



YURANUS INFRASTRUCTURE LIMITED

GST NO : 24AABCP1847L1ZC
PAN : AABCP1847L
CIN : L74110GJ1994PLC021352

Regd. Office : 8th Floor-Office No.810, One World West, Near Bopal Approach Road,
SP Ring Road, Iscon-Ambali Road, Bopal, Ahmedabad-380058, Gujarat India.
M. +91 9898537188 | Email : info@yuranusinfra.com, cs.yuranus@gmail.com
Website : www.yuranusinfra.com

Date: November 09, 2023

To,
Corporate Relations Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400 001.
Company Code: 536846

Respected Sir/Madam,

Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30, 33 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and with reference to the captioned subject, we hereby inform that, the Board of Directors, at their meeting held today i.e. Thursday, November 09, 2023, have inter-alia:

1. Considered, approved and taken on record Un-audited Financial Results of the Company for the Quarter and half year ended on September 30, 2023 as per Indian Accounting Standards (Ind AS) along with the Limited Review Report thereon as received from the Statutory Auditor of the Company;
2. All other business as per Agenda Circulated.

The Board Meeting commenced at 04.45 p.m. and concluded at 05.30 p.m.

This is for your information and record.

Thanking you,

Yours faithfully,

For, Yuranus Infrastructure Limited

Nitinbhai Govindbhai Patel
Chairman cum Managing Director
DIN: 06626646



Place: Ahmedabad
Date: 09-11-2023

Encl. As above



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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED ON SEPTEMBER 30, 2023

(Rs. in Lakh except EPS)

Sr.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.9.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
1	Revenue						
(a)	Revenue from operations	1,548.21	1,609.66	7.04	3,157.87	7.04	40.28
(b)	Other income	5.87	1.66	4.36	7.53	8.66	18.76
	Total Income	1,554.08	1,611.32	11.40	3,165.40	15.70	59.04
2	Expenses						
(a)	Cost of Material Consumed	-	-	-	-	-	-
(b)	Purchase of Stock- In- Trade	1,478.45	1,499.55	6.71	2,978.00	6.71	37.57
(c)	Change in Inventories of Finished goods, Work-in-Progress and Stock-In-Trade	-	-	-	-	-	-
(d)	Employee benefits expenses	17.52	5.48	1.21	23.00	2.41	4.82
(e)	Finance costs	-	-	-	-	0.07	0.12
(f)	Depreciation and amortization expenses	0.02	-	-	0.02	-	-
(g)	Other expenses	17.57	12.47	1.61	30.04	2.83	11.02
	Total Expense	1,513.56	1,517.50	9.53	3,031.06	12.02	53.53
3	Profit/(loss) before Exceptional Items , Extra ordinary items and Tax (1-2)	40.52	93.82	1.87	134.34	3.68	5.51
4	Exceptional items	-	-	-	-	-	-
5	Profit/(loss) Before Extra Ordinary Items and Taxes (V-VI)	40.52	93.82	1.87	134.34	3.68	5.51
6	Extra Ordinary Items	-	-	(1.55)	-	(1.55)	-
7	Profit/(Loss) before taxes	40.52	93.82	3.42	134.34	5.23	5.51
8	Tax expense						
	Current Tax	10.20	23.61	0.32	33.81	0.79	1.74
	Deferred Tax	0.01	-	-	0.01	-	-
9	Net Profit after tax for the period of continuing Operation (7-8)	30.31	70.21	3.10	100.52	4.44	3.77
10	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
	Tax expense of discontinued operations	-	-	-	-	-	-
	Net Profit after tax for the period of discontinuing Operation	-	-	-	-	-	-
11	Total profit (loss) for period	30.31	70.21	3.10	100.52	4.44	3.77
12	Other Comprehensive Income (after tax)(OCI)						
(a)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(b)	Tax relating to above items	-	-	-	-	-	-
	Other Comprehensive Income (after tax)(OCI)	-	-	-	-	-	-
13	Total Comprehensive Income (after tax)(11+12)	30.31	70.21	3.10	100.52	4.44	3.77
14	Paid up Equity Share Capital (Face value of Rs. 10/- each.)	350.00	350.00	350.00	350.00	350.00	350.00
15	Other Equity	-	-	-	-	-	(130.26)
16	Earnings Per Share in Rs. (Face Value Rs. 10 each) (not annualised)						
(a)	for continuing operations						
	Basic	0.87	2.01	0.09	2.87	0.13	0.11
	Diluted	0.87	2.01	0.09	2.87	0.13	0.11
(b)	for discontinuing operation						
	Basic	-	-	-	-	-	-
	Diluted	-	-	-	-	-	-
(c)	for continuing and discontinuing operations						
	Basic	0.87	2.01	0.09	2.87	0.13	0.11
	Diluted	0.87	2.01	0.09	2.87	0.13	0.11

