PANTH INFRACON LIMITED

(Formerly Known as Panth Infinity Limited)

CIN: L58201GJ1993PLC114416

Registered Office: S-12, 2nd Floor, Vikram Chambers, Vikram Vikas Mandal Owners Association, Near Income Tax Office, Ashram Road, Ahmedabad – 380009 Gujarat, India

E-mail: info@panthinfinity.com **(M) -** +91 6359310736; **Website:** http://panthinfinityltd.com/

November 02, 2026

To,
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001.

Scrip code: 539143

To,
The Compliance Department
The Calcutta Stock Exchange Limited
7, Lyons Range, Dalhousie, Kolkata-700001, West Bengal.

CSE Code: 30010

Sub: Clarification regarding revised outcome of the board of directors meeting held on Tuesday, October 27, 2026.

Ref: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Respected Sir/Ma'am,

With reference to the outcome of the meeting of the Board of Directors held on Tuesday, October 27, 2026, we wish to clarify that a clerical error was inadvertently made in the reporting of Earnings Per Share (EPS) in the Unaudited Financial Results for the quarter and half year ended September 30, 2026.

Accordingly, please find attached the revised Unaudited Financial Results for the quarter and half year ended September 30, 2026, incorporating the necessary correction in the Earnings Per Share (EPS).

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,

For, Panth Infracon Limited
(Formerly known as Panth Infinity Limited)

RAHILAHMED JAFARBHAI SHAIKH
Digitally signed by RAHILAHMED JAFARBHAI SHAIKH
Date: 2026.11.02 19:30:17 +05'30'

Rahilahmed Jafarbhai Shaikh
Managing Director
DIN: 11413227

Encl: As above

PANTH INFRACON LIMITED

(Formerly Known as Panth Infinity Limited)

CIN: L58201GJ1993PLC114416

Registered Office: S-12, 2nd Floor, Vikram Chambers, Vikram Vikas Mandal Owners Association, Near Income Tax Office, Ashram Road, Ahmedabad – 380009 Gujarat, India

E-mail: info@panthinfinity.com **(M) -** +91 6359310736; **Website:** http://panthinfinityltd.com/

October 27, 2026

To,
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001.

Scrip code: 539143

To,
The Compliance Department
The Calcutta Stock Exchange Limited
7, Lyons Range, Dalhousie, Kolkata-700001, West Bengal.

CSE Code: 30010

Sub: Revised Outcome of the board of directors meeting held on Tuesday, October 27, 2026.

Ref: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Respected Sir/Ma'am,

With reference to the Intimation issued on October 22, 2026, we would like to inform you that the Board of Directors of the Company at their meeting held on October 27, 2026, have inter alia approved;

1. **Un-audited Standalone and consolidated Financial Results of the Company for the period ended on September 30, 2026. We are enclosing herewith the following:**

   - Statements showing the Unaudited Financial Results (Standalone and Consolidated) for the period ended on September 30, 2026;

   - Limited Review Report pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015 for Unaudited Standalone and Consolidated Financial Results for the period ended on September 30, 2026 from our Statutory Auditors.

The Board Meeting Commenced at 6:30 PM and concluded at 7:00 PM

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,

For, Panth Infracon Limited
(Formerly known as Panth Infinity Limited)

RAHILAHMED JAFARBHAI SHAIKH
Digitally signed by RAHILAHMED JAFARBHAI SHAIKH
Date: 2026.11.02 19:30:42 +05'30'

Rahilahmed Jafarbhai Shaikh
Managing Director
DIN: 11413227

Encl: As above

PANTH INFRACON LIMITED
(Formerly Known as Panth Infinity Limited)

CIN: L58201GJ1993PLC114416
S-12, 2nd Floor, Vikram Chambers, Vikram Vikas Mandal Owners Association, Near Income Tax Office, Ashram Road, Ahmedabad – 380009 Gujarat, India

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30-9-2026

(Rs. In Lakhs except per share data)

