

May 27, 2025

**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 Standalone Audited Results for FY 2024-25 with Audit Report & Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

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, Audited Financial Results, Statement of Assets & Liabilities and Cash Flow Statement for the 4<sup>th</sup> quarter and Year ended on 31<sup>st</sup> March 2025 together with "Audit Report" by Statutory Auditors as well as declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, as amended till date.

The meeting was commenced at 15.00 Hrs. and concluded at 15.50 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: As above

May 27, 2025

**The Deputy Manager**  
Dept. of Corp. Services  
**BSE Limited**  
P. J. Towers, Dalal Street  
Fort, Mumbai – 400 001

Ref: Scrip Code 505502

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

It is hereby declared and confirmed that the Auditors' Report on Annual Financial Results of the Company for the year ended 31<sup>st</sup> March 2025 is with unmodified opinion.

This declaration is furnished in reference to the provision of Clause (d) of sub regulation (3) of Regulation 33 of SEBI (LODR) Regulations, 2015 as notified on 25<sup>th</sup> May 2016.

Thanking You,

Yours Faithfully,  
For **PS IT INFRASTRUCTURE & SERVICES LIMITED**

**KAWARLAL KANHAIYALAL OJHA**  
**DIN: 07459363**  
**MANAGING DIRECTOR**





**Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**TO THE BOARD OF DIRECTORS OF  
PS IT INFRASTRUCTURE & SERVICES LIMITED**

Report on the Audit of the Financial Results

**1. Opinion**

We have audited the accompanying financial results ("the Statement") of PS IT INFRASTRUCTURE & SERVICES LIMITED ("the Company"), for the quarter and the year ended March 31, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and the year ended March 31, 2025.

**2. Basis for Opinion**

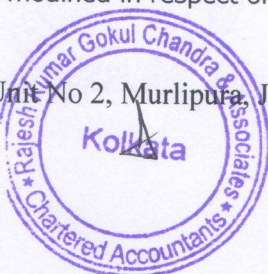
We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial results for the quarter and year ended, under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**3. Emphasis of Matters**

- The valuation of the unquoted investments are subject to the valuation by independent valuer. As per management explanation they are under process to carrying out fair valuation from registered valuer and therefore they are shown its investment / inventories valued at cost.

Our opinion on the Statement is not modified in respect of these matters.

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







#### 4. Management's Responsibilities for the Financial Results

These financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### 5. Auditor's Responsibilities for the Audit of the financial results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.







- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the act, we are also responsible for expressing an opinion on whether the company has in place adequate internal financial controls with reference to financials results and the operating effectiveness of the such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## 6. Other Matter

The Statement includes the financial results for the quarter ended March 31, 2025, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.







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

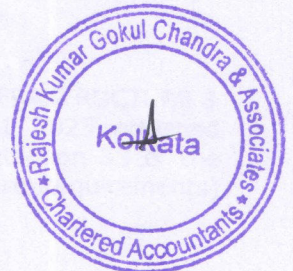
The annual financial results dealt with by this report has been prepared for the express purpose of filing with Stock Exchange. These results are based on and should be read with the audited financial statements of the company for the year ended March 31, 2025 on which we issued an unmodified audit opinion vide our report dated May 27, 2025.

**For Rajesh Kumar Gokul Chandra & Associates**  
Chartered Accountants  
Firm Registration No. 323891E

*Archana Jhunjhunwala*

**Archana Jhunjhunwala**  
Partner  
Membership No. 069098

Place : Kolkata  
Dated : 27.05.2025



**UDIN : 25069098BMHIQE9941**



# 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 2025

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 31.03.2025 Audited	Preceding 3 Months ended 31.12.2024 Un-Audited	Corresponding 3 Months ended 31.03.2024 Audited	Year to date figures as on 31.03.2025 Audited	Year to date figures as on 31.03.2024 Audited
I	Revenue from Operations	-	-	685.033	-	2,071.816
II	Other Income	17.036	-	-	17.036	-
III	Total Income (I+II)	17.036	-	685.033	17.036	2,071.816
IV	Expenses					
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock in Trade	2,445.250	-	135.59	2,445.250	135.588
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(2,445.250)	-	830.70	(2,445.250)	3,891.762
	Employees Benefit Expenses	3.337	1.980	5.79	11.465	11.275
	Finance Costs	(0.011)	19.675	-	24.416	-
	Depreciation & Amortization Expenses	-	0.001	0.02	0.003	0.022
	Bad Debts Written Off	(31.000)	-	683.08	-	748.821
	Other Expenses	36.012	0.346	5.77	38.772	14.762
	Total Expenses (IV)	8.338	22.002	1,660.944	74.656	4,802.230
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	8.698	(22.002)	(975.911)	(57.620)	(2,730.414)
VI	Exceptional Items	0.031	-	-	0.031	-
VII	Profit / (Loss) before Tax (V-VI)	8.667	(22.002)	(975.911)	(57.651)	(2,730.414)
VIII	Tax Expenses					
	Current	-	-	-	-	-
	Deferred Tax	(14.513)	-	(687.201)	(14.513)	(687.201)
	Total Tax Expenses (VIII)	(14.513)	-	(687.201)	(14.513)	(687.201)
IX	Profit for the Period / Year from continuing operations (VII-VIII)	23.180	(22.002)	(288.710)	(43.138)	(2,043.213)
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	-	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-	-
XI	Total Comprehensive Income for the Period / Year (IX+X)	23.180	(22.002)	(288.710)	(43.138)	(2,043.213)
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	-	-	-	(1,990.642)	(1,947.504)
XIV	Earnings per Share (Face Value of ₹ 10/- each)					
	a) Basic	0.043	(0.041)	(0.537)	(0.080)	(3.801)
	b) Diluted	0.043	(0.041)	(0.537)	(0.080)	(3.801)

