



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

Date: April 24, 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/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 April 24, 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., Friday, April 24, 2026, has, inter alia, considered and approved the following:

I. Un-audited Financial Results for the quarter and nine months ended December 31, 2025

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in accordance with the undertaking under Regulation 280 of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, read with the clarification provided in NSE FAQ No. 3 dated November 17, 2025 the Board of Directors, based on the recommendation of the Audit Committee, has approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025. A copy of the said results, together with the Limited Review Report thereon issued by M/s Madhu Balan & Associates, Chartered Accountants (Firm Registration No. 011106S), Statutory Auditors of the Company, is enclosed herewith. This is the Company's first quarterly financial result filed under the Main Board compliance regime.

The Board Meeting commenced at 05:25 PM (IST) and concluded at 08:30 PM (IST).

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
COMPANY SECRETARY AND COMPLIANCE OFFICER
M. NO: A49480

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, Shoologiri Taluk, Kariyasandiram, Krishnagiri, Tamil Nadu, 635105



**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 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 Standalone Financial Results of Vishnusurya Projects and Infra Limited ("the Company") for the quarter and nine months ended 31 December 2025 ("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.





OTHER MATTER

5. The Company has prepared the accompanying Statement for the quarter and nine months ended 31 December 2025 in accordance with Indian Accounting Standards ("Ind AS") for the first time. The date of transition to Ind AS is 1 April 2024.

6. The comparative financial information included in the accompanying Statement for the quarter ended 30 September 2025, the quarter and nine months ended 31 December 2024 and the audited standalone 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 company on transition to Ind AS.

7. 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 for the comparative periods prepared under Ind AS.


8. The comparative financial information under Previous GAAP was audited/reviewed by us, upon which we issued an unmodified opinion/conclusion.

Our conclusion is not modified in respect of these matters

For MADHU BALAN & ASSOCIATES

Chartered Accountants

FRN: 011106S


T. Sivagurunathan

Partner

M.No: 220075



UDIN : 26220075ELZTNW6671

Place: Chennai

Date : 24-04-2026



**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 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 : 22-04-2026



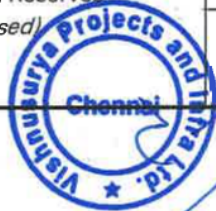
VISHNUSURYA PROJECTS AND INFRA LIMITED

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

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED DECEMBER 31, 2025

(₹ Lakhs)

Sl. No.	Particulars	Standalone						Consolidated					
		3 months ended			9 months ended		Year ended	3 months ended			9 months ended		Year ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income												
	a) Revenue from Operation	5620.66	11864.95	3779.72	22434.38	17692.79	27063.43	5620.66	11864.95	3779.72	22434.38	17692.79	27063.43
	b) Other Income	44.13	54.84	43.83	141.68	113.73	184.04	36.61	47.52	43.83	119.71	113.73	179.45
	Total Income	5664.79	11919.79	3823.55	22576.06	17806.52	27247.48	5657.27	11912.47	3823.55	22554.09	17806.52	27242.88
2	Expenses												
	a) Direct Cost	3670.78	8592.98	2690.80	15369.89	12517.20	20080.44	3503.42	8412.13	2690.80	14874.59	12517.20	19982.35
	b) Purchases of stock-in-trade	91.00	54.76	7.11	150.90	7.11	144.73	91.00	54.76	7.11	150.90	7.11	144.73
	c) Changes in inventories of finished goods & stock-in-trade	121.48	(204.53)	(163.03)	247.01	(262.56)	(343.69)	121.48	(204.53)	(163.03)	247.01	(262.56)	(343.69)
	d) Employee benefits expense	424.88	388.71	290.92	1156.18	847.55	1370.89	424.88	388.71	290.92	1156.18	847.55	1370.89
	e) Finance Costs	147.88	168.97	111.86	485.64	241.30	453.88	194.54	214.85	111.86	629.98	241.30	474.35
	f) Depreciation and amortization expense	235.41	217.72	172.98	643.44	512.73	711.07	231.46	213.78	172.98	642.69	512.73	719.70
	g) Other expenses	217.57	213.58	120.44	535.84	457.26	767.44	236.38	262.53	120.44	907.18	457.26	803.44
	Total expenses	4908.99	9432.20	3231.08	18588.91	14320.59	23184.76	4803.15	9342.21	3231.08	18608.53	14320.59	23151.75
3	Profit / (Loss) from Ordinary Activities before Exceptional items	755.80	2487.60	592.47	3987.16	3485.93	4062.72	854.12	2570.26	592.47	3945.56	3485.93	4091.13
4	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
5	Profit / (Loss) from Ordinary Activity Before Tax(3+4+5)	755.80	2487.60	592.47	3987.16	3485.93	4062.72	854.12	2570.26	592.47	3945.56	3485.93	4091.13
7	Tax expenses												
	Current Tax (incl. income tax of earlier years)	100.00	300.00	175.00	750.00	825.00	1047.40	100.00	300.00	175.00	750.00	825.00	1047.40
	Deferred Tax	119.58	196.83	120.64	437.05	375.19	(53.00)	360.86	(165.09)	120.64	437.05	375.19	433.95
	Total Tax Expenses	219.58	496.83	295.64	1187.05	1200.19	994.40	460.86	134.91	295.64	1187.05	1200.19	1481.35
8	Net Profit / (Loss) from Ordinary Activities After Tax (6-7)	536.22	1990.76	296.83	2800.10	2285.74	3068.32	393.26	2435.35	296.83	2758.50	2285.74	2609.77
9	Other Comprehensive Income (net off taxes)												
	A) Items that will not be reclassified to Statement of Profit and Loss	0.64	0.64	0.64	1.91	1.91	2.55	0.64	0.64	0.64	1.91	1.91	2.55
	B) Items that will be reclassified to Statement of Profit and Loss	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Comprehensive Income	0.64	0.64	0.64	1.91	1.91	2.55	0.64	0.64	0.64	1.91	1.91	2.55
10	Total Comprehensive Income for the period (8+9)	536.86	1991.40	297.46	2802.01	2287.65	3070.87	393.90	2435.99	297.46	2760.41	2287.65	2612.32
11	Paid-up Equity Share Capital (Face value of ₹10/- each)	246.10	246.10	246.10	246.10	246.10	246.10	246.10	246.10	246.10	246.10	246.10	246.10
12	Reserves, excluding Revaluation Reserves												
13	Earnings Per Share (not annualised)												
	(a) Basic (in ₹)	2.18	8.09	1.21	11.39	9.30	12.48	1.60	9.90	1.21	11.22	9.30	10.62
	(b) Diluted (in ₹)	2.18	8.09	1.21	11.39	9.30	12.48	1.60	9.90	1.21	11.22	9.30	10.62



