VISHNUSURYA
PROJECTS AND INFRA LIMITED

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

Date: August 12, 2026

TO,
LISTING DEPARTMENT
NATIONAL STOCK EXCHANGE OF INDIA LIMITED
EXCHANGE PLAZA, PLOT aNO. C/1, G BLOCK,
BANDRA-KURLA COMPLEX
BANDRA (E), MUMBAI-400051

NSE Symbol: VISHNUINFR

Dear Sir/Ma'am

Sub: Regulation 30 read with Schedule III Part A and Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations') - Outcome of Board Meeting held on August 12, 2026

Pursuant to Regulation 30 read with Schedule III Part A and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Wednesday, August 12, 2026, has, inter alia, considered and approved the following:

1. Un-Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter Ended June 30, 2026

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2026 ("Un-Audited Financial Results"), have been approved.

The Limited Review Report issued thereon by the Statutory Auditors, M/s. Madhu Balan & Associates, Chartered Accountants is enclosed as **Annexure A**.

2. Statement of Deviation or Variation in the Use of Proceeds

Pursuant to Regulation 32(1) of the Listing Regulations, the Board took note of the Statement of Deviation or Variation in the utilisation of proceeds of the Preferential Allotment for the quarter ended June 30, 2026, as reviewed and recommended by the Audit Committee, together with the Statutory Auditors' Report on utilisation of funds.

The Board Meeting commenced at 04:00 PM (IST) and concluded at 05:20 PM (IST).

Regd. Office: Agni Business Centre, No. 24/46, Fourth Floor KB Dasan Road, Alwarpet, Chennai – 600 018.

Ph : +91-44-24950019, 044 47939125 Fax : +91-44-24950019 E-mail : info@vishnusurya.com
Branch Office: 1) No.13/1, Manish First Street, Gandhi Nagar, Aruppukottai P.O., Virudhunagar District, Tamilnadu-626101 Ph : +91-4566-240083
2) No.12, Mosavadi Village, Vandavasi Taluk, Thiruvannamalai District, Tamilnadu - 604503 Ph : +91-4182-299977
3)No. 809, 8th Floor, Arunachal Building, 19 Barakhamba Road, New Delhi- 110 001 Ph: 01146595367
4) 35, Survey No. 9 and 10, Kariyasandiram Village, Shoolagiri Taluk, Kariyasandiram, Krishnagiri, Tamil Nadu, 635105

Kindly take the aforesaid information on record in compliance of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015.

This disclosure will also be hosted on the Company's website.

Thanking you,

Sincerely,

FOR VISHNUSURYA PROJECTS AND INFRA LIMITED

SONALI SARANGI
Digitally signed by SONALI SARANGI
Date: 2026.08.12 17:22:32 +05'30'

SONALI SARANGI
COMPANY SECRETARY AND COMPLIANCE OFFICER
M. NO: A49480

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

FOR THE QUARTER ENDED 30 JUNE 2026

To
The Board of Directors
Vishnusurya Projects and Infra Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Vishnusurya Projects and Infra Limited ("the Company") for the quarter ended 30 June 2026 ("the Statement"), being submitted by the Company pursuant to the requirements 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 29 March 2019. ("Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the 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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement 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 Statement is 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in accordance with the recognition and measurement principles laid down in 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

MADHU BALAN & ASSOCIATES CHARTERED ACCOUNTANTS FRN 011106S CHENNAI

OTHER MATTER

5. The Company adopted Indian Accounting Standards (Ind AS) effective 1st April 2024, being the date of transition and the financial statements for the year ended 31st March 2026 were audited under Ind AS. The comparative financial figures for the corresponding quarter ended 30th June 2025 included in the Statement have been compiled by the Management by applying principles consistent with the audited financial statements for the year ended 31st March 2026, and have not been subjected to a limited review or audit.

6. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter ended December 31, 2025, which were subject to limited review by us.

