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

7th May, 2024

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

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held on 7th May, 2024 – Purbasha Resources Limited (Scrip Code: 10026192)

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 ('Listing Regulations'), this is to inform you that the Board of Directors of the Company at its meeting held on 7th May, 2024 has inter alia transacted and approved the Audited Financial Results of the Company for the quarter and year ended 31st March, 2024.

In this respect please find enclosed the following:

- Audited Financial Results for the quarter and year ended 31st March, 2024 along with the Statement of Assets and Liabilities and Statement of Cash Flows.
- Auditor's Report with unmodified opinion in respect of the aforementioned Results.
- Declaration regarding unmodified opinion expressed by Auditors on Audited Financial Results for the quarter and year ended 31st March, 2024.

The Financial Results will be published in appropriate newspapers in terms of Regulation 47(1)(b) of the Listing Regulations and will also be made available on the website of the Company [*www.purbasharesources.in*].

The Board Meeting commenced at 4.00 p.m. and concluded at 5.20 p.m.

This is for your information and records.

Thanking you, Yours Sincerely,

For and on behalf of

PURBASHA RESOURCES LIMITED

RACHANA SINGH COMPANY SECRETARY & COMPLIANCE OFFICER

Encl.: As above.



TO THE BOARD OF DIRECTORS OF

M/s Purbasha Resources Limited

Auditor's report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **Purbasha Resources Limited** (the company) for the quarter ended 31st March,2024 and the year to date results for the period from 01/04/2023 to 31/03/2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March,2024 as well as the year to date results for the period from 01/04/2023 to 31/03/2024

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information 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 Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company

Branch Office : C-1, Premshila Apartments, Bank Colony, Masterpara, Hirapur, Dhanbad - 826 001

and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether
 due to fraud or error, design and perform audit procedures responsive to those risks, and obtain
 audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not
 detecting a material misstatement resulting from fraud is higher than for one resulting from error, as
 fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of
 internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of
 accounting and, based on the audit evidence obtained, whether a material uncertainty exists related
 to events or conditions that may cast significant doubt on the Company's ability to continue as a
 going concern. If we conclude that a material uncertainty exists, we are required to draw attention
 in our auditor's report to the related disclosures in the financial results or, if such disclosures are
 inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to
 the date of our auditor's report. However, future events or conditions may cause the Company to
 cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For Bandyopadhyay & Dutt Chartered Accountants (Firm's Registration No.325116E)

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(Pronab Kr Bandyopadhyay)

