

# **PNC Infratech Limited**

# An ISO 9001 : 2015 Certified Company

Date: 31.10.2023

## **Ref No: PNC/SE/79/23-24**

To, The Manager Department of Corporate Services BSE Limited Floor 25, P.J. Towers, Dalal Street, Mumbai-400 001 Scrip Code: 539150 To,

The Manager Listing Department National Stock Exchange of India Limited Exchange Plaza, BandraKurla Complex, Bandra (East), Mumbai- 400 051 NSE Symbol: PNCINFRA

Dear Sir,

# Sub: Outcome of the Board meeting held on October 31, 2023

Pursuant to Regulation 30, 33 and any other applicable provisions of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015(SEBI Listing Regulations 2015) we would like to inform you that the Board of Directors of the Company in their meeting held on **Tuesday**, **October 31, 2023 at 12:30 P.M. and concluded at 03:00 p.m.** *inter-alia* considered, approved and taken on record the following:-

- 1. The Unaudited Standalone & Consolidated Financial Results for the quarter & half year ended September 30, 2023, in compliance with Regulation 33 of SEBI (LODR) Regulations 2015;
- 2. Limited Review Report on the aforesaid Unaudited Standalone & Consolidated Financial Results for the quarter & half year ended September 30, 2023;

Further, we enclose herewith the Unaudited Standalone & Consolidated Financial Results for the quarter & half year ended September 30, 2023 alongwith Limited Review Report issued by M/s. NSBP & Co., Chartered Accountants, Statutory Auditors of the Company on the said results.

We request you to take the above information on record.

Thanking you, For PNC Infratech Limited

Tapan Jain Company Secretary & Compliance Officer ICSI M. No.: A22603

Encl: a/a

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NH-2, Agra-282002 **Regd. Office :** NBCC Plaza, Tower II, 4th Floor, Pushp Vihar, Sector-V, Saket New Delhi--110017 (India)

Corporate Office : PNC Tower,

3/22-D, Civil Lines, Bypass Road,

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Email : delhioffice@pncinfratech.com Web. : www.pncinfratech.com CIN : L45201DL1999PLC195937



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

Review Report to The Board of Directors PNC Infratech Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of PNC Infratech Limited (the "Company") for the quarter ended September 30, 2023 and year to date period from April 01, 2023 to September 30, 2023 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended thereafter (the "Listing Regulations").
- 2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.
- 4. Based on our review conducted as 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
  - 3 joint operations, whose unaudited interim financial results include total revenues of Rs.42,244.38 Lakhs and Rs.89,343.84 Lakhs, total net loss after tax of Rs.0.08 Lakhs and Rs.6.40 Lakhs and total comprehensive loss of Rs.0.08 Lakhs and Rs.6.40 Lakhs for the quarter ended September 30, 2023 and year to date period from April 01, 2023 to September 30, 2023 respectively and net cash outflow of Rs.4,454.25 lakhs for year to date period from April 01, 2023 to September 30, 2023 as considered in the Statement which have been reviewed by their respective independent auditors.



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The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these joint operations is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

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For NSBP & Co. Chartered Accountants Firm Registration Number: 001075N

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Subodh Kumar Modi Partner Membership Number: 093684 UDIN: 23093684BGXHDL4034

Place: New Delhi Date: October 31, 2023

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### PNC INFRATECH LIMITED

Registered Office: NBCC PLAZA, Tower II, 4th Floor, Pushp Vihar, Sector -5, New Delhi-110017

CIN: L45201DL1999PLC195937

# E-mail: complianceofficer@pncinfratech.com Website: www.pncinfratech.com

# Statement of Standalone Financial Results for the Quarter and Half year ended 30 September 2023

Sile of		All man D. Second and	Outerstanded	And share the second	2		akhs (Except EP
1.1		30 September	Quarter ended	30 September	Construction of the local division of the lo	arended	Yearended
r. No.	Particulars	2023	Su June 2023	2022	30 September 2023	30 September 2022	31 March 202
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income	A DUESSING TO T	1711 25101	N. WALLES	The second second		
	a) Revenue from operations	1,69,301.30	1,86,142.63	1,56,109,29	3,55,443.93	3,31,922.20	7,06,083.
	b) Other income	574.42	777.39	1,048.87	1,351.81	1,798.95	3,827.
	Total Income	1,69,875.72	1,86,920.02	1,57,158.16	3,56,795.74	3,33,721.15	7,09,911.
2	Expenses		and the second	BAD SHIPSO	1997		
	a) Cost of materials consumed/ Contract paid/ Concession fee	1,25,833.29	1,40,072.05	1,17,116.86	2,65,905.34	2,46,081.83	5,26,236.
	b) Employee benefits expense	8,747.27	8,329.85	7,295.05	17,077.12	14,827.79	33,588.
	c) Finance costs	1,871.75	1,634.79	1,545.43	3,506.54	3,292.80	6,380.
	d) Depreciation and amortisation expense	2,565.52	2,495.67	2,743.00	5,061.19	5,435.20	10,999.
	e) Other expenses	11,956.43	13,235.20	10,994.37	25,191.63	24,531.66	50,871
	Total expenses (a to e)	1,50,974.25	1,65,767.56	1,39,694.71	3,16,741.82	2,94,169.28	6,28,075.
3	Total Profit before exceptional item and tax	18,901.46	21,152.46	17,463.45	40,053.92	39,551.87	81,835.
4	Exceptional Item		01 41				
5	Total Profit before tax	18,901.46	21,152.46	17,463.45	40,053.92	39,551.87	81,835.
6	Tax Expense	AT TO REAL TO	CONTRACT IN LOSS		Ceally to a	a sugar	
	a) Current Tax	5,026.16	5,431.15	4,538.86	10,457.31	10,297.81	21,638.3
	b) Taxation in respect of earlier years	1 1 11	1			1.1.1	20.0
	c) Deferred tax charge/(credit)	(102.39)	62.45	(182.24)	(39.94)	(506.83)	(970.
	Total Provision for Taxation (a to c)	4,923.77	5,493.60	4,356.62	10,417.37	9,790.98	20,688.3
7	Net Profit/(Loss) after tax (5-6)	13,977.69	15,658.86	13,106.83	29,636.55	29,760.89	61,147.
8	Other Comprehensive Income/ (Loss)	li such se			1	COLORA NO.	C. INCOM
(1)	Items that will not be reclassified to profit or loss (Net of taxes)	67.55	67.55	(81.54)	135.10	(163.07)	270.
(ii)	Items that will be reclassified to profit or loss (Net of taxes)			al and all			
	Total Comprehensive Income after Tax (7+8)	14,045.24	15,726.41	13,025.29	29,771.65	29,597.82	61,417.
9	Paid-up equity share capital (Face value: ₹ 2 per share)	5,130.78	5,130.78	5,130.78	5,130.78	5,130.78	5,130.
10	Other equity				4,17,514.36	3,57,205.62	3,89,025.
11	Earnings per share - Basic & Diluted (₹) (Face value: ₹ 2 per share)	5.45	6.10	5.11	11.55	11.60	23.1
		(Not annualized)	(Not annualized)	(Not annualized)	(Not annualized)	(Not annualized)	(Annualized)



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# PNC Infratech Limited CIN No : L45201DL1999PLC195937

Standalone statement of Assets & Liabilities as at 30 September 2023

	As at	(? In Lakh) As at
Particulars	the last of the course while have been a	31 March 2023
	Unaudited	Audited
ASSETS		
Non-current assets		
(a) Property, plant and equipment	49,594.14	52,186.91
(b) Right-of-use assets	768.78	948.71
(c) Capital work-in-progress		200 Mar 1
(d) Intangible asset	301.05	318.39
(e) Financial assets		
(i) Investments	2,28,270.94	1,69,057.94
(ii) Other financial assets	8,037.14	7,449.39
(f) Deferred tax assets(net)	2,390.34	2,395.84
(g) Other non-current assets	30,989.17	26,279.43
Total Non-current assets	3,20,351.56	2,58,636.61
Current assets '		
(a) Inventories	87,776.51	76,439.28
(b) Financial assets		
(i) Trade receivables	1,76,914.58	1,90,551.29
(ii) Cash and cash equivalents	19,697.46	29,278.5
(iii) Bank balances other than (ii) above	7,084.04	8,060.99
(iv) Loans	8,835.00	8,835.00
(v) Other financial assets	6,681.77	8,553.2
(c) Other current assets	36,676.83	26,691.30
Total current assets	3,43,666.19	3,48,409.70
TOTAL ASSETS	6,64,017.75	6,07,046.3
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	5,130.78	5,130.7
(b) Other equity	4,17,514.36	3,89,025.4
Total equity	4,22,645.14	3,94,156.1
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	4,643.76	6,000.9
(ii) Lease liabilities	521.38	689.4
(iii) Other financial liabilities	40,792.51	37,567.6
(b) Provisions	1,931.72	2,077.8
	29,965.39	23,057.8
(c) Other non-current liabilities	and the second sec	69,393.6
(c) Other non-current liabilities Total non-current liabilities	77,854.76	03,333.0
Total non-current liabilities	77,854.76	03,333.0
Total non-current liabilities		
Total non-current liabilities Current liabilities	48,403.87	
Total non-current liabilities Current liabilities (a) Financial liabilities		38,995.3
Total non-current liabilities Current liabilities (a) Financial liabilities (i) Borrowings	48,403.87	38,995.3
Total non-current liabilities Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (a) Dues of micro and small enterprises	48,403.87	38,995.3 328.3
Total non-current liabilities Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities	48,403.87 327.83 8,068.12 55,984.25	38,995.3 328.3 12,927.2
Total non-current liabilities Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (a) Dues of micro and small enterprises	48,403.87 327.83 8,068.12	38,995.3 328.3 12,927.2 54,973.4
Total non-current liabilities Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (a) Dues of micro and small enterprises (b) Dues of creditor other than micro and small Enterprises (iv) Other financial liabilities	48,403.87 327.83 8,068.12 55,984.25	38,995.3 328.3 12,927.2 54,973.4 22,999.1
Total non-current liabilities Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (a) Dues of micro and small enterprises (b) Dues of creditor other than micro and small Enterprises	48,403.87 327.83 8,068.12 55,984.25 22,529.73	38,995.3 328.3 12,927.2 54,973.4 22,999.1 11,886.2
Total non-current liabilities Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (a) Dues of micro and small enterprises (b) Dues of creditor other than micro and small Enterprises (iv) Other financial liabilities (b) Other current liabilities (c) Provisions	48,403.87 327.83 8,068.12 55,984.25 22,529.73 26,813.66	38,995.3 328.3 12,927.2 54,973.4 22,999.1 11,886.2 1,386.6 <b>1,43,496.4</b>
Total non-current liabilities Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (a) Dues of micro and small enterprises (b) Dues of creditor other than micro and small Enterprises (iv) Other financial liabilities (b) Other current liabilities	48,403.87 327.83 8,068.12 55,984.25 22,529.73 26,813.66 1,390.39	38,995.3 328.3 12,927.2 54,973.4 22,999.1 11,886.2 1,386.6 1,43,496.4 6,07,046.3