Notes:

Notes to Standalone Unaudited financials results for the quarter and half-year ended on September 30, 2023:

- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- The Company has single reportable business segment. Hence, no separate information for segment wise disclosure is given in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".
- The MCA wide notification dated 24th March 2021 has amended Schedule III to the Companies Act, 2013 in respect of certain disclosures, which are applicable from 1st April 2021. The company has incorporated the changes as per the said amendment in the above results and has also changed comparative numbers wherever applicable.
- These standalone unaudited financial results of the Company for the quarter and half-year ended on September 30, 2023 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on November 09, 2023. The Statutory Auditors of the Company have carried out a limited review of the unaudited financial results for the quarter and half-year ended on September 30, 2023 and have issued an unmodified review report on these financial results.



For and on behalf of Yuranus Infrastructure Limited

NITINBHAI GOVINDBHAI PATEL
CHAIRMAN CUM MANAGING DIRECTOR
(DIN: 06626646)



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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2023

(Rs. In Lakhs)

Particulars	As at 30th September, 2023 Unaudited	As at 31st March, 2023 Audited
I. ASSETS		
(1) Non-Current Assets		
(a) Property, plant and equipment	0.51	
(b) Capital work-in-progress		
(c) Intangible assets		
(d) Financial assets		
(i) Other financial assets		
(e) Other non-current assets		
(f) Deferred Tax Asset		
Total Non-Current Assets	0.51	
(2) Current Assets		
(a) Inventories		
(b) Financial assets		
(i) Trade receivables	1,041.80	31.92
(ii) Cash and cash equivalents	293.36	5.22
(iii) Loans		219.19
(iv) Others financial assets	2.34	
(c) Other current assets	2.22	3.64
Total Current Assets	1,339.72	259.97
TOTAL ASSETS	1,340.23	
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	350.00	350.00
(b) Other equity	-29.74	-130.26
TOTAL EQUITY	320.26	219.74
Liabilities		
(1) Non-Current Liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Lease Liabilities		
(b) Deferred tax liabilities (net)	0.01	
(c) Provisions		
Total Non-Current Liabilities	0.01	
(2) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Lease Liabilities		
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises		
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,009.38	38.05
(iv) Other financial liabilities		0.54
(b) Other current liabilities	2.45	0.81
(c) Provisions	8.13	0.81
(d) Current tax liability (Net)		0.01
Total Current Liabilities	1,019.96	40.22
Total Liabilities	1,019.97	40.22
Total Equity and Liabilities	1,340.23	259.96



For and on behalf of Yuranus Infrastructure Limited

NITINBHAI GOVINDBHAI PATEL
CHAIRMAN CUM MANAGING DIRECTOR
(DIN: 06626646)

Place: Ahmedabad

Date: 09 November 2023



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STANDALONE STATEMENT OF CASHFLOW

(Rs. In Lakhs)

