (31 March 2024 : 50,000,000) Equity shares of ₹10 each

	As at 31 March 2025	As at 31 March 2024
	1,000	1,000
	5,000	5,000
	6,000	6,000

Issued, subscribed capital and fully paid up

14,652,686 (31 March 2024 : 14,652,686) Equity shares of ₹10 each

	1,465.27	1,465.27
	1,465.27	1,465.27

(i) Reconciliation of equity shares outstanding at the beginning and at the end of the year.

	As at 31 March 2025		As at 31 March 2024	
	No. in lakhs	(₹ in lakhs)	No. in lakhs	(₹ in lakhs)
Equity shares at the beginning of the year	146.53	1,465.27	146.53	1,465.27
Shares issued during the period	-	-	-	-
Equity shares at the end of the year	146.53	1,465.27	146.53	1,465.27

(ii) Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of ₹10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees.

In the event of liquidation of the company, the holders of the equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(iii) Shares held by holding company

HCL Corporation Private Limited- Holding Company*

86,65,966 (31 March 2024 : 86,65,966) Equity shares of ₹10 each fully paid

	866.59	866.59
	866.59	866.59

(iv) Details of shareholders holding more than 5% shares in the Company

	As at 31 March 2025		As at 31 March 2024	
	No. of shares	% holding	No. of shares	% holding
Equity shares of ₹10 each fully paid up	86.66	59.14	86.66	59.14
*HCL Corporation Private Limited- Holding Company	7.73	5.27	7.73	5.27
Kanchana R				

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

(v) Particulars of shares held by the promoters at the end of the year

Sl. No.	Promoter Name	No of shares	% of total shares	% change during the year
1	Shiven Malhotra	1,59,820	1.09	NIL
2	Shiv Nadar	94,154	0.64	NIL
3	Kiran Nadar	20,262	0.14	NIL
4	Roshni Nadar Malhotra	3,888	0.03	NIL
5	Reetika Puri	1,750	0.01	NIL
6	Nina Puri	100	0	NIL
7	HCL Corporation Pvt Ltd	86,65,966	59.14	NIL



Universal Office Automation Limited
Summary of Material accounting policies and other explanatory information for the year ended 31 March 2025
(All amount in ₹ lakhs unless otherwise stated)

	As at 31 March 2025	As at 31 March 2024
9 Other equity		
Capital reserve	297.63	297.63
Securities premium reserve	333.37	333.37
Surplus in the statement of profit and loss		
As per last balance sheet	(1,907.70)	(1,883.19)
Add: Net profit/ (loss) for the year	(8.59)	(24.51)
Closing balance	<u>(1,916.28)</u>	<u>(1,907.70)</u>
	<u>(1,285.29)</u>	<u>(1,276.70)</u>

Nature and purpose of other reserves

Capital reserve

This reserve represents the excess of net assets taken, over the cost of consideration paid at the time of amalgamation done previously. This reserve is not available for the distribution to the shareholders.

Securities premium reserve

Securities premium reserve represents premium received on issue of shares. The reserve is utilised in accordance with the provisions of the Companies

10 Trade payables

Current

Due to micro and small enterprises (refer note (i) below)	0.64	0.44
Dues of creditors other than micro and small enterprises	0.51	0.55
	<u>1.15</u>	<u>0.99</u>

(i) Dues to micro and small enterprises pursuant to section 22 of the Micro, Small and Medium Enterprises Development Act (MSMED), 2006

On the basis of confirmation obtained from suppliers who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) and based on the information available with the company, the following are the details:

Principal amount remaining unpaid	0.64	0.44
Interest accrued and due thereon remaining unpaid	Nil	Nil
Interest paid by the company in terms of service 16 of MSMED Act 2006, along with the amount of the payment made to the suppliers and service providers beyond the appointed day during the year.		
Interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year), but without adding the interest specified under MSMED Act, 2006.	Nil	Nil
Interest accrued and remaining unpaid as at the end of the year	Nil	Nil
Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006.	Nil	Nil

