

August 10, 2023

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: Investor Presentation

NSE Symbol: PANACHE

Dear Sir / Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, please find enclosed herewith the Investor Presentation on Un-Audited Financial Results of the Company for the quarter ended June 30, 2023.

The above information is also being hosted on the Company's website at <https://www.panachedigilife.com/investor-corner#investorpresentation> in terms of the SEBI Listing Regulations.

Kindly take the same on your records.

Thanking you,
Yours faithfully,

For Panache Digilife Limited

Harshil Chheda
Company Secretary & Compliance Officer

Encl.: As above

Panache DigiLife Limited



Vision Statement

Making Human Life Easy[®]

Company Overview

- Incorporated in the year **2007**, Panache Digilife Ltd. is one of the unique **“Technology - driven Engineering Company”** is into **Information, Communication Technology (ICT) & Internet Of Things (IoT)** solutions design, manufacturing, distribution and services company.
- Panache Digilife got listed on **NSE** main Board in **January 2020**



IoT Solution Design Based On ABCD of Technology

- A:** Artificial Intelligence
- B:** Big Data & Analytics
- C:** Cloud & Connectivity
- D:** Devices



Verticals

- 360° Education
- Smart Compute
- AV & Displays
- Retail IoT
- Healthy Living Solutions



Atmanirbhar since 2008

-  **IT Hardware PLI** Selection in 2021
-  **Telecom PLI** Selection in 2021
- State of Art Manufacturing at Bhiwandi
- Manufacturing Area: 50000 square feet
- More Manufacturing Capacity being added
- ISO 9001 : 2015 Certified & ISO 14000 : 2015 Certified
- Global Partnership – Intel, Microsoft, Shuttle, Western Digital, Seagate, Mobileye

Key Strategic Advantages

Make in India Initiative

- Complete set-up of Semi Automated Manufacturing in Maharashtra, near Mumbai.
- Partnerships with global renowned brands to enable quality product & service delivery at competitive prices

Strong Supply Chain

- Strategic sourcing of products through established suppliers
- Integrated supply chain management to deliver best customer experience

Experienced Management team

- Qualified, experienced management team with customer-centric approach, ability to bring customer's original ideas into series production
- Over two decade's experience along with path breaking journey from Startup to Mainboard Listing and Global reach.

Cost-effective Operations

- Continuous training, efficient equipment utilization with focus on improving productivity
- Just In Time purchase to reduce the inventory holding cost.
- Flexible production environment helps us to offer all time competitive pricing

