

PANTH INFINITY LIMITED

CIN: L58201GJ1993PLC114416

Registered Office: 107, Sudershan Office Complex, Nr Mithakhali Under Bridge, Navrangpura, Ashram Road P.O, Ahmedabad, City Ahmedabad, Gujarat, India, 380009

E-mail: info@panthinfinity.com (M) - +91 7383983840; Website: www.panthinfinity.com

May 13, 2026

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

Scrip Code: 539143

Sub: Outcome of the Board of Directors Meeting Held on Wednesday, May 13, 2026.

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

Respected Sir/Ma'am,

With reference to the notice issued on April 28, 2026, we would like to inform you that the Board of Directors of the Company at their meeting held on Wednesday, May 13, 2026, have inter alia approved;

1. Audited Consolidated and Standalone Financial Results of the Company for the period ended on March 31, 2026. We are enclosing herewith the following:

- Audited Consolidated and Standalone Financial results of the Company which have been approved and taken on record at a meeting of the Board of Directors of the Company held today.
- Auditor' Report with opinion basis on the aforesaid Audited Financial Results (Consolidated and Standalone).
- Declaration regarding Auditor's Report with Unmodified Opinion for the Financial Year ended March 31, 2026 under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Declaration/Disclosure regarding under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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- Disclosure on Outstanding Default on Loans and Debt Securities for the period ended March 31, 2026.

The Board Meeting Commenced at 06:00 PM and concluded at 07:00 PM. You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully,

For, Panth Infinity Limited



Rahilahmed Jafarbai Shaikh
Managing Director
DIN: 11413227



ENCL: As Above

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STATEMENT OF AUDITED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs in Lacs)

Particulars	Quarter Ended			For The year ended	
	31.03.2026 (Audited)	31.12.2025 (Un-Audited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
Income:					
Revenue from Operations	(15.00)	1,211.53	1,518.54	19,097.05	2,997.37
Other income	-	-	-	0.14	-
Total income (A)	(15.00)	1,211.53	1,518.54	19,097.19	2,997.37
Expenses:					
Operation and maintenance expenses	-	-	-	-	-
Changes in Inventories	(16,216.22)	(1,116.45)	(1,377.56)	(30.59)	(5,255.95)
Purchase & Direct Expenses	16,208.45	1,834.73	2,846.06	17,464.42	8,006.71
Employee benefit expense	3.87	6.74	2.76	20.22	9.36
Finance costs	0.02	-	0.01	0.02	0.01
Depreciation & Amortization expenses	0.35	0.21	0.21	0.87	0.87
Other expenses	10.70	362.21	17.08	432.50	40.24
Total expenses (B)	7.18	1,087.45	1,488.56	17,887.45	2,801.24
Profit before tax for the year (C) = (A-B)	(22.18)	124.08	29.98	1,209.74	196.13
Tax expense:					
(i) Current tax	304.49	-	15.00	304.49	58.20
(ii) Deferred Tax Expenses	0.01	-	0.13	0.01	0.13
Total tax expense (D)	304.49	-	15.13	304.49	58.33
Other comprehensive Income (after Tax)					
A) Items that will not be reclassified to profit and loss	-	-	-	-	-
Income Tax on above	-	-	-	-	-
B) Items that will be reclassified to profit and loss	-	-	-	-	-
Income tax on above	-	-	-	-	-
Total Other Comprehensive Income (Net of Tax)	-	-	-	-	-
Total Comprehensive Income for the period comprising Net Profit/ (Loss) for the period & Other Comprehensive Income	(326.67)	124.09	14.86	905.26	137.81
Paid-up equity share capital (Face Value: Rs. 10/- each)	5,515.88	2,491.22	1,848.22	5,515.88	1,848.22
Earnings per equity share (in ₹)					
Basic	-	0.50	0.08	1.64	0.56
Diluted	-	0.50	0.06	1.64	0.41

For and on behalf of the Board of Directors of
Panth Infinity Limited

Rahil Roy

Rahil Ahmed Jafarbai Shaikh
Managing Director
DIN: 11413227



Place: Ahmedabad
Date: May 13, 2026

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STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs in Lacs)

