PS IT
Infrastructure & Service Limited

PSIT INFRASTRUCTURE & SERVICES LIMITED
CIN: L72900MH1982PLC027146
323, 3rd Floor, Building No. 9, Laxmi Plaza, New Link Road,
Andheri (W), Mumbai – 400 053, Tel: +91 22 6565 3451
Email: psitinfra@gmail.com, Web: www.psitinfrastructure.co.in

November 11, 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 Q2FY27**

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 2nd quarter ended on 30th Sept 2026 (Q-II) for the Financial Year ending on 31st March 2027 together with Cash Flow Statement, Statement of Assets & Liabilities as well as Limited Review Report by Statutory Auditors.

The meeting was commenced at 16.15 Hrs. and concluded at 17.00 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 :Office no 308,B2B Agarwal Centre, Near Malad Industrial Estate, Kanchpada, Malad West, Mumbai -400064
CIN : L72900MH1982PLC027146, Email : psitinfra@gmail.com, Website : www.psitinfrastructure.com

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September 2026

₹ in Lacs

Sr. No.	Particulars	3 Months ended 30.09.2026	Preceding 3 Months ended 30.06.2026	Corresponding 3 Months ended 30.09.2025	6 Months ended 30.09.2026	Corresponding 6 Months ended 30.09.2025	Year to date figures as on 31.03.2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
	Income						
I	Revenue from Operations	-	-	-0.01	-	64.32	1,003.99
II	Other Income/(Loss)	0.26	16.43	-	16.69	-	0.14
III	**Total Income (I+II)**	**0.26**	**16.43**	**-0.01**	**16.69**	**64.32**	**1,004.13**
IV	**Expenses**						
	Purchases	-	349.18	581.76	349.18	581.76	1,617.27
	Increase/Decrease of Stock	-	-349.18	-581.76	-349.18	-446.17	-489.43
	Employees Benefit Expenses	0.80	0.60	2.98	1.40	4.55	11.64
	Finance Costs	0.00	7.97	21.30	7.97	36.81	71.84
	Depreciation & Amortization Expenses	-0.00	0.00	0.00	-	0.00	0.00
	Other Expenses	10.86	8.80	1.41	19.66	7.38	14.21
	Total Expenses (IV)	**11.66**	**17.37**	**25.69**	**29.03**	**184.33**	**1,225.53**
V	**Profit / (Loss) before Tax & Exceptional Items (III-IV)**	**-11.39**	**-0.94**	**-25.70**	**-12.33**	**-120.01**	**-221.40**
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit / (Loss) before Tax (V-VI)**	**-11.39**	**-0.94**	**-25.70**	**-12.33**	**-120.01**	**-221.40**
VIII	**Tax Expenses**						
	Current	-	-	-	-	-	-
	Deferred Tax		-	30.21		30.21	-55.73
	Total Tax Expenses (VIII)	**-**	**-**	**30.21**	**-**	**30.21**	**-55.73**
IX	**Profit for the Period / Year from continuing operations (VII-VIII)**	**-11.39**	**-0.94**	**4.51**	**-12.33**	**-89.80**	**-165.67**
X	Other Comprehensive Income	-	-	-	-	-	-
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-	-
	i) Premeasurements of the defined measurement plan	-	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that may be reclassified to Profit or Loss	-	-	-	-	-	-
	Total other Comprehensive Income (X)	-	-	-	-	-	-
XI	**Total Comprehensive Income for the Period / Year (IX+X)**	**-11.39**	**-0.94**	**4.51**	**-12.33**	**-89.80**	**-165.67**
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	5,376.00	5,376.00	5,376.00	5,376.00	5,376.00	5,376.00
XIII	Other Equity	-	-	-	-2,168.64	-2,080.44	-2,156.31
XIV	**Earnings per Share (Face Value of Re 10/- each)**						
	a) Basic	-0.02	-0.00	0.01	-0.02	-0.17	-0.31
	b) Diluted	-0.02	-0.00	0.01	-0.02	-0.17	-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 and period ended 30th September 2026 have been reviewed by the Audited Committee and thereafter approved and taken on record by the management of the company in their respective meetings held on 11th November 2026.
3. The financial results for the quarter and period ended 30th September 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. The Statutory Auditors have reviewed these financial results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
5. Figures for pervious quarter/year have been re-stated/re-classified / re grouped wherever consider necessary to make them comparable.
6. 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 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 Lumar Aggarwal, the Resolution Professional. Accordingly, financial results of the company for the quarter ended June 30, 2026 were taken o record and authorised for issue to concerned authorities by the Resolution Professional.
7. Earning 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 Rs 10 per equity share.