Sr. No.	Particulars	For Quarter Ended			For the half Year ended Sep.30,2026	For the half Year ended September 30,2025	Year Ended
		30-9-26	30-6-26	30-9-25	30-9-26	30-9-25	31-3-26
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	Revenue from operations						
	a) Total Income from Operations (net)	9493.97	0.00	14559.30	9493.97	17900.50	19097.05
	b) Other income	0.00	0.00	0.10	0.00		0.14
	Total Income (a+b)	**9493.97**	**0.00**	**14559.40**	**9493.97**	**17900.50**	**19097.19**
2	**Expenses**						
	a) Purchase of Stock-in-Trade	2084.51	0.00	11153.90	2084.51	14350.90	17464.42
	b) Changes in Inventories of Finished Goods, Stock-in-Trade and work-in-progress	7062.15	0.00	2,628.99	7062.15	2,372.29	-30.59
	c) Employee Benefit expenses	0.00	0.27	6.80	0.27	9.60	20.22
	d) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.02
	e) Depreciation and amortization expenses	0.00	0.05	0.20	0.05	0.40	0.87
	f) Other Expenses	0.02	5.47	4.40	5.49	59.60	432.51
	Total Expenses (a+b+c+d+e+f)	**9146.68**	**5.79**	**13794.29**	**9152.47**	**16792.79**	**17887.45**
3	**Profit before Tax (1-2)**	**347.30**	**-5.79**	**765.10**	**341.50**	**1107.70**	**1209.74**
4	**Tax Expenses**						
	(i) Current Tax	0.00	0.00	0.00	0.00	0.00	304.49
	(ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.01
	(iii) Short excess provision			-			
	(iv) MAT Credit			-			-
	Total Tax (i+ii)	0.00	0.00	0.00	0.00	0.00	**304.49**
5	**Profit for the period (3-4)**	**347.30**	**-5.79**	**765.10**	**341.50**	**1,107.70**	**905.24**
6	Other Compehensive Income						**-**
7	**Total comprehensive income for the period (5+6) (Comprising Profit/(Loss) and other Comprehensive income for the period)**	**347.30**	**-5.79**	**765.10**	**341.50**	**1,107.70**	**905.24**
8	**Paid- up Equity share Capital -Face Value of ₹ 10 each**	**5515.88**	**5515.88**	**2491.22**	**5515.88**	**2491.22**	**5515.88**

9	**Earning per equity share (EPS) in ₹ (not Annualised)**						
	(A) Basic	**0.63**	**0.00**	**3.07**	**0.06**	**4.45**	**1.64**
	(B) Diluted	**0.63**	**0.00**	**3.07**	**0.06**	**4.45**	**1.64**

See notes accompanying to the Financial statements

Notes:

1 The aforesaid financial results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on **27th October 2026**

2 The Statutory Auditors of the Company have carried out a 'Limited Review" of the above results as per regulations 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

3 The figures for the Quarter ended 30th September, 2026 are in compliance with the Indian Accounting Standards(Ind AS) notified by the Ministry of Corporate Affairs.

4 The Financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 – Interim Financial reporting, notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.

5 The format for above results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated Nov 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013 applicable to companies that are required to comply with Ind As.

6 The Company has only one reportable primary business segment as per IND AS 108

7 Figures for the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable with the current period's figures.

By Order of Board of Directors
For PANTH INFRACON LIMITED
(Formerly Known as Panth Infinity Limited)



RAHILAHMED JAFARBHAI SHAIKH

Managing Director

DIN: 11413227

Place: Ahmedabad

Date: 27.10.2026

PANTH INFRACON LIMITED
(Formerly Known as Panth Infinity Limited)
CIN: L58201GJ1993PLC114416
S-12, 2nd Floor, Vikram Chambers, Vikram Vikas Mandal Owners Association, Near Income Tax Office, Ashram Road, Ahmedabad – 380009 Gujarat, India
STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