Diversified Revenue Model

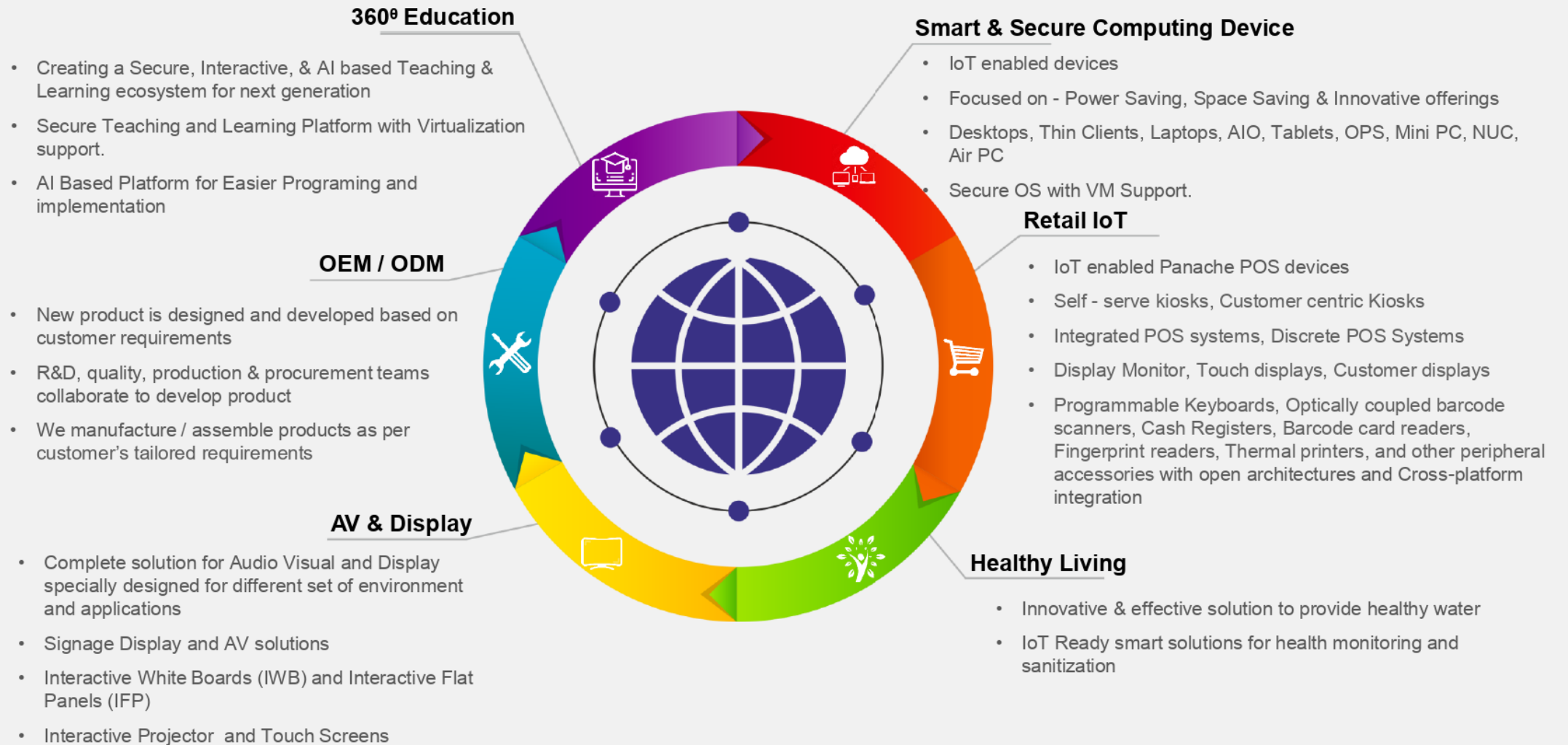
- Business-to-Business (B2B)
- Business-to-Customer (B2B2C)
- Original Equipment Manufacturer (OEM)
 - Original Design Manufacturer (ODM)
 - After Sales Services
 - Opex & Capex Models

Quality Products & Superior Services

- Ability to bring customer 's original ideas into series production
- Focus on quality, updated designs and products so as to maintain superior customer service standards



