



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

November 12, 2022

To,
General Manager
The Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort Mumbai
Maharashtra 400001

Subject: Outcome of Board Meeting held on November 12, 2022.

Company Code: 536846

ISIN: INE156M01017

Dear Sir,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. on November 12, 2022 has, *inter-alia*, transacted the following business:

1. Approved the Unaudited Financial Results for the quarter and half year ended September 30, 2022 along with Limited Review Report provided by the statutory auditors of the company. (Annexure-1)
The unaudited financial results as aforesaid have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at its meeting held today.

The meeting of Board of Directors commenced at 04:30 p.m. and concluded at 05:05 p.m.

Kindly take the same on your record and acknowledge receipt.

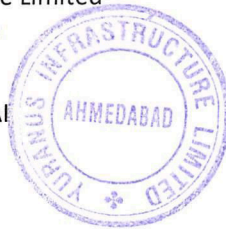
Thanking You,

For, Yuranus Infrastructure Limited

MOHIT DINESHBHAI DESAI

Director

DIN: 03089420



Encl: As above

ANNEXURE-1

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 AND HALF YEAR ENDED 30/09/2022

		Quarter ended on			Half Year Ended		(Rs. Lacs)
		30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Particulars	2	3	4	5	6	7
I	Revenue from operations	7.04	-	15.99	7.04	15.99	35.55
II	Other income	4.36	4.30	4.00	8.66	7.82	16.22
III	Total Revenue	11.40	4.30	20.00	15.70	23.82	51.78
IV	Expenses:						
	a) Changes in inventories of finished goods, work-in-progress and	-	-	-	-	-	-
	b) Direct Expenses	-	-	-	-	-	-
	c) Purchase of Stock in Trade	6.71	-	15.23	6.71	15.23	33.55
	d) Employees benefits expenses.	1.21	1.21	0.32	2.41	1.65	5.49
	e) Finance Costs	0.00	0.07	0.01	0.07	0.01	0.08
	f) Depreciation and amortisation exp.	-	-	0.01	-	0.02	0.03
	g) Other Expenses	1.61	1.22	2.10	2.83	3.24	7.27
	Total Expenses	9.52	2.50	17.68	12.02	20.16	46.41
V	Profit/(Loss) before exceptional and Extra ordinary items and Taxes.(III - IV)	1.87	1.80	2.32	3.68	3.66	5.37
VI	Exceptional items.	-	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and Tax (V-VI)	1.87	1.80	2.32	3.68	3.66	5.37
VIII	Extraordinary items	-1.55	-	-	-1.55	-	-
IX	Profit/(Loss) before Tax (VII-VIII)	3.43	1.80	2.32	5.23	3.66	5.37
X	Tax Expenses						
	1) Current Tax	0.32	0.46	0.58	0.79	0.92	1.55
	2) MAT credit	-	-	-	-	-	-
	2) Deferred Tax	-	-	-	-	-	-
XI	Net Profit/ (Loss) for the period (IX-X)	3.10	1.34	1.74	4.44	2.74	3.89
XII	Other Comprehensive Income						
	(a) Items not to be reclassified subsequently to profit and 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 and loss	-	-	-	-	-	-
XIII	Other Comprehensive Income for the period, net of tax	-	-	-	-	-	-
XIV	Net Profit/ (Loss) after comprehensive income (After Tax) (XI+XIII)	3.10	1.34	1.74	4.44	2.74	3.89
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	0.09	0.04	0.05	0.13	0.08	0.11
	b) Diluted	0.09	0.04	0.05	0.13	0.08	0.11
	(See accompanying notes to the Financial Results)						

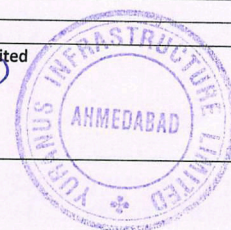
NOTES:

- 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 12th November, 2022. The figures for the Quarter and half year ended 30th September, 2022 have been subjected to limited review by the statutory auditors.
- 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.
- 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, hence AS-17, "Segment Reporting" is not applicable.