Particulars	As at September 30,2026	As at March 31, 2026
I. ASSETS		
Non-current assets		
(a) Property, plant and equipment	3.32	3.32
(b) Capital work-in-progress		
(c) Financial assets		
(i) Other financial assets	6930.24	7,912.67
(ii) Other Non Current Investment	96.84	96.84
(d) Other non-current assets		
(e) Deffered Tax Asset (Net)		0.62
Total non-current assets	**7,030.40**	**8,013.44**
Current assets		
(a) Inventories	0	7,062.15
(a) Financial assets		
(i) Investments		
(i) Trade receivables	10773.02	1,818.40
(iii) Contract asset		
(ii) Cash and cash equivalents	4.64	30.56
(v) Bank balance other than disclosed in Note 11 above		
(iii) Loans and advances	3397.87	-
(b) Current tax asset (net)		
(b) Other current assets	2.83	2.83
Total current assets	**14,178.36**	**8,913.94**
TOTAL ASSETS	**21,208.76**	**16,927.38**
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	5515.88	5,515.88
(b) Other equity	1706.41	1,370.71
Total equity	**7,222.29**	**6,886.58**
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	6356.59	7,519.57
(b) Provisions		
(c) Deferred tax liabilities (net)		
Total non-current liabilities	**6,356.59**	**7,519.57**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables	4531.32	1,507.55
(a) total outstanding dues of micro and small enterprises		

(b) total outstanding dues of creditors other than micro enterprises and small enterprises		
(ii) Other financial liabilities		
(b) Other current liabilities	2774.86	689.98
(c) Current Tax Liablities		
(d) Provisions	323.70	323.70
Total current liabilities	**7,629.88**	**2,521.23**
TOTAL EQUITY AND LIABILITIES	**21,208.76**	**16,927.38**
Summary of significant accounting policies		
The accompanying notes are an integral part of the financial statements.		

*Less than ₹ 0.01 Lakhs

By Order of Board of Directors

For Panth Infracom Limited
(Formerly Known as Panth infinity Limited)

Rahil Raja

Place: Ahmedabad

Date: 27.10.2026

RAHILAHMED JAFARBHAI SHAIKH

Managing Director

DIN: 11413227

PANTH INFRACON LIMITED
(Formerly Known as Panth Infinity Limited)

CIN: L58201GJ1993PLC114416

S-12, 2nd Floor, Vikram Chambers, Vikram Vikas Mandal Owners Association, Near Income Tax Office, Ashram Road, Ahmedabad – 380009 Gujarat, India

CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2026

	Particulars	For the year ended September 30, 2026	For the year ended March 31, 2026
A.	**Cash flow from operating activities**		
	Profit before tax	341	1210
	Adjustments to reconcile profit before tax to net cash flows:		
	Finance cost	0	0
	Depreciation expense	0	1
	Operating profit before changes in working capital	**342**	**1211**
	Working capital adjustments:		
	(Increase) / decrease in Other Non current assets		
	(Increase) / decrease in trade receivables	-8,955	(1789)
	(Increase) / decrease in other financial assets	982	0
	(Increase) / decrease in Inventories	7,062	(31)
	(Increase) / decrease in other assets		118
	(Increase) / decrease in Loans & Advances	-3,398	(5630)
	Increase / (decrease) in trade payables	3,024	416
	Increase / (decrease) in other financial liabilities		
	Increase / (decrease) in provisions	-1,163	248
	Increase / (decrease) in other current liabilities	2,085	524
	Cash generated from operating activities (before tax)	**(21)**	**(4934)**
	Net income tax (paid)/ Net Income tax refund (including interest on refund)	(5)	(304)
	Net cash flows from operating activities (A)	**(26)**	**(5239)**
B.	**Cash flow from investing activities**		
	Purchase of Investements	0	(25)
	Purchase of Asset		
	Interest received		
	Net cash flows from investing activities (B)	**0**	**(25)**
C.	**Cash flow from financing activities**		
	Proceeds from issue of share warrents & Share Capital	0	3282
	Proceeds from Borrowings	0	1979
	Finance Cost Paid	0	(0)
	Net cash used in financing activities (C)	**0**	**5260**
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	(26)	(3)
	Cash and cash equivalents at the beginning of year	30.56	34
	Cash and cash equivalents at the end of year	**4.63**	**30.56**
	Particulars	**For the year ended September 30, 2026**	**For the year ended March 31, 2026**