Product Range



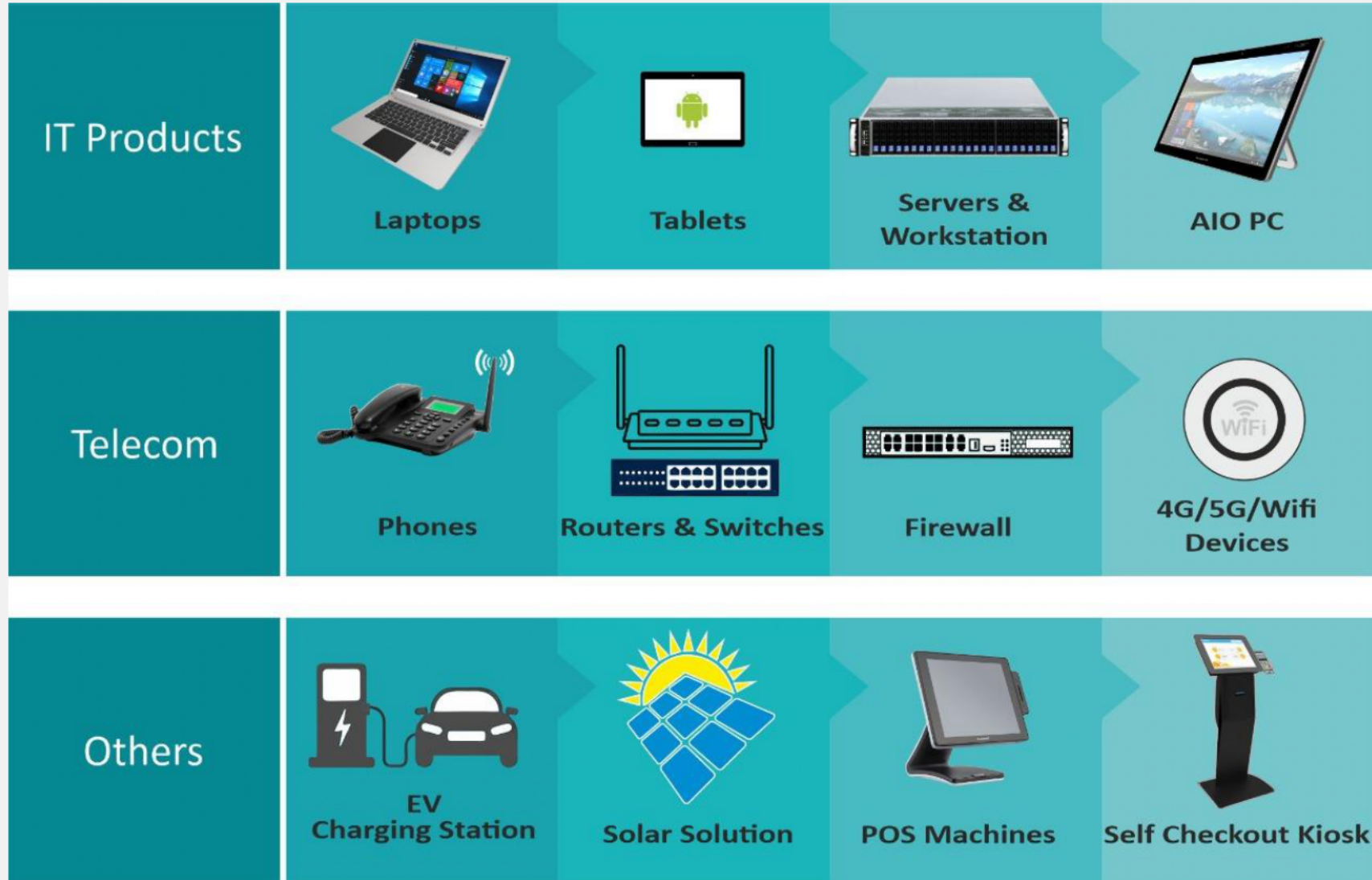
OEM / ODM - From Design Through To

Project Specific approach-ODM

1. In favor of **local manufacturing** we have always promoted usage of locally made components in our products
2. Our goal is in line with our **PM's Vision** of a self-sustainable nation
3. Contract Manufacturing is our strong focus where we manufacture a variety of products such as
 - **Hybrid PCs**
 - **Wireless Landline Phones**
 - **CCTVs**
 - **Charging Solutions**
 - **And many more**
4. Experienced Team with Expertise in:
 - **Supply Chain Management**
 - **Quality Management**
 - **Process Management**
 - **Product Support**
5. Factory and Product Compliances:
 - **BIS**
 - **WPC**
 - **Environment**
 - **International Certifications/Compliances**
6. **ISO 9001:2015 & ISO 14001:2015 standards**



Our PLI Product Range



*Filing Patents for New Designs

Awards and Recognitions



P&L(Standalone) Highlights – Q1 FY24

Rs. In Lakhs.	Q1FY2024	Q1FY2023	YOY%	FY2023
Revenue from operations	596.499	2913.793	(79.53)%	11179.601
Raw Material Cost	422.121	2598.530	(83.76)%	9889.095
Employee Benefits Expense	91.484	97.247	(5.93)%	360.673
Other Expense	77.542	90.424	(14.25)%	369.747
EBITDA	5.352	127.592		560.085
EBITDA Margin (%)	0.90%	4.38%		5.01%
Depreciation And Amortization	22.038	16.388	34.48%	79.095
Finance Cost	105.588	87.391	20.82%	393.041
Other Income	128.843	22.481	473.13%	143.260
Profit Before Tax	6.569	46.294		231.210
Exceptional Items	-	-		-
Tax	0.497	9.483		46.028
Adjusted Profit After Tax*	6.072	36.811		185.182
PAT Margin (%)	1.02%	1.26%		1.66%
Adjusted Basic EPS (Rs)	0.051	0.307		1.543
Adjusted Diluted EPS (Rs)	0.051	0.307		1.543

