



CIN : L24232MP1983PLC002320

# PANJON<sup>®</sup> LIMITED

Date: 8<sup>th</sup> November, 2023

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

**SCRIP CODE: 526345**

**Subject : Un-audited Standalone Financial Results of the Company along with the Limited Review Report for quarter and half year ended September 30, 2023.**

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 today i.e. on **Wednesday, 8<sup>th</sup> November, 2023 at 1:00 p.m.** Inter-alia, considered & approved the Unaudited Standalone Financial Results of the Company for **quarter and half year ended September 30, 2023.**

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 Board Meeting of the Company commenced at 1:00 P.M. and concluded at 7:00 P.M.**

Kindly acknowledge and take on record the same.

Thanking You,

For Panjon Limited,

For Panjon Limited,

  
Jay Kothari Director  
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  
Website: [www.panjon.in](http://www.panjon.in) • E-mail: [info@panjon.in](mailto:info@panjon.in)





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# PANJON<sup>®</sup> LIMITED

PANJON LTD.

## STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.SEP. 2023

Particular	Standalone				(Rs. In Lakhs)	
	Quarter ended		Half year ended		Year ended	
	01.07.2023 30.09.2023	01.04.2023 30.06.2023	01.07.2022 30.09.2022	01.04.2023 30.09.2023	01.04.2022 30.09.2022	01.04.2022 31.03.2023
	(UN-Audited)	(UN-Audited)	(UN-Audited)	(UN-Audited)	(UN-Audited)	(Audited)
<b>1 Income from operations</b>						
(a) (i) Revenue from operations	129.52	123.97	193.00	253.49	341.49	609.13
(b) (ii) Other Income	4.00	8.00	4.80	12.00	9.80	38.24
<b>Total revenue from Operations (i+ii)</b>	<b>133.52</b>	<b>131.97</b>	<b>197.80</b>	<b>265.49</b>	<b>351.29</b>	<b>647.37</b>
<b>Total Income (a+b)</b>	<b>133.52</b>	<b>131.97</b>	<b>197.80</b>	<b>265.49</b>	<b>351.29</b>	<b>647.37</b>
<b>2 Expenses</b>						
(a) Operating expenditure	8.92	5.91	9.47	14.83	16.57	41.69
(b) Cost of materials consumed	51.8	44.07	1.09	95.87	2.07	191.6
(c) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	6.65
(d) Change in inventories of finished goods, work-in-progress and stock-in-trade	0	0	0	0	0	0
(e) finance cost	0.86	0.4	0.86	1.26	1.64	4.70
(f) Employee benefit expense	22.54	23.81	30.22	46.35	43.00	46.56
(g) Depreciation and amortisation expense	1.75	1.75	3.30	3.50	6.60	21.10
(h) Professional fees paid	9.85	1.47	2.99	11.32	4.77	5.20
(i) Listing fees	0.16	1.00	0.00	1.16	0.53	0.53
(j) BSE Fees	3.00	3.25	2.00	6.25	5.54	5.78
(k) Net loss arising on financial assets design	0	0	0	0	0	0
(l) Other expenses ( Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	30.58	48.13	142.62	78.71	260.87	311.78
<b>Total Expenses</b>	<b>129.46</b>	<b>129.79</b>	<b>192.55</b>	<b>259.25</b>	<b>341.59</b>	<b>635.59</b>
<b>3 Profit/(Loss) before exceptional items (1)</b>	<b>4.06</b>	<b>2.18</b>	<b>5.25</b>	<b>6.24</b>	<b>9.7</b>	<b>11.78</b>
4 Exceptional items						
<b>5 Profit/(Loss) before exceptional items (5)</b>	<b>4.06</b>	<b>2.18</b>	<b>5.25</b>	<b>6.24</b>	<b>9.7</b>	<b>11.78</b>
6 Tax Expense					0	0
<b>7 Net Profit / (Loss) for the period after Tax</b>	<b>4.06</b>	<b>2.18</b>	<b>5.25</b>	<b>6.24</b>	<b>9.7</b>	<b>11.78</b>
<b>8 Other comprehensive Income (Net of Tax)</b>						
A (i) item that will not be reclassified to profit	4.06	2.18	5.25	0.00	9.7	11.78
(ii) income tax relating to items that will not be reclassified to profit or					0	0
B (i) item that will be reclassified to profit and	0	0		0		
(ii) income tax relating to items that will be reclassified to profit or loss						
<b>9 Total Comprehensive Income for the per</b>	<b>4.06</b>	<b>2.18</b>	<b>5.25</b>	<b>6.24</b>	<b>9.7</b>	<b>11.78</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)	4.06	2.18	5.25	6.24	9.7	11.78
(a) (i) Basic & Diluted EPS before Extraordinary	0.003	0.001	0.003	0.004	0.006	0.008
(a) Basic & Diluted	0.003	0.001	0.003	0.004	0.006	0.008
<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					

Previous year/period figures have been regrouped / reclassified wherever

The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligation &amp; Disclosure

The statement does not include Ind AS Complaint results for the corresponding preceding Quarter of previous year and year

The Ind AS complaints 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. For Panjon Limited;

Managing Directors JAY KOTHARI DIN NO. 00572543

Place: INDORE DATE:08.11.2023

  
 Director

 01, Panjon Farm House, Near Hinkargiri Jain Tirth,  
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# PANJON<sup>®</sup>

## LIMITED

### STATEMENT OF ASSETS & LIABILITIES AS ON 30 SEP. 2023

(₹ in hundred)

Particulars	as at 30.09.2023	as at 31.03.2023
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment and Intangible assets	99047.06	90446.43
(b) Capital work-in-progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible assets	704.68	704.68
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financial Assets		
(i) Investments	108103.32	108103.32
(ii) Trade receivables	102462.79	107391.08
(iii) Loans		
(iv) Others		
(i) Deferred tax assets (net)	118984.17	118984.17
(j) Other non-current assets		
<b>Current assets</b>		
(a) Inventories	348182.02	348111.96
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables	208324.60	155597.87
(iii) Cash and cash equivalents	82369.24	147080.16
(iv) Bank balances other than (iii) above		
(v) Loans	524105.09	410410.97
(vi) Others	2772.49	3234.58
(c) Current Tax Assets (Net)		
(d) Other current assets		
<b>Total Assets</b>	<b>1595055.46</b>	<b>1490065.21</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	1550000.00	1550000.00
(b) Other Equity	-195521.04	-201762.08
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	30404.68	25733.64
(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		
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	130562.34	52330.49
(ii) Trade payables	46923.22	35597.83
(iii) Other financial liabilities (other than those specified in item (c))	0.00	0.00
(b) Other current liabilities		
Provisions	32686.27	28165.32
(c) Current Tax Liabilities (Net)		
<b>Total Equity and Liabilities</b>	<b>1595055.46</b>	<b>1490065.21</b>

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**MANAGING DIRECTOR**

For Panjon Limited;

Director





# GIRIRAJ & LOHIYA

Chartered Accountants

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 Sep 30, 2023 (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, which are the responsibility of the Company's management and approved by the Board of Directors at their meeting held on 08/11/2023. 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 Sep 30, 2023 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.

Jaipur, Dt. 08/11/2023

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For M/s Giriraj & Lohiya,  
Chartered Accountants,

Chartered Accountants,  
FRN No. 006031C

(Ca Natwar Lal Bhatia)  
Partner  
JAIPUR

M.N.o : 076076