

# **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

07th February, 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 07th February, 2023 which commenced at 1.00 p.m and concluded at 2.15 p.m has inter alia transacted and approved the following business:

Approval of Unaudited Financial Results of the Company for the quarter ended 31st December, 2022.

In this respect please find enclosed the following:

- The Unaudited Financial Results for the quarter ended 31st December, 2022.
- 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*



**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, Email : corporate@purbasharesources.in, Website: www.purbasharesources.in, CIN - 165993WB1980PLC032908						
PART I						(In Rupees)
Statement of Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2022.						
Particulars	Unaudited			Unaudited		Audited
	3 months ended			9 months ended		Year ended
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
<b>1 Income from operations</b>						
(a) Sales/Income from operations	1,44,96,089	1,27,41,639	70,64,894	3,13,81,843	4,47,33,107	4,19,50,537
<b>Total income from operations (net)</b>	<b>1,44,96,089</b>	<b>1,27,41,639</b>	<b>70,64,894</b>	<b>3,13,81,843</b>	<b>4,47,33,107</b>	<b>4,19,50,537</b>
<b>2 Expenses</b>						
(a) Purchases of stock-in-trade	73,24,898	33,96,442	1,19,53,286	1,89,65,406	1,97,40,707	3,25,02,189
(b) Changes in inventories of stock-in-trade	9,71,810	3,68,714	(70,86,353)	(24,49,310)	(82,53,695)	(1,15,76,366)
(c) Employee benefits expense	3,16,084	3,23,176	3,40,322	9,38,827	8,99,322	11,98,438
(d) Depreciation and amortisation expense	33,000	33,000	33,000	99,000	99,000	1,32,255
(e) Other expenses	1,53,392	1,75,471	1,21,715	4,98,185	4,41,993	5,86,841
<b>Total expenses</b>	<b>87,99,184</b>	<b>42,96,803</b>	<b>53,61,970</b>	<b>1,80,52,108</b>	<b>1,29,27,327</b>	<b>2,28,43,357</b>
<b>3 Profit / (Loss) from ordinary activities</b>	<b>56,96,905</b>	<b>84,44,836</b>	<b>17,02,924</b>	<b>1,33,29,735</b>	<b>3,18,05,780</b>	<b>1,91,07,180</b>
4 Finance costs	-	-	-	-	-	-
<b>5 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)</b>	<b>56,96,905</b>	<b>84,44,836</b>	<b>17,02,924</b>	<b>1,33,29,735</b>	<b>3,18,05,780</b>	<b>1,91,07,180</b>
6 Exceptional items	-	-	-	-	-	-
<b>7 Profit / (Loss) from ordinary activities before tax</b>	<b>56,96,905</b>	<b>84,44,836</b>	<b>17,02,924</b>	<b>1,33,29,735</b>	<b>3,18,05,780</b>	<b>1,91,07,180</b>
8 Tax expense	(9,12,000)	(45,03,173)	(4,00,000)	(21,76,000)	(52,00,000)	(45,85,576)
<b>9 Net Profit / (Loss) from ordinary activities after tax</b>	<b>47,84,905</b>	<b>39,41,663</b>	<b>13,02,924</b>	<b>1,11,53,735</b>	<b>2,66,05,780</b>	<b>1,45,21,604</b>
10 Extraordinary items (net of tax expense)	-	-	-	-	-	-
<b>11 Net Profit / (Loss) for the period (11 + 12)</b>	<b>47,84,905</b>	<b>39,41,663</b>	<b>13,02,924</b>	<b>1,11,53,735</b>	<b>2,66,05,780</b>	<b>1,45,21,604</b>
12 Other comprehensive income						
Gain/(Loss) on fair value of investment in equity instruments	1,16,30,363	1,20,49,652	-	2,18,38,384	-	(35,89,761)
Income tax relating to items that will not be reclassified to profit and loss account	(18,60,858)	(19,27,944)	-	(34,94,141)	-	9,33,338
<b>13 Total Other Comprehensive income for the period</b>	<b>97,69,505</b>	<b>1,01,21,708</b>	<b>-</b>	<b>1,83,44,243</b>	<b>-</b>	<b>(26,56,423)</b>
<b>14 Total Comprehensive Income for the period</b>	<b>1,45,54,410</b>	<b>1,40,63,371</b>	<b>13,02,924</b>	<b>2,94,97,978</b>	<b>2,66,05,780</b>	<b>1,18,65,181</b>
15 Paid-up equity share 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	3,00,10,000
16 Reserve excluding Revaluation Reserves	19,22,28,354	19,27,79,014	19,58,17,218	19,22,28,354	19,58,17,218	18,10,74,619
17 Earnings per share (annualised)						
Basic & Diluted	1.59	1.31	0.43	3.72	6.87	4.84
<b>1 Segment Revenue</b>						
(a) Segment A - Dealing in Shares	1,34,62,024	1,21,16,139	61,29,202	2,90,47,334	4,14,21,120	3,72,09,273
(b) Segment B - Finance	10,34,065	6,25,500	9,35,692	23,34,509	33,11,987	46,74,509
(c) Unallocated	-	-	-	-	-	66,755
<b>Total</b>	<b>1,44,96,089</b>	<b>1,27,41,639</b>	<b>70,64,894</b>	<b>3,13,81,843</b>	<b>4,47,33,107</b>	<b>4,19,50,537</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income from operations</b>	<b>1,44,96,089</b>	<b>1,27,41,639</b>	<b>70,64,894</b>	<b>3,13,81,843</b>	<b>4,47,33,107</b>	<b>4,19,50,537</b>
<b>2 Segment Results Profit/Loss before tax and interest from each segment</b>						
(a) Segment A - Dealing in Shares	51,65,316	83,50,983	12,62,269	1,29,31,238	2,99,34,108	1,62,83,450
(b) Segment B - Finance	10,34,065	6,25,500	9,35,692	23,34,509	33,11,987	46,74,509
(c) Unallocated	(5,02,476)	(5,31,647)	(4,95,037)	(15,36,012)	(14,40,315)	(18,50,779)
<b>Total</b>	<b>56,96,905</b>	<b>84,44,836</b>	<b>17,02,924</b>	<b>1,33,29,735</b>	<b>3,18,05,780</b>	<b>1,91,07,180</b>
Less: i) Interest	-	-	-	-	-	-
ii) Other Un-allocable expenditure net off	-	-	-	-	-	-
iii) Un-allocable income	-	-	-	-	-	-
<b>Total Profit Before Tax</b>	<b>56,96,905</b>	<b>84,44,836</b>	<b>17,02,924</b>	<b>1,33,29,735.00</b>	<b>3,18,05,780</b>	<b>1,91,07,180.00</b>
<b>3 Capital Employed (segment asset- segment liabilities)</b>						
(a) Segment A - Dealing in Shares	20,73,75,822	20,03,07,177	17,52,37,210	20,73,75,822	17,52,37,210	17,47,67,111
(b) Segment B - Finance	35,33,160	2,24,41,753	4,35,87,791	35,33,160	4,35,87,791	1,62,66,301
(c) Unallocated	57,75,832	72,47,368	68,60,592	57,75,832	68,60,592	2,95,06,603
Less: Segment liabilities						
(a) Unallocated	1,48,710	1,98,390	4,49,270	1,48,710	4,49,270	1,00,931
<b>Total</b>	<b>21,65,36,104</b>	<b>22,97,97,908</b>	<b>22,52,36,323</b>	<b>21,65,36,104</b>	<b>22,52,36,323</b>	<b>22,04,39,084</b>

