PBA INFRASTRUCTURE LTD.

QUALITY CONSTRUCTIONS

PBA: SE: 2025

28th, May 2025

To,

The Manager
The Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001.

Sub: Outcome of Board Meeting held on 28th May 2025 and submission of Audited Financial Results for the Quarter and Year Ended March 31, 2025 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: BSE Security Code – 532676.

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company at its meeting held today, commenced at 4.00 p.m. and concluded at 5.00 p.m., has inter alia has approved the followings:

1. Considered and Approved Audited Financial Results of the Company for the quarter and year ended March 31,2025 prepared in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the Audit Report for the quarter and year ended March 31, 2025, from the Statutory Auditor of the company;

2. Re-appointment of JC & Associates, Practicing Company Secretary having C.P No. 12162 as a Secretarial Auditor of the Company for the financial Year 2025-2026. (Brief Profile- Annexure-1)

3. Re-appointment of M/s Abhishek Bansal & Co as Internal Auditors of the Company for financial Year 2025-26. (Brief Profile- Annexure-2)

4. Disclosure under regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements Regulations 2015 is Not Applicable for the Quarter ended 31st March 2025 (Enclosed Annexure-3).

Thanking you,
Yours faithfully,

For PBA Infrastructure Ltd

Narain P. Belani
Managing Director
DIN: 02395693

PBA INFRASTRUCTURE LTD. CHEMBUR MUMBAI 400071.

Regd. Off.: "Prakash", 611/3, V. N. Purav Marg, Chembur, Mumbai - 400 071. Tel.: 91-22-6127 7200/01/02/03 Fax : 91-22-6127 7203
E-mail : pbamumbai@gmail.com • Website : www.pbainfra.in • CIN No.: L45200MH1974PLC017653

PBA INFRASTRUCTURE LTD.

Annexure-I

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Details
1.	Name	JC & Associates,
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Secretarial Auditor of the Company for F.Y 2025-2026
3.	Date of appointment/cessation (as applicable) & term of Appointment	W.e.f 28th May, 2025
4.	Brief Profile (in case of appointment)	JC & Associates is a firm of Company Secretaries who are well versed with Company law and more particularly in the following areas Secretarial work. Maintenance of Secretarial Books and Records, Filing of Returns with ROC, Conducting Board Meetings, AGM, EOGM and other Statutory Meetings, Legal Assistance & Liasoning, All Compliances under Company Law, Stock Exchange Compliance, SEBI Compliance, Petitions with NCLT and Regional Director, Incorporations, Closure of Companies, Due Diligence under the Companies Act, 2013 and all ROC / Regional Director related approvals
5.	Disclosure of Relationships between Directors (in case of appointment of a director	Not Applicable

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PBA INFRASTRUCTURE LTD.

Annexure-2

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Details
1.	Name	Abhishek Bansal & Co,
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Internal Auditor of the Company for F.Y 2025-2026
3.	Date of appointment/cessation (as applicable) & term of Appointment	W.e.f 28th May, 2025
4.	Brief Profile (in case of appointment)	Abhishek Bansal & Co, Chartered Accountants is a Proprietary firm managed by its Proprietor CA Abhishek Bansal. The proprietor is a fellow member of the Institute of Chartered Accountants of India with 10 years of standing in the profession. His major work experience involves Auditing, Finance, Internal Audit, Legal, Consultancy, Due diligence, Taxation, IPO Assistance, Statutory Compliance etc.
5.	Disclosure of Relationships between Directors (in case of appointment of a director	Not Applicable

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PBA INFRASTRUCTURE LTD.

QUALITY CONSTRUCTIONS

Annexure-3

PBA: SE: 2025

Date: 28th May, 2025

To,
The Manager
The Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001.

Subject: Disclosure under Regulation 32 (1) of SEBI (Listing Obligations and Disclosure Requirements, 2015 read with SEBI Circular –CIR/CFD/CMD1/162/2019, Dated 24th December, 2019

Ref: Scrip Code: 532676, ISIN: INE160H01019

We would like to inform you that the Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015 read with SEBI Circular – CIR/CFD/CMD1/162/2019, Dated 24th December, 2019 regarding Statement of Deviation or Variation of proceeds is NOT APPLICABLE for The quarter ended 31st March, 2025 as the company has not raised any funds through public issue/rights Issue/preferential issue, Qualified Institutions Placement (QIP) etc.

