PS IT
Infrastructure & Service Limited

PSIT INFRASTRUCTURE & SERVICES LIMITED
CIN : L72900MH1982PLC027146
Office No. 308, B2B Agarwal Centre, Near Malad Industrial Estate,
Kanchpada, Malad West Mumbai : 400064 Tel No. : +91-22-49703893
Email : psitinfra@gmail.com, Web : www.psitinstructure.co.in

August 13, 2026

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 Q3FY26**

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) for the 1st quarter ended on 30th June 2026 (Q-I) for the Financial Year ending on 31st March 2027 together with Limited Review Report by Statutory Auditors.

The meeting was commenced at 16.30 Hrs. and concluded at 18.00 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,
For **PS IT INFRASTRUCTURE & SERVICES LIMITED**

KAWARLAL KANHAIYALAL OJHA

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KAWARLAL KANHAIYALAL OJHA
DIN: 07459363
MANAGING DIRECTOR

Enclosed: a/a

PS IT INFRASTRUCTURE & SERVICES LIMITED
Regd. Office : 308, B2B Agarwal Centre, Near Malad Industrial Estate, Kanchpada, Mumbai: 400064
CIN : L72900MH1982PLC027146, Email : psitinfra@gmail.com, Website : www.psitinfrastructure.co.in
Statement of Un-Audited Standalone Financial Results for the Quarter ended 30th June 2026

Rs. in Lakhs except EPS

Sr. No.	Particulars	3 Months ended 30.06.2026	Preceding 3 Months ended 31.03.2026	Corresponding 3 Months ended 30.06.2025	Year to date figures as on 31.03.2026
		Un-Audited	Audited	Un-Audited	Audited
I	Revenue from Operations	-	939.66	64.33	1,003.99
II	Other Income	16.43	0.09	-	0.14
III	**Total Income (I+II)**	**16.43**	**939.75**	**64.33**	**1,004.13**
IV	**Expenses**				
	Cost of Material Consumed	-	-	-	-
	Purchases of Stock in Trade	349.18	926.41	-	1,617.27
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(349.18)	65.84	135.59	(489.43)
	Employees Benefit Expenses	0.60	2.64	1.57	11.64
	Finance Costs	7.97	19.06	15.51	71.84
	Depreciation & Amortization Expenses	0.00	0.00	0.00	0.00
	BSE Trading Revocation Expenses	-	-	-	-
	Bad Debts Written Off	-	-	-	-
	Other Expenses	8.80	6.44	5.97	14.21
	Total Expenses (IV)	**17.37**	**1,020.39**	**158.64**	**1,225.53**
V	**Profit / (Loss) before Tax & Exceptional Items (III-IV)**	**(0.94)**	**(80.64)**	**(94.31)**	**(221.40)**
VI	Exceptional Items	-	-	-	-
VII	**Profit / (Loss) before Tax (V-VI)**	**(0.94)**	**(80.64)**	**(94.31)**	**(221.40)**
VIII	**Tax Expenses**				
	Current	-	-	-	-
	Deferred Tax	-	(55.73)	-	(55.73)
	Total Tax Expenses (VIII)	**-**	**(55.73)**	**-**	**(55.73)**
IX	**Profit for the Period / Year from continuing operations (VII-VIII)**	**(0.94)**	**(24.91)**	**(94.31)**	**(165.67)**
X	**Other Comprehensive Income**	-	-	-	-
	A. Items that will not be classified to Profit or Loss				
	i) Fair value changes on instruments carried at FVTOCI	-	-	-	-
	ii) Income Tax on above	-	-	-	-
	Sub-Total A	**-**	**-**	**-**	**-**
	B. i) Items may be classified to Profit or Loss	-	-	-	-
	ii) Income Tax relating to above Items	-	-	-	-
	Sub-Total B	**-**	**-**	**-**	**-**
	Other Comprehensive Income (A+B)	-	-	-	-
XI	**Total Comprehensive Income for the Period / Year (IX+X)**	**(0.94)**	**(24.91)**	**(94.31)**	**(165.67)**
XII	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	5,376.00	5,376.00	5,376.00	5,376.00
XIII	Other Equity				(2,156.31)
XIV	**Earnings per Share from Continuing Operations**				
	a) Basic	(0.00)	(0.05)	(0.18)	(0.31)
	b) Diluted	(0.00)	(0.05)	(0.18)	(0.31)
XV	**Earnings per Share from Discontinued Operations**				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
XVI	**Earnings per Share from Continuing & Discontinued Operations**				
	a) Basic	(0.00)	(0.05)	(0.18)	(0.31)
	b) Diluted	(0.00)	(0.05)	(0.18)	(0.31)

