

# VISHNUSURYA PROJECTS AND INFRA LIMITED

(Formerly Known as Vishnusurya Projects And Infra Private Limited)  
Corporate Identity Number: L20293TN1996PLC036484



(Rs. In lacs)

## Consolidated Statement Of Assets & Liabilities for the Half Year Ended 30.09.2025

Sr. No	Particulars	Reviewed	Audited
		30.09.2025	31.03.2025
<b>I.</b>	<b><u>EQUITY AND LIABILITIES</u></b>		
<b>1.</b>	<b>Shareholders' funds</b>		
	(a) Share Capital	2,460.97	2,460.97
	(b) Reserves and Surplus	15,436.26	13,372.38
		<b>17,897.23</b>	<b>15,833.35</b>
<b>2.</b>	<b>Non- current liabilities</b>		
	(a) Long-term borrowings	3,939.21	3,590.78
	(b) Other Long term liabilities	143.56	304.82
	(c) Long-term provisions	50.49	46.47
		<b>4,133.26</b>	<b>3,942.07</b>
<b>3.</b>	<b>Current Liabilities</b>		
	(a) Short term borrowings	3,591.13	4,664.84
	(b) Trade payables	2,232.48	2,114.45
	(c) Other current liabilities	4,109.45	2,958.93
	(d) Short term provisions	1,089.55	693.44
		<b>11,022.61</b>	<b>10,431.66</b>
	<b>TOTAL (1+2+3)</b>	<b>33,053.10</b>	<b>30,207.08</b>
<b>II</b>	<b><u>ASSETS</u></b>		
<b>1.</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipments and Intengible assets		
	(i) Property, Plant and Equipment	9,201.13	8,791.48
	(ii) Capital work-in-progress	119.49	142.23
	(b) Non-current investments	5,872.87	5,872.87
	(c) Deferred tax assets (net)	75.12	151.31
	(d) Long-term loans and advances	271.32	263.82
	(e) Other non-current assets	342.42	414.43
		<b>15,882.35</b>	<b>15,636.14</b>
<b>2.</b>	<b>Current assets</b>		
	(a) Inventories	319.62	445.14
	(b) Trade receivables	4,831.82	4,394.37
	(c) Cash and Bank Balances	1,185.08	1,097.54
	(d) Short-term loans and advances	2,922.55	1,776.77
	(e) Other current assets	7,911.68	6,857.12
		<b>17,170.75</b>	<b>14,570.94</b>
	<b>TOTAL (1+2)</b>	<b>33,053.10</b>	<b>30,207.08</b>

For and on behalf of Board of Directors

V.Sanal Kumar  
Whole-time Director & CEO  
DIN:07546821  
Date: 10th November 2025  
Place: Chennai



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(Formerly Known as Vishnusurya Projects And Infra Private Limited)  
Corporate Identity Number: L20293TN1996PLC036484



(Rs. In lacs except EPS except share data)

## Consolidated Statement Of Financial Results For The Half Year Ended 30.09.2025

Sr. No	Particulars	For Half Year Ended			For Year Ended
		Reviewed	Audited	Reviewed	Audited
		30.09.2025	31.03.2025	30.09.2024	31.03.2025
1	Revenue from operations	16,813.72	13,150.37	13,913.07	27,063.43
2	Other income	69.75	45.87	31.05	76.93
<b>3</b>	<b>Total Income (1+2)</b>	<b>16,883.47</b>	<b>13,196.24</b>	<b>13,944.12</b>	<b>27,140.36</b>
<b>4</b>	<b>Expenses</b>				
	a) Direct Cost	11,371.17	10,155.95	9,826.40	19,982.35
	b) Purchase of Stock-in-Trade	59.91	144.73	-	144.73
	c) Changes in Inventories of Finished Goods and stock-in-Trade	125.52	(244.17)	(99.53)	(343.69)
	d) Employees Benefit Expense	733.00	815.96	558.33	1,374.29
	e) Finance costs	426.35	364.48	118.21	482.70
	f) Depreciation and amortisation expenses	386.32	326.30	288.88	615.18
	g) Other Expenses	745.01	538.00	406.10	944.10
	<b>Total Expenses</b>	<b>13,847.28</b>	<b>12,101.25</b>	<b>11,098.39</b>	<b>23,199.65</b>
<b>5</b>	<b>Profit/(Loss) before exceptional items (3-4)</b>	<b>3,036.19</b>	<b>1,094.99</b>	<b>2,845.73</b>	<b>3,940.71</b>
6	Exceptional Items	-	-	-	-
<b>7</b>	<b>Profit/(Loss) Before tax (5-6)</b>	<b>3,036.19</b>	<b>1,094.99</b>	<b>2,845.73</b>	<b>3,940.71</b>
<b>8</b>	<b>Tax Expenses</b>				
	a) Current Tax (incl. income tax of earlier years)	650.00	397.40	650.00	1,047.40
	b) Deferred Tax	76.19	(61.88)	13.27	(48.62)
<b>9</b>	<b>Profit/(Loss) for the period (7-8)</b>	<b>2,310.00</b>	<b>759.47</b>	<b>2,182.46</b>	<b>2,941.93</b>
10	Paid-up Equity Share Capital ( Face Value Rs.10/- each)				2,460.97
11	Reserves excluding Revaluation Reserves				13,359.35
<b>12</b>	<b>Earning Per Share</b>				
	a) Basic	9.39	3.09	8.87	11.95
	a) Diluted	9.39	3.09	8.87	11.95
		<b>Not annualised</b>			