	Cash and cash equivalents comprise of		
	Cash in Hand	3.62	4
	Balance with bank in current account	1.01	27
	Total	**4.63**	**30.56**

For and on behalf of the Board of Directors of
PANTH INFRACON LIMITED
(Formerly Kown as PANTH INFINITY LIMITED)

RAHILAHMED JAFARBHAI SHAIKH
Managing Director
DIN: 11413227

Place: Ahmedabad
Date: 27/10/2026

SARANG SHIVAJIRAO CHAVAN
AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA SARANG CHAVAN
+91 9974 62 3154
chavansarang1@gmail.com

INDEPENDENT AUDITOR'S REPORT ON UNAUDITED STANDALONE QUARTERLY AND HALF YEARLY FINANCIALS RESULTS AND YEAR TO DATE RESULTS OF PANTH INFRACON LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS,2015.

To the Board of Directors of
PANTH INFRACON LIMITED

We have accompanying statement of unaudited financial results of **PANTH INFRACON LIMITED** (the "Company") for the Quarter and half year ended **30th September, 2026** (the "Statement") on Standalone basis attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "listing Regulations").

1) **We have reviewed the accompanying statement of unaudited financial results of PANTH INFRACON LIMITED (the "Company") for the Quarter and half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "listing Regulations").**

2) **Company's Board of Directors 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act,2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in india .**

3) **Balances of trade receivables, trade payables, loans and advances are subject to confirmation and reconciliation. The consequential impact, if any, on the financial results is presently not ascertainable.**

SARANG SHIVAJIRAO CHAVAN AND ASSOCIATES
FRN NO.: 159649W
AHMEDABAD
CHARTERED ACCOUNTANTS

SARANG SHIVAJIRAO CHAVAN
AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA SARANG CHAVAN
+91 9974 62 3154
chavansarang1@gmail.com

4) We conducted our review of the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of the Interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit.

5) The information and data contained in this report are based solely on the documents, explanations, and representations provided by the management of the entity. We have not independently verified the correctness or completeness of such information and records, and our verification has been limited to the extent of information made available to us during the course of our review.

Other Matters

We have carried out the limited review of the financial results of the Company for the quarter and half year ended September 30, 2026 on standalone basis. There is no qualification in these regards on these financial results.

FOR
SARANG SHIVAJIRAO CHAVAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 159649W

CA SARANG CHAVAN
(PROPRIETOR)
M.NO.142576
UDIN: 26142576IESMER9181
Date: 27/10/2026
Place: Ahmedabad

SARANG SHIVAJIRAO CHAVAN AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★
FRN NO.: 159649W AHMEDABAD

PANTH INFRACON LIMITED
(Formerly Known as Panth Infinity Limited)
CIN: L58201GJ1993PLC114416
S-12, 2nd Floor, Vikram Chambers, Vikram Vikas Mandal Owners Association, Near Income Tax Office, Ashram Road, Ahmedabad – 380009 Gujarat, India

CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30-09-2026

(Rs. In Lakhs except per share data)