Notes :

1. As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and the Company operates predominantly within India and accordingly there is no separate geographical segment requiring disclosure under Ind AS 108 – Operating Segments.
2. The financial results for the quarter ended 30 June 2026 have been reviewed by the Audit Committee and thereafter approved and taken on record by the management of the company in their respective meetings held on 13 August 2026.
3. The financial results for the quarter ended 30th June 2026 has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015, (Ind AS) prescribed under section 133 of the Companies Act 2013 as amended and other recognised accounting practices to the extent applicable.
4. Figures for the quarters ended 31st March 2026 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial year ended 31st March 2026 and unaudited year to date published figures up to the third quarter ended 31st December 2025.
5. The Statutory Auditors have reviewed these financial results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
6. Figures for pervious quarter/year have been re-stated/re-classified / re grouped wherever consider necessary to make them comparable.
7. The Hon'ble National Company Law Tribunal (Mumbai Bench) by an Order dated 29.04.2026 has suspended the power of the board of directors and appointed Mr. Rajneesh Kumar Aggarwal as an Interim Resolution Professional who was later appointed as Resolution Professional in the 1st COC meeting held on 25th May, 2026. Further Resolution Professional believes that company will be going concern. In view of the order passed by the NCLT, all the powers of the Board of Directors and key managerial Personnel ceased to have effect and is vested with Mr. Rajneesh Kumar Aggarwal, the Resolution Professional. Accordingly, financial results of the company for the quarter ended June 30, 2026 were taken on record and authorised for issue to concerned authorities by the Resolution Professional.
8. Earnings per share ('EPS') has been computed in accordance with the requirements of Ind AS 33, after considering the weighted average number of equity shares outstanding during the period, based on the face value of ₹ 10 per equity share.

RAJNEESH KUMAR AGGARWAL
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ARCHANA JHUNJHUNWALA
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For PS IT Infrastructure & Services Limited

Place : Mumbai

SGAJ & ASSOCIATES
(Formerly known as Rajesh Kumar Gokul Chandra & Associates)
Chartered Accountants

38/48, ADYA NATH SAHA ROAD,
ROOM NO.10, 2ND FLOOR,
KOLKATA 700 048
Mobile No : +91 9874474661
Email rkgca@hotmail.com

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended

TO THE RESOLUTION PROFESSIONAL OF
PSIT Infrastructure & Services Limited

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of PSIT Infrastructure & Services Limited ('the Company') for the quarter ended June 30, 2026 attached herewith, being submitted by the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, (the "Listing Regulation").

2. The Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT") has initiated the CIRP against the company vide its order dated 29th April 2026 and has appointed Mr. Rajneesh Kumar Aggarwal as the Interim Resolution Professional who was later appointed as Resolution Professional in its first meeting held on 25th May, 2026 The Resolution Professional to exercise the powers and duties as enumerated in sections 35 to 50, 52 to 54 of the Insolvency and Bankruptcy Code, 2016.

3. As per Regulation 33(2)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the financial results of a company submitted to the stock exchange shall be signed by the Chairperson or Managing Director or Whole Time Director or in absence of all of them, it shall be signed by any Director of the Company who is duly authorized by the Board of Directors to sign the standalone financial results. In view of the Resolution Order passed by the NCLT, all the powers of the Board of Directors, and Key Managerial Personnel ceased to have effect and is vested with Mr. Rajneesh Kumar Aggarwal, the Resolution Professional (RP). Accordingly, financial results of the Company for the quarter ended June 30, 2026 were taken on record and authorized for issue to concerned authorities by the IRP.

4. This Statement, which is the responsibility of the Resolution Professional (IRP) on behalf of Management and suspended Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

5. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

SGAJ & ASSOCIATES
(Formerly known as Rajesh Kumar Gokul Chandra & Associates)
Chartered Accountants

38/48, ADYA NATH SAHA ROAD,
ROOM NO.10, 2ND FLOOR,
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Mobile No : +91 9874474661
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6. Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SGAJ & Associates
Chartered Accountant
Firm Registration No. 323891E

ARCHANA JHUNJHUNWALA
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Date: 2026.08.13 17:42:22 +05'30'

Archana Jhunjhunwala
Partner
Membership No.069098

Kolkata
August 13, 2026

UDIN: 26069098YCYPLF5981