



CIN : L24232MP1983PLC002320

# PANJON<sup>®</sup> LIMITED

**Date: 12<sup>TH</sup> November, 2022**

To,  
BSE Limited,  
Department of Corporate services.  
P. J. Towers, Dalal Street,  
Mumbai- 400 001.

**Scrip Code: 526345**

**Subject: PANJON LIMITED : Revised filing of Results for quarter and half year ended September 30, 2022**

Dear Sir/Madam,

In terms of the Regulations 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform that the Board of Directors of the Panjon Limited ("Company") at its Meeting held on i.e. on **Friday, November 11, 2022 at 12:00 P.M.** inter-alia, considered & approved the Unaudited Standalone Financial Results of the Company for Quarter and half year ended September 30, 2022. There were some typographical error in the Cashflow Statement figures.

The said Unaudited Standalone Financial Results along with the Limited Review Report of the Statutory Auditors of the Company for the said period are enclosed herewith in terms of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

The Meeting of Board of Directors of the Company commenced at **12:00 P.M.** and concluded at **4:00 P.M.**

Thanking You,

For PANJON LIMITED,  
For Panjon Limited;

Director

**JAY KOTHARI**  
Managing Director  
(DIN : 00572543)



01, Panjon Farm House, Near Hinkargiri Jain Tirth,  
Airport- Bijasan Road, Indore 452005 (M.P.) INDIA  
Phone : +91-731-2622503, +91 9300008787



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# PANJON<sup>®</sup>

## STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 SEP. 2022

Particular	Standalone				(Rs. In Lakhs)	
	Quarter ended		year ended		Year ended	
	01.07.2022 30.09.2022	01.4.2022 30.06.2022	01.07.2021 30.09.2021	01.04.2022 30.09.2022	01.04.2021 31.03.2021	01.04.2021 31.03.2021
	(UN-Audited)	(UN-Audited)	(UN-Audited)	(UN-Audited)	(un-Audited)	(Audited)
<b>1 Income from operations</b>						
(a) (i) Revenue from operations	193.00	148.49	163.11	341.49	352.22	843.23
(b) (ii) Other Income	4.80	5.00	8.20	9.80	16.36	29.72
<b>Total revenue from Operations (i+ii)</b>	<b>197.80</b>	<b>153.49</b>	<b>171.31</b>	<b>351.29</b>	<b>368.58</b>	<b>872.95</b>
<b>Total Income (a+b)</b>	<b>197.80</b>	<b>153.49</b>	<b>171.31</b>	<b>351.29</b>	<b>368.58</b>	<b>872.95</b>
<b>2 Expenses</b>						
(a) Operating expenditure	9.47	7.10	5.62	16.57	8.70	23.65
(b) Cost of materials consumed	1.09	0.98	83.85	2.07	203.85	254.64
(c) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	280.27
(d) Change in inventories of finished goods, work-in-progress and stock-in-trade	0	0	0.00	0	0	-5.25
(e) finance cost	0.86	0.78	1.4	1.64	3.1	6.38
(f) Employee benefit expense	30.22	12.78	14.68	43	22.98	46.18
(g) Depreciation and amortisation expense	3.30	3.30	5.50	6.6	11	20.28
(h) Professional fees paid	2.99	1.78	1.33	4.77	2.19	8.40
(i) Listing fees	0.00	0.53	1.39	0.53	1.39	1.39
(j) BSE Fees	2.00	3.54	33.00	5.54	33	33.00
(k) Net loss arising on financial assets designated at FVTPL	0	0	0	0	0	
(l) Other expenses ( Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	142.62	118.25	21.24	260.87	73.32	605.28
<b>Total Expenses</b>	<b>192.55</b>	<b>149.04</b>	<b>168.01</b>	<b>341.59</b>	<b>359.53</b>	<b>1274.22</b>
<b>3 Profit/(Loss) before exceptional items (1-2)</b>	<b>5.25</b>	<b>4.45</b>	<b>3.30</b>	<b>9.70</b>	<b>9.05</b>	<b>-401.27</b>
4 Exceptional items			<b>0.00</b>			
<b>5 Profit/(Loss) before exceptional items (5+6)</b>	<b>5.25</b>	<b>4.45</b>	<b>3.3</b>	<b>9.70</b>	<b>9.05</b>	<b>-401.27</b>
6 Tax Expense			<b>0.00</b>		<b>0.00</b>	<b>0</b>
<b>7 Net Profit / (Loss) for the period after Tax (7+8)</b>	<b>5.25</b>	<b>4.45</b>	<b>3.30</b>	<b>9.70</b>	<b>9.05</b>	<b>-401.27</b>
<b>8 Other comprehensive Income (Net of Tax expense)</b>						
A (i) item that will not be reclassified to profit and loss	<b>5.25</b>	<b>4.45</b>	<b>3.30</b>	<b>9.70</b>	<b>9.05</b>	<b>-415.17</b>
(ii) income tax relating to items that will not be reclassified to profit or loss						<b>0</b>
B (i) item that will be reclassified to profit and loss						
(ii) income tax relating to items that will be reclassified to profit or loss						
<b>9 Total Comprehensive Income for the period</b>	<b>5.25</b>	<b>4.45</b>	<b>3.3</b>	<b>9.70</b>	<b>9.05</b>	<b>-415.17</b>
10 Paid-up Equity Share Capital (see note5) (Face value Rs. 10/-)	1549.87	1549.87	1549.87	1549.87	1549.87	1549.87
11 Reserves excluding revaluation reserves	100.15	100.15	100.15	100.15	100.15	100.15
12 EPS (Not annualised)	5.25	4.45	3.3	9.70	9.05	-415.17
(a) (i) Basic & Diluted EPS before Extraordinary items	0.03	0.03	0.02	0.06	0.06	-0.27
(a) Basic & Diluted	0.03	0.03	0.02	0.06	0.06	-0.27
<b>B INVESTOR COMPLAINTS</b>						
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 Chartered Accountants. The statement does not include Ind AS Complaint results for the corresponding preceding Quarter of previous year and year ended March 31,2021

