

# PS IT INFRASTRUCTURE & SERVICES LIMITED

Regd. Office : 308, B2B Agarwal Centre, Near Malad Industrial Estate, Kanchpada, Mumbai: 400064  
CIN : L72900MH1982PLC027146, Email : psitinfra@gmail.com, Website : www.psitinfrastucture.co.in  
Statement of Standalone Audited Financial Results for the Quarter & Year ended 31st March 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 31.03.2023	Preceding 3 Months ended 31.12.2022	Corresponding 3 Months ended 31.03.2022	Year to date figures as on 31.03.2023	Year to date figures as on 31.03.2022
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	524.351	–	–	524.351	–
II	Other Income	7.203	0.750	(3.375)	7.953	–
III	<b>Total Income (I+II)</b>	<b>531.554</b>	<b>0.750</b>	<b>(3.375)</b>	<b>532.304</b>	<b>–</b>
IV	<b>Expenses</b>					
	Cost of Material Consumed	–	–	–	–	–
	Purchases of Stock in Trade	–	–	–	–	–
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	504.963	–	(5.08)	504.963	69.132
	Employees Benefit Expenses	1.870	1.850	1.65	7.420	5.400
	Finance Costs	–	–	–	–	–
	Depreciation & Amortization Expenses	(0.049)	0.007	(0.03)	0.013	0.018
	Other Expenses	11.109	0.980	2.17	19.099	9.101
	<b>Total Expenses (IV)</b>	<b>517.893</b>	<b>2.837</b>	<b>(1.290)</b>	<b>531.495</b>	<b>83.651</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>13.661</b>	<b>(2.087)</b>	<b>(2.085)</b>	<b>0.809</b>	<b>(83.651)</b>
VI	Exceptional Items	–	–	–	–	–
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>13.661</b>	<b>(2.087)</b>	<b>(2.085)</b>	<b>0.809</b>	<b>(83.651)</b>
VIII	<b>Tax Expenses</b>					
	Current	0.210	–	–	0.210	–
	Deferred Tax	–	–	–	–	–
	<b>Total Tax Expenses (VIII)</b>	<b>0.210</b>	<b>–</b>	<b>–</b>	<b>0.210</b>	<b>–</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>13.451</b>	<b>(2.087)</b>	<b>(2.085)</b>	<b>0.599</b>	<b>(83.651)</b>
X	Other Comprehensive Income	–	–	–	–	–
	A. Items that will not be classified to Profit or Loss	–	–	–	–	–
	B. Tax (expense)/benefit on item that will not be reclassified to profit or loss	–	–	–	–	–
	<b>Total other Comprehensive Income (X)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>13.451</b>	<b>(2.087)</b>	<b>(2.085)</b>	<b>0.599</b>	<b>(83.651)</b>
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	5,376.000	5,376.000	5,376.000	5,376.000	5,376.000
XIII	Other Equity	–	–	–	95.709	95.111
XIV	<b>Earnings per Share (Face Value of ₹ 10/- each)</b>					
	a) Basic	0.025	(0.004)	(0.004)	0.001	(0.156)
	b) Diluted	0.025	(0.004)	(0.004)	0.001	(0.156)

## Notes :

- As per Indian Accounting Standard (IndAS) 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 May 6, 2023.
- The Statutory Auditors have carried Statutory Audit for above Financial Results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) – 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Figures for the quarters ended 31st March 2023 and 31st March 2022 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.

Place : Mumbai  
Date : May 6, 2023

For PS IT Infrastructure & Services Limited  
Sd/-

Kawaral K. Ojha  
Managing Director

# PS IT INFRASTRUCTURE & SERVICES LIMITED

## Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 31st March 2023	As At 31st March 2022
	Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	0.042	0.055
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	-	-
<b>Total Non-Current Assets ...</b>	<b>0.042</b>	<b>0.055</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	65.739	65.739
Other Non-Current Financial Assets	5.912	-
<b>Total Non-Current Financial Assets ...</b>	<b>71.651</b>	<b>65.739</b>
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
<b>Gross Non-Current Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	4,417.930	4,922.893
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	1,214.086	757.548
Cash & Cash Equivalents	0.026	0.052
Bank Balances	0.152	-
Short Term Loans & Advances	51.693	6.651
Other Financial Assets	-	-
Other Current Assets	17.321	17.321
<b>Total Non-Current Assets ...</b>	<b>5,701.208</b>	<b>5,704.465</b>
<b>Total Assets .....</b>	<b>5,772.901</b>	<b>5,770.259</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	5,376.000	5,376.000
Reserves & Surplus	95.709	95.110
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>5,471.709</b>	<b>5,471.110</b>
<b>Share Application Money Pending Allotment</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
Financial Liabilities	-	-
Long Term Borrowings	-	-
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	29.000	25.000
Trade Payables	231.961	231.961
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	0.210	-
Other Current Liabilities	40.021	42.188
<b>Total Current Liabilities ...</b>	<b>301.192</b>	<b>299.149</b>
<b>Total Liabilities .....</b>	<b>301.192</b>	<b>299.149</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>5,772.901</b>	<b>5,770.259</b>

**PS IT INFRASTRUCTURE & SERVICES LIMITED**

**Statement of Cash Flow as at 31st March, 2023**

₹ In Lakhs

Particulars	As at 31st March 2023	As at 31st March 2022
<b>A. <u>Cash Flow from Operating Activities</u></b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>0.809</i>	<i>(83.652)</i>
<b><u>Adjustments for</u></b>		
Interest Received	-	-
Depreciation	0.013	0.018
<i>Operating profit before working Capital Changes</i>	<i>0.822</i>	<i>(83.634)</i>
<b><u>Adjustments for Working Capital Changes</u></b>		
Decrease / (Increase) Loan & Advances	-	-
Decrease / (Increase) Trade Receivable	(456.539)	-
Decrease / (Increase) in Inventories	504.963	69.132
Decrease / (Increase) in Loans & Advances	(51.692)	-
Increase/(Decrease) in Short Term Borrowings	4.000	-
Decrease / (Increase) in Other Current Assets	-	(5.000)
Increase/(Decrease) in Other Current Liabilities and Provisions	(2.167)	13.627
<i>Cash Generated from operations</i>	<i>(1.435)</i>	<i>77.759</i>
Income tax Earlier Years	-	-
Deferred Tax Assets	-	-
<b><i>Net Cash From Operating Activities</i></b>	<b><i>(0.613)</i></b>	<b><i>(5.875)</i></b>
<b>B. <u>Cash Flow From Investing Activities</u></b>		
Long Term Loan & Advances	-	-
Deferred Revenue Expenditure	0.739	0.739
<b><i>Net Cash from Investing Activities</i></b>	<b><i>0.739</i></b>	<b><i>0.739</i></b>
<b>C. <u>Cash Flow From Financing Activities</u></b>		
Interest Received	-	-
Extraordinary Items	-	-
<b><i>Net Cash used in Financing Activities</i></b>	<b><i>-</i></b>	<b><i>-</i></b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>0.126</b>	<b>(5.136)</b>
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	<i>0.052</i>	<i>5.188</i>
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	<i>0.178</i>	<i>0.052</i>