

EXTRACTS OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER ENDED 30TH JUNE 2024.

(₹ in lakhs)

SN	Particulars	Consolidated			
		Quarter ended			Financial Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Total Income from Operations	90.80	89.63	80.23	340.07
2	Net Profit / (Loss) for the period before tax	42.54	43.98	17.12	137.70
3	Net Profit / (Loss) for the period after tax	29.28	31.55	6.84	102.35
4	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	29.69	32.19	6.99	103.44
5	Equity Share Capital	2,095.07	2,095.07	2,095.07	2,095.07
6	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	NA	NA	NA	2,323.84
7	Basic & Diluted Earnings Per Share (of Rs.10/-each) (not annualised *) (before extraordinary items)	0.14	0.15	0.03	0.49

The Financial details on Standalone basis are as under

SN	Particulars	Standalone			
		Quarter ended			Financial Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Total Income from Operations	89.35	88.17	78.85	334.39
2	Profit before tax	41.21	42.70	15.86	133.10
3	Profit after tax	28.25	30.45	5.91	98.85

Notes:

- The above is an extract of the detailed format of Quarter Ended Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarter Ended Financial Results are available on the websites of the Stock Exchange (www.bseindia.com) and the listed entity (www.pcs tech.com).
- The above unaudited financial results after being reviewed by the Audit committee were approved by the Board of Directors in their meeting held on 8th August 2024.
- Based on the Management approach as defined under Ind-AS 108, Operating segments, the Company operates in one business segment i.e. ITes related Facility Management Segment, as such it is the only reportable business segment. Since "Revenue from IT enabled services" are much lower as a result of which "Other Income" exceeds "Revenue from Operations"
- The Company adopted Indian Accounting Standards (Ind-AS) from April 1, 2017 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the IND-AS 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Financial for the quarter have been prepared in accordance with the recognition and measurement principles of Ind-AS 34.
- The Financials Results(Standalone and Consolidated) have been prepared in accordance with principles of Indian Accounting Standard (IndAS) as specified by ICAI & section 133 of The Companies Act 2013.
- The Company, in the past has invested funds in Bonds. The Market value/Resale value of some of the bonds on Mark-to-Market basis have varied in earlier quarters/year. Accordingly the resultant gain arrived on Mark-to-Market basis amounting to Rs. 1.52 Lakhs for the current quarter & 17.09 Lakhs for the financial year ended 31st March 2024 being reversal of impairment loss has been accounted and classified under "Impairment Loss / (Gain) on financial instruments and Exceptional Items".
- The Statutory Auditors of the Company have carried out the limited Review.
- Figures of the previous periods have been regrouped/ rearranged wherever necessary to make them comparable with current period's classification.