### PNC Infratech Limited CIN No : L45201DL1999PLC195937 Standalone cash flow statement for the half year ended 30 September 2023

ALL NO	Particulars	2023	0 September 2022
A		Unaudited	Unaudited
	Profit before tax for the period	40,053.92	39,551.87
	Adjustment for: Add/(Less):	and the second second	Start all
	Finance costs		
	Loss/(profit) on sale of property, plant & equipment (net)	3,506.54	3,292.80
	Loss/(profit) on lease modification/ cancellation	92.32	9.02
	Loss/ (gain) on foreign exchange fluctuations (net)	(10.75)	(6.83)
	Interest income	(422.69)	(358.60)
	Loss/ (profit) on fair valuation of units of mutual fund (net)		(40.05)
	Loss/(profit) on redemption of units of mutual fund (net)	(73.84)	(344.46)
	Provision for gratuity & leave liability	373.36	287.20
	Allowance for expected credit loss	1	649.69
	Depreciation and amortisation expenses	5,061.19	5,435.20
	Operating profit before working capital changes	48,580.05	48,475.84
	Working capital adjustments:		and the second second
	(Increase)/decrease in inventories	(11,337.23)	(23,117.51)
	Increase/(decrease) in trade payables	(3,848.31)	(12,440.87)
	Increase/(decrease) in other current liabilities Increase/(decrease) in non-current liabilities	13,185.55	(13,510.88)
	Increase/(decrease) in non-current liabilities	10,187.59	(6,254.84)
	(Increase)/decrease in trade receivables	(335.26) 13,636.71	1,077.22 29,129.34
	(Increase)/decrease in non-current assets	(5,240.45)	(5,215.61)
	(Increase)/decrease in current assets	(8,189.47)	(5,412.25)
	Cash generated from/(used) operating activities	56,639.18	12,730.44
	Direct taxes paid	(10,457.31)	(10,297.81)
	Net cash generated from/(used) operating activities before exceptional items	46,181.87	2,432.63
	Exceptional item Net cash generated from/(used) operating activities	46,181.87	2,432.63
	interest Benerated nond (asca) obstanting activities	40,404.07	2,452.05
B	CASH FLOW FROM INVESTING ACTIVITIES	San	and the second second
	Purchase of property, plant & equipment, (Including CWIP)	(2,717.77)	(2,135.41)
	Purchase of Intangible assets	(12.62)	(66.78)
	Proceeds from disposal of property, plant & equipment	370.66	670.53
	Loan to subsidiaries/ associates company	(5,900.00)	(1,400.00)
	Repayment of loan by subsidiaries/ associates company	5,900.00	21,802.00
	Investment in subsidiary companies Proceeds from sale of investment in subsidiary/ associates company	(59,213.00)	(14,611.00) 75.58
	Share application money		(4,080.00)
	Purchase of mutual fund	(60,500.00)	(1,46,806.50)
	Proceeds from sale of mutual fund	60,573.84	1,29,012.80
	Proceeds from/ (investment) in term deposit & others bank balance	976.95	4,940.92
	Interest income	437.34	530.20
	Net cash generated from/(used) investing activities	(60,084.60)	(12,067.66)
	CASH FLOW FROM FINANCING ACTIVITIES		
-	Proceeds from term loan borrowings	2,716.57	1,372.37
	(Repayment) of term loan borrowings	(3,965.70)	(4,838.36)
	Proceeds/ (repayment) of loan taken from subsidiaries (net)	1,800.00	1.
	Proceeds/ (repayment) of working capital loans from bank (net)	7,500.00	10,000.00
	Proceeds/ (repayment) from buyers credit loans from bank (net)	0.51	
	Lease payment including interest	(223.22)	(212.78
	Interest expenses	(3,506.54)	(3,292.80
	Net cash generated from/ (used) financing activities	4,321.62	3,028.43
	Net change in cash & cash equivalents	(9,581.11)	(6,606.60
1	Cash and cash equivalents at the beginning of the period	29,278.57	40,684.20
	Cash & cash equivalents at the end of the period	19,697.46	34,077.60
	Cash & cash equivalents included in cash flow statement comprise of following		
	Balances with banks	alessere - ales	
1	In Bank accounts	19,548.63	19,892.03
	In Fixed deposits accounts	- Continue	14,010.75
	Cash on hand ATECA	148.83	174.82
1	145 VA.11	19,697.46	34,077.60
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#### Notes:

- The above standalone results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 31, 2023.
- 2. The results for the quarter and half year ended on September 30, 2023 are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs, read with SEBI Circular No SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11.07.2023 as amended and in terms of amendments made in SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. These results have been subjected to limited review by the Statutory Auditors of the Company.
- 3. Contract Revenue for half year ended on September 30, 2023 includes Nil (H1FY23 Rs. 3701.52 lakhs) as bonus received for early completion of the project.
- 4. The Company has disclosed business segment as primary segment. Segments have been identified taking into account the nature of work/services, risk, return and organisational structure. The Chief operating decision maker (CODM) identified Road EPC and Water EPC as reportable segments.
- 5. As permitted by paragraph 4 of Ind AS 108, "Operating Segments", notified under section 133 of the Companies Act, 2013, read together with the relevant rules issued there under, if a single financial report contains both consolidated financial results and the separate financial results of the parent, segment information need to be presented only on the basis of the consolidated financial results. Thus, disclosure required by Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 on segment wise revenue results and capital employed are given in consolidated financial results.
- 6. Figures for the previous periods have been regrouped/ rearranged, wherever necessary.
- The aforesaid un-audited standalone financial results will be uploaded on the Company's website <u>www.pncinfratech.com</u> and will also be available on the website of BSE Limited <u>www.bseindia.com</u> and the National Stock Exchange of India Limited <u>www.nseindia.com</u> for the benefit of the shareholders and investors.

Place: Agra Date: October 31, 2023





For PNC Infratech Limited h Kumar Jain fanaging Director (DIN: 00086768)



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

### Review Report to The Board of Directors PNC INFRATECH LIMITED

- We have reviewed the accompanying statement of unaudited consolidated financial results of PNC Infratech Limited ('the Holding Company') and its subsidiaries including its step down subsidiaries (the Holding Company and its subsidiaries including its step down subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2023 and year to date period from April 01, 2023 to September 30, 2023 ('the Statement'), being submitted by the Holding Company pursuant to the Regulation 33 of the SEB1 (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date (The "Listing Regulations").
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's 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, read with the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 date, to the extent applicable.

- 4. This Statement includes the result of the following entities:
  - 1. PNC Infra Holdings Limited
  - 2. PNC Bareilly Nainital Highways Private Limited
  - 3. PNC Raebareli Highways Private Limited
  - 4. MP Highways Private Limited
  - 5. PNC Kanpur Highways Limited
  - 6. PNC Delhi Industrialinfra Private Limited
  - 7. PNC Kanpur Ayodhya Tollways Private Limited
  - 8. PNC Rajasthan Highways Private Limited
  - 9. PNC Chitradurga Highways Private Limited
  - 10. PNC Khajuraho Highways Private Limited
  - 11. PNC Bundelkhand Highways Private Limited



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# NSBP & CO.

- 12. PNC Triveni Sangam Highways Private Limited
- 13. PNC Aligarh Highways Private Limited
- 14. PNC Challakere (Karnataka) Highways Private Limited
- 15. PNC Bithur Kanpur Highways Private Limited
- 16. PNC Gomti Highways Private Limited
- 17. PNC Unnao Highways Private Limited
- 18. PNC Meerut Haridwar Highways Private Limited
- 19. Akkalkot Highways Private Limited
- 20. Awadh Expressway Private Limited
- 21. Hardoi Highways Private Limited
- 22. Kanpur Lucknow Expressway Private Limited
- 23. Sonauli Gorakhpur Highways Private Limited
- 24. Yamuna Highways Private Limited
- 25. Hathras Highways Private Limited
- 26. Prayagraj Kaushambi Highway Pacakge 3 Private Limited (w.e.f. May 11, 2023)
- 27. Varanasi Kolkata Highway Package 2 Private Limited (w.e.f. April 30, 2023)
- 28. Varanasi Kolkata Highway Package 3 Private Limited (w.e.f. May 02, 2023)
- 29. Varanasi Kolkata Highway Package 6 Private Limited (w.e.f. May 04, 2023)
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below and management certified accounts referred to in paragraph 6 below, 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 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, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

### Other Matters

- The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
  - 29 subsidiaries, whose unaudited interim financial results include total revenues of Rs.1,19,011.65 lakhs and Rs.2,63,557.11 lakhs, total net profit after tax of Rs.713.69 lakhs and Rs.3,116.98 lakhs, total comprehensive income of Rs.734.38 lakhs and Rs.3,158.35 lakhs for the quarter ended September 30, 2023 and year to date period from April 01, 2023 to September 30, 2023 respectively, and net cash outflow of Rs.3,316.30 lakhs for year to date period from April 01, 2023 to September 30, 2023 as considered in the Statement which have been reviewed by their respective independent auditors.
  - 3 joint operations, whose unaudited interim financial results include total revenues of Rs.42,244.38 Lakhs and Rs.89,343.84 Lakhs, total net loss after tax of Rs.0.08 Lakhs and Rs.6.40 Lakhs and total comprehensive loss of Rs.0.08 Lakhs and Rs.6.40 Lakhs for the quarter ended September 30, 2023 and year to date period from April 01, 2023 to September 30, 2023 respectively and net cash outflow of Rs.4,454.25 lakhs for year to date period from April 01, 2023 to September 30, 2023 as considered in the Statement which have been reviewed by their respective independent auditors.



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The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and joint operations is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above. All the figures stated above are before giving the effect of consolidation adjustments.

Our conclusion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditors.