Partner (Membership Number : 055658) UDIN : 24055658BKECUC3313

Place : Kolkata Date : 07/05/2024

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12 Extraordinary items (net of tax expense) (48,97,615) 29,17,268 (69,75,345) 1.46,28,577 41,78, 13 Net Pofit / (Loss) for the period (11 - 13) (48,97,615) 29,17,268 (69,75,345) 1.46,28,577 41,78, 14 Other Comprehensive income (6,80,077) 3,18,95,438 5,48,405 5,42,48,991 2,23,862 15 Total Comprehensive income for the period (55,40,622) 3,48,12,706 (87,53,364) 5,47,72,830 2,07,44 17 Paid on equity share captal (F V, 8,10/-) 3,00,10,000 3,00,10,00			(10,93,828)	(10,00,751)	(8,41,965)	(62,94,579)	(30,17,9
12 Extraordinary items (ter) of Lax express) 1<	11	Net Profit / (Loss) from ordinary activities after tax (9-10)	(48,97,615)	29,17,268	(69,75,345)	1,46,28,577	41,78,3
14 Other Comprehensive income (8,68,279) 4,31,01,438 5,48,405 5,42,48,991 2,23,86,1000 15 Total Other Comprehensive income for the period (6,43,017) 3,18,95,438 (17,78,019) 4,01,4,253 1,65,000 16 Total Comprehensive income for the period (55,40,632) 3,48,12,706 (87,53,364) 5,47,72,830 2,07,44, 17 Paid up equity share capital (F.V. Bs.10/-) 3,00,10,000 3,						e - 1	
Gan/(Loss) on fair value of investment in equity instruments (8,68,279) 4,31,04,38) 5,84,065 5,424,8991 2,23,642 15 Total Other Comprehensive income for the period (64,30,17) 3,18,95,438 (1,7,80,019) 4,01,44,251 1,65,66, 16 Total Other Comprehensive income for the period (65,00,632) 3,48,12,706 (87,53,364) 5,47,22,830 2,07,44, 17 Paid-up equity share capital (F.V. Rs,10/-) 3,00,10,000 <t< td=""><td>13</td><td>Net Profit / (Loss) for the period (11 - 13)</td><td>(48,97,615)</td><td>29,17,268</td><td>(69,75,345)</td><td>1,46,28,577</td><td>41,78,3</td></t<>	13	Net Profit / (Loss) for the period (11 - 13)	(48,97,615)	29,17,268	(69,75,345)	1,46,28,577	41,78,3
Income tax relating to items that will not be reclassifed to profit and loss 2,25,262 (1,12,06,000) (23,26,424) (1,41,04,738) (58,20,117) 15 Total Other Comprehensive income for the period (6,43,017) 3,18,57,388 (17,78,019) 4,01,44,253 1,65,66, 17 Paid us quity share captal (FV Rs,10/-) 3,00,10,000	. 14	Other Comprehensive income					
15 Tetal Other Comprehensive income for the period (6,43,017) 3,18,95,438 (17,78,019) 4,01,44,233 1,65,66, 16 Total Comprehensive income for the period (55,40,632) 3,48,12,706 (87,53,364) 5,47,72,830 2,07,44, 17 Paid up equity share capital (F.V.Rs.10/-) 3,00,10,000 3,00,10,000 3,00,01,000 <		Gain/(Loss) on fair value of investment in equity instruments	(8,68,279)	4,31,01,438	5,48,405	5,42,48,991	2,23,86,7
16 Total Comprehensive income for the period (55,40,632) 3,48,12,706 (87,53,364) 5,47,72,830 2,07,44, 17 Paid-up equity share capital (F.V. Rs.10/-) 3,00,10,000		Income tax relating to items that will not be reclassifed to profit and loss	2,25,262	(1,12,06,000)	(23,26,424)	(1,41,04,738)	(58,20,5
17 Paid-up equity snare capital (F.V. Rs.10/-) 3,00,10,000 3,00,10,000 3,00,10,000 3,00,10,000 3,00,10,000 20,18,19,233 25,65,92,063 20,18,19,233 26,92,18,19 44,494 46,26,544 30,80,10,000 3,00,10,000 3,00,10,000 3,00,10,000 3,00,10,000 3,00,10,000 3,00,10,000 3,00,10,000 20,18,19,233 25,65,92,013 3,50,65,41 39,61,977 7,62,42,417 3,53,43,43 45,65,644 30,80,10,1000 3,00,10,000 3,00,10,000	15	Total Other Comprehensive income for the period	(6,43,017)	3,18,95,438	(17,78,019)	and manufacture of homeson (1,65,66,2
18 Reserve excluding Revaluation Reserves 25,65,92,063 26,21,32,695 20,18,19,233 25,65,92,063 20,18,19, 19 Earnings per share (not annualised for interim results) (1.63) 0.97 (2.32) 4.87 11 Segment Revenue (1.63) 0.97 (2.32) 4.87 (a) Segment A - Dealing in Shares (b) Segment B - Finance 16,61,721 12,58,082 7,46,156 46,26,544 30,80, (b) Segment Revenue 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, Less: Inter Segment Revenue 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, 10) Segment B - Finance (26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, 2 Segment Results Profit/Loss before tax and interest from each segment (6,61,721 12,58,082 7,46,156 46,26,544 30,80, (a) Segment B - Finance (7,67,917) (7,1,4979) (4,89,458) (28,54,696) (20,25, 10 Unallocated (7,67,917) (7,1,4979) (4,89,458) (28,54,696) (20,25, 10 Other Un-allocable Expenditure net off	16	Total Comprehensive income for the period	(55,40,632)	3,48,12,706	(87,53,364)	5,47,72,830	2,07,44,6
