

Date: 11/02/2020

To,  
Manager – Listing Department,  
**National Stock Exchange of India Limited**  
Exchange Plaza, Plot No. C-1,  
G Block, Bandra Kurla Complex,  
Bandra East, Mumbai – 400 051

**Subject: Outcome of Board Meeting held today – 11<sup>th</sup> February, 2020.**  
**Symbol: PANACHE**

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Dear Sir / Madam,

This is to inform you that meeting of the Board of Directors of Panache Digilife Limited was held today i.e. 11<sup>th</sup> February, 2020 at 11.00 am at the corporate office of the Company at Unit No. 201/B1, Raheja Plaza-1, LBS Marg, Ghatkopar West, Mumbai – 400 086.

Pursuant to the provisions of Regulation 30 and 33 of SEBI (LODR) Regulation, 2015, following is the outcome of the Board meeting;

1. Considered and approved standalone and consolidated unaudited financial results for the quarter and nine month ended 31<sup>st</sup> December, 2019 and took note of Limited Review Report. (Standalone and Consolidated Financial Results along with Limited Review Report enclosed herewith).

The same shall also be available on the Company's website at [www.panachedigilife.com](http://www.panachedigilife.com).

Meeting commenced at 11.00 am and concluded at 6.55 pm.

Kindly take the same on your records and acknowledge the receipt.

Thanking you.  
Yours faithfully,

**For Panache Digilife Limited**

  
**Jinkle Khimsaria**  
CS & Compliance Officer  
Membership No. A43987

**Place: Mumbai**

**Encl.: As above**

UDIN- 20106451AAAAAY4382**LIMITED REVIEW REPORT****Independent Auditor's report on Standalone Unaudited Quarterly Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)**

To,  
The Board of Directors of  
**M/s Panache Digilife Limited**

We have reviewed the accompanying statement of unaudited Standalone financial results of **M/s Panache Digilife Limited**, (*the Company*) for the quarter ended 31<sup>st</sup> December, 2019. 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 of the statement which has been prepared on the basis of the related interim financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issue thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Standalone financial statements based on our review.

We 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 standalone 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 standalone statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed



under section 133 of the Companies Act, 2013, SEBI circular, and other accounting principles generally accepted in India policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours Faithfully,  
For K P B & Associates  
Chartered Accountants  
(FRN 114841W)



Ketan N Gada  
Partner  
M NO.106451



Place: Mumbai  
Date: 11<sup>th</sup> February, 2020.

# Panache Digilife Limited

Regd Office : Building No. A3, Unit No. 102 To 108, 201 To 208, Babosa Industrial Park, Saravali Village, Bhiwandi, Thane - 421302

Corporate Office : 201/B1, Raheja Plaza 1, L.B.S. Marg, Ghatkopar West, Mumbai 400086, MH, India

