

November 10, 2023
The General Manager
Department of Corporate Services - CRD
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Dear Sir,

Sub: UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2023 AND LIMITED REVIEW REPORT OF THE AUDITORS OF THE COMPANY IN RESPECT OF QUARTER ENDED 30TH SEPTEMBER 2023.

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we enclose Herewith the following:

1. Unaudited Financial Results of the Company for the quarter and half-year ended on 30th September 2023. These Financial Results have been approved by the Board of Directors at its meeting held today.
2. Limited Review Report on the above Financial Results duly issued by the Statutory Auditors of the Company. The meeting of the Board of Directors Commenced at 3:30 P.M and Concluded at 4:00 P.M.

Kindly take the above information on your records

Thanking You

For PFL INFOTECH LTD




P. Amresh Kumar
CHAIRMAN & MANAGING DIRECTOR
DIN: 01641079

PFL INFOTECH LIMITED

Regd. Office: # 102, Block B2, Radha Krishna Towers, Mayur Marg, Begumpet, Hyderabad - 500016

CIN : L72200TG1993PLC007005

Statement of stand alone Un Audited Financial Results for the Quarter and Half year Ended 30th September 2023

Rs. In Lakhs)


	Particulars	QUARTER ENDED			SIX MONTH ENDED		Previous YEAR ENDED 31.03.2023 (Audited)
		30.09.2023	QUARTER ENDED 30.06.2023	30.09.2022	30.09.2023	30.09.2022	
		(Unaudited)	(UnAudited)	(Unaudited)	(Unaudited)	(Unaudited)	
1	Income						
	Revenue from operations	0.000	0.000	0.000	0.000	0.000	0.000
	Other income	0.000	0.000	0.000	0.000	0.000	1.895
	Total income	0.000	0.00	0.000	0.000	0.000	1.895
2	Expenses						
(a)	Cost of materials consumed	0.000	0.000	0.000	0.000	0.000	0.000
(b)	Purchases of stock-in-trade	0.000	0.000	0.000	0.000	0.000	0.000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000	0.000	0.000	0.000	0.000
(d)	Employee benefit expense	0.255	0.255	0.250	0.510	0.540	1.050
(e)	Finance costs	0.000	0.000	0.000	0.000	0.000	0.000
(f)	Depreciation, depletion and amortisation expense	0.000	0.000	0.000	0.000	0.000	0.000
(f)	Other Expenses						
1	Administrative expenses	0.725	0.506	1.330	1.231	2.120	5.065
	Total other expenses	0.725	0.506	1.330	1.231	2.120	0.000
	Total expenses	0.980	0.761	1.580	1.741	2.660	5.065
3	Total profit before exceptional items and tax	-0.980	-0.761	-1.580	-1.741	-2.660	6.115
4	Exceptional items Bad Debts written off	0.000	0.000	0.000	0.000	0.000	-4.220
5	Total profit before tax	-0.980	-0.761	-1.580	-1.741	-2.660	-4.220
6	Tax expense						
7	Current tax	0.000	0.000	0.000	0.000	0.000	0.000
8	Deferred tax	0.000	0.000	0.000	0.000	0.000	0.000
9	Total tax expenses	0.000	0.000	0.000	0.000	0.000	0.000
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.000	0.000	0.000	0.000	0.000	0.000
11	Net Profit Loss for the period from continuing operations	-0.980	-0.761	-1.580	-1.741	-2.660	-4.220
12	Prior Period Income	0.000	0.000	0.000	0.000	0.000	0.000
13	Tax expense of discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
14	Net profit (loss) from discontinued operation after	-0.980	-0.76	-1.580	-1.741	-2.660	0.000
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.000	0.000	0.000	0.000	0.000	0.000
16	Total profit (loss) for period	-0.980	-0.761	-1.580	-1.741	-2.660	-4.220
17	Other comprehensive income net of taxes		0.000				
18	Total Comprehensive Income for the period	-0.980	-0.761	-1.580	-1.741	-2.660	-4.220
	Paid up Equity Share Capital (Face Value Rs.10/- per Share)	747.810	747.810	747.810	747.810	747.810	747.810
	Revaluation Reserves as per the balance sheet of previous accounting year						-135.441
19	Earnings per share						
i	Earnings per equity share for continuing operations						
	Basic earnings (loss) per share from continuing operations	-0.001	-0.001	-0.002	-0.002	-0.004	-0.006
	Diluted earnings (loss) per share from continuing operations	-0.001	-0.001	-0.002	-0.002	-0.004	-0.006
ii	Earnings per equity share for discontinued						
	Basic earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
	Diluted earnings (loss) per share from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
ii	Earnings per equity share						
	Basic earnings (loss) per share from continuing and discontinued operations	-0.001	-0.001	-0.002	-0.002	-0.004	-0.006
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.001	-0.001	-0.002	-0.002	-0.004	-0.006



Notes:

- 1) The above un audited financial results for the quarter and half year ended 30th September 2023 were reviewed and approved by the Board of Directors at its meeting held on 10 November 2023, and Auditors have issued Limited Review Report on the same
- 2) The Un Audited Financial results of the company were prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the companies Act, 2013 (The ACT) read with relevant rules issued there under (IND AS) and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI")
- 3) The figures of previous quarter / year have been regrouped / reclassified, wherever necessary
- 4) The company business activity falls within a single primary business segment

For and on behalf of the Board
PFL INFOTECH LIMITED


P Amresh Kumar
(Chairman & Managing Director)



Place : Hyderabad
Date : 10.11.2023

PFL INFOTECH LIMITED

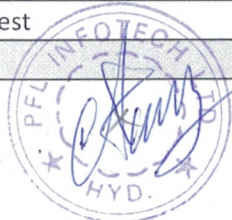
Regd. Office: # 102, Block B2, Radha Krishna Towers, Mayur Marg, Begumpet, Hyderabad - 500016

