



**LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS FOR
QUARTER ENDED 30.09.2024**

**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 September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (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 24055658BKECWZ1356**

Date: 12/11/2024

Place: Kolkata

PURBASHA RESOURCES LIMITED

REGD OFFICE: PURBASHA HOUSE, 25, Park Lane, Kolkata – 700 016, WB, India, Phone : 2229-2881, 2249-5524
email : corporate@purbasharesources.in, Website: www.purbasharesources.in, CIN - L65993WB1980PLC032908

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2024

(Rs.in lakhs)

Particulars	Unaudited			Unaudited		Audited
	3 months ended			6 months ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from operations						
(a) Sales/Income from operations	238.53	71.99	222.00	310.52	385.38	760.73
(b) Other operating income	-	-	-	-	-	-
Total Income from operations	238.53	71.99	222.00	310.52	385.38	760.73
2 Expenses						
(a) Purchases of stock-in-trade	3.51	7.30	46.41	10.81	55.82	129.54
(b) Changes in inventories of stock-in-trade	39.43	4.38	46.63	43.81	108.03	392.84
(c) Employee benefits expense	5.14	4.83	4.80	9.97	9.69	19.64
(d) Depreciation and amortisation expense	0.33	0.33	0.33	0.66	0.66	1.32
(e) Other expenses	3.35	3.01	1.38	6.36	3.37	9.85
Total expenses	51.76	19.85	99.55	71.61	177.57	553.19
3 Profit / (Loss) from ordinary activities before other income, finance costs and exceptional items (1-2)	186.77	52.14	122.45	238.91	207.81	207.54
4 Other Income	0.71	0.15	-	0.86	0.14	1.69
5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	187.48	52.29	122.45	239.77	207.95	209.23
6 Finance costs	-	-	-	-	-	-
7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	187.48	52.29	122.45	239.77	207.95	209.23
8 Exceptional items	-	-	-	-	-	-
9 Profit / (Loss) from ordinary activities before tax (7-8)	187.48	52.29	122.45	239.77	207.95	209.23
10 Tax expense	(26.55)	(16.58)	(18.00)	(43.13)	(42.00)	(62.95)
11 Net Profit / (Loss) from ordinary activities after tax (9-10)	160.93	35.71	104.45	196.64	165.95	146.28
12 Extraordinary items (net of tax expense)	-	-	-	-	-	-
13 Net Profit / (Loss) for the period (11-13)	160.93	35.71	104.45	196.64	165.95	146.28
14 Other comprehensive income						
Gain/(Loss) on fair value of investment in equity instruments	349.73	292.43	(129.13)	642.16	120.16	542.49
Income tax relating to items that will not be reclassified to profit and loss	(90.93)	(76.03)	33.57	(166.96)	(31.24)	(141.05)
15 Total Other Comprehensive income for the period	258.80	216.40	(95.56)	475.20	88.92	401.44
16 Total Comprehensive income for the period	419.73	252.11	8.89	671.84	254.87	547.72
17 Paid-up equity share capital (F.V. Rs.10/-)	300.10	300.10	300.10	300.10	300.10	300.10
18 Reserve excluding Revaluation Reserves	3,237.76	2,818.03	2,273.20	3,237.76	2,273.20	2,565.92
19 Earnings per share (not annualised for interim period)						
Basic & Diluted	5.36	1.19	3.48	6.55	5.53	4.87

1 Segment Revenue						
(a) Segment A - Dealing in Shares	229.58	62.03	211.87	291.61	368.31	714.46
(b) Segment B - Finance	8.95	9.96	10.13	18.91	17.07	46.27
(c) Unallocated	0.71	0.15	-	0.86	0.14	1.69
Total	239.24	72.14	222.00	311.38	385.52	762.42
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from operations	239.24	72.14	222.00	311.38	385.52	762.42
2 Segment Results Profit/Loss before tax and interest from each segment						
(a) Segment A - Dealing in Shares	187.35	50.50	118.83	237.85	204.60	191.51
(b) Segment B - Finance	8.95	9.96	10.13	18.91	17.07	46.27
(c) Unallocated	(8.82)	(8.17)	(6.51)	(16.99)	(13.72)	(28.55)
Total	187.48	52.29	122.45	239.77	207.95	209.23
Less: i) Interest	-	-	-	-	-	-
ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
iii) Un-allocable income	-	-	-	-	-	-
Total Profit Before Tax	187.48	52.29	122.45	239.77	207.95	209.23
3 Capital Employed (segment asset)						
(a) Segment A - Dealing in Shares	3,511.24	3,088.33	2,136.97	3,511.24	2,136.97	2,622.72
(b) Segment B - Finance	288.75	283.07	521.26	288.75	521.26	451.70
(c) Unallocated	214.20	103.13	64.39	214.20	64.39	61.31
Less: Segment liabilities						
(a) Segment A - Dealing in Shares	-	-	7.15	-	7.15	-
(b) Unallocated	476.33	356.40	142.17	476.33	142.17	269.71
Total	3,537.86	3,118.13	2,573.30	3,537.86	2,573.30	2,866.02