Particulars	As at March 31, 2026	As at March 31, 2025
I. ASSETS		
Non-current assets		
(a) Property, plant and equipment	3.32	4.19
(b) Capital work-in-progress		
(c) Financial assets		
(i) Other financial assets	7,912.67	2,282.42
(ii) Other Non Current Investment	96.84	72.17
(d) Other non-current assets		
(e) Deffered Tax Asset (Net)	0.62	0.61
Total non-current assets	8,013.44	2,359.38
Current assets		
(a) Inventories	7,062.15	7,031.56
(a) Financial assets		
(i) Investments		
(i) Trade receivables	1,818.40	29.00
(iii) Contract asset		
(ii) Cash and cash equivalents	30.56	33.69
(v) Bank balance other than disclosed in Note 11 above		
(iii) Loans	-	250.54
(b) Current tax asset (net)		
(b) Other current assets	2.83	120.48
Total current assets	8,913.94	7,465.27
TOTAL ASSETS	16,927.38	9,824.65
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	5,515.88	1,848.22
(b) Other equity	1,370.71	851.35
Total equity	6,886.58	2,699.57
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	7,519.57	5,541.00
(b) Provisions		
(c) Deferred tax liabilities (net)		
Total non-current liabilities	7,519.57	5,541.00
Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables	1,507.55	1,342.38
(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	689.98	166.30
(c) Current Tax Liabilities		
(d) Provisions	323.70	75.41
Total current liabilities	2,521.23	1,584.08
TOTAL EQUITY AND LIABILITIES	16,927.38	9,824.65

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements.

*Less than ₹ 0.01 Lakhs

Place: Ahmedabad
Date: May 13, 2026



For and on behalf of the Board of Directors
Panth Infinity Limited

Rahilmed Jafarbhai Shaikh

Rahilmed Jafarbhai Shaikh
Managing Director
DIN: 11413227

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CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Rs in Lacs)		
Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flow from operating activities		
Profit before tax	1,209.74	196.13
Adjustments to reconcile profit before tax to net cash flows:		
Finance cost	0.02	0.01
Depreciation expense	0.87	0.87
Operating profit before changes in working capital	1,210.63	197.00
Working capital adjustments:		
(Increase) / decrease in Other Non current assets		0.20
(Increase) / decrease in trade receivables	(1,789.40)	(29.00)
(Increase) / decrease in Inventories	(30.59)	(5,255.95)
(Increase) / decrease in other assets	117.66	(112.59)
Increase / (decrease) in Loans & Advances	(5,630.25)	(2,532.95)
Increase / (decrease) in trade payables	415.72	1,340.54
Increase / (decrease) in other financial liabilities		
Increase / (decrease) in provisions	248.29	65.84
Increase / (decrease) in other current liabilities	523.68	163.51
Cash generated from operating activities (before tax)	(4,934.27)	(6,163.41)
Net income tax (paid)/ Net Income tax refund (including interest on refund)	(304.49)	(58.20)
Net cash flows from operating activities (A)	(5,238.75)	(6,221.61)
B. Cash flow from investing activities		
Purchase of Investments	(24.67)	
Purchase of Asset		
Interest received		
Net cash flows from investing activities (B)	(24.67)	-
C. Cash flow from financing activities		
Proceeds from issue of share warrents & Share Capital	3,281.75	697.51
Proceeds from Borrowings	1,978.57	5,541.00
Finance Cost Paid	(0.02)	
Net cash used in financing activities (C)	5,260.29	6,238.51
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(3.13)	16.90
Cash and cash equivalents at the beginning of year	33.69	16.80
Cash and cash equivalents at the end of year	30.56	33.69
Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash and cash equivalents comprise of		
Cash in Hand	3.72	4.69
Balance with bank in current account	26.85	29.00
Total	30.56	33.69

For and on behalf of the Board of Directors of
Panth Infinity Limited

Rahil Ray

Rahilahmed Jafarbai Shaikh
Managing Director
DIN: 11413227



Place: Ahmedabad
Date: May 13, 2026

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Notes to Financial Results

- 1 The above Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 13th May, 2026.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 The Earning Per Share (EPS) has been computed in accordance with the Indian Accounting Standard on Earnings Per Share (IND AS 33) which required effect of bonus issue to be given till the earliest period reported.
- 4 The Company does not have more than one reportable segment in terms of AS 108 'Operating Segment' hence segment wise reporting is not applicable,
- 5 The comparative results and other information for the Quarter and year ended 31st March, 2026 has been audited by the statutory auditors of the Company and has expressed their unqualified opinion.
- 6 The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 7 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.



