

November 14, 2024  
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 2024 AND LIMITED REVIEW REPORT OF THE AUDITORS OF THE COMPANY IN RESPECT OF QUARTER ENDED 30TH SEPTEMBER 2024.**

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 2024. 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 2024**

**Rs. In Lakhs (Except Per Share Data)**

	Particulars	QUARTER ENDED			SIX MONTH ENDED		Previous YEAR ENDED 31.03.2024  (Audited)
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	
		(Unaudited)	(UnAudited)	(Unaudited)	(Unaudited)	(Unaudited)	
<b>1</b>	<b>Income</b>						
	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	<b>0.000</b>
	<b>Total income</b>	<b>0.000</b>	<b>0.00</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>2</b>	<b>Expenses</b>						
(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	0.255	0.510	0.510	<b>1.020</b>
(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)	<b>Other Expenses</b>						
1	Administrative expences	1.867	9.215	0.725	11.082	1.231	2.181
2	Advances written off						566.261
	<b>Total other expenses</b>	<b>1.867</b>	<b>9.215</b>	<b>0.725</b>	<b>11.082</b>	<b>1.231</b>	<b>568.442</b>
	<b>Total expenses</b>	<b>2.122</b>	<b>9.470</b>	<b>0.980</b>	<b>11.592</b>	<b>1.741</b>	<b>569.462</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>-2.122</b>	<b>-9.470</b>	<b>-0.980</b>	<b>-11.592</b>	<b>-1.741</b>	<b>-569.462</b>
4	Exceptional items Bad Debts wrtten off	0.000	<b>0.000</b>	0.000	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
5	<b>Total profit before tax</b>	<b>-2.122</b>	<b>-9.470</b>	<b>-0.980</b>	<b>-11.592</b>	<b>-1.741</b>	<b>-569.462</b>
<b>6</b>	<b>Tax expense</b>						
7	Current tax	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
8	Deferred tax	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
9	<b>Total tax expenses</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
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	<b>0.000</b>
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>-2.122</b>	<b>-9.470</b>	<b>-0.980</b>	<b>-11.592</b>	<b>-1.741</b>	<b>-569.462</b>
12	Prior Period Income	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
13	Tax expense of discontinued operations	0.000	0.000	0.000	0.000	0.000	<b>0.000</b>
14	<b>Net profit (loss) from discontinued operation after</b>	<b>-2.122</b>	<b>-9.47</b>	<b>-0.980</b>	<b>-11.592</b>	<b>-1.741</b>	<b>0.000</b>
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	<b>0.000</b>
<b>16</b>	<b>Total profit (loss) for period</b>	<b>-2.122</b>	<b>-9.470</b>	<b>-0.980</b>	<b>-11.592</b>	<b>-1.741</b>	<b>-569.462</b>
17	Other comprehensive income net of taxes						
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>-2.122</b>	<b>-9.470</b>	<b>-0.980</b>	<b>-11.592</b>	<b>-1.741</b>	<b>-569.462</b>
	Paid up Equity Share Capital (Face Value Rs.10/- per Share)	<b>747.810</b>	<b>747.810</b>	<b>747.810</b>	<b>747.810</b>	<b>747.810</b>	<b>747.810</b>
	Revaluation Reserves as per the balance sheet of previous accounting year						<b>-704.904</b>
<b>19</b>	<b>Earnings per share</b>						
i	<b>Earnings per equity share for continuing operations</b>						
	Basic earnings (loss) per share from continuing operations	<b>-0.003</b>	<b>-0.013</b>	<b>-0.001</b>	<b>-0.016</b>	<b>-0.002</b>	<b>-0.762</b>
	Diluted earnings (loss) per share from continuing operations	<b>-0.003</b>	<b>-0.013</b>	<b>-0.001</b>	<b>-0.016</b>	<b>-0.002</b>	<b>-0.762</b>
ii	<b>Earnings per equity share for discontinued</b>						
	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	<b>Earnings per equity share</b>						
	Basic earnings (loss) per share from continuing and discontinued operations	<b>-0.003</b>	<b>-0.013</b>	<b>-0.001</b>	<b>-0.016</b>	<b>-0.002</b>	<b>-0.762</b>
	Diluted earnings (loss) per share from continuing and discontinued operations	<b>-0.003</b>	<b>-0.013</b>	<b>-0.001</b>	<b>-0.016</b>	<b>-0.002</b>	<b>-0.762</b>

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Notes:

- 1) The above un audited financial results for the quarter and half year ended 30th September 2024 were reviewed and approved by the Board of Directors at its meeting held on 14 November 2024, 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



Place : Hyderabad  
Date : 14.11.2024

P Amresh Kumar  
(Chairman & Managing Director)

