



PANJON[®] LIMITED

Date: 14th November, 2024

To,
Department of Corporate Services,
BSE Limited,
25th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

BSE CODE: 526345

SUBJECT: BOARD MEETING OUTCOME

Dear Sir/Madam,

In pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that Board Meeting of the Company was held today i.e. on **Thursday, November 14, 2024 at 4:00 p.m.** at the registered office of the Company, the Board has considered and approved the following matters:

1. Un-Audited Standalone Financial Results of the Company for the Quarter and half year ended September 30, 2024 and Limited Review Report thereon;

The Board Meeting of the company commenced at 4:00 P.M. and concluded at 5.30 P.M.

Kindly acknowledge & take on record the same.

Thanking you,

For Panjon Limited,


Jay Kothari
Managing Director
(DIN : 00572543)

Jay
Kothari

Digitally signed
by Jay Kothari
Date:
2024.11.14
17:25:36 +05'30'

Corporate Office : 01 Panjon Farm House, Near Hinkargiri Jain Tirth, Bijasan Airport Road, Indore 452005 Madhya Pradesh, India
Production Unit : 104 Industrial Area, Sector 1, Pithampur, District Dhar 454775 Madhya Pradesh, India
CIN : L24232MP1983PLC002320 | Phone : +91 9300008787 | E-mail : info@panjon.in | Website : www.panjon.in

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LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2024

Particular	Standalone					(Rs. In Lakhs)
	Quarter ended			Half year ended		Year ended
	01.07.2024 30.09.2024	01.04.2024 30.06.2024	01.07.2023 30.09.2023	01.04.2024 30.09.2024	01.04.2023 30.09.2023	01.04.2023 31.03.2024
	(Ua-Audited)	(UN-Audited)	(UN-Audited)	(UN-Audited)	(UN-Audited)	(Audited)
1 Income from operations						
(a) (i) Revenue from operations	337.84	209.25	129.52	547.09	253.49	1255.21
(b) (ii) Other Income	8.27	9.65	4.00	17.92	12.00	45.33
Total revenue from Operations (i+ii)	346.11	218.90	133.52	565.01	265.49	1300.54
Total Income (a+b)	346.11	218.90	133.52	565.01	265.49	1300.54
2 Expenses						
(a) Operating expenditure	11.39	8.59	8.92	19.98	14.83	28.58
(b) Cost of materials consumed	23.66	39.97	51.8	63.63	95.87	185.31
(c) Purchase of stock-in-trade	231.26	94.05	0.00	325.31	0.00	732.11
(d) Change in inventories of finished goods, work-in-progress and stock-in-trade	0	0	0	0	0	0
(e) finance cost	2.91	2.62	0.86	5.53	1.26	3.46
(f) Employee benefit expense	27.52	23.82	22.54	51.34	46.35	103.89
(g) Depreciation and amortisation expense	5.25	5.25	1.75	10.50	3.50	21.69
(h) Professional fees paid	2.39	3.43	9.85	5.82	11.32	13.30
(i) Listing fees	0.00	1.46	0.16	1.46	1.16	1.16
(j) BSE Fees	0.00	3.25	3.00	3.25	6.25	8.95
(k) Net loss arising on financial assets designated at	0	0	0	0.00	0	0
Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	35.07	33.00	30.58	68.07	78.71	186.35
Total Expenses	339.45	215.44	129.46	554.89	259.25	1284.80
3 Profit/(Loss) before exceptional items (1-2)	6.66	3.46	4.06	10.12	6.24	15.74
4 Exceptional items						
5 Profit/(Loss) before exceptional items (5+6)	6.66	3.46	4.06	10.12	6.24	15.74
6 Tax Expense					0	0
7 Net Profit / (Loss) for the period after Tax (7+8)	6.66	3.46	4.06	10.12	6.24	15.74
8 Other comprehensive Income (Net of Tax expense)						
A (i) item that will not be reclassified to profit or loss	6.66	3.46	4.06	10.12	6.24	15.74
(ii) income tax relating to items that will not be reclassified to profit or loss						
B (i) item that will be reclassified to profit and loss	0	0	0	0	0	0
(ii) income tax relating to items that will be reclassified to profit or loss						
9 Total Comprehensive Income for the period	6.66	3.46	4.06	10.12	6.24	15.74
10 Paid-up Equity Share Capital (see note5) (Face value Rs. 10/-)	1630.95	1630.95	1549.87	1630.95	1549.87	1630.95
11 Reserves excluding revaluation reserves	-145.79	-145.79	-257.34	-145.79	-257.34	-145.79
12 EPS (Not annualised)						
(a) (i) Basic & Diluted EPS before Extraordinary items	0.004	0.002	0.003	0.006	0.004	0.009
(a) Basic & Diluted	0.004	0.002	0.003	0.006	0.004	0.009
B INVESTOR COMPLAINTS						
Pending at the beginning of the quarter	NIL					
Received during the quarter	NIL					
Disposed of during the quarter	NIL					
Remaining unresolved at the end of the quarter	NIL					

