

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

24th January, 2024

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

Dear Sir/Madam,

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 24th January, 2024 which commenced at 3.00 p.m and concluded at 3.50 p.m has inter alia transacted and approved the following businesses:

Approval of Unaudited Financial Results of the Company for the quarter and nine months ended 31st December, 2023.

In this respect please find enclosed the following:

- i. The Unaudited Financial Results for the quarter and nine months ended 31st December, 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 Digitally signed by RACHANA SINGH
Date: 2024.01.24 15:59:23 +05'30'

RACHANA SINGH
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl.: As above.



BANDYOPADHYAY & DUTT

Chartered Accountants

30/1/1, Basudevpur Road, 1st Floor
Kolkata - 700 061

☎ 24065435, (M) : 98310 36625

E-mail : banerjee_dutt@rediffmail.com

**LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS FOR
QUARTER ENDED 31.12.2023**

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 December 31, 2023 and year to date from April 01, 2023 to December 31, 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.

**For Bandyopadhyay & Dutt
Chartered Accountants**

Firm Registration No.325116E



P.K Bandyopadhyay

Partner

Membership No. 055658

UDIN 24055658BKECTT5431

Date: 24/01/2024

Place: Kolkata

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

PURBASHA RESOURCES LIMITED

REGD OFFICE: PURBASHA HOUSE, 25, Park Lane, Kolkata – 700 016, WB, India, Phone : 2229-2881, 2249-5524, Fax: 91-33- 40625269
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Statement of Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2023

(Amount in Rs.)