Our conclusion is not modified in respect of these matters

For MADHU BALAN & ASSOCIATES
Chartered Accountants
FRN: 011106S

MADHU BALAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 011106S
CHENNAI

T.Sivagurunathan
Partner
M.No: 220075

UDIN : 26220075ZRPOXQ7667
Place: Chennai
Date : 12-08-2026

VISHNUSURYA PROJECTS AND INFRA LIMITED

Agni Business Centre, No.24/46, 4th floor, KB Dasan Road, Alwarpet, Chennai 600 018
CIN: L63090TN1996PLC035491

Statement of Standalone Unaudited Financial Results for the quarter ended June 30,2026

₹ in Lakhs

Sl. No.	Particulars	Quarter ended			Year ended
		Unaudited	Audited	Audited	Audited
		Jun 30, 2026	Mar 31, 2026	Jun 30, 2025	Mar 31, 2026
1	**Income**				
	a) Revenue from Operations	6,186.91	12,738.10	4,948.77	35,172.48
	b) Other Income	47.85	476.79	42.71	618.47
	Total Income	**6,234.76**	**13,214.89**	**4,991.48**	**35,790.95**
2	**Expenses**				
	a) Direct Cost	4,829.46	10,803.12	3,106.13	26,173.01
	b) Purchases of stock-in-trade	3.85	303.57	5.15	454.47
	c) Changes in inventories of finished goods & stock-in-trade	(336.10)	61.58	330.05	308.59
	d) Employee benefits expense	326.95	389.28	341.75	1,545.47
	e) Finance Costs	134.44	185.58	168.79	671.22
	f) Depreciation and amortization expense	190.48	207.43	190.31	850.87
	h) Other expenses	386.54	718.76	104.68	1,254.60
	Total expenses	**5,535.63**	**12,669.32**	**4,246.87**	**31,258.23**
3	**Profit / (Loss) from Ordinary Activities before Exceptional items (1-2)**	**699.13**	**545.57**	**744.61**	**4,532.72**
4	Exceptional Items	-	-	-	-
5	**Profit /(Loss) from Ordinary Activity Before Tax(3+4)**	**699.13**	**545.57**	**744.61**	**4,532.72**
6	**Tax expenses**				
	Current Tax	150.00	167.86	350.00	917.86
	Deferred Tax	(7.07)	(362.33)	120.64	74.72
	Total Tax Expenses	**142.93**	**(194.47)**	**470.64**	**992.58**
7	**Net Profit /(Loss) from Ordinary Activities After Tax (5-6)**	**556.20**	**740.04**	**273.97**	**3,540.14**
8	Other Comprehensive Income				
	(A) Items that will not be reclassified to Statement of Profit and Loss				
	(i) Remeasurement of the defined benefit Plans	0.88	0.88	0.85	3.52
	(ii) Income tax relating to items that will be reclassified to profit or loss	(0.22)	-	-	(0.88)
	(B) Items that will be reclassified to Statement of Profit and Loss				-
	Total Other Comprehensive Income	**0.66**	**0.88**	**0.85**	**2.64**
9	**Total Comprehensive Income for the period (7+8)** (Comprising Profit and other Comprehensive income for the	**555.54**	**739.16**	**273.12**	**3,537.50**
10	Paid-up Equity Share Capital (Face value ₹.10 each fully paid up)	259.26	259.26	246.10	259.26
11	Other Equity				20,804.38
12	Earnings Per Share of ₹.10 each (not annualised)				
	(a) Basic (in ₹)	2.14	2.98	1.11	14.25
	(b) Diluted (in ₹)	2.14	2.98	1.11	14.25

Vishnusurya Projects and Infra Ltd. Chennai

VISHNUSURYA PROJECTS AND INFRA LIMITED

Agni Business Centre, No.24/46, 4th floor, KB Dasan Road, Alwarpet, Chennai 600 018

CIN: L63090TN1996PLC035491

Unaudited Segment wise Standalone Revenue and Results for the quarter ended June 30,2026

1. Segment Revenue ₹ in Lakhs

Particulars	Quarter Ended			Year ended
	Unaudited	Audited	Audited	Audited
	Jun 30, 2026	Mar 31, 2026	Jun 30, 2025	Mar 31, 2026
Construction & Allied Activities	2,842.09	8,253.61	1,689.33	18,902.17
Mining & Quarrying	3,025.70	3,813.22	2,869.79	14,156.42
Waste Management	166.38	490.52	281.72	1,492.63
Others	152.73	180.75	107.93	621.26
Net sales/Income From Operations	**6,186.91**	**12,738.10**	**4,948.77**	**35,172.48**