18 Reserve excluding Revaluation Resorves 25,65,92,063 26,21,32,695 20,18,19,233 25,65,92,063 20,18,19, 19 Earnings per share (not annualised for interim results) Basic & Diuted (1.63) 0.97 (2.32) 4.87 1 Segment Revenue (a) Segment A - Dealing in Shares (b) Segment B - Finance 8,82,022 3,37,19,348 31,70,872 7,14,46,519 3,22,18, 44,949 30,80, 44,949 30,80,544 1 Segment Revenue 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, 44,34 1 Segment Revenue 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, 44,4 1 Segment Results Profit/Loss before tax and interest from each segment 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, 44,62,65,44 2 Segment B - Finance 16,61,721 12,58,082 7,46,156 46,26,544 30,80, (20,25, 7,46,156 46,26,544 30,80,			2 00 10 000	2 22 10 222	2 00 10 000	2 00 10 000	2 00 10 0
19 Earnings per share (not annualised for interim results) Basic & Diluted (1.63) 0.97 (2.32) 4.87 1 Segment Revenue (b) Segment B - Finance 8,82,022 3,37,19,348 31,70,872 7,14,46,519 3,22,18, 3,09,746,156 (c) Unallocated 67,462 88,011 44,949 1,69,354 44, 44, 44,949 1,69,354 44, 44, 109,354 10 Segment B - Finance 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, 44, 35,3,43, 25,11,205 2 Segment Revenue 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, 44, 39,61,977 7,62,42,417 3,53,43, 44, 39,61,977 2 Segment Revenue 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, 44, 46,97,591 3,37,49,16 (63,90,078) 1,91,51,308 61,41, 46,97,591 2 Segment Revenue 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, 44, 46,97,591 3,37,4916 (63,90,078) 1,91,51,308 61,41, 46,97,591 3 Segment Revenue 10,61,721 12,58,082 7,46,156 46,26,544 30,80, 46,20,263 28,64,696 (20,25,7)					The Art I have been a second	CONTRACTOR PORTO CONTRACTOR	
Basic & Diuted (1.63) 0.97 (2.32) 4.87 1 Segment Revenue (a) Segment A - Dealing in Shares (b) Segment B - Finance 8,82,022 3,37,19,348 31,70,872 7,14,46,519 3,22,18, 30,80,0 (c) Unallocated 67,462 88,011 44,949 1,69,354 44, 44,949 1,69,354 44, 44,949 1,69,354 44, 44,949 1,69,354 44, 44, 70,153,343, Less: Inter Segment Revenue -			25,65,92,063	26,21,32,695	20,18,19,233	25,65,92,063	20,18,19,2
(a) Segment A - Dealing in Shares 8,82,022 3,37,19,348 31,70,872 7,14,46,519 3,22,18, (b) Segment B - Finance 16,61,721 12,58,082 7,46,156 46,26,544 30,80, (c) Unallocated 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, Total 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, Vet Sales/Income from operations 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, 2 Segment Revenue - <t< td=""><td></td><td></td><td>(1.63)</td><td>0.97</td><td>(2.32)</td><td>4.87</td><td>1</td></t<>			(1.63)	0.97	(2.32)	4.87	1
(a) Segment A - Dealing in Shares 8,82,022 3,37,19,348 31,70,872 7,14,46,519 3,22,18, (b) Segment B - Finance 16,61,721 12,58,082 7,46,156 46,26,544 30,80, (c) Unallocated 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, Total 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, Vet Sales/Income from operations 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, 2 Segment Revenue - <t< td=""><td>1</td><td>Segment Revenue</td><td></td><td></td><td></td><td></td><td></td></t<>	1	Segment Revenue					
(b) Segment B - Finance 16,61,721 12,58,082 7,46,156 46,26,544 30,80, (c) Unallocated 67,462 88,011 44,949 1,69,354 44, Total 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, Less: Inter Segment Revenue - - - - - - Net Sales/Income from operations 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, 2 Segment Results Profit/Loss before tax and interest from each segment -		The second statement of the	8,82,022	3,37,19,348	31,70,872	7,14,46,519	3,22,18,2