CIN : L72200TG1993PLC007005

STATEMENT OF ASSETS AND LIABILITIES

(Rupees in Lakhs)

		Half Year Ended	Previous Year
Sl.No	Particulars	30-09-2023	31-03-2023
		Un Audited	Audited
	Assets		
1	Non-current assets		
	Property, plant and equipment	0.138	0.138
	Capital work-in-progress	0.000	0.000
	Investment property	0.000	0.000
	Goodwill	0.000	0.000
	Other intangible assets	0.000	0.000
	Non-current financial assets		
	Non-current investments	0.000	0.000
	Trade receivables, non-current	0.000	0.000
	Loans, non-current	640.683	640.683
	Other non-current financial assets	0.000	0.000
	Total non-current financial assets	640.683	640.820
	Deferred tax assets (net)	0.000	0.000
	Other non-current assets	0.000	0.000
	Total non-current assets	640.820	640.820
2	Current assets		
	Inventories	0.000	0.000
	Current financial asset		
	Current investments	0.000	0.000
	Trade receivables, current	0.000	0.000
	Cash and cash equivalents	0.009	0.009
	Bank balance other than cash and cash equivalents	0.466	1.548
	Loans, current	0.190	0.190
	Other current financial assets	0.000	0.000
	Total current financial assets	0.665	1.747
	Current tax assets (net)	0.000	0.000
	Other current assets	0.000	0.000
	Total current assets	0.665	1.747
3	Non-current assets classified as held for sale	0.000	0.000
4	Regulatory deferral account debit balances and related deferred tax Assets	0.000	0.000
	TOTAL ASSETS	641.486	642.568
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	747.810	747.810
	Other equity	-137.183	-135.442
	Total equity attributable to owners of parent	610.627	612.368
	Non controlling interest	0.000	0.000
	Total equity	610.627	612.368



2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	4.688	4.188
	Trade payables, non-current	0.000	0.000
	Other non-current financial liabilities	0.000	0.000
	Total non-current financial liabilities	4.688	4.188
	Provisions, non-current	0.000	0.000
	Deferred tax liabilities (net)	0.000	0.000
	Deferred government grants, Non-current	0.000	0.000
	Other non-current liabilities	0.000	0.000
	Total non-current liabilities	4.688	4.188
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	0.000	0.000
	Trade payables, current	0.000	0.000
	Other current financial liabilities	26.171	26.011
	Total current financial liabilities	26.171	26.011
	Other current liabilities	0.000	0.000
	Provisions, current	0.000	0.000
	Current tax liabilities (Net)	0.000	0.000
	Deferred government grants, Current	0.000	0.000
	Total current liabilities	26.171	26.011
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.000	0.000
4	Regulatory deferral account credit balances and related deferred tax liability	0.000	0.000
	Total liabilities	30.859	30.199
	TOTAL EQUITY AND LIABILITIES	641.486	642.568



PFL INFOTECH LIMITED

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CIN : L72200TG1993PLC007005

STANDALONE CASH FLOW STATEMENT

Amount in Rs.

PARTICULARS	September 30 2023,	September 30 2022,
	Unaudited	Unaudited
	Profit before tax as per Statement of Profit and Loss	(174,187)
Adjustments for:		
Depreciation and Amortisation Expense		
Interest paid		
(Profit) / Loss on sale of fixed assets		
Actuarial Gain/Loss classified as Other Comprehensive Income		
Operating profit /(loss) before working capital changes		
Adjustment for (increase)/decrease in operating assets:		
Inventories		
Trade and other receivables		
Trade payable and other liabilities	16,000	(9,500)
Short Term Provisions		-
Cash generated from operations:		
Interest paid		
Net income tax(paid)/refunds		
Net Cash flow from /(used in) operating activities(A)	(158,187)	(275,681)
Cash Flow from Investing Activities :		
Purchase of fixed assets		
Increase / Decrease in Loans & Advances Given	50,000	-
Increase / Decrease in Short Term Loans & Advances		-
Bank balance other than cash and cash equivalents		
Sale of fixed assets		
Net Cash flow from/fused in) Investing Activities)(B)	50,000	-
Cash Flow from Financia Activities:		
Proceeds from long term borrowings		
Proceeds from buyer's credit		
Increase in bank borrowings		
Increase in short term borrowing		-
Net Cash Flow from /(used in) Financing Activities (C)		-
Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)	(108,187)	(275,681)
cash and cash equivalents at the beginning of the year	196,940	472,621
Cash and cash equivalents at the end of the year	88,753	196,940





LIMITED REVIEW REPORT

Review Report to the Board of Directors of PFL INFOTECH LIMITED

We have reviewed the accompanying statement of unaudited financial results of MIs PFL INFOTECH LIMITED ("the Company"), for the quarter ended 30-09-2023, and the year to date results for the period 1st April 2023 to 30th September 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. As modified by circular no CIR/CFD/FAC/62/2016 dated 5 July 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Has been prepared in accordance with the applicable with Indian Accounting Standards (IND AS) specified under section 133 of the companies Act, 2013. Read with relevant rules issued thereunder and other accounting principles generally accepted in India, Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 read with SEBI circulars CIR/CFD/CMD/15/2015 dated 30th November 2015 and CIR/CFD/FAC/62/2016 dated 5th July 2016, and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad
Date: 09-11-2023

UDIN: 23220150B9WBDE4850

For Samudrala k & Co LLP
Chartered Accountants
(Firm Regn. No.S200142
Karunasree
Karunasree Samudrala
Partner
M.No:220150

