



# YURANUS INFRASTRUCTURE LIMITED

Regd. Office :

201, Maulik Arcade, Mansi Cross Roads, Vastrapur, Ahmedabad 380015, Gujarat, India.

O : +91 79 26733353 E : info@yuranusinfra.com CIN : L74110GJ1994PLC021352

Date: - 30<sup>th</sup> May, 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: - Audited Financial Results and Audit Report for the Quarter/Year ended on 31<sup>st</sup> March, 2019.**

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we enclose herewith the following:

1. Audited Financial Results of the Company for the quarter and Year ended on 31<sup>st</sup> March, 2019. These Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held today.
2. Statutory Auditors Report on the above Financial Results duly issued by M/s.Mistry & Shah, Chartered Accountants, the Statutory Auditors of the Company.
3. Declaration in respect to Audit report with unmodified opinion on the said financial results.

The meeting of the Board of Directors commenced at 03.00 P.M. and concluded at 04.30 P.M.

Kindly take the above information on your records.

Thanking you.

Yours Faithfully,

For, Yuranus Infrastructure Ltd

*Mohit D*  
Authorized Signatory



Encl.: as above



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## DECLARATION RELATED TO AUDIT REPORT OF COMPANY FOR F.Y. 2018-19

This is to declare that the Audit Report pertaining to the Annual Audited Financial Results of the Company for the year ended 31<sup>st</sup> March, 2019 received from M/s.Mistry & Shah, Chartered Accountants (FRN-122702W, M.NO. 117101) does not have any modified opinion/ qualification/ reservation/ an adverse remark, hence statement showing impact for any modified opinion is not applicable on the Company.

For Yuranus Infrastructure Ltd

Mohit-D

Authorized Signatory



Place: Ahmedabad

Date: 30/05/2019

## YURANUS INFRASTRUCTURE LIMITED

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

### AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

Particulars	Quarter ended on			Year ended on	
	31/03/2019	31/12/2018	31/03/2018	31/03/2019	31/03/2018
	Audited	Unaudited	Unaudited	Audited	Audited
1	2	3	4	5	6
I. Revenue from operations	3.67	30.04	-	78.70	9.14
II. Other income	4.69	4.08	4.08	17.46	12.29
III. Total Revenue ( I+II )	8.36	34.11	4.08	96.16	21.43
IV. Expenses:					
a) Cost of Material consumed	-	-	-	-	-
b) Purchase of stock in trade	(0.00)	-	23.94	50.06	23.94
c) Changes in inventories of finished goods, WIP and stock in Trade	3.42	27.81	(23.94)	23.94	(23.94)
d) Employees benefits expenses.	1.53	2.12	3.74	6.47	6.99
e) Finance Costs	(0.00)	0.01	-	0.02	0.04
f) Depreciation and amortisation exp.	0.01	0.01	0.01	0.04	0.04
g) Other Expenses	3.37	2.88	0.46	8.84	7.39
Total Expenses	8.33	32.83	4.21	89.37	14.46
V Profit/(Loss) before exceptional and Extra ordinary Items and Taxes.(III - IV )	0.03	1.29	(0.13)	6.79	6.97
VI Exceptional items.					
VII Profit/(Loss) before extraordinary items and Tax (V-VI)	0.03	1.29	(0.13)	6.79	6.97
VIII Extraordinary items					
IX Profit/(Loss) before Tax ( VII-VIII)	0.03	1.29	(0.13)	6.79	6.97
X Tax Expenses					
1) Current Tax	0.07	0.32	(0.39)	1.76	1.74
2) MAT credit	-	-	-	-	-
2) Deferred Tax	-	-	-	-	-
XI Profit/(Loss) for the period from continuing operations (IX-X)	(0.04)	0.97	0.26	5.02	5.23
XII Other Comprehensive Income					
(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 Other Comprehensive Income for the period, net of tax	-	-	-	-	-
XIV Net Profit/(Loss) after comprehensive Income (After Tax) (XI+XIII)	(0.04)	0.97	0.26	5.02	5.23
XV Paid up Equity Capital ( at par value of Rs. 10 each)	350.00	350.00	350.00	350.00	350.00
XVI Other Equity					
XVII Earning per equity share					
a) Basic	(0.00)	0.03	0.01	0.14	0.15
b) Diluted	(0.00)	0.03	0.01	0.14	0.15
(See accompanying notes to the Financial Results)					

**NOTES:**

1. 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.
2. 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
3. The figures have been regrouped /reclassified , wherever necessary.
4. The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
5. The Company is operating in single segment, so above results are for single segment only.