**Adjusted PAT and EPS are calculated excluding exceptional items for better comparison*

**Numbers as per Indian Accounting Standards (Ind AS18)*

Balance Sheet (Standalone)

Rs. In Lakhs.	2020-21	2021-22	2022-23
Share Capital	1200.000	1200.000	1200.000
Reserves & Surplus	2041.857	2265.590	2469.130
Net worth	3241.857	3465.590	3669.130
Long Term Borrowings	431.074	485.234	312.345
Deferred Tax Liabilities	-	3.344	10.934
Long Term Provisions	66.430	66.894	63.795
Other Non-Current Liabilities	30.588	0.60	88.779
Non Current Liabilities	528.093	556.072	475.853
Short Term Borrowings	2360.979	1894.240	3107.239
Trade Payables	1286.760	1461.969	1941.025
Other Current Liabilities	278.986	525.617	301.573
Short Term Provisions	46.719	54.193	40.751
Current Tax Liabilities	114.443	71.363	25.268
Current Liabilities	4087.889	4007.382	5415.856
Total Liabilities	7857.839	8029.044	9560.839

Rs. In Lakhs.	2020-21	2021-22	2022-23
Net Block	491.277	388.764	1174.681
Capital Work-In-Progress	629.816	629.816	-
Non-Current Investment	73.295	157.169	157.169
Deferred Tax Assets	2.318	-	-
Long-Term Loans And Advances	16.198	17.426	18.787
Other Non-Current Assets	4.218	2.802	0.886
Non Current Assets	1217.122	1195.977	1351.523
Inventories	1755.304	2634.931	2555.731
Trade Receivables	3837.618	3151.793	4794.346
Cash and Cash Equivalents	80.542	90.680	23.355
Short Term Loans And Advances	505.709	11.510	323.546
Other Current Assets	461.544	944.153	512.338
Current Assets	6640.715	6833.067	8209.316
Total Assets	7857.839	8029.044	9560.839

*Numbers as per Indian Accounting Standards (Ind AS18)

