

# PANTH Infinity

## INTENDED TO INSPIRE

12<sup>th</sup> February, 2021

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**

**Subject: Unaudited Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December, 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:

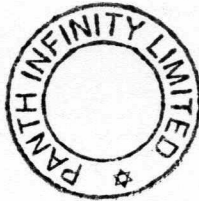
- (i) Statement of Unaudited Financial Result for the Quarter and Nine Months ended 31<sup>st</sup> December, 2020; and
- (ii) Limited Review Report issued by the Statutory Auditor of the Company on Unaudited Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December, 2020.

Kindly take the same on your record and oblige.

Thanking you.

Yours faithfully,  
**For PANTH INFINITY LIMITED**

**KRISHNA BHATT**  
Company Secretary & Compliance Officer  
ACS No.: 63446



Encl.: as above

PANTH INFINITY LIMITED | CIN : L45201GJ1993PLC114416

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



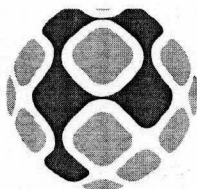
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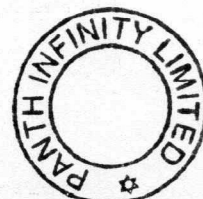
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### Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2020

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		(Rs. in lakhs)
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	(a) Revenue from Operations	283.36	472.62	551.41	1,028.70	1,388.98	1,768.24
	(b) Other Income	0.26	0.01	0.01	0.27	0.01	0.01
	<b>Total Income (a+b)</b>	<b>283.62</b>	<b>472.63</b>	<b>551.42</b>	<b>1,028.97</b>	<b>1,388.99</b>	<b>1,768.25</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	388.35	351.83	631.09	1,071.06	1,253.69	1,955.69
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(123.89)	89.71	(12.68)	(126.11)	120.46	(227.01)
	(d) Employee benefits expense	1.82	2.31	2.44	7.62	8.60	11.00
	(e) Finance costs	3.12	2.47	2.54	7.36	7.61	10.35
	(f) Depreciation and amortisation expense	0.43	0.46	0.74	1.38	2.34	3.15
	(g) Other expenses	1.39	2.10	5.44	10.66	14.20	18.00
	<b>Total expenses</b>	<b>271.22</b>	<b>448.89</b>	<b>629.57</b>	<b>971.97</b>	<b>1,406.90</b>	<b>1,771.18</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>12.40</b>	<b>23.75</b>	<b>(78.15)</b>	<b>57.00</b>	<b>(17.91)</b>	<b>(2.93)</b>
4	Exceptional items						
	i) Profit (Loss) on Sale of Land	(7.98)	2.91	(11.84)	(5.07)	(11.84)	(11.99)
	ii) Profit on Sale of Investment	5.47	0.00	159.04	5.47	159.04	159.04
	iii) Profit on Sale of Fixed Asset	0.00	0.00	0.00	0.00	0.00	0.04
5	<b>Profit/(Loss) before tax (3-4)</b>	<b>9.89</b>	<b>26.66</b>	<b>69.05</b>	<b>57.40</b>	<b>129.29</b>	<b>144.16</b>
6	<b>Tax Expenses</b>						
	- Current tax	4.00	6.70	0.00	16.00	13.50	0.57
	- Deferred tax	0.01	0.00	(0.02)	(0.01)	(0.01)	0.42
	<b>Total Tax Expenses</b>	<b>4.01</b>	<b>6.70</b>	<b>(0.02)</b>	<b>15.99</b>	<b>13.49</b>	<b>0.99</b>
7	<b>Net Profit/(Loss) for the period from Continuing Operations (5-6)</b>	<b>5.88</b>	<b>19.96</b>	<b>69.07</b>	<b>41.41</b>	<b>115.80</b>	<b>143.17</b>
8	Profit/(Loss) from discontinuing operation after tax	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Profit/ (Loss) for the period</b>	<b>5.88</b>	<b>19.96</b>	<b>69.07</b>	<b>41.41</b>	<b>115.80</b>	<b>143.17</b>
10	<b>Other Comprehensive Income</b>						
	A (i) Amount of Items that will not be reclassified to profit or (loss)	6.67	(8.53)	12.52	11.94	(0.56)	(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	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
	<b>Other Comprehensive Income Net of taxes</b>	<b>6.67</b>	<b>(8.53)</b>	<b>12.52</b>	<b>11.94</b>	<b>(0.56)</b>	<b>(312.24)</b>
11	<b>Total Comprehensive Income for the period (9+10)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>12.55</b>	<b>11.42</b>	<b>81.59</b>	<b>53.35</b>	<b>115.24</b>	<b>(169.07)</b>
12	<b>Details of Equity Share capital</b>						
	Paid Up Share Capital	1,232.50	1,232.50	1,232.50	1,232.50	1,232.50	1,232.50
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
13	<b>Reserves Excluding Revaluation reserve</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>999.55</b>
14	<b>Earning per share(of Rs. 10/- each)(not annualised):</b>						
	(a) Basic EPS	0.05	0.16	0.56	0.34	0.94	1.16
	(b) Diluted EPS	0.05	0.16	0.56	0.34	0.94	1.16

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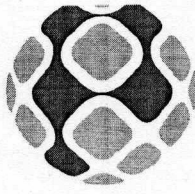
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**Notes:-**

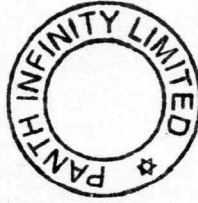
- 1 The above financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 12th February, 2021.
- 2 The Auditor of the Company has carried out a "Limited Review" of the Financial Results for the Quarter and Nine Months ended 31st December, 2020 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 There are no Investors Complaints pending as on 31st December, 2020.
- 7 The figures for the previous period/year have been regrouped/reclassified, wherever necessary.

**For PANTH INFINITY LIMITED**

  
**JINAY KORADIYA**

Chairman & Managing Director  
DIN : 03362317

Place: Surat  
Date: 12/02/2021



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Alphabet of Trust

**A BIYANI & CO**

Chartered Accountants

**INDEPENDENT LIMITED AUDITOR'S REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS QUARTER AND NINE MONTHS ENDED DECEMBER 31, 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 and nine months ended December 31, 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, as amended ("Listing Regulations").

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 12<sup>th</sup> February, 2021 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. 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



We also performed procedures in accordance with the circular issued by the securities and exchange board of India under Regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

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 recognition and measurement principle laid down in the aforesaid applicable Indian Accounting Standards ("IND AS") prescribed under section 133 of the Companies Act, 2013 as amended 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



*Ashutosh Biyani*

CA. Ashutosh Biyani

Partner

M. No - 165017

Date: 12/02/2021

Place: Mumbai

UDIN No - 21165017AAAAAI3518