

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: corporate@purbasharesources.in
- CIN - L65993WB1980PLC032908

8th August, 2023

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 8th August, 2023 which commenced at 1.00 p.m and concluded at 3.30 p.m has inter alia transacted and approved the following businesses:

Approval of Unaudited Financial Results of the Company for the quarter ended 30th June, 2023.

In this respect please find enclosed the following:

- i. The Unaudited Financial Results for the quarter ended 30th June, 2023.
- 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					
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Statement of Unaudited Financial Results for the Quarter Ended 30.06.2023					
	Particulars	3 months ended 30.06.2023 (Unaudited)	3 months ended 31.03.2023 (Audited)	3 months ended 30.06.2022 (Unaudited)	Year ended 31.03.2023 (Audited)
1	Income from operations				
	(a) Net sales/income from operations	1,63,52,341	39,61,977	41,44,115	3,53,43,820
	(b) Other operating income	-	-	-	-
	Total income from operations (net)	1,63,52,341	39,61,977	41,44,115	3,53,43,820
2	Expenses				
	(a) Purchases of stock-in-trade	9,40,696	2,73,02,378	82,44,339	4,62,67,784
	(b) Changes in inventories of stock-in-trade	61,40,388	(1,77,41,428)	(37,89,834)	(2,01,90,738)
	(c) Employee benefits expense	4,89,575	3,25,059	2,99,567	12,63,886
	(d) Depreciation and amortisation expense	33,000	33,255	33,000	1,32,255
	(e) Other expenses	1,98,188	1,76,093	1,69,311	6,74,278
	Total expenses	78,01,847	1,00,95,357	49,56,383	2,81,47,465
3	Profit / (Loss) from ordinary activities before other income, finance costs and exceptional items (1-2)	85,50,494	(61,33,380)	(8,12,268)	71,96,355
4	Other Income	13,881	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	85,64,375	(61,33,380)	(8,12,268)	71,96,355
6	Finance costs	-	-	-	-
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	85,64,375	(61,33,380)	(8,12,268)	71,96,355
8	Exceptional items	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7-8)	85,64,375	(61,33,380)	(8,12,268)	71,96,355
10	Tax expense	(24,00,000)	(8,41,965)	-	(30,17,965)
11	Net Profit / (Loss) from ordinary activities after tax (9-10)	61,64,375	(69,75,345)	(8,12,268)	41,78,390
12	Extraordinary items (net of tax expense)	-	-	-	-
13	Net Profit / (Loss) for the period (11-13)	61,64,375	(69,75,345)	(8,12,268)	41,78,390
14	Other Comprehensive income				
	Gain/(Loss) on fair value of investment in equity instruments	2,49,29,102	5,48,405	(18,41,631)	2,23,86,789
	Income tax relating to items that will not be reclassified to profit and loss	(64,81,600)	(23,26,424)	-	(58,20,565)
15	Total Other Comprehensive income for the period	1,84,47,502	(17,78,019)	(18,41,631)	1,65,66,224
16	Total Comprehensive income for the period	2,46,11,877	(87,53,364)	(26,53,899)	2,07,44,614
17	Paid-up equity share capital (Face Value Rs.10/-)	3,00,10,000	3,00,10,000	3,00,10,000	3,00,10,000
18	Reserve excluding Revaluation Reserves	22,64,31,110	20,18,19,233	-	20,18,19,233
19	Earnings per share (not annualised for interim period) Basic & Diluted	2.05	(2.32)	(0.27)	1.39
1	Segment Revenue				
	(a) Segment A - Dealing in Shares	1,56,58,193	31,70,872	34,69,171	3,22,18,206
	(b) Segment B - Finance	6,94,148	7,46,156	6,74,944	30,80,665
	(c) Unallocated	13,881	44,949	-	44,949
	Total	1,63,66,222	39,61,977	41,44,115	3,53,43,820
	Less: Inter Segment Revenue	-	-	-	-
	Net Sales/Income from operations	1,63,66,222	39,61,977	41,44,115	3,53,43,820
2	Segment Results Profit/Loss before tax and interest from each segment				
	(a) Segment A - Dealing in Shares	85,90,990	(63,90,078)	(9,85,334)	61,41,160
	(b) Segment B - Finance	6,94,148	7,46,156	6,74,944	30,80,665
	(c) Unallocated	(7,20,763)	(4,89,458)	(5,01,878)	(20,25,470)
	Total	85,64,375	(61,33,380)	(8,12,268)	71,96,355
	Less: i) Interest	-	-	-	-
	ii) Other Un-allocable Expenditure net off	-	-	-	-
	iii) Un-allocable income	-	-	-	-
	Total Profit Before Tax	85,64,375	(61,33,380)	(8,12,268)	71,96,355
3	Capital Employed (segment assets)				
	(a) Segment A - Dealing in Shares	23,08,93,680	21,93,20,727	18,00,73,993	21,93,20,727
	(b) Segment B - Finance	3,59,54,400	1,42,66,301	1,90,33,993	1,42,66,301
	(c) Unallocated	54,55,416	51,73,482	1,89,63,129	51,73,482
	Less: Segment liabilities				
	(a) Unallocated	1,58,62,386	1,10,260	2,85,668	1,10,260
	Total	25,64,41,110	23,86,50,250	21,77,85,447	23,86,50,250

1 The above un-audited financial results for the quarter ended 30.06.2023 have been reviewed by the Audit Committee and on its recommendation approved by the Board of Directors at its meeting held on 08.08.2023 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. (as amended)

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.

3 The above results will be filed with the Stock Exchange and will also be available on the website of the Company viz. www.purbasharesources.in.

4 The entire operation of the company deals with two segment.

5 The Company's profitability for the quarter ended 30th June,2023 has improved with better market conditions.

6 The figures of the quarter ended 31st March,2023 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,2022 of the previous financial year which were subjected to limited review.

7 There were no items in the nature of exceptional/discontinued operations during the respective reporting periods.

8 This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended).

9 Figures for the previous quarter/period/year have been regrouped, reclassified and/or recasted wherever necessary to correspond with the current period's classification / disclosure.

By Order of the Board

Vikash Agarwal
(Vikash Agarwal Binjra) Chairman
DIN: 00012978

Place: Kolkata
Date : 08.08.2023





**LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS FOR
QUARTER ENDED 30.06.2023**

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 June 30, 2023 from April 01, 2023 to June 30, 2023 (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 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 there under and other recognized 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.

Date: 08/08/2023

Place: Kolkata



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

P.K. Bandyopadhyay
P.K Bandyopadhyay
Partner

Membership No. 055658
UDIN :23055658BGWJLM2539