



(Formerly Vishnusurya Projects and Infra Private Limited)
CIN: L63090TN1996PLC035491 GST No: 33AADCS0735L1ZF

July 01,2026

TO,
LISTING DEPARTMENT
NATIONAL STOCK EXCHANGE OF INDIA LIMITED
EXCHANGE PLAZA, PLOT NO. C/1, G BLOCK,
BANDRA-KURLA COMPLEX
BANDRA (E), MUMBAI-400051

NSE Symbol: VISHNUINFR

Dear Sir/Madam,

Sub: Clarification with respect to Outcome of Board Meeting - Financial Results submitted to the Exchange on April 24, 2026

With reference to your e-mail dated June 29, 2026 seeking clarification on the Outcome of Board Meeting for the Financial Results of the Company submitted to the Exchange on April 24, 2026, we furnish our response as under:

Observation raised by the Exchange:

In the Consolidated Limited Review Report (LRR) submitted along with the financial results, the date of signing has been inadvertently mentioned as April 22, 2026, whereas the said report was, in fact, signed by the Statutory Auditors on April 24, 2026.

Clarification:

We wish to clarify that the date of signing mentioned as April 22, 2026 in the Consolidated Limited Review Report is a typographical/clerical error. The Consolidated Limited Review Report was actually reviewed and signed by the Statutory Auditors of the Company on April 24, 2026, which is the same date on which the Board of Directors of the Company considered and approved the financial results at its meeting held on April 24, 2026, and the same date on which the financial results, along with the Limited Review Report, were submitted to the Exchange.

We confirm that the said error is purely inadvertent and clerical in nature and does not affect the contents, opinion, or conclusion expressed in the Limited Review Report, nor does it have any bearing on the financial results submitted to the Exchange. There is no change in the financial figures, disclosures, or the opinion of the Statutory Auditors.

We regret the inadvertent error and confirm that adequate care shall be taken to avoid recurrence of such errors in future submissions.

We request the Exchange to kindly take the above clarification on record.

Thanking you,

Yours faithfully,

For VISHNUSURYA PROJECTS AND INFRA LIMITED

SONALI SARANGI
COMPANY SECRETARY AND COMPLIANCE OFFICER
MEMBERSHIP NO: A49480

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3) No. 809, 8th Floor, Arunachal Building, 19 Barakhamba Road, New Delhi- 110 001 Ph: 01146595367

4) 25, Survey No. 9 and 10, Karivasandiram Village, Sheelagiri Taluk, Karivasandiram, Krishnagiri, Tamil Nadu - 625105



**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED
FINANCIAL RESULTS OF VISHNUSURYA PROJECTS AND INFRA LIMITED PURSUANT TO
REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS)
REGULATIONS, 2015, AS AMENDED**

FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025

To,
The Board of Directors
Vishnusurya Projects And Infra Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Vishnusurya Projects and Infra Limited ("the Parent" or "the Company") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter and nine months ended 31 December 2025 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29 March 2019.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34"), 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 the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (the 'ICAI'). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
5. This Statement includes the financial results of Vishnusurya Projects and Infra Hosur Private Limited, the subsidiary company





6. Based on our review conducted and procedures performed as stated above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, has not been prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, or that it has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

OTHER MATTER

7. The accompanying Statement of the Group for the quarter and nine months ended 31 December 2025 has been prepared by the Management for the first time in accordance with Indian Accounting Standards ("Ind AS"). The date of transition to Ind AS is 1 April 2024.
8. The comparative financial information included in the Statement for the quarter ended 30 September 2025, the quarter and nine months ended 31 December 2024 and the audited consolidated financial statements for the year ended 31 March 2025, previously prepared under the Companies (Accounting Standards) Rules, 2006 ("Previous GAAP"), have been prepared, adjusted or restated by the Management, as applicable, for the differences in the accounting principles adopted by the Group on transition to Ind AS.
9. We have reviewed the current period Ind AS accounting adjustments and disclosures forming part of the Statement and the Ind AS adjustments made to the comparative financial information. These transition adjustments have been prepared based on Management's current assessment of the accounting policies and exemptions elected under Ind AS 101. Our procedures in respect of such matters were limited to review procedures and did not constitute an audit of the complete financial statements / financial information for the comparative periods prepared under Ind AS.
10. The Statement includes the interim financial information / financial results of one wholly-owned subsidiary, whose interim financial information reflects (before eliminating intra-group transactions):
 - Total revenue from operations of ₹178.20 lakhs and ₹527.81 lakhs for the quarter and nine months ended 31 December 2025, respectively;
 - Total net profit/(loss) after tax of ₹75.21 lakhs and (₹83.99 lakhs) for the quarter and nine months ended 31 December 2025, respectively;
 - Total comprehensive income of ₹75.21 lakhs and (₹83.99 lakhs) for the quarter and nine months ended 31 December 2025, respectively.





11.The interim financial information of the aforesaid subsidiary has been reviewed by another auditor whose report has been furnished to us by the Management. Such financial information, originally prepared under Previous GAAP, has been adjusted by the Management on transition to Ind AS. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of the other auditor and the information furnished to us by the Management.

Our conclusion on the Statement is not modified in respect of the above matters.

For MADHU BALAN & ASSOCIATES
Chartered Accountants
FRN: 011106S

T.Sivagurunathan
Partner

M.No: 220075

UDIN: 26220075XGVYZT9247

Place : Chennai

Date : 24-04-2026



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UDIN Details

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Document Type	Audit and Assurance Functions
Type of Audit	Limited Review Reports
Date of Signing of Document	24-04-2026
Created Date/Time	24-04-2026 18:02:46
Status	Active
Auditor's Opinion on Financial Statements	

Is Auditor's Opinion applicable to this audit report?

No

Details of Preceding year's of Audit

Is capturing details of the preceding auditor applicable to this audit/form?

No

Particulars : Figures/Values

Particulars	Figures/Values	Denomination	Converted Value
1 . Financial Year	01-04-2025 - 31-03-2026		
2 . Cash and Cash Equivalent	1096.36	Lakhs	10,96,36,000
3 . Any Comment/ Recommendation / Adverse Comment	NIL		
4 . TURNOVER	22434.38	Lakhs	2,24,34,38,000

Document Description

LIMITED REVIEW - 31.12.2025

Remarks

VISHNUSURYA PROJECTS AND INFRA LIMITED



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