Sr. No.	Particulars	For Quarter Ended			For the half Year ended Sep.30,2026	For the half Year ended September 30,2025	Year Ended
		30-9-26	30-6-26	30-9-25	30-9-26	30-9-25	31-3-26
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	Revenue from operations						
	a) Total Income from Operations (net)	21105.97	0.00	14559.30	21105.97	17900.50	19097.05
	b) Other income	0.00	0.00	0.10	0.00		0.14
	Total Income (a+b)	**21105.97**	**0.00**	**14559.40**	**21105.97**	**17900.50**	**19097.19**
2	**Expenses**						
	a) Purchase of Stock-in-Trade	2084.51	0.00	11153.90	2084.51	14350.90	17464.42
	b) Changes in Inventories of Finished Goods, Stock-in-Trade and work-in-progress	7062.15	0.00	2,628.99	7062.15	2,372.29	-30.59
	c) Employee Benefit expenses	0.00	0.27	6.80	0.27	9.60	20.22
	d) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.02
	e) Depreciation and amortization expenses	0.00	0.05	0.20	0.05	0.40	0.87
	f) Other Expenses	0.02	5.47	4.40	5.49	59.60	432.51
	Total Expenses (a+b+c+d+e+f)	**9146.68**	**5.79**	**13794.29**	**9152.47**	**16792.79**	**17887.45**
3	**Profit before Tax (1-2)**	**11959.30**	**-5.79**	**765.10**	**11953.50**	**1107.70**	**1209.74**
4	**Tax Expenses**						
	(i) Current Tax	0.00	0.00	0.00	0.00	0.00	304.49
	(ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.01
	(iii) Short excess provision			-			
	(iv) MAT Credit			-			-
	Total Tax (i+ii)	0.00	0.00	0.00	0.00	0.00	**304.49**
5	**Profit for the period (3-4)**	**11959.30**	**-5.79**	**765.10**	**11,953.50**	**1,107.70**	**905.24**
6	Other Compehensive Income						-
7	**Total comprehensive income for the period (5+6) (Comprising Profit/(Loss) and other Comprehensive income for the period)**	**11959.30**	**-5.79**	**765.10**	**11,953.50**	**1,107.70**	**905.24**
8	**Paid- up Equity share Capital - Face Value of ₹ 10 each**	**5515.88**	**5515.88**	**2491.22**	**5515.88**	**2491.22**	**5515.88**
9	**Earning per equity share (EPS) in ₹ (not Annualised)**						
	(A) Basic	**21.68**	**0.00**	**3.07**	**2.17**	**4.45**	**1.64**
	(B)Diluted	**21.68**	**0.00**	**3.07**	**2.17**	**4.45**	**1.64**

See notes accompanying to the Financial statements

Notes:

1	The aforesaid financial results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on **27th October 2026.**
2	The Statutory Auditors of the Company have carried out a 'Limited Review" of the above results as per regulations 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
3	The figures for the Quarter ended 30th September, 2026 are in compliance with the Indian Accounting Standards(Ind AS) notified by the Ministry of Corporate Affairs.
4	The Financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 – Interim Financial reporting, notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
5	The format for above results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated Nov 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013 applicable to companies that are required to comply with Ind As.
6	The Company has only one reportable primary business segment as per IND AS 108
7	Figures for the previous period have been regrouped, reclassified and restated wherever necessary to make them comparable with the current period's figures.

By Order of Board of Directors
For PANTH INFRACON LIMITED
(Formerly Known as Panth Infinity Limited)



Place: Ahmedabad
Date: 27.10.2026

RAHILAHMED JAFARBHAI SHAIKH
Managing Director
DIN: 11413227

PANTH INFRACON LIMITED
(Formerly Known as Panth Infinity Limited)
CIN: L58201GJ1993PLC114416
S-12, 2nd Floor, Vikram Chambers, Vikram Vikas Mandal Owners Association, Near Income Tax Office, Ashram Road, Ahmedabad – 380009 Gujarat, India
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

