



PANTH Infinity

INTENDED TO INSPIRE

31st August, 2020

To,
BSE Limited
The Department of Corporate Services
P. J. Towers, Dalal street,
Mumbai-400 001,
Maharashtra.
BSE Code: 539143

To,
The Calcutta Stock Exchange Limited
The Compliance Department
7, Lyons Range, Dalhousie,
Murgighata, B B D Bagh,
Kolkata-700001, West Bengal
CSE Code: 30010

Sub: Unaudited Financial Results for the Quarter ended on 30th June, 2020 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:

- (i) Statement of Unaudited Financial Result for the Quarter ended 30th June, 2020; and
- (ii) Limited Review Report issued by the Statutory Auditor of the Company on Unaudited Financial Results for the Quarter ended 30th June, 2020.

Kindly take the same on your record and oblige.

Thanking you.

Yours faithfully,
For PANTH INFINITY LIMITED



RICKY KAPADIA
Company Secretary & Compliance Officer
ACS No.: 60440

PANTH INFINITY LIMITED | CIN : L45201GJ1993PLC114416

Registered Office : 101, Siddh Chambers, Taratiya Hanuman Street, Gurjar Faliya, Haripura, Surat-395003, Gujarat.



+91-70439 99011



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Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th June, 2020

(Rs. in lakhs)

| Sr. No. | Particulars | Quarter Ended | | | Year ended |
|---------|---|---------------|---------------|---------------|----------------|
| | | 30.06.2020 | 31.03.2020 | 30.06.2019 | 31.03.2020 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| 1 | Income | | | | |
| | (a) Revenue from Operations | 272.72 | 379.26 | 443.78 | 1768.24 |
| | (b) Other Income | 0.00 | 0.00 | 0.00 | 0.01 |
| | Total Income (a+b) | 272.72 | 379.26 | 443.78 | 1768.25 |
| 2 | Expenses | | | | |
| | (a) Cost of materials consumed | 0.00 | 0.00 | 0.00 | 0.00 |
| | (b) Purchases of stock-in-trade | 330.88 | 702.00 | 249.51 | 1955.69 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | -91.93 | -347.46 | 154.99 | -227.01 |
| | (d) Employee benefits expense | 3.49 | 2.98 | 3.92 | 11.00 |
| | (e) Finance costs | 1.67 | 2.74 | 2.47 | 10.35 |
| | (f) Depreciation and amortisation expense | 0.49 | 0.81 | 0.82 | 3.15 |
| | (g) Other expenses | 7.26 | 3.22 | 5.99 | 18.00 |
| | Total expenses | 251.86 | 364.29 | 417.70 | 1771.18 |
| 3 | Profit/(Loss) before exceptional items and tax (1-2) | 20.86 | 14.97 | 26.08 | -2.93 |
| 4 | Exceptional items | | | | |
| | i) Loss on Sale of Land | 0.00 | -0.15 | 0.00 | -11.99 |
| | ii) Profit on Sale of Investment | 0.00 | 0.00 | 0.00 | 159.04 |
| | iii) Profit on Sale of Fixed Asset | 0.00 | 0.04 | 0.00 | 0.04 |
| 5 | Profit/(Loss) before tax (3-4) | 20.86 | 14.86 | 26.08 | 144.16 |
| 6 | Tax Expenses | | | | |
| | - Current tax | 5.30 | -12.93 | 6.50 | 0.57 |
| | - Deferred tax | -0.01 | 0.44 | 0.01 | 0.42 |
| | Total Tax Expenses | 5.29 | -12.49 | 6.51 | 0.99 |
| 7 | Net Profit/(Loss) for the period from Continuing Operations (5-6) | 15.57 | 27.35 | 19.57 | 143.17 |
| 8 | Profit/(Loss) from discontinuing operation after tax | 0.00 | 0.00 | 0.00 | 0.00 |
| 9 | Profit/ (Loss) for the period | 15.57 | 27.35 | 19.57 | 143.17 |
| 10 | Other Comprehensive Income | | | | |
| | A (i) Amount of Items that will not be reclassified to profit or loss | 4.82 | -17.75 | -50.75 | -312.24 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | 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 |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 |
| | Other Comprehensive Income Net of taxes | 4.82 | -17.75 | -50.75 | -312.24 |
| 11 | Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period) | 20.39 | 9.60 | -31.19 | -169.07 |
| 12 | Details of Equity Share capital | | | | |
| | Paid Up Share Capital | 1232.50 | 1232.50 | 1232.50 | 1232.50 |
| | Face value of Equity Share Capital | 10.00 | 10.00 | 10.00 | 10.00 |
| 15 | Reserves Excluding Revaluation reserve | 0.00 | 0.00 | 0.00 | 999.55 |
| 16 | Earning per share(of Rs. 10/- each)(not annualised): | | | | |
| | (a) Basic EPS | 0.13 | 0.22 | 0.16 | 1.16 |
| | (b) Diluted EPS | 0.13 | 0.22 | 0.16 | 1.16 |

Cont..2.



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Notes:-

- 1 The above financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 31st August, 2020.
- 2 The Auditor of the Company has carried out a "Limited Review" of the financial results for the Quarter ended 30th June, 2020 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and has expressed his unqualified Opinion.
- 3 The figure for the quarter ended 31st March, 2020 are the balancing figures between audited figures in respect of the full financial year ended and the unaudited published year to date figures up to 3rd quarter of the previous financial year.
- 4 Company is working in single segment only. So, Segment Reporting is not provided.
- 5 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
The outbreak of Covid-19 pandemic is causing significant disturbance and slowdown of economic activities globally. The nationwide lockdown ordered by the government of India has resulted in the significant reduction in economic activities and also the business operations of the company in terms of revenue. The management has considered the possible effect that may result from the pandemic on the recoverability/carrying value of the assets. Based on the current indicators of future economic conditions, the management is expected to recover the carrying amount of assets. However the management will continue to closely monitor any material changes to future economic conditions. Given the uncertainty, the financial impact on the company assets in future may differ from the estimated as the date of approval of these financial results.
- 6

For and on the behalf of Board of Directors
PANTH INFINITY LIMITED



JINAY KORADIYA

Chairman & Managing Director
DIN : 03362317

Place: Surat
Date: 31/08/2020

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INDEPENDENT LIMITED AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS QUARTER ENDED JUNE 30, 2020 OF PANTH INFINITY LIMITED PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATION 2015 AS AMENDED

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

1. We have reviewed the accompanying Statement of unaudited standalone financial results ("The Statement") of **Panth Infinity Limited** ("The Company") for the quarter ended June 30, 2020. 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 amended read with by SEBI Circular No. CIR/CFD/FAC/80/2019 dated July 19, 2019.

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 31st August, 2020 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, Our responsibility is to issue a report on this statement based on our review.

3. We conducted our review of the Statement 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. A review of interim financial information consists of making enquiries, primarily of the Company's personnel 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 Standard of Auditing Specified under section 143(10) of the Companies Act, 2013 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.



Alphabets of Trust

A BIYANI & CO

CHARTERED ACCOUNTANT

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 amended, 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: 31/08/2020
Place: Mumbai
UDIN No - 20165017AAAABA9698

