

# **PURBASHA RESOURCES LIMITED**

- Registered Office: PURBASHA HOUSE, 25, Park Lane, Kolkata – 700 016
- Phone: 2229-2881, 2249-5524, Fax: 91-33- 40625269
- Website: www.purbasharesources.in ● E- mail: prl@purbasha.co.in
- CIN - L65993WB1980PLC032908

07<sup>th</sup> February, 2022

To,  
The Secretary,  
**The Calcutta Stock Exchange Ltd.**  
7, Lyons Range  
Kolkata – 700 001.

Dear Sir/Mam,

**SUB: Outcome of Board Meeting & Compliance of Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015(as amended)**  
**REF: Scrip Code: 10026192**

Please note that the Board of Directors at its meeting held on 07<sup>th</sup> February, 2022 which commenced at 1.30 p.m and concluded at 2.20 p.m has inter alia transacted and approved the following business:

1. Approval of Un-audited Financial Results of the Company for the quarter ended 31<sup>st</sup> December, 2021. In this respect please find enclosed the following:
  - i. The Un-audited Financial Results for the quarter ended 31<sup>st</sup> December, 2021.
  - ii. Limited Review Report issued by the Statutory Auditors of the Company in respect of the aforementioned results.

The Financial results will be published in appropriate newspapers in terms of Regulation 47(1) (b) and uploaded on website of the company.

This letter may please be treated as the information pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015(as amended).

Thanking you,  
Yours Sincerely,  
***For and on behalf of***  
***PURBASHA RESOURCES LIMITED***

***RACHANA SINGH***  
***COMPANY SECRETARY & COMPLIANCE OFFICER***

***Encl.: As above.***

PURBASHA RESOURCES LIMITED						
PURBASHA HOUSE, 25, Park Lane, Kolkata – 700 016, India, Phone : 2229-2881, 2249-5524, Fax : 91-33-40625269, email : prl@purbasha.co.in, Website: www.purbasharesources.in CIN - L65993WB1980PLC032908						
(Rs. in Lakhs)						
PART I Statement of Standalone UnAudited Financial Results for the Quarter and Nine months ended 31.12.2021						
Particulars	Unaudited			Unaudited		Audited
	3 months ended			9 months ended		Year ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
1 Income from operations	70.64	198.70	53.27	447.33	733.29	822.58
(a) Sales/Income from operations	70.64	198.70	53.27	447.33	733.29	822.58
Total income from operations (net)						
2 Expenses	119.53	45.60	21.86	197.40	56.73	46.98
(a) Purchases of stock-in-trade	(70.86)	(20.02)	24.09	(82.54)	23.28	70.36
(b) Changes in inventories of stock-in-trade	3.40	2.83	2.70	8.99	7.35	9.75
(c) Employee benefits expense	0.33	0.33	0.35	0.99	1.05	1.40
(d) Depreciation and amortisation expense	1.21	2.02	1.48	4.42	3.02	5.15
(e) Other expenses	53.61	30.76	50.48	129.26	91.43	133.64
Total expenses						
3 Profit / (Loss) from operations before other Income finance costs and exceptional items (1-2)	17.03	167.94	2.79	318.07	641.86	688.94
4 Other Income	-	-	-	-	-	-
5 Profit / (Loss) from ordinary activities before tax finance costs and exceptional items (3+4)	17.03	167.94	2.79	318.07	641.86	688.94
6 Finance costs	-	-	-	-	(1.05)	(1.05)
7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	17.03	167.94	2.79	318.07	640.81	687.89
8 Exceptional items	-	-	-	-	-	-
9 Profit / (Loss) from ordinary activities before tax	17.03	167.94	2.79	318.07	640.81	687.89
10 Tax expense	(4.00)	(1.25)	4.52	(52.00)	(43.48)	(121.56)
11 Net Profit / (Loss) from ordinary activities after tax	13.03	166.69	7.31	266.07	597.33	566.33
12 Extraordinary items (net of tax expense)	-	-	-	-	-	-
13 Net Profit / (Loss) for the period (11 + 12)	13.03	166.69	7.31	266.07	597.33	566.33
14 Paid-up equity share capital (F.V. Rs.10/-)	300.10	300.10	300.10	300.10	300.10	300.10
15 Reserve excluding Revaluation Reserves	1,958.17	-	1,715.70	1,958.17	1,715.70	1,692.10
16 Earnings per share (annualised) Basic & Diluted	0.43	5.55	0.24	8.87	19.90	18.87
1 Segment Revenue	61.28	185.17	40.88	414.21	706.78	783.19
(a) Segment A - Dealing in Shares	9.36	13.53	12.39	33.12	26.51	39.39
(b) Segment B - Finance	-	-	-	-	-	-
(c) Unallocated	-	-	-	-	-	-
Total	70.64	198.70	53.27	447.33	733.29	822.58
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from operations	70.64	198.70	53.27	447.33	733.29	822.58
2 Segment Results Profit/Loss before tax and interest from each segment	12.61	159.59	(5.07)	299.35	626.77	665.86
(a) Segment A - Dealing in Shares	9.36	13.53	12.39	33.12	26.51	37.88
(b) Segment B - Finance	(4.94)	(5.18)	(4.53)	(14.40)	(11.42)	(15.85)
(c) Unallocated	-	-	-	-	-	-
Total	17.03	167.94	2.79	318.07	641.86	687.89
Less: i) Interest	-	-	-	-	-	-
ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
iii) Un-allocable Income	-	-	-	-	-	-
Total Profit Before Tax	17.03	167.94	2.79	318.07	641.86	687.89
3 Capital Employed (segment asset- segment liabilities)	1,752.37	1,830.35	1,481.91	1,752.37	1,481.91	1,512.59
(a) Segment A - Dealing in Shares	435.87	315.32	462.34	435.87	462.34	315.37
(b) Segment B - Finance	64.12	214.72	71.55	64.12	71.55	235.58
(c) Unallocated	2,252.36	2,360.39	2,015.80	2,252.36	2,015.80	2,063.54
Total						