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For NSBP & Co. Chartered Accountants Firm Registration Number: 001075N

Subodh Kumar Modi Partner Membership Number: 093684 UDIN: 23093684BGXHDM4637

Place: New Delhi Date: October 31, 2023

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### **PNC Infratech Limited**

Registered Office : NBCC PLAZA, Tower II, 4th Floor, Pushp Vihar, Sector -5, New Delhi-110017 Email Contact : complianceofficer@pncinfratech.com CIN: L45201DL1999PLC195937 Statement of Consolidated Financial Results for the Quarter & Half year ended 30 September 2023

SN6         Particians         September 30, 2022 (Unself leg)         Super able 20, 2023 (Unself leg)         September 30, 2022 (Unself leg)         September 30,	-		And the second second second	Toporte the surface	the second second	and the second second		n lakhs (Except El
Income         Income <thincome< <="" th=""><th></th><th></th><th></th><th>Quarter Ended</th><th></th><th>Half ye</th><th>ar ended</th><th>Year Ended</th></thincome<>				Quarter Ended		Half ye	ar ended	Year Ended
a) Revenue from operations         1,9,1,37,52         2,09,169,54         1,79,506,52         4,00,307,47         3,84,794,85         7,95,6           2         Total income         1,09,137,52         2,001,56         2,408,77         4,099,66         3,735,23         8,05           2         Expenses         1,09,325,25         2,11,71,100         1,81,95,29         4,04,407,16         3,88,53,00         8,05,0           2         Expenses         9,560,77         9,144,22         8,325,18         1,66,50,31         1,66,80,31         16,63,36,1         5,03,30           4) Depreciation and amortization expenses         9,560,77         9,144,22         8,325,18         1,66,85,91         15,210,08         22,53,33         46,59           6) Other expenses         1,6,127,00         14,700,94         10,841,84         30,87,93         21,521,93         46,59           1,00 Depreciation and amortization expenses         4,030,80         4,755,82         4,788,47         8,858,91         15,210,08         22,33         10,81,91,91         29,312,421         3,37,055,81         7,07,93           1 total Fordir before exceptional item and tax         21,859,19         26,177,32         19,419,07         48,036,52         51,474,27         95,77           5         Total For	S.No.	Particulars				THE SECOND STORES OF STREET, SAME IN	The second s	March 31, 2023 (Audited)
b)Other Income         2,097,73         2,001.96         2,408.77         4,099.69         3,735.23         8,0           2         Catal Income         1,9,325.25         2,11,171.90         1,81,915.29         4,04,071.6         3,86,50.08         80,05           a)Cost of material consumed/contract paid         1,26,670.35         1,40,300.26         1,24,749.70         2,66,970.66         2,54,177.71         5,03,8           a)Cost of material consumed/contract paid         1,26,670.35         1,40,300.26         1,24,749.70         2,66,970.66         2,54,177.71         5,03,8           c)Finance Cost         9,540.72         9,144.32         8,325.18         18,685.03         16,833.61         37,4           d)Depreciation and amortization expenses         16,0127.00         14,700.44         10,881.14         39,370.55.81         47,33           d)Other expenses         12,4,591.91         26,177.32         19,419.07         48,036.52         51,474.27         95,77           d) Control thefore exceptional item and tax         21,859.19         26,177.32         19,419.07         48,036.52         51,474.27         95,77           d) Catal Profit before exac         21,859.19         26,177.32         19,419.07         48,036.52         51,474.27         95,77           d)	1	Income	TOP OF AND A DECK					
Total Income         1.99,235,25         2.11,171.50         1.81,915.29         4.04,407.16         3.88,830.00         8.03,6           2         B) Cost of material cosumed/contract paid         1.26,670.35         1.40,300.26         1.24,749.70         2,66.970.66         2,54,177.71         5,03,8           b) Employee benefit expenses         9,540.72         9,144.32         8,325.18         18,685.03         16,533.61         5,633.64         3,74,450           c) Finance Cost         16,127.00         14,700.94         10,841.84         30,827.93         21,521.93         46,69           c) Observation and amortization expenses         4,033.08         4,755.82         4,788.47         8,858.91         15,210.00         22,3           c) Other expenses         1.4,544.87         16,083.24         13,791.03         31,028.11         29,312.48         94,33           c) Char Profit before exceptional item and tax         22,859.19         26,177.32         19,419.07         48,036.52         51,474.27         95,77           c) Char Profit before Tax         21,859.19         26,177.32         19,419.07         48,036.52         51,474.27         95,77           c) Current Tax         21,859.19         26,177.32         19,419.07         48,036.52         51,474.27         95,77 <td></td> <td>a) Revenue from operations</td> <td>1,91,137.52</td> <td>2,09,169.94</td> <td>1,79,506.52</td> <td>4,00,307.47</td> <td>3,84,794.85</td> <td>7,95,608</td>		a) Revenue from operations	1,91,137.52	2,09,169.94	1,79,506.52	4,00,307.47	3,84,794.85	7,95,608
2         Expenses         0.0000000         0.0000000         0.0000000         0.0000000           2         Bipmalyse benefit expenses         9.500000         1.24,749.70         2,66,970.66         2,54,177.71         5,03.8           9         Bimalyse benefit expenses         9.500.72         9,144.32         8,325.18         18,685.03         16,383.61         37,4           0) Depreciation and amortization expenses         4,033.08         4,755.82         4,788.47         6,858.91         15,210.08         25,33           10 Other expenses         14,944.87         16,082.24         13,791.03         31,078.11         29,321.44         94,33           10 total Points before exceptional item and tax         121,859.19         26,177.32         19,419.07         48,036.52         51,474.27         95,77           10 total Point before exac         21,859.19         26,177.32         19,419.07         48,036.52         51,474.27         95,77           10 total Point before Tax         21,859.19         26,177.32         19,419.07         48,036.52         51,474.27         95,77           10 total Point before Tax         21,859.19         26,177.32         19,419.07         48,036.52         51,474.27         95,77           11 total Point before Tax         21,819		b) Other Income	2,097.73	2,001.96	2,408.77	4,099.69	3,735.23	8,062
a) Cost of material consumed/contract paid       1,26,670.35       1,40,300.26       1,24,749.70       2,66,970.66       2,54,177.71       5,03,8         b) Employee benefit expenses       9,540.72       9,144.32       8,325.18       18,685.03       16,833.61       37,4         c) Finance Cost       10 perceiation and amortization expenses       9,540.72       9,144.32       8,325.18       18,685.03       16,833.61       37,4         d) Depreciation and amortization expenses       10,6127.00       14,700.94       10,841.84       30,827.33       21,521.93       46,9         e) Other expenses       14,914.87       16,083.24       13.791.03       31,028.11       29,312.48       94,33         d) Corporting before exceptional item and tax       21,859.19       26,177.32       19,419.07       48,036.52       51,474.27       95,77         d) Current Tax       21,859.19       26,177.32       19,419.07       48,036.52       51,474.27       95,77         d) Current Tax       7,007.01       8,085.14       4,870.32       15,092.15       11,885.05       26,56,77         d) Deter of arkin in respect of earlier years       -       -       -       114.76       346.75       77         d) Deter of throm Continuing Operation (5-6)       0.44,790.99       18,062.17 <td></td> <td>Total Income</td> <td>1,93,235.25</td> <td>2,11,171.90</td> <td>1,81,915.29</td> <td>4,04,407.16</td> <td>3,88,530.08</td> <td>8,03,671</td>		Total Income	1,93,235.25	2,11,171.90	1,81,915.29	4,04,407.16	3,88,530.08	8,03,671
b)Employee benefit expenses         9,540.72         9,144.32         8,325.18         18,685.03         16,833.61         37,4           c)Finance Cost         16,127.00         14,700.94         10,841.84         30,827.93         21,521.93         46,93           c)Operecision and amortization expenses         4,093.08         4,765.82         4,788.47         8,859.91         15,210.08         25,33           c)Other expenses         14,944.87         16,583.24         13,791.13         31,028.11         29,337,055.81         7,07.9           c)Other exceptional item and tax         21,859.19         26,177.32         19,419.07         48,036.52         51,474.27         95,77           c)Defered Tax         21,859.19         26,177.32         19,419.07         48,036.52         51,474.27         95,76           c)Defered Tax         21,859.19         26,177.32         19,419.07         48,036.52         51,474.27         95,77           c)Defered Tax         21,859.19         26,177.32         19,419.07         48,036.52         51,474.27         95,76           c)Defered Tax         7,007.01         8,085.11         4,870.32         15,092.15         11,885.05         26,57           c)Defered Tax         7,007.01         8,085.11         4,870.32 <td>2</td> <td>Expenses</td> <td>A CONTRACTOR</td> <td></td> <td></td> <td>A LANDARE MARKED</td> <td></td> <td></td>	2	Expenses	A CONTRACTOR			A LANDARE MARKED		
c) Finance Cost       16,127.00       14,700.94       10,841.84       30,827.93       21,521.93       66,9         c) Depreciation and amortization expenses       4,093.06       4,765.82       4,788.47       8,858.91       15,110.08       25,3         c) Other expenses       14,944.87       16,603.24       13,791.03       31,028.11       29,312.48       94,3         3       Total Expenses (a to e)       17,1376.06       1,84,994.58       1,6,2496.22       35,637.064       3,37,055.81       70,99         3       Total Profit before exceptional item and tax       21,859.19       26,177.32       19,419.07       48,036.52       51,474.27       95,77         4       Exceptional item       -<		a) Cost of material consumed/contract paid	1,26,670.39	1,40,300.26	1,24,749.70	2,66,970.66	2,54,177.71	5,03,820.
d) Depreciation and amortization expenses       1,0,03,06       1,7,05,05       1,0,03,05       1,0,05,05       1,0,03,05       1,0,05,05       1,0,05,05       1,0,05,05       1,0,05,05       1,0,05,05       1,0,05,05       1,0,05,		b) Employee benefit expenses	9,540.72	9,144.32	8,325.18	18,685.03	16,833.61	37,471.
e) Other expenses       14,944.87       16,083.24       13,791.03       31,028.11       29,312.48       94,3         Total Expenses (a to e)       1,71,375.06       1,84,994.58       1,62,496.22       3,56,370.64       3,37,055.81       7,07,9         3       Total Profit before exceptional item and tax       21,859.19       26,177.32       19,419.07       48,036.52       51,474.27       95,7         4       Exceptional item       21,859.19       26,177.32       19,419.07       48,036.52       51,474.27       95,7         6       Tax Expenses       21,859.19       26,177.32       19,419.07       48,036.52       51,474.27       95,7         6       Tax Expenses       21,859.19       26,177.32       19,419.07       48,036.52       51,474.27       95,7         6       Tax Expenses       7,007.01       8.085.14       4.870.32       15,092.15       11,885.05       26,50         10       Datation in respect of earlier years       6.11       14,790.99       18,062.17       13,212.29       33,028.53.17       37,277.81       65,84         7       Net Profit from Continuing Operation (5-6)       14,790.99       18,062.17       13,212.29       33,028.53       37,108.37       66,19         8       Other Com		c) Finance Cost	16,127.00	14,700.94	10,841.84	30,827.93	21,521.93	46,990.
