



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: - 10th November, 2020

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

Scrip Code: - 536846

Dear Sir,

Sub: - Unaudited Financial Results and Limited Review Report for the Quarter ended on 30th September, 2020.

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

1. Unaudited Financial Results of the Company for the quarter and Year ended on 30th September, 2020. These Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held today.
2. Limited Review Report on the above Financial Results duly issued by M/s. Mistry & Shah, Chartered Accountants, the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at 03.00 P.M. and concluded at 03.45 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



UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30/09/2020

(Rs. Lacs)

	Particulars	Quarter ended on			Half Year Ended		Year ended on
		30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	1	2	3	4	5	6	7
1	Income						
	a) Revenue from operations	0.00	29.48	0.00	29.48	0.00	73.95
	b) Other income	4.97	4.44	4.36	9.41	8.68	17.28
	Total Revenue	4.97	33.92	4.36	38.89	8.68	91.24
2	Expenses:						
	a) Changes in inventories of finishedgoods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	b) Direct Expenses	0.00	28.62	0.00	28.62	0.00	69.12
	c) Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	d) Employees benefits expenses.	1.47	1.24	1.20	2.71	2.40	4.85
	e) Finance Costs	0.01	0.01	0.01	0.02	0.02	0.10
	f) Depreciation and amortisation exp.	0.01	0.01	0.01	0.02	0.02	0.04
	g) Other Expenses	1.06	1.13	1.58	2.19	3.06	7.33
	Total Expenses	2.55	31.01	2.80	33.56	5.50	81.44
3	Profit/(Loss) before exceptional and Extra ordinary items and Taxes.(III - IV)	2.42	2.91	1.57	5.33	3.18	9.80
4	Exceptional Items.	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and Tax (V-VI)	2.42	2.91	1.57	5.33	3.18	9.80
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (VII-VIII)	2.42	2.91	1.57	5.33	3.18	9.80
8	Tax Expenses						
	1) Current Tax	0.63	0.76	0.38	1.39	0.80	2.44
	2) MAT credit	0.00	0.00	0.00	0.00	0.00	0.00
	2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Net Profit/ (Loss) for the period (7-8)	1.79	2.15	1.19	3.94	2.38	7.36
XV	Paid up Equity Capital (at par value of Rs. 10 each)	350.00	350.00	350.00	350.00	350.00	350.00
XVI	Other Equity						
XVII	Earning per equity share						
	a) Basic	0.05	0.06	0.03	0.11	0.07	0.21
	b) Diluted	0.05	0.06	0.03	0.11	0.07	0.21
	(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 14th November, 2019. The figures for the Quarter and half year ended 30th September, 2019 have been subjected to limited review by the statutory auditors. The Auditors have expressed an unqualified opinion on the limited review report for the quarter and half year ended 30th September, 2019.

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 recognized accounting practices and policies to the extent applicable.

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, hence AS-17, "Segment Reporting" is not applicable.

Place: Ahmedabad
Date: 10/11/2020

For Yuranus Infrastructure Limited

Mohit D
Director

Mohit Desai

DIN: 03089420



Statement of Assets and Liabilities for Yuranus Infrastructure Limited		
		(Rs. Lacs)
Standalone Statement of Assets and Liabilities	As at 30/09/2020	As at 31/03/2020
Particulars		
A ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	0.81	0.83
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	-	-
(d) Long-term loans and advances	190.18	186.69
(e) Other non-current assets	-	-
Sub-total - Non-current assets	190.99	187.52
2 Current assets		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade receivables		
MSME	-	-
Other than MSME	30.96	77.65
(d) Cash and cash equivalents	3.21	42.50
(e) Short-term loans and advances	-	-
(f) Other current assets	2.93	1.23
Sub-total - Current assets	37.10	121.38
Total -Assets	228.09	308.90
B EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	350.00	350.00
(b) Reserves and surplus	(137.53)	(141.48)
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	212.47	208.52
2. Share application money pending allotment		
3. Non-current liabilities		
(a) Long-term borrowings	6.42	6.42
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	6.42	6.42
4. Current liabilities		
(a) Short-term borrowings	-	-
(b) Trade payables	6.69	91.67
(c) Other current liabilities	0.43	0.77
(d) Short-term provisions	2.07	1.51
Sub-total - Current liabilities	9.20	93.95
TOTAL - EQUITY AND LIABILITIES	228.09	308.90

* Previous Year's figures have been regrouped / reclassified wherever necessary to correspond with current year's classification / disclosure.

