

PURBASHA RESOURCES LIMITED

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email : pri@purbasha.co.in, Website: www.purbasha.in, CIN - L65993WB1980PLC032908

(Rs. in Lakhs)

Statement of Unaudited Financial Results for the Quarter Ended 30.06.2019

Particulars	3 months ended 30.06.2019 (Unaudited)	3 months ended 31.03.2019 (Audited)	3 months ended 30.06.2018 (Unaudited)	Year ended 31.03.2019 (Audited)
1 Income from operations				
(a) Net sales/income from operations	26.03	15.26	27.06	64.74
(b) Other operating Income	-	-	-	-
Total income from operations (net)	26.03	15.26	27.06	64.74
2 Expenses				
(a) Purchases of stock-in-trade	6.22	21.15	15.76	78.13
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	15.30	(18.35)	(9.72)	(62.00)
(c) Employee benefits expense	2.40	2.30	2.25	9.30
(d) Depreciation and amortisation expense	0.31	0.30	0.29	1.22
(e) Other expenses	0.69	1.55	1.26	4.87
Total expenses	24.92	6.95	9.84	31.52
3 Profit / (Loss) from operations before other income				
finance costs and exceptional items (1-2)	1.11	8.31	17.22	33.22
4 Other income	0.13	0.05	0.09	0.17
5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	1.24	8.36	17.31	33.39
6 Finance costs	-	-	-	-
7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	1.24	8.36	17.31	33.39
8 Exceptional items	1.24	8.36	17.31	33.39
9 Profit / (Loss) from ordinary activities before tax	1.24	8.36	17.31	33.39
10 Tax expense	(0.07)	(6.74)	-	(6.93)
11 Net Profit / (Loss) from ordinary activities after tax	1.17	1.62	17.31	26.46
12 Extraordinary items (net of tax expense)	-	-	-	-
13 Net Profit / (Loss) for the period (11 + 12)	1.17	1.62	17.31	26.46
14 Paid-up equity share capital (F.V. Rs.10/-)	300.10	300.10	300.10	300.10
15 Reserve excluding Revaluation Reserves		480.22		480.22
16 Earnings per share (annualised)				
Basic & Diluted	0.04	0.05	0.58	0.88

1 Segment Revenue				
(a) Segment A - Dealing in Shares	19.92	9.49	20.53	38.87
(b) Segment B - Finance	5.98	5.77	6.44	25.87
(c) Unallocated	0.13	0.05	0.09	0.17
Total	26.03	15.31	27.06	64.91
Less: Inter Segment Revenue	-	-	-	-
Net Sales/Income from operations	26.03	15.31	27.06	64.91
2 Segment Results Profit/Loss before tax and interest from each segment				
(a) Segment A - Dealing in Shares	(1.55)	7.42	14.47	22.75
(b) Segment B - Finance	5.98	5.29	6.44	25.39
(c) Unallocated	(3.26)	(11.09)	(3.60)	(14.75)
Total	1.17	1.62	17.31	33.39
Less: i) Interest	-	-	-	-
ii) Other Un-allocable Expenditure net off	-	-	-	-
iii) Un-allocable income	-	-	-	-
Total Profit Before Tax	1.17	1.62	17.31	33.39
3 Capital Employed (segment asset- segment liabilities)				
(a) Segment A - Dealing in Shares	505.09	521.70	468.57	521.7
(b) Segment B - Finance	209.88	191.06	230.42	191.06
(c) Unallocated	66.52	70.33	72.18	67.56
Total	781.49	783.09	771.17	780.32

- Income from operations includes profit & loss from equity derivatives trading.
- The entire operation of the company deals with two segment.
- The figures of the quarter ended 31st March, 2019 represents the difference between the audited figures in respect of the full financial year and the year to date figures upto the third quarter ended 31st December, 2018 of the previous financial year.
- The above financial results for the quarter ended 30.06.2019 have been reviewed by the Audit Committee and on its recommendation approved by the Board of Directors at its meeting held on 31.07.2019 subject to limited review by the Statutory Auditors of the Company, in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company adopted Indian Accounting Standards ("IND AS") effective from 1st April, 2019 and is in transition, the effect of other comprehensive income shall be disclosed in the results for the quarter ended 30th September, 2019.
- The above Financial results are available on the website of the Company viz. www.purbasha.in
- Figures for the previous quarter/period/year have been regrouped, reclassified and/or recasted wherever necessary.

Place: Kolkata
Date : 31.07.2019



By Order of the Board

Vikash Agarwal Binrajka
(VIKASH AGARWAL BINRAJKA)
CHAIRMAN



LIMITED REVIEW REPORT FOR THE QUARTER ENDED 30.06.2019

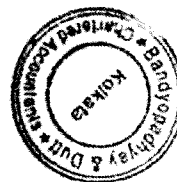
**The Board of Directors
Purbasha Resources Limited**

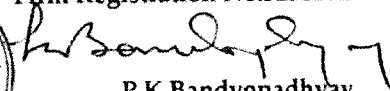
We have reviewed the accompanying statement of unaudited financial results of Purbasha Resources Limited ('the Company') for the quarter ended 30th June, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 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 misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit accordingly, we do not express an audit opinion.

Based on our review conducted as above, that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standards, but not as per IND AS which is in transition phase, and other recognized accounting practices and policies has 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.

For Bandyopadhyay & Dutt
Chartered Accountants
Firm Registration No.325116E




P.K Bandyopadhyay
Partner
Membership No. 055658

Date: 31/07/2019

Place: Kolkata