Tel.: +91-22-2500 7002 / 7502 | Website: www.panachedigilife.com

Email: info@panachedigilife.com | CIN: L72200MH2007PLC169415

## Statement of Standalone Unaudited Results for the Quarter and Nine months ended 31/12/2019

|       |                                                                                                                                    | (Rs. In Lacs/amount) except data per share |                                           |                                                                          |                                                            |                                                                        |                          |
|-------|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------------------|--------------------------|
|       | Particulars                                                                                                                        | Quarter Ended                              |                                           |                                                                          | Nine Month Ended                                           |                                                                        | Year Date                |
|       |                                                                                                                                    | 3 months ended<br>31/12/2019               | Preceding 3<br>months ended<br>30/09/2019 | Corresponding 3<br>months ended<br>in the previous<br>year<br>31/12/2018 | Year to date<br>figure for<br>current period<br>31/12/2019 | Year to date<br>figure for the<br>previous year<br>ended<br>31/12/2018 | Year ended<br>31/03/2019 |
|       |                                                                                                                                    | (Unaudited)                                | (Unaudited)                               | (Unaudited)                                                              | (Unaudited)                                                | (Unaudited)                                                            | (Audited)                |
| I     | Revenue From Operations                                                                                                            | 1,323.26                                   | 1,158.93                                  | 1,613.96                                                                 | 3,842.71                                                   | 3,627.44                                                               | 9,313.85                 |
| II    | Other Income                                                                                                                       | 16.22                                      | 12.06                                     | 35.45                                                                    | 42.36                                                      | 57.99                                                                  | 90.79                    |
| III   | <b>Total Income (I+II)</b>                                                                                                         | <b>1,339.48</b>                            | <b>1,170.99</b>                           | <b>1,649.41</b>                                                          | <b>3,885.07</b>                                            | <b>3,685.43</b>                                                        | <b>9,404.64</b>          |
| IV    | Expenses                                                                                                                           |                                            |                                           |                                                                          |                                                            |                                                                        |                          |
|       | Cost of Materials Consumed                                                                                                         | -                                          | -                                         | -                                                                        | -                                                          | -                                                                      | -                        |
|       | Purchases of Stock-in-Trade                                                                                                        | 463.66                                     | 1,138.60                                  | 1,282.92                                                                 | 2,607.07                                                   | 2,443.97                                                               | 7,309.24                 |
|       | Changes in inventories of finished goods,<br>Stock-in-Trade and work-in progress                                                   | 425.69                                     | (311.57)                                  | 67.81                                                                    | 164.57                                                     | 395.68                                                                 | 472.16                   |
|       | Employee benefits expense                                                                                                          | 157.31                                     | 145.93                                    | 114.04                                                                   | 431.26                                                     | 337.03                                                                 | 487.06                   |
|       | Finance Costs                                                                                                                      | 67.18                                      | 60.41                                     | 50.81                                                                    | 179.15                                                     | 138.32                                                                 | 206.23                   |
|       | Depreciation and amortisation expenses                                                                                             | 28.18                                      | 25.88                                     | 4.32                                                                     | 83.02                                                      | 12.81                                                                  | 19.60                    |
|       | Other Expenses                                                                                                                     | 53.79                                      | 59.84                                     | 70.53                                                                    | 176.37                                                     | 226.86                                                                 | 322.48                   |
|       | <b>Total Expenses (IV)</b>                                                                                                         | <b>1,195.81</b>                            | <b>1,119.09</b>                           | <b>1,590.43</b>                                                          | <b>3,641.44</b>                                            | <b>3,554.67</b>                                                        | <b>8,816.77</b>          |
| V     | Profit/(loss) before exceptional items and tax<br>(I-IV)                                                                           | 143.67                                     | 51.90                                     | 58.98                                                                    | 243.63                                                     | 130.76                                                                 | 587.87                   |
| VI    | Exceptional Profit / (Loss ) Items                                                                                                 | (28.46)                                    | -                                         | -                                                                        | (28.46)                                                    | -                                                                      | (0.01)                   |
| VII   | Profit/( loss) before exceptions items and<br>tax(V-VI)                                                                            | 115.21                                     | 51.90                                     | 58.98                                                                    | 215.17                                                     | 130.76                                                                 | 587.86                   |
| VIII  | Tax Expense:                                                                                                                       |                                            |                                           |                                                                          |                                                            |                                                                        |                          |
|       | (1) Current Tax                                                                                                                    | 39.77                                      | 14.82                                     | 19.22                                                                    | 63.84                                                      | 37.17                                                                  | 176.71                   |
|       | (2) Deferred Tax                                                                                                                   | (2.51)                                     | (9.54)                                    | 0.60                                                                     | (3.94)                                                     | 2.97                                                                   | (0.14)                   |
| IX    | Profit/(Loss) for the period from continuing<br>operations (VII-VIII)                                                              | 77.95                                      | 46.62                                     | 39.16                                                                    | 155.27                                                     | 90.62                                                                  | 411.29                   |
| X     | Profit/(Loss) from discontinued operations                                                                                         | -                                          | -                                         | -                                                                        | -                                                          | -                                                                      | -                        |
| XI    | Tax expenses of discontinued operations                                                                                            | -                                          | -                                         | -                                                                        | -                                                          | -                                                                      | -                        |
| XII   | Profit/(Loss) from discontinued operations<br>(after tax) (X-XI)                                                                   | -                                          | -                                         | -                                                                        | -                                                          | -                                                                      | -                        |
| XIII  | Profit/(Loss) for the period (IX+XII)                                                                                              | 77.95                                      | 46.62                                     | 39.16                                                                    | 155.27                                                     | 90.62                                                                  | 411.29                   |
| XIV   | Other Comprehensive Income                                                                                                         |                                            |                                           |                                                                          |                                                            |                                                                        |                          |
|       | A. (i) Items that will not be reclassified to<br>profit or loss                                                                    | -                                          | -                                         | -                                                                        | -                                                          | -                                                                      | 4.80                     |
|       | (ii) Income tax relating to items that will not<br>be reclassified to profit or loss                                               | -                                          | -                                         | -                                                                        | -                                                          | -                                                                      | (1.34)                   |
|       | B. (i) Items that will be reclassified to profit<br>or loss                                                                        | -                                          | -                                         | -                                                                        | -                                                          | -                                                                      | -                        |
|       | (ii) Income tax relating to items that will be<br>re classified to profit or loss                                                  | -                                          | -                                         | -                                                                        | -                                                          | -                                                                      | -                        |
| XV    | Total Comprehensive Income for the period<br>(XIII+XIV) Comprising Profit (Loss) and<br>Other Comprehensive Income for the period) | 77.95                                      | 46.62                                     | 39.16                                                                    | 155.27                                                     | 90.62                                                                  | 414.75                   |
| XVI   | Earnings per equity (for Continuing<br>operation):                                                                                 |                                            |                                           |                                                                          |                                                            |                                                                        |                          |
|       | (1) Basic                                                                                                                          | 0.65                                       | 0.39                                      | 0.33                                                                     | 1.29                                                       | 0.76                                                                   | 3.43                     |
|       | (2) Diluted                                                                                                                        | 0.65                                       | 0.39                                      | 0.33                                                                     | 1.29                                                       | 0.76                                                                   | 3.43                     |
| XVII  | Earnings per equity (for discounted<br>operation)                                                                                  |                                            |                                           |                                                                          |                                                            |                                                                        |                          |
|       | (1) Basic                                                                                                                          | -                                          | -                                         | -                                                                        | -                                                          | -                                                                      | -                        |
|       | (2) Diluted                                                                                                                        | -                                          | -                                         | -                                                                        | -                                                          | -                                                                      | -                        |
| XVIII | Earning per equity share (for discontinued &<br>continuing operation)                                                              |                                            |                                           |                                                                          |                                                            |                                                                        |                          |
|       | (1) Basic                                                                                                                          | 0.65                                       | 0.39                                      | 0.33                                                                     | 1.29                                                       | 0.76                                                                   | 3.43                     |
|       | (2) Diluted                                                                                                                        | 0.65                                       | 0.39                                      | 0.33                                                                     | 1.29                                                       | 0.76                                                                   | 3.43                     |



