

Date: November 15, 2023

Listing Department
National Stock Exchange of India Ltd,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai- 400051

NSE SYMBOL: VISHNUINFR

Dear Madam / Sir,

Sub: Clarification regarding submission of Unaudited Financial Statements for the Half year ended September 30, 2023.

Pursuant to Regulation 30 and Part A, Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that in the meeting of Board of Directors of the Company was held on November 14, 2023 the Board approved the Un-audited Financial Results of the Company for the half year ended September 30, 2023.

Further in accordance with Regulation 30, the PDF of the Un-audited Financial Results were uploaded with 30 minutes from conclusion of Board Meeting. Acknowledgement for the same is enclosed as Annexure 1.

Please note that, there was an inadvertent error while submitting the Financials to Stock Exchange. Request you to take on record the financials enclosed herewith as Annexure 2.

Kindly take note of the above in your records.

Yours faithfully,

For **VISHNUSURYA PROJECTS AND INFRA LIMITED**



ARUNACHALAM CHARIMA THANGAM

Whole-time Director

DIN: 06958029



National Stock Exchange Of India Limited

Date of 15-Nov-2023

FINANCIAL RESULTS ACK. / REG 33 ACK

Symbol:-	VISHNUINFR
Name of the Company: -	Vishnusurya Projects and Infra Limited
Submission Type:-	Quick Results
Quarter/Period Ended: -	30-Sep-2023
BM Submission:-	14-Nov-2023 16:45
Date and Time of Submission:	14-Nov-2023 17:01

We hereby acknowledge receipt of Financial Results through NEAPS. The Financial Results will be disseminated on website as received and in no event will NSEIL be liable for any mistakes, errors or omissions in the Financial Results.



**Independent Auditor's Limited Review Report on Unaudited half yearly financial Results
of the company under regulation 33 of the SEBI (Listing Obligation and Disclosure
Requirement) Regulations, 2015 as amended**

Review Report to
The Board of Directors
Vishnusurya Projects And Infra Limited

1. We have reviewed the accompanying statement of unaudited financial results of Vishnusurya Projects And Infra Limited ("the company") for the period ended 30th September 2023 ("the statement"), being submitted by the Company's Management pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019.
2. This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Head Office : Romar House, Chamber D, 3rd Floor, 6/9 (Old.no.15/9), Jaganathan Road, Nungambakkam, Chennai - 600034

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R B R & Associates LLP

Chartered Accountants

FRN: 004997S/S200051

R. Sundararajan

Partner

M.No: 029814



UDIN : 23029814BGYMWC8513

Place : Chennai

Date :14-11-2023

VISHNUSURYA PROJECTS AND INFRA LIMITED
(Formerly Known as Vishnusurya Projects And Infra Private Limited)
No.76, QBAS Temple Tower, Second floor, North Mada Street, Mylapore, Chennai - 600004
CIN: U63090TN1996PLC035491

Balance Sheet as at 30th September 2023

(₹ in lakhs)

Particulars	As at 30th September 2023	As at 30th September 2022	As at 31st March 2023
	Unaudited	Unaudited	Audited/ Restated
I. Equity and Liabilities			
(1) Shareholders' funds			
(a) Share capital	1725.97	1195.40	908.40
(b) Reserves and surplus	6174.18	3840.62	4718.88
(2) Non-current liabilities			
(a) Long-Term borrowings	2314.86	2622.31	2442.65
(b) Other Long term liabilities	118.59	615.49	54.50
(c) Long-Term provisions	33.05	19.30	26.26
(3) Current liabilities			
(a) Short-Term borrowings	1019.80	1262.85	1182.59
(b) Trade payables			
(A) Total outstanding dues of micro and small enterprises	861.62	148.18	1113.48
(B) Total outstanding dues of creditors other than micro and small enterprises	636.11	751.99	260.49
(c) Other current liabilities	670.22	2011.88	738.52
(d) Short-Term provisions	871.73	976.10	334.40
TOTAL EQUITY & LIABILITIES	14426.12	13444.13	11780.17
II. Assets			
(1) Non-current assets			
(a) Property, Plant and Equipment & Intangible Assets			
(i) Property, Plant and Equipment	4710.06	4665.29	4692.29
(ii) Capital Work-in-progress	90.27	47.98	61.01
(b) Non-current investments	155.62	276.62	156.62
(c) Deferred tax assets (net)	53.35	28.57	41.96
(d) Long-Term loans and advances	253.60	280.10	172.66
(e) Other non-current assets	47.28	51.15	47.38
(2) Current assets			
(a) Inventories	506.54	-	433.80
(b) Trade receivables	1463.46	2049.50	1740.87
(c) Cash and Bank Balances	295.26	1170.03	287.18
(d) Short-Term loans and advances	6533.87	4622.39	3731.44
(e) Other current assets	316.82	252.49	414.98
TOTAL ASSETS	14426.12	13444.13	11780.17