2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)

Particulars	Quarter Ended			Year ended
	Jun 30, 2026	Mar 31, 2026	Jun 30, 2025	Mar 31, 2026
Construction & Allied Activities	338.78	293.75	329.34	2,871.19
Mining & Quarrying	541.29	108.57	517.26	1,519.98
Waste Management	45.01	391.68	18.59	822.11
Others	152.73	166.50	107.93	554.79
Less : Un-allocable expenditure (net of unallocable income)				
i) Interest (Unallocable)	(106.20)	(50.29)	(115.87)	(389.97)
ii) Other Un-allocable Expenditure (net off unallocable income)	(273.36)	(364.64)	(112.63)	(845.38)
Total Profit Before Tax	**698.25**	**545.57**	**744.61**	**4,532.72**

3. Capital Employed (Segment assets – Segment Liabilities)

Particulars	Jun 30, 2026	Mar 31, 2026
Construction & Allied Activities	6,206.05	5,867.27
Mining & Quarrying	9,611.15	9,069.86
Waste Management	176.15	131.14
Others	152.66	(0.08)
Unallocable Assets	7,806.77	8,328.74
Total	**23,952.77**	**23,396.94**

Vishnusurya Projects and Infra Ltd. ★ Chennai

NOTES FORMING PART OF THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

1. The standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, other accounting principles generally accepted in India, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The above standalone unaudited financial results of Vishnusurya Projects and Infra Limited ("the Company") for the quarter ended June 30, 2026, have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on August 12, 2026. The statutory auditor has carried out a limited review of the above results and issued unmodified opinion.

3. As per Indian Accounting Standard 108 – "Operating Segments", the Company has reported segment information based on the following reportable segments:

   a) Construction & Allied Activities
   b) Mining & Quarrying
   c) Waste Management

4. For the quarter ended June 30, 2026, the outstanding convertible share warrants were anti-dilutive in nature since the average market price of the equity shares during the period was lower than the exercise price of the warrants. Accordingly, the Basic Earnings Per Share and Diluted Earnings Per Share remained the same.

5. The figures for the quarters ended March 31, 2026 are the balancing figures between the audited figures in respect of the previous financial year and the published unaudited year-to-date figures up to the end of the third quarter of the respective financial years, which were subjected to limited review by the statutory auditors.

6. Figures relating to corresponding/previous periods have been prepared, adjusted, regrouped, reclassified, or restated wherever necessary to comply with Ind AS and current period presentation requirements.

7. The standalone unaudited financial results have been prepared on a going concern basis.

Vishnusurya Projects and Infra Ltd. ★ Chennai

8. Pursuant to Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above financial results are available on the website of the Company and also on the websites of the Stock Exchanges, namely the NSE Limited.

For Vishnusurya Projects and Infra Limited

Vishnusurya Projects and Infra Ltd. Chennai

V. Sanal Kumar
Whole-time Director & CEO
DIN:07546821

Place: Chennai
Date: August 12, 2026

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 ENDED 30 JUNE 2026

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 ended 30 June 2026 ("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.

MADHU BALAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 011106S
CHENNAI

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 & Vishnusurya Projects and Infra Thoothukudi Private Limited , the subsidiary companies.

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 Holding Company adopted Indian Accounting Standards (Ind AS) effective 1st April 2024, being the date of transition to Ind AS and the consolidated financial statements of the Holding Company and its subsidiaries for the year ended 31st March 2026 were audited under Ind AS. The comparative consolidated financial figures for the corresponding quarter ended 30th June 2025 included in the Statement have been compiled by the Holding Company's Management by applying principles consistent with the audited consolidated financial statements for the year ended 31st March 2026, and have not been subjected to a limited review or audit.

8. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter ended December 31, 2025, which were subject to limited review by us.

