

9th February, 2016

BSE Ltd.
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai - 400 001

✓ **National Stock Exchange of India Ltd.**
5th Floor, Exchange Plaza,
Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

Scrip Code: 531816

Scrip Name: PANORAMUNI

Dear Sir,

Sub: Unaudited Financial Results for the quarter & nine months ended on 31st December, 2015

This is further to our letter dated 27th January, 2016 intimating the date of the Board Meeting for consideration of unaudited financial results for the quarter and nine months ended on 31st December, 2015.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board of Directors at its meeting held on 9th February, 2016 has approved the standalone and consolidated unaudited financial results for the quarter and nine months ended on 31st December, 2015.

We attach herewith a copy of the approved unaudited financial results along with the Limited Review Report of the Statutory Auditors.

Request you to kindly take the above information on record.

Thanking you.

Yours faithfully,
For **Panoramic Universal Limited**



Dnyanaraj Moravekar
Director
(DIN: 02829180)



Encl.: a/a



PANORAMIC UNIVERSAL LIMITED



PART I - Statement of Standalone Unaudited Results for the quarter ended 31st December, 2015

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-15 Unaudited	30-Sep-15 Unaudited	31-Dec-14 Unaudited	31-Dec-15 Unaudited	31-Dec-14 Unaudited	31-Mar-15 Audited
1	Income From Operations						
	(a) Income from IT Business	25.18	(1,265.85)	540.57	(549.47)	1,720.14	3,219.84
	(b) Income from Hospitality Business	333.01	286.48	302.81	928.20	886.36	1,457.59
	(c) Other Operating income	309.33	319.37	202.25	953.15	649.95	1,066.95
	Total Income from operations (net)	667.52	(660.00)	1,045.63	1,331.88	3,256.45	5,744.38
2	Expenses						
	(a) Cost of materials consumed	32.58	112.05	65.30	217.09	184.48	219.41
	(b) Purchase of stock -in- trade	-	-	-	-	-	-
	(c) Changes in Inventories of finished goods, work- in-progress and stock in trade	-	-	-	-	-	-
	(d) Employee benefits expenses	136.03	169.52	257.46	507.69	781.54	1,080.13
	(e) Depreciation and amortisation expenses	130.92	135.51	284.98	392.24	476.97	607.82
	(f) Other expenses	235.54	254.81	240.11	729.54	743.13	1,094.00
	Total Expenses	535.07	671.89	847.85	1,846.56	2,186.12	3,001.36
3	Profit/ (Loss) from Operations before other income, finance costs and exceptional items (1 - 2)	132.45	(1,331.89)	197.78	(514.68)	1,070.33	2,743.02
4	Other income	60.65	1,538.08	153.61	1,685.76	378.77	224.22
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	193.10	206.19	351.39	1,171.08	1,449.10	2,967.24
6	Finance Costs	228.58	201.56	5.16	524.65	5.68	42.95
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	(35.48)	4.63	346.23	646.43	1,443.42	2,924.29
8	Exceptional items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before Tax (7 - 8)	(35.48)	4.63	346.23	646.43	1,443.42	2,924.29
10	Tax expenses	(22.93)	4.94	118.47	214.56	501.74	978.44
11	Net Profit / (Loss) from ordinary activities after Tax (9 - 10)	(12.55)	(0.31)	227.76	431.87	941.68	1,945.85
12	Extraordinary Items (net of tax expenses)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 - 12)	(12.55)	(0.31)	227.76	431.87	941.68	1,945.85
14	Share of profit / (loss) of associates	-	-	-	-	-	-
15	Minority interest	-	-	-	-	-	-
16	Net Profit/ (Loss) after taxes, Minority interest and share of profit/ (loss) of associates (13-14-15)	(12.55)	(0.31)	227.76	431.87	941.68	1,945.85
17	Paid-up Equity Share Capital (Face value Rs.5 each)	3887.25	3887.25	3887.25	3887.25	3887.25	3887.25
18	Reserves excluding Revaluation Reserves as per balance sheet of the previous accounting year	-	-	-	-	-	11,112.40
19.i	Earnings per share (before extraordinary items) (of Rs.5/-each) (not annualised) :						
	a) Basic	(0.15)	(0.14)	0.17	0.15	0.82	1.96
	b) Diluted	(0.15)	(0.14)	0.17	0.15	0.82	1.96
19.ii	Earnings per share (after extraordinary items) (of Rs.5/-each) (not annualised) :						
	a) Basic	(0.15)	(0.14)	0.17	0.15	0.82	1.96
	b) Diluted	(0.15)	(0.14)	0.17	0.15	0.82	1.96