The accompanying notes are an integral part of these Interim Standalone financial statements

For and on behalf of Board of Directors


A C Thangam
Whole Time Director
DIN: 06958029



14th November, 2023, Thoothukudi

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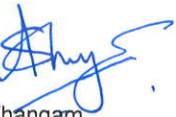
Statement of Profit and Loss for the Half year ended 30th September 2023

(₹ in lakhs)

Particulars	For the Half year ended 30th September 2023	For the Half year ended 30th September 2022	For the year ended 31st March 2023
	Unaudited	Unaudited	Audited/ Restated
I. Revenue from operations	10095.98	5996.84	13237.11
II. Other income	22.75	12.34	88.94
III. Total Income (I+II)	10118.73	6009.18	13326.06
IV. Expenses			
Direct Cost	4738.35	2886.99	6527.86
Purchases of stock-in-trade	18.03	-	154.58
Changes in inventories	(72.74)	-	(433.80)
Employee benefit expenses	490.04	446.94	913.61
Finance costs	192.40	202.43	414.42
Depreciation and amortization expense	330.81	310.98	673.02
Other expenses	1526.31	1269.80	2844.93
Total Expenses	7223.21	5117.13	11094.62
V. Profit before exceptional and extraordinary items and tax (III - IV)	2895.52	892.05	2231.44
VI. Exceptional items	-	-	-
VII. Extraordinary items	-	-	-
VIII. Profit before tax (V-VI-VII)	2895.52	892.05	2231.44
IX. Tax expense:			
(1) Current Tax	675.00	250.00	635.00
Less: Transfers - Income Tax of earlier years	(40.95)	-	(120.40)
(2) Deferred Tax	(11.39)	(6.40)	(19.79)
X. Profit (Loss) for the period (VIII-IX)	2272.86	648.46	1736.64
XI. Earnings per equity share:			
(1) Basic (in ₹)	6.58	12.05	23.62
(2) Diluted (in ₹)	6.58	12.05	23.62

The accompanying notes are an integral part of these Interim Standalone financial statements

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Cash flow Statement for the Half year ended 30th September 2023

(₹ in lakhs)

Particulars	As at (Current Half year Ended) 30th September 2023	As at (Previous Half year Ended) 30th September 2022
	Unaudited	Unaudited
Cash flow from Operating Activities		
Net Profit before Tax and Extra-ordinary Items	2895.52	892.05
Adjustments for:		
Depreciation and amortisation expense	330.81	310.98
Interest and Finance Charges	192.40	202.43
Interest Income	(15.58)	(8.97)
Net (Gain)/ Loss on sale of Property Plant & Equipment	5.65	13.25
Net Gain on Sale of Non Current Investments Equity Shares	(1.60)	-
Net Gain from Current investment in liquid mutual fund	-	(0.14)
Operating Profit Before Working Capital Changes	511.67	517.55
Adjustments for (Increase) / Decrease in operating assets:	3407.20	1409.60
Inventories	(72.74)	-
Trade receivables	277.41	(1172.97)
Loans and Advances	(2883.37)	432.28
Other Non-Current Assets	0.10	214.94
Other Current Assets	98.16	(213.95)
Adjustments - Increase / (Decrease) in operating liabilities:		
Trade Payables	123.76	334.18
Other Current Liabilities	(68.30)	(706.33)
Provisions	22.23	23.83
Non-Current Liabilities	64.09	538.92
Net Cash Used in/ from operating Activities	(2438.66)	(549.10)
Direct taxes paid (net of refunds)	968.54	860.50
Net cash from operating activities (A)	(112.16)	(121.67)
Cash Flow From Investing Activities	856.37	738.83
Acquisition of tangible assets and towards capital work in progress	(391.33)	(726.50)
Net receipts from sale of Property, Plant and Equipment	7.84	24.79
Investments in bank deposits - Secured against OD & under Lien	(12.72)	(949.85)
Investment in term deposits for more than 12 months		(5.06)
Net receipts from Sale of Long term Investments - share	2.60	-
Net Gain from Current investment in liquid mutual fund	-	0.14
Interest Received	15.58	8.97
Net Cashflow from Investing Activities (B)	(378.03)	(1647.52)



