

November 9, 2023

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 Q2FY24

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) together with Cash Flow Statement and Statement of Assets & Liabilities for the 2nd quarter ended on 30th September 2023 (Q-II) for the Financial Year ended 31st March 2024 along with Limited Review Report by Statutory Auditors.

The meeting was commenced at 17.00 Hrs. and concluded at 17.30 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



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
PSIT Infrastructure Services Limited

We have reviewed the accompanying statement of **Un-Audited** Standalone Financial Results of **M/S. PSIT Infrastructure Services Limited** for the quarter and year to date results for the period from 1st April 2023 to 30th September 2023 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 5th July, 2016.

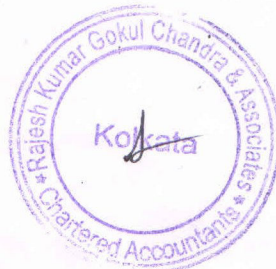
This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind As 34") prescribed under section 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.

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

Place: Kolkata
Date: November 9, 2023



Archana Jhunjunwala

(Archana Jhunjunwala)
Partner

Membership No. 069098
UDIN : 23069098BHBNNP2931

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

PS IT INFRASTRUCTURE & SERVICES LIMITED

Regd. Office :Office no 308,828 Agarwal Centre, Near Malad Industrial Estate, Kanchpada, Malad West, Mumbai -400064

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

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September 2023

₹ in Lacs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	6 Months ended	Corresponding 6	Year to date
		30.09.2023	Months ended	Months ended	Months ended	Months ended	figures as on
		Un-Audited	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
			Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Income						
I	Revenue from Operations	1,386.783	-	-	1,386.783	-	524.351
II	Other Income/(Loss)	-	-	-	-	-	7.953
III	Total Income (I+II)	1,386.783	-	-	1,386.783	-	532.304
	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases	-	-	-	-	-	-
	Increase/Decrease of Stock	3,061.061	-	-	3,061.061	-	504.963
	Employees Benefit Expenses	1.835	1.820	1.850	3.655	3.700	7.420
	Finance Costs	-	-	-	-	-	-
	Depreciation & Amortization Expenses	0.002	0.002	0.007	0.004	0.055	0.013
	Bad Debts Written Off	65.739	-	-	65.739	-	-
	Other Expenses	1.250	6.505	1.200	7.755	7.010	19.099
	Total Expenses (IV)	3,129.887	8.327	3.057	3,138.214	10.765	531.495
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(1,743.104)	(8.327)	(3.057)	(1,751.431)	(10.765)	0.809
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(1,743.104)	(8.327)	(3.057)	(1,751.431)	(10.765)	0.809
VIII	Tax Expenses						
	Current	-	-	-	-	-	0.210
	Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses (VIII)	-	-	-	-	-	0.210
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(1,743.104)	(8.327)	(3.057)	(1,751.431)	(10.765)	0.599
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)	(1,743.104)	(8.327)	(3.057)	(1,751.431)	(10.765)	0.599
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	-	-	-	(1,655.722)	-	95.709
XIV	Earnings per Share (Face Value of Re 10/- each)						
	a) Basic	(3.242)	(0.015)	(0.006)	(3.258)	(0.020)	0.011
	b) Diluted	(3.242)	(0.015)	(0.006)	(3.258)	(0.020)	0.011

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 9, 2023
- 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 : 9th November, 2023

For Ps IT Infrastructure & Services Limited

Sd/-

Kanwar Lal Ojha
Managing Director



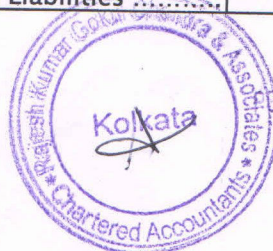
PS IT INFRASTRUCTURE & SERVICES LIMITED

(Signature)
Authorized Signatory/Dire

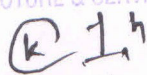
PS IT INFRASTRUCTURE & SERVICES LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At	As At
	30th Sept. 2023	31st March 2023
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	0.038	0.042
Financial Assets	-	-
Income Tax Assets	-	-
Deferred Tax Assets	-	-
Total Non-Current Assets ...	0.038	0.042
Non-Current Financial Assets		
Non-Current Investments	-	-
Trade Receivables, Non-Current	-	-
Loans, Non-Current	-	65.739
Other Non-Current Financial Assets	-	5.912
Total Non-Current Financial Assets ...	-	71.651
Deferred Tax Assets	-	-
Other Non-Current Assets	5.912	-
Gross Non-Current Assets ...	5.912	-
Current Assets		
Inventories	1,356.869	4,417.930
Financial Assets		
Current Investments	-	-
Trade Receivables	2,600.879	1,214.086
Cash & Cash Equivalents	0.020	0.026
Bank Balances	0.152	0.152
Short Term Loans & Advances	59.692	51.693
Other Financial Assets	-	-
Other Current Assets	12.321	17.321
Total Non-Current Assets ...	4,029.933	5,701.208
Total Assets	4,035.883	5,772.901
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	5,376.000	5,376.000
Reserves & Surplus	(1,655.722)	95.709
Money Received against Share Warrants	-	-
Total Equity ...	3,720.278	5,471.709
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	29.000	29.000
Trade Payables	-	231.961
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	1.135	0.210
Other Current Liabilities	53.509	40.021
Total Current Liabilities ...	83.644	301.192
Total Liabilities	315.605	301.192
Total Equity & Liabilities	4,035.883	5,772.901



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Statement of Cash Flow as at 30th September, 2023

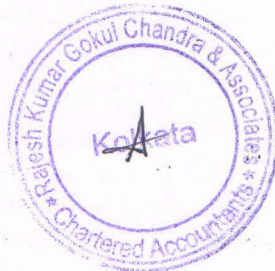
₹ In Lakhs

Particulars	As at 30th Sept 2023	As at 31st March 2023
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	(1,751.431)	0.809
<i>Adjustments for</i>		
Interest Received	-	-
Depreciation	0.004	0.013
<i>Operating profit before working Capital Changes</i>	(1,751.427)	0.822
<i>Adjustments for Working Capital Changes</i>		
Decrease/(Increase) Loan & Advances	(8.000)	(51.692)
Decrease/(Increase) Trade Receivable	(1,386.793)	(456.539)
Decrease/(Increase) in Inventories	3,061.061	504.963
Decrease/(Increase) in Other Current Assets	-	-
Increase/(Decrease) in Short-Term Borrowings	-	4.000
Increase/(Decrease) in Trade Payable	4.925	-
Increase/(Decrease) in Other Current Liabilities and Provisions	14.493	(2.167)
<i>Cash Generated from operations</i>	1,685.686	(1.435)
Income tax Earlier Years	-	-
Deferred Tax Assets	-	-
<i>Net Cash From Operating Activities</i>	(65.741)	(0.613)
B. Cash Flow From Investing Activities		
Long Term Loan & Advances	65.739	-
Deferred Revenue Expenditure	-	0.739
Depreciation	(0.004)	-
<i>Net Cash from Investing Activities</i>	65.735	0.739
C. Cash Flow From Financing Activities		
Interest Received	-	-
Extraordinary Items	-	-
<i>Net Cash used in Financing Activities</i>	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(0.006)	0.126
<i>Opening Balance of Cash & Cash Equivalents</i>	0.178	0.052
<i>Closing Balance of Cash & Cash Equivalents</i>	0.172	0.178

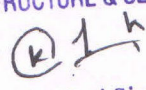
Net increase/(decrease) as disclosed above

0.006

(0.126)



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