Regd. Off.: Aman Chambers, 4th Floor, Opp. New Passport Office, Veer Savarkar Road, Prabhadevi

Mumbai - 400 025 | Tel.: +91-22-6616 4000 | Fax: +91-22-2421 1260

Email: info@panoramicuniversal.com | Website: www.panoramicuniversal.com | CIN: L67190MH1992PLC066896





PANORAMIC UNIVERSAL LIMITED



Standalone Segment-wise Revenue, Results and Capital Employed for the quarter ended 31st December, 2015

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31-Dec-15 Unaudited	30-Sep-15 Unaudited	31-Dec-14 Unaudited	31-Dec-15 Unaudited	31-Dec-14 Unaudited	31-Mar-15 Audited
1	Segment Revenue						
	a) IT Business	20.87	(1,229.45)	694.18	(512.26)	2,098.91	3,444.06
	b) Hospitality Business	575.80	774.10	505.06	2,021.16	1,536.31	2,524.54
	c) Unallocated income	131.50	1,333.43	-	1,508.74	-	-
	Net Income from Operations	728.17	878.08	1,199.24	3,017.64	3,635.22	5,968.60
2	Segment Results						
	Profit/ (Loss) before Tax, Interest						
	a) IT Business	(101.86)	(1,376.92)	333.89	(959.32)	1,063.50	2,273.12
	b) Hospitality Business	163.46	249.68	17.50	621.66	385.60	694.12
	c) Unallocated Profit	131.50	1,333.43	-	1,508.74	-	-
	Total	193.10	206.19	351.39	1,171.08	1,449.10	2,967.24
	Less: i) Interest	228.58	201.56	5.16	524.65	5.68	42.95
	ii) Other Unallocable	-	-	-	-	-	-
	Expenditure Net Off	-	-	-	-	-	-
	iii) Un-allocable Income	-	-	-	-	-	-
	Profit / (Loss) Before Tax	(35.48)	4.63	346.23	646.43	1,443.42	2,924.29
3	Capital Employed						
	a) IT Business	15,113.19	16,514.74	15,926.38	15,113.19	15,926.38	16,067.38
	b) Hospitality Business	11,664.86	10,869.93	4,389.84	11,664.86	4,389.84	5,740.77
	c) Unallocated						
	Total	26,778.05	27,384.67	20,316.22	26,778.05	20,316.22	21,808.15





PANORAMIC UNIVERSAL LIMITED



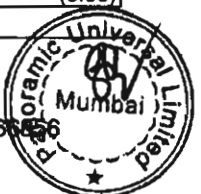
PART I - Statement of Consolidated Unaudited Results for the quarter ended 31st December, 2015