Segment wise Revenue and Results for the Quarter Ended 31.12.2025

Particulars	Standalone						Consolidated					
	3 months ended		9 months ended		Year ended	3 months ended		9 months ended		Year ended		
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
1. Segment Revenue												
Construction & Allied Activities	1305.68	7653.56	2293.45	10648.56	11892.53	18539.54	1305.68	7653.56	2293.45	10648.56	11892.53	18539.54
Mining & Quarrying	3645.41	3828.01	1423.06	10343.21	5592.53	7823.86	3645.41	3828.01	1423.06	10343.21	5592.53	7823.86
Waste Management	505.24	215.14	-	1002.11	-	416.48	505.24	215.14	-	1002.11	-	416.48
Others	164.33	168.24	63.21	440.51	207.73	283.55	164.33	168.24	63.21	440.51	207.73	283.55
Net sales/Income From Operations	5620.66	11864.95	3779.72	22434.38	17692.79	27063.43	5620.66	11864.95	3779.72	22434.38	17692.79	27063.43

Particulars	Standalone						Consolidated					
	3 months ended		9 months ended		Year ended	3 months ended		9 months ended		Year ended		
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment												
Construction & Allied Activities	226.60	2017.05	408.58	2577.45	2376.61	2907.43	226.60	2017.05	408.58	2577.45	2376.61	2907.43
Mining & Quarrying	383.12	514.15	244.64	1411.41	1502.79	1685.85	542.94	657.81	244.64	1559.63	1502.79	1734.73
Waste Management	306.80	105.04	0.00	430.43	0.00	206.71	306.80	105.04	0.00	430.43	0.00	206.71
Others	138.85	141.50	105.26	388.28	194.03	273.17	138.85	141.50	105.26	388.28	194.03	273.17
Less:												
i) Interest (Unallocable)	(104.77)	(119.03)	(106.96)	(339.67)	(231.38)	(410.69)	(166.26)	(180.04)	(106.96)	(529.49)	(231.38)	(431.17)
ii) Other Un-allocable Expenditure (net off unallocable income)	(194.80)	(171.11)	(59.04)	(480.74)	(356.12)	(599.74)	(194.80)	(171.11)	(59.04)	(480.74)	(356.12)	(599.74)
Total Profit Before Tax	755.80	2487.60	592.47	3987.16	3485.93	4062.72	854.12	2570.26	592.47	3945.56	3485.93	4091.13