	Particulars	As at September 30,2026	As at March 31, 2026
I. ASSETS			
	Non-current assets		
	(a) Property, plant and equipment	3.32	3.32
	(b) Capital work-in-progress		
	(c) Financial assets		
	(i) Other financial assets	6930.24	7,912.67
	(ii) Other Non Current Investment	96.84	96.84
	(d) Other non-current assets		
	(e) Deffered Tax Asset (Net)		0.62
	Total non-current assets	**7,030.40**	**8,013.44**
	Current assets		
	(a) Inventories	0	7,062.15
	(a) Financial assets		
	(i) Investments		
	(i) Trade receivables	16275.02	1,818.40
	(iii) Contract asset		
	(ii) Cash and cash equivalents	4.64	30.56
	(v) Bank balance other than disclosed in Note 11 above		
	(iii) Loans and advances	3397.87	-
	(b) Current tax asset (net)		
	(b) Other current assets	2.83	2.83
	Total current assets	**19,680.36**	**8,913.94**
	TOTAL ASSETS	**26,710.76**	**16,927.38**
II. EQUITY AND LIABILITIES			
	Equity		
	(a) Equity share capital	5516.88	5,515.88
	(b) Other equity	7207.41	1,370.71
	Total equity	**12,724.29**	**6,886.58**
	Liabilities		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	6356.59	7,519.57
	(b) Provisions		
	(c) Deferred tax liabilities (net)		
	Total non-current liabilities	**6,356.59**	**7,519.57**
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings		
	(ii) Trade payables	4531.32	1,507.55
	(a) total outstanding dues of micro and small enterprises		
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises		

(ii) Other financial liabilities		
(b) Other current liabilities	2774.86	689.98
(c) Current Tax Liablities		
(d) Provisions	323.70	323.70
Total current liabilities	**7,629.88**	**2,521.23**
TOTAL EQUITY AND LIABILITIES	**26,710.76**	**16,927.38**
Summary of significant accounting policies		
The accompanying notes are an integral part of the financial statements.		

*Less than ₹ 0.01 Lakhs

By Order of Board of Directors
For PANTH INFRACON LIMITED
(Formerly Known as Panth Infinity Limited)



RAHILAHMED JAFARBHAI SHAIKH
Managing Director
DIN: 11413227

Place: Ahmedabad
Date: 27.10.2026

PANTH INFRACON LIMITED
(Formerly Known as Panth Infinity Limited)

CIN: L58201GJ1993PLC114416

S-12, 2nd Floor, Vikram Chambers, Vikram Vikas Mandal Owners Association, Near Income Tax Office, Ashram Road, Ahmedabad – 380009 Gujarat, India

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2026

	Particulars	For the year ended September 30, 2026	For the year ended March 31, 2026
A.	**Cash flow from operating activities**		
	Profit before tax	11,953	1210
	Adjustments to reconcile profit before tax to net cash flows:		
	Finance cost	0	0
	Depreciation expense	0	1
	Operating profit before changes in working capital	**11954**	**1211**
	Working capital adjustments:		
	(Increase) / decrease in Other Non current assets		
	(Increase) / decrease in trade receivables	-14,457	(1789)
	(Increase) / decrease in other financial assets	982	0
	(Increase) / decrease in Inventories	7,062	(31)
	(Increase) / decrease in other assets		118
	(Increase) / decrease in Loans & Advances	-3,398	(5630)
	Increase / (decrease) in trade payables	3,024	416
	Increase / (decrease) in other financial liabilities		
	Increase / (decrease) in provisions	-1,163	248
	Increase / (decrease) in other current liabilities	2,085	524
	Cash generated from operating activities (before tax)	**6089**	**(4934)**
	Net income tax (paid)/ Net Income tax refund (including interest on refund)	(5)	(304)
	Net cash flows from operating activities (A)	**6084**	**(5239)**
B.	**Cash flow from investing activities**		
	Purchase of Investements	0	(25)
	Purchase of Asset		
	Interest received		
	Net cash flows from investing activities (B)	**0**	**(25)**
C.	**Cash flow from financing activities**		
	Proceeds from issue of share warrents & Share Capital	0	3282
	Proceeds from Borrowings	0	1979
	Finance Cost Paid	0	(0)
	Net cash used in financing activities (C)	**0**	**5260**
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	6084	(3)
	Cash and cash equivalents at the beginning of year	30.56	34
	Cash and cash equivalents at the end of year	**6114.62**	**30.56**
	Particulars	**For the year ended September 30, 2026**	**For the year ended March 31, 2026**