3 The Ind AS compliants corresponding figures of the corresponding quarter of the previous year have not been subjected to a limited review. However, the management

4 The company operates in only one segment and hence Ind AS-108 "Operating Segment" is not applicable to the company

5 Provision for Tax is not done in lieu of carried forward losses.

For PANJON LTD. **Panjon Limited;**

Managing Directors JAY KOTHARI DIN NO. 00572543

Place: INDORE DATE :11.11.2022

Director



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CIN : L24232MP1983PLC002320

# PANJON<sup>®</sup> LIMITED

Standalone Statement of Assets and Liabilities Particulars	Rs. In lakh	
	As at	As at
	Current Half (Year ended) 30-Sep-22	(Year ended) 31-Mar-22
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a) Property, Plant and Equipment	91.74	93.74
b) Capital Work in Progress	-	-
c) Intangible Assets	0.89	0.89
d) Intangible assets under development	-	-
e) Non current investments	107.00	107.17
f) Financial Assets	-	-
(i) Long Term Loans and advances	-	-
(i) Other financial assets	-	-
g) Income Tax Asset (net)	-	-
h) Deferred Tax assets (net)	47.91	47.91
i) Other non - Current Assets	-	-
<b>Sub - Total - Non-Current Assets</b>	<b>247.54</b>	<b>249.71</b>
<b>Current Assets</b>		
a) Inventories	382.25	377.25
b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	336.86	323.57
(iii) Cash and Cash Equivalents	2.77	143.51
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	437.48	304.15
(vi) Other Financial Assets	3.25	6.55
c) Other current assets	-	-
<b>Sub - Total - Current Assets</b>	<b>1,162.61</b>	<b>1,155.03</b>
<b>TOTAL ASSETS</b>	<b>1,410.15</b>	<b>1,404.74</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity share capital	1,550.00	1,550.00
b) Other Equity	(274.01)	(283.71)
<b>Total Equity</b>	<b>1,275.99</b>	<b>1,266.29</b>
<b>LIABILITIES</b>		
a) Financial Liabilities		
(i) Borrowings	58.66	30.11
(ii) Deferred Payment Liabilities	-	-
(iii) Other Financial Liabilities	-	-
b) Other Non-current Liabilities	-	-
c) Provisions	-	-
<b>Sub-total Non-Current Liabilities</b>	<b>58.66</b>	<b>30.11</b>
<b>Current liabilities</b>		
a) Financial Liabilities		
(i) Borrowings	9.74	30.84
(ii) Trade payables	28.53	23.63
(iii) Other Financial Liabilities	18.93	20.00
b) Other current liabilities	-	-
c) Provisions	18.30	33.87
<b>Sub-total - Current Liabilities</b>	<b>75.50</b>	<b>-</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,410.15</b>	<b>1,404.74</b>