**Notes:**

1) The above un-audited financial results for the quarter and nine months ended 31st December, 2021 were reviewed by the Audit Committee and thereafter, approved by the Board of Directors and were taken on record at the Board meeting held on 7th February, 2022, in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. (as amended). The Statutory Auditors have carried out a limited review on the above financial results for the quarter and nine months ended 31st December, 2021.

2) As prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder the financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2016.

3) The entire operation of the company deals with two segments.

4) The company's performance for the nine month ended 31st December, 2021 has been commendable due to strong market conditions and the ongoing Covid 19 scenario has not had adverse effect on the financials or going concern nature of the company.

5) The figures for the quarter ended 31.12.2021 is the balancing figure between the unaudited figures in respect of nine months ended 31.12.2021 and unaudited figures for the half year ended 30.09.2021.

6) Previous quarter / period figures have been re-grouped / re-arranged wherever necessary, to confirm to the classification for the financial year ended 31st March 2021.

By Order of the Board

*Vikash Agarwal*  
(VIKASH AGARWAL BINRAJKA)  
CHAIRMAN

Place: Kolkata  
Date: 07.02.2022





**LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS FOR  
QUARTER ENDED 31.12.2021**

**The Board of Directors  
M/s Purbasha Resources Limited**

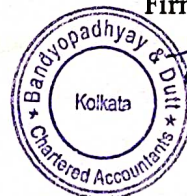
We have reviewed the accompanying statement of unaudited Ind AS standalone financial results of **Purbasha Resources Limited** (the 'Company') for the quarter ended 31<sup>ST</sup> December 2021 and year to date from April 01, 2021 to December 31, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement 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 an accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, 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*  
**P.K Bandyopadhyay**  
Partner

Membership No. 055658  
UDIN : 22055658AAPYBD5076

Date: 07/02/2022

Place: Kolkata