### Note :

- The above interim consolidated financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). Indian GAAP comprises mandatory Accounting Standards notified under Section 133 of the Companies Act, 2013 read with Companies (Accounting Standards) Rules, 2021 (as amended) and the relevant provisions of the Companies Act, 2013, as applicable to shares listed in SME platform of NSE. These results have been reviewed by the audit committee and approved by the board of directors at its meeting held on November 10th, 2025.
- The Company has adopted the Accounting Standards (AS) 21 - Consolidated Financial Statements and AS 25 - Interim Financial Reporting for the preparation and disclosure requirements of these interim consolidated financial statements. These consolidated financial statements have been prepared following the incorporation of the Subsidiary - Vishnusurya Projects and Infra Hosur Private Limited on December 17, 2024. The results of the subsidiary are included from that date. Accordingly, the comparative figures for the interim period ended September 30, 2024 do not include the financial information of the subsidiary and are, therefore, not comparable with the current period figures.
- The company has followed same accounting policies in these interim financial statements as those followed in the most recent audited annual financial statements.
- Provisions in respect of gratuity (defined benefit schemes) for this interim period is calculated on a year-to-date basis by the actuarially determined rates at the end of the prior financial year.
- Measuring Income Tax Expense for Interim Period - Interim period income tax expense is accrued using the tax rate that would be applicable to expected total annual earnings, that is, the estimated average annual effective income tax rate applied to the pre-tax income of the interim period.
- Depreciation and amortization for an interim period is based only on assets owned during that interim period. It does not take into account asset acquisitions or disposals planned for later in the financial year.
- The measurement procedures to be followed in an interim financial report were designed to ensure that the resulting information is reliable and that all material financial information that is relevant to an understanding of the financial position or performance of the enterprise is appropriately disclosed.
- The Company's Operations consists of primarily three segment a) Construction & Allied Activities b) Mining & Quarrying c) Waste Management
- The Company has assessed the impact of any internal or external information available up to the date of approval of these financial results and concluded that no adjustment is required in these results. The Company continues to monitor the future economic conditions.
- As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS for the preparation of Financial Statements.
- The figures for the Half year ended on 31st March, 2025 is the balancing figures between the audited figures in respect of the full financial year and figures up to the first half of the financial year, which were subjected to limited review.
- The consolidated financial statements reflect the financial position, performance, and cash flows of Vishnusurya Projects and Infra Limited and its wholly owned subsidiary as a single economic entity.
- Figures relating to corresponding/previous periods have been regrouped/reclassified wherever necessary to confirm to current period figures.

For and on behalf of Board of Directors

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



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(Rs. In lacs)