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Statement of Assets and Liabilities*Rs.in lakhs*

	As at 30.09.2024	As at 31.03.2024
(I) ASSETS		
(1) Financial Assets		
(a) Cash and cash equivalent	4.43	1.63
(b) Bank Balance other than (a) above	120.55	10.61
(c) Receivables	-	-
(i) Trade receivables	12.94	0.96
(ii) Other Receivables	-	-
(d) Loans	288.75	451.70
(e) Investments in equity instruments	3,317.39	2,397.04
(f) Other financial assets	0.31	2.75
(2) Non-Financial Assets		
(a) Inventories	180.91	224.72
(b) Current tax assets	83.44	40.19
(c) Property, plant and equipment	5.47	6.13
TOTAL ASSETS	4,014.19	3,135.73
(II) LIABILITIES AND EQUITY		
Liabilities		
(1) Financial 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	5.46	1.24
enterprises and small enterprises		
(2) Non-Financial Liabilities		
(a) Current Income tax liabilities	101.38	58.25
(b) Provisions	2.78	10.47
(c) Other non-financial liabilities	0.60	0.60
(d) Deferred tax liability (net)	366.11	199.15
(3) Equity		
(a) Equity share capital	300.10	300.10
(b) Other equity	3,237.76	2,565.92
TOTAL LIABILITIES AND EQUITY	4,014.19	3,135.73



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PURBASHA RESOURCES LIMITED
Cash Flow Statement for the half year ended 30 September, 2024

(Rs. In lakhs)

Particulars	For the half year ended 30 September, 2024		For the year ended 31 March, 2024	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		239.77		209.23
<u>Adjustments for:</u>				
Depreciation and amortisation	0.66		1.32	
Dividend Received	(33.67)		(26.04)	
Interest income on deposits	(18.91)		(0.81)	
Provision for contingency	-		1.24	
Operating profit / (loss) before working capital changes		(51.92)		(24.29)
<u>Changes in working capital:</u>		187.85		184.94
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	43.81		392.84	
Trade receivables	(11.98)		24.68	
Non-current financial asset	2.44		-	
Current financial assets	-		(2.56)	
Loans	162.95		(309.04)	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		197.22		105.92
Other payables	4.22		0.44	
Other non financial liabilities	-		0.30	
Provisions	(7.69)	(3.47)	5.69	6.43
Cash generated from operations		381.60		297.29
Net income tax (paid) / refunds		(43.25)		(20.67)
Net cash flow from / (used in) operating activities (A)		338.35		276.62
B. Cash flow from investing activities				
Sale/(purchase) of investment in equity instruments (net)	(278.19)		(304.54)	
Dividend received	33.67		26.04	
Interest received	18.91		0.81	
Net cash flow from / (used in) investing activities (B)	(225.61)	(225.61)	(277.69)	(277.69)
Net increase / (decrease) in Cash and cash equivalents (A+B)		112.74		(1.07)
Cash and cash equivalents at the beginning of the year		12.24		13.31
Cash and cash equivalents at the end of the year		124.98		12.24
Cash and cash equivalents at the end of the year				
(a) Cash on hand		0.95		0.85
(b) Cash at Bank In current and deposit accounts		124.03		11.39
		124.98		12.24

Notes:

- 1) The above un-audited financial results for the quarter and half year ended 30th September, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th November, 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 six months ended 30th September, 2024.
- 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 segments.
- 5) Cash Flow Statements are prepared in accordance with "indirect method" as per IND AS 7.
- 6) The company's performance for the half year ended 30th September, 2024 has been commendable due to strong market conditions.
- 7) The figures for the quarter ended 30.09.2024 is the balancing figure between the unaudited figures in respect of half year ended and unaudited figures for the first quarter.
- 8) There were no items in the nature of exceptional / extra - ordinary / discontinued operations during the respective periods reported above.
- 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 correspond with the current period's classification / disclosure.

Place: Kolkata
Date : 12.11.2024



By Order of the Board

(Signature)
(VIKASH AGARWAL BINIRAJKA)
CHAIRMAN
DIN: 00012978