Total Expenses (a to e)       1,71,375.06       1,84,994.58       1,62,495.22       3,56,370.64       3,70,55.81       7,07,9         3       Total Profit before exceptional item and tax       21,859.19       26,177.32       19,419.07       48,036.52       51,474.27       95,77         4       Exceptional item       21,859.19       26,177.32       19,419.07       48,036.52       51,474.27       95,77         5       Total Profit before Tax       21,859.19       26,177.32       19,419.07       48,036.52       51,474.27       95,77         6       Tax Expenses       21,859.19       26,177.32       19,419.07       48,036.52       51,474.27       95,77         6       Total Profit before Tax       7,007.01       8.085.14       4.870.32       15,092.15       11,885.05       26,565         b) Taxation in respect of earlier years       -       -       -       -       -       -       -       -       -       26,565       26		d) Depreciation and amortization expenses	4,093.08	4,765.82	4,788.47	8,858.91	15,210.08	25,331.
3       Total Profit before exceptional item and tax       22,859.19       26,177.32       19,419.07       48,036.52       51,474.27       95,7         4       Exceptional item       21,859.19       26,177.32       19,419.07       48,036.52       51,474.27       95,7         5       Total Profit before Tax       21,859.19       26,177.32       19,419.07       48,036.52       51,474.27       95,7         6       Tax Expenses       310 urrent Tax       7,007.01       8.085.14       4.870.32       15,092.15       11,885.05       26,56         b) Taxation in respect of earlier years       114.76       346.75       114.76       346.75       7         c) Deferred Tax       7,007.01       8.085.14       4.870.32       15,082.15       11,885.05       26,56         c) Deferred Tax       7,0068.20       8,115.15       6.206.78       15,188.35       14,196.46       29,90         7       Net Profit from Continuing Operation (5-6)       14,970.99       18,062.17       13,212.29       32,853.17       37,277.81       65,84         (i)       Item that will not be reclassified to Profit & Loss (Net of Taxes)       8       8       21,4879.22       18,150.40       13,127,69       33,029,63       37,108.37       66,19		e) Other expenses	14,944.87	16,083.24	13,791.03	31,028.11	29,312.48	94,311.
4       Exceptional item       1		Total Expenses (a to e)	1,71,376.06	1,84,994.58	1,62,496.22	3,56,370.64	3,37,055.81	7,07,925.
4       Exceptional item	3	Total Profit before exceptional item and tax	21,859.19	26,177.32	19,419.07	48,036.52	51,474.27	95,746.
6       Tax Expenses $1,0,0,1,3,1$ $1,0,0,1,3,1$ $1,0,0,1,3,2$ $5,1,4,4,4,1$ $35,7,4$ 6       Tax Expenses       a) Current Tax $7,007,01$ $8,085,14$ $4,870,32$ $15,092,15$ $11,885,05$ $26,565$ b) Taxation in respect of earlier years $-114,76$ $346,75$ $114,76$ $346,75$ $775$ c) Deferred Tax $-114,76$ $346,75$ $114,76$ $346,75$ $775$ 7       Net Profit from Continuing Operation (5-6) $12,990,99$ $8,115,15$ $6.206,78$ $15,183,35$ $14,994,66$ $29,900$ 8       Other Comprehensive Income / (Loss) $88,23$ $88,23$ $(84,50)$ $176,46$ $(169,44)$ $35$ (ii)       Item that will not be reclassified to Profit & Loss (Net of Taxes) $88,23$ $88,23$ $(84,50)$ $176,46$ $(169,44)$ $35$ (iii)       Item that will not be reclassified to Profit & Loss (Net of Taxes) $88,23$ $88,23$ $(84,50)$ $176,46$ $(169,44)$ $35$ (iii)       Item that will not be reclassified to Profit & Loss (Net of Taxes) $88,23$ $88,23$ $(84,50)$ $176,46$ <t< td=""><td>4</td><td>Exceptional Item</td><td></td><td>-</td><td></td><td>-</td><td></td><td></td></t<>	4	Exceptional Item		-		-		
6       Tax Expenses       7.007.01       8.085.14       4.870.32       15.092.15       11,885.05       26.56         b) Taxation in respect of earlier years       114.75       346.75       114.76       346.75       77         c) Deferred Tax       6.1.19       (84.75)       989.71       (22.36)       1,964.66       2,990         7       Net Profit from Continuing Operation (5-6)       7.007.01       8.085.14       4.870.32       11,883.05       26,56         7       Net Profit from Continuing Operation (5-6)       7.006.20       8,115.15       6.206.78       15,188.35       14,196.46       29,90         8       Other Comprehensive Income / (Loss)       14,790.99       18,062.17       13,212.29       32,853.17       37,277.81       65,84         (i)       Item that will not be reclassified to Profit & Loss (Net of Taxes)       88.23       88.23       (84.50)       176.46       (169.44)       35         (ii)       Item that will not be reclassified to Profit & Loss (Net of Taxes)       14,879.22       18,150.40       13,127.69       33,029.63       37,108.37       66,19         9       Paid-up Equity Share Capital (face value of ₹ 2 each)       5,130.78       5,130.78       5,130.78       5,130.78       5,130.78       5,130.78       5,130.78	5	Total Profit before Tax	21,859.19	26,177.32	19,419.07	48,036.52	51,474.27	95,746.1
b) Taxation in respect of earlier years       1,001.02       0,005.14       1,001.02       13,052.13       13,052.13       14,855.05       265.05         c) Deferred Tax       -       114.76       346.75       114.76       346.75       114.76         Total Tax Expenses (a to c)       -       -       -       -       25.052.17       37.277.81       65.84         7       Net Profit from Continuing Operation (5-6)       14,790.99       18,062.17       13,212.29       32,853.17       37,277.81       65.84         8       Other Comprehensive Income / (Loss)       - <t< td=""><td>6</td><td>Tax Expenses</td><td></td><td></td><td></td><td></td><td>A CONTRACTOR OF THE</td><td></td></t<>	6	Tax Expenses					A CONTRACTOR OF THE	
b) Taxation in respect of earlier years         -         114.76         346.75         114.76         346.75         775           c) Deferred Tax         61.19         (84.75)         989.71         (23.56)         1.954.66         2.66           7         Net Profit from Continuing Operation (5-6)         14.709         18,062.17         13,212.29         32,853.17         37,777.81         65,84           8         Other Comprehensive Income / (Loss)         -         <			7,007.01	8,085.14	4,870.32	15,092.15	11,885.05	26,565.
c) Deferred Tax       61.19       (84.75)       989.71       (23.56)       1,954.66       2,60         Total Tax Expenses (a to c)       7,068.20       8,115.15       6,206.78       15,183.35       14,196.46       29,90         7       Net Profit from Continuing Operation (5-6)       14,790.99       16,062.17       13,212.29       32,853.17       37,277.81       65,84         8       Other Comprehensive Income / (Loss)       88.23       (84.50)       176.46       (169.44)       35         (ii)       Item that will not be reclassified to Profit & Loss (Net of Taxes)       28.23       88.23       (84.50)       176.46       (169.44)       35         10       Item that will not be reclassified to Profit & Loss (Net of Taxes)       5,130.78       5		and the second se	-	114.76	346.75	114.76	346.75	731.3
Total Tax Expenses (a to c)       7,068.20       8,115.15       6,206.78       15,183.35       14,196.46       29,90         7       Net Profit from Continuing Operation (5-6)       14,790.99       18,062.17       13,212.29       32,853.17       37,277.81       65,84         8       Other Comprehensive Income / (Loss)       88.23       (84.50)       176.46       (169,44)       35.         10       Item that will be reclassified to Profit & Loss (Net of Taxes)       - </td <td></td> <td></td> <td>61.19</td> <td>(84.75)</td> <td>989.71</td> <td>(23.56)</td> <td>1,954.66</td> <td>2,604.3</td>			61.19	(84.75)	989.71	(23.56)	1,954.66	2,604.3
8       Other Comprehensive Income / (Loss)       37,277,31       85,34         (i)       Item that will not be reclassified to Profit & Loss (Net of Taxes)       88.23       88.23       (84.50)       176.46       (169,44)       35         (ii)       Item that will not be reclassified to Profit & Loss (Net of Taxes)       -			7,068.20	8,115.15	6,206.78	15,183.35	14,196.46	29,901.1
8         Other Comprehensive Income / (Loss)         88.23         88.23         88.23         (84.50)         176.46         (169.44)         35           (ii)         Item that will not be reclassified to Profit & Loss (Net of Taxes)         88.23         88.23         (84.50)         176.46         (169.44)         35           Total Comprehensive Income after Tax (7+8)         14,879.22         18,150.40         13,127.69         33,029.63         37,108.37         66,19           9         Paid-to Equity Share Capital (Face value of ₹ 2 each)         5,130.78         5,150         14,550.866.52         3,9			14,790.99	18,062.17	13,212.29	32,853.17	37,277.81	65,845.0
Item that will be reclassified to Profit & Loss (Net of Taxes)     14,879.22     18,150.40     13,127.69     33,029.63     37,108.37     66,19       9     Paid-up Equity Share Capital (Face value of ₹ 2 each)     5,130.78     5,15<	8	Other Comprehensive Income / (Loss)	The second se					
(ii)     Item that will be reclassified to Profit & Loss (Net of Taxes)	(i)	Item that will not be reclassified to Profit & Loss (Net of Taxes)	88.23	88.23	(84 50)	175 46	(150.44)	
Total Comprehensive Income after Tax (7+8)         14,879.22         18,150.40         13,127.69         33,029.63         37,108.37         66,19           9         Paid-up Equity Share Capital (Face value of ₹ 2 each)         5,130.78         5,130	(11)	item that will be reclared bad to Dealth 9 Less (Net of Your)			(04.00)	1/0.40	(103.44)	352.9
9     Paid-up Equity Share Capital (Face value of ₹ 2 each)     5,130,78 </td <td>1.11</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>1</td> <td></td> <td></td>	1.11		-	-	-	1		
10         Other Equity         3,130,78         5,131,78         5,131           11         Earnings per share - Basic & Diluted (₹)         5,77         7,04         5,15         12,81         14,53         22           11         (Face value of ₹ 2 per share)         (Det Annullier)         Unit Annullier)         Unit Annullier)         Unit Annullier)         11         14,53         22							37,108.37	66,197.9
11         Earnings per share - Basic & Diluted (₹)         5.77         7.04         5.15         12.81         14.53         22           11         (Face value of ₹ 2 per share)         (for Annualized)         Up to the standard         10 to the standard         11 to the standard         12.81         14.53         22			5,130.78	5,130.78	5,130.78	220000000000000000000000000000000000000	5,130.78	5,130.7
11         (Face value of ₹ 2 per share)         5.77         7.04         5.15         12.81         14.53         25           (Face value of ₹ 2 per share)         (for Annualized)         (here to an annualized)         (					1 R. L. C. C. L.	4,56,086.52	3,93,511.88	4,23,373.5
Dirt Amunicadi Piter Amunicadi Amunicadi	11		5.77	7.04	5.15	12.81	14.53	25.6
			(Not Amualized)	(Not Annualized)	(Not Annualized)	(Not Annualized)	(Not Annualized)	(Annualized)



