



PANTH Infinity
INTENDED TO INSPIRE

PANTH INFINITY LIMITED

CIN: L45201GJ1993PLC114416

Reg. Office: 32, Rajsukh complex, Behind Hyatt Regency Lane,
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Date: 15/11/2024

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
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Sub.: Outcome of Board Meeting No. 05/2024-25 held on Friday, 15th November, 2024.

Dear Sir/Ma'am,

Pursuant to Regulation 30 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and with reference to captioned subject, we wish to inform you that Board of Directors of the Company in its meeting held today, inter-alia, considered and transacted the following businesses:

- (i) Considered and Approved the Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2024 along with the Statement of Assets and Liabilities and Cash Flow Statement for the Half Year ended 30th September, 2024;

We hereby enclose the following:

- Unaudited financial result for the quarter and half year ended 30th September, 2024 along with the Statement of Assets and Liabilities and Cash Flow Statement for the half year ended 30th September, 2024.

The board meeting commenced at 4:00 p.m. and concluded at 04:35 p.m.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

FOR, PANTH INFINITY LIMITED

SATISH JASHVANTBHAI MEJIYATAR
DIRECTOR
DIN: 09524890

LIMITED REVIEW REPORT

Limited Review Report on Standalone Quarter ended as on 30th September, 2024 Unaudited Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To
The Board of Directors
PANTH INFINITY LIMITED

1. We have reviewed the accompanying Statement of Standalone unaudited Financial Results of **PANTH INFINITY LIMITED** ("the Company") for the quarter ended 30th September, 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.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our audit.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). 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's personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our audit conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Standalone unaudited financial results prepared in accordance with applicable accounting standards, notified pursuant to section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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 SSRV & Associates

Chartered Accountants

Firm Reg. No.: 135901W



Vishnu Kant Kabra

Partner

Membership No.: 403437

Place: Mumbai

Date: 14th November, 2024

UDIN: 24403437BKALCO2139

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

Published pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015

(Rs. in lacs except Per share data)

Sr No	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	164.50	-	109.25	164.50	209.80	472.03
	(b) Other Income	-	-	-	-	-	0.36
	Total Income (a + b)	164.50	-	109.25	164.50	209.80	472.39
2	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	118.10	3,043.71	693.78	3,380.26	1,826.69	2,230.58
	c. Changes in inventories of finished goods, work in	10.35	(3,043.71)	(584.41)	(3,251.80)	(2,627.90)	(1,760.90)
	d. Employee benefits expenses	-	0.75	1.50	0.75	3.15	7.92
	e. Finance Cost	-	-	-	-	-	-
	f. Depreciation and Amortization Expenses	0.22	0.22	0.22	0.44	0.44	0.88
	g. Other Expenses	3.37	15.58	3.50	18.95	12.84	47.00
	Total Expenses	132.04	16.55	114.59	148.59	215.22	525.42
3	Profit/(Loss) before Exceptional and Extraordinary items	32.46	(16.55)	(5.34)	15.91	(5.42)	(53.03)
4	Exceptional items						
	i) Profit(Loss) on sale of land	-	-	-	-	(2.32)	(2.32)
	ii) Profit on sale of investment	-	-	-	-	-	-
	iii) Short term capital gain	-	-	-	-	-	0.36
	iv) Written of Capital WIP	-	-	-	-	-	-
5	Profit/(Loss) before Extraordinary items and tax (3-4)	32.46	(16.55)	(5.34)	15.91	(7.74)	(54.99)
6	Extraordinary Items						
7	Profit Before Tax (5-6)	32.46	(16.55)	(5.34)	15.91	(7.74)	(54.99)
8	Tax Expenses						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
9	Net Profit/(Loss) for the period from continuing	32.46	(16.55)	(5.34)	15.91	(7.74)	(54.99)
10	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
12	Net Profit/(Loss) from Discontinuing operations after Tax	-	-	-	-	-	-
13	Share of Profit (Loss) of associates and Joint Ventures	-	-	-	-	-	-
14	Net Profit (Loss) for the period (9+12+13)	32.46	(16.55)	(5.34)	15.91	(7.74)	(54.99)
15	Other comprehensive income, net of income tax						
	a) (i) Amount of item that will not be reclassified to profit or	-	-	0.03	-	0.02	(0.20)
	(ii) Income tax relating to items that will not be	-	-	-	-	-	-
	b) (i) item that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to items that will be reclassified to	-	-	-	-	-	-
	Total other comprehensive income, net of income tax	-	-	0.03	-	0.02	(0.20)
16	Total Comprehensive income for the period (14+15)	32.46	(16.55)	(5.31)	15.91	(7.72)	(55.19)
17	Details of equity share capital						
	Paid-up Equity Share Capital	1,848.22	1,848.22	1,848.22	1,848.22	1,848.22	1,842.22
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
18	Details of debt securities						
	Paid -Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
19	Reserve excluding revaluation reserves as per balance	-	-	-	-	-	-
20	Earning per Share (of Rs. 10/- each)(not annualized):						
	(a) Basic Earning per share	0.02	(0.09)	(0.03)	0.01	(0.04)	(0.30)
	(b) Diluted Earning per share	0.02	(0.09)	(0.03)	0.01	(0.04)	(0.30)