(c) Unallocated 67,462 88,011 44,949 1,69,354 44, Total 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, Less: Inter Segment Revenue -			16,61,721	12,58,082	7,46,156	46,26,544	30,80,6
Less: Inter Segment Revenue -<			67,462	88,011	44,949	1,69,354	44,9
Net Sales/Income from operations 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, 2 Segment Results Profit/Loss before tax and interest from each segment (a) Segment A - Dealing in Shares (46,97,591) 33,74,916 (63,90,078) 1,91,51,308 61,41, 105 (53,90,078) 61,41, 105 (53,90,078) 1,91,51,308 61,41, 105 (53,90,078) 61,41, 105 (53,90,078) 61,41, 105 (53,90,078) 1,91,51,308 61,41, 105 (53,90,078) 61,41, 10,51,51,308 61,41, 10,51,51,308 61,41, 10,51,51,308 61,41, 10,51,51,308 61,41, 10,51,51,308 61,41, 10,51,51,318 61,31,3380 2,09,23,156 71,96, 72,92,91,93,70,727 26,22,71,791 25,69,29,199 21,93,		Total	26,11,205	3,50,65,441	39,61,977	7,62,42,417	3,53,43,8
Net Sales/Income from operations 26,11,205 3,50,65,441 39,61,977 7,62,42,417 3,53,43, 2 Segment Results Profit/Loss before tax and interest from each segment (a) Segment A - Dealing in Shares (46,97,591) 33,74,916 (63,90,078) 1,91,51,308 61,41, 105 (53,90,078) 61,41, 105 (53,90,078) 1,91,51,308 61,41, 105 (53,90,078) 61,41, 105 (53,90,078) 61,41, 105 (53,90,078) 1,91,51,308 61,41, 105 (53,90,078) 61,41, 10,51,51,308 61,41, 10,51,51,308 61,41, 10,51,51,308 61,41, 10,51,51,308 61,41, 10,51,51,308 61,41, 10,51,51,318 61,31,3380 2,09,23,156 71,96, 72,92,91,93,70,727 26,22,71,791 25,69,29,199 21,93,		Less: Inter Segment Revenue		-	-		
(a) Segment A - Dealing in Shares (46,97,591) 33,74,916 (63,90,078) 1,91,51,308 61,41, (b) Segment B - Finance 16,61,721 12,58,082 7,46,156 46,26,544 30,80, (c) Unallocated (7,67,917) (7,14,979) (4,89,458) (28,54,696) (20,25, Total (38,03,787) 39,18,019 (61,33,380) 2,09,23,156 71,96, Less:) Interest - - - - - - ii) Other Un-allocable Expenditure net off - - - - - Total - - - - - - - Total Profit Before Tax (38,03,787) 39,18,019 (61,33,380) 2,09,23,156 71,96, 3 Capital Employed (segment asset- segment liabilities) - <td></td> <td></td> <td>26,11,205</td> <td>3,50,65,441</td> <td>39,61,977</td> <td>7,62,42,417</td> <td>3,53,43,8</td>			26,11,205	3,50,65,441	39,61,977	7,62,42,417	3,53,43,8
(a) Segment A - Dealing in Shares (46,97,591) 33,74,916 (63,90,078) 1,91,51,308 61,41, (b) Segment B - Finance 16,61,721 12,58,082 7,46,156 46,26,544 30,80, (c) Unallocated (7,67,917) (7,14,979) (4,89,458) (28,54,696) (20,25, Total (38,03,787) 39,18,019 (61,33,380) 2,09,23,156 71,96, Less: I) Interest - - - - - - ii) Other Un-allocable Expenditure net off -	. 1						
(b) Segment B - Finance 16,61,721 12,58,082 7,46,156 46,26,544 30,80, (c) Unallocated (7,67,917) (7,14,979) (4,89,458) (28,54,696) (20,25, Total (38,03,787) 39,18,019 (61,33,380) 2,09,23,156 71,96, Less: i) Interest - - - - - - ii) Other Un-allocable Expenditure net off - - - - - iii) Un-allocable Income -	2	Segment Results Profit/Loss before tax and interest from each segment					
Cip Geg (i) Unallocated C7,67,917 C7,14,979 (4,89,458) (28,54,696) (20,25, (20,25, 71,96, 1,91, 1,96, 1,97, 1,96, 1,96, 1,96, 1,96, 1,96, 1,96, 1,96, 1,96, 1,96, 1,96, 1,96, 1,97, 1,96,			2 . Barren Conner 19	Carl Second Second	and the second sec	Second Se	61,41,1
Total (38,03,787) 39,18,019 (61,33,380) 2,09,23,156 71,96, Less: i) Interest -			and a second sec		Part Constraints and	Contraction and the second second	30,80,6
Less: i) Interest i) Other Un-allocable Expenditure net off - <td>-</td> <td></td> <td></td> <td></td> <td>and the second se</td> <td></td> <td></td>	-				and the second se		
ii) Other Un-allocable Expenditure net off -<	-		(38,03,787)	39,18,019	(61,33,380)	2,09,23,156	71,96,3
iii) Un-allocable income - </td <td></td> <td></td> <td>· · ·</td> <td></td> <td>a.</td> <td></td> <td></td>			· · ·		a.		
