

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 30.09.2024	Preceding 3 Months ended 30.06.2024	Corresponding 3 Months ended 30.09.2023	6 Months ended 30.09.2024	Corresponding 6 Months ended 30.09.2023	Year to date figures as on 31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Income						
I	Revenue from Operations	-	-	1,386.783	-	1,386.783	2,071.816
II	Other Income/(Loss)	-	-	-	-	-	-
III	Total Income (I+II)	-	-	1,386.783	-	1,386.783	2,071.816
IV	Expenses						
	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
	Total Expenses (IV)	7.753	36.563	3,129.887	44.316	3,138.214	4,802.230
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(7.753)	(36.563)	(1,743.104)	(44.316)	(1,751.431)	(2,730.414)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(7.753)	(36.563)	(1,743.104)	(44.316)	(1,751.431)	(2,730.414)
VIII	Tax Expenses						
	Current	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	(687.201)
	Total Tax Expenses (VIII)	-	-	-	-	-	(687.201)
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(7.753)	(36.563)	(1,743.104)	(44.316)	(1,751.431)	(2,043.213)
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	-	-	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	(7.753)	(36.563)	(1,743.104)	(44.316)	(1,751.431)	(2,043.213)
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	Earnings per Share (Face Value of Re 10/- each)						
	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
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	0.018	0.038
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	687.201	-
Total Non-Current Assets ...	687.219	0.038
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	-	-
Deferred Tax Assets	-	-
Other Non-Current Assets	5.173	5.912
Gross Non-Current Assets ...	5.173	5.912
Current Assets		
Inventories	526.168	1,356.869
Financial Assets		
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
Total Non-Current Assets ...	3,234.493	4,029.933
Total Assets	3,926.885	4,035.883
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	5,376.000	5,376.000
Reserves & Surplus	(1,991.820)	(1,655.722)
Money Received against Share Warrants	-	-
Total Equity ...	3,384.180	3,720.278
Share Application Money Pending Allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Trade Payables	-	231.961
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	-	231.961
Current Liabilities		
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
Total Current Liabilities ...	542.705	83.644
Total Liabilities	542.705	315.605
Total Equity & Liabilities	3,926.885	4,035.883

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
A. <u>Cash Flow from Operating Activities</u>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>(44.316)</i>	<i>(1,751.431)</i>
<i><u>Adjustments for</u></i>		
Interest Received	-	-
Depreciation	0.002	0.004
<i>Operating profit before working Capital Changes</i>	<i>(44.314)</i>	<i>(1,751.427)</i>
<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>	<i>(205.461)</i>	<i>1,685.686</i>
Adjustments for Taxation	-	-
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	<i>(249.775)</i>	<i>(65.741)</i>
B. <u>Cash Flow From Investing Activities</u>		
Long Term Loan & Advances	-	65.739
Deferred Revenue Expenditure	-	-
Depreciation	-	(0.004)
<i>Net Cash from Investing Activities</i>	<i>-</i>	<i>65.735</i>
C. <u>Cash Flow From Financing Activities</u>		
Interest Received	-	-
Extraordinary Items	-	-
<i>Net Cash used in Financing Activities</i>	<i>-</i>	<i>-</i>
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(249.775)	(0.006)
<i>Opening Balance of Cash & Cash Equivalents</i>	<i>250.228</i>	<i>0.178</i>
<i>Closing Balance of Cash & Cash Equivalents</i>	<i>0.453</i>	<i>0.172</i>