Trade Payable Ageing Schedule as at 31 March 2025

2025

Particulars	Less than 1 Year	1-2 Year	2-3 Year	> 3 year	Total
(i) MSME	0.64	-	-	-	0.64
(ii) Others	0.51	-	-	-	0.51
(iii) Disputed dues — MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total					

Trade Payable Ageing Schedule as at 31 March 2024

2024

Particulars	Less than 1 Year	1-2 Year	2-3 Year	> 3 year	Total
(i) MSME	0.44	-	-	-	0.44
(ii) Others	0.55	-	-	-	0.55
(iii) Disputed dues — MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total					

11 Other current liabilities

Payable to statutory authorities	0.15	0.18
Provision for expenses	1.31	1.18
	<u>1.46</u>	<u>1.36</u>



Universal Office Automation Limited
Summary of Material accounting policies and other explanatory information for the year ended 31 March 2025

(All amount in ₹ lakhs unless otherwise stated)

	For the year ended 31 March 2025	For the year ended 31 March 2024
12 Other income		
Interest income	-	-
-on margin money	8.83	10.04
-on deposits	0.03	
income tax refund	3.01	3.04
Gain on fair valuation of investments	1.07	
Other Income	<u>12.94</u>	<u>13.08</u>
13 Other expenses		
Legal and professional fees**	10.56	10.28
Audit Fees	1.36	-
Membership expenses	-	-
Interest on statutory liability	0.30	4.37
Provision for Diminution	-	1.07
Rates & Taxes	6.06	-
Miscellaneous expenses	3.25	17.37
	<u>21.53</u>	<u>33.09</u>
** Payment to auditor		
As auditor :	1.36	1.00
Audit fee	<u>1.36</u>	<u>1.00</u>
14 Earnings per equity share		
Earnings		
Net profit/ (loss) attributable to equity shareholders for calculation of basic and diluted EPS	(8.59)	(24.51)
Shares		
Weighted average number of equity shares outstanding during the year for calculation of basic and diluted EPS	1,46,52,686	1,46,52,686
Nominal value of each equity share (₹)	10.00	10.00
Earnings per share (basic and diluted) (₹)	(0.06)	(0.17)

	For the year ended 31 March 2025	For the year ended 31 March 2024
15 Tax expense		
Income tax expense recognised in statement of profit and loss		
Current tax	-	-
Deferred tax	-	-

The major components of income tax expense and the reconciliation of expense based on the domestic effective tax rate of at 27.82% and the

Particulars		
Profit/ (loss) before tax	(8.59)	(20.01)
Income tax using the Company's domestic tax rate *	25.08%	25.08%
Expected tax expense [A]	-	-
Tax effect of adjustment to reconcile expected income tax expense to reported income tax expense		
Non-deductible expenses/non-taxable income	-	-
Difference in property, plant and equipment as per books and Income Tax Act, 1961	-	-
Previously unrecognised tax losses now recouped to reduce current tax expense	-	-
Deferred tax not created on unabsorbed losses	-	-
Total adjustments [B]	-	-
Actual tax expense [C=A+B]	-	-

* Domestic tax rate applicable to the Company has been computed as follows

Base tax rate	22%	22%
Surcharge (% of tax)	10%	10%
Cess (% of tax)	4%	4%
Applicable rate	25.08%	25.08%



Universal Office Automation Limited
Summary of Material accounting policies and other explanatory information for the year ended 31 March 2025
(All amount in ₹ lakhs unless otherwise stated)

16 Related party disclosures

Name of related parties and related party relationship

Holding Company	HCL Corporation Private Limited
Key Management Personnel	Mr. Sunil Kumar Shrivastava, Managing Director Ms. Rita Gupta, Director Mr. Sashi Sekhar Mishra, Director Mr. Ravishankar Subramanian Padi, Independent Director (upto 04-Sep-2024) Mr. Vipin Kumar Gupta, Independent Director Ms Pamela Srivastava, Independent Director (wef 28-Aug-2024) Mr. Vikram Shastey, Independent Director Mr. Suresh Chand Sharma, CFO Ms. Naina Luthra, CS



Universal Office Automation Limited
Summary of Material accounting policies and other explanatory information for the year ended 31 March 2025
(All amount in ₹ lakhs unless otherwise stated)

16 Capital Commitments and Contingent Liabilities:

a There are no capital Commitments.