Total Profit Before Tax (38,03,787) 39,18,019 (61,33,380) 2,09,23,156 71,96, 3 Capital Employed (segment asset- segment liabilities) 26,22,71,791 25,69,29,199 21,93,20,727 26,22,71,791 21,93,20,727 (a) Segment A - Dealing in Shares 26,22,71,791 25,69,29,199 21,93,20,727 26,22,71,791 21,93,20,727 (b) Segment B - Finance 4,51,70,436 5,61,31,887 1,42,66,301 4,51,70,436 1,42,66, (c) Unallocated 61,31,031 43,72,842 51,73,482 61,31,031 51,73, (a) Segment A - Dealing in Shares 2,69,71,195 2,52,91,233 1,10,260 2,69,71,195 1,10, (a) Unallocated 28,66,02,063 29,21,42,695 23,86,50,250 28,66,02,063 23,86,50,250 28,66,02,063 23,86,50,250 (a) Unallocated 28,66,02,063 29,21,42,695 23,86,50,250 28,66,02,063 23,86,50,250 28,66,02,063 23,86,50,250 28,66,02,063 23,86,50,250			1.8				
3 Capital Employed (segment asset- segment liabilities) 26,22,71,791 25,69,29,199 21,93,20,727 26,22,71,791 21,93,20,727 (a) Segment A - Dealing in Shares 26,22,71,791 25,69,29,199 21,93,20,727 26,22,71,791 21,93,20,727 (b) Segment B - Finance 4,51,70,436 5,61,31,887 1,42,66,301 4,51,70,436 1,42,66, (c) Unallocated 61,31,031 43,72,842 51,73,482 61,31,031 51,73, Less: Segment I labilities 2,69,71,195 2,52,91,233 1,10,260 2,69,71,195 1,10, [a) Vallocated 28,66,02,063 29,21,42,695 23,86,50,250 28,66,02,063 23,86,50,250 28,66,02,063 23,86,50,250			120 02 100	20 19 010	(61 22 200)	2 00 22 156	71.96 3
(a) Segment A - Dealing in Shares 26,22,71,791 25,69,29,199 21,93,20,727 26,22,71,791 21,93,20,727 (b) Segment B - Finance 4,51,70,436 5,61,31,887 1,42,66,301 4,51,70,436 1,42,66, (c) Unallocated 61,31,031 43,72,842 51,73,482 61,31,031 51,73, Less: Segment liabilities - - - - - (a) Vnallocated 2,69,71,195 2,52,91,233 1,10,260 2,69,71,195 1,10, Total - <t< td=""><td></td><td>rotal mont before tax</td><td>(30,03,787)</td><td>35,10,019</td><td>(01,00,00)</td><td>2,03,23,130</td><td>11,00,3</td></t<>		rotal mont before tax	(30,03,787)	35,10,019	(01,00,00)	2,03,23,130	11,00,3
(a) Segment A - Dealing in Shares 26,22,71,791 25,69,29,199 21,93,20,727 26,22,71,791 21,93,20,727 (b) Segment B - Finance 4,51,70,436 5,61,31,887 1,42,66,301 4,51,70,436 1,42,66, (c) Unallocated 61,31,031 43,72,842 51,73,482 61,31,031 51,73, Less: Segment liabilities - - - - - (a) Vnallocated 2,69,71,195 2,52,91,233 1,10,260 2,69,71,195 1,10, Total - <t< td=""><td>3</td><td>Capital Employed (segment asset- segment liabilities)</td><td></td><td></td><td></td><td></td><td></td></t<>	3	Capital Employed (segment asset- segment liabilities)					
(b) Segment B - Finance 4,51,70,436 5,61,31,887 1,42,66,301 4,51,70,436 1,42,66, (c) Unallocated 61,31,031 43,72,842 51,73,482 61,31,031 51,73, Less: Segment liabilities			26,22,71,791	25,69,29,199	21,93,20,727	26,22,71,791	21,93,20,7
(c) Unallocated 61,31,031 43,72,842 51,73,482 61,31,031 51,73, Less: Segment liabilities (a) Segment A - Dealing in Shares (b) Segment A - Dealing in Shares (c) Unallocated (c) Segment A - Dealing in Shares (c) Seg	1		S				1,42,66,3
Less: Segment liabilities 2,69,71,195 2,52,91,233 1,10,260 2,69,71,195 1,10, 1,10,260 Total 28,66,02,063 29,21,42,695 23,86,50,250 28,66,02,063 23,86,50,250			A DECEMBER OF A	and a strength of the strength of the		61,31,031	51,73,4
(a) Segment A - Dealing in Shares 2,69,71,195 2,52,91,233 1,10,260 2,69,71,195 1,10, (a) Unallocated 2,69,71,195 2,52,91,233 1,10,260 2,69,71,195 1,10, Total 28,66,02,063 29,21,42,695 23,86,50,250 28,66,02,063 23,86,50,250 Dadh Supervision Supervision Supervision Supervision 23,86,50,250 28,66,02,063							
(a) Unallocated 2,69,71,195 2,52,91,233 1,10,260 2,69,71,195 1,10, Lotal 28,66,02,063 29,21,42,695 23,86,50,250 28,66,02,063 28,66,02,063		New York Comments and the second seco	-	-	-		
Lotal 28,66,02,063 29,21,42,695 23,86,50,250 28,66,02,063 23,86,50, Dadh			2,69,71,195	2,52,91,233	1,10,260	2,69,71,195	1,10,2
orden Kolkatala Trid * VKS	and the second		28,66,02,063	29,21,42,695	23,86,50,250	28,66,02,063	23,86,50,2
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and the vite	-	E Kolkata -					
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Balance Sheet as at 31st March 2024

