

Pan Electronics (India) Limited
No.16B, 1st Phase,Peenya Industrial Estate,
Peenya, Bengaluru-560 058
CIN : L00309KA1982PLC004960

[All amounts in INR]

BALANCE SHEET AS AT

Particulars	Note No.	30-Sep-20
ASSETS		
1. Non-current assets		
a. Property, Plant and Equipment	3	2,457
b. Capital work-in-progress		-
c. Investment Property		-
d. Goodwill		-
e. Other Intangible Assets		-
f. Intangible Assets under development		-
g. Biological Assets under development		-
h. Financial Assets		
i. Investments	4	2
ii. Trade Receivables		-
iii. Loans		-
iv. Others		-
i. Deferred tax assets (net)	5	-
j. Other non-current assets		-
2. Current Assets		
a. Inventories	6	71
b. Financial assets		
i. Investments		-
ii. Trade receivables	7	9
iii. Cash and cash equivalents	8	11
iv. Bank balances other than (iii) above		-
v. Loans		-
vi. Others		-
c. Current Tax assets (net)		-
d. Other Current assets	9	241
Total Assets		2,789
EQUITY AND LIABILITIES		
EQUITY		
a. Equity Share Capital	10	400
b. Other equity	11	246
LIABILITIES		
1. Non-current liabilities		
a. Financial liabilities		
i. Borrowings	12	2,092
ii. Trade Payables		-
iii. Other financial liabilities		-
b. Provisions	13	3
c. Deferred tax liabilities (net)		-
d. Other non-current liabilities		-
2. Current liabilities		
a. Financial liabilities		
i. Borrowings	13	-
ii. Trade Payables	14	-
(a)total outstanding dues of micro enterprises and small enterprises; and		-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises.	15	19
iii. Other financial Liabilities		-
b. Other current liabilities	16	29
c. Provisions		-
d. Current tax liabilities (net)		-
Total Equity and Liabilities		2,789

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[Rs. In Lakhs]

Statement of Unaudited financial results for the quarter ended 30th September, 2021

Particulars	Quarter Ended			2020-21	2019-20	For the year ended
	30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	Year to Date	Year to Date	31.03.2020 (Audited)
1. Income from operations						
a. Revenue from operations	-	-	(1.00)	-	-	-
b. Other income	-	0.36	-	0.36	0.44	5.00
Total Income	-	0.36	-1.00	0.36	0.44	5.00
2. Expenses						
a. Cost of materials consumed	-0.57	0.57	-	-	-	-
b. Changes in inventories of finished goods and work-in-progress	-	-	-	-	-	-
c. Excise duty on sale of goods	-	-	-	-	-	-
d. Employee benefits expenses	4.12	6.75	-	10.87	16.26	43.95
e. Finance costs	10.90	10.48	13.65	21.39	8.21	35.00
f. Depreciation and amortization expense	22.66	18.14	25.78	40.80	32.26	65.82
g. Other Expenses	23.35	7.51	3.63	30.86	9.90	85.95
Total Expenses	60.47	43.45	43.06	103.92	66.63	230.72
3. Profit/(loss) before exceptional and extraordinary items and tax	(60.47)	(43.10)	(44.06)	(103.57)	(66.19)	(225.72)
4. Exceptional items	-	-	-	-	-	-
5. Profit/(loss) before extraordinary items and tax	(60.47)	(43.10)	(44.06)	(103.57)	(66.19)	(225.72)
6. Extraordinary items	-	-	-	-	-	-
7. Profit/(loss) before tax	(60.47)	(43.10)	(44.06)	(103.57)	(66.19)	(225.72)
8. Tax expense	-	-	-	-	-	-
9. Net profit/(loss) after tax	(60.47)	(43.10)	(44.06)	(103.57)	(66.19)	(225.72)
10. Other comprehensive income, net of income tax						
A. Items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
B. Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
11. Total other comprehensive income for the period, net of income tax	-	-	-	-	-	-
12. Total comprehensive income for the period	(60.47)	(43.10)	(44.06)	(103.57)	(66.19)	(225.72)
13. Paid-up equity share capital (Face value ₹ 10/-)	4,00,00,000	4,00,00,000	4,00,00,000	4,00,00,000	4,00,00,000	4,00,00,000
14. Reserves excluding revaluation reserves as per the balance sheet of previous accounting year	-	-	-	-	-	(21,07,92,152)
15. Earnings per share (EPS)						
Basic	(0.15)	(0.11)	(0.11)	(0.26)	(0.17)	(0.56)
Diluted	(0.15)	(0.11)	(0.11)	(0.26)	(0.17)	(0.56)