Place : Mumbai
Date : 11th November, 2026

For Ps IT Infrastructure & Services Limited

Sd/-
Kawarlal K Ojha
Suspended Managing Director

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Sd/-
Rajneesh Kumar Aggarwal
Resolution Professional

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PS IT INFRASTRUCTURE & SERVICES LIMITED

Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 30th Sept. 2026 Un-Audited	As At 30th Sept. 2025 Un-Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	-	0.02
Financial Assets		
Deferred Tax Assets	757.45	731.92
Other Non-Current l Assets	3.70	4.43
Total Non-Current Assets ...	**761.15**	**736.37**
Current Assets		
Inventories	3,810.03	3,417.59
Financial Assets		
Trade Receivables	12.23	4.00
Cash & Cash Equivalents	3.88	0.04
Loans & Advances	-	0.10
Current Tax Assets	15.01	15.22
Other Current Assets	651.50	1.50
Total Current Assets ...	**4,492.65**	**3,438.45**
Total Assets	**5,253.80**	**4,174.83**
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	5,376.00	5,376.00
Reserves & Surplus	-2,168.64	-2,080.44
Total Equity ...	**3,207.36**	**3,295.56**
LIABILITIES		
Non Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Total Non-Current Liabilities ...	**-**	**-**
Current Liabilities		
Financial Liabilities		
Trade Payables	-	2.28
Borrowings	1,346.65	850.83
Other Financial Liabilities	24.97	1.82
Other Current Liabilities	674.82	24.12
Short Term Provisions	-	0.21
Total Current Liabilities ...	**2,046.44**	**879.26**
Total Liabilities	**2,046.44**	**879.26**
Total Equity & Liabilities	**5,253.80**	**4,174.83**

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RAJNEESH KUMAR AGGARWAL

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PS IT INFRASTRUCTURE & SERVICES LIMITED

Statement of Cash Flow as at 30th September, 2026

₹ In Lakhs

Particulars	As at 30th Sept 2026	As at 30th Sept 2025
A. Cash Flow from Operating Activities		
Net Profit before Tax and Extra-Ordinary Items	*-12.33*	*-120.01*
Adjustments for		
Depreciation	-	0.00
Operating profit before working Capital Changes	*-12.33*	*-120.01*
Adjustments for Working Capital Changes		
Decrease/(Increase) Trade Receivable	1.00	211.66
Decrease/(Increase) in Inventories	-349.18	-446.17
Decrease/(Increase) in Other non Current Assets	-650.00	-
Increase/(Decrease) in Short-Term Borrowings	357.97	351.81
Increase/(Decrease) in Other financial liabilities	19.18	1.62
Increase/(Decrease) in Other Current Liabilities	637.15	0.99
Cash Generated from operations	*3.79*	*-0.10*
Adjustments for Taxation	-	-
Net Cash From Operating Activities	*3.79*	*-0.10*
B. Cash Flow From Investing Activities		
Decrease / (Increase)Fixed Assets	-	-
Net Cash from Investing Activities	-	-
C. Cash Flow From Financing Activities		
Increasee / (Decrease) in short term borrowing	-	-
Net Cash used in Financing Activities	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**3.79**	**-0.10**
Opening Balance of Cash & Cash Equivalents	0.09	0.13
Closing Balance of Cash & Cash Equivalents	3.88	0.03

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

38/48, ADYA NATH SAHA ROAD,
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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 and half year ended September 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 has 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 and half year ended September 30, 2026 were taken on record and authorized for issue to concerned authorities by the IRP.

4. The Company has accounted for interest expense on Borrowings for the month of April 2026 only. Pursuant to the commencement of the Corporate Insolvency Resolution Process (CIRP) and filing of claims by the respective lenders, no provision for interest has been made on such borrowings for the period from May 2026 to September 2026.

5. During the quarter and half year ended September 30, 2026, the Company received certain amounts stated to be towards the resolution process and has invested the same in fixed deposits with banks. In the absence of adequate supporting documentation regarding the nature and terms of such receipts, we are unable to comment on the appropriateness of their classification and the consequential impact, if any, on the accompanying financial results.

6. 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.

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

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7. 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.

8. 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

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Archana Jhunjhunwala
Partner
Membership No.069098

UDIN: 26069098CNPGTZ6807

Kolkata
November 11, 2026