

Date: 30th May 2024.

The General Manager

Department of Corporate Services – CRD,
BSE Limited, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001.

Dear Sir

Subject: Submission of Audited Financial Results (Standalone) for the quarter and Year ended 31st March 2024.

The Board of Directors at its meeting held on 30th May 2024 have considered and approved the audited financial statement for the quarter and year ended 31st March 2024.

Pursuant to Regulation 33 of SEBI [Listing Obligations and Disclosure Requirements] Regulations, 2015, we enclose the following,

- i) Statement of Standalone Audited Financial Results along with Statement of Assets and Liabilities for the Year ended 31st March 2024.
- ii) Auditor's Report on the Standalone Audited Financial Results;
- iii) Declaration w.r.t Audit report with unmodified opinion on Standalone Audited Financial Results for the Quarter and Year ended 31st March 2024.

The meeting was commenced at 3:30 p.m. and concluded at 04:30 p.m.

You are requested to kindly take the same on record and oblige.

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 Audited Financial Results for the Quarter and year Ended 31st March 2024

Rs. In Lakhs) (Except earnings in shares)

	Particulars	3 MONTHS ENDED 31.03.2024	3 MONTHS ENDED 31.12.2023	3 MONTHS ENDED 31.03.2023	YEAR ENDED 31.03.2024	PREVIOUS YEAR ENDED 31.03.2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	Revenue from operations	-	-	-	-	-
	Other income	- .000	- .000	1.895	- .000	1.895
	Total income	- .000	- .000	1.895	- .000	1.895
2	Expenses					
(a)	Cost of materials consumed	- .000	- .000	- .000	- .000	- .000
(b)	Purchases of stock-in-trade	- .000	- .000	- .000	- .000	- .000
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	- .000	- .000	- .000	- .000	- .000
(d)	Employee benefit expense	0.255	0.255	0.250	1.020	1.050
(e)	Finance costs	- .000	- .000	- .000	- .000	- .000
(f)	Depreciation, depletion and amortisation expense	- .000	- .000	- .000	- .000	- .000
(f)	Other Expenses					
1	Administrative expences	0.504	0.445	2.525	2.181	5.065
2	Advances written off	566.261	- .000	- .000	566.261	- .000
3	Investment Written off	- .000	- .000	- .000	- .000	- .000
	Total other expenses	566.765	0.445	2.525	568.442	5.065
	Total expenses	567.020	0.700	2.775	569.462	6.115
3	Total profit before exceptional items and tax	(567.020)	(0.700)	(0.880)	(569.462)	(4.220)
4	Prior Period Income	- .000	- .000	- .000	- .000	- .000
5	Total profit before tax	(567.020)	(0.700)	(0.880)	(569.462)	(4.220)
6	Tax expense					
7	Current tax	- .000	- .000	- .000	- .000	- .000
8	Deferred tax	- .000	- .000	- .000	- .000	- .000
9	Total tax expenses	- .000	- .000	- .000	- .000	- .000
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	- .000	- .000	- .000	- .000	- .000
11	Net Profit Loss for the period from continuing operations	(567.020)	(0.700)	(0.880)	(569.462)	(4.220)
12	Profit (loss) from discontinued operations before tax	- .000	- .000	- .000	- .000	- .000
13	Tax expense of discontinued operations	- .000	- .000	- .000	- .000	- .000
14	Net profit (loss) from discontinued operation after	(567.020)	(0.700)	(0.880)	(569.462)	(4.220)
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	- .000	- .000	- .000	- .000	- .000
16	Total profit (loss) for period	(567.020)	(0.700)	(0.880)	(569.462)	(4.220)
17	Other comprehensive income net of taxes					
18	Total Comprehensive Income for the period	(567.020)	(0.700)	(0.880)	(569.462)	(4.220)
	Paid up Equity Share Capital (Face Value Rs.10/- per Share)	747.810	747.810	747.810	747.810	747.810
	Reserves Excluding Revaluation Reserves as per the balance sheet of previous accounting year				(704.904)	(135.441)
19	Earnings per share					
i	Earnings per equity share for continuing operations					
	Basic earnings (loss) per share from continuing operations	(0.758)	(0.001)	(0.001)	(0.762)	(0.006)
	Diluted earnings (loss) per share from continuing operations	(0.758)	(0.001)	(0.001)	(0.762)	(0.006)
ii	Earnings per equity share for discontinued operations					



ii	Earnings per equity share for discontinued operations					
	Basic earnings (loss) per share from discontinued operations	- .000	- .000	- .000	- .000	- .000
	Diluted earnings (loss) per share from discontinued operations	- .000	- .000	- .000	- .000	- .000
ii	Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations	(0.758)	(0.001)	(0.001)	(0.762)	(0.006)
	Diluted earnings (loss) per share from continuing and discontinued operations	(0.758)	(0.001)	(0.001)	(0.762)	(0.006)