S. J. Mejiyatar

Statement of Assets and Liabilities as at September 30, 2024

Sr. No.	Particulars	(Rs. In Lakh)	
		As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
A	Assets		
1	Non - Current Assets		
	(a) Property, Plant and Equipment	4.62	5.06
	(b) Capital Work-in Progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Intangible Assets under Development	-	-
	(f) Other Intangible Assets	-	-
	(g) Financial Assets	-	-
	- Non Current Investments	72.17	72.17
	- Trade Receivables, Non Current	-	-
	- Loans, Non- Current	-	-
	- Other Non Current Financial Assets	-	-
	(h) Deferred Tax Assets (Net)	-	0.73
	(i) Other Non Current Assets	-	0.20
	Total Non - Current Assets	76.79	78.16
2	Current Assets		
	(a) Inventories	5,027.41	1,775.61
	(b) Financial Assets		
	- Current Investments	-	-
	- Trade Receivables- Current	410.12	-
	- Cash and cash equivalents	70.23	16.80
	- Bank Balances other than Cash and cash equivalents	-	-
	- Loans, Current	2,159.58	-
	- Other Current Financial assets	5.20	-
	(c) Other Current Assets	0.00	7.89
	Total Current Assets	7,672.54	1,800.30
3	Non-current Assets classified as held for sale		
4	Regulatory deferral account debited balances and related deferred Tax		
	Total Assets	7,749.33	1,878.46
B	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	1,848.22	1,848.22
	(b) Other Equity	329.94	16.04
	Total Equity	2,178.17	1,864.26
	Non-controlling Interest	-	-
2	Liabilities		
	Non- Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Non- Current	5,746.25	-
	- Trade Payable, non-current	-	1.84
	- Other Non-Current Financial liabilities	-	-
	(b) Provisions, Non -Current	-	-
	(c) Deferred tax liabilities (net)	-	-
	(d) Deferred Government Grants, Non- Current	-	-
	(e) Other Non-Current Liabilities	-	-
	Total Non- Current Liabilities	5,746.25	1.84
	Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Current	-	-
	- Trade Payables, Current	(7.01)	-
	- Other Current Financial Liabilities	-	-
	(b) Other current liabilities	-	-
	(c) Current Tax liabilities (Net)	(173.08)	-
	(d) Deferred government grants, Current	-	-
	(e) Provisions	5.01	12.36
	Total Current liabilities	(175.08)	12.36
3	Liabilities directly associated with assets in disposal group classified as held		
4	regulatory deferral account credit balances and related deferred tax		
		5,571.17	14.20
	Total Liabilities	7,749.33	1,878.46
	Total Equity and Liabilities	7,749.33	1,878.46

Place: Ahmedabad
Date: 14/11/2024



For and on Behalf of the Board of
PANTH INFINITY LIMITED

S. J. Mejiyatar

SATISH JASHVANTBHAI MEJIYATAR
(DIN: 09524890)
(Director)

STATEMENT OF CASH FLOW FOR THE HALF PERIOD ENDED ON 30TH SEPTEMBER, 2023

(Rs. In Lakhs)

Particulars	For the period ended	
	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)
Cash flow from operating activities		
Net Profit before Tax	15.91	(7.74)
Discontinued operations		-
Profit before income tax including discontinued operations	15.91	(7.74)
Adjustments for		
Depreciation and amortisation expense	0.44	0.44
Dividend Income	0.44	0.44
Operating Profit before Working Capital Changes	16.35	(7.30)
(Increase)/Decrease in trade receivables	(410.12)	1,154.60
(Increase)/Decrease in inventories	(3,251.80)	(1,627.91)
(Increase)/Decrease in other non-current assets	0.20	385.50
Increase/ (Decrease) in trade payables	(7.01)	0.09
Increase/(Decrease) in provision	(7.35)	2.01
Increase/(Decrease) in other current liabilities	(173.08)	-
(Increase)/Decrease in Deferred Tax Asset	0.73	-
Increase/(Decrease) in Loans	(2,159.58)	98.14
(Increase)/Decrease in other current assets	2.69	(5.41)
Cash generated from operations	(6,005.33)	7.02
Income taxes paid	-	-
Net cash inflow from operating activities	(5,988.98)	(0.28)
Cash flows from investing activities		
(Increase)/Decrease in investments	-	0.43
Fair Valuation of Equity Instruments reclassified through OCI	-	(0.43)
Increase/(Decrease) in other equity	298.00	-
(Increase)/Decrease in Property, Plant & Equipment	-	-
Sale of Fixed Assets	-	2.32
Dividend Received	-	-
Net cash used in investing activities	298.00	2.32
Cash flow from financing activities		
Increase/(Decrease) Loan	5,744.41	-
Net cash from financing activities	5,744.41	-
Net increase (decrease) in cash and cash equivalents	53.42	2.04
Cash and cash equivalents at the beginning of the year	16.80	8.59
Cash and cash equivalent at end of the year	70.22	10.63

Place: Ahmedabad
Date: 14/11/2024




For and on Behalf of the Board of
PANTH INFINITY LIMITED

S.J. Mejiatar

SATISH JASHVANTBHAI MEJIYATAR

(DIN: 09524890)

(Director)

Note:	
1	The above un-audited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meeting held on 14th November, 2024.
2	The Auditor of the Company has carried out a "Limited Review" of the Financial Results for the Quarter ended 30th September, 2024 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2005 and has expressed their 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	Cash and cash equivalents represent cash and bank balance. The above Cash Flow Statement has been prepared under the "Indirect Method" as Prescribed in Indian Accounting Standard (IND AS 7).
6	Figures in bracket in Cash Flow Statements Indicates cash outflow.
7	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
8	There are no Investors Complaints pending as on 30 th September, 2024
9	The figures for the previous period/year have been regrouped/reclassified, wherever necessary.
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;"> <p>Place: Ahmedabad Date: 14/11/2024</p> </div> <div style="width: 30%; text-align: center;">  </div> <div style="width: 30%; text-align: right;"> <p>For and on Behalf of the Board of PANTH INFINITY LIMITED</p> <p><i>S. J. Mejiatar</i></p> <p>SATISH JASHVANTBHAI MEJIATAR (DIN: 09524890) (Director)</p> </div> </div>	