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Pan Electronics (India) Limited
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Peenya, Bengaluru-560 058
CIN : L00309KA1982PLC004960

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2020

Particulars		30-Sep-20	
A	Cash flows from operating activities		
	Net Profit Before Taxation and Extraordinary item	(103.57)	
	Adjustments for:		
	Depreciation	40.80	
	Revaluation of Investments	0.55	
	Provisions	-	
	Operating Profit Before Working Capital Changes		(62.21)
	Increase/ (decrease) in trade payables	13.38	
	Increase/ (decrease) in other current liabilities	(12.39)	
	Decrease / (increase) in trade receivables	(0.09)	
	Decrease / (increase) in inventories	(1.91)	
	Decrease / (increase) in provisions	0.06	
	Decrease / (increase) short term loans and advances	103.77	
	Working Capital changes		102.82
	Cash Generated from operations		40.61
Income Tax (including Fringe Benefit Tax)		-	
Cash Flow Before Extraordinary Item		40.61	
Extra-ordinary items		-	
Net cash from operating activities		40.61	
B	Cash flows from Investment activities		
	Additions to Fixed Assets	(212.38)	
	Sale of Fixed Asset		
Net cash from Investing activities		(212.38)	
C	Cash flows from financing activities		
	Proceeds of Other Long Term Liabilities	176.47	
	Net cash from Financing activities		176.47
	Net Increase / Decrease in cash and cash equivalents		4.70
	Cash and cash equivalents at beginning of period		5.83
Cash and cash equivalents at end of period		10.53	

Notes to the cash flow statement:

- Cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard 7 :
- Components of Cash and Cash equivalents as per Ind AS 7 is as

Particulars	30-Sep-20
Cash in hand	10.01
Bank Balance	
In Current Account	0.53
Bank Overdraft	-
Total	10.53

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- 1 The above results for the quarter and year to date ended as on 30th September, 2020 have been reviewed by the audit committee and approved by the Board of Directors at their meeting held on 14th November, 2020.
- 2 The company does not have more than one reportable business segment in line with the Indian Accounting Standard 108 - "Operating Segments" issued by Institute of Chartered Accountants of India and hence segmental reporting is not required to be given.
- 3 The statement has been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Section 133 of Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standard) Amendment Rules, 2016.
- 4 Previous year figures have been grouped as necessary

Place: Bangalore
Date: 14-11-2020

For PAN Electronics (India) Ltd


Gullu G Talreja
Chairman & Managing Director



Review Report to:

**The Board of Directors,
Pan Electronics (India) Limited.**

We have reviewed the accompanying statement of un-audited financial results of PAN ELECTRONICS (INDIA) LIMITED, having its registered office at 16B, 1st Phase, Peenya Industrial Area, Peenya, Bangalore - 560058, for the quarter ended 30th September, 2020 prepared as per applicable Indian Accounting Standard (Ind-AS) submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (listing obligations and disclosure requirements) regulations, 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016. 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.

We have conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 prepared in accordance with applicable Indian Accounting Standards (Ind-AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B N Subramanya & Co.,
Chartered Accountants
FRN 004142S

Girish Hoysala
Partner
Membership No. 220210



UDIN: 20220210AAAAEE4332

Date: 14th November, 2020
Place: Bengaluru