Cash and cash equivalents comprise of		
Cash in Hand	3.62	4
Balance with bank in current account	1.01	27
Total	**4.63**	**30.56**

For and on behalf of the Board of Directors of
PANTH INFRACON LIMITED
(Formerly Known as Panth Infinity Limited)



RAHILAHMED JAFARBHAI SHAIKH
Managing Director
DIN: 11413227

Place: Ahmedabad
Date: 27/10/2026

SARANG SHIVAJIRAO CHAVAN
AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA SARANG CHAVAN
+91 9974 62 3154
chavansarang1@gmail.com

INDEPENDENT AUDITOR'S REPORT ON UNAUDITED CONSOLIDATED FINANCIALS RESULTS OF PANTH INFRACON LIMITED ("THE PARENT") AND ITS SUBSIDIARIES PURSUANT TO THE REGULATION 33 AND 52 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

To the Board of Directors of
PANTH INFRACON LIMITED AND ITS SUBSIDIARIES

We have accompanying statement of unaudited financial results of **PANTH INFRACON LIMITED (the "Parent") AND ITS SUBSIDIARIES (the parent and its subsidiaries together referred to as "the Group") for the Quarter and Half Year ended September 30, 2026 (the "Statement")** on Consolidated basis attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "listing Regulations").

1) **We have reviewed the accompanying statement of unaudited financial results of PANTH INFRACON LIMITED (the "Parent") AND ITS SUBSIDIARIES (the parent and its subsidiaries together referred to as "the Group") for the Quarter and half Year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "listing Regulations").**

2) **Company's Board of Directors 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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act,2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in india .**

SARANG SHIVAJIRAO CHAVAN AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★
FRN NO.: 159649W
AHMEDABAD

SARANG SHIVAJIRAO CHAVAN
AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA SARANG CHAVAN
+91 9974 62 3154
chavansarang1@gmail.com

3) We conducted our review of the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of the Interim financial information consists of making inquiries , Primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit.

4) Balances of trade receivables, trade payables, loans and advances are subject to confirmation and reconciliation. The consequential impact, if any, on the financial results is presently not ascertainable.

5) The information and data contained in this report are based solely on the documents, explanations, and representations provided by the management of the entity. We have not independently verified the correctness or completeness of such information and records, and our verification has been limited to the extent of information made available to us during the course of our review.

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

(a) are presented in accordance with the requirements of regulation 33 of the LODR regulations in this regard and

(b) give a true and fair view in conformity with the recognition and measurement of principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/(loss), other comprehensive income /(expense) and other financial information of the company **for the quarter and half year ended 30th September, 2026.**

SARANG SHIVAJIRAO CHAVAN AND ASSOCIATES
FRN NO.: 159649W
AHMEDABAD
CHARTERED ACCOUNTANTS

SARANG SHIVAJIRAO CHAVAN AND ASSOCIATES
CHARTERED ACCOUNTANTS

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In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of audit reports issued on financial information of subsidiary referred to in other matters section, below the consolidated financial results:

1. Includes the results of **Al Subh Enterprise FZ-LLC ("Subsidiary Company").**
2. are presented in accordance with the requirements of Regulation 33 and 52 of the Listing Regulations, 2015 in this regard and
3. matters give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principle generally accepted in India of the net profit/loss and other comprehensive income and other financial statement for the quarter and half year ended **30.09.2026** as well as the year-to-date results for the period from **01.07.2026 to 30.09.2026.**

Other Matters

We have carried out the limited review of the financial results of the Company for the quarter and half year ended September 30, 2026 on consolidated basis. There is no qualification in these regards on these financial results.

FOR
SARANG SHIVAJIRAO CHAVAN AND ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 159649W

SARANG SHIVAJIRAO CHAVAN AND ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ FRN NO.: 159649W AHMEDABAD

CA SARANG CHAVAN
(PROPRIETOR)
M.NO.142576
UDIN: 26142576ZMPTWT9041
Date: 27/10/2026
Place: Ahmedabad