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Cash flow Statement for the Half year ended 30th September 2023

(₹ in lakhs)

Particulars	As at (Current Half year Ended) 30th September 2023	As at (Previous Half year Ended) 30th September 2022
	Unaudited	Unaudited
Cash Flow from Financing Activities		
Repayment of Borrowings	(290.58)	395.67
Financing Charges paid	(192.40)	(202.43)
Fresh Issue of share capital		700.00
Tax & expenses related to buy back		
Net cashflow from Financing Activities (C)	(482.98)	893.25
Net Increase/(Decrease) in Cash & Cash Equivalents (A)+(B)+(C)	(4.64)	(15.44)
Cash and Cash Equivalents at the Beginning of the period	69.96	206.26
Cash and Cash Equivalents at the end of the period	65.33	190.82
Note : Cash and Cash Equivalents		
i) Cash and cash Equivalents as above	65.33	190.82
ii) Other bank balances		
(i) Term deposit with Maturity 3 - 12 months		954.00
(ii) Overdraft against Term deposit	9.45	14.30
(iii) Term deposit - Under Lien	105.53	5.91
(iv) Margin Money on Bank Guarantee	114.95	5.00
iii) Total Cash and Bank Balances	295.26	1170.03

Notes:

1. The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in AS 3.
2. Capital Expenditure includes payments for items in capital WIP and purchase of Property, plant and equipment
3. Direct taxes paid are treated as arising from operating activities and are not bifurcated between investing & financing activities.

For and on behalf of Board of Directors


A C Thangam,
Whole Time Director
DIN: 06958029



14th November, 2023, Thoothukudi

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Segment wise Revenue, Results and Capital Employed for the Half year ended 30th September 2023

Particulars	For the Half year ended 30th September 2023	For the Half year ended 30th September 2023	For the year ended 31st March 2023
	Unaudited	Unaudited	Audited/Restated
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)			
Construction & Allied Activities	5310.60	2368.90	5650.80
Mining & Quarring	4768.63	3593.20	7484.75
Others	39.50	47.08	190.51
Net sales/Income From Operations	10118.73	6009.18	13326.06

Particulars	For the Half year ended 30th September 2023	For the Half year ended 30th September 2023	For the year ended 31st March 2023
	Unaudited	Unaudited	Audited/Restated
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)			
Construction & Allied Activities	2614.51	1200.16	2608.08
Mining & Quarring	780.08	32.02	183.56
Others	-	-	-37.27
Less : Un-allocable expenditure (net of unallocable income)			
Less: i) Interest**	68.07	72.04	158.15
ii) Other Un-allocable Expenditure net off	-567.14	-412.17	-681.07
(iii) Un-allocable income			
Total Profit Before Tax	2895.52	892.05	2231.44

Particulars	As at 30th September 2023	As at 30th September 2022	As at 31st March 2023
	Unaudited	Unaudited	Audited/Restated
3. Capital Employed (Segment assets – Segment Liabilities)			
Construction & Allied Activities	-19.77	296.76	339.76
Mining & Quarring	3892.44	3066.94	2752.57
Others	327.55	54.43	-70.95
Unallocable Assets	-4200.23	-3418.13	-3021.38