This is for your information and necessary records.

Thanking You,
Yours faithfully,

For PBA Infrastructure Limited

Narain P. Belani
Managing Director
DIN: 02395693

PBA INFRASTRUCTURE LTD. CHEMBUR MUMBAI 400071.

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PBA INFRASTRUCTURE LTD.

QUALITY CONSTRUCTIONS

PBA: SE: 2025

28th May, 2025

To,
The Manager
The Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001.

Ref: BSE Security Code – 532676.

Sub: Declaration with respect to audit report with unmodified opinion for the financial year ended on 31st March, 2025.

Dear Sir/Madam,

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditor of our Company M/s N.K. Mittal & Associates, has issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the Quarter and financial year ended 31st March, 2025.

Kindly take the above on your records.

Thanking you,
Yours faithfully,

For PBA Infrastructure Ltd

Narain P. Belani
Managing Director
DIN: 02395693

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N. K. MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS
Office No. 620, 6th Floor, Pearl Plaza, Opp. Andheri Railway Station, Andheri (West), Mumbai – 400 058.
Tel : (+91) 98926 40589 / (+91) 98924 12486 | Email : nkm@nkmittal.com / nkmittalandassociates@gmail.com | www.nkmittal.com
CA (Dr.) N. K. Mittal M.Com., FCA, L.L.B., e-M.B.A., Ph.D. CA Ankush Mittal B.Com., FCA, ACS, Grad CWA, L.L.B.

Independent Auditors' Report on Quarterly and year-to-date Audited Standalone Financial Results of PBA Infrastructure Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors of
PBA Infrastructure Limited

Report on Audit of the Financial Results

Opinion

We have audited the accompanying statement of audited standalone financial results of **PBA Infrastructure Limited** ("the Company") for the quarter ended 31st March 2025 and for the year ended 31st March 2025 together with the notes thereon ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effect of the matter described in Qualified Opinion of Matter below, the aforesaid financial statement for the year ended 31st March 2025.:

i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
ii. give a true and fair view in conformity with the applicable Accounting Standards and other accounting principles generally accepted in India, of the standalone net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025, and for the year ended on March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Result section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of Standalone Annual Financial Statements. The Board of Directors of the Company is responsible for the preparation and presentation of the statement that gives a true and fair view of the Net Profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concerned, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the result for the quarter ended March 31, 2025, being the balancing figure between audited figures in respect of the full financial year ended March 31, 2025, and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited reviewed by us, as required under the Listing Regulations.

Basis of Qualified Opinion

1. The company has made defaults in repayment of its obligations towards its lenders and an amount of Rs.315.15 Crores was overdue as per the SARFASEI Notice issued by the consortium bankers out of A loan of ₹26.50 crores from State Bank of Patiala has been settled under the One-Time Settlement (OTS) scheme of State Bank of India, and a loan of ₹2.18 crores from Shriram Finance Limited has been settled under their respective OTS scheme.This default indicates the existence of a material uncertainty that may cast apprehension about the Company's ability to function as a going concern. However, the financial results of the Company have been prepared on a going concern basis & do not include any adjustments that might result from the outcome of this uncertainty. We would also like to draw attention to the fact that, in absolute terms, the Company's total outside liabilities exceed its underlying current assets.

2. Loan Statements pertaining to certain current/cash credit/term loan accounts loans from banks & financial institutions have not been reconciled as the company has not provided for interest since 1st January 2018 on the said loans on account of being an NPA account with the bank. The same policy of not providing interest has been continued in the current FY 2024-25. Hence, to that effect, in any, of such pending reconciliations, financial statements remain unascertained. Lead Bank under consortium had approached CMM Court to take physical possession of the various secured assets against a total consortium overdue of Rs.315.15 crores under the SARFASEI Act, 2002. The Company has also received notice of physical possession of various secured assets from the lenders in response to which the company has filed a counter case and received a stay on proceedings from DRT court. The Company has consistently proposed One-Time Settlement (OTS) offers to its consortium of lenders. Out of these, a settlement proposal was accepted by two of its lenders: the first by **State Bank of India**, which was duly accepted and fully paid under the Bank's OTS scheme during the financial year 2021–22; and the second by **Shriram Finance Limited**, which was settled under its OTS scheme during the financial year 2024–25.