Particulars	As at	As at
	31 March 2025	31 March 2024
Claims against company not acknowledged as debts*	321.32	321.32

* The claims against the company comprise:

For taxes and others to the extent ascertainable ₹ 79.49 lakhs (31 March 2024 : ₹ 79.49 lakhs)

For excise duty and penalty to the extent quantified by the authorities and other claims to the extent ascertainable ₹ 0.83 lakhs (31 March 2024 : ₹ 0.83 lakhs).

For customs duty and penalty to the extent quantified by the authorities ₹ 241.00 lakhs (31 March 2024 : ₹ 241.00 lakhs).

The financial statements of the Company for the year ended March 31, 2025 has been approved by the Board of Directors in its meeting held on May 30, 2025.

17 Fair value disclosures

i) Fair values hierarchy

Financial assets and financial liabilities measured at fair value in the statement of financial position are divided into three Levels of a fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurement, as follows:

Level 1: quoted prices (unadjusted) in active markets for financial instruments.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data rely as little as possible on entity specific estimates.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

ii) Financial assets measured at fair value - recurring fair value measurements

Particulars	Level	31 March 2025	31 March 2024
Fair value through profit and loss	Level 1	43.37	40.46

The fair value of investments in is based on the current bid price of respective investment as at the balance sheet date.

18 Financial risk management

i) Financial instruments by category

Particulars	31 March 2025			31 March 2024		
	FVTPL	FVOCI	Amortised cost	FVTPL	FVOCI	Amortised cost
Financial assets						
Investments	43.37	-	-	40.46	-	-
Other financial assets	-	-	-	-	-	-
Cash and cash equivalents	-	-	137.24	-	-	143.39
Total	43.37	-	137.24	40.46	-	143.39
Financial liabilities						
Trade payable	-	-	-	-	-	0.99
Total	-	-	-	-	-	0.99

ii) Risk Management

The Company's activities expose it to market risk, liquidity risk and credit risk. The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. This note explains the sources of risk which the entity is exposed to and how the entity manages the risk and the related impact in the financial statements.

A) Credit risk

Credit risk is the risk that a counterparty fails to discharge an obligation to the company. The company is exposed to this risk for various financial instruments, for example by granting loans and receivables to customers, placing deposits, etc. The company's maximum exposure to credit risk is limited to the carrying amount of following types of financial assets.

- cash and cash equivalents,
- loans & receivables carried at amortised cost, and
- deposits with banks

Credit risk management

The Company assesses and manages credit risk based on internal credit rating system, continuously monitoring defaults of customers and other counterparties, identified either individually or by the company, and incorporates this information into its credit risk controls. Internal credit rating is performed for each class of financial instruments with different characteristics. The Company assigns the following credit ratings to each class of financial assets based on the assumptions, inputs and factors specific to the class of financial assets.

- A: Low
- B: Medium
- C: High

Assets under credit risk –

Credit rating	Particulars	31 March 2025	31 March 2024
A: Low	Cash and cash equivalents	137.24	143.39

Cash & cash equivalents and bank deposits

Credit risk related to cash and cash equivalents and bank deposits is managed by only accepting highly rated banks and diversifying bank deposits and accounts in different banks.



B) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due.

a) Maturities of financial

The tables below analyse the Company's financial liabilities into relevant maturity groupings based on their contractual maturities for all non-derivative financial liabilities.

The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

31 March 2025	Less than 1 year	1-3 year	3-5 year	More than 5 years	Total
Trade payable	-	-	-	-	-
Total	-	-	-	-	-

31 March 2024	Less than 1 year	1-2 year	2-3 year	More than 3 years	Total
Trade payable	0.99	-	-	-	0.99
Total	0.99	-	-	-	0.99

C) Market Risk**a) Foreign currency risk**

Foreign exchange risk arises from recognised assets and liabilities denominated in a currency that is not the functional currency of the Company. The Company is not exposed to foreign exchange risk arising from foreign currency transactions.

b) Interest rate risk**(i) Liabilities**

The Company has interest free borrowings from related parties, therefore Company has no exposure to interest rate risk.