Notes:

- 1) The above audited financial results for the quarter and Year ended 31st March 2024 were reviewed and approved by the Board of Directors at its meeting held on 30th May, 2024, and Auditors have carried out an Audit for the year ended 31-March-2024. In terms of Clause 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendment thereof.
- 2) The figures of previous quarter / year have been regrouped / reclassified, wherever necessary
- 3) 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



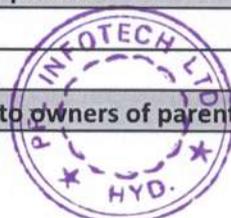
Place : Hyderabad
Date : 30.05.2024

PFL INFOTECH LIMITED 2022-23

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

CIN : L72200TG1993PLC007005

STATEMENT OF ASSETS AND LIABILITIES		(Rupees in Lakhs)	
Sl.No	Particulars	YEAR ENDED 31.03-2024	YEAR ENDED 31.03-2023
		Audited	Audited
	Assets		
1	Non-current assets		
	Property, plant and equipment	0.138	0.138
	Capital work-in-progress		
	Investment property		
	Goodwill		
	Other intangible assets		
	Non-current financial assets		
	Non-current investments		
	Trade receivables, non-current		
	Loans, non-current	74.422	640.683
	Other non-current financial assets		
	Total non-current financial assets	74.560	640.821
	Deferred tax assets (net)		0.000
	Other non-current assets		0.000
	Total non-current assets	74.560	640.821
2	Current assets		
	Inventories	0.000	0.000
	Current financial asset		
	Current investments		
	Trade receivables, current		
	Cash and cash equivalents	0.009	0.009
	Bank balance other than cash and cash equivalents	0.166	1.547
	Loans, current	0.190	0.190
	Other current financial assets		
	Total current financial assets	0.365	1.746
	Current tax assets (net)	0.000	0.000
	Other current assets	0.000	0.000
	Total current assets	0.365	1.746
3	Non-current assets classified as held for sale	0.000	0.000
4	Regulatory deferral account debit balances and	0.000	0.000
	Total assets	74.925	642.567
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	747.810	747.810
	Other equity	-704.904	-135.442
	Total equity attributable to owners of parent	42.906	612.368



	Non controlling interest	0.000	0.000
	Total equity	42.906	612.368
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	4.988	4.188
	Trade payables, non-current	0.000	0.000
	Other non-current financial liabilities	0.000	0.000
	Total non-current financial liabilities	4.988	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	4.988	4.188
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	0.000	0.000
	Trade payables, current	0.000	0.000
	Other current financial liabilities	27.031	26.011
	Total current financial liabilities	27.031	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	27.031	26.011
3	Liabilities directly associated with assets in disposal	0.000	0.000
4	Regulatory deferral account credit balances and	0.000	0.000
	Total liabilities	32.019	30.199
	Total equity and liabilities	74.925	642.567

For and on behalf of the Board
PFL INFOTECH LIMITED




Place : Hyderabad

P Amresh Kumar

Date : 30.05.2024

Chairman & Managing Director

PFL INFOTECH LIMITED
CIN : L72200TG1993PLC007005
Cash Flow Statement for the year ended 31st, March 2023