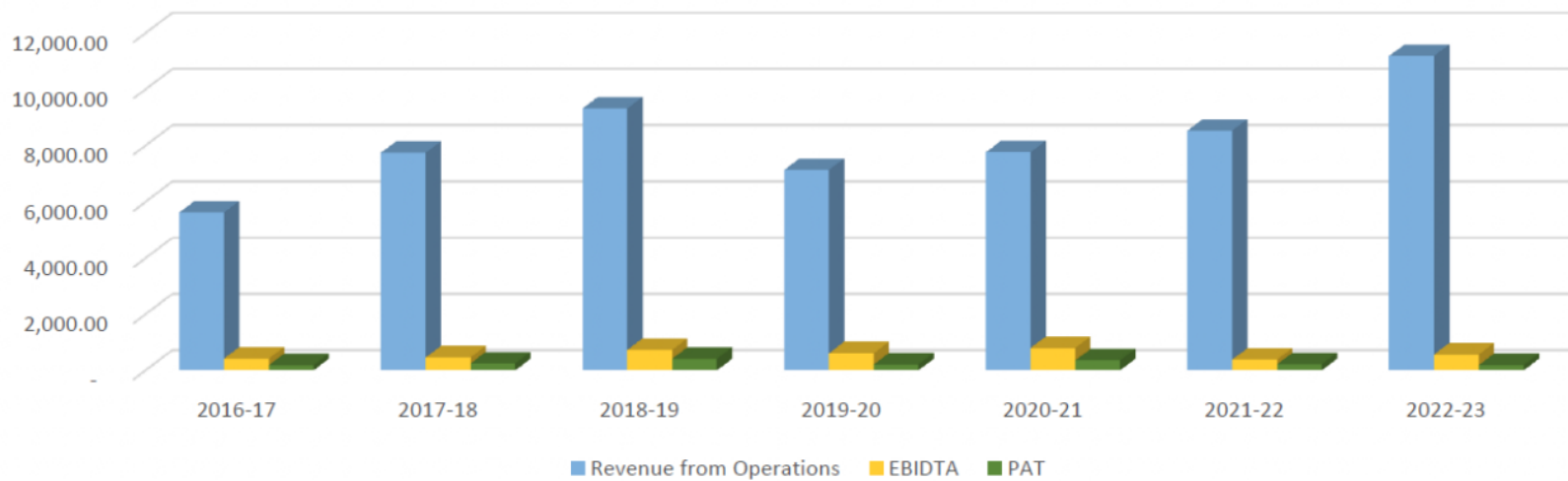
Financial Performance - Standalone

Standalone Financial Summary

(Rs In Lakhs)

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue from Operations	5,621.09	7,738.54	9,313.85	7,128.40	7,758.05	8,527.60	11,179.60
EBIDTA	416.32	457.83	722.91	603.00	794.13	381.92	560.09
PAT	179.88	241.21	411.29	204.37	353.54	209.63	185.18

Financial Summary (Standalone)



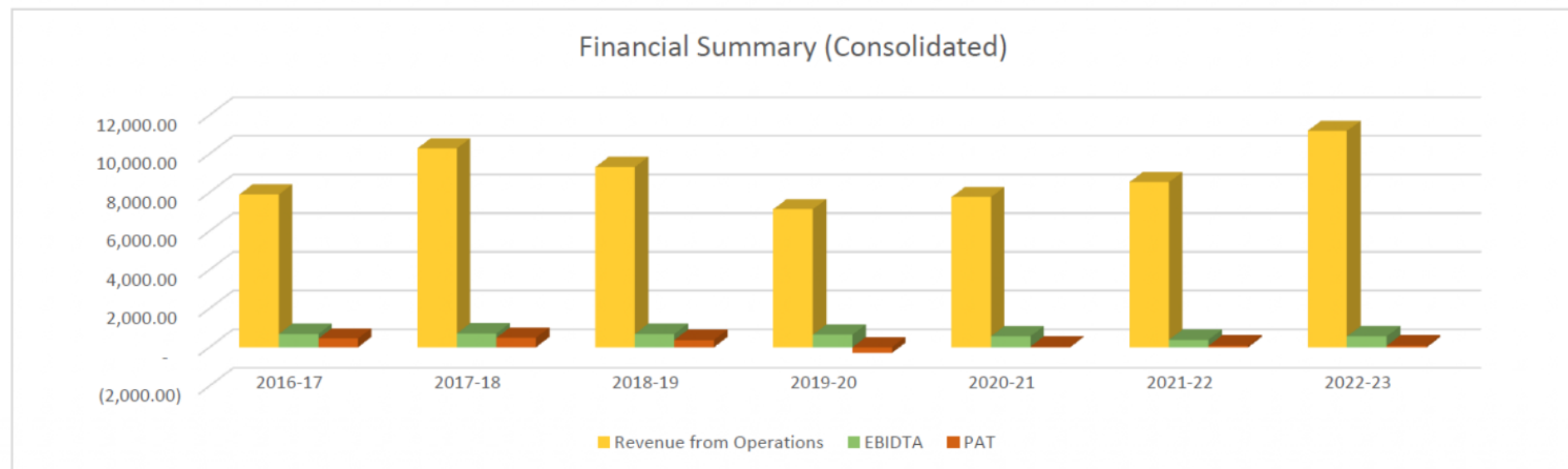
Financial Performance - Consolidated

Consolidated Financial Summary

(Rs In Lakhs)

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue from Operations	7,894.18	10,279.19	9,313.85	7,128.40	7,758.05	8,527.60	11,179.60
EBIDTA	679.50	704.48	681.87	643.22	559.09	381.92	560.09
PAT	443.07	485.91	371.55	(293.47)	35.91	79.90	82.41