9. The Statement includes the interim financial information / financial results of two wholly-owned subsidiaries, whose interim financial information reflects (before eliminating intra-group transactions):
   - Total revenue from operations of ₹170.01 lakhs for the quarter ended 30 June 2026, respectively;
   - Total net profit after tax of ₹ 31.49 lakhs for the quarter ended 30 June 2026, respectively;

MADHU BALAN & ASSOCIATES CHARTERED ACCOUNTANTS FRN 011106S CHENNAI

- Total revenue from operations of ₹170.01 lakhs for the quarter ended 30 June 2026, respectively;
- Total net profit after tax of ₹ 31.49 lakhs for the quarter ended 30 June 2026, respectively;
- Total comprehensive income of ₹31.49 lakhs for the quarter ended 30 June 2026, respectively.

10. The Limited review report on the interim financial information of these subsidiary companies have been furnished to us and our conclusion on the consolidated financial results in so far as it relates to the amounts and disclosures included in respect of these subsidiary companies is based solely on the reports of such auditors 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

MADHU BALAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 011106S
CHENNAI

T.Sivagurunathan
Partner
M.No: 220075

UDIN : 26220075LQRKPL2157
Place : Chennai
Date : 12-08-2026

VISHNUSURYA PROJECTS AND INFRA LIMITED

Agni Business Centre, No.24/46, 4th floor, KB Dasan Road, Alwarpet, Chennai 600 018
CIN: L63090TN1996PLC035491

Statement of Consolidated Unaudited Financial Results for the quarter ended June 30,2026

₹ in Lakhs

Sl. No.	Particulars	Quarter ended			Year ended
		Unaudited	Audited	Audited	Audited
		Jun 30, 2026	Mar 31, 2026	Jun 30, 2025	Mar 31, 2026
1	**Income**				
	a) Revenue from Operations	6,186.91	12,738.10	4,948.77	35,172.48
	b) Other Income	31.49	475.74	42.71	595.45
	Total Income	**6,218.40**	**13,213.84**	**4,991.48**	**35,767.93**
2	**Expenses**				
	a) Direct Cost	4,696.31	10,662.99	3,106.13	25,537.58
	b) Purchases of stock-in-trade	3.85	303.57	5.15	454.47
	c) Changes in inventories of finished goods & stock-in-trade	(336.10)	61.58	330.05	308.59
	d) Employee benefits expense	326.95	389.28	341.75	1,545.47
	e) Finance Costs	187.31	239.29	168.79	869.27
	f) Depreciation and amortization expense	203.81	212.67	190.31	855.35
	h) Other expenses	388.72	779.30	104.68	1,686.49
	Total expenses	**5,470.85**	**12,648.68**	**4,246.87**	**31,257.22**
3	**Profit / (Loss) from Ordinary Activities before Exceptional items (1-2)**	**747.55**	**565.16**	**744.61**	**4,510.71**
4	Exceptional Items	-	-	-	-
5	**Profit /(Loss) from Ordinary Activity Before Tax(3+4)**	**747.55**	**565.16**	**744.61**	**4,510.71**
6	**Tax expenses**				
	Current Tax	162.00	167.86	350.00	917.86
	Deferred Tax	(5.98)	(403.59)	120.64	33.46
	Total Tax Expenses	**156.02**	**(235.73)**	**470.64**	**951.32**
7	**Net Profit /(Loss) from Ordinary Activities After Tax (5-6)**	**591.53**	**800.89**	**273.97**	**3,559.39**
8	Other Comprehensive Income				
	(A) Items that will not be reclassified to Statement of Profit and Loss				
	(i) Remeasurement of the defined benefit Plans	0.88	0.88	0.85	3.52
	(ii) Income tax relating to items that will be reclassified to profit or loss	(0.22)	-	-	(0.88)
	(B) Items that will be reclassified to Statement of Profit and Loss		-	-	
	Total Other Comprehensive Income	**0.66**	**0.88**	**0.85**	**2.64**
9	**Total Comprehensive Income for the period (7+8)** (Comprising Profit and other Comprehensive income for the	**590.87**	**800.01**	**273.12**	**3,556.75**
10	Paid-up Equity Share Capital (Face value ₹.10 each fully paid up)	259.26	259.26	246.10	259.26
11	Other Equity	-	-	-	20,819.19
12	Earnings Per Share of ₹.10 each (not annualised)				
	(a) Basic (in ₹)	2.28	3.22	1.11	14.33
	(b) Diluted (in ₹)	2.28	3.22	1.11	14.33