Amount in ₹

		As at 31.03.2024	As at 31.03.2023
(I) A	ASSETS		
(1) F	inancial Assets		
	(a) Cash and cash equivalent	1,63,094	2,84,480
	(b) Bank Balance other than (a) above	10,60,716	10,46,199
	(c) Receivables		-
	(i) Trade receivables	95,790	25,64,295
	(ii) Other Receivables	-	-
	(d) Loans	4,51,70,436	1,42,66,301
	(e) Investments in equity instruments	23,97,03,745	15,50,00,345 18,739
	(f) Other financial assets	2,74,734	10,755
(2) N	Ion-Financial Assets		
	(a) Inventories	2,24,72,256	6,17,56,087
	(b) Current tax assets	40,19,054	30,78,376
	(c) Deferred tax assets (net)	-	-
	(d) Property, plant and equipment	6,13,433	7,45,688
OTA	LASSETS	31,35,73,258	23,87,60,510
(II) L	ABILITIES AND EQUITY		
L	iabilities		
(1) F	inancial Liabilities		
	(a) Payables		
(I) Trade payables	•	
((i) Total outstanding dues of micro enterprises and small		
	 (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises 	-	
(II) Other payables		-
	(i) Total outstanding dues of micro enterprises and small		
	 (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises 	1,23,970	80,00
			-
(2) N	Non-Financial Liabilities		
	(a) Current Income tax liabilities	58,25,000	11,25,000
	(b) Provisions	10,46,671	3,54,289
	(c) Other non-financial liabilities	60,260	30,260
		1,99,15,294	53,41,728
	(d) Deferred tax liability (net)	1,99,15,294	
(3) E	Equity		-
	(a) Equity share capital	3,00,10,000	3,00,10,000
	(b) Other equity	25,65,92,063	20,18,19,23
			-
	L LIABILITIES AND EQUITY	31,35,73,258	23,87,60,510





