



PANTH Infinity
INTENDED TO INSPIRE

30th May, 2019

To, Department of Corporate Services BSE Limited P. J. Towers, Dalal street, Mumbai-400 001, Maharashtra. BSE Code: 539143	To, The Compliance 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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Sub: Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2019.

Dear Sir/Madam,

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

1. Standalone Audited Financial Results for the Quarter and Year ended 31st March, 2019 together with the Statement of Assets and Liabilities as on 31st March, 2019;
2. Auditors' Report on Quarterly Financial Results and Year to Date Results; and
3. Declaration in respect of Auditor's Report with Unmodified Opinion related to the Financial Results for the Quarter and Year ended 31st March, 2019.

Kindly take the same on your record and oblige.

Thanking you.

Yours faithfully,

For PANTH INFINITY LIMITED

SHWET KORADIYA
Chairman & Director
DIN: 03489858



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 Audited Financial Results for the Quarter and Year Ended
31st March, 2019**

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Year ended	
		31.03.2019 (Audited)	31.12.2018 (Unaudited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
1	Income					
	(a) Revenue from Operations	459.38	237.80	1465.67	1566.73	4561.33
	(b) Other Income	0.00	0.00	0.00	0.00	0.00
	Total Income (a+b)	459.38	237.80	1465.67	1566.73	4561.33
2	Expenses					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	573.64	298.03	1571.64	1338.58	4734.73
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-120.78	-61.07	-123.24	183.35	-178.75
	(d) Employee benefits expense	2.46	2.45	4.00	8.64	18.73
	(e) Finance costs	1.13	0.00	0.00	1.13	0.00
	(f) Depreciation and amortisation expense	1.21	0.95	1.65	4.22	5.61
	(g) Other expenses	8.29	4.81	6.48	24.51	19.16
	Total expenses	465.95	245.17	1460.53	1560.43	4599.48
3	Profit/(Loss) before exceptional items and tax (1-2)	-6.57	-7.37	5.14	6.30	-38.15
4	Exceptional items					71.87
	i) Loss on Sale of Land	-4.03	0.00	0.00	-4.03	0.00
	ii) Profit on Sale of Investment	7.50	0.00	0.00	7.50	0.00
5	Profit/(Loss) before tax (3-4)	-3.10	-7.37	5.14	9.77	33.72
6	Tax Expenses					
	- Current tax	-2.00	0.00	4.51	3.00	11.01
	- Deffered tax	-0.09	-0.02	-0.70	-0.20	-0.44
	Total Tax Expenses	-2.09	-0.02	3.81	2.80	10.57
7	Net Profit/(Loss) for the period from Continuing Operations (5-6)	-1.01	-7.35	1.33	6.97	23.15
8	Profit/(Loss) from discontinuing operation after tax	0.00	0.00	0.00	0.00	0.00
9	Profit/ (Loss) for the period	-1.01	-7.35	1.33	6.97	23.15
10	Other Comprehensive Income					
	A (i) Amount of Items that will not be reclassified to profit or loss	147.88	30.46	116.89	157.51	191.12
	(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
	B (i) Amount of Items that will be reclassified to profit or loss	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
	Other Comprehensive Income Net of taxes	147.88	30.46	116.89	157.51	191.12
11	Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	146.87	23.11	118.22	164.48	214.27
12	Details of Equity Share capital					
	Paid Up Share Capital	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
15	Reserves Excluding Revaluation reserve	0.00	0.00	0.00	856.38	849.41
16	Earning per share(of Rs. 10/- each)(not annualised):					
	(a) Basic EPS	-0.01	-0.06	0.01	0.06	0.19
	(b) Diluted EPS	-0.01	-0.06	0.01	0.06	0.19

Cont..2.