Financial Summary (Consolidated)



IT Hardware Import Restrictions

[To be published in the Gazette of India Extraordinary Part-II, Section-3, Sub-section (ii)]

Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade
Vanijya Bhawan

Notification No. 23/2023
New Delhi, Dated: 3rd August, 2023

Subject: Amendment in Import Policy of Items under HSN 8471 of Chapter 84 of Schedule-I (Import Policy) of ITC (HS), 2022 -reg

S.O.(E): In exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2023, as amended from time to time, the Central Government hereby makes the following amendments under Chapter 84 of Schedule - I (Import Policy) of ITC (HS) 2022:

1. Policy condition No. 04 of the Chapter 84 is introduced as under:

- i. Import of Laptops, Tablets, All-in-one Personal Computers, and Ultra small form factor Computers and Servers falling under HSN 8471 shall be 'Restricted' and their import would be allowed against a valid Licence for Restricted Imports.
- ii. The said Restriction shall not be applicable to Imports under Baggage Rules, as amended from time to time.
- iii. Exemption from Import Licencing requirements is provided for Import of 1 Laptop, Tablet, All-in-one Personal Computer, or Ultra small form factor Computer, including those purchased from e-commerce portals, through post or courier. Imports shall be subject to payment of duty as applicable.
- iv. Exemption from import licence is provided for up to 20 such items per consignment for the purpose of R&D, Testing, Benchmarking and Evaluation, repair and re-export, Product Development purposes. Given imports shall be allowed subject to condition that the imported goods shall be used for the stated purposes only and will not be sold. Further, after the intended purpose, the products would either be destroyed beyond use or re-exported.
- v. In reference to para 2.28 of the FTP regarding re-import of goods repaired abroad, licence for Restricted Imports shall not be required for repair and return of said items.
- vi. Laptops, Tablets, All-in-one Personal Computers, and Ultra small form factor Computers and Servers which are an essential part of a Capital Good shall be exempted from the import licencing requirements.

Laptop imports will require licence; Govt keen to boost local industry

The move seems to be aimed at promoting domestic manufacturing, and probably targeted at China since more than 75 per cent of India's total \$ 5.33 billion imports of laptops and personal computers in 2022-23 was from the neighbouring country.

Written by **Aanchal Magazine**, Soumyendra Barik
New Delhi | Updated: August 4, 2023 10:43 IST

NewsGuard

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"The said Restriction shall not be applicable to Imports under Baggage Rules, as amended from time to time," the commerce ministry said. (File image)

Waiver in Import Restrictions for IT Hardware until 31st October 2023

[To be published in the Gazette of India Extraordinary Part-II, Section-3, Sub-section (ii)]

Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade
Vaniya Bhawan

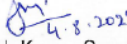
Notification No. 26 /2023
New Delhi, Dated: 4th August 2023

Subject: Amendments to Notification No. 23/2023 dated 03.08.2023-reg

S.O.(E): In exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2023, the following amendments are made in Notification No. 23/2023 dated 03.08.2023:

Notification No. 23/2023 dated 03.08.2023 shall be **effective from 1st November 2023**. Import consignments can be cleared till 31.10.2023 without a Licence for Restricted Imports. For clearance of import consignments with effect from 01.11.2023, a valid Licence for Restricted Imports is required.

Effect of the Notification: Liberal transitional arrangements are provided for import of Laptops, Tablets, All-in-one Personal Computers, Ultra small form factor Computers and Servers falling under HSN 8471 till 31.10.2023.