Particulars	Standalone	Standalone	Standalone	Standalone	Consolidated	Consolidated	Consolidated	Consolidated
	Reviewed	Reviewed	Reviewed	Audited	Reviewed	Reviewed	Reviewed	Audited
	31-12-2025	30-09-2025	31-12-2024	31-03-2025	31-12-2025	30-09-2025	31-12-2024	31-03-2025
3. Capital Employed (Segment assets – Segment Liabilities)								
Construction & Allied Activities	6810.93	6522.31	5012.74	4893.72	6810.93	6522.31	5012.74	4893.72
Mining & Quarrying	7460.46	7319.61	8139.67	6900.11	7493.31	7204.72	8139.67	6924.13
Waste Management	36.82	648.67	148.48	519.89	36.82	648.67	148.48	519.89
Others	48.53	47.35	311.69	51.50	48.53	47.35	311.69	51.50
Unallocable Assets	6601.10	5486.94	3749.16	5537.17	6150.38	5486.94	3749.16	5837.65
Total	20957.85	20024.88	17361.74	17902.39	20539.97	19909.99	17361.74	18226.89



NOTES TO THE UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025

- 1) The results for the quarter and nine months ended December 31, 2025 were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors in its meeting held on 24th April 2026.
- 2) The Statutory auditors of the Company have carried out a "Limited Review" of the Unaudited Financial results for the Quarter and period ended 31st December, 2025 in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 and have expressed their unqualified opinion.
- 3) The un-audited standalone and Consolidated Financial Results have been prepared in accordance with the recognition and measurement principle provided in Indian Accounting standards (IND AS 34), the provisions of the Companies Act, 2013 (the Act) as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (LODR) Regulations 2015, as amended.
- 4) First-time Adoption & Transition: These are the first quarterly financial results of the Company/Group prepared in accordance with Ind AS. The date of transition to Ind AS is 1 April 2024. Management has exercised necessary due diligence to ensure that the comparative financial information provides a true and fair view of the Group's affairs in accordance with Ind AS
- 5) In accordance with Ind AS 101 – First-time Adoption of Indian Accounting Standards, the Company / Group has availed certain optional exemptions and applied mandatory exceptions as permitted under the standard, including continuation of previous GAAP carrying values as deemed cost for selected classes of Property, Plant and Equipment, intangible assets and investments, wherever applicable. These transition adjustments have been prepared based on Management's current assessment of the accounting policies and exemptions elected under Ind AS 101.
- 6) Significant accounting policies relating to revenue recognition, financial instruments, expected credit loss, leases, employee benefits, income taxes, provisions, consolidation principles and other material accounting matters have been applied in the preparation of these financial results in accordance with the applicable Ind AS, consistently with those presently expected to be followed in the annual financial statements for the year ending 31 March 2026. The transition adjustments have been prepared based on Management's current assessment of the accounting policies and exemptions elected under Ind AS 101 as at the date of approval of these financial results.
- 7) As per Indian Accounting Standard 108 'Operating Segments', the Company has reported 'Segment Information', as below:
 - a) Construction & Allied Activities
 - b) Mining & Quarrying
 - c) Waste Management



- 8) The reconciliation of Net Profit / (Loss) as previously reported (referred to as "Previous GAAP") and the total comprehensive income/(loss) detailing the items of Income/(Expense) as per Ind-AS is given below –

Particulars	3 Months ended 31.12.2024	9 months ended 31.12.2024	3 Months ended 31.12.2024	9 months ended 31.12.2024
	Standalone	Standalone	Consolidated	Consolidated
Net Profit as per Previous GAAP (Indian GAAP)	541.02	3369.54	541.02	3369.54
Effect of Lease	(0.42)	(1.12)	(0.42)	(1.12)
Effect of Remeasurement of Financial Assets	(4.54)	(15.36)	(4.54)	(15.36)
Actuarial (gain)/loss on Defined Benefit Plans recognised in OCI	0.85	2.55	0.85	2.55
Effect of Remeasurement of Financial Liabilities	18.00	17.65	18.00	17.65
Others	37.56	112.68	37.56	112.68
Net Profit for the Period as per Ind AS (A)	592.47	3485.93	592.47	3485.93
Other Comprehensive Income (Net off Taxes)				
Actuarial (gain)/loss on Defined Benefit Plans	0.64	1.91	0.64	1.91
Other Comprehensive Income (after tax) (B)	0.64	1.91	0.64	1.91
Total Taxes (C)	295.64	1200.19	295.64	1200.19
Total Comprehensive Income under Ind AS (A)+(B)-(C)	297.46	2287.65	297.46	2287.65

- 9) The Company has considered the financial results of Vishnusraya Projects and Infra Hosur Private Limited which is 100% wholly owned subsidiary for consolidation. The subsidiary's financial information has been adjusted to comply with Ind AS principles for the purpose of consolidation.
- 10) Figures relating to corresponding/previous periods have been prepared / adjusted / restated, wherever necessary, to comply with Ind AS and current period presentation requirements.

For and on behalf of Board of Directors


V. Sanal Kumar
 Whole-time Director & CEO
 DIN:07546821
 Date: 24th April 2026
 Place: Chennai