For PANJON LTD

For Panjon Limited;

Director

Place: INDORE

DATE 11.11.2022

  
Director

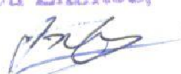

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## LIMITED

PANJON LIMITED, INDORE			
CASH FLOW STATEMENT PURSUANT TO CLAUSE NO. 32			
OF THE LISTING AGREEMENT FOR THE YEAR ENDED 30 SEP 2022			
		RS IN LAKH	
FIGUR RS.	PARTICULARS	CURRENT PERIOD SEP. 2022	PREVIOUS 2021-2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
	Net Profit Before Tax & Extraordinary Item	9.70	-401.46
	Add: Depreciation	6.60	20.28
	Misc. Expenses Written off	0.00	0.00
		16.30	-381.18
	Less: Profit on Sales of Assets :	0.00	0.00
	Cash Flow before Working Capital Changes	16.30	-381.18
	Less:-		
	Increase/(Decrease) in Inventories	5.00	-10.20
	Increase/(Decrease) in Debtors	91.27	-503.63
	Increase/(Decrease) in other Advances	-3.30	-105.12
	Increase/(Decrease) in other Current Assets	0.00	0.00
	Increase/(Decrease) in Trade & Other Payable	4.90	53.97
		114.17	183.80
	Less:- Income Tax Provision	0.00	0.00
	Expenses related to earlier years	0.89	-1.56
	<b>Net Cash Flow from Operating Activities</b>	<b>115.06</b>	<b>182.24</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
	Purchases of Fixed Assets	-5.58	-18.58
	Sales/Transfer of Fixed Assets	0.00	0.00
	Sales/Transfer of Investment	0.00	-0.16
	<b>Net Cash Flow from Investment Activities</b>	<b>-5.58</b>	<b>-18.74</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Decrease in Long Term Borrowings	-52.90	-77.01
	Decrease in Short Term Borrowings	13.49	25.69
	Increase in Share Capital	0.00	0.00
	Increase in Reserves and Surplus	-210.81	0.16
	<b>Net Cash Flow from Financing Activities</b>	<b>-250.22</b>	<b>-51.15</b>
	(A+B+C)	-140.74	112.35
	Balance as on 01-04-2021	143.51	31.18
	Balance as on 30-09-2022	2.77	143.51
		0	0
	For Panjon Limited;		
			
	JAY KOTHARI Director		
	(DIN : 00572543)		
	MANAGING DIRECTOR		







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, 2022 (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 29<sup>th</sup> March, 2019 ("the Circular").
2. These Financial Results/statements, which are the responsibility of the Company's management and has been approved by the Board of Directors at their meeting, held on 11/11/2022. 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 inquiries of company personnel and analytical procedures applied to financial data thus provides 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, 2022 prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 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 M/s Giriraj & Lohiya  
Chartered Accountants  
F R No.:006031C

  
(Ca Natwar Lal Bhatia)  
Partner  
M. No. 076076

Jaipur, Dt. 11/11/2022

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