3. Fixed Asset register is still under compilation to have proper records showing full particulars, including quantitative details and the situation of property, plant, and equipment. Company to have a regular program of physical verification of its fixed assets, periodically.

4. There are arbitration proceedings/legal cases against/the Company which may result either way in Compensation/interest/penalties.

5. Company follows accounting the practice of recognizing revenue on the basis percentage completion method. The Company being an EPC contractor raises claims/arbitration money with its principals/Customers for the delay in obtaining approvals, cost escalation, etc. as per Company policy, though the claims are raised for the actual cost/ loss incurred by the Company (SOC), the same is recognized in the books at a realizable value determined by the internal team of the Company.



Though, these claims are not acknowledged by the principles/customer, the same being intangible/uncertified in nature is being classified as a work in progress. The said claims though classified under WIP (Current Asset) are subject to uncertainty as to recoverability. Unbilled work in progress of Rs.82.46 crores and trade receivable amounting to Rs.81.91 crores as of 31.03.2025 is due to the various claims raised on the Clients based on the terms and conditions implicit in the Engineering & Construction Contracts in respect of closed/ suspended / under construction projects and which are overdue for a substantial period of time. These claims are mainly in respect of cost over run arising due to suspension of work, client delay, changes in scope of work, deviation in design and other factors for which company is at various stages of negotiation/ discussion with the clients or under Arbitration/ litigation.

Our opinion is not modified with respect to these matters.

For N K Mittal & Associates
Chartered Accountants
Firm Registration No: 113281W





CA (Dr.) N K Mittal
(Partner)
Membership No: 046785
UDIN: 25046785BMIHVL8997

Place: Mumbai
Date: 28th May, 2025

(End of Audit Report)

PBA INFRASTRUCTURE LIMITED

Regd. Office : Prakash 611/3, V.N. Purav Marg, Chembur, Mumbai-400071,Tel No. : (022) 61277200 Fax No. : (022) 61277203,Email : pbamumbai@gmail.com Website : www.pbainfra.in, CIN NO. L45200MH1974PLC017653