Cash Flow Statement for the year ended 31 March, 2024

		For the year ended 31.03.2024	For the year ended 31.03.2023
		Amount in ₹	Amount in ₹
Α.	Cash Flow from Operating activities:		
	Profit for the period	2,09,23,156	71,96,355
	Adjustments for:		-
	Provision for contingency	1,23,617	(80,000)
	Depreciation expense	1,32,255	1,32,255
	Interest income on deposits	(81,343)	(1,56,407)
	Dividend income	(26,03,888)	(23,20,971)
	(Profit)/loss on sale of investment in equity instruments	•	
	Operating profit before working capital changes	1,84,93,797	48,43,232
	Adjustments for (increase)/decrease in operating assets		
	Inventories	3,92,83,831	(2,01,90,738)
	Trade receivables	24,68,505	(24,37,545)
	Non-current financial assets		34,00,000
	Current financial assets	(2,55,995)	
	Loans	(3,09,04,135)	20,00,000
	Adjustments for increase/(decrease) in operating liabilities		
	Other payables	43,970	10,000
	Other non financial liabilities	30,000	(671
	Provisions	5,68,765	2,97,224
	Cash generated from operations	2,97,28,738	(1,20,78,498
	Direct taxes paid	(20,66,428)	(17,42,749
	Net cash generated from operating activities	2,76,62,310	(1,38,21,247
В	. Cash Flow from Investing activities:		
	Sale/(Purchase) of investment in equity instrument (net)	(3,04,54,410)	4,61,457
	Dividend income	26,03,888	23,20,971
	Interest income	81,343	1,56,407
	Net cash from/ (used in) investing activities	(2,77,69,179)	29,38,835
С	. Cash Flow from Financing activities:		
	Proceeds from unsecured loans		
	Repayment of unsecured loans	-	
	Interest paid		
	Net cash from/ (used in) financing activities		
			14 00 00 44
	et increase/(decrease) in cash and cash equivalents	(1,06,869)	(1,08,82,412
	ash and cash equivalents as at 1 April 2023	13,30,679	1,22,13,091
С	ash and cash equivalents as at 31 March 2024	12,23,810	13,30,679

NOTES:-

1. The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 7th May, 2024 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirments) Regulations 2015 (as amended). The Statutory Auditors have issued Audit Report with unmodified opinion on the above results.

2. The above results will be filed with the Stock Exchange and will also be available on the Company's website - www.purbasharesources.in.

3. 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.

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

5. Cash Flow Statements are prepared in accordance with "Indirect method" as per IND AS 7.

6. The Company's profitability for the year ended 31st March, 2024 has improved due to strong market conditions and effective planning.

7. The figures for the quarter ended 31st March, 2024 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter which were subjected to limited review.

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

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

10. Figures for the previous quarter/period/year have been regrouped, reclassified and/or recasted wherever necessary to confirrm to the classification for the year ended 31st March, 2024.

Place: Kolkata Date : 07.05.2024





BY ORDER OF THE BOARD OF DIRECTORS

VIICan Agano O (VIKASH AGARWAL BINJRAJKA) CHAIRMAN DIN:00012978

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

7th May, 2024

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

Dear Sir/Mam,

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended) Ref: Scrip Code: 10026192

In terms of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification no. SEBI/LAD-NRO/GN/2016-17/001 dated 27th May, 2016; we do hereby declare that Statutory Auditors of the Company M/s Bandyopadhyay & Dutt, Chartered Accountants(FRN 325116E), have issued an Audit Report with unmodified opinion on the Audited Financial results of the Company for the quarter and year ended 31st March, 2024.

Kindly take the same on record.

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Thanking You, Yours Sincerely,

For and on behalf of Purbasha Resources Limited RESOU

Ayush Modi (Managing Director & Chief Financial Officer) DIN: 07007194

KOLKAT