# 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	30-09-2024	31-03-2024
		Un Audited	Audited
	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	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
	<b>Non-current financial assets</b>		
	Non-current investments	0.000	0.000
	Trade receivables, non-current	0.000	0.000
	Loans, non-current	74.422	74.422
	Other non-current financial assets	0.000	0.000
	<b>Total non-current financial assets</b>	<b>74.422</b>	<b>74.422</b>
	Deferred tax assets (net)	0.000	0.000
	Other non-current assets	0.000	0.000
	<b>Total non-current assets</b>	<b>74.560</b>	<b>74.560</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	0.000	0.000
	<b>Current financial asset</b>		
	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	0.109	0.166
	Loans, current	0.189	0.190
	Other current financial assets	0.000	0.000
	<b>Total current financial assets</b>	<b>0.307</b>	<b>0.365</b>
	Current tax assets (net)	0.000	0.000
	Other current assets	0.000	0.000
	<b>Total current assets</b>	<b>0.307</b>	<b>0.365</b>
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
	<b>TOTAL ASSETS</b>	<b>74.867</b>	<b>74.925</b>
	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity share capital	747.810	747.810
	Other equity	-716.497	-704.904
	<b>Total equity attributable to owners of parent</b>	<b>31.313</b>	<b>42.906</b>
	Non controlling interest	0.000	0.000

	<b>Total equity</b>	31.313	42.906
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	7.293	4.988
	Trade payables, non-current	0.000	0.000
	Other non-current financial liabilities	0.000	0.000
	<b>Total non-current financial liabilities</b>	7.293	4.988
	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
	<b>Total non-current liabilities</b>	7.293	4.988
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current	0.000	0.000
	Trade payables, current	0.000	0.000
	Other current financial liabilities	36.261	27.031
	<b>Total current financial liabilities</b>	36.261	27.031
	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
	<b>Total current liabilities</b>	36.261	27.031
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
	<b>Total liabilities</b>	43.554	32.019
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>74.867</b>	<b>74.925</b>

For and on behalf of the Board  
PFL INFOTECH LIMITED




Place : Hyderabad  
Date : 14.11.2024

P Amresh Kumar  
(Chairman & Managing Director)

**PFL INFOTECH LIMITED**

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

**CIN : L72200TG1993PLC007005****STANDALONE CASH FLOW STATEMENT**

(Rupees in Lakhs)

PARTICULARS	September 30 2024,	September 30 2023,
	Unaudited	Unaudited
<b>Profit before tax as per Statement of Profit and Loss</b>	-11.592	-1.742
<b>Adjustments for:</b>		
Depreciation and Amortisation Expense		
Interest paid		
(Profit) / Loss on sale of fixed assets		
Acturial Gain/Loss classified as Other Comprehensive Income		
Operating profit /(loss) before working capital changes		
<b>Adjustment for (increase )/decrease in operating assets:</b>		
Inventories		
Trade and other receivables		
Trade payable and other liabilities	8.518	0.160
Short Term Provisions		
<b>Cash generated from operations:</b>		
Interest paid		
Net income tax(paid)/refunds		
<b>Net Cash flow from /(used in) operating activities(A)</b>	<b>(3.074)</b>	<b>(1.582)</b>
<b>Cash Flow from Investing Activities :</b>		
Purchase of fixed assets		
Increase / Decrease in Loans & Advances Given	2.305	0.500
Increase / Decrease in Short Term Loans & Advances		
Bank balance other than cash and cash equivalents		
Sale of fixed assets		
<b>Net Cash flow from/fused in) Investing Activities)( B)</b>	<b>2.305</b>	<b>0.500</b>
<b>Cash Flow from Financina Activities:</b>		
Proceeds from long term borrowings		
Proceeds from buyer's credit		
Increase in bank borrowings		
Increase in short term borrowing		-
<b>Net Cash Flow from /(used in) Financing Activities ( C)</b>		<b>-</b>
<b>Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(0.769)</b>	<b>(1.082)</b>
cash and cash equivalents at the beginning of the year	0.888	1.969
Cash and cash equivalents at the end of the year	0.119	0.888

For and on behalf of the Board  
PFL INFOTECH LIMITED

Place : Hyderabad  
Date : 14.11.2024P Amresh Kumar  
(Chairman & Managing Director)

**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 30-09-2024, and the year to date results for the period 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024, 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 30<sup>th</sup> November 2015 and CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> 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.

**For Samudrala k & Co LLP**  
**Chartered Accountants**  
**(Firm Regn.No. S200142)**



*Karunasree*

**Place: Hyderabad**  
**Date: 14.11.2024**  
**UDIN: 24220150BKCQLE8852**

**Karunasree Samudrala**  
**Partner**  
**M.No. 220150**