

Date: - 04<sup>th</sup> March, 2019

To,  
Corporate Relation Departments,  
Bombay Stock Exchange Ltd.,  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

Scrip Code: - 536846

Dear Sir,

**Sub: -Outcome of the Board Meeting**

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we enclose herewith the following outcome of today's Board meeting:

The Board of Directors discussed and approved the following:-

1. Appointment of M/s. Mistry & Shah., Chartered Accountants, the Statutory Auditors of the Company for F.Y. 2018-19 subject to the approval of Shareholders in ensuing AGM.
2. Unaudited Financial Results of the Company for the quarter ended on 31<sup>st</sup> December, 2018. These Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held today.
3. Limited Review Report on the above Financial Results duly issued by M/s. Mistry & Shah., Chartered Accountants, the Statutory Auditors of the Company.
4. Appointment of Ms. Nisha Desai (DIN NO: 06593368) as Additional (Executive) Director

The meeting of the Board of Directors commenced at 05.00 P.M. and concluded at 06:00 P.M.

Kindly take the above information on your records.

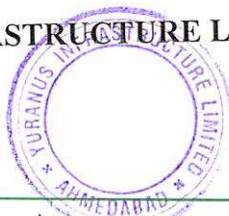
Thanking you.

Yours Faithfully,

For, YURANUS INFRASTRUCTURE LIMITED

Authorized Signatory

Encl.: as above



## YURANUS INFRASTRUCTURE LIMITED

REGD. OFFICE :- 201, 2nd Floor, Maulik Arcade, Above Karnavati Pagarkha Bazar, Mansi Cross Roads, Vastrapur, Ahmedabad - 380 015, Gujarat  
CIN: L74110GJ1994PLC021352

### UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER/ HALF YEAR ENDED 31ST DECEMBER, 18

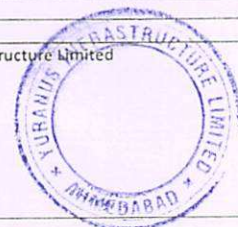
Particulars		Quarter ended on			Year ended on	
		31/12/2018	30/09/2018	31/12/2017	31/03/2018	31/03/2017
		Unaudited	Unaudited	Unaudited	Audited	Audited
1		2	3	4	5	6
I.	Revenue from operations	30.04	25.14	-	9.14	17.85
II.	Other income	4.08	4.36	4.13	12.29	12.10
III.	<b>Total Revenue ( I+II )</b>	<b>34.11</b>	<b>29.50</b>	<b>4.13</b>	<b>21.43</b>	<b>29.95</b>
IV.	<b>Expenses:</b>					
	a) Cost of Material consumed	-	-	-	-	-
	b) Purchase of stock in trade	-	31.51	-	23.94	15.72
	c) Changes in inventories of finished goods, WIP and stock in Trade	27.81	(7.29)	-	(23.94)	-
	d) Employees benefits expenses.	2.12	1.20	1.74	6.99	5.30
	e) Finance Costs	0.01	0.01	0.01	0.04	0.07
	f) Depreciation and amortisation exp.	0.01	0.01	0.01	0.04	0.03
	g) Other Expenses	2.88	1.10	4.52	7.39	5.57
	<b>Total Expenses</b>	<b>32.83</b>	<b>26.54</b>	<b>6.28</b>	<b>14.46</b>	<b>26.69</b>
V	<b>Profit/(Loss) before exceptional and Extra ordinary items and Taxes.(III - IV )</b>	<b>1.29</b>	<b>2.96</b>	<b>(2.15)</b>	<b>6.97</b>	<b>3.26</b>
VI	Exceptional items.					
VII	<b>Profit/(Loss) before extraordinary items and Tax (V-VI)</b>	<b>1.29</b>	<b>2.96</b>	<b>(2.15)</b>	<b>6.97</b>	<b>3.26</b>
VIII	Extraordinary items					
IX	<b>Profit/(Loss) before Tax ( VII-VIII)</b>	<b>1.29</b>	<b>2.96</b>	<b>(2.15)</b>	<b>6.97</b>	<b>3.26</b>
X	<b>Tax Expenses</b>					
	1) Current Tax	0.32	0.74	(0.65)	1.74	0.99
	2) MAT credit	-	-	-	-	-
	2) Deferred Tax	-	-	-	-	-
XI	<b>Profit/(Loss) for the period from continuing operations (IX-X)</b>	<b>0.97</b>	<b>2.22</b>	<b>(1.50)</b>	<b>5.23</b>	<b>2.27</b>
XII	<b>Other Comprehensive Income</b>					
	(a) Items not to be reclassified subsequently to profit or loss					
	Gain/(loss) on fair valuation of equity instruments	-	-	-	-	-
	Income tax effect on above	-	-	-	-	-
	Remeasurement gain/(loss) on defined benefit plans	-	-	-	-	-
	Income tax effect on above	-	-	-	-	-
	(b) Items to be reclassified subsequently to profit or loss					
XIII	<b>Other Comprehensive Income for the period, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIV	<b>Net Profit/(Loss) after comprehensive Income (After Tax) (XI+XIII)</b>	<b>0.97</b>	<b>2.22</b>	<b>(1.50)</b>	<b>5.23</b>	<b>2.27</b>
XV	<b>Paid up Equity Capital ( at par value of Rs. 10 each)</b>	<b>350.00</b>	<b>350.00</b>	<b>350.00</b>	<b>350.00</b>	<b>350.00</b>
XVI	<b>Other Equity</b>					
XVII	<b>Earning per equity share</b>					
	a ) Basic	0.03	0.06	(0.04)	0.15	0.06
	b ) Diluted	0.03	0.06	(0.04)	0.15	0.06
	(See accompanying notes to the Financial Results)					