Particulars	Unaudited			Unaudited		Audited
	3 months ended			9 months ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
1 Income from operations						
(a) Sales/Income from operations	3,49,77,430	2,21,99,549	1,44,96,089	7,35,29,320	3,13,81,843	3,53,43,820
(b) Other operating income	-	-	-	-	-	-
Total Income from operations	3,49,77,430	2,21,99,549	1,44,96,089	7,35,29,320	3,13,81,843	3,53,43,820
2 Expenses						
(a) Purchases of stock-in-trade	46,95,946	46,40,821	73,24,898	1,02,77,463	1,89,65,406	4,62,67,784
(b) Changes in inventories of stock-in-trade	2,57,36,497	46,63,142	9,71,810	3,65,40,027	(24,49,310)	(2,01,90,738)
(c) Employee benefits expense	5,10,176	4,79,529	3,16,084	14,79,280	9,38,827	12,63,886
(d) Depreciation and amortisation expense	33,000	33,000	33,000	99,000	99,000	1,32,255
(e) Other expenses	1,71,803	1,38,508	1,53,392	5,08,499	4,98,185	6,74,278
Total expenses	3,11,47,422	99,55,000	87,99,184	4,89,04,269	1,80,52,108	2,81,47,465
3 Profit / (Loss) from ordinary activities before other income, finance costs and exceptional items (1-2)	38,30,008	1,22,44,549	56,96,905	2,46,25,051	1,33,29,735	71,96,355
4 Other Income	88,011	-	-	1,01,892	-	-
5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	39,18,019	1,22,44,549	56,96,905	2,47,26,943	1,33,29,735	71,96,355
6 Finance costs	-	-	-	-	-	-
7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	39,18,019	1,22,44,549	56,96,905	2,47,26,943	1,33,29,735	71,96,355
8 Exceptional items	-	-	-	-	-	-
9 Profit / (Loss) from ordinary activities before tax (7-8)	39,18,019	1,22,44,549	56,96,905	2,47,26,943	1,33,29,735	71,96,355
10 Tax expense	(10,00,751)	(18,00,000)	(9,12,000)	(52,00,751)	(21,76,000)	(30,17,965)
11 Net Profit / (Loss) from ordinary activities after tax (9-10)	29,17,268	1,04,44,549	47,84,905	1,95,26,192	1,11,53,735	41,78,390
12 Extraordinary items (net of tax expense)	-	-	-	-	-	-
13 Net Profit / (Loss) for the period (11-12)	29,17,268	1,04,44,549	47,84,905	1,95,26,192	1,11,53,735	41,78,390
14 Other comprehensive income						
Gain/(Loss) on fair value of investment in equity instruments	4,31,01,438	(1,29,13,270)	1,16,30,363	5,51,17,270	2,18,38,384	2,23,86,789
Income tax relating to items that will not be reclassified to profit and loss	(1,12,06,000)	33,57,600	(18,60,858)	(1,43,30,000)	(34,94,141)	(58,20,565)
15 Total Other Comprehensive income for the period	3,18,95,438	(95,55,670)	97,69,505	4,07,87,270	1,83,44,243	1,65,66,224
16 Total Comprehensive income for the period	3,48,12,706	8,88,879	1,45,54,410	6,03,13,462	2,94,97,978	2,07,44,614
17 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
18 Reserve excluding Revaluation Reserves	26,21,32,695	22,73,19,989	19,22,28,354	26,21,32,695	19,22,28,354	20,18,19,233
19 Earnings per share (not annualised for interim period)						
Basic & Diluted	0.97	3.48	1.59	6.51	3.72	1.39
1 Segment Revenue						
(a) Segment A - Dealing in Shares	3,37,19,348	2,11,86,956	1,34,62,024	7,05,64,497	2,90,47,334	3,22,18,206
(b) Segment B - Finance	12,58,082	10,12,593	10,34,065	29,64,823	23,34,509	30,80,665
(c) Unallocated	88,011	-	-	1,01,892	-	44,949
Total	3,50,65,441	2,21,99,549	1,44,96,089	7,36,31,212	3,13,81,843	3,53,43,820
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from operations	3,50,65,441	2,21,99,549	1,44,96,089	7,36,31,212	3,13,81,843	3,53,43,820
2 Segment Results Profit/Loss before tax and interest from each						
(a) Segment A - Dealing in Shares	33,74,916	1,18,82,993	51,65,316	2,38,48,899	1,25,31,238	61,41,160
(b) Segment B - Finance	12,58,082	10,12,593	10,34,065	29,64,823	23,34,509	30,80,665
(c) Unallocated	(7,14,979)	(6,51,037)	(5,02,476)	(20,86,779)	(15,36,012)	(20,25,470)
Total	39,18,019	1,22,44,549	56,96,905	2,47,26,943	1,33,29,735	71,96,355
Less: i) Interest	-	-	-	-	-	-
ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
iii) Un-allocable income	-	-	-	-	-	-
Total Profit Before Tax	39,18,019	1,22,44,549	56,96,905	2,47,26,943	1,33,29,735	71,96,355
3 Capital Employed (segment asset)						
(a) Segment A - Dealing in Shares	25,69,29,199	21,36,97,408	20,73,75,822	25,69,29,199	20,73,75,822	21,93,20,727
(b) Segment B - Finance	5,61,31,887	5,21,25,233	35,33,160	5,61,31,887	35,33,160	1,42,66,301
(c) Unallocated	43,72,842	64,39,399	57,75,832	43,72,842	57,75,832	51,73,482
Less: Segment liabilities						
(a) Segment A - Dealing in Shares	-	7,15,818	-	-	-	-
(b) Unallocated	2,52,91,233	1,42,16,233	1,48,710	2,52,91,233	1,48,710	1,10,260
Total	29,21,42,695	25,73,29,989	21,65,36,104	29,21,42,695	21,65,36,104	23,86,50,250

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Notes:

- 1) The above un-audited financial results for the quarter and nine months ended 31st December, 2023 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 24th January, 2024, 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, 2023.
- 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 segment.
- 5) The company 's performance for the nine month ended 31st December,2023 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 31.12.2023 is the balancing figure between the unaudited figures in respect of nine months ended 31.12.2023 and unaudited figures for the half year ended 30.09.2023.
- 8) Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever necessary, to correspond with the current period's classification /

By Order of the Board


(VIKASH AGARWAL BINRAJKA)
CHAIRMAN
DIN:00012978

Place: Kolkata
Date : 24.01.2024