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST, MARCH, 2025

Amount in Lakhs

	PARTICULARS	Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 d)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	**Income from Operations**					
	(a)Revenue from operations	902.42	862.55	1,994.55	3,644.75	6,049.46
	(b) Other Income	724.15	41.40	272.99	943.19	1,930.74
	Total Income	**1,626.57**	**903.95**	**2,267.54**	**4,587.95**	**7,980.20**
2	**Expenses**					
	(a) Cost of materials consumed	1,426.63	450.72	2,245.91	2,981.16	5,881.91
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(325.03)	159.33	(69.40)	449.49	(186.58)
	(d) Employees benefit expense	87.37	87.96	115.37	325.31	352.96
	(e) Finance costs	0.35	-	(0.33)	9.52	0.77
	(f) Depreciation, and amortisation expense	108.54	108.54	108.57	434.17	434.20
	(g) Other Expenses	111.99	64.51	68.40	251.72	173.88
	Total expenses	**1,409.85**	**871.06**	**2,468.52**	**4,451.37**	**6,657.14**
3	**Total Profit / Loss before exceptional items and tax (1-2)**	**216.72**	**32.89**	**(200.98)**	**136.57**	**1,323.05**
4	Exceptional Items	-	-	(1,159.24)	0.00	1,159.24
5	**Total Profit / Loss before tax (3-4)**	**216.72**	**32.89**	**(1,360.22)**	**136.57**	**163.81**
6	**Tax expense**					
	(a) Current tax	-	-	-	-	-
	(b) Deferred tax	**(85.61)**	-	(81.57)	(85.61)	(81.57)
	© Earlier Tax	-	-	-	-	-
	Total tax expenses	**(85.61)**	-	**(81.57)**	**(85.61)**	**(81.57)**
7	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement					
8	**Profit / Loss for the period from continuing operations (5-6)**	**302.33**	**32.89**	**(1,278.65)**	**222.18**	**245.39**
9	Profit / Loss from discontinued operations before tax	-	-			-
10	Tax expense of discontinued operations	-	-			-
11	Profit / Loss from discontinued operation after tax (8-9)	-	-			-
12	**Total Profit / Loss for period**	**302.33**	**32.89**	**(1,278.65)**	**222.18**	**245.39**
13	Other comprehensive income	-	-	-	-	-
14	Total comprehensive Income net of taxes	-	-	-	-	-
15	**Total Comprehensive income for the period attributable to**	**302.33**	**32.89**	**(1,278.65)**	**222.18**	**245.39**
	Owners of the Company	166.28	18.09	(703.26)	122.20	134.96
	Non-Controlling Interest	136.05	14.80	(575.39)	99.98	110.42
16	Details of Equity Share Capital					
	(a) No of Equity Share	**135.01**	**135.01**	**135.01**	**135.01**	**135.01**
	(b) Face Value of Equity Share (In Rupees)	**10.00**	**10.00**	**10.00**	**10.00**	**10.00**
17	**Reserves excluding revaluation reserve**				**(12,826.25)**	**(13,048.43)**
18	**Earnings per share**					
	i. Earnings per equity share for continuing operations					
	(a)Basic	**2.24**	**0.24**	**(9.47)**	**1.65**	**1.82**
	(b)Diluted	**2.24**	**0.24**	**(9.47)**	**1.65**	**1.82**
	ii. Earnings per equity share for discontinued operations					
	(a)Basic					
	(b)Diluted					
	iii. Earnings per equity share					
	(a)Basic	**2.24**	**0.24**	**(9.47)**	**1.65**	**1.82**
	(b) Diluted	**2.24**	**0.24**	**(9.47)**	**1.65**	**1.82**

PBA INFRASTRUCTURE LTD. CHEMBUR MUMBAI 400071.

NOTES :

1. The above Standalone Audited financial results for the quarter and year ended 31st March, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 28th May, 2025 and have been Audited by the Statutory Auditors of the Company.

2.The above Standalone financial Results have been prepared in accordance with the recongniation and meassurment principle of aplicable Indian Accounting Standard (Ind AS) notifed under the Companies (Indian Accounting Standards) Rules, 2015 (as Amended), as prescribed under the Section 133 of the Companies Act, 2013 and in terms of Regualtion 33 of the SEBI(Listing Obligations and Disclosures Requirements) 2015, as amended

3. The Company is engaged primarily in business of Civil Construction & Infrastructure and accordingly there are no separate reportable segments as per IND AS-108 dealing with Segment Reporting.

4. The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the figures of nine months ended 31st December, 2024 and 31st December 2023 respectively, which were subjected to Limited Review by the Statutory Auditors.

5.Loan of The Shriram Finance Ltd of Rs.2.18Cr was setteled in Rs.39 Lac and the Gain on Settelment amount to Rs,1.79Cr accounted as Other Income.

6. Figures of previous year/quarter were regrouped / rearranged wherever necessary.

Date : 28-05-2025
Place : Mumbai

PBA INFRASTRUCTURE LTD. CHEMBUR MUMBAI 400071.

For PBA Infrastructure Limited

Narain P. Belani
Managing Director
DIN : 02395693

PBA INFRASTRUCTURE LIMITED

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Statement of Standalone Assest and Liabilites As at 31st March, 2025

(Amount in lakh)