(Santosh Kumar Sarangi)
Director General of Foreign Trade &
Ex-officio Addl. Secretary to Govt. of India
Email: dgft@nic.in

(Issued from F.No. 01/89/180/39/AM-13/PC-2[A]/E-2261)


Government to delay implementation of laptop, PC import curbs

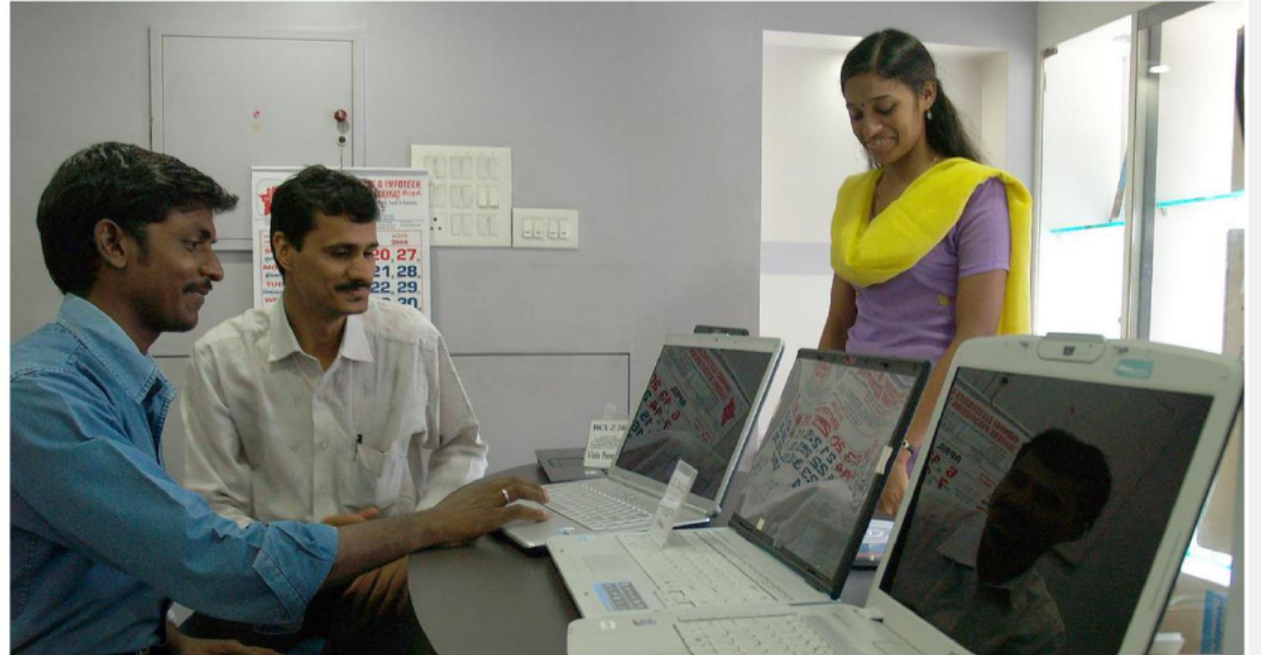
Officials admit that due to the DGFT import restriction notification taking 'immediate effect', some in-transit hardware shipments are being held up at ports; imports will now be allowed without licence till November.

August 04, 2023 09:15 pm | Updated August 05, 2023 09:00 am IST - NEW DELHI

THE HINDU BUREAU

 COMMENTS  SHARE

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Way Forward

Atmanirbhar India

01

- Focus on developing Manufacturing in India, for India and from India
- Increase Penetration in India through presence via Retail Online Portals

- Key focus on Laptops for Gaming, Commercial, Consumer, Education; Tablets – Commercial, Consumer, Rugged

02

Product Roadmap

Innovation and R&D

03

- More focus on design and innovation for breakthrough products to be manufactured in India (Make In India Campaign)
- Continuous endeavour to design, innovate products with futuristic technologies

- Penetration through B2B2C in the endeavour to “Making Human Life Easy”
- Brand Focus on Smart IoT Compute, Education, Retail, AV & Displays and Smart & Healthy Living Solutions.

04

Panache – House of Brands

Safe Harbour

This Presentation has been prepared by the Company based on information and data which the Company considers reliable, but the Company makes no representation or warranty, whatsoever, and no reliance shall be placed on, the truth, accuracy, completeness, fairness and reasonableness of the contents of the Presentation. This Presentation may not be all inclusive and may not contain all the information that you may consider material. Any liability in respect of the contents of, or any omission from, this Presentation is expressly excluded.

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Thank You



M: +91 9833995555

e: info@PanacheDigiLife.com

w: www.PanacheDigiLife.com