Notes:

- 1 Previous year/period figures have been regrouped / reclassified wherever
- 2 The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held
- 3 The statement does not include Ind AS Complaint results for the corresponding preceding Quarter of previous year and year
- 4 The Ind AS compliants corresponding figures of the corresponding quarter of the previous year have not been subjected to a
- 5 The company operates in only one segment and hence Ind AS-108 " Operating Segment" is not applicable to the company
- 6 Provision for Tax is not done in lieu of carried forward losses.

For PANJON LTD.

Managing Directors JAY KOTHARI DIN NO. 00572543
Place: INDORE DATE: 14.11.2024



Jay Kothari
Digitally signed by Jay Kothari
Date: 2024.11.14 17:24:20 +05'30'

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PANJON[®] LIMITED

STATEMENT OF ASSETS & LIABILITIES 30.09.2024

(₹ in lakh)

Particulars	Note No.	as at 30.09.2024	as at 31.03.2024
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	1	78.73	89.22
(b) Capital work-in-progress			
(c) Investment Property			
(d) Goodwill			
(e) Other Intangible assets	1	0.57	0.57
(f) Intangible assets under development			
(g) Biological Assets other than bearer plants			
(h) Financial Assets			
(i) Investments	2	108.39	108.39
(ii) Trade receivables	3	168.83	129.30
(iii) Loans			
(iv) Others			
(i) Deferred tax assets (net)	4	123.51	120.79
(j) Other non-current assets	5	35.00	35.00
Current assets			
(a) Inventories	6	432.13	374.19
(b) Financial Assets			
(i) Investments			
(ii) Trade receivables	7	239.82	180.82
(iii) Cash and cash equivalents	8	197.48	271.77
(iv) Bank balances other than (iii) above			
(v) Loans	9	407.37	425.29
(vi) Others	10	3.02	3.77
(c) Current Tax Assets (Net)			
(d) Other current assets			
Total Assets		1794.85	1739.11
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	11	1631.08	1631.08
(b) Other Equity	12	-178.85	-145.79
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	11.03	14.12
(ii) Trade payables			
(iii) Other financial liabilities (other than those specified in item (b), to be specified)			
(b) Provisions			
(c) Deferred tax liabilities (Net)			
(d) Other non-current liabilities			
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	241.78	129.57
(ii) Trade payables	15	45.21	16.80
(iii) Other financial liabilities (other than those specified in item (c))		0.00	0.00
(b) Other current liabilities	16	4.75	65.73
(c) Provisions	17	39.85	273.61
(d) Current Tax Liabilities (Net)			
Total Equity and Liabilities		1794.85	1739.11

As per our Report of even date

For and On behalf of board

PLACE : INDORE
DATE : 14.11.2024

Jay
Kothari

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PANJON LIMITED, INDORE

CASH FLOW STATEMENT PURSUANT TO CLAUSE NO. 32
OF THE LISTING AGREEMENT FOR THE HALF YEAR ENDED 30/09/2024

(₹ In Lakh)