# Panache Digilife Limited

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## Notes:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record & approved by the Board in its meeting held on 11th February, 2020 and also Limited Review were carried out by the Statutory Auditors.
- 2) The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable
- 3) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time
- 4) Segment Information for the quarter as per Indian Accounting Standard - 108 on Operating Segment is not applicable.
- 5) Effective 1 April, 2019 the company has adopted IND AS 116 'Leases', applied to all lease contracts existing on 1 April 2019 using the modified retrospective method and has taken cumulative adjustment to retained earnings on the date of initial application.
- 6) Basic & Diluted earning per share is calculated by dividing profit available to equity share holders of the company by the weighted average number of shares during the period. The company has issued bonus shares during the period. Weighted average number of shares is revised retrospectively in line with IND AS 33 'Earning Per Share'. Basic & Diluted EPS has been restated accordingly.
- 7) Exception items for the quarter includes short provision of Income tax for previous year and interest on late payment of income tax.

Date : - 11.02.2020

Place : - Mumbai

FOR PANACHE DIGILIFE LIMITED

  
NIKIT RAMBHIA  
JOINT MANAGING DIRECTOR  
DIN: 00165678

UDIN : 20106451AAAAAZ9219

**LIMITED REVIEW REPORT****Independent Auditor's report on Consolidated Unaudited Quarterly ended Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)**

To the Board of Directors of  
**M/s. Panache Digilife Limited**

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **M/s. Panache Digilife Limited** (the Parent) and its Subsidiary ("the Parent" and its Subsidiary together referred to as "the Group") for the quarter ended 31<sup>st</sup> December, 2019("the statement") being submitted by company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligation and Disclosure requirements) Regulations, 2015 (the "Listing Regulation, 2015") as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 with the Stock Exchange.

This statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of 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. Accordingly, we do not express an audit opinion.

We have also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



3. The Statement includes the results of the following entities:

| NAME OF THE COMPANY                    | RELATION                          |
|----------------------------------------|-----------------------------------|
| Wemart Global FZE                      | Foreign Subsidiary (Wholly owned) |
| ICT Infratech Services Private Limited | Associate Company (Joint Venture) |
| Technofy Digital Private Limited       | Indian Subsidiary (Wholly owned)  |

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 Consolidated financial results prepared in accordance with applicable accounting principles generally accepted in India, Including Accounting Standard (“Ind AS”) as prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder has not disclosed the information required to be disclosed in terms of 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. **Emphasis of Matter paragraph**
- a) Amount Standing towards receivables & payables of Wemart Global FZE have been written off on account of process of closure of said Company.
6. The consolidated financial statements includes the unaudited financial statements/ financial information of Wemart Global FZE, subsidiary, whose financial statements/ financial information reflect total revenue of Rs. NIL, total profit/(net loss) after tax of Rs.(462.68) Lakhs , total comprehensive income/ (loss) of Rs.(462.68)Lakhs for the nine month year ended on that date, as considered in the consolidated financial results, whose financial statements are not audited by us. This financial statement whose report have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of the management and procedures performed by us as stated in paragraph above.
7. The consolidated financial statements includes the unaudited financial statements/ financial information of Technofy Digital Private Limited, subsidiary, whose financial statements/ financial information reflect total revenue of Rs. NIL, total profit/(net loss) after tax of Rs.(17.77) Lakhs , total comprehensive income/ (loss) of Rs.(17.77)Lakhs for the nine month year ended on that date, as considered in the consolidated financial results, whose financial statements are not audited by us. This financial statement whose report have been furnished to us by the management and our opinion on the consolidated

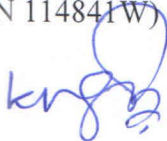


financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of the management and procedures performed by us as stated in paragraph above.

8. The consolidated financial results also includes the Associate (Joint Venture) - ICT Infratech Services Private Limited. The share of net loss after tax of Rs.(1.04) Lakhs and total comprehensive loss of Rs.(1.04) Lakhs for the nine month ended on that date, as considered in the consolidated financial results, in respect of ICT Infratech Services Private Limited, Associate(Joint Venture), whose financial statements / financial information have not been audited by us. This financial statement have been furnished by the management whose report have been furnished to us by the management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this Associate (Joint Venture) is based solely on the reports of other management and procedures performed by us as stated in paragraph above.

Our conclusion on the Statement is not modified in respect of the above matters.

Thanking You,  
Yours Faithfully,  
For K P B & Associates  
Chartered Accountants  
(FRN 114841W)



Ketan N Gada  
Partner  
M NO.106451



Place: Mumbai  
Date: 11<sup>th</sup> February, 2020.

# Panache Digilife Limited

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## Statement of Consolidated Unaudited Results for the Quarter and Nine Months ended 31/12/2019