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Sr. No.	Particulars	Quarter Ended			Year ended	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue (Income)					
	(a) Real Estate	0.00	0.00	0.00	0.00	0.00
	(b) Precious Metals, Stones & Jewellery	459.38	237.80	1465.67	1566.73	4561.33
	(c) Unallocated	0.00	0.00	0.00	0.00	0.00
	Total Segment Revenue	459.38	237.80	1465.67	1566.73	4561.33
	Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Revenue From Operation	459.38	237.80	1465.67	1566.73	4561.33
2	Segment Results					
	(Profit)(+) / Loss (-) before tax and interest from each segment)					
	(a) Real Estate	0.00	0.00	0.00	0.00	0.00
	(b) Precious Metals, Stones & Jewellery	-3.10	-7.37	5.14	9.77	33.72
	(c) Unallocated	0.00	0.00	0.00	0.00	0.00
	Total Profit Before Tax and finance cost	-1.98	-7.37	5.14	10.89	33.72
	Less: (i) Finance Cost	1.13	0.00	0.00	1.13	0.00
	(ii) Other Un-allocable Expendiure Net off Un-allocable income	0.00	0.00	0.00	0.00	0.00
	Profit Before Tax	-3.10	-7.37	5.14	9.77	33.72
3	Capital Employed					
3(i)	Segment Assets					
	(a) Real Estate	0.00	0.00	71.87	0.00	71.87
	(b) Precious Metals, Stones & Jewellery	1614.65	1844.85	1430.74	1614.65	1430.74
	(c) Unallocated	818.98	478.81	807.31	818.98	807.31
	Total	2433.63	2323.65	2309.92	2433.63	2309.92
3(ii)	Segment Liabilities					
	(a) Real Estate	0.00	0.00	0.00	0.00	0.00
	(b) Precious Metals, Stones & Jewellery	187.22	201.86	112.04	187.22	112.05
	(c) Unallocated	0.00	0.00	0.00	0.00	0.00
	Total	187.22	201.86	112.04	187.22	112.05
	Total Capital Employed	2246.41	2121.79	2197.88	2246.42	2197.87

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Standalone Statement of Assets and Liabilities

(Rs. in Lakhs)

Sr. No.	Particulars	As at	As at
		31.03.2019 (Audited)	31.03.2018 (Audited)
A	Assets		
1	Non - Current Assets		
	(a) Property, Plant and Equipment	27.53	31.75
	(b) Capital Work-in Progress	0.00	0.00
	(c) Investment Property	58.01	71.87
	(d) Goodwill	0.00	0.00
	(e) Intangible Assets under Development	310.30	299.21
	(f) Other Intangible Assets	0.00	0.00
	(g) Financial Assets		
	- Non Current Investments	507.54	501.01
	- Trade Receivables, Non Current	0.00	0.00
	- Loans, Non- Current	0.00	0.00
	- Other Non current Financial Assets	0.00	0.00
	(h) Deferred Tax Assets (Net)	1.13	0.94
	(i) Other Non Current Assets	0.00	6.15
	Total Non - Current Assets	904.51	910.93
2	Current Assets		
	(a) Inventories	350.39	533.74
	(b) Financial Assets		
	- Current Investments	0.00	0.00
	- Trade receivables- Current	1122.60	858.85
	- Cash and cash equivalents	9.25	2.75
	- Loans, Current	0.00	0.00
	- Other Current Financial assets	0.00	0.00
	(c) Other Current Assets	46.86	3.65
	Total Current Assets	1529.10	1398.99
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	2433.61	2309.92
B	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	1232.50	1232.50
	(b) Other Equity	1013.89	965.38
	Total Equity	2246.39	2197.88
	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

Cont..4.