Particulars	As at 31st, March 2024	As at 31st, March 2023
	Rs	Rs
A. Cash Flow from Operating Activities:		
Net Profit before tax for the year	-569.462	-4.220
Adjustments for:		
Depreciation and Amortisation		
Interest Earned		
Excess Provisions/Credit Balances Written Back		
Profit on sale of Fixed Assets		
Income from Investments		
Finance Charges		
Bad debts, Debit balances and Advances wtritten off		
Provision for doubtful debts		
Liquidated Damages		
Live Stock Maintenance		
Exchange (Gain) / Loss on restatement (net)		
Operating Profit before working capital changes	-569.462	-4.220
Adjustments for:		
(Increase) / Decrease in Inventory		
(Increase) / Decrease in Trade receivables		
(Increase) / Decrease in Long term and Short term loans and advances		
(Increase) / Decrease in Other Current Assets		
(Decrease) / Increase in Trade payables		
(Decrease) / Increase in Other current liabilities	1.020	0.515
(Decrease) / Increase in Long term and Short term Provisions	0	0
Cash Generated from Operations	-568.442	-3.705
Taxes Paid (Net)		
Net Cash Inflow from Operating Activities (A)	-568.442	-3.705
B. Cash Flow from Investing Activities:		
Purchase of Fixed Assets including Capital Work in progress and Capital Creditors		
Proceeds from sale of Fixed Assets		
Acquisition of Non-Current Investments	566.260	-4.214
Purchase of Investments		
Proceeds from sale of Investments		
Investments in Fixed deposits with Banks		
increase /Decrease in Loans & Advances Given	-	-
increase /Decrease in Shorterm Loans & Advances		95,791
Net Cash Outflow from Investing Activities (B)	566.260	95,787
C. Cash Flow from Financing Activities:		
Repayment of Unsecured Loans	0.800	0
Interest Paid		
Dividend Paid		
Dividend Tax Paid		
Net Cash Outflow from Financing Activities (C)	0.800	0
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	-1.382	-3.169
Cash and Cash equivalents at beging of the year	1.557	4.726
Cash and Cash equivalents at end of the year	0.175	1.558



Notes:

1) Cash and Cash equivalents includes:

Particulars	As at 31st,	As at 31st,
Cash in hand	0.009	0.009
Cheques on hand		-
Balances with Banks in Current Accounts	0.166	1.548
Cash and Cash equivalents considered for Cash Flow Statement	0.175	1.558

2) Fixed deposits having maturity period more than 3 months are considered under investing activities

**For and on behalf of the Board
PFL INFOTECH LIMITED**



**Place : Hyderabad
Date :30.05.2024**

**P Amresh Kumar
Chairman & Managing Director**

Date: 30th May 2024

The General Manager
Department of Corporate Services – CRD,
BSE Limited, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001.

Dear Sir,

Subject: Declaration Pursuant to Regulation 33 of SEBI [Listing Obligations and Disclosure Requirements] Regulations, 2015,

I, P Amresh Kumar, Chairman & Managing Director of M/s PFL Infotech Limited hereby declare that Samudrala k & Co LLP, Chartered Accountants of the Company (Firm Registration number: 0158745) have issued unmodified opinion on Standalone Audited Financial Results for the Quarter and Year ended 31st March 2024.

Thanking you,

For PFL INFOTECH LTD



P.Amresh Kumar
CHAIRMAN & MANAGING DIRECTOR
DIN: 01641079

Independent Auditor's Report on Quarterly and Year to Date Audited Financial Results of PFL INFOTECH LIMITED ("the Company") pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

To,

The Board of Directors of

PFL INFOTECH LIMITED

Opinion

We have audited the accompanying Statement of standalone quarterly and year to date financial results of **PFL INFOTECH LIMITED** ('the Company') for the quarter and year ended 31st March, 2024 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('the Listing Regulation').

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

- a. is presented in accordance with the requirements of Regulation 33 of the Regulations; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended

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 Standards are further described in the "Auditor's Responsibilities for the Audit of the Statement" 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

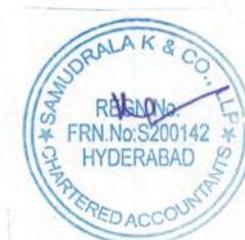
The statement is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited interim financial information for the quarter and year ended 31st March, 2024. This responsibility includes the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in the Indian accounting standards specified under section 133 of the Act, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent, and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statements, 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 financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statements as a whole is 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 the Statement.



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

- Identify and assess the risks of material misstatement of the financial statements, 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 control 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 our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 statements 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 statements, including the disclosures, and whether the financial statements 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.

Other Matters

The statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 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. Our opinion on the statement is not modified in respect of this matter.

**For Samudrala k & Co LLP
Chartered Accountants
FRN: S200142**

Karunasree



**Place: Hyderabad
Date:30-05-2024**

**Karunasree Samudrala
Partner
M No: 220150
UDIN: 24220150BKCQBS4535**