Vishnusurya Projects and Infra Ltd. Chennai

VISHNUSURYA PROJECTS AND INFRA LIMITED

Agni Business Centre, No.24/46, 4th floor, KB Dasan Road, Alwarpet, Chennai 600 018

CIN: L63090TN1996PLC035491

Unaudited Segment wise Consolidated Revenue and Results for the quarter ended June 30,2026

1. Segment Revenue ₹ in Lakhs

Particulars	Quarter Ended			Year ended
	Unaudited	Audited	Audited	Audited
	Jun 30, 2026	Mar 31, 2026	Jun 30, 2025	Mar 31, 2026
Construction & Allied Activities	2,842.09	8,253.61	1,689.33	18,902.17
Mining & Quarrying	3,025.70	3,813.22	2,869.79	14,156.43
Waste Management	166.38	490.52	281.72	1,492.63
Others	152.73	180.75	107.93	621.26
Net sales/Income From Operations	**6,186.91**	**12,738.10**	**4,948.77**	**35,172.49**

2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)

Particulars	Quarter Ended			Year ended
	Jun 30, 2026	Mar 31, 2026	Jun 30, 2025	Mar 31, 2026
Construction & Allied Activities	338.78	293.75	329.34	2,871.19
Mining & Quarrying	589.71	128.16	517.26	1,497.97
Waste Management	45.01	391.68	18.59	822.11
Others	152.73	166.50	107.93	554.79
Less : Un-allocable expenditure (net of unallocable				
i) Interest (Unallocable)	(106.20)	(50.29)	(115.87)	(389.97)
income)	(273.36)	(364.64)	(112.63)	(845.38)
Total Profit Before Tax	**746.67**	**565.16**	**744.61**	**4,510.71**

3. Capital Employed (Segment assets – Segment Liabilities)

Particulars	Jun 30, 2026	Mar 31, 2026
Construction & Allied Activities	6,206.05	5,867.27
Mining & Quarrying	9,659.57	9,084.67
Waste Management	176.15	131.14
Others	152.66	(0.08)
Unallocable Assets	7,806.77	8,328.74
Total	**24,001.19**	**23,411.74**

NOTES FORMING PART OF THE CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

1. The consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, other accounting principles generally accepted in India, and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. The above consolidated unaudited financial results of Vishnusurya Projects and Infra Limited ("the Group") for the quarter ended June 30, 2026, have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on August 12, 2026. The statutory auditor has carried out a limited review of the above results and issued unmodified opinion.

3. As per Indian Accounting Standard 108 – "Operating Segments", the Group has reported segment information based on the following reportable segments:

    a) Construction & Allied Activities
    b) Mining & Quarrying
    c) Waste Management

4. The consolidated financial results include the financial results of the following Wholly Owned subsidiaries:

    a) Vishnusurya Projects and Infra Hosur Private Limited
    b) Vishnusurya Projects and Infra Thoothukudi Private Limited

5. For the quarter ended June 30, 2026, the outstanding convertible share warrants were anti-dilutive in nature since the average market price of the equity shares during the period was lower than the exercise price of the warrants. Accordingly, the Basic Earnings Per Share and Diluted Earnings Per Share remained the same.

6. The figures for the quarters ended March 31, 2026 are the balancing figures between the audited figures in respect of the previous financial year and the published unaudited year-to-date figures up to the end of the third quarter of the respective financial years, which were subjected to limited review by the statutory auditors.

7. Figures relating to corresponding/previous periods have been prepared, adjusted, regrouped, reclassified, or restated wherever necessary to comply with Ind AS and current period presentation requirements.

Vishnusurya Projects and Infra Ltd. Chennai

8. The consolidated unaudited financial results have been prepared on a going concern basis.

9. Pursuant to Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above financial results are available on the website of the Company and also on the websites of the Stock Exchanges, namely the NSE Limited.

For Vishnusurya Projects and Infra Limited

Vishnusurya Projects and Infra Ltd. Chennai

V. Sanal Kumar
Whole-time Director & CEO
DIN:07546821

Place: Chennai

Date: August 12, 2026

Independent Auditor's Report on the Manner of Utilization of Funds

(Required under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

The Audit Committee of Vishnusurya Projects and Infra Limited

This report is issued in accordance with the terms of our engagement letter dated May 27, 2026.