For and on behalf of the Board of Directors

Panth Infinity Limited

Rahil Rqa

Rahilahmed Jafarbai Shaikh

Managing Director

DIN:- 11413227

Place: Ahmedabad

Date: May 13, 2026

INDEPENDENT AUDITORS' REPORT
TO THE BOARD OF DIRECTORS OF PANTH INFINITY LIMITED

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Panth Infinity Limited** ("the Company") for the quarter and year ended 31st March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in, compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies;

making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to, cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial Reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- i. Identify and "assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion, our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matter

The standalone annual financial results include the results for the quarter ended 31st March, 2026 and the corresponding quarter ended in the previous year being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the fourth quarter of the relevant financial year which were subject to limited review by us. We were unable to obtain direct confirmation from certain creditors/debtors regarding the balances outstanding as at 31st March 2026. Consequently, we had to rely on alternative procedures available with the company. These procedures may not be as persuasive as direct confirmation, and we cannot be certain about the accuracy and completeness of these balances.

For BHATT SHAH MEKHIA & CO.

Chartered Accountants

FRN: 129797W



CA Dipika Shah

Partner

Membership No.: 600502

Place: Ahmedabad

Date: 13/05/2026

UDIN: 26600502MVIPRP4397



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STATEMENT OF CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs in Lacs)

Particulars	Quarter Ended			For The year ended	
	31.03.2026 (Audited)	31.12.2025 (Un-Audited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
Income:					
Revenue from Operations	5,985.00	4,323.53	1,518.54	28,209.05	2,997.37
Other income	(0.00)	-	-	0.14	-
Total income (A)	5,985.00	4,323.53	1,518.54	28,209.19	2,997.37
Expenses:					
Operation and maintenance expenses	-	-	-	-	-
Changes in Inventories	(1,286.56)	(1,116.45)	(1,377.56)	(30.59)	(5,255.95)
Purchase & Direct Expenses	4,778.79	4,132.73	2,846.06	23,262.42	8,006.71
Employee benefit expense	3.86	6.74	2.76	20.22	9.36
Finance costs	0.02	-	0.01	0.02	0.01
Depreciation & Amortization expenses	0.35	0.21	0.21	0.87	0.87
Other expenses	310.70	374.21	17.08	744.50	40.24
Total expenses (B)	3,807.17	3,397.45	1,488.56	23,997.44	2,801.24
Profit before tax for the year (C) = (A-B)	2,177.83	926.08	29.98	4,211.75	196.13
Tax expense:					
(i) Current tax	304.49	-	15.00	304.49	58.20
(ii) Deferred Tax Expenses	0.01	-	0.13	0.01	0.13
Total tax expense (D)	304.50	-	15.13	304.50	58.33
Other comprehensive Income (after Tax)					
A) Items that will not be reclassified to profit and loss	-	-	-	-	-
Income Tax on above	-	-	-	-	-
B) Items that will be reclassified to profit and loss	-	-	-	-	-
Income tax on above	-	-	-	-	-
Total Other Comprehensive Income (Net of Tax)	-	-	-	-	-
Total Comprehensive Income for the period comprising Net Profit/ (Loss) for the period & Other Comprehensive Income	1,873.33	926.08	14.86	3,907.26	137.81
Paid-up equity share capital (Face Value: Rs. 10/- each)	5,515.88	2,491.22	1,848.22	5,515.88	1,848.22
Earnings per equity share (in ₹)					
Basic	3.40	3.72	0.08	7.08	0.56
Diluted	3.40	3.72	0.06	7.08	0.41

For and on behalf of the Board of Directors of
Panth Infinity Limited

Rahil Roy

Rahilahmed Jafarbhay Shaikh
Managing Director
DIN:- 11413227



Place: Ahmedabad
Date: May 13, 2026

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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs in Lacs)