(ii) Assets

The Company's fixed deposits are fixed rate deposits. They are therefore not subject to interest rate risk as defined in Ind AS 107, since neither the carrying amount nor the future cash flows will fluctuate because of a change in market interest rates.

c) Price risk

The Company's exposure to price risk arises from investments held and classified in the balance sheet either as fair value through profit or loss. To manage the price risk arising from investments, the Company diversifies its portfolio of assets.

Sensitivity

The table below summarises the impact of increases/decreases of the index on the Company's equity and profit for the period:

Impact on profit before tax	31 March 2025	31 March 2024
Particulars		
Equity instruments		
Fair value per share – increase by 500 bps (500bps)	2.17	2.02
Fair value pr share – decrease by 500 bps (500bps)	(2.17)	(2.02)

19 Capital management

The Company's capital management objectives are

- to ensure the Company's ability to continue as a going concern
- to provide an adequate return to shareholders

The Company monitors capital on the basis of the carrying amount of equity less cash and cash equivalents as presented on the face of balance sheet.

Management assesses the Company's capital requirements in order to maintain an efficient overall financing structure while avoiding excessive leverage. This takes into account the subordination levels of the Company's various classes of debt. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares, or sell assets to reduce debt.

Debt equity ratio

Particulars	31 March 2025	31 March 2024
Total borrowings	-	-
Total equity	179.98	188.57
Net debt to equity ratio*	-	-

The Company has not declared dividend in current year or previous year.



20 Ratios

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
Current ratio	Current Assets	Current Liabilities	53	61	-14%	Due to Increase of current liability
Debt-equity ratio	Total Debt	Shareholder's Equity	NA	NA	NA	NA
Debt service coverage ratio	Earnings available for debt service	Debt Service	NA	NA	NA	NA
Return on equity ratio	Net Profits after taxes - Preference Dividend (if any)	Average Shareholder's Equity	-0.05	-0.12	-61%	Due to decrease of losses
Trade payables turnover ratio	Net Credit Purchases	Average Trade Payables	NA	NA	NA	NA
Net capital turnover ratio	Net Sales	Working Capital	NA	NA	NA	NA
Net profit ratio	Net Profit	Net Sales	NA	NA	NA	NA
Return on Investment	Net profit after tax	Average Shareholder's Equity	-0.05	-0.12	-61%	Due to decrease of losses
Return on capital employed	Earnings before interest and taxes	Capital Employed	-0.05	-0.11	-57%	Due to decrease of losses

21 Other Notes

- The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017. No layers of companies has been established beyond the limit prescribed as per above said section / rules.
- No bank or financial institution has declared the company as "Willful defaulter".
- No transaction has been made with the company struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.
- The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries). The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- There is no such income which has not been disclosed in the books of accounts. None of undisclosed income is surrendered or disclosed as income during the period under Income Tax Act, 1961.

22 Figures for previous periods have been regrouped and rearranged, wherever necessary, to conform with the relevant current period's classification.

For and on behalf of V Nagarajan & Co.

Chartered Accountants

Firm Registration No. 004879N

Sandeep Sharma
Sandeep Sharma

Partner

Membership No.-525361



Yipin Kumar Gupta
Yipin Kumar Gupta
Director
(DIN : 08397846)

Naina Luthra
Naina Luthra
Company Secretary
(ACS 32164)

For and on behalf of Board of Directors of
Universal Office Automation Limited

Sunil Kumar Shrivastava
Sunil Kumar Shrivastava
Managing Director
(DIN: 00259961)

Suresh Chand Sharma
Suresh Chand Sharma
Chief Financial Officer

Place: New Delhi
Date : 30-05-2025

Place: New Delhi
Date : 30-05-2025