Sr. No.	Particulars	Half Year Ended 30/09/2023	Half Year Ended 30/09/2022
		unaudited	Unaudited
1	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit (Loss) before tax	134.34	4.44
A.	Tax and Extra-Ordinary Item		
a)	Amt Transferred to Reserve		
	Net Profit (Loss) before tax	134.34	4.44
B.	Adjustments for Non cash and Non Operating Items		
a)	Depreciation and Amortization Expense	0.02	
b)	Expected Credit Loss		
c)	Net gain / (loss) on fair valuation of derivative contracts		
d)	Interest Expense		0.07
e)	Deferred Rent Expense		
f)	Interest Income	-7.53	-8.66
	Operating profit(loss) before working capital changes	126.83	-4.14
C.	Changes in Working Capital		
a)	Decrease/(Increase) in Inventory		
b)	Decrease/(Increase) in Trade Receivables	-1009.88	18.52
c)	Decrease/(Increase) in Other Financials Assets (Current)	-2.34	
d)	Decrease/(Increase) in Other Current assets	1.42	-3.60
e)	(Decrease)/Increase in Trade Payables	971.33	-17.64
f)	(Decrease)/Increase in Other Financials Liability (Current)	-0.54	
g)	(Decrease)/Increase in Other Current liabilities	1.64	-0.43
h)	(Decrease)/Increase in Current Provisions	7.32	0.94
i)	(Decrease)/Increase in Current Tax Liability	-0.01	
j)	(Decrease)/Increase in Short Terms Loans and Advances		-1.84
k)	(Decrease)/Increase in Current Tax Assets		
	Net Cash Flow before tax and extra ordinary item	95.77	-8.19
	Less: Direct Taxes Paid	33.82	
	Less: Extraordinary Items		
	Net Cash Flow from Operating Activities	61.95	-8.19
2	CASH FLOW FROM INVESTING ACTIVITIES:		
a)	Acquisition of Property, Plant & Equipment and Intangible Assets	-0.53	
b)	Acquisition of WIP Assets		
c)	Interest Income	7.53	8.66
d)	Change in Investments		
e)	Decrease/(Increase) in Other Financials Assets (Non- Current)		
f)	Decrease/(Increase) in Other Assets (Non- Current)	219.19	1.30
	Net Cash Flow from Investing Activities	226.19	9.96
3	CASH FLOW FROM FINANCING ACTIVITIES:		
a)	Long Term Borrowing Repaid		-0.24
b)	Payment of Finance Lease Liabilities		
c)	Interest Expense		-0.07
	Net Cash Flow from Financing Activities	0.00	-0.31
	Net Increase in Cash and Equivalent.	288.14	1.46
	Cash And Cash Equivalents as at the Beginning of the year	5.22	6.54
	Cash And Cash Equivalents as at the Closing of the year	293.36	8.00

For and on behalf of Yuranus Infrastructure Limited



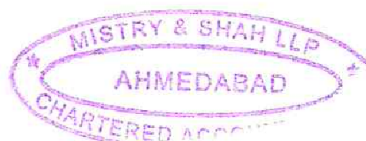
24.11.2023
NATINBHAI GOVINDBHAI PATEL
CHAIRMAN CUM MANAGING DIRECTOR
(DIN: 06626646)

Place: Ahmedabad
Date: 09 November 2023

Independent Auditor's Review Report on the Quarterly and Year to date Unaudited Standalone Financial Results of the Company pursuant to regulation 33 of the SEBI (LODR) Regulations, 2015, as amended.

To,
The Board of Directors,
Yuranus Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Yuranus Infrastructure Ltd ("the Company") for the quarter ended 30th September, 2023, and year to date from April 01, 2023 to September 30, 2023 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular NO. CIR/CFD/FAC/62/2016 dated 5th July, 2016.
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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' specified u/s. 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



8-10 Bhavani Chambers, Nr. Times of India, Ashram Road, Navrangpura, Ahmedabad-380009.
Ph.: +91-79-400 60150, 400 50150

67, New Market Yard, Mansa, Dist. Gandhinagar – 382 845. Ph.: +91-2763-270205

URL | www.mistryandshah.com



Email | info@mistryandshah.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mistry & Shah LLP
Chartered Accountants
F.R.N: - W100683



Date: 09th November, 2023
Place: Ahmedabad
UDIN: 23117101BGVUGV9791

Malav Shah
Partner
M.NO. 117101