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Current Liabilities		
(a) Financial Liabilities		
- Borrowings, Current	95.11	0.00
- Trade Payables, Current	79.59	96.78
- Other Current Financial Liabilities	0.00	0.00
(b) Provisions, Current	9.52	5.66
(c) Current Tax liabilities (Net)	3.00	9.61
(d) Deferred government grants, Current	0.00	0.00
(e) Other Current Liabilities	0.00	0.00
Total Current liabilities	187.22	112.05
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	187.22	112.05
Total Equity and Liabilities	2433.61	2309.92

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 30th May, 2019. The Statutory Auditors have carried out the audit for the quarter and year ended 31st March, 2019 and issued unmodified Report thereon. These results are available on the Company's Website.
- 2 During the Quarter, the Board of Directors in their Board meeting held on 30th March, 2019 decided to sell certain fixed assets in the form of land owned by the Company which had been remained unused from a very long period of time and the Board of Directors also decided to dispose of the 1,25,000 equity shares of Shree Kaytex Processors Private Limited held as investment and amount of Loss or Profit is shown under Exceptional Items.
- 3 The Audited Standalone Segment revenue, results, Segment assets and Segment liabilities are annexed. The Company is engaged in the Business of trading of Precious Metals, Stones & Jewellery.
- 4 The figures of the quarter ended 31st March, 2019 and 31st March, 2018 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter ended 31st December, 2018 and 31st December, 2017 respectively.
- 5 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.

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



SHWET KORADIYA
Chairman & Director
DIN : 03489858

Place: Surat
Date: 30/05/2019

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Alphabet of Trust

A BIYANI & CO

Chartered Accountants

Independent Auditor's Report on Quarterly Financial Result and Year to Date Results of Panth Infinity Limited pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended.

To
The Board of Directors of
Panth Infinity Limited

- 1 We have audited the accompanying statement of annual Financial Result Of **Panth Infinity Limited** ("the company") for the year ended 31 march 2019, (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, as amended read with Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016. Attention is drawn to the fact that the figures for the quarter ended 31 March 2019 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between audited figures in respect of the full financial year and the published year to date unaudited figures up to the end of the third quarter of the relevant financial year which were subjected to limited review and not subjected to Audit.
- 2 This statement is the responsibility of the Company's management and is approved by the Board of Directors. The statement has been compiled from the related annual financial statement prepared in accordance with Indian Accounting standards prescribed under section 133 of the companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and with Regulation 33 of Listing Regulations. Our responsibility is to express an opinion on the statement based on our audit of such annual standalone financial statement.
- 3 We conducted our audit in accordance with the standards on Auditing generally accepted in India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement(s). An audit involves performing procedures to obtain audit evidence about the amount and the disclosure in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the statement in order to design audit procedures the are appropriate in the circumstances, but not



for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

- 4 In our opinion and to the best of our information and according to the explanation given to us, the statement:
- a) Is presented in accordance with the requirements of Regulation 33 of SEBI (listing Obligation and disclosure Requirement) Regulation, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016: and
 - b) Gives a true and fair view in conformity with the aforesaid Indian accounting Standards and other accounting principles generally accepted in India of the net profit, total comprehensive profit and other financial information of the company for the year ended 31 March 2019.

For A Biyani & Co
Chartered Accountants
FRN: - 140489W

Ashutosh Biyani

CA. Ashutosh Biyani
Partner

Date: 30/05/2019

Place: Mumbai





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30th May, 2019

To, Department of Corporate Services BSE Limited P. J. Towers, Dalal street, Mumbai-400 001, Maharashtra. BSE Code: 539143	To, The Compliance 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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Sub: Declaration in respect of Auditor's Report with Unmodified Opinion related to the Financial Results for the Quarter and Year ended 31st March, 2019.

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in compliance with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. A Biyani & Co. Chartered Accountant, Mumbai (FRN: 140489W) has issued the Audit Report with Unmodified Opinion in respect of the Audited Financial Statements of the Company for the Quarter and Year ended 31st March, 2019.

Kindly take the same on your record.

Thanking you.

Yours faithfully,
For PANTH INFINITY LIMITED

SHWET KORADIYA
Chairman & Director
DIN: 03489858



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