Particulars	As at March 31, 2026	As at March 31, 2025
I. ASSETS		
Non-current assets		
(a) Property, plant and equipment	3.32	4.19
(b) Capital work-in-progress		
(c) Financial assets		
(i) Other financial assets	7,912.67	2,282.42
(ii) Other Non Current Investment	72.17	72.17
(d) Other non-current assets		
(e) Deferred Tax Asset (Net)	0.62	0.61
Total non-current assets	7,988.78	2,359.38
Current assets		
(a) Inventories	7,062.15	7,031.56
(a) Financial assets		
(i) Investments		
(i) Trade receivables	1,818.40	29.00
(iii) Contract asset		
(ii) Cash and cash equivalents	30.56	33.69
(v) Bank balance other than disclosed in Note 11 above		
(iii) Loans	-	250.54
(b) Current tax asset (net)		
(b) Other current assets	3,004.82	120.48
Total current assets	11,915.93	7,465.27
TOTAL ASSETS	19,904.71	9,824.65
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	5,515.88	1,848.22
(b) Other equity	4,372.70	851.35
Total equity	9,888.58	2,699.57
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	7,494.90	5,541.00
(b) Provisions		
(c) Deferred tax liabilities (net)		
Total non-current liabilities	7,494.90	5,541.00
Current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables	1,507.55	1,342.38
(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	689.98	166.30
(c) Current Tax Liabilities		
(d) Provisions	323.70	75.41
Total current liabilities	2,521.23	1,584.08
TOTAL EQUITY AND LIABILITIES	19,904.71	9,824.65

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements.

*Less than ₹ 0.01 Lakhs

For and on behalf of the Board of Directors of
Panth Infinity Limited



Rahil Roy
Rahil Ahmed Jafarbhai Shaikh
Managing Director
DIN:- 11413227

Place: Ahmedabad

Date: May 13, 2026

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CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

0

(Rs in Laes)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flow from operating activities		
Profit before tax	4,211.75	196.13
Adjustments to reconcile profit before tax to net cash flows:		
Finance cost	0.02	0.01
Depreciation expense	0.87	0.87
Operating profit before changes in working capital	4,212.64	197.00
Working capital adjustments:		
(Increase) / decrease in Other Non current assets		0.20
(Increase) / decrease in trade receivables	(1,789.40)	(29.00)
(Increase) / decrease in Inventories	(30.59)	(5,255.95)
(Increase) / decrease in other assets	(2,884.34)	(112.59)
Increase / (decrease) in Loans & Advances	(5,379.72)	(2,532.95)
Increase / (decrease) in trade payables	165.17	1,340.54
Increase / (decrease) in other financial liabilities		
Increase / (decrease) in provisions	248.29	65.84
Increase / (decrease) in other current liabilities	523.68	163.51
Cash generated from operating activities (before tax)	(4,934.26)	(6,163.41)
Net income tax (paid)/ Net Income tax refund (including interest on refund)	(304.49)	(58.20)
Net cash flows from operating activities (A)	(5,238.75)	(6,221.61)
B. Cash flow from investing activities		
Investment in Subsidiary	(0.00)	
Purchase of Asset		
Interest received		
Net cash flows from investing activities (B)	-	-
C. Cash flow from financing activities		
Proceeds from issue of share warrents & Share Capital	3,281.75	697.51
Proceeds from Borrowings	1,953.90	5,541.00
Finance Cost Paid	(0.02)	
Net cash used in financing activities (C)	5,235.63	6,238.51
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(3.12)	16.90
Cash and cash equivalents at the beginning of year	33.69	16.80
Cash and cash equivalents at the end of year	30.57	33.69
Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash and cash equivalents comprise of		
Cash in Hand	3.72	4.69
Balance with bank in current account	26.85	29.00
Total	30.57	33.69

For and on behalf of the Board of Directors of
Panth Infinity Limited

Rahil Roy
Rahilahmed Jafarbhay Shaikh
Managing Director
DIN:- 11413227



Place: Ahmedabad
Date: May 13, 2026

PANTH INFINITY LIMITED
CIN: L58201GJ1993PLC114416

**Registered Office: 107, Sudershan Office Complex, Nr Mithakhali Under Bridge, Navrangpura,
Ashram Road P.O, Ahmedabad, City Ahmedabad, Gujarat, India, 380009
E-mail: info@panthinfinity.com (M) - +91 7383983840; Website: www.panthinfinity.com**

Notes to Financial Results

- 1 The above Financial Results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 13th May, 2026.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 The Earning Per Share (EPS) has been computed in accordance with the Indian Accounting Standard on Earnings Per Share (IND AS 33) which required effect of bonus issue to be given till the earliest period reported.
- 4 The Company does not have more than one reportable segment in terms of AS 108 'Operting Segment "hence segment wise reporting is not applicable,
- 5 The comparative results and other information for the Quarter and year ended 31st March, 2026 has been audited by the statutory auditors of the Company and has expressed their unqualified opinion.
- 6 The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 7 Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.