Place: Ahmedabad
Date: 12/11/2022

For Yuranus Infrastructure Limited

Director
Mohit Desai
DIN: 03089420





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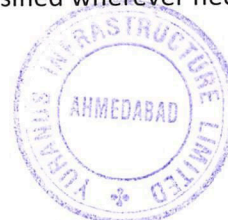
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Statement of Assets and Liabilities for Yuranus Infrastructure Limited		
		(Rs. Lacs)
Standalone Statement of Assets and Liabilities	As at 30/09/2022	As at 31/03/2022
Particulars		
A ASSETS		
1. Non-current assets		
(a) Property, Plant and Equipment	-	-
(b) Non-current investments	-	-
(c) Deferred tax assets (net)	-	-
(d) Long-term loans and advances	-	-
(e) Other non-current assets	-	1.30
Sub-total - Non-current assets	-	1.30
2 Current assets		
(a) Current investments	-	-
(b) Inventories	-	-
(c) Trade receivables	-	18.52
(d) Cash and cash equivalents	8.00	6.54
(e) Short-term loans and advances	211.84	210.00
(f) Other current assets	5.78	2.18
Sub-total - Current assets	225.62	237.24
Total -Assets	225.62	238.54
B EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	350.00	350.00
(b) Reserves and surplus	-129.58	-134.03
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	220.42	215.97
2. Share application money pending allotment		
3. Non-current liabilities		
(a) Long-term borrowings	-	0.24
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	-	0.24
4. Current liabilities		
(a) Short-term borrowings	0.00	-
(b) Trade payables	2.87	20.51
(c) Other current liabilities	0.47	0.90
(d) Short-term provisions	1.86	0.92
Sub-total - Current liabilities	5.20	22.32
TOTAL - EQUITY AND LIABILITIES	225.62	238.54

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

YURANUS INFRASTRUCTURE LIMITED

Mohit
Director





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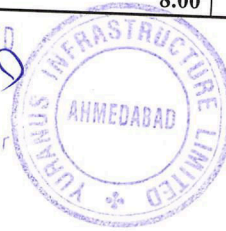
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Unaudited Statement of Cash Flows for Half Year Ended September 30, 2022 of Yuranus Infrastructure Limited

Sr.No.	Particulars	Half Year Ended 30/09/2022	Year Ended 31/03/2022
1	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit (Loss) As per Profit & Loss Account	4.44	3.89
A.	Tax and Extra-Ordinary Item		
a)	Amt Transferred to Reserve	-	-
b)	Income Tax	-	1.55
c)	Deferred Tax	-	-0.08
	Net Profit (Loss) before tax	4.44	5.37
B.	Adjustments for Non cash and Non Operating Items		
a)	Depreciation	-	0.03
b)	Credit written off	-	-
c)	Sundry Assets written off	-	0.76
d)	Interest Expense	0.07	0.08
e)	Provision Created for the year	-	-
f)	Interest Income	-8.66	-16.22
	Operating profit(loss) before working capital changes	-4.14	-9.99
C.	Changes in Working Capital		
a)	Decrease/(Increase) in Inventory	-	-
b)	Decrease/(Increase) in Trade Receivables	18.52	12.44
c)	Decrease/(Increase) in Other Current Assets	-3.60	-0.78
d)	Decrease/(Increase) in Short Term Loans and Advances	-1.84	-210.00
e)	(Decrease)/Increase in Short Term Provisions	0.94	-1.21
f)	(Decrease)/Increase in Trade Payables	-17.64	15.43
g)	(Decrease)/Increase in Other Current liabilities	-0.43	0.53
h)	(Decrease)/Increase in Short Term Borrowings	0.00	-
	Net Cash Flow before tax and extra ordinary item	-8.19	-193.58
	Less: Direct Taxes Paid	-	-1.55
	Less: Extraordinary Items	-	-
	Net Cash Flow from Operating Activities	-8.19	-195.14
2	CASH FLOW FROM INVESTING ACTIVITIES:		
a)	Acquisition of Fixed Assets	-	-
b)	Decrease/(Increase) in Non-Current Financial Assets	-	190.08
c)	Decrease/(Increase) in Other Non-Current Assets	1.30	-
d)	Interest Income	8.66	16.22
	Net Cash Flow from Investing Activities	9.96	206.30
3	CASH FLOW FROM FINANCING ACTIVITIES:		
a)	Long Term Borrowing Repaid	-0.24	-6.18
b)	Interest and finance cost	-0.07	-0.08
c)	Shares Issued	-	-
d)	Share Issue Expenses	-	-
	Net Cash Flow from Financing Activities	-0.31	-6.26
	Net Increase in Cash and Equivalent.	1.46	4.91
	Cash And Cash Equivalents as at the Beginning of the year	6.54	1.63
	Cash And Cash Equivalents as at the Closing of the year	8.00	6.54

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, 2022.

PARTICULARS	RUPEES IN LAKHS
Net Profit for the period (as per GAAP)	3.10
Net Profit for the period (as per Ind AS)	3.10

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 12/11/2022.
- 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 30thSeptember,2022have 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 30thSeptember, 2022have been restated in accordance with Ind AS. After adoption of Ind AS, the financial results for the quarter ended 30thSeptember, 2022have 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 Ind AS108 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 12th November, 2022.
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, 2022 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)).

For, Yuranus Infrastructure Limited

Mohit .D
Mohit Desai
Managing Director
DIN:03089420



Date: 12th November, 2022
Place: Ahmedabad

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 30th September, 2022 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 from 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 LLP
Chartered Accountants
F.R.N: - 122702W/W100683



Date: 12th November, 2022
Place: Ahmedabad
UDIN: 22117101BCXRAE9795

M. h. Shah
Malav Shah
Partner
M.NO. 117101

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