

Date: 29th May 2025.
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 31<sup>st</sup> March 2025.

The Board of Directors at its meeting held on 29th May 2025 have considered and approved the audited financial statement for the quarter and year ended 31st March 2025.

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 31<sup>st</sup> March 2025.
- 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 2025.

The meeting commenced at 3:30 p.m. and concluded at 04:00 p.m. You are requested to kindly take the same on record and oblige.

Thanking You

For PFL INFOTECH LTD

P.Amresh Kumar

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 2025

Rs. In Lakhs) (Except earnings in shares)

	Particulars	3 MONTHS ENDED 31.03.2025	3 MONTHS ENDED 31.12.2024	3 MONTHS ENDED 31.03.2024	YEAR ENDED 31.03.2025	Previous YEAR ENDED 31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	Audited
1	Income					
	Revenue from operations	0.00	0.00	0.00	0.00	0.00
	Other income	0.01	0.00	0.00	0.01	0.00
1	Total income	0.01	0.00	0.00	0.01	0.00
2	Expenses					
(a)	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
(b)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00
(d)	Employee benefit expense	0.56	0.25	0.26	1.31	1.02
(e)	Finance costs	0.00	0.00	0.00	0.00	. 0.00
(f)	Depreciation, depletion and amortisation expense	0.04	0.00	0.00	0.04	0.00
(f)	Other Expenses					
1	Administrative expences	21.75	0.56	0.50	33.40	2.18
2	Advances written off			566.26		566.26
3	Investment Written off			0.00		
	Total other expenses	21.75	0.56	566.77	33.40	568.44
	Total expenses	22.35	0.81	567.02	34.75	569.46
3	Total profit before exceptional items and tax	-22.34	-0.81	-567.02	-34.74	-569.46
4	Prior Period Income	0.00	0.00	0.00	0.00	0.00
5	Total profit before tax	-22.34	-0.81	-567.02	-34.74	-569.46
6	Tax expense	22.01	0.02	507.02	34.74	303.40
7	Current tax	0.00	0.00	0.00	0.00	0.00
8	Deferred tax	0.00	0.00	0.00	0.00	0.00
9	Total tax expenses	0.00	0.00	0.00	0.00	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00	0.00
11	Net Profit Loss for the period from continuing operations	-22.34	-0.81	-567.02	-34.74	-569.46
12	Profit (loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
14	Net profit (loss) from discontinued operation after	-22.34	-0.81	-567.02	-34.74	0.00
15 16	Share of profit (loss) of associates and joint ventures accounted for using equity method  Total profit (loss) for period	0.00	0.00	0.00 -567.02	0.00	0.00
17						- Commence
	Other comprehensive income net of taxes		2.22			
18	Total Comprehensive Income for the period Paid up Equity Share Capital (Face Value Rs.10/- per Share)	-22.34 747.81	747.81	-567.02 747.81	-34.74 747.81	-569.46 747.81
	Reserves Excluding Revaluation Reserves as per the balance sheet of previous accounting year				-739.64	-704.90
19	Earnings per share					
i	Earnings per equity share for continuing operations					
	Basic earnings (loss) per share from continuing operations	-0.03	0.00	-0.76	-0.05	-0.76
II	Diluted earnings (loss) per share from continuing operations  Earnings per equity share for discontinued	NFOTEC	0.00	-0.76	-0.05	-0.76

	Basic earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00	0.00	0.00	0.00
ii	Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations	-0.03	0.00	-0.76	-0.05	-0.76
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.03	0.00	-0.76	-0.05	-0.76

#### Notes:

- The above audited financial results for the quarter and Year ended 31st March 2025 were reviwed and approved by the Board of Directors at its meeting held on 29th May, 2025, and Auditors have carried out an Audit for the year ended 31-March-2025. 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, whereever 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 Managing Director

Place: Hyderabad Date: 29.05.2025

## PFL INFOTECH LIMITED 2024-25

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

CIN: L72200TG1993PLC007005

	STATEMENT OF ASSETS AND LIABILITIES	(Rupees in Lakhs)		
		YEAR ENDED	YEAR ENDED	
Sl.No	Particulars	31.03-2025	31.03-2024	
		Audited	Audited	
	Assets			
1	Non-current assets			
	Property, plant and equipment	0.09	0.14	
	Capital work-in-progress			
	Investment property			
	Goodwill			
	Other intangible assets			
	Non-current financial assets			
	Non-current investments			
	Trade receivables, non-current			
	Loans, non-current	34.42	74.42	
	Other non-current financial assets			
	Total non-current financial assets	34.51	74.56	
	Deferred tax assets (net)	0.00	0.00	
	Other non-current assets	0.00	0.00	
	Total non-current assets	34.51	74.56	
2	Current assets			
	Inventories	0.00	0.00	
	Current financial asset			
	Current investments			
	Trade receivables, current			
	Cash and cash equivalents	0.01	0.01	
	Bank balance other than cash and cash equivalents	3.99	0.17	
	Loans, current	0.00	0.19	
	Other current financial assets			
	Total current financial assets	4.00	0.37	
	Current tax assets (net)	0.00	0.00	
	Other current assets	0.00	0.00	
	Total current assets		0.37	
2	Non-current assets classified as held for sale	0.00	0.00	
	Regulatory deferral account debit balances and	0.00		
4	Total assets		0.00	
		30.31	74.93	
1	Equity and liabilities			
1	Equity			
	Equity attributable to owners of parent		<u> </u>	
	Equity share capital	747.81	747.81	
	Other equity	-739.64	-704.90	
	Total equity attributable to owners of parent	8.17	42.91	

