

November 12, 2024

**The Deputy Manager**

Dept. of Corp. Services

**BSE Limited**

P. J. Towers, Dalal Street

Fort, Mumbai – 400 001

Ref: Scrip Code 505502

Sub: Submission of Unaudited Financial Results for Q2FY25

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI LODR Regulations, 2015, we are enclosing with this letter, Provisional Financial Results (Un-audited) for the 2<sup>nd</sup> quarter ended on 30<sup>th</sup> September 2024 (Q-II) for the Financial Year ended 31<sup>st</sup> March 2025 together with Cash Flow Statement, Statement of Assets & Liabilities as well as Limited Review Report by Statutory Auditors.

The meeting was commenced at 16.15 Hrs. and concluded at 16.45 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,

For **PS IT INFRASTRUCTURE & SERVICES LIMITED**

**KAWARLAL KANHAIYALAL OJHA**

**DIN: 07459363**

**MANAGING DIRECTOR**

Enclosed: a/a

**PS IT INFRASTRUCTURE & SERVICES LIMITED**

Regd. Office :Office no 308,B2B Agarwal Centre, Near Malad Industrial Estate, Kanchpada, Malad West, Mumbai -400064

CIN : L72900MH1982PLC027146, Email : psitinfra@gmail.com, Website : www.psitinfrastucture.com

**Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September 2024**

₹ in Lacs

Sr. No.	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	6 Months ended	Corresponding 6 Months ended	Year to date figures as on
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	<b>Income</b>						
I	Revenue from Operations	-	-	1,386.783	-	1,386.783	2,071.816
II	Other Income/(Loss)	-	-	-	-	-	-
III	<b>Total Income (I+II)</b>	-	-	<b>1,386.783</b>	-	<b>1,386.783</b>	<b>2,071.816</b>
	<b>IV Expenses</b>						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	-	-	-	-	-	135.588
	Increase/Decrease of Stock	-	-	3,061.061	-	3,061.061	3,891.762
	Employees Benefit Expenses	2,708	3,440	1,835	6,148	3,655	11,275
	Finance Costs	4,752	-	-	4,752	-	-
	Depreciation & Amortization Expenses	0.001	0.001	0.002	0.002	0.004	0.022
	BSE Trading Revocation Expenses	-	31,000	-	31,000	-	-
	Bad Debts Written Off	-	-	65,739	-	65,739	748.821
	Other Expenses	0.292	2,122	1,250	2,414	7,755	14,762
	<b>Total Expenses (IV)</b>	<b>7,753</b>	<b>36,563</b>	<b>3,129,887</b>	<b>44,316</b>	<b>3,138,214</b>	<b>4,802,230</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(7,753)</b>	<b>(36,563)</b>	<b>(1,743,104)</b>	<b>(44,316)</b>	<b>(1,751,431)</b>	<b>(2,730,414)</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(7,753)</b>	<b>(36,563)</b>	<b>(1,743,104)</b>	<b>(44,316)</b>	<b>(1,751,431)</b>	<b>(2,730,414)</b>
	<b>VIII Tax Expenses</b>						
	Current	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	(687.201)
	<b>Total Tax Expenses (VIII)</b>	-	-	-	-	-	<b>(687.201)</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(7,753)</b>	<b>(36,563)</b>	<b>(1,743,104)</b>	<b>(44,316)</b>	<b>(1,751,431)</b>	<b>(2,043,213)</b>
X	Other Comprehensive Income	-	-	-	-	-	-
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-	-
	i) Premeasurements of the defined measurement plan	-	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that may be reclassified to Profit or Loss	-	-	-	-	-	-
	<b>Total other Comprehensive Income (X)</b>	-	-	-	-	-	-
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(7,753)</b>	<b>(36,563)</b>	<b>(1,743,104)</b>	<b>(44,316)</b>	<b>(1,751,431)</b>	<b>(2,043,213)</b>
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	5,376.000	5,376.000	5,376.000	5,376.000	5,376.000	5,376.000
XIII	Other Equity	-	-	-	(1,991.820)	-	(1,947.504)
XIV	<b>Earnings per Share (Face Value of Re 10/- each)</b>						
	a) Basic	(0.014)	(0.068)	(3.242)	(0.082)	(3.258)	(38.006)
	b) Diluted	(0.014)	(0.068)	(3.242)	(0.082)	(3.258)	(38.006)

**Notes :**

- As per Indian Accounting Standard (Ind AS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on November 12, 2024
- Previous period figure have been regrouped/rearranged wherever necessary, to correspond with the current period / year classification / disclosures.
- The Statutory Auditors have carried Limited Review for above Financial Results.