(Rs. in lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31-Dec-15 Unaudited	30-Sep-15 Unaudited	31-Dec-14 Unaudited	31-Dec-15 Unaudited	31-Dec-14 Unaudited	31-Mar-15 Audited
1	Income From Operations						
	(a) Income from IT Business	31.48	(1,210.06)	616.96	(320.18)	2,082.88	4,476.24
	(b) Income from Hospitality Business	2,761.13	3,447.80	1,671.53	8,490.01	6,549.44	8,327.12
	(c) Income From Travel & Tour Business	91.72	28.41	64.13	254.26	214.08	335.33
	(d) Other Operating income	443.96	429.25	340.00	1,384.52	1,159.52	1,743.09
	Total Income from operations (net)	3,328.29	2,695.40	2,692.62	9,808.61	10,005.92	14,881.78
2	Expenses						
	(a) Cost of materials consumed	149.39	326.21	167.83	692.82	621.57	726.45
	(b) Purchase of stock -in- trade	-	-	-	-	-	-
	(c) Changes in Inventories of finished goods, work-in-progress and stock in trade	-	-	-	-	-	-
	(d) Employee benefits expenses	1,365.91	1,712.34	1,046.76	4,578.91	3,421.39	4,413.71
	(e) Depreciation and amortisation expenses	409.44	411.75	481.42	1,243.17	1,218.43	1,794.43
	(f) Other expenses	1,377.38	1,666.35	1,597.82	4,624.56	5,071.74	6,823.09
	Total Expenses	3,302.12	4,116.65	3,293.83	11,139.46	10,333.13	13,757.68
3	Profit/(Loss) from Operations before other income, finance costs and exceptional items (1 - 2)	26.17	(1,421.25)	(601.21)	(1,330.85)	(327.21)	1,124.10
4	Other income	27.45	1,359.90	279.04	1,615.40	764.52	690.12
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	53.62	(61.35)	(322.17)	284.55	437.31	1,814.22
6	Finance Costs	214.12	317.96	98.09	719.31	286.54	414.01
7	Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	(160.50)	(379.31)	(420.26)	(434.76)	150.77	1,400.21
8	Exceptional items	-	-	-	-	-	-
9	Profit/(Loss) from ordinary activities before Tax (7 - 8)	(160.50)	(379.31)	(420.26)	(434.76)	150.77	1,400.21
10	Tax expenses	(22.93)	4.94	118.47	214.56	501.74	1,017.33
11	Net Profit/(Loss) from ordinary activities after Tax (9 - 10)	(137.57)	(384.25)	(538.73)	(649.32)	(350.97)	382.88
12	Extraordinary Items (net of tax expenses)	-	-	-	-	-	-
13	Net Profit/(Loss) for the period (11 - 12)	(137.57)	(384.25)	(538.73)	(649.32)	(350.97)	382.88
14	Share of profit/(loss) of associates	-	-	-	-	-	-
15	Minority interest	0.75	1.10	0.12	2.21	1.72	2.02
16	Net Profit/(Loss) after taxes, Minority interest and share of profit/(loss) of associates (13+14-15)	(138.32)	(385.35)	(538.85)	(651.53)	(352.69)	380.86
17	Paid-up Equity Share Capital (Face value Rs.5 each)	3887.25	3887.25	3887.25	3887.25	3887.25	3887.25
18	Reserves excluding Revaluation Reserves as per balance sheet of the previous accounting year	-	-	-	-	-	10,654.86
19.i	Earnings per share (before extraordinary items) (of Rs.5/-each) (not annualised):						
	a) Basic	(0.31)	(0.63)	(0.82)	(1.24)	(0.85)	(0.05)
	b) Diluted	(0.31)	(0.63)	(0.82)	(1.24)	(0.85)	(0.05)
19.ii	Earnings per share (after extraordinary items) (of Rs.5/-each) (not annualised):						
	a) Basic	(0.31)	(0.63)	(0.82)	(1.24)	(0.85)	(0.05)
	b) Diluted	(0.31)	(0.63)	(0.82)	(1.24)	(0.85)	(0.05)

Regd. Off.: Aman Chambers, 4th Floor, Opp. New Passport Office, Veer Savarkar Road, Prabhadevi
Mumbai - 400 025 | Tel.: +91-22-6616 4000 | Fax: +91-22-2421 1260

Email: info@panoramicuniversal.com | **Website:** www.panoramicuniversal.com | **CIN:** L67190MH1992PLC069456





PANORAMIC UNIVERSAL LIMITED



PANORAMIC
GROUP
Always with you.

Consolidated Segment-wise Revenue, Results and Capital Employed for the quarter ended 31st December, 2015

