



PANTH INFINITY LIMITED

CIN: L45201GJ1993PLC114416

Reg. Office: 101, Siddh Chambers, Taratiya Hanuman Street,
GurjarFaliya, Haripura, Surat- 395003, Gujarat

Phone No.: +91 7043999011 | Website: www.panthinfinity.com

E-mail: panthcompliance@gmail.com, info@panthinfinity.com

PANTH Infinity
INTENDED TO INSPIRE

14th August, 2023

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,
Kolkata-700001, West Bengal
CSE Code: 30010

Subject: Standalone Unaudited Financial Results for the Quarter ended 30th June, 2023 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 Results for the Quarter ended 30th June, 2023; and
- (ii) Limited Review Report issued by the Statutory Auditor of the Company on Unaudited Financial Results for the Quarter ended 30th June, 2023.

The said Meeting was commenced at 3.00 p.m. and concluded at 4:00 p.m.

Kindly take the same on your record and oblige.

Thanking you.

Yours faithfully,
For PANTH INFINITY LIMITED

Sedhu

SENDHABHAI AMRUTBHAI MAKVANA
Chairman and Managing Director
DIN: 09756503



Encl.: as above



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Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th June, 2023

(Rs. in lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from Operations	100.55	126.84	312.54	1573.51
	(b) Other Income	0.00	25.22	0.00	25.22
	Total Income (a+b)	100.55	152.06	312.54	1598.73
2	Expenses				
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	1132.90	147.93	286.97	1367.83
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,043.49)	6.64	6.56	92.75
	(d) Employee benefits expense	1.65	4.85	2.61	11.55
	(e) Finance costs	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.22	0.29	0.29	1.16
	(g) Other expenses	9.34	3.69	9.91	38.77
	Total expenses	100.62	163.40	306.33	1512.06
3	Profit/(Loss) before exceptional items and tax (1-2)	(0.07)	(11.34)	6.21	86.67
4	Exceptional items				
	i) Profit (Loss) on Sale of Land	(2.32)	0.00	0.00	0.00
	ii) write off Capital WIP	0.00	310.30	0.00	310.30
	ii) Short Term Capital Gain	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3-4)	(2.39)	(321.64)	6.21	(223.63)
6	Extraordinary items	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax (5-6)	(2.39)	(321.64)	6.21	(223.63)
8	Tax Expenses				
	- Current tax	0.00	(25.23)	1.25	0.00
	- Deferred tax	0.00	(0.02)	(0.02)	(0.09)
	Total Tax Expenses	0.00	(25.25)	1.23	(0.09)
9	Net Profit/(Loss) for the period from Continuing Operations (7-8)	(2.39)	(296.39)	4.98	(223.54)
10	Profit/(Loss) from discontinuing operation	0.00	0.00	0.00	0.00
11	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00
12	Profit/(Loss) from discontinuing operations After tax (10-11)	0.00	0.00	0.00	0.00
13	Net Profit/ (Loss) for the period (9+12)	(2.39)	(296.39)	4.98	(223.54)
14	Other Comprehensive Income				
	A (i) Amount of Items that will not be reclassified to profit or loss	0.00	(0.05)	(0.11)	(0.08)
	(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	(0.00)	(0.05)	(0.11)	(0.08)
15	Total Comprehensive Income for the period (13+14)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(2.39)	(296.44)	4.87	(223.62)
16	Details of Equity Share capital				
	Paid Up Share Capital	1848.22	1848.22	1232.50	1848.22
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00
17	Other Equity Excluding Revaluation reserve as at March 31	-	-	-	71.22
18	Earning per share (of Rs. 10/- each) (not annualised):				
	(a) Basic EPS	(0.01)	(1.60)	0.04	(1.21)
	(b) Diluted EPS	(0.01)	(1.60)	0.04	(1.21)

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 14/08/2023.
- 2 The Auditor of the Company has carried out a "Limited Review" of the financial results for the Quarter ended 30th June, 2023 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and has expressed his unqualified Opinion.
- 3 The above financial Results of the Company for the quarter ended 30th June, 2023 are prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 as amended from time to time.
- 4 The results for the quarter ended 31st March, 2023 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2023 and the unaudited published financial results of nine months ended 31st December, 2022.
- 5 The Company is not having any subsidiary, associate or joint venture; therefore, it has prepared only standalone results of the Company for the Quarter ended 30th June, 2023.
- 6 The Company is engaged in the Business of Trading of Diamonds & Jewellery. Hence, there is no separate reporting segment in terms of Indian Accounting Standards 108.
- 7 The Company has received Trading approval for 61,57,228 Bonus Equity shares from CSE Limited on 03.07.2023.
- 8 There are no Investors Complaints pending as on 30th June, 2023.
- 9 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
For PANTH INFINITY LIMITED

SeDhu

SENDHABHAI AMRUTBHAI MAKVANA
Chairman and Managing Director
DIN : 09756503

Place: Surat
Date: 14/08/2023

C.P. JARIA & CO.

CHARTERED ACCOUNTANTS

M-28, SUPER TEX TOWER,
OPP. KINNARY CINEMA,
RING ROAD, SURAT-395002.
PH: 2343289, 2343288
Email: cpjaria@gmail.com

INDEPENDENT LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023 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 financial results ("The Statement") of **Panth Infinity Limited** ("The Company") for the first quarter ended June 30, 2023 attached herewith. Being submitted by the company to the stock exchange viz. BSE 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 by SEBI. 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 14th August, 2023.
2. This statement is 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, as amended, read with relevant rules and issued thereunder and other accounting principles generally accepted in India, read with Circular. Our responsibility is to issue a report on these financial statements 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.
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 result prepared in accordance with applicable accounting standard and other recognized accounting practices and other accounting policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended by SEBI, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For C.P. Jaria & Co
Chartered Accountants



PANKAJ KUMAR JAIN

M.No.112020

FRN 104058W

Date: 14/08/2023

Place: Surat

UDIN: 23112020 BGUNDA1079