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# **PNC Infratech Limited** Registered Office: NBCC Plaza, Tower-II, 4th Floor, Pushp Vihar, Sector-5, New Delhi-110017 Email Contact : complianceofficer@pncinfratech.com CIN: L45201DL1999PLC195937

Reporting on Segment wise Revenue, Results, Assets & Liabilities

Charles of the Husbard States of the States of the	PA SALERANGER AND AND	Quarter Ended	The section of the section of the	Half yea	is and ad	(Tin Lakhs)
Particulars	September 30,	Designed and the second state of the	September 30,	September 30.	September 30,	COLUMN OF ADD DOLLARS
	2023	June 30, 2023	2022	2023	2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue	The second					
Road	1,30,019.52	1,44.052.17	1,27,603.91	2,74,071,70	2,84,970.34	5,82,512.8
Water	39,705.60	42.064.92	15,832.86	81,770.52	24,035.05	5,82,512.8 92,495.5
Toll/Annuity	21,412.40	23.052.85	36.069.75	44,465.25	75,789,46	1,20,599.8
Total	1,91,137.52	2,09,169.94	1,79,506.52	4,00,307.47	3,84,794.85	7,95,608.2
Less: Inter-Segment Revenue	a constant of the			-		7,53,000.20
Net Segment Revenue from Operations	1,91,137.52	2,09,169.94	1,79,506.52	4,00,307.47	3,84,794.85	7,95,608.2
Segment Results	1 1 2 4 4 5 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4					
Road	14,278.05	15,588.37	12,352.24	29,866.42	35,410,19	
Water	6,198.72	6,541.79	3.077.23	12,740.51	3,410.19	62,642.3
Toll/Annuity	15,411.68	16,746.14	12,412.67	32,157.83	30,570.26	15,921.4 56,107.3
Total	35,888.45	38,876.30	27,852.14	74,764.76	69,260.97	1.34.671.15
Less: Other Unallocable Expenditure	15,127.00	14,700.94	10,841.84	30,827.93	21.521.93	46,990.43
Add: Unallocable other Income	2,097.73	2,001.96	2,408.77	4,099,69	3,735.23	8,065.4
Profit before Tax and Non-controlling Interests	21,859.18	26,177.32	19,419.07	48,036.52	51,474.27	95,746.10
Segment Assets	and the base of the	State of the state		and a	No TRACTOR	
Road	2,20,828.59	2,18,590.64	2,70,674.55	2,20,828.59	270 574 55	
Water	1,32,823.87	1,05,661.67	42,998.55	1,32,823.87	2,70,674.55	2,23,496.49
Toll/Annuity	10,41,272.98	10,50,560,14	8,21,211.56	10,41,272.98	42,998.55	94,499.99
Unallocable				10,41,272.30	0,21,211.55	9,45,215.81
Total	13,94,925.44	13,74,812.45	11,34,884.66	13,94,925,44	11,34,884.66	12,63,212.29
Segment Liabilities	Aller Constants				11,54,004.00	14,03,212.29
Road	1,26,848.89	1,45,146.32	1.13,806,90	1,25,848.89	1,13,806.90	1.18,436.67
Nater	79,148.06	74,646.81	35,118.15	79,148.06	35,118.15	71,537.14
foll/Annuity	7,27,711.19	7,06,455.07	5.87,346,77	7,27,711.19	5,87,346.77	6,44,734.16
Inallocable				Contract 3	5,07,540.77	0,44,734.16
fotal	9,33,708.14	9,27,248.20	7,36,271.82	9,33,708.14	7,36,271.82	8,34,707.97

Notes on segment information 5-Business segments Based on the "management approach" as defined in Ind AS 108 - Operating Segments, the Management evaluates the Company's performance and allocates resources based on analysis of various performance indicators by business segments. Accordingly, information has been presented along these business segments. The accounting principles used in the preparation of the financial statements are consistently applied to record revenue and expenditure in individual segments.