- NOTES:**
- The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 4th March, 2019. The statutory auditors have carried out the Audited financial results for the quarter ended 31 December, 2018 and have expressed an unqualified audit opinion.
  - This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind As), prescribed under section 133 of the Companies Act, 2013, and other
  - The figures have been regrouped /reclassified , wherever necessary.
  - The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
  - The Company is operating in single segment, so above results are for single segment only.

Place: Ahmedabad  
Date: 04/03/2019

For Yuranus Infrastructure Limited

*Mohit.D*  
Mohit Desai  
DIN: 03089420  
Director



## Notes:

- 1) Reconciliation of Net Profit as previously reported on account of transition from previous GAAP to Ind AS quarter ended 31<sup>st</sup> December, 2018.

PARTICULARS	RUPEES IN LAKHS
Net Profit for the period (as per GAAP)	0.97
Net Profit for the period (as per Ind AS)	0.97

Therefore, there is no deviation in the net profit as per GAAP and Ind AS.

- 2) The above results were viewed by the Audit Committee and taken on record by the Board of Directors at the meeting held on 04/03/2019.
- 3) The Limited Review of the Financials has been carried out by the Statutory Auditors of the Company in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4) The Company has adopted Indian Accounting Standards ("Ind AS") with effect from 1<sup>st</sup> April, 2017 and accordingly the financial results for the quarter ended 31<sup>st</sup> December, 2018 have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016. The results for the comparative quarter ended 31<sup>st</sup> December, 2018 have been restated in accordance with Ind AS. After adoption of Ind AS, the financial results for the quarter ended 31<sup>st</sup> December, 2018 have not been audited or reviewed by the auditors and are compiled by the management after exercising necessary due diligence to ensure that these give a true and fair view of the Company's affairs.
- 5) The segment reporting as defined in accounting standard 17 is not applicable as the operations of the Company are related to one segment.
- 6) Previous Accounting periods figures have been grouped/regrouped wherever considered necessary.

For Yuranus Infrastructure Limited,

*Mohit D*

**MOHIT DESAI**  
 (Director)  
 (DIN: 03089420)





LIMITED REVIEW REPORT

To,  
The Board of Directors,  
Yuranus Infrastructure Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Yuranus Infrastructure Ltd. for the quarter ended 31<sup>st</sup>December, 2018 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.
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  
Chartered Accountants  
FRN: 122702W

M hshah



Malav Shah  
Partner  
M. No.: 117101

Place: Ahmedabad  
Date: 28/01/2019