

11<sup>th</sup> October, 2024

To  
Listing Compliance Department  
BSE Limited  
PJ Towers, Dalal Street  
Mumbai- 400001

Dear Sir/Madam,

**Sub: Board Meeting Outcome under Regulation 30 read with 33(3) of SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015**

Ref: Scrip Name- **PVVINFRA (scrip Code- 536659)**

With reference to the subject cited above, this is to inform the Exchange that meeting of the Board of Directors of M/s. PVV INFRA LTD held on 11<sup>th</sup> October, 2024 (Friday) at the Corporate office of the company, the following affairs were duly considered and approved by the board:

1. Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2024.
2. Limited Review report for the Quarter and Half Year Ended September 30, 2024.

Copies of the said results along with the Limited Review Reports issued by the Statutory Auditor of the Company are annexed hereto and the same are being uploaded on the website of the Company i.e. [www.pvvinfra.com](http://www.pvvinfra.com)

The meeting of Board of directors commenced at 2:30 PM (IST) and concluded at 3:15 PM (IST)

Thanking You.

Yours faithfully,  
For **PVV INFRA LTD**



**AKHILESH KUMAR**  
**Company Secretary**

PART-I							(Rs in Lakhs)
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEP, 2024							
S.No	Particulars	QUARTER ENDED			6 MONTHS ENDED		YEAR ENDED
		30-Sep-2024	30-Jun-2024	30-Sep-2023	30-Sep-2024	30-Sep-2023	31-Mar-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I</b>	<b>Revenue from Operations</b>	<b>353.11</b>	<b>2138.51</b>	<b>2336.18</b>	<b>2491.63</b>	<b>5723.86</b>	<b>8792.06</b>
<b>II</b>	Other Income	0.00	0.00	0.00	0.00	3.56	112.98
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>353.11</b>	<b>2138.51</b>	<b>2336.18</b>	<b>2491.63</b>	<b>5727.42</b>	<b>8905.04</b>
<b>IV</b>	<b>Expenses</b>						
	Operating Expenditure	292.16	1544.02	2293.15	1836.18	5677.88	8239.62
	Purchase of Stock-in- trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, Work in progress and Stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	9.48	13.51	4.52	22.99	7.07	88.35
	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.21
	Depreciation and Amortization expense	0.00	0.00	0.00	0.00	0.01	0.01
	Other Expense	49.66	13.85	0.06	63.51	2.82	213.34
	<b>Total Expenses</b>	<b>351.30</b>	<b>1571.38</b>	<b>2297.73</b>	<b>1922.68</b>	<b>5687.78</b>	<b>8541.53</b>
<b>V</b>	<b>Profit/(Loss) before Exceptional Items and tax (I-IV)</b>	<b>1.81</b>	<b>567.13</b>	<b>38.45</b>	<b>568.95</b>	<b>39.64</b>	<b>363.51</b>
<b>VI</b>	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>VII</b>	<b>Profit/(Loss) before tax (V-VI)</b>	<b>1.81</b>	<b>567.13</b>	<b>38.45</b>	<b>568.95</b>	<b>39.64</b>	<b>363.51</b>
<b>VIII</b>	<b>Tax Expense:</b>	<b>0.27</b>	<b>85.07</b>	<b>5.77</b>	<b>85.34</b>	<b>5.95</b>	<b>54.53</b>
	Current Tax (MAT)	0.27	85.07	5.77	85.34	5.95	54.53
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>IX</b>	<b>Profit/ (Loss) for the period from Continuing operations (VII-VIII)</b>	<b>1.54</b>	<b>482.06</b>	<b>32.68</b>	<b>483.61</b>	<b>33.69</b>	<b>308.98</b>
<b>X</b>	Profit/ (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>XI</b>	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>XII</b>	Profit/ (Loss) for the period from discontinuing operations after tax (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIII</b>	<b>Profit/ (Loss) for the period (IX+XII)</b>	<b>1.54</b>	<b>482.06</b>	<b>32.68</b>	<b>483.61</b>	<b>33.69</b>	<b>308.98</b>
<b>XIV</b>	Other Comprehensive Income						
	A) (i) Items that will not be reclassified to profit or loss						
	(ii) Income Tax related to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B) (i) Items that will be reclassified to profit or loss						
	(ii) Income Tax relating to items that will be reclassified to profit or loss						

XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive Income for the Period)</b>	<b>1.54</b>	<b>482.06</b>	<b>32.68</b>	<b>483.61</b>	<b>33.69</b>	<b>308.98</b>
XVI	<b>Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each)</b> 1) Basic 2) Diluted	<b>0.00</b>	<b>1.68</b>	<b>0.47</b>	<b>0.89</b>	<b>0.48</b>	<b>1.34</b>
XVII	Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 10/- each) 1) Basic 2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	<b>Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 10/- each)</b> 1) Basic 2) Diluted	<b>0.00</b>	<b>1.68</b>	<b>0.47</b>	<b>0.89</b>	<b>0.48</b>	<b>1.34</b>
XIX	<b>Paid Up Equity Share Capital (Face Value of INR 10/- per share)</b>	<b>5755.42</b>	<b>2877.70</b>	<b>1109.18</b>	<b>5455.42</b>	<b>1109.18</b>	<b>2298.18</b>
XX	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	<b>16.17</b>	<b>2892.34</b>	<b>1154.91</b>	<b>14.63</b>	<b>1154.91</b>	<b>2789.80</b>

