

**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
<b>I. Equity and Liabilities</b>			
<b>(1) Shareholders' funds</b>			
(a) Share capital	1725.97	1195.40	908.40
(b) Reserves and surplus	6174.18	3840.62	4718.88
<b>(2) Non-current liabilities</b>			
(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
<b>(3) Current liabilities</b>			
(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
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>14426.12</b>	<b>13444.13</b>	<b>11780.17</b>
<b>II. Assets</b>			
<b>(1) Non-current assets</b>			
(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
<b>(2) Current assets</b>			
(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
<b>TOTAL ASSETS</b>	<b>14426.12</b>	<b>13444.13</b>	<b>11780.17</b>

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
<b>III. Total Income (I+II)</b>	<b>10118.73</b>	<b>6009.18</b>	<b>13326.06</b>
<b>IV. Expenses</b>			
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
<b>Total Expenses</b>	<b>7223.21</b>	<b>5117.13</b>	<b>11094.62</b>
<b>V. Profit before exceptional and extraordinary items and tax (III - IV)</b>	<b>2895.52</b>	<b>892.05</b>	<b>2231.44</b>
VI. Exceptional items	-	-	-
VII. Extraordinary items	-	-	-
<b>VIII. Profit before tax (V-VI-VII)</b>	<b>2895.52</b>	<b>892.05</b>	<b>2231.44</b>
<b>IX. Tax expense:</b>			
(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)
<b>X. Profit (Loss) for the period (VIII-IX)</b>	<b>2272.86</b>	<b>648.46</b>	<b>1736.64</b>
<b>XI. Earnings per equity share:</b>			
(1) Basic (in ₹)	6.58	12.05	23.62
(2) Diluted (in ₹)	6.58	12.05	23.62

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A.C. Thangam  
Whole Time Director  
DIN: 06958029



14th November, 2023, Thoothukudi

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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
<b>Cash flow from Operating Activities</b>		
Net Profit before Tax and Extra-ordinary Items	2895.52	892.05
<b>Adjustments for:</b>		
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)
<b>Operating Profit Before Working Capital Changes</b>	<b>511.67</b>	<b>517.55</b>
<i>Adjustments for (Increase) / Decrease in operating assets:</i>		
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)
<i>Adjustments - Increase / (Decrease) in operating liabilities:</i>		
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
<b>Net Cash Used in/ from operating Activities</b>	<b>(2438.66)</b>	<b>(549.10)</b>
Direct taxes paid (net of refunds)	(112.16)	(121.67)
<b>Net cash from operating activities (A)</b>	<b>856.37</b>	<b>738.83</b>
<b>Cash Flow From Investing Activities</b>		
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
<b>Net Cashflow from Investing Activities (B)</b>	<b>(378.03)</b>	<b>(1647.52)</b>

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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
<b>Cash Flow from Financing Activities</b>		
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		
<b>Net cashflow from Financing Activities (C)</b>	<b>(482.98)</b>	<b>893.25</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A)+(B)+(C)</b>	<b>(4.64)</b>	<b>(15.44)</b>
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
<b>Note : Cash and Cash Equivalents</b>		
<b>i) Cash and cash Equivalents as above</b>	65.33	190.82
<b>ii) Other bank balances</b>		
(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
<b>iii) Total Cash and Bank Balances</b>	<b>295.26</b>	<b>1170.03</b>

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