YURANUS INFRASTRUCTURE LIMITED

Mohit D
Director



Unaudited Statement of Cash Flows for Half Year Ended September 30, 2020 of Yuranus Infrastructure Limited

Sr.No.	Particulars	Half Year Ended 30/09/2020	Year Ended 31/03/2020
1	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit (Loss) As per Profit & Loss Account	3.94	7.36
A.	Tax and Extra-Ordinary Item		
a)	Amt Transferred to Reserve	-	-
b)	Income Tax	1.39	2.44
c)	Deferred Tax	-	-
	Net Profit (Loss) before tax	5.33	9.80
B.	Adjustments for Non cash and Non Operating Items		
a)	Depreciation	0.02	0.04
b)	Credit written off	-	-
c)	Preliminary expenses written off	-	-
d)	Interest Expense	-	0.10
e)	Provision Created for the year	-	-
f)	Interest Income	-9.41	-17.28
	Operating profit(loss) before working capital changes	-4.06	-7.34
C.	Changes in Working Capital		
a)	Decrease/(Increase) in Inventory	-	-
b)	Decrease/(Increase) in Trade Receivables	46.69	-68.53
c)	Decrease/(Increase) in Current Financial Assets	-1.70	-0.56
d)	Decrease/(Increase) in Short Term Loans and Advances	-	-
e)	(Decrease)/Increase in Short Term Provisions	0.56	0.37
f)	(Decrease)/Increase in Trade Payables	-84.98	76.21
g)	(Decrease)/Increase in Other Current liabilities	-0.34	0.19
h)	(Decrease)/Increase in Short Term Borrowings	-	-
	Net Cash Flow before tax and extra ordinary item	-43.82	0.34
	Less: Direct Taxes Paid	-	-1.70
	Less: Extraordinary Items	-	-
	Net Cash Flow from Operating Activities	-43.82	-1.36
2	CASH FLOW FROM INVESTING ACTIVITIES:		
a)	Acquisition of Fixed Assets	-	-
b)	Decrease/(Increase) in Non-Current Financial Assets	-3.49	22.33
d)	Interest Income	9.41	17.28
	Net Cash Flow from Investing Activities	5.92	39.61
3	CASH FLOW FROM FINANCING ACTIVITIES:		
a)	Long Term Borrowing Repaid	-	-
b)	Interest and finance cost	-	-0.10
c)	Shares Issued	-	-
d)	Share Issue Expenses	-	-
	Net Cash Flow from Financing Activities	-	-0.10
	Net Increase in Cash and Equivalent.	-39.28	38.15
	Cash And Cash Equivalents as at the Beginning of the year	42.50	4.35
	Cash And Cash Equivalents as at the Closing of the year	3.21	42.50



YURANUS INFRASTRUCTURE LIMITED

Mohit D.

Director



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Notes:

- 1) Reconciliation of Net Profit as previously reported on account of transition from previous GAAP to Ind AS quarter ended 30th September, 2020.

PARTICULARS	RUPEES IN LAKHS
Net Profit for the period (as per GAAP)	3.94
Net Profit for the period (as per Ind AS)	3.94

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 10/11/2020.
- 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 1st April, 2017 and accordingly the financial results for the quarter ended 30th September, 2020 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 5th July, 2016. The results for the comparative quarter ended 30th September, 2020 have been restated in accordance with Ind AS. After adoption of Ind AS, the financial results for the quarter ended 30th September, 2020 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





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Notes:

1. The above financial results reviewed by the Audit Committee and approved by the Board of Directors of the company in their respective meetings held on November 10, 2020.
2. These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of the Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 (the "Listing Regulations"), as modified by Circular dated July 5, 2016.
3. During the period there was no issue of new shares.
4. Figures relating to previous quarter/ year have been regrouped/ rearranged, whenever necessary to make them comparable to current period's figures.
5. In line with the requirements of Regulation 33 and 52 (4) of Listing Regulations, the results for the quarter ended September 30, 2020 are available on the website of BSE Limited ([URL:www.bseindia.com](http://www.bseindia.com)), and on website of the company ([URL:www.yuranusinfra.com](http://www.yuranusinfra.com))
6. Due to outbreak of COVID-19 globally and in india, the company's management has made initial assessment of likely adverse impact on business and financial risks, and believes that the impact is likely to be short term in nature. The management does not see any medium to long term risks in the company's ability to continue as a going concern and meeting its liabilities as and when they fall due. The management expects to recover the carrying amount of all the assets and revenue recognized. There will be a close monitoring of the impact of the pandemic on the future economic conditions.

For, Yuranus Infrastructure Limited

Mohit D

Mohit Desai
Managing Director
DIN:03089420



Date: November 10, 2020
Place: Ahmedabad



Limited Review Report

To,
Board of Directors
Yuranus Infrastructure Limited

We have reviewed the accompanying statement of unaudited financial results of **Yuranus Infrastructure Limited** for the period ended **30th September, 2020**. This statement 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.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

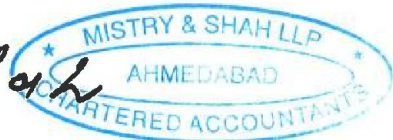
For Mistry & Shah LLP
Chartered Accountants
FRN: 122702W/W100683

M. I. Shah

Malav Shah
Partner

M.No: 117101

UDIN: 20117101AAAAFU2499



Place: Ahmedabad
Date: 10/11/2020