<u>PARTICULARS</u>	<u>30.09.2024</u>	<u>31.03.2024</u>
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax & Extraordinary Item	10.13	157.43
Add: Depreciation	10.50	21.69
Misc. Expenses Written off	0.00	0.00
	<u>20.63</u>	<u>37.43</u>
<u>Less:</u> Profit on Sales of Assets :	0.00	0.00
Cash Flow before Working Capital Changes	<u>20.63</u>	<u>37.43</u>
<u>Less:-</u>		
Increase/(Decrease) in Inventories	57.94	26.08
Increase/(Decrease) in Debtors	98.53	47.13
Increase/(Decrease) in other Advances	-18.67	15.42
Increase/(Decrease) in other Current & non Current Assets	0.00	35.00
Increase/(Decrease) in Trade & Other Payable	20.32	-46.34
	<u>-137.49</u>	<u>-39.83</u>
<u>Less:-</u> Income Tax Provision	0.00	-2.45
Expenses related to earlier years	0.00	0.05
Net Cash Flow from Operating Activities	<u>-137.49</u>	<u>-42.23</u>
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchases of Fixed Assets	0.00	-20.34
Sales/Transfer of Fixed Assets	0.00	0.00
Sales/Transfer of Investment	0.00	-0.28
Net Cash Flow from Investment Activities	<u>0.00</u>	<u>-20.62</u>
C. CASH FLOW FROM FINANCING ACTIVITIES		
Decrease in Long Term Borrowings	-3.09	-11.62
Decrease in Short Term Borrowings	112.21	77.24
Increase in Share Capital	0.00	81.08
Increase in Reserves and Surplus	-45.91	40.83
Net Cash Flow from Financing Activities	<u>63.21</u>	<u>187.53</u>
	(A+B+C)	
	-74.28	124.69
Balance as on 01-04-2024	271.77	147.08
Balance as on 30.09.2024	197.49	271.77
	<u>0.00</u>	<u>0.00</u>

BY THE ORDER OF THE BOARD



JAY KOTHARI
(DIN : 00572543)
MANAGING DIRECTOR

Jay
Kothari

Digitally signed
by Jay Kothari
Date: 2024.11.14
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PLACE : INDORE

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GOYAL PARUL & CO.

Chartered Accountants

408-A Block, The One, 5 RNT MARG,
INDORE 452001 (MP)

M. No 9826683626, 9039083626, Email: cavipintak@gmail.com

Independent Auditor's Limited Review Report on Quarterly Unaudited Standalone Financial Results of Panjon Limited Pursuant to the SEBI (Listing Obligations and Disclosure requirement) Regulations 2015

Limited Review Report to,
The Board of Directors,
Panjon Limited

1. We have reviewed the accompanying statement of unaudited financial results of **M/s Panjon Limited ('The Company')** for the quarter ended SEPTEMBER 30, 2024 (The "Statement") being submitted by the Company pursuant to the requirement of Regulation-33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Regulation")read with SEBI Circular No. CIF/CFD/CMD1/44/2019 dated 29th March, 2019 ("the Circular").

2. These Financial Results, which are the responsibility of the Company's management and approved by the Board of Directors at their meeting held on 14/11/2024. This statement has been prepared on the basis of related financial statements which is in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 ('Ind AS 34'), interim financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, as applicable and other accounting principles generally accepted in India. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the statement in accordance with the standard of Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entry" 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 statement is free from material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data thus provide less assurance than as audit. We have not performed an audit and accordingly, we do not express as 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 financial results for the quarter ended SEPTEMBER 30, 2024 prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in team of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, including' the manner in which it is to be disclosed, or that it containing any material misstatement.

For : Goyal Parul & Co

Chartered Accountant

FRN :- 016750N

(CA Vipin Tak)

Partner

M.No. 421662



Date :- 14/11/2024

Place :- Indore

UDIN :- 24421662BKFDVN6016

**Head Office: 54- MEEDO COMPLEX, Saharanpur Road, Near Saharanpur Chowk,
DEHRADUN-248001 Uttarakhand**