| (Rs. In Lacs/amount) except data per share |                                                                                                                              |                              |                                        |                                                                 |                                                      |                                                               |                          |
|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------|-----------------------------------------------------------------|------------------------------------------------------|---------------------------------------------------------------|--------------------------|
|                                            |                                                                                                                              | Quarter Ended                |                                        |                                                                 | Nine Months Ended                                    |                                                               | Year Date                |
|                                            | Particulars                                                                                                                  | 3 months ended<br>31/12/2019 | Preceding 3 months ended<br>30/09/2019 | Corresponding 3 months ended in the previous year<br>31/12/2018 | Year to date figure for current period<br>31/12/2019 | Year to date figure for the previous year ended<br>31/12/2018 | Year ended<br>31/03/2019 |
|                                            |                                                                                                                              | (Unaudited)                  | (Unaudited)                            | (Unaudited)                                                     | (Unaudited)                                          | (Unaudited)                                                   | (Audited)                |
| I                                          | Revenue From Operations                                                                                                      | 1,323.26                     | 1,158.93                               | 1,613.95                                                        | 3,842.71                                             | 3,627.44                                                      | 9,313.85                 |
| II                                         | Other Income                                                                                                                 | 16.22                        | 12.06                                  | 35.46                                                           | 42.36                                                | 57.99                                                         | 90.79                    |
| III                                        | <b>Total Income (I+II)</b>                                                                                                   | <b>1,339.48</b>              | <b>1,170.99</b>                        | <b>1,649.41</b>                                                 | <b>3,885.07</b>                                      | <b>3,685.43</b>                                               | <b>9,404.64</b>          |
| IV                                         | Expenses                                                                                                                     |                              |                                        |                                                                 |                                                      |                                                               |                          |
|                                            | Cost of Materials Consumed                                                                                                   | -                            | -                                      | -                                                               | -                                                    | -                                                             | -                        |
|                                            | Purchases of Stock-in-Trade                                                                                                  | 463.66                       | 1,138.60                               | 1,282.92                                                        | 2,607.07                                             | 2,443.97                                                      | 7,309.24                 |
|                                            | Changes in inventories of finished goods, Stock-in-Trade and work-in progress                                                | 425.69                       | (311.57)                               | 67.81                                                           | 164.57                                               | 395.68                                                        | 472.16                   |
|                                            | Employee benefits expense                                                                                                    | 157.31                       | 145.93                                 | 114.04                                                          | 431.26                                               | 337.03                                                        | 499.14                   |
|                                            | Finance Costs                                                                                                                | 83.42                        | 60.41                                  | 50.81                                                           | 195.39                                               | 138.32                                                        | 206.23                   |
|                                            | Depreciation and amortisation expenses                                                                                       | 28.18                        | 25.88                                  | 4.32                                                            | 83.02                                                | 12.81                                                         | 19.60                    |
|                                            | Other Expenses                                                                                                               | 53.06                        | 62.10                                  | 74.14                                                           | 177.90                                               | 244.93                                                        | 351.44                   |
|                                            | <b>Total Expenses (IV)</b>                                                                                                   | <b>1,211.32</b>              | <b>1,121.35</b>                        | <b>1,594.04</b>                                                 | <b>3,659.21</b>                                      | <b>3,572.74</b>                                               | <b>8,857.81</b>          |
| V                                          | Profit/(loss) before exceptional items and tax (I-IV)                                                                        | 128.16                       | 49.64                                  | 55.37                                                           | 225.86                                               | 112.69                                                        | 546.83                   |
| VI                                         | Exceptional Profit / (Loss ) Items                                                                                           | (28.46)                      | -                                      | -                                                               | (491.14)                                             | -                                                             | (0.01)                   |
| VII                                        | Profit/ (loss) before exceptions items and tax(V-VI)                                                                         | 99.70                        | 49.64                                  | 55.37                                                           | (265.28)                                             | 112.69                                                        | 546.82                   |
| VIII                                       | Tax Expense:                                                                                                                 |                              |                                        |                                                                 |                                                      |                                                               |                          |
|                                            | (1) Current Tax                                                                                                              | 39.77                        | 14.82                                  | 19.22                                                           | 63.84                                                | 37.17                                                         | 176.71                   |
|                                            | (2) Deferred Tax                                                                                                             | (2.51)                       | (9.54)                                 | 0.60                                                            | (3.94)                                               | 2.97                                                          | (0.14)                   |
| IX                                         | Profit/(Loss) for the period from continuing operations (VII-VIII)                                                           | 62.44                        | 44.36                                  | 35.55                                                           | (325.18)                                             | 72.55                                                         | 370.25                   |
| X                                          | Share of Profit from Associate                                                                                               | (0.63)                       | 0.08                                   | -                                                               | (1.04)                                               |                                                               | 1.30                     |
| XI                                         | Total Profit/(Loss) for the period from continuing operations (IX+X)                                                         | 61.81                        | 44.44                                  | 35.55                                                           | (326.21)                                             | 72.55                                                         | 371.55                   |
| XII                                        | Profit/(Loss) from discontinued operations                                                                                   | -                            | -                                      | -                                                               | -                                                    | -                                                             | -                        |
| XIII                                       | Tax expenses of discontinued operations                                                                                      | -                            | -                                      | -                                                               | -                                                    | -                                                             | -                        |
| XIV                                        | Profit/(Loss) from discontinued operations (after tax) (X-XI)                                                                | -                            | -                                      | -                                                               | -                                                    | -                                                             | -                        |
| XV                                         | Profit/(Loss) for the period (IX+XII)                                                                                        | 61.81                        | 44.44                                  | 35.55                                                           | (326.21)                                             | 72.55                                                         | 371.55                   |
| XVI                                        | Other Comprehensive Income                                                                                                   |                              |                                        |                                                                 |                                                      |                                                               |                          |
|                                            | A. (i) Items that will not be reclassified to profit or loss                                                                 | -                            | -                                      | -                                                               | -                                                    | -                                                             | 4.80                     |
|                                            | (ii) Income tax relating to items that will not be reclassified to profit or loss                                            | -                            | -                                      | -                                                               | -                                                    | -                                                             | (1.34)                   |
|                                            | B. (i) Items that will be reclassified to profit or loss                                                                     | -                            | -                                      | -                                                               | -                                                    | -                                                             | 32.81                    |
|                                            | (ii) Income tax relating to items that will be re classifies to profit or loss                                               | -                            | -                                      | -                                                               | -                                                    | -                                                             | (8.88)                   |
| XVII                                       | Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period) | 61.81                        | 44.44                                  | 35.55                                                           | (326.21)                                             | 72.55                                                         | 398.94                   |
| XVIII                                      | Earnings per equity (for Continuing operation):                                                                              |                              |                                        |                                                                 |                                                      |                                                               |                          |
|                                            | (1) Basic                                                                                                                    | 0.52                         | 0.37                                   | 0.30                                                            | (2.72)                                               | 0.60                                                          | 3.10                     |
|                                            | (2) Diluted                                                                                                                  | 0.52                         | 0.37                                   | 0.30                                                            | (2.72)                                               | 0.60                                                          | 3.10                     |
| XIX                                        | Earnings per equity (for discounted operation)                                                                               |                              |                                        |                                                                 |                                                      |                                                               |                          |
|                                            | (1) Basic                                                                                                                    | -                            | -                                      | -                                                               | -                                                    | -                                                             | -                        |
|                                            | (2) Diluted                                                                                                                  | -                            | -                                      | -                                                               | -                                                    | -                                                             | -                        |
| XX                                         | Earning per equity share (for discontinued & continuing operation)                                                           |                              |                                        |                                                                 |                                                      |                                                               |                          |
|                                            | (1) Basic                                                                                                                    | 0.52                         | 0.37                                   | 0.30                                                            | (2.72)                                               | 0.60                                                          | 3.10                     |
|                                            | (2) Diluted                                                                                                                  | 0.52                         | 0.37                                   | 0.30                                                            | (2.72)                                               | 0.60                                                          | 3.10                     |