**Notes:**

1) The above un-audited financial results for the quarter and nine months ended 31st December, 2022 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, 2023, 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, 2022.

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 Company's website - www.purbasharesources.in.

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

5) The company's performance for the quarter and nine month ended 31st December, 2022 has been commendable due to strong market conditions and effective decision making capacity.

6) There were no items in the nature of exceptional / extra - ordinary / discontinued operations during the respective periods reported above.

7) The figures for the quarter ended 31.12.2022 is the balancing figure between the unaudited figures in respect of nine months ended 31.12.2022 and unaudited figures for the half year ended 30.09.2022.

8) Figures for the previous periods are re-classified / re-ranged / re-grouped, wherever necessary, to correspond with the current period's classification / disclosure.

By Order of the Board

  
(VIKASH AGARWAL BINRAJKA)  
CHAIRMAN  
DIN:00012978

Place: Kolkata  
Date : 07.02.2023







**LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS FOR  
QUARTER AND NINE MONTHS ENDED 31.12.2022**

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

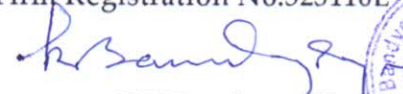
We have reviewed the accompanying statement of unaudited Ind AS standalone financial results of **Purbasha Resources Limited** (the 'Company') for the quarter ended December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 (the "Statement") attached herewith, being submitted by the 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 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  
Partner

Membership No. 055658  
UDIN : 23055658BGWJKJ5980



Date: 07/02/2023

Place: Kolkata