



PANTH Infinity

INTENDED TO INSPIRE

14th November, 2019

To, The Corporate Relations Department BSE Limited P. J. Towers, Dalal Street, Mumbai-400001, Maharashtra BSE Code: 539143	To, The Listing Department The Calcutta Stock Exchange Limited 7, Lyons Range, Dalhousie, Murgighata, B B D Bagh, Kolkata-700001, West Bengal CSE Code: 30010
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Subject: Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2019 along with Limited Review Report of Statutory Auditor

Dear Sir/Madam,

In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we are pleased to enclose herewith the following:

- Statement of Unaudited Financial Result for the Quarter and Half Year ended 30th September, 2019 alongwith the Statement of Assets and Liabilities and Cash Flow Statement; and
- Limited Review Report issued by the Statutory Auditor of the Company on Unaudited Financial Results for the Quarter ended 30th September, 2019.

Kindly take the same on your record and oblige.

Thanking you.

Yours faithfully,

For PANTH INFINITY LIMITED

JINAY KORADIYA

Managing Director

DIN: 03362317



Encl.: as above

PANTH INFINITY LIMITED | CIN : L45201MP1993PLC007647

(Formerly known as 'Synergy Bizcon Limited')



0261-2600331



+91-70439 99011



info@panthinfinity.com



www.panthinfinity.com

Registered Office : 404, Navneet Plaza, 5/2, Old Palasia, Indore-452001, Madhya Pradesh. | Tel/Fax : 0731-4202337

Corporate Office : S-6, VIP Plaza, VIP Road, Near Shyam Temple, Vesu, Surat-395007, Gujarat.



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Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2019

Sr. No.	Particulars	Quarter Ended			Half Year Ended		(Rs. in lakhs)
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	393.79	443.78	385.95	837.58	869.55	1566.73
	(b) Other Income	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income (a+b)	393.79	443.78	385.95	837.58	869.55	1566.73
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	373.09	249.51	320.39	622.60	466.90	1338.58
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-21.86	154.99	47.80	133.14	365.20	183.35
	(d) Employee benefits expense	2.19	3.92	2.18	6.11	3.73	8.64
	(e) Finance costs	2.60	2.47	0.00	5.07	0.00	1.13
	(f) Depreciation and amortisation expense	0.78	0.82	1.01	1.60	2.06	4.22
	(g) Other expenses	2.83	5.99	4.99	8.82	11.42	24.51
	Total expenses	359.63	417.70	376.37	777.33	849.31	1560.43
3	Profit/(Loss) before exceptional items and tax (1-2)	34.16	26.08	9.58	60.24	20.25	6.30
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
	i) Loss on Sale of Land	0.00	0.00	0.00	0.00	0.00	-4.03
	ii) Profit on Sale of Investment	0.00	0.00	0.00	0.00	0.00	7.50
5	Profit/(Loss) before tax (3-4)	34.16	26.08	9.58	60.24	20.25	9.77
6	Tax Expenses						
	- Current tax	7.00	6.50	1.50	13.50	5.00	3.00
	- Deferred tax	0.00	0.01	-0.03	0.00	-0.08	-0.20
	Total Tax Expenses	7.00	6.51	1.47	13.50	4.92	2.80
7	Net Profit/(Loss) for the period from Continuing Operations (5-6)	27.16	19.57	8.11	46.74	15.33	6.97
8	Profit/(Loss) from discontinuing operation after tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit/ (Loss) for the period	27.16	19.57	8.11	46.74	15.33	6.97
10	Other Comprehensive Income						
	A (i) Amount of Items that will not be reclassified to profit or loss	-187.64	-50.75	-74.40	-238.39	1.44	157.51
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Amount of Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(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
	Other Comprehensive Income Net of taxes	-187.64	-50.75	-74.40	-238.39	1.44	157.51
11	Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	-160.48	-31.19	-66.29	-191.65	16.77	164.48
12	Details of Equity Share capital						
	Paid Up Share Capital	1232.50	1232.50	1232.50	1232.50	1232.50	1232.50
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
13	Reserves Excluding Revaluation reserve	0.00	0.00	0.00	0.00	0.00	856.38
14	Earning per share(of Rs. 10/- each)(not annualised):						
	(a) Basic EPS	0.22	0.16	0.07	0.38	0.12	0.06
	(b) Diluted EPS	0.22	0.16	0.07	0.38	0.12	0.06

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Standalone Statement of Assets and Liabilities

(Rs. in Lakhs)

Sr. No.	Particulars	As at 30.09.2019 (Unaudited)	As at 31.03.2019 (Audited)
A	Assets		
1	Non - Current Assets		
	(a) Property, Plant and Equipment	25.93	27.53
	(b) Capital Work-in Progress	0.00	0.00
	(c) Investment Property	58.01	58.01
	(d) Goodwill	0.00	0.00
	(e) Intangible Assets under Development	310.30	310.30
	(f) Other Intangible Assets	0.00	0.00
	(g) Financial Assets		
	- Non Current Investments	385.11	507.54
	(h) Deferred Tax Assets (Net)	1.13	1.13
	(i) Other Non Current Assets	0.00	0.00
	Total Non - Current Assets	780.48	904.51
2	Current Assets		
	(a) Inventories	217.25	350.39
	(b) Financial Assets		
	- Current Investments	0.00	0.00
	- Trade receivables- Current	1387.78	1122.60
	- Cash and cash equivalents	5.83	9.25
	- Loans, Current	0.00	0.00
	- Other Current Financial assets	0.00	0.00
	(c) Other Current Assets	46.81	46.86
	Total Current Assets	1657.67	1529.10
3	Non- current Assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debited balances and related deferred Tax assets	0.00	0.00
	Total Assets	2438.15	2433.61
B	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	1232.50	1232.50
	(b) Other Equity	938.20	1013.89
	Total Equity	2170.70	2246.39
	Non-controlling Interest	0.00	0.00
2	Liabilities		
	Non- Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Non- Current	0.00	0.00
	- Trade Payable, non-current	0.00	0.00
	- Other Non-Current Financial liabilities	0.00	0.00
	(b) Provisions, Non -Current	0.00	0.00
	(c) Deferred tax liabilities (net)	0.00	0.00
	(d) Deferred Government Grants, Non- Current	0.00	0.00
	(e) Other Non-Current Liabilities	0.00	0.00
	Total Non- Current Liabilities	0.00	0.00
	Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Current	100.71	95.11
	- Trade Payables, Current	142.26	79.59
	- Other Current Financial Liabilities	0.00	0.00
	(b) Provisions, Current	24.48	9.52
	(c) Current Tax liabilities (Net)	0.00	3.00
	(d) Deferred government grants, Current	0.00	0.00
	(e) Other Current Liabilities	0.00	0.00
	Total Current liabilities	267.44	187.22
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	Total Liabilities	267.44	187.22
	Total Equity and Liabilities	2438.15	2433.61