Place : Mumbai

Date : 12th November, 2024

**For Ps IT Infrastructure & Services Limited**

Sd/-

**Kanwar Lal Ojha**  
Managing Director

# PS IT INFRASTRUCTURE & SERVICES LIMITED

## Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept. 2024	As At 30th Sept. 2023
	Un-Audited	Un-Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	0.018	0.038
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	687.201	-
<b>Total Non-Current Assets ...</b>	<b>687.219</b>	<b>0.038</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
<b>Total Non-Current Financial Assets ...</b>	<b>-</b>	<b>-</b>
Deferred Tax Assets	-	-
Other Non-Current Assets	5.173	5.912
<b>Gross Non-Current Assets ...</b>	<b>5.173</b>	<b>5.912</b>
<b>Current Assets</b>		
Inventories	526.168	1,356.869
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	2,523.130	2,600.879
Cash & Cash Equivalents	0.392	0.020
Bank Balances	0.061	0.152
Short Term Loans & Advances	167.993	59.692
Other Financial Assets	1.500	-
Other Current Assets	15.249	12.321
<b>Total Non-Current Assets ...</b>	<b>3,234.493</b>	<b>4,029.933</b>
<b>Total Assets .....</b>	<b>3,926.885</b>	<b>4,035.883</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	5,376.000	5,376.000
Reserves & Surplus	(1,991.820)	(1,655.722)
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>3,384.180</b>	<b>3,720.278</b>
<b>Share Application Money Pending Allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Trade Payables	-	231.961
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>-</b>	<b>231.961</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	319.753	29.000
Trade Payables	173.450	-
Other Financial Liabilities	12.100	-
Short Term Provisions	0.210	-
Current Tax Liabilities (Net)	6.591	1.135
Other Current Liabilities	30.601	53.509
<b>Total Current Liabilities ...</b>	<b>542.705</b>	<b>83.644</b>
<b>Total Liabilities .....</b>	<b>542.705</b>	<b>315.605</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>3,926.885</b>	<b>4,035.883</b>

**PS IT INFRASTRUCTURE & SERVICES LIMITED**  
Statement of Cash Flow as at 30th September, 2024

₹ In Lakhs

Particulars	As at 30th Sept 2024	As at 30th Sept 2023
<b>A. <u>Cash Flow from Operating Activities</u></b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	(44.316)	(1,751.431)
<i><u>Adjustments for</u></i>		
Interest Received	-	-
Depreciation	0.002	0.004
<i>Operating profit before working Capital Changes</i>	(44.314)	(1,751.427)
<i><u>Adjustments for Working Capital Changes</u></i>		
Decrease/(Increase) Loan & Advances	(17.140)	(8.000)
Decrease/(Increase) Trade Receivable	(416.164)	(1,386.793)
Decrease/(Increase) in Inventories	-	3,061.061
Decrease/(Increase) in Other Current Assets	-	-
Increase/(Decrease) in Short-Term Borrowings	289.503	-
Increase/(Decrease) in Trade Payable	(56.891)	4.925
Increase/(Decrease) in Other Current Liabilities and Provisions	(4.769)	14.493
<i>Cash Generated from operations</i>	(205.461)	1,685.686
Adjustments for Taxation	-	-
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	(249.775)	(65.741)
<b>B. <u>Cash Flow From Investing Activities</u></b>		
Long Term Loan & Advances	-	65.739
Deferred Revenue Expenditure	-	-
Depreciation	-	(0.004)
<i>Net Cash from Investing Activities</i>	-	65.735
<b>C. <u>Cash Flow From Financing Activities</u></b>		
Interest Received	-	-
Extraordinary Items	-	-
<i>Net Cash used in Financing Activities</i>	-	-
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(249.775)</b>	<b>(0.006)</b>
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	250.228	0.178
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	0.453	0.172



RAJESH KUMAR GOKUL CHANDRA & ASSOCIATES  
CHARTERED ACCOUNTANTS

38/48, ADYA NATH SAHA ROAD,  
ROOM NO.10, 2ND FLOOR,  
KOLKATA 700 048  
Mobile No. 09331784007  
Email rkgca@hotmail.com

## Limited Review Report by Auditors

The Board of Directors  
PS IT Infrastructure & Services Limited

We have reviewed the accompanying statement of **Un-Audited** Standalone Financial Results of **M/S. PS IT Infrastructure & Services Limited** for the quarter and year to date results for the period from **1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024** which are included in the accompanying 'Financial Results' together with the notes thereon ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular no. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind As 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity', specified under Section 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 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata  
Date: November 12, 2024



For **Rajesh Kumar Gokul Chandra & Associates**  
**Chartered Accountants**  
FRN: 323891E

*Archana Jhunjhunwala*

**Archana Jhunjhunwala**  
Partner

Membership No. 069098

UDIN: 24069098BKCLVF2568

Branch : E 33, Scheme 19, Pearl Residency, Unit No 2, Murlipura, Jaipur, Rajasthan - 302039