### PNC INFRATECH LIMITED CIN: L45201DL1999PLC195937 STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2023

-Station -

4.24		and the state of the state of the state	(₹ In Lak
1962	Particulars	As at September 30, 2023	As at March 31, 2023
1	Assets	(Unaudited)	(Audited)
(1)	Non - current assets		(reduced)
21	(a) Property, plant and equipments	A STREET STREET	1. 5. 6. 6. 6. 7. 7.
	(b) Right of use assets	50,044.95	52,514.
	(c) Capital work-in-progress	768.78	948.
	(d) Intangible Assets		
	(e) Financial assets	72,826.05	75,607
	(I) Investments		
	(ii) Trade receivables	55.54	55.
	(iii) Other financial assets	7,59,855.45	6,82,355
	(f) Deferred tax asset	8,288.90	7,418
	(g) Other non - current assets		and the second
	Sub Total (Non-current Assets)	1,45,699.28	1,21,955.
2)	Current assets	10,37,538.93	9,40,856.
~/	(a) Inventories	12 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	The state of the state of the
	(b) Financial assets	87,776.51	76,439.
	(i) Investments	LASS AND A CONSTRUCT	
	(ii) Trade receivables	27,401.66	31,095
	(iii) Cash and cash equivalents	1,39,616.79	1,09,877.
	(Iv) Bank balances other than (iii) above	28,624.07	41,521
	(v) Loans	31,295.51	29,113
	(vi) Other financial assets		
	(c) Other current assets	5,246.28	7,284
		37,425.69	27,024
	Sub Total (Current Assets)	3,57,386.51	3,22,356.
	Total Assets	13,94;925.44	12,63,212.3
	Equity and liabilities	and a classical	
1	equity and natimities	A GET WERE CONSTRUCTION	
1)	Equity	1.1.2.129	
	Equity (a) Equity share capital	5 130 78	1
	Equity (a) Equity share capital (b) Other equity	5,130.78 4 56.086.52	5,130.
	Equity (a) Equity share capital (b) Other equity Equity attributable to owners of the parent company	4,56,086.52	5,130. 4,23,373.
	Equity (a) Equity share capital (b) Other equity	17/23/25/21/20/26/26/	5,130. 4,23,373. <b>4,28,504</b> .
	Equity (a) Equity share capital (b) Other equity Equity attributable to owners of the parent company	4,56,086.52 4,61,217.30	5,130. 4,23,373. 4,28,504.
	Equity (a) Equity share capital (b) Other equity Equity attributable to owners of the parent company Non-controlling interest	4,56,086.52	5,130. 4,23,373. 4,28,504.
1)	Equity (a) Equity share capital (b) Other equity Equity attributable to owners of the parent company Non-controlling interest Sub Total (Equity)	4,56,086.52 4,61,217.30	5,130. 4,23,373. 4,28,504.
	Equity (a) Equity share capital (b) Other equity Equity attributable to owners of the parent company Non-controlling interest Sub Total (Equity) Liabilities	4,56,086.52 4,61,217.30	5,130. 4,23,373. 4,28,504.
1)	Equity (a) Equity share capital (b) Other equity Equity attributable to owners of the parent company Non-controlling interest Sub Total (Equity) Liabilities Non - current liabilities	4,56,086.52 4,61,217.30 - 4,61,217.30	5,130. 4,23,373. 4,28,504. 4,28,504.
1)	Equity (a) Equity share capital (b) Other equity Equity attributable to owners of the parent company Non-controlling interest Sub Total (Equity) Liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities	4,56,086.52 4,61,217.30 - - 4,61,217.30 6,12,804.18	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926.3
1)	Equity (a) Equity share capital (b) Other equity Equity attributable to owners of the parent company Non-controlling interest Sub Total (Equity) Liabilities (a) Financial liabilities (a) Financial liabilities (b) Borrowings (c) Lease liabilities (c) Trade payables (c) Trade paya	4,56,086.52 4,61,217.30 - 4,61,217.30	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926.3
)	Equity (a) Equity share capital (b) Other equity Equity attributable to owners of the parent company Non-controlling interest Sub Total (Equity) Liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (iv) Other financial liabilities	4,56,086.52 4,61,217.30 	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926. 689.
)	Equity         (a)       Equity share capital         (b)       Other equity         Equity attributable to owners of the parent company         Non-controlling interest         Sub Total (Equity)         Liabilities         Non - current liabilities         (a)       Financial liabilities         (i)       Borrowings         (ii)       Lease liabilities         (iii)       Trade payables         (iv)       Other financial liabilities         (b)       Deffered Tax Liability	4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 40,879.92	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926. 689. 37,716.
)	Equity         (a)       Equity share capital         (b)       Other equity         Equity attributable to owners of the parent company Non-controlling interest         Sub Total (Equity)         Liabilities         Non - current liabilities         (a)       Financial liabilities         (i)       Borrowings         (ii)       Lease liabilities         (iii)       Trade payables         (iv)       Other financial liabilities         (b)       Deffered Tax Liability         (c)       Provisions	4,56,086.52 4,61,217.30 	5,130 4,23,373 4,28,504, 4,28,504, 5,55,926, 689, 37,716, 2,117,1
)	Equity         (a)       Equity share capital         (b)       Other equity         Equity attributable to owners of the parent company Non-controlling interest         Sub Total (Equity)         Liabilities         Non - current liabilities         (a)       Financial liabilities         (i)       Borrowings         (ii)       Lease liabilities         (iii)       Trade payables         (iv)       Other financial liabilities         (b)       Deffered Tax Liability         (c)       Provisions         (d)       Other non - current liabilities	4,56,086.52 4,61,217.30 	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926. 689. 37,716. 2,117.4 28,662.2
)	Equity (a) Equity share capital (b) Other equity Equity attributable to owners of the parent company Non-controlling interest Sub Total (Equity) Liabilities Non - current liabilities (a) Financial liabilities (b) Deffered Tax Liabilities (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other non - current liabilities (d) Other non - current liabilities Sub Total (Non-current Liabilities (d) Other non - current liabilities (d) Other non	4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 40,879.92 2,153.88 29,528.88	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926. 689. 37,716. 2,117.4 28,662. 19,205.3
.)	Equity (a) Equity share capital (b) Other equity Equity attributable to owners of the parent company Non-controlling interest Sub Total (Equity) Liabilities Non - current liabilities (a) Financial liabilities (b) Deffered Tax Liabilities (ii) Trade payables (iv) Other financial liabilities (b) Deffered Tax Liability (c) Provisions (d) Other non - current liabilities Sub Total (Non-current Liabilities) (d) Other non - current liabilities (d) Other non - curre	4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 40,879.92 2,153.88 29,528.88 20,810.57	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926. 689. 37,716. 2,117.4 28,662. 19,205.3
L)	Equity         (a)       Equity share capital         (b)       Other equity         Equity attributable to owners of the parent company Non-controlling interest         Sub Total (Equity)         Liabilities         Non - current liabilities         (a)       Financial liabilities         (i)       Borrowings         (ii)       Lease liabilities         (iii)       Lease liabilities         (iv)       Other financial liabilities         (iv)       Other financial liabilities         (iv)       Other financial liabilities         (iv)       Other financial liabilities         (b)       Deffered Tax Liability         (c)       Provisions         (d)       Other non - current liabilities         (a)       Financial liabilities	4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 40,879.92 2,153.88 29,528.88 20,810.57	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926. 689. 37,716.7 2,117.8 28,662.7 19,205.3
L)	Equity         (a)       Equity share capital         (b)       Other equity         Equity attributable to owners of the parent company Non-controlling interest         Sub Total (Equity)         Liabilities         Non - current liabilities         (a)       Financial liabilities         (i)       Borrowings         (ii)       Lease liabilities         (iii)       Trade payables         (iv)       Other financial liabilities         (b)       Deffered Tax Liability         (c)       Provisions         (d)       Other non - current liabilities         Sub Total (Non-current Liabilities)         (a)       Financial liabilities         (a)       Financial liabilities         (b)       Deffered Tax Liabilities         (c)       Provisions         (d)       Other non - current liabilities         (a)       Financial liabilities         (a)       Financial liabilities         (j)       Borrowings	4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 40,879.92 2,153.88 29,528.88 20,810.57	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926. 689. - 37,716.7 2,117.8 28,662.7 19,205.3 6,44,317.8
.)	Equity         (a)       Equity share capital         (b)       Other equity         Equity attributable to owners of the parent company Non-controlling interest         Sub Total (Equity)         Liabilities         Non - current liabilities         Non - current liabilities         (a)       Financial liabilities         (i)       Borrowings         (ii)       Lease liabilities         (iv)       Other financial liabilities         (iv)       Other financial liabilities         (iv)       Other financial liabilities         (iv)       Other financial liabilities         (iv)       Other non - current liabilities         (d)       Other non - current liabilities         (a)       Financial liabilities         (a)       Financial liabilities         (i)       Borrowings         (ii)       Borrowings         (iii)       Lease liabilities	4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 40,879.92 2,153.88 29,528.88 20,810.57 7,06,698.81	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926. 689.4 37,716.7 2,117.8 28,662.7 19,205.3 6,44,317.8 71,206.7
)	Equity (a) Equity share capital (b) Other equity Equity attributable to owners of the parent company Non-controlling interest  Sub Total (Equity) Labilities Non - current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (iv) Other financial liabilities (b) Deffered Tax Liability (c) Provisions (d) Other non - current liabilities (a) Financial liabilities (b) Deffered Tax Liabilities (c) Provisions (d) Other non - current liabilities (i) Borrowings (ii) Lease liabilities (ii) Deffered Tax Liabilities (iii) Trade payables (iiii) Trade payables (iii) Trade payables (iii) Trade payables (	4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 40,879.92 2,153.88 29,528.88 20,810.57 7,05,698.81 94,573.24	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926. 689. 37,716. 2,117. 2,117. 28,662. 19,205.3 6,44,317.8 71,206.3
)	Equity         (a)       Equity share capital         (b)       Other equity         Equity attributable to owners of the parent company Non-controlling interest         Sub Total (Equity)         Liabilities         Non - current liabilities         (a)       Financial liabilities         (i)       Borrowings         (ii)       Lease liabilities         (iii)       Trade payables         (iv)       Other non - current liabilities         (b)       Deffered Tax Liability         (c)       Provisions         (d)       Other non - current liabilities         Sub Total (Non-current Liabilities)         (iii)       Trade payables         (iii)       Financial liabilities         (a)       Financial liabilities         (b)       Deffered Tax Liability         (c)       Provisions         (d)       Other non - current liabilities         (iii)       Isorrowings         (iii)       Borrowings         (iii)       Lease liabilities         (iii)       Lease liabilities         (iii)       Lease liabilities         (iii)       Trade payables         (iiii) <td>4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 40,879.92 2,153.88 29,528.88 20,810.57 7,05,698.81 94,573.24</td> <td>5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926. 689. 37,716. 2,117. 28,662. 19,205. 6,44,317.8 71,206.7 328.3</td>	4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 40,879.92 2,153.88 29,528.88 20,810.57 7,05,698.81 94,573.24	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926. 689. 37,716. 2,117. 28,662. 19,205. 6,44,317.8 71,206.7 328.3
)	Equity         (a)       Equity share capital         (b)       Other equity         Equity attributable to owners of the parent company Non-controlling interest         Sub Total (Equity)         Liabilities         Non - current liabilities         (a)       Financial liabilities         (b)       Defrect liabilities         (a)       Financial liabilities         (ii)       Lease liabilities         (iii)       Trade payables         (iv)       Other financial liabilities         (b)       Deffered Tax Liabilities         (c)       Provisions         (d)       Other non - current liabilities         (a)       Financial liabilities         (b)       Deffered Tax Liabilities         (c)       Provisions         (d)       Other non - current liabilities         (a)       Financial liabilities         (ii)       Borrowings         (iii)       Isorowings         (iii)       Lease liabilities         (j)       Borrowings         (iii)       Trade payables         (j)       Borrowings         (iii)       Isorowings         (j)       Bo	4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 40,879.92 2,153.88 20,810.57 7,06,698.81 94,573.24 327.83	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926. 689. 37,716. 2,117. 28,662. 19,205.3 6,44,317.8 71,206.7 328.3 12,960.8
)	Equity         (a)       Equity share capital         (b)       Other equity         Equity attributable to owners of the parent company Non-controlling interest         Sub Total (Equity)         Liabilities         Non - current liabilities         (a)       Financial liabilities         (b)       Defrect liabilities         (a)       Financial liabilities         (i)       Lease liabilities         (ii)       Trade payables         (iv)       Other financial liabilities         (b)       Deffered Tax Liabilities         (c)       Provisions         (d)       Other non - current liabilities         (a)       Financial liabilities         (b)       Deffered Tax Liabilities         (c)       Provisions         (d)       Other non - current liabilities         (a)       Financial liabilities         (ii)       Borrowings         (iii)       Lease liabilities         (iii)       Lease liabilities         (iii)       Lease liabilities         (iii)       Lease liabilities         (iii)       Trade payables         (a)       Total outstanding dues of micro and small ent	4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 40,879.92 2,153.88 29,528.88 20,810.57 7,06,698.81 94,573.24 327.83 8,097.42	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926. 689. 37,716. 2,117.4 28,662. 19,205. 6,44,317.8 71,206.7 328.3 12,960.8 55,861.6
.)	Equity         (a)       Equity share capital         (b)       Other equity         Equity attributable to owners of the parent company         Non-controlling interest         Sub Total (Equity)         Labilities         Non - current liabilities         (a)       Financial liabilities         (i)       Borrowings         (ii)       Classe liabilities         (iii)       Trade payables         (iv)       Other financial liabilities         (iv)       Other non - current liabilities         (iv)       Other non - current liabilities         (iv)       Other non - current liabilities         (iii)       Trade payables         (iv)       Other non - current liabilities         (a)       Financial liabilities         (b)       Deffered Tax Liabilities         (c)       Provisions         (d)       Other non - current liabilities         (iii)       Trade payables         (iii)       Financial liabilities         (iii)       Trade payables         (iii)       Trade payables         (iii)       Trade payables         (iiii)       Trade payables <t< td=""><td>4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 940,879.92 2,153.88 20,810.57 7,06,698.81 94,573.24 327.83 8,097.42 56,702.08 25,124.59 31,244.22</td><td>5,130. 4,23,373.</td></t<>	4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 940,879.92 2,153.88 20,810.57 7,06,698.81 94,573.24 327.83 8,097.42 56,702.08 25,124.59 31,244.22	5,130. 4,23,373.
1)	Equity         (a)       Equity share capital         (b)       Other equity         Equity attributable to owners of the parent company         Non-controlling interest         Sub Total (Equity)         Liabilities         Non - current liabilities         (a)       Financial liabilities         (i)       Borrowings         (ii)       Lease liabilities         (iii)       Trade payables         (iv)       Other financial liabilities         (iv)       Other non - current liabilities         (iv)       Other non - current liabilities         (iv)       Other financial liabilities         (iv)       Other non - current liabilities         (v)       Other non - current liabilities         (v)       Other non - current liabilities         (i)       Borrowings         (ii)       Borrowings         (iii)       Trade payables         (a)       Financial liabilities         (b)       Defreered Tax Liabilities         (iii)       Borrowings         (iii)       Trade payables         (iii)       Trade payables         (a)       Total outstanding dues of creditors other t	4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 20,879.92 2,153.88 29,528.88 20,810.57 7,06,698.81 94,573.24 327.83 8,097.42 56,702.08 25,124.59 31,244.22 10,939.95	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926.3 689.4 37,716.7 2,117.8 28,662.2 19,205.3 6,44,317.8 71,206.7 328.3 12,960.6 55,861.6 25,540.6 18,064.8 6,427.3
)	Equity         (a)       Equity share capital         (b)       Other equity         Equity attributable to owners of the parent company         Non-controlling interest         Sub Total (Equity)         Labilities         Non - current liabilities         (a)       Financial liabilities         (i)       Borrowings         (ii)       Classe liabilities         (iii)       Trade payables         (iv)       Other financial liabilities         (iv)       Other non - current liabilities         (iv)       Other non - current liabilities         (iv)       Other non - current liabilities         (iii)       Trade payables         (iv)       Other non - current liabilities         (a)       Financial liabilities         (b)       Deffered Tax Liabilities         (c)       Provisions         (d)       Other non - current liabilities         (iii)       Trade payables         (iii)       Financial liabilities         (iii)       Trade payables         (iii)       Trade payables         (iii)       Trade payables         (iiii)       Trade payables <t< td=""><td>4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 940,879.92 2,153.88 20,810.57 7,06,698.81 94,573.24 327.83 8,097.42 56,702.08 25,124.59 31,244.22</td><td>5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926.1 689.4 37,716.7 2,117.8 28,662.2 19,205.3 6,44,317.8 71,206.7 328.3 12,960.6 55,861.6 25,540.6 18,064.8</td></t<>	4,56,086.52 4,61,217.30 4,61,217.30 6,12,804.18 521.38 940,879.92 2,153.88 20,810.57 7,06,698.81 94,573.24 327.83 8,097.42 56,702.08 25,124.59 31,244.22	5,130. 4,23,373. 4,28,504. 4,28,504. 5,55,926.1 689.4 37,716.7 2,117.8 28,662.2 19,205.3 6,44,317.8 71,206.7 328.3 12,960.6 55,861.6 25,540.6 18,064.8





