

LIMITED REVIEW REPORT

To

The Board of Director
PVV Infra Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s PVV Infra Limited (the Company) for the quarter ended 31st December, 2022 (the Statement) attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 (the Regulation), read with SEBI Circular No: CIR/CFD/FACI62/2016 dated July 5, 2016 ('the Circular).

2.The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

3.We conducted our review 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 required that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A Review is limited primarily to Inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

UDIN: 23229292BGSWZX1228



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 applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Hyderabad
Date: 13.02.2023

For SMV & Co
Chartered Accountants
Firm Regd No:015630S



R. Vamsi Krishna

R.VAMSHI KRISHNA
Partner
Mem No: 229292

UDIN: 23229292BGSWZX1228

PVV Infra Ltd.

CIN No. L70102AP1995PLC111705

**Corporate Office: #171, 17th Floor, ATLANTA Building,
Jamnalal Bajaj Marg, Nariman Point,
Mumbai- 400 021, Maharashtra
www.pvvinfra.com email : info@pvvinfra.com**



PART	I						(Rs in Lacs)
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 31st DEC, 2022							
S.No	Particulars	QUARTER ENDED			9 MONTHS ENDED		YEAR ENDED
		31-Dec-2022	30-Sep-2022	31-Dec-2021	31-Dec-2022	31-Dec-2021	31-Mar-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	1053.38	596.74	119.63	1744.47	316.41	553.51
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III	Total Revenue (I+II)	1053.38	596.74	119.63	1744.47	316.41	553.51
IV	Expenses						
	Operating Expenditure	927.24	568.81	65.05	1539.49	158.18	283.25
	Purchase of Stock-in-trade		0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, Work in progress and Stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	41.64	7.65	5.96	50.67	15.74	28.10
	Finance Costs	0.00	0.00	0.00	0.00	0.00	9.96
	Depreciation and Amortization expense	0.00	0.00	0.00	0.00	0.00	36.93
	Other Expense	65.23	4.62	6.35	76.35	16.38	15.06
	Total Expenses	1034.11	581.08	77.36	1666.51	190.30	373.30
V	Profit/(Loss) from before Exceptional Items and tax (I-IV)	19.27	15.66	42.27	77.96	126.11	180.21
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax (V-VI)	19.27	15.66	42.27	77.96	126.11	180.21
VIII	Tax Expense:						
	Current Tax (MAT)	2.89	2.34	0.00	11.68	0.00	6.45
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit/ (Loss) for the period from Continuing operations (VII-VIII)	16.38	13.32	42.27	66.28	126.11	173.76
X	Profit/ (Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/ (Loss) for the period from discontinuing operations after tax (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/ (Loss) for the period (IX+XII)	16.38	13.32	42.27	66.28	126.11	173.76

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XIV	Other Comprehensive Income A) (i) Items that will not be reclassified to profit or loss (ii) Income Tax related to items that will not be reclassified to profit or loss B) (i) Items that will be reclassified to profit or loss (ii) Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive Income for the Period)	16.38	13.32	42.27	66.28	126.11	173.76
XVI	Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each) 1) Basic 2) Diluted	0.24	0.20	0.62	0.97	1.85	2.55
XVII	Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 10/- each) 1) Basic 2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 10/- each) 1) Basic 2) Diluted	0.24	0.20	0.62	0.97	1.85	2.55
XIX	Paid Up Equity Share Capital (Face Value of INR 10/- per share)	681.33	681.33	681.33	681.33	681.33	681.33
XX	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	776.15	759.77	827.77	776.15	827.77	709.87

Notes:

1	The above financial results for the Quarter ended December 31,2022 as reviewed and recommended by the Audit Committee were approved by the Board of Directors at the Meeting held on February 14, 2023. The Statutory Auditors have carried out Limited Review of the above financial results
2	The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with the rules thereunder and in term of SEBI Circular dated July 5, 2016.
3	Issue of 44,19,000 (forty four lakhs and nineteen thousand) preferential equity shares @ Rs.20/- (rupees twenty only) for an amount aggregating to Rs. 8,83,80,000/- (Rupees Eight Crores eighty three lakhs eighty thousand only), and 1,51,50,000 (one crore fifty one lakhs and fifty thousand) Convertible Warrants (Warrants") on a preferential basis, at a price of Rs. 20/- (rupees Twenty only) per Warrant (Warrant Issue Price') with a right to the Warrant Holder(s) to apply for and get allotted 1 (one) equity share of the face value of Rs.10/- (Rupees Ten only) each of the Company (Equity Shares') at a premium of Rs. 10/- (Rupees ten only) per Equity Share for each Warrant, within a period of 18 (Eighteen) months from the date of allotment of the Warrants, for an amount aggregating to Rs. 30,30,00,000/- (Rupees Thirty crore thirty lakhs only)

Registered Office : Plot No. 42, D.No. 54-28/3-5, Opp: Gurudwara, Behind. OBC Bank, Gurunanak Colony ,
Vijayawada, Krishna District Andhra Pradesh – 520008, Ph No. 0866-2544224

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4	Previous period figures have been regrouped, wherever necessary, for the purpose of comparison.
5	The results are also available on the website of the Company www.pvvinfra.com
<p>For SMV & CO Chartered Accountants FRN : 015630S</p> <p><i>R Vamsi Krishna</i></p> <p>CA R. Vamsi Krishna M.No.229292 Partner</p> <p>Place: Hyderabad Date: 13.02.2023</p> <p>UDIN : 23229292 BGSW27 1228</p>	<p>For PVV INFRA LIMITED</p> <p>ZAMEER AHAMMED KOTTALA</p> <p>Digitally signed by ZAMEER AHAMMED KOTTALA Date: 2023.02.13 12:15:04 +05'30'</p> <p>Kottala Zameer Ahammed Director</p> <p>Place: Vijayawada Date: 13.02.2023</p>