## 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 27, 2025.
- 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 2025 and 31st March 2024 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 27, 2025



For PS IT Infrastructure & Services Limited  
Sd/-  
Kawarilal K. Ojha  
Managing Director

PS IT INFRASTRUCTURE & SERVICES LIMITED

*R.K.*  
Authorised Signatory/Dire

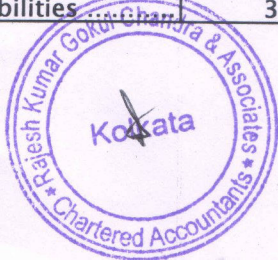


# PS IT INFRASTRUCTURE & SERVICES LIMITED

## Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 31st March 2025	As At 31st March 2024
	Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	0.017	0.020
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	701.714	687.201
<b>Total Non-Current Assets ...</b>	<b>701.731</b>	<b>687.221</b>
<b>Non-Current Financial Assets</b>		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	-
Other Non-Current Financial Assets	4.434	5.173
<b>Total Non-Current Financial Assets ...</b>	<b>4.434</b>	<b>5.173</b>
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
<b>Gross Non-Current Assets ...</b>	<b>-</b>	<b>-</b>
<b>Current Assets</b>		
Inventories	2,971.419	526.168
Financial Assets		
Current Investments	-	-
Trade Receivables	215.664	2,106.666
Cash & Cash Equivalents	-	0.415
Bank Balances	0.134	249.813
Short Term Loans & Advances	0.103	150.853
Current Tax Assets	15.218	15.249
Other Current Assets	1.500	1.500
<b>Total Non-Current Assets ...</b>	<b>3,204.038</b>	<b>3,050.664</b>
<b>Total Assets .....</b>	<b>3,910.203</b>	<b>3,743.058</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	5,376.000	5,376.000
Reserves & Surplus	(1,990.642)	(1,947.504)
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	<b>3,385.358</b>	<b>3,428.496</b>
Share Application Money Pending Allotment	-	-
<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	499.224	29.950
Trade Payables	2.280	230.341
Other Financial Liabilities	-	-
Short Term Provisions	-	45.818
Current Tax Liabilities (Net)	8.203	6.591
Other Current Liabilities	15.138	1.862
<b>Total Current Liabilities ...</b>	<b>524.845</b>	<b>314.562</b>
<b>Total Liabilities .....</b>	<b>524.845</b>	<b>314.562</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>3,910.203</b>	<b>3,743.058</b>



PS IT INFRASTRUCTURE & SERVICES LIMITED

Authorised Signatory/Dire

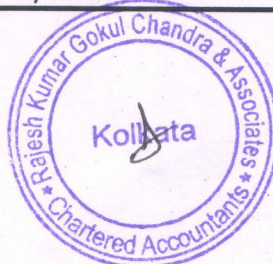


**PS IT INFRASTRUCTURE & SERVICES LIMITED**

Statement of Cash Flow as at 31st March, 2025

₹ In Lakhs

Particulars	As at 31st March 2025	As at 31st March 2024
<b>A. Cash Flow from Operating Activities</b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	(57.651)	(2,730.414)
<i>Adjustments for</i>		
Interest Received	-	-
Depreciation	0.003	0.022
<i>Operating profit before working Capital Changes</i>	(57.648)	(2,730.392)
<i>Adjustments for Working Capital Changes</i>		
Decrease/(Increase) Loan & Advances	-	-
Decrease/(Increase) Trade Receivable	1,891.002	(892.580)
Decrease/(Increase) in Inventories	(2,445.250)	3,891.762
Decrease/(Increase) in Loans & Advances, Non-Current	-	65.739
Decrease/(Increase) in Loans & Advances, Current	150.750	(99.160)
Increase/(Decrease) in Trade Payable	(228.061)	(1.619)
Increase/(Decrease) in Short Term Borrowings	469.273	0.950
Decrease / (Increase) in Other Current Assets	0.031	0.571
Increase/(Decrease) in Other Current Liabilities and Provisions	(30.930)	14.040
<i>Cash Generated from operations</i>	(193.185)	2,979.703
Income tax Earlier Years	-	-
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	(250.833)	249.311
<b>B. Cash Flow From Investing Activities</b>		
Long Term Loan & Advances	-	-
Deferred Revenue Expenditure	0.739	0.739
<i>Net Cash from Investing Activities</i>	0.739	0.739
<b>C. Cash Flow From Financing Activities</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>	(250.094)	250.050
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	250.228	0.178
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	0.134	250.228



PS IT INFRASTRUCTURE & SERVICES LIMITED

*R.K.*

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