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STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2019				Amount in Lakhs	
Particulars		For the period ended 30.09.2019 (Unaudited)		For the period ended 30.09.2018 (Unaudited)	
Cash flow from operating activities					
Net Profit before Tax			60.24		20.25
Discontinued operations			-		-
Profit before income tax including discontinued operations			60.24		20.25
Adjustments for					
Depreciation and amortisation expense	1.60			2.06	
Dividend Income	0.00		1.60	-	2.06
Operating Profit before Working Capital Changes			61.84		22.31
(Increase)/Decrease in trade receivables	(265.19)			(338.54)	
(Increase)/Decrease in inventories	133.14			365.20	
(Increase)/decrease in other non-current assets	0.41			(10.35)	
Increase/ (Decrease) in trade payables	61.32			(34.97)	
Increase/(decrease) in provision	13.21			(4.19)	
Increase in other current liabilities	(0.25)			0.05	
Cash generated from operations			(57.36)		(22.80)
Income taxes paid			(13.50)		(4.92)
Net cash inflow from operating activities			(9.02)		(5.41)
Cash flows from investing activities					
(Increase)/Decrease in investments	238.39			(107.41)	
Fair Valuation of Equity Instruments reconsiged through OCI	(238.39)			117.41	
(Increase)/Decrease in Property, Plant & Equipment	0.00			-	
Purchase of Tangible / Intangible Assets, Capital Work in Progress and Capital Advances	-			(5.38)	
Net cash used in investing activities			(0.00)		4.62
Cash flow from financing activities					
Increase/(Decrease) Loan	5.60			-	
Net cash from financing activities			5.60		-
Net increase (decrease) in cash and cash equivalents			(3.42)		(0.79)
Cash and cash equivalents at the beginning of the year			9.25		2.75
Cash and cash equivalents at end of the year			5.83		1.96

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Notes:-

- 1 The above financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 14th November, 2019.
- 2 The Auditor of the Company has carried out a "Limited Review" of the Financial Results for the Quarter ended 30th September, 2019 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and has expressed his unqualified Opinion.
- 3 The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (IND AS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange board of India (SEBI) under SEBI (LODR) Regulation 2015, as amended.
- 4 The Company is working in single segment only. Hence, Segment Reporting is not provided.
- 5 The above Unaudited Standalone Financial Results of the Company will be uploaded on the Company's website i.e. www.panthinfinity.com and will also be available on website of the BSE Limited i.e. www.bseindia.com.
- 6 The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

Place: Surat
Date: 14/11/2019



PANTH INFINITY LIMITED

JINAY KORADIYA
Managing Director
DIN : 03362317

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Alphabet of Trust

A BIYANI & CO

Chartered Accountants

LIMITED REVIEW REPORT ON SECOND QUARTER ENDED AND HALF YEAR ENDED SEPTEMBER 30, 2019 UNAUDITED STANDALONE FINANCIAL RESULTS OF PANTH INFINITY LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATION 2015

To,
The Board of Directors of,
Panth Infinity Limited
Surat

1. We have reviewed the accompanying Statement of unaudited financial results ("The Statement") of **Panth Infinity Limited** ("The Company") for the second quarter ended and half year ended September 30, 2019 attached herewith,. Being submitted by the company to the stock exchange viz. BSE and CSE pursuant to the requirement of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) regulations, 2015. ("Listing Regulations"), as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.
2. This statement which is the responsibility of the company's management and has been approved by the Board of Directors in their meeting held on 13th November, 2019 has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34, "Interim Financial Reporting" (Ind As 34) prescribed under section 133 of the Companies Act, 2013, read with relevant rules thereunder and other accounting principles generally accepted in India, read with SEBI circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. Our responsibility is to issue a report on this statement based on our review.
3. We conducted our review in accordance with the Standards on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



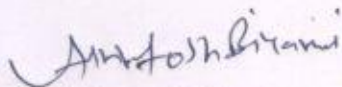
Unit No. 411, Gundecha Industrial Complex, Akurli Road, Next to Big Bazar,

Opp. W. E. Highway, Kandivali (E), Mumbai - 400101.

Mob No: 8097456165, Off. No.: 8976600300 ■ abiyanico@gmail.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Standalone Financial Results, prepared in accordance with applicable Indian Accounting Standards ("IND AS") prescribed 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 Regulation 33 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5th, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
A Biyani & Co
Chartered Accountant
FRN: - 140489W



CA. Ashutosh Biyani
Partner
M. No - 165017



Date: 14/11/2019
Place: Mumbai

UDIN No - 19165017 AAAABR 1978