	Non controlling interest	0.00	0.00	
	Total equity	8.17	42.91	
2	Liabilities			
	Non-current liabilities			
	Non-current financial liabilities			
	Borrowings, non-current	0.00	4.99	
	Trade payables, non-current	0.00	0.00	
	Other non-current financial liabilities	0.00	0.00	
	Total non-current financial liabilities	0.00	4.99	
	Provisions, non-current	0.00	0.00	
	Deferred tax liabilities (net)	-0.01	0.00	
	Deferred government grants, Non-current	0.00	0.00	
	Other non-current liabilities	0.00	0.00	
	Total non-current liabilities	-0.01	4.99	
	Current liabilities			
	Current financial liabilities			
	Borrowings, current	0.00	0.00	
	Trade payables, current	0.00	0.00	
	Other current financial liabilities	30.35	27.03	
	Total current financial liabilities	30.35	27.03	
	Other current liabilities	0.00	0.00	
	Provisions, current	0.00	0.00	
	Current tax liabilities (Net)	0.00	0.00	
	Deferred government grants, Current	0.00	0.00	
	Total current liabilities	DESCRIPTION OF THE PROPERTY OF	27.03	
3	Liabilities directly associated with assets in disposal	0.00	0.00	
4	Regulatory deferral account credit balances and	0.00	0.00	
	Total liabilities	30.34	32.02	
	Total equity and liabilites	38.51	74.93	
		For and on behalf of	the Board	
		PFL INFOTECH LIMIT	ED	
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			YO. */	
Place : Hyderabad		P Amresh Kumar		
ate:	29.05.2025	Chairman & Managing Director		

## PFL INFOTECH LIMITED

## CIN: L72200TG1993PLC007005

## Cash Flow Statement for the year ended 31st, March 2025

Particulars	As at 31st, March 2025	As at 31st, March 2024
	Rs	Rs
A. Cash Flow from Operating Activities:		
Net Profit before tax for the year	-34.740	-569.46
Adjustments for:		
Depreciation and Amortisation	0.04	
Interest Earned	-0.01	
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	-34.71	-569.46
Adjustments for:		
(Increase) / Decrease in Inventory		
(Increase) / Decrease in Trade receivables		
(Increase) / Decrease in Long term and Short term loans and advances	0.19	
(Increase) / Decrease in Other Current Assets	0.15	
(Decrease) / Increase in Trade payables		
(Decrease) / Increase in Other current liabilities	3.32	1.02
(Decrease) / Increase in Long term and Short term Provisions	3.32	0.00
Cash Generated from Operations	-31.20	-568.44
Taxes Paid (Net)	31.20	500.11
Net Cash Inflow from Operating Activities (A)	-31.20	-568.44
Net cash mnow from operating activities (A)	-31.20	-308.44
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		566.26
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	0.01	0.00
Net Cash Outflow from Investing Activities (B)	0.01	566.26
Net cash outflow from investing Activities (b)	0.01	300.20
C. Cash Flow from Financing Activities:		
Repayment of Unsecured Loans	-4.99	0.80
Interest Paid		
Dividend Paid		
Dividend Tax Paid		
Net Cash Outflow from Financing Activities (C)	-4.99	0.80
12/20/20/20	1.77	0.00

Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	-36.18	-1.38
Cash and Cash equivalents at beging of the year	0.00	0.00
Cash and Cash equivalents at end of the year	-36.18	-1.38

#### Notes:

Place: Hyderabad

Date :29.05.2025

## 1) Cash and Cash equivalents includes:

Particulars	As at 31st,	As at 31st,
Cash in hand	0.01	0.01
Cheques on hand		-
Balances with Banks in Current Accounts	3.99	0.17
Cash and Cash equivalents considered for Cash Flow Statement	4.00	0.18

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

For and on behalf of the Board PFL INFOTECH LIMITED

P Amresh Kumar Managing Director

## Samudrala K &Co. LLP Chartered Accountants



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, 2025 ('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 guarter 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, 2025 being the balancing figure 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. Our opinion on the statement is not modified in respect of this matter.

For Samudrala k & Co LLP Chartered Accountants

FRN: S200142

Karunasree Samudrala

Partner

M No: 220150 Date:29.05.2025

UDIN: 25220150 BMKVJT 1287



Date: 29th May, 2025

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:015874S) have issued unmodified opinion on Standalone Audited Financial Results for the Quarter and Year ended 31st March 2025.

Thanking you,

For PFL INFOTECH LTD

P.Amresh Kumar

MANAGING DIRECTOR

DIN: 01641079