



**PANTH Infinity**  
**INTENDED TO INSPIRE**

## PANTH INFINITY LIMITED

CIN: L45201GJ1993PLC114416

Reg. Office: 101, Siddh Chambers, Taratiya Hanuman Street,

Gurjar Faliya, Haripura, Surat- 395003, Gujarat

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

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

10<sup>th</sup> February, 2023

To,  
The Corporate Relations Department  
**BSE Limited**  
Phiroze Jeejeebhoy Towers, Dalal street,  
Mumbai-400001, Maharashtra.  
BSE Code: 539143

To,  
The Listing 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 and Nine Months ended 31<sup>st</sup> December, 2022 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 and Nine Months ended 31<sup>st</sup> December, 2022; 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, 2022.

The said Meeting was commenced at 2.00 p.m. and concluded at 2:45 p.m.

Kindly take the same on your record and oblige.

Thanking you.

Yours faithfully,

**For PANTH INFINITY LIMITED**

**BHUMISHA DARSHAN DADWANI**  
Company Secretary & Compliance Officer  
ACS No.: 55492

Encl.: as above



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## Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2022

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	(a) Revenue from Operations	818.51	315.61	279.68	1446.67	1,060.32	1458.24
	(b) Other Income	0.00	0.00	0.00	0.00	0.00	0.63
	<b>Total Income (a+b)</b>	<b>818.51</b>	<b>315.61</b>	<b>279.68</b>	<b>1,446.67</b>	<b>1,060.32</b>	<b>1458.87</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	738.93	194.00	363.36	1219.90	955.26	1229.73
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1.39)	80.94	(83.78)	86.11	79.34	204.53
	(d) Employee benefits expense	1.50	2.59	2.40	6.70	7.50	10.13
	(e) Finance costs	0.00	0.00	0.00	0.00	1.10	1.10
	(f) Depreciation and amortisation expense	0.29	0.29	0.33	0.87	1.06	1.44
	(g) Other expenses	18.86	6.31	1.83	35.08	9.35	12.02
	<b>Total expenses</b>	<b>758.19</b>	<b>284.13</b>	<b>284.14</b>	<b>1348.66</b>	<b>1053.61</b>	<b>1458.95</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>60.32</b>	<b>31.48</b>	<b>(4.46)</b>	<b>98.01</b>	<b>6.71</b>	<b>(0.07)</b>
4	<b>Exceptional items</b>						
	(i) Profit (Loss) on Sale of Land	0.00	0.00	0.00	0.00	0.20	0.20
	(ii) Profit on Sale of Investment	0.00	0.00	4.99	0.00	4.99	0.00
	(iii) Short Term Capital Gain	0.00	0.00	0.00	0.00	0.00	4.99
5	<b>Profit/(Loss) before tax (3-4)</b>	<b>60.32</b>	<b>31.48</b>	<b>0.53</b>	<b>98.01</b>	<b>11.89</b>	<b>5.11</b>
6	<b>Tax Expenses</b>						
	- Current tax	14.87	9.11	0.00	25.23	6.83	0.85
	- Deferred tax	(0.03)	(0.02)	(0.02)	(0.07)	(0.04)	(0.01)
	<b>Total Tax Expenses</b>	<b>14.84</b>	<b>9.09</b>	<b>(0.02)</b>	<b>25.16</b>	<b>6.79</b>	<b>0.84</b>
7	<b>Net Profit/(Loss) for the period from Continuing Operations (5-6)</b>	<b>45.48</b>	<b>22.39</b>	<b>0.55</b>	<b>72.85</b>	<b>5.10</b>	<b>4.27</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>45.48</b>	<b>22.39</b>	<b>0.55</b>	<b>72.85</b>	<b>5.10</b>	<b>4.27</b>
10	<b>Other Comprehensive Income</b>						
A	(i) Amount of Items that will not be reclassified to profit or (loss)	0.01	0.07	(1.95)	(0.03)	0.20	(86.51)
	(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
	<b>Other Comprehensive Income Net of taxes</b>	<b>0.01</b>	<b>0.07</b>	<b>(1.95)</b>	<b>(0.03)</b>	<b>0.20</b>	<b>(86.51)</b>
11	<b>Total Comprehensive Income for the period (9+10) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>45.49</b>	<b>22.46</b>	<b>(1.40)</b>	<b>72.82</b>	<b>5.30</b>	<b>(82.24)</b>
12	<b>Details of Equity Share capital</b>						
	Paid Up Share Capital	1848.22	1848.22	1,232.50	1848.22	1232.50	1232.50
	Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
13	<b>Other Equity Excluding Revaluation reserve</b>						<b>910.57</b>
14	<b>Earning per share(of Rs. 10/- each)(not annualised):</b>						
	Refer Note 4						
	(a) Basic EPS	0.25	0.12	0.00	0.39	0.03	0.02
	(b) Diluted EPS	0.25	0.12	0.00	0.39	0.03	0.02

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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 10th February, 2023.
- 2 The Auditor of the Company has carried out a "Limited Review" of the Financial Results for the Nine Months ended 31st December, 2022 as per 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).
- 4 The Board in its Board Meeting held on 18th October, 2022 has proposed the issue of equity shares on right basis in the ratio of 1:1 upto Rs. 20 Crores.
- 5 The Company is working in single segment only. Hence, Segment Reporting is not provided.
- 6 The above Unaudited Standalone Financial Results of the Company will be uploaded on the Company's website i.e. [www.panthinfinity.com](http://www.panthinfinity.com) and will also be available on website of the BSE Limited i.e. [www.bseindia.com](http://www.bseindia.com).
- 7 Suspension on dealing in securities of the Company at the Calcutta Stock Exchange (CSE) has been revoked by the Calcutta Stock Exchange w.e.f. 09/02/2023.
- 8 There are no Investors Complaints pending as on 31st December, 2022.
- 9 Previous period Figures have been regrouped/reclassified, wherever necessary to confirm to the current period figures.

Place: Surat

Date: 10/02/2023



**For PANTH INFINITY LIMITED**

*Sedha*

**SENDHABHAI AMRUTBHAI MAKVANA**

Chairman and Managing Director

DIN : 09756503

# C.P. JARIA & CO.

CHARTERED ACCOUNTANTS

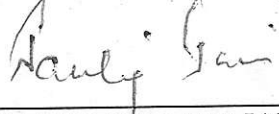
M-28, SUPER TEX TOWER,  
OPP. KINNARY CINEMA,  
RING ROAD, SURAT-395002.  
PH: 2343289, 2343288  
Email: cpjaria@gmail.com

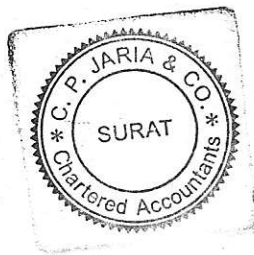
**Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, as amended**

To,  
The Board of Directors of  
**PANTH INFINITY LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **PANTH INFINITY LIMITED** ("The Company") for the Quarter and Nine Months ended 31<sup>st</sup> December, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations And Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on 10<sup>th</sup> February, 2023, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of this 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 and 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 or review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards (IND AS) specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, 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: 10/02/2023

Place: Surat

UDIN: 23112020 BGUNBF9110