Place: Ahmedabad  
Date: 30/05/2019

For, Yuranus Infrastructure Limited

Mohit Desai  
DIN: 03089420  
Director





**Statement of Assets and Liabilities for Yuranus Infrastructure Limited**

Amount in ` lakhs

Standalone Statement of Assets and Liabilities	As at 31/03/2019	As at 31/03/2018*
<b>Particulars</b>		
<b>B ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Property, Plant and Equipment	0.87	0.91
(b) Non-current investments		
(c) Deferred tax assets (net)		
(d) Long-term loans and advances	209.02	209.09
(e) Other non-current assets		
<b>Sub-total - Non-current assets</b>	<b>209.89</b>	<b>210.00</b>
<b>2 Current assets</b>		
(a) Current investments		23.94
(b) Inventories	-	0.39
(c) Trade receivables	9.12	0.25
(d) Cash and cash equivalents	4.35	1.95
(e) Short-term loans and advances	-	1.20
(f) Other current assets	0.67	
<b>Sub-total - Current assets</b>	<b>14.14</b>	<b>27.73</b>
<b>Total -Assets</b>	<b>224.03</b>	<b>237.73</b>
<b>A EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	350.00	350.00
(b) Reserves and surplus	(148.84)	(153.85)
(c) Money received against share warrants		
<b>Sub-total - Shareholders' funds</b>	<b>201.16</b>	<b>196.15</b>
<b>2. Share application money pending allotment</b>		
<b>3. Non-current liabilities</b>		
(a) Long-term borrowings	6.42	6.42
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities		
(d) Long-term provisions		
<b>Sub-total - Non-current liabilities</b>	<b>6.42</b>	<b>6.42</b>
<b>4. Current liabilities</b>		
(a) Short-term borrowings		32.51
(b) Trade payables	15.46	-
(c) Other current liabilities	0.58	2.65
(d) Short-term provisions	0.41	
<b>Sub-total - Current liabilities</b>	<b>16.45</b>	<b>35.16</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>224.03</b>	<b>237.73</b>

\* Previous Year's figures have been regrouped / reclassified wherever necessary to correspond with current



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> March, 2019.

PARTICULARS	RUPEES IN LAKHS
Net Profit for the period (as per GAAP)	5.02
Net Profit for the period (as per Ind AS)	5.02

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 30/05/2019.
- 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> March, 2019 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> March, 2019 have been restated in accordance with Ind AS. After adoption of Ind AS, the financial results for the quarter ended 31<sup>st</sup> March, 2019 have not been audited or reviewed by the auditors and are complied 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)





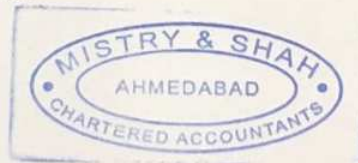


**Auditors' Report on Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,  
The Board of Directors  
Yuranus Infrastructure Limited  
Ahmedabad

1. We have audited the accompanying statement of quarterly financial results of Yuranus Infrastructure Limited (the 'Company') for the quarter and year ended March 31, 2019 (the 'Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 (the 'Circular'). The Ind AS financial results for the quarter and year ended March 31, 2019, have been prepared on the basis of the Ind AS financial results for the nine month period ended December 31, 2018, the audited annual Ind AS financial statements as at and for the year ended March 31, 2019, and the relevant requirements of the Regulation and the Circular, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these financial results based on our review of the financial results for the nine month period ended December 31, 2018, which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India; our audit of the annual Ind AS financial statements as at and for the year ended March 31, 2019; and the relevant requirements of the Regulation and the Circular.

2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.





3. In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results:

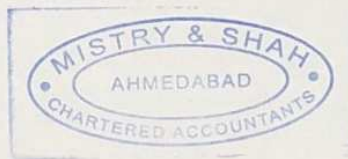
(i) are presented in accordance with the requirements of the Regulation read with the Circular, in this regard: and

(ii) give a true and fair view of the total comprehensive income (comprising of net profit and other comprehensive income) and other financial information for the quarter ended and year ended March 31, 2019.

4. Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2019, represent the derived figures between the audited figures in respect of the financial year ended March 31, 2019, and the published year to date figures up to December 31, 2018 being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under the Regulation and the Circular.

5. The comparative financial information of the Company for the quarter and year ended March 31, 2018, included in these financial results, have been audited by the predecessor auditor. The report of the predecessor auditor on these comparative financial information dated May 10, 2018, expressed an unmodified opinion.

Date: - May 30<sup>th</sup>, 2019  
Place: - Ahmedabad  
UDIN: 19117101AAAAAY5159



For, Mistry & Shah  
Chartered Accountants  
FRN: - 122702W

*M. L. Shah*

Partner  
Malav Shah  
M.No. 117101