CONTRACT OF CONTRACT

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#### PNC INFRATECH LIMITED CIN: L45201DL1999PLC195937 CONDENSED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

The second and		Carlot Charges - Constant - Constant - Constant	OCT AND A DESCRIPTION OF A DESCRIPTION O
A CONTRACTOR	Particulars	Period Ended September 30, 2023	Period Ended September 30, 202
(A) CASH FLC	W FROM OPERATING ACTIVITIES:		
Net Prof	It before tax and exceptional items	48,036.51	51,474
Adluston	nts to reconcile Profit before tax to net cash flows:	San State of Land	
	tion and amortization expenses	8,858.91	15,210
Finance		30,827.93	21,521
Interest		(1,551.04)	
	ofit) on redemption of mutual funds (net)	(1,283.06)	
	ofit) on sale of property, plant and equipments (net)	92.32	11
	in) on fair valuation of Investments (net) fit) on sale of investments	(8.10)	(7
10000000000000000000000000000000000000	in) on foreign exchange fluctuations (net)	(65.92) (10.75)	Contraction of the
	e for expected credit loss	(10.13)	64
Non-cas		181.10	(16)
	in-operating income	(1,283.90)	(93)
Operatio	g Profit Before Working Capital Changes	83,794.00	85,665
Adhustma	ents for changes in Working Capital :	Brand Harden	1- 3-1 10 a
	l/Decrease in inventories	(11,337.24)	(23,11
	//Decrease in trade receivables	(1,07,239.63)	
	)/Decrease in other assets	(34,083.97)	NO16/195
	//Decrease in other financial assets	1,092.06	(61
	(Decrease) in trade payables	(4,022.79)	
	(Decrease) in other liabilities and provisions	20,234.22	(12,80
Increase	(Decrease) In other financial liabilities	2,801.81	1,67
Cash Ger	erated From Operating activities	(48,761_54)	(59,40
Direct ta		(15,206.91)	(19,65
Cash Ger	erated from operating activities	(63,968.45)	(79,06
	nal items erated from operating activities after exceptional items	(63,968.45)	(79,06
com or.	entre non options and entres and exceptions tents	A Sectore and	STR. STREET
Net cash	Generated from Operating Activities	(63,968.45)	(79,064
IN CASH DA	NW EBOAR INVESTING ACTIVITIES.	A DAY ON THE STORE	12 TO 11 - 1 - 5815
Purchas	DW FROM INVESTING ACTIVITIES: e of property, plant & equipments	(3,853.78)	(2,00
Purchas (Includie	e of property, plant & equipments vg capital work in progress)		
Purchas (Includie Proceed	e of property, plant & equipments ig capital work in progress) s from property, plant & equipments	1,295.74	41
Purchas (Includia Proceed Proceed	e of property, plant & equipments ig capital work in progress) s from property, plant & equipments s from Sale of investments		41 1,25
Purchas (includin Proceed Proceed Purchas	e of property, plant & equipments ig capital work in progress) s from property, plant & equipments	1,295.74 1,357.08	41 1,25 (5,67
Purchas (includia Proceed Purchas Bank ba	e of property, plant & equipments g capital work in progress) s from property, plant & equipments s from Sale of Investments e of Investments	1,295.74 1,357.08 3,693.84	41 1,25 (5,67 6,01 93
Purchas (Includin Proceed Proceed Purchas Bank ba Other n	e of property, plant & equipments grapital work in progress) s from property, plant & equipments s from Sale of investments e of investments lances not considered as cash & cash equivalents	1,295.74 1,357.08 3,693.84 (2,182.06)	41 1,25 (5,67 6,01 93 26,98
Purchas (includie Proceed Purchas Bank ba Other n Loans (j interest	e of property, plant & equipments ig capital work in progress) s from Sale of investments s from Sale of investments e of Investments lances not considered as cash & cash equivalents on-operating income jven//realised income	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 1,565.69	41 1.25 (5.67 6.01 93 26,98 84
Purchas (includi Proceed Proceed Purchas Bank ba Other n Loans (j interest Net cash	e of property, plant & equipments g capital work in progress) s from property, plant & equipments s from Sale of investments e of investments lances not considered as cash & cash equivalents on-operating income iven)/realised income Generated used in investing Activities	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90	41 1.25 (5.67 6.01 93 26,98 84
Purchas (includi Proceed Proceed Purchas Bank ba Other n Loans (j interest Net cash	e of property, plant & equipments ig capital work in progress) s from Sale of investments s from Sale of investments e of Investments lances not considered as cash & cash equivalents on-operating income jven//realised income	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.30 	41 1,25 6,01 93 26,58 84 28,76
Purchas (includii Proceed Purchas Bank ba Other n Loans (j interest Net cash (C) CASH FL Procees	e of property, plant & equipments g capital work in progress) s from property, plant & equipments s from Sale of investments e of Investments lances not considered as cash & cash equivalents on-operating income jven//realised income Generated used in Investing Activities DWS FROM FINANCING ACTIVITIES is from long term borrowings	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 1,555.69 3,160.41 82,165.94	41 1,25 (5,67 6,01 93 26,98 84 28,76 94,18
Purchas (includii Proceed Purchas Bank ba Other n Loans (j interest Net cash (C) CASH FL Proceec Repaym	e of property, plant & equipments ig capital work in progress) is from Property, plant & equipments is from Sale of Investments e of Investments lances not considered as cash & cash equivalents on-operating income iven)/realised income is Generated used in Investing Activities DWS FROM FINANCING ACTIVITIES Is from long term borrowings ent of long term borrowings ent of long term borrowings	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 1,565.69 3,160.41 82,165.94 (9,421.98)	41 1,25 (5,67 6,01) 93 25,98 84 28,76 94,18 (11,97
Purchas (includii Proceed Purchas Bank ba Other n Loans (j interest Net cash (C) CASH FL Proceec Repaym Proceec	e of property, plant & equipments ig capital work in progress) is from property, plant & equipments is from property, plant & equipments is from Sale of investments e of Investments ances not considered as cash & cash equivalents on-operating income iven//realised income Generated used in Investing Activities DWS FROM FINANCING ACTIVITIES is from long term borrowings is from long term borrowings is from Working Capital Borrowings from Banks (Net)	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 <u>1,565.69</u> <u>3,160.41</u> 82,165.94 (9,421.98) 7,500.51	41 1,25 (5,67 6,01 93 326,38 84 28,76 34,18 (11,97 (7,50
Purchas (includii Proceed Purchas Bank ba Other n Loans (i interest Net cash (C) CASH FL Proceec Repaym Proceec Finance	e of property, plant & equipments g capital work in progress) s from property, plant & equipments s from sale of investments e of Investments lances not considered as cash & cash equivalents on-operating income iven//realised income Generated used in Investing Activities DWS FROM FINANCING ACTIVITIES is from long term borrowings ent of long term borrowings is from Working Capital Borrowings from Banks (Net) cost paid	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 	411 1,25 (5,67 6,01 93 3,26,98 84 28,76 94,18 (11,97 (7,50 (21,52
C) CASH FL Proceed Proceed Proceed Proceed Proceed Net cash (C) CASH FL Proceec Repaym Proceec Finance Lease p	e of property, plant & equipments g capital work in progress) s from property, plant & equipments t from Sale of investments e of investments lances not considered as cash & cash equivalents on-operating income iven]/realised income Generated used in investing Activities DWS FROM FINANCING ACTIVITIES is from long term borrowings ent of long term borrowings is from Working Capital Borrowings is from Working Capital Borrowings is from Working Capital Borrowings is from Banks (Net) cost paid	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 1,565.69 3,160.41 82,165.94 (9,421.98) 7,500.51 (30,877.93) (223.22)	41 1,25 (5,67 6,01) 93 225,98 84 28,76 94,18 (11,97 (7,50) (21,52 (21,52) (21,
Purchas (includii Proceed Purchas Bank ba Other n Loans (i interest Net cash (C) CASH FL Proceec Repsym Proceec Finance Lease p Dividen	e of property, plant & equipments g capital work in progress) s from property, plant & equipments s from property, plant & equipments s from Sale of investments e of Investments lances not considered as cash & cash equivalents on-operating income iven/realised income Generated used in Investing Activities DWS FROM FINANCING ACTIVITIES is from long term borrowings is from Vorking Capital Borrowings from Banks (Net) cost paid ayment including interest d paid	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 	411 1,25 (5,67 6,01) 93 26,98 84 28,76 94,18 (11,97 (7,50) (21,52 (21,52) (21,52)
Purchas (includii Proceed Purchas Bank ba Other n Loans (r interest Net cash (C) CASH FL Proceec Repaym Proceec Finance Lease p Dividen	e of property, plant & equipments g capital work in progress) s from property, plant & equipments t from Sale of investments e of investments lances not considered as cash & cash equivalents on-operating income iven]/realised income Generated used in investing Activities DWS FROM FINANCING ACTIVITIES is from long term borrowings ent of long term borrowings is from Working Capital Borrowings is from Working Capital Borrowings is from Working Capital Borrowings is from Banks (Net) cost paid	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 1,565.69 3,160.41 82,165.94 (9,421.98) 7,500.51 (30,877.93) (223.22)	41 1,25 (5,67 6,01 93 326,38 84 28,76 34,18 (11,97 (7,50 (21,52 (21,52) (21,52) (21,52) (21,52) (21,52) (21,52) (21,52) (21,52) (21,53) (21,54) (21,55
Purchas (includi Proceed Purchas Bank ba Other n Loans (j interest Net cash Proceec Repaym Proceec Finance Lease p Dividen Dividen	e of property, plant & equipments g capital work in progress) s from property, plant & equipments s from property, plant & equipments s from Sale of investments e of Investments lances not considered as cash & cash equivalents on-operating income iven//realised income Generated used in Investing Activities DWS FROM FINANCING ACTIVITIES (s from long term borrowings ent of long term borrowings (s from Working Capital Borrowings from Banks (Net) cost paid ayment including interest d paid d Distribution Tax paid cenerated from Financing Activities	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 <u>1,565.69</u> <u>3,160.41</u> 82,165.94 (9,421.98) 7,500.51 (30,827.93) (223.22) (1,282.70)	411 1.25 (5.67 6.01) 93 25,88 84 28,76 94,18 (11,97 (7,50) (21,52 (21,52) (21,
Purchas (includii Proceed Purchas Bank ba Other n Loans (j interest Net cash (C) CASH FL Proceec Repaym Proceec Finance Lease p Dividen <u>Net Cash</u>	e of property, plant & equipments g capital work in progress) s from property, plant & equipments s from Sale of investments e of Investments lances not considered as cash & cash equivalents on-operating income iven//realised income Generated used in Investing Activities DWS FROM FINANCING ACTIVITIES (s from long term borrowings ent of long term borrowings is from Working Capital Borrowings from Banks (Net) cost paid d paid d Distribution Tax paid is Generated from Financing Activities eases/(Decrease) In Cash & Cash Equivalents	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 1,555.69 3,160.41 82,165.94 (9,421.98) 7,500.51 (30,827.93) (223.22) (1,282.70) 47,910.62 (12,897.41)	411 1,25 (5,67 6,01) 93 226,98 84 28,76 94,18 (11,97 (7,50) (21,52 (21,52 (21,52) (21,52) (21,52) (21,52) (21,52) (21,52) (21,52) (21,52) (21,57) (21,
Purchas (includi Proceed Purchas Bank ba Other n Loans (i interest Net cash (C) CASH FL Proceec Repaym Proceec Finance Lease p Dividen Net Cash Net Incr Cash & I	e of property, plant & equipments g capital work in progress) s from property, plant & equipments s from property, plant & equipments s from Sale of investments e of Investments ances not considered as cash & cash equivalents on-operating income iven//realised income Generated used In Investing Activities DWS FROM FINANCING ACTIVITIES is from long term borrowings ment of long term borrowings sent of long term borrowings is from Working Capital Borrowings from Banks (Net) cost pald syment including interest d paid d Distribution Tax paid 1 Generated from Financing Activities ease/(Decrease) In Cash & Cash Equivalents iash Equivalents at the beginning of the year	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 1,565.69 3,160.41 82,165.94 (9,421.98) 7,500.51 (30,827.93) (223.22) (1,282.70) 47,910.62 (12,897.41) 41,521.47	411 1,25 (5,67 6,01) 93 25,98 84 28,76 94,18 (11,97 (7,50) (21,52 (21,52) (22,52) (22,52) (21,52) (22,52) (22,52) (21,52) (22,
Purchas (includi Proceed Purchas Bank ba Other n Loans (i interest Net cash (C) CASH FL Proceec Repaym Proceec Finance Lease p Dividen Net Cash Net Incr Cash & I	e of property, plant & equipments g capital work in progress) s from property, plant & equipments s from Sale of investments e of Investments lances not considered as cash & cash equivalents on-operating income iven//realised income Generated used in Investing Activities DWS FROM FINANCING ACTIVITIES (s from long term borrowings ent of long term borrowings is from Working Capital Borrowings from Banks (Net) cost paid d paid d Distribution Tax paid is Generated from Financing Activities eases/(Decrease) In Cash & Cash Equivalents	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 1,555.69 3,160.41 82,165.94 (9,421.98) 7,500.51 (30,827.93) (223.22) (1,282.70) 47,910.62 (12,897.41)	411 1,25 (5,67 6,01) 93 25,98 84 28,76 94,18 (11,97 (7,50) (21,52 (21,52) (22,52) (22,52) (21,52) (22,52) (22,52) (21,52) (22,
Purchas (includi Proceed Purchas Bank ba Other n Loans (i interest Net cash (C) CASH FL Proceec Repaym Proceec Finance Lease p Dividen Net Cash Net Incr Cash & I	e of property, plant & equipments g capital work in progress) s from property, plant & equipments s from property, plant & equipments s from Sale of investments e of Investments ances not considered as cash & cash equivalents on-operating income iven//realised income Generated used In Investing Activities DWS FROM FINANCING ACTIVITIES is from long term borrowings ment of long term borrowings sent of long term borrowings is from Working Capital Borrowings from Banks (Net) cost pald syment including interest d paid d Distribution Tax paid 1 Generated from Financing Activities ease/(Decrease) In Cash & Cash Equivalents iash Equivalents at the beginning of the year	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 1,565.69 3,160.41 82,165.94 (9,421.98) 7,500.51 (30,827.93) (223.22) (1,282.70) 47,910.62 (12,897.41) 41,521.47	41 1,25 (5,67 6,01 93 26,98 84 28,76 94,13 (11,97 (7,50 (21,52 (21,52 (21) 52,97 52,97 52,12
Purchas (includi Proceed Purchas Bank ba Other n Loans (i interest Net cash (C) CASH FL Proceec Repaym Proceec Finance Lease p Dividen <u>Dividen</u> Net Incr Cash & I	e of property, plant & equipments g capital work in progress) s from property, plant & equipments s from property, plant & equipments s from Sale of investments e of Investments ances not considered as cash & cash equivalents on-operating income iven/realised income Generated used in Investing Activities DWS FROM FINANCING ACTIVITIES (s from long term borrowings ment of long term borrowings is from Working Capital Borrowings from Banks (Net) cost pald byment including interest d paid d Distribution Tax paid 1 Generated from Financing Activities ease/(Decrease) in Cash & Cash Equivalents is an Equivalents at the beginning of the year 1 Cash Equivalents at the end of the year	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 1,555.69 3,160.41 82,165.94 (9,421.98) 7,500.51 (30,827.93) (223.22) (1,282.70) 47,910.62 (12,897.41) 41,521.47 28,624.06	41 1,25 (5,67 6,01 93 26,98 84 28,76 94,18 (11,97 (7,50 (21,52 (21) 52,97 2,67 52,12 54,79
Purchas (includii Proceed Purchas Bank ba Other n Loans (r interest Net cash (C) CASH FL Proceec Repaym Proceec Finance Lease p Dividen <u>Net Incr</u> Cash & I Balance	e of property, plant & equipments g capital work in progress) s from property, plant & equipments s from property, plant & equipments s from Sale of investments e of Investments ances not considered as cash & cash equivalents on-operating income iven/realised income Generated used in Investing Activities DWS FROM FINANCING ACTIVITIES Is from long term borrowings ent of long term borrowings is from Working Capital Borrowings from Banks (Net) cost paid syment including interest d paid d Distribution Tax paid o Generated from Financing Activities ease/(Decrease) in Cash & Cash Equivalents is ash Equivalents at the beginning of the year ash Equivalents included in Cash Flow Statement comprise of following	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 1,555.69 3,160.41 82,165.94 (9,421.98) 7,500.51 (30.827.93) (223.22) (1,282.70) 47,910.62 (12,897.41) 41,521.47 28,624.06 23,090.36	411 1,25 (5,67 6,01 93 225,98 84 28,76 94,18 (11,97 (7,50) (21,52 (21,52 (21,52) (21,5
Purchas (includii Proceed Proceed Purchas Bank ba Other n Loans (t interest Net cash (C) CASH FL Proceed Repaym Proceed Finance Lease p Dividen Net Incr Cash & fi Cash & fi Cash & fi	e of property, plant & equipments g capital work in progress) s from property, plant & equipments s from property, plant & equipments s from Sale of investments e of Investments e of Investments on-operating income income Generated used in Investing Activities DWS FROM FINANCING ACTIVITIES Is from long term borrowings sent of long term borrowings is from Working Capital Borrowings from Banks (Net) cost pald a paid d Distribution Tax paid 1 Generated from Financing Activities ease/(Decrease) in Cash & Cash Equivalents cash Equivalents at the beginning of the year 2 Cash Equivalents included in Cash Flow Statement comprise of following s with Banks	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 1,265.69 3,160.41 82,155.94 (9,421.98) 7,500.51 (30,877.93) (223.22) (1,282.70) 47,910.62 (12,897.41) 41,521.47 28,624.06 23,090.36 5,325.00	411 1.25 (5.67 6.01 93 26,98 84 28,76 94,18 (11,97 (7,50 (21,52 (21) 52,97 2,67 52,120 54,79
Purchas (includii Proceed Proceed Purchas Bank ba Other n Loans (t interest Net cash (C) CASH FL Proceed Repaym Proceed Finance Lease p Dividen Net Incr Cash & fi Cash & fi Cash & fi	e of property, plant & equipments g capital work in progress) s from property, plant & equipments s from sole of investments e of investments lances not considered as cash & cash equivalents on-operating income given/realised income Generated used in investing Activities DWS FROM FINANCING ACTIVITIES is from long term borrowings is from Vorking Capital Borrowings from Banks (Net) cost paid d Distribution Tax paid i Generated from Financing Activities ease/(Decrease) in Cash & Cash Equivalents cash Equivalents at the beginning of the year i Cash Equivalents at the end of the year i Sash Equivalents included in Cash Flow Statement comprise of following is with Banks nt account deposits	1,295.74 1,357.08 3,693.84 (2,182.06) 1,283.90 1,555.69 3,160.41 82,165.94 (9,421.98) 7,500.51 (30.827.93) (223.22) (1,282.70) 47,910.62 (12,897.41) 41,521.47 28,624.06 23,090.36	411 1,25 (5,67 6,01) 93 26,58 84 28,76 94,18 (11,97 (7,50) (21,52 (21,52 (21,52) (21,5