PARTICULARS	As at 31.03.2025	As at 31.03.2024
ASSETS		
Non-Currrent Assets		
Property,Plant and Equipment	1,837	2,331
Financial Assets		
Investment	2,868	2,868
Trade Receivable	7,715	7,999
Loan & Advances	6,777	6,416
Other Financial Assets	1,788	988
Non Current Tax Assets (net)	711	628
Other Non Current Assets		
Total Non Current Assets	**21,696**	**21,230**
Current Assets		
Inventories	8,246	8,696
Financial Assets		-
Trade Receivable	476	254
Cash and Cash Equivalents	1,885	1,763
Other Financial Assets	7	7
Other Current Assets	345	361
Deffered Tax Assets	469	383
Total Current Assets	**11,427**	**11,464**
TOTAL ASSETS	**33,123**	**32,694**
EQUITY AND LIBAILITIES		
Equity		
Equity Share Capital	1,350	1,350
Other Equity	(12,826)	(13,048)
Total Equity	**(11,476)**	**(11,698)**
Liabilities		
Non -Current Liabilities		
Borrowings	5,147	5,299
Long term Provision	70	205
Other Non Current Liabilites	304	325
Current Liabilites		
Financial liabilities		
Borrowing	35,342	35,342
Trade Payable	2,525	2,008
Other Current Liabilities	1,191	1,137
Short Term Provisions	21	77
Total Liabilites	**44,599**	**44,392**
Total Equity and liabilities	**33,123**	**32,694**

Date : 28-05-2025
Place: Mumbai

For and on behalf of the Board of Directors
PBA Infrastructure Limited

PBA INFRASTRUCTURE LTD. CHEMBUR MUMBAI 400071.

Narain P. Belani
Managing Director
DIN : 02395693

PBA INFRASTRUCTURE LIMITED

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Statement of Standalone Cash Flow Statement for the Year Ended 31st March, 2025

Amount in Lakhs

Particulars	31-03-2025		31-03-2024	
			Rs	Rs
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	137	136.57	163.81	163.81
Adjustments for:				
Depreciation and amortisation	434.16		434.20	
Finance costs	9.52		0.77	
Interest income	(73.45)		(0.35)	
Dividend income	(0.09)		(0.07)	
Liability of Gratutity W/off	188.29		-	
Net (gain) / loss on sale of fixed assets	16.58	575.01	(1,579.00)	(1,144.45)
Operating profit / (loss) before working capital changes		711.58		(980.64)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	449		(187)	
Trade receivables	63		359	
Short-term loans and advances	(0)		(0)	
Long-term loans and advances	(361)		(232)	
Other non-current assets	(800)		(649)	
Other current assets	16		268	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	517		705	
Other current liabilities	55		(57)	
Other long term liabilities	(135)		(432)	
Short-term provisions	(56)		(4)	
	-		36	
Long-term provisions	(138)	(390)	-	(193.35)
Cash generated from operations	-	321		(1,173.99)
Net income tax (paid) / refunds	(182)	**(182)**	(197)	**(197.00)**
Net cash flow from / (used in) operating activities (A)		139		(1,370.99)
B. Cash flow from investing activities				
Proceeds from sale of fixed assets, including capital advances	43.70		1,810.44	
Bank balances not considered as Cash and cash equivalents	(66.01)		(694.13)	
Interest received	73.45		0.35	
Dividend received	**9.00**		0.07	
Proceeds from sale of Investments	**-**	**60.14**	-	**1,116.73**
Net cash flow from / (used in) investing activities (B)		**60.14**		-
C. Cash flow from financing activities				
Proceeds from long-term borrowings	(152.01)		-	
Proceeds from other short-term borrowings	(0.03)		447.00	
Finance cost	9.52		4.00	
		(143)		**451.00**
Net cash flow from / (used in) financing activities (C)		(142.52)		-
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		56.84		196.74
Cash and cash equivalents at the beginning of the year		681.33		**485.00**
Cash and cash equivalents at the end of the year		738.17		681.74
Cash and cash equivalents at the end of the year Comprises:				
(a) Cash on hand		3.96		1.33
(b) Balances with banks				
(i) In current accounts		734.21		680.00
(ii) In earmarked accounts (unpaid dividend)		-		-
Total		**738.17**		**681.33**

For and on behalf of the Board of Directors
PBA Infrastructure Limited

Place : Mumbai
Date : 28-05-2025

PBA INFRASTRUCTURE LTD. CHEMBUR MUMBAI 400071.

Narain Belani
Managing Director
DIN: 02395693