# Panache Digilife Limited

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Email: [info@panachedigilife.com](mailto:info@panachedigilife.com) | CIN: L72200MH2007PLC169415

## Notes:

- 1) The above results were reviewed by the Audit Committee and thereafter taken on record & approved by the Board in its meeting held on 11th February, 2020 and also Limited Review were carried out by the Statutory Auditors.
- 2) The figures for the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable
- 3) Financial Results for all the periods presented have been prepared in accordance with IND AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time
- 4) Segment Information for the quarter as per Indian Accounting Standard - 108 on Operating Segment is not applicable.
- 5) Effective 1 April, 2019 the company has adopted IND AS 116 'Leases', applied to all lease contracts existing on 1 April 2019 using the modified retrospective method and has taken cumulative adjustment to retained earnings on the date of initial application.
- 6) Basic & Diluted earning per share is calculated by dividing profit available to equity share holders of the company by the weighted average number of shares during the period. The company has issued bonus shares during the period. Weighted average number of shares is revised retrospectively in line with IND AS 33 'Earning Per Share'. Basic & Diluted EPS has been restated accordingly.
- 7) Exception items for the quarter includes short provision of Income tax for previous year and interest on late payment of income tax.

Date : - 11.02.2020

Place : - Mumbai

FOR PANACHE DIGILIFE LIMITED

  
NIKIT RAMBHIA  
JOINT MANAGING DIRECTOR  
DIN: 00165678