**Notes:**

- 1 The above financial results for the Quarter ended September 30,2024 as reviewed and recommended by the Audit Committee were approved by the Board of Directors at the Meeting held on October 11, 2024. The Statutory Auditors have carried out Limited Review of the above financial results
- 2 The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with the rules thereunder and in term of SEBI Circular dated July 5, 2016.
- 3 Company has made allotment of 2,87,77,083 Bonus equity shares of face value of Rs. 10/- each, in the ratio of 1:1 on 21.08.2024 to the equity shareholders, holding equity shares as on record date 20.08.2024
4. Previous period figures have been regrouped, wherever necessary, for the purpose of comparison.
5. The results are also available on the website of the Company [www.pvvinfra.com](http://www.pvvinfra.com)

	<p>For PVV INFRA LIMITED</p>   <p><b>TIRUMALA RAO KUNDERU</b> Whole-time director</p> <p>Place: Vijayawada Date: 11.10.2024</p>
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**PVV INFRA LIMITED**  
**FINANCIAL STATEMENT AS ON 30th SEPTEMBER 2024**

(Rs in Lakhs)

Description	As at 30.09.2024	As at 30.09.2023
<b>APPLICATION OF FUNDS</b>		
<b>Assets</b>		
(a) Tangible Assets	2,010.69	1,900.89
(b) Intangible Assets	-	-
(c) Capital Work in Progress	470.00	390.88
(d) Non-current Investments	-	-
(e) Other Non-Current Assets	-	-
<b>Current Assets, Loans &amp; Advances</b>		
(a) Inventories	592.01	383.44
(b) Trade Receivable	2,081.76	4,630.07
(c) Cash and Bank Balances	58.13	223.71
(d) Short Term Loans and advances	2,649.10	719.84
(e) Other Current Assets	112.01	174.66
<b>TOTAL</b>	<b>7,973.70</b>	<b>8,423.49</b>
<b>SOURCES OF FUNDS</b>		
<b>Shareholder's Funds</b>		
(a) Share Capital	5,755.42	1,109.18
(b) Reserves & Surplus	16.17	1,154.91
(c) Share Application Money	-	756.50
<b>Non-Current Liabilities:</b>		
(a) Long Term Borrowings	329.20	58.20
(b) Differed Tax liability - Net	-	2.51
(c) Other Long Term Liabilities	-	-
<b>Current Liabilities:</b>		
(a) Short term Borrowings	-	-
(b) Trade Payable	1,757.39	5,074.48
(c) Other Current Liabilities	2.50	228.36
(d) Short Term Provisions	113.02	39.35
<b>TOTAL</b>	<b>7,973.70</b>	<b>8,423.49</b>



*[Handwritten Signature]*

<b>PVV INFRA LIMITED</b>		
<b>CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2024</b>		
<b>(Rs in Lakhs)</b>		
<b>Particulars</b>	<b>As at 30.09.2024</b>	<b>As at 30.09.2023</b>
<b>A. Cashflow from Operating Activities</b>		
Profit before tax and extraordinary items	<b>568.95</b>	<b>33.69</b>
Depreciation	-	-
(Increase) / Decrease in Inventories	(208.57)	(383.44)
(Increase) / Decrease in Trade Receivables	2,548.31	(3,239.66)
(Increase) / Decrease in Loans and Advances	(1,929.26)	(239.58)
(Increase) / Decrease in Current Assests	62.65	(123.58)
Increase / (Decrease) in Trade Payables	(3,317.09)	
Increase /( Decrease) in Current Liabilities	(225.86)	4,548.99
Increase /( Decrease) in Long Term Provisions	73.67	-
Income Tax Paid	(85.34)	-
<b>Sub Total A</b>	<b>(2,512.54)</b>	<b>596.43</b>
<b>B.Cashflow from Financing Activities</b>		
Share Application Money	(756.50)	(238.22)
issued share capital	4,646.24	427.85
Transfer to Reserves and Surplus	(1,622.36)	386.37
Long Term Borrowings Received	271.00	-
Other Long Term Liabilities	(2.51)	-
Short Term Borrowings Received		
<b>Sub Total B</b>	<b>2,535.87</b>	<b>576.00</b>
<b>C.Cash Flows from Investing</b>		
Purchase of Fixed Assets	(109.80)	(559.00)
(Increase) / Decrease in Capital work in Progress	<b>(79.12)</b>	<b>(390.88)</b>
(Increase) / Decrease in Investments		
<b>Sub Total C</b>	<b>(188.92)</b>	<b>(949.88)</b>
<b>Net Increase /(Decrease) in Cash (A)+(B)+(C )</b>	<b>(165.59)</b>	<b>222.55</b>
<b>Opening cash and cash equivalents</b>	<b>223.71</b>	<b>1.16</b>
<b>Closing cash and cash equivalents</b>	<b>58.13</b>	<b>223.71</b>



*(Handwritten signature)*

## CHARTERED ACCOUNTANTS

Flat No.103, H.No.2-2-1105/35&37, Reliance Avan' s Arena, Tilak Nagar, Hyderabad-500044, Telangana  
E - Mail : cavamshi.rottela@gmail.com Mobile : 99660 04380

### LIMITED REVIEW REPORT

To

The Board of Director  
PVV Infra Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s PVV Infra Limited (the Company) for the quarter ended 30 September, 2024 (the Statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 (the Regulation), read with SEBI Circular No: CIR/CFD/FACI62/2016 dated July 5, 2016 ('the Circular).

2.The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

3.We conducted our review 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 required that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.

UDIN : 24229292BKAMWC4968



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Hyderabad

Date: 11.10.2024

For SMV & Co

Chartered Accountants

Firm Regd No:015630S



*R. Vamsi Krishna*

R.VAMSHI KRISHNA

Proprietor

Mem No: 229292

UDIN : 24229292BKAMWC4968