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year Ended
		31-Dec-15 Unaudited	30-Sep-15 Unaudited	31-Dec-14 Unaudited	31-Dec-15 Unaudited	31-Dec-14 Unaudited	31-Mar-15 Audited
1	Segment Revenue						
	a) IT Business	(1,348.17)	203.57	896.00	(281.08)	2,847.40	5,166.37
	b) Hospitality Business	4,611.96	3,818.52	2,011.53	11,445.69	7,708.96	10,070.21
	c) Travel and Tour Business	91.95	33.22	64.13	259.39	214.08	335.33
	d) Unallocated income	-	-	-	-	-	-
	Net Income from Operations	3,355.74	4,055.31	2,971.66	11,424.00	10,770.44	15,571.91
2	Segment Results						
	Profit/ (Loss) before Tax, Interest						
	a) IT Business	(1,470.91)	56.09	410.34	(728.15)	1,426.81	3,530.18
	b) Hospitality Business	1,523.76	(65.17)	(719.31)	1,079.10	(993.92)	(1,748.57)
	c) Travel and Tour Business	(27.81)	(52.27)	(13.20)	(94.99)	4.42	32.61
	d) Unallocated Profit	-	-	-	-	-	-
	Total	25.04	(61.35)	(322.17)	255.96	437.31	1,814.22
	Less: i) Interest	185.53	317.96	98.09	690.72	286.54	414.01
	ii) Other Unallocable	-	-	-	-	-	-
	Expenditure Net Off	-	-	-	-	-	-
	iii) Un-allocable Income	-	-	-	-	-	-
	Profit / (Loss) Before Tax	(160.49)	(379.31)	(420.26)	(434.76)	150.77	1,400.21
3	Capital Employed						
	a) IT Business	15,113.19	16,529.44	15,926.38	15,113.19	15,926.38	16,080.07
	b) Hospitality Business	34,183.19	22,741.21	16,592.31	34,183.19	16,592.31	26,449.94
	c) Travel and Tour Business	126.18	680.91	737.68	126.18	737.68	724.86
	d) Unallocated	-	-	-	-	-	-
	Total	49,422.56	39,951.56	33,256.37	49,422.56	33,256.37	43,234.87

Notes:

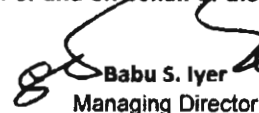
- The Audit Committee has reviewed and the Board of Directors has approved the above results at their respective meetings held on 9th February, 2016.
- The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- Additional information on the standalone unaudited financial results is as follows:

(Rs. in Lakhs)

Particulars	Quarter Ended	Nine Months ended	Quarter Ended
	31-Dec-15 Unaudited	31-Dec-15 Unaudited	31-Dec-14 Unaudited
Income from operations and other income	728.17	3,017.64	1,199.24
Profit / (Loss) before Tax	(35.48)	646.43	346.23
Profit / (Loss) after Tax	(12.55)	431.87	227.76

- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchanges' websites www.bseindia.com and www.nseindia.com and on Company's website www.panoramicuniversal.com
- The Company is in the process of working out depreciation as per Component Accounting. The effect will be given in the quarter ending March 2016.
- Previous period / year figures have been regrouped, rearranged, restated and reclassified wherever necessary for the purpose of comparison.
- The Consolidated financial results comprises of the financials of the Company and its 14 subsidiary companies and one associate company.

For and on behalf of the Board


Babu S. Iyer
Managing Director



Place : Mumbai
Date : 09th February, 2016

Regd. Off.: Aman Chambers, 4th Floor, Opp. New Passport Office, Veer Savarkar Road, Prabhadevi
Mumbai - 400 025 | **Tel.:** +91-22-6616 4000 | **Fax:** +91-22-2421 1260

Email: info@panoramicuniversal.com | **Website:** www.panoramicuniversal.com | **CIN:** L67190MH1992PLC066856

INDEPENDENT AUDITOR'S REVIEW REPORT

To
The Board of Directors
Panoramic Universal Limited

We have reviewed the accompanying statement of unaudited financial results of **Panoramic Universal Limited** for the period ended 31st December, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors on 9th February, 2016. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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.

We have not reviewed the financial results of an Indian Associate company reflecting total revenues and assets of Rs. NIL and Rs.0.36 Lacs respectively included in the accompanying unaudited consolidated financial results, whose financial information have been reviewed by other auditor and our conclusion on the same is solely on the report of the auditor.

We have not reviewed the financial results of ten foreign subsidiaries included in the consolidated financial results reflecting total revenues and assets of Rs 8,076.66 Lacs and Rs.31,501.01 Lacs respectively. These financial results have been certified by the Company's management and furnished to us, and our conclusion, in so far as it relates to the amount included in respect of these subsidiaries, is based solely on these certified financial results.

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 accounting standards and other recognized accounting practices and 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.

Date: 9th February, 2016

Place: Mumbai



For H. H. Topiwala & Co
Chartered Accountants
Firm Registration No. 111022W

Husenitopiwala

CA H. H. Topiwala
Proprietor
Membershin No 038660