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### Notes:

- The above consolidated results have been reviewed by the Audit Committee, were approved by the Board of Directors at its meeting held on October 31, 2023.
- 2. The results for the quarter and half year ended September 30, 2023 are in compliance with Indian Accounting Standards (Ind-AS) notified by the Ministry of Corporate Affairs, read with SEBI Circular No SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated 11.07.2023 as amended and in terms of amendment made in SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. These results have been subjected to limited review by the statutory auditors of the Company.
- 3. Contract Revenue for half year ended on September 30, 2023 includes Nil (H1FY23 Rs. 3701.52 lakhs) as bonus received for early completion of the project.
- 4. The group has disclosed business segment as primary segment. Segments have been identified taking into account the nature of work/services, risk, return and organisational structure. The Chief operating decision maker (CODM) identified Road EPC, Water EPC and BOT (Toll and Annuity) as reportable segments.
- 5. Figures for the previous periods have been regrouped / rearranged, wherever necessary.
- 6. The aforesaid un-audited consolidated financial results will be uploaded on the Company's website www.pncinfratech.com and will also be available on the website of BSE Limited www.bseindia.com and the National Stock Exchange of India Limited www.nseindia.com for the benefit of the shareholders and investors.

Place: Agra Date: October 31, 2023



For PNC Infratech Limited Kumar Jain Managing Director (DIN: 00086768)