For and on behalf of the Board of Directors
Panth Infinity Limited



Rahil Roy
Rahilahmed Jafarbai Shaikh
Managing Director
DIN:- 11413227

Place: Ahmedabad
Date: May 13, 2026

INDEPENDENT AUDITORS' REPORT
TO THE BOARD OF DIRECTORS OF PANTH INFINITY LIMITED

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **Panth Infinity Limited** ("the Company"), along with its **fully own Subsidiary Al Subh Enterprise FZ-LLC** which has been acquired in third quarter, for the quarter and year ended 31st March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid' down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in, compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies;

making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated annual financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to, cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial Reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an 'audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion, our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matter

The consolidated annual financial results include the results for the quarter ended 31st March, 2026 and the corresponding quarter ended in the previous year being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the fourth quarter of the relevant financial year which were subject to limited review by us. We were unable to obtain direct confirmation from certain creditors/debtors regarding the balances outstanding as at 31st March 2026. Consequently, we had to rely on alternative procedures available with the company. These procedures may not be as persuasive as direct confirmation, and we cannot be certain about the accuracy and completeness of these balances.

For **BHATT SHAH MEKHIA & CO.**

Chartered Accountants

FRN: 129797W



CA Dipika Shah

Partner

Membership No.: 600502

Place: Ahmedabad

Date: 13/05/2026

UDIN: 26600502MJZHUM3296



PANTH INFINITY LIMITED

CIN: L58201GJ1993PLC114416

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May 13, 2026

To,
Listing Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001

Scrip Code: 539143

Dear Sir/Ma'am,

Sub: Declaration/Disclosure regarding under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: In the matter of M/s. Panth Infinity Ltd

Pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read, we do hereby confirm, declare and certify that the financial statements do not contain any false, misleading statements of figures and do not omit material fact which may make the statement or figures contained therein misleading.

You are therefore requested to take on record the aforesaid information for your reference.

Thanking you.

Yours faithfully,

For, Panth Infinity Limited

Rahil Roy



Rahilahmed Jafarbai Shaikh
Managing Director
DIN: 11413227

PANTH INFINITY LIMITED

CIN: L58201GJ1993PLC114416

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May 13, 2026

To,
Listing Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400001

Scrip Code: 539143

Dear Sir/Ma'am,

Sub: Declaration regarding Auditor's Report with Unmodified Opinion for the Financial Year ended March 31, 2026 under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: In the matter of M/s. Panth Infinity Ltd

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with SEBI's Circular No. SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare and confirm that Statutory Auditor of the Company M/s Bhatt Shah Mekhia & Co. (FRN: 129797W), Chartered Accountants have issued Audit Report in respect of Standalone and Consolidated Audited Financial Results for the period ended on March 31, 2026 with unmodified and unqualified opinion.

Kindly take the same on your records

Thanking you.

Yours faithfully,

For, Panth Infinity Limited

Rahil Raj



Rahilahmed Jafarbai Shaikh
Managing Director
DIN: 11413227

PANTH INFINITY LIMITED
CIN : L58201GJ1993PLC114416

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DISCLOSURE ON OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES FOR THE PERIOD ENDED MARCH 31, 2026

Sr. no	Particulars	Amount	Remarks
1	Loans/revolving facilities like cash credit from banks/financial institutions		
A	Total outstanding as on date	0	
B	Of the total amount outstanding, amount of default as on date	0	
2	Unlisted debt securities i.e. NCD and NCRPS		
A	Total outstanding as on date	0	
B	Of the total amount outstanding, amount of default as on date	0	
3	Total financial indebtedness of the listed entity including short-term and long-term de	0	

For Panth Infinity Limited



Rahilahmed Jafarbai Shaikh
Managing Director
DIN: 11413227