We, **MADHU BALAN & ASSOCIATES**, the Statutory Auditors of **Vishnusurya Projects and Infra Limited** ("the Company"), have been requested by the Management of the Company to certify the utilization of funds received from

- the preferential issue of 13,15,867 equity shares of face value of Rs. 10 each, at a premium of Rs. 164.18 each, aggregating to Rs. 22,91,97,714.06/- and
- the issue of 7,31,998 Convertible warrants of face value of Rs. 10 each, at a premium of Rs. 164.18 each aggregating to Rs. 3,18,74,852.91 (being the 25% upfront application money required to be realized upon allotment of warrants)

for the quarter and year ended June 30, 2026. The accompanying 'Statement of Utilization of Funds' (hereinafter referred to as "the Statement") has been initialled by us for identification purposes only. This report is required for onward submission to the National Stock Exchange of India Limited (NSE) pursuant to Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Managements' Responsibility for the Statement

The preparation of the accompanying Statement and ensuring compliance with the objects of the issue as stated in the Notice of the Extraordinary General Meeting (EGM) **November 18, 2025** is the sole responsibility of the Management of the Company. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

The Management is also responsible for ensuring that the Company complies with all the statutory requirements of the Companies Act, 2013, and the applicable regulations of the Securities and Exchange Board of India (SEBI).

Auditor's Responsibility

Pursuant to the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, it is our responsibility to obtain reasonable assurance and form an opinion as to whether the amounts mentioned

MADHU BALAN & ASSOCIATES CHARTERED ACCOUNTANTS FRN 011106S CHENNAI

in the Statement have been accurately extracted from the audited books of account, bank statements, and other relevant records of the Company for the period from **April 01, 2026** to **June 30, 2026.**

The financial statements/results for the quarter ended June 30, 2026, referred to in the paragraphs below, have been audited by us, and we have issued an Independent Auditor's Report thereon dated Aug 12, 2026. Our audit of the financial statements was conducted in accordance with the Standards on Auditing (SAs) and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India (ICAI). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Procedures Performed

We have performed the following procedures:

- Traced the receipt of the preferential issue proceeds and the upfront warrant application monies to the Company's designated bank account **[ICICI Bank - Preferential Issue - 000905037882]**.
- Verified the deployment and utilization of the funds against the specific objects mentioned in the EGM Notice by examining the underlying invoices, supplier agreements, bank payment advices, and other related accounting records.
- Verified that the unutilized funds are invested/kept in bank fixed deposits as per the management's declarations.

Opinion

Based on our examination as above, and the information, explanations and representations given to us by the Management, in our opinion, the Statement is in agreement with the audited financial results and books of the company for the quarter and year ended 30th June, 2026 and fairly presents, in all material respects the manner of utilization of proceeds in accordance with the objects of the issue specified in the EGM Notice, and there are no material deviations or variations observed in the use of the said proceeds. The details of the utilization are as set out in **Annexure A**.

MADHU BALAN & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 011108S
CHENNAI

Restriction on Use

This report is addressed to and provided to the Audit committee of the Company solely for the purpose of enabling it to comply with its obligations under the SEBI (LODR & ICDR) Regulations to submit the accompanying Statement to the Board of directors and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For MADHU BALAN & ASSOCIATES
Chartered Accountants
FRN: 011106S

MADHU BALAN & ASSOCIATES CHARTERED ACCOUNTANTS FRN 011106S CHENNAI

T. Sivagurunathan
Partner
Membership No: 220075

Place: Chennai
Date: 12-08-2026
UDIN: 26220075AGSRHP7031

Annexure

Particulars	Amount (Rs in lakhs)
Funds raised: Preferential Issue of Equity Shares Preferential Issue of Convertible Warrants	 2291.97 318.74
Utilisation: 1. Acquisition of Land in Tuticorin 2. Repayment of Outstanding Borrowings of the Company 3. General Corporate Purpose 4. Issue Related expenses incurred	 1384.82 521.85 152.43 260.92
Balance unutilised as on 30-06-2026	290.69

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