## Consolidated Statement of Cash flows for the Half Year Ended 30.09.2025

Sr. No	Particulars	Reviewed	Audited
		30.09.2025	31.03.2025
<b>1</b>	<b><u>Cash flows from (used in) operating activities</u></b>		
	<b>Profit before extraordinary items and tax</b>	3,036.19	3,940.71
	<b>Adjustments for:</b>		
	Depreciation and amortisation expense	386.32	615.18
	Amortization of IPO Expenses	75.12	150.24
	Interest and Finance Charges	426.35	482.70
	Interest Income	(47.19)	(61.76)
	Net (Gain)/ Loss on sale of Property Plant & Equipment	243.34	-
	<b>Operating Profit Before Working Capital Changes</b>	<b>4,120.13</b>	<b>5,127.07</b>
	<b>Adjustments for (Increase) / Decrease in operating assets:</b>		
	Inventories	125.52	(290.28)
	Trade receivables	(437.45)	(2,814.28)
	Loans and Advances	(1,176.15)	(260.30)
	Other Assets	(1,057.67)	(2,137.57)
	<b>Adjustments - Increase / (Decrease) in operating liabilities:</b>		
	Trade Payables	118.04	(109.25)
	Other Current Liabilities	907.98	2,167.95
	Provisions	69.23	36.35
	Non-Current Liabilities	-	5.00
	<b>Net Cash Used in/ from operating Activities</b>	<b>2,669.63</b>	<b>1,724.69</b>
	Direct taxes paid (net of refunds)	(287.73)	(945.97)
	<b>Net Cash from Operating Activities (A)</b>	<b>2,381.90</b>	<b>778.72</b>
<b>2</b>	<b><u>Cash Flow From Investing Activities</u></b>		
	Purchase of Capital Assets (net of sale proceeds)	(1,183.23)	(4,788.18)
	Payment towards Acquisition of Investment Property	-	(747.02)
	Investments in bank deposits - Secured against OD & under Lien	44.30	(757.94)
	Investment in term deposits for more than 12 months	(3.10)	(63.39)
	Interest Received	47.19	61.76
	<b>Net Cashflow from Investing Activities (B)</b>	<b>(1,094.86)</b>	<b>(6,294.77)</b>
<b>3</b>	<b><u>Cash Flow from Financing Activities</u></b>		
	Proceeds of Long Term Borrowings	1,307.65	5,426.64
	Repayment of Long Term Borrowings	(1,945.20)	(1,160.07)
	Proceeds/(Repayments) of Short Term Borrowings (net)	(87.75)	2,007.55
	Financing Charges paid	(429.91)	(474.63)
	Dividend Paid	-	(246.05)
	<b>Net cashflow from Financing Activities (C)</b>	<b>(1,155.21)</b>	<b>5,553.44</b>



Sr. No	Particulars	Reviewed	Audited
		30.09.2025	31.03.2025
	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A)+(B)+(C)</b>	131.83	37.39
	Cash and Cash Equivalents at the Beginning of the period	101.11	63.68
	Cash and Cash Equivalents at the end of the period	232.94	101.11
	<b>i) Cash and cash Equivalents as above</b>	232.94	101.11
	<b>ii) Other bank balances</b>		
	(a) Term deposit with Maturity 3 - 12 months	-	-
	(b) Overdraft against Term deposit	724.16	756.90
	(c) Term deposit - Under Lien	25.72	25.72
	(d) Margin Money on Bank Guarantee	202.14	213.69
	(e) Earmarked balances with bank (unpaid dividend)	0.12	0.12
	<b>iii) Total Cash and Bank Balances (i+ii)</b>	<b>1,185.08</b>	<b>1,097.54</b>

For and on behalf of Board of Directors

  
**V. Sanal Kumar**  
 Whole-time Director & CEO  
 DIN:07546821  
 Date: 10th November 2025  
 Place: Chennai



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(Rs. In lacs)

## Consolidated Segment wise Revenue, Results and Capital Employed for the Half Year Ended 30.09.2025

Particulars	For Half Year Ended			For Year Ended
	Reviewed	Audited	Reviewed	Audited
	30.09.2025	31.03.2025	30.09.2024	31.03.2025
<b>1. Segment Revenue</b>				
Construction & Allied Activities	9342.88	8940.46	9599.09	18539.54
Mining & Quarrying	6697.80	3654.39	4169.46	7823.86
Waste Management	496.86	416.48	0.00	416.48
Others	276.18	139.04	144.52	283.55
<b>Net sales/Income From Operations</b>	<b>16813.72</b>	<b>13150.37</b>	<b>13913.07</b>	<b>27063.43</b>

Particulars	For Half Year Ended			For Year Ended
	Reviewed	Audited	Reviewed	Audited
	30.09.2025	31.03.2025	30.09.2024	31.03.2025
<b>2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)</b>				
Construction & Allied Activities	2354.72	936.22	1966.34	2902.56
Mining & Quarrying	893.53	471.79	1259.18	1730.96
Waste Management	123.63	206.71	0.00	206.71
Others	249.43	184.39	88.78	273.17
Less:				
i) Interest (Unallocable)	(234.91)	(326.18)	(118.21)	(444.39)
ii) Other Un-allocable Expenditure (net off unallocable income)	(350.22)	(377.94)	(350.36)	(728.30)
<b>Total Profit Before Tax</b>	<b>3036.19</b>	<b>1094.99</b>	<b>2845.73</b>	<b>3940.71</b>

Particulars	Reviewed	Audited
	30.09.2025	31.03.2025
<b>3. Capital Employed (Segment assets - Segment Liabilities)</b>		
Construction & Allied Activities	6520.06	4887.59
Mining & Quarrying	4818.61	4536.71
Waste Management	648.67	519.89
Others	47.35	51.50
Unallocable Assets	5862.54	5837.65
<b>Total</b>	<b>17897.23</b>	<b>15833.34</b>

For and on behalf of Board of Directors

V.Sanal Kumar  
Whole-time Director & CEO  
DIN:07546821  
Date: 10th November 2025  
Place: Chennai

