



**LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS FOR
QUARTER ENDED 31.12.2024**

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 December 31, 2024 and year to date from April 01, 2024 to December 31, 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 25055658BMJHAW1755

Date: 06/02/2025

Place: Kolkata

PURBASHA RESOURCES LIMITED

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Statement of Unaudited Financial Results for the Quarter and Nine months ended 31st December, 2024 (Amount Rs.in lakhs)						
Particulars	Unaudited			Unaudited		Audited
	3 months ended			9 months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
1 Income from operations						
(a) Sales/Income from operations	69.46	238.53	349.77	379.98	735.29	760.73
(b) Other operating income	-	-	-	-	-	-
Total Income from operations	69.46	238.53	349.77	379.98	735.29	760.73
2 Expenses						
(a) Purchases of stock-in-trade	6.03	3.51	46.96	16.84	102.77	129.54
(b) Changes in inventories of stock-in-trade	1.54	39.43	257.36	45.35	365.40	392.84
(c) Employee benefits expense	5.49	5.14	5.10	15.46	14.79	19.64
(d) Depreciation and amortisation expense	0.33	0.33	0.33	0.99	0.99	1.32
(e) Other expenses	4.00	3.35	1.72	10.36	5.09	9.85
Total expenses	17.39	51.76	311.47	89.00	489.04	553.19
3 Profit / (Loss) from ordinary activities before other income, finance cost and exceptional items (1-2)	52.07	186.77	38.30	290.98	246.25	207.54
4 Other Income	3.49	0.71	0.88	4.35	1.02	1.69
5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	55.56	187.48	39.18	295.33	247.27	209.23
6 Finance costs	0.08	-	-	0.08	-	-
7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	55.48	187.48	39.18	295.25	247.27	209.23
8 Exceptional items	-	-	-	-	-	-
9 Profit / (Loss) from ordinary activities before tax (7-8)	55.48	187.48	39.18	295.25	247.27	209.23
10 Tax expense	(14.59)	(26.55)	(10.01)	(57.72)	(52.01)	(62.95)
11 Net Profit / (Loss) from ordinary activities after tax (9-10)	40.89	160.93	29.17	237.53	195.26	146.28
12 Extraordinary items (net of tax expense)	-	-	-	-	-	-
13 Net Profit / (Loss) for the period (11-13)	40.89	160.93	29.17	237.53	195.26	146.28
14 Other comprehensive income	-	-	-	-	-	-
Gain/(Loss) on fair value of investment in equity instruments	(436.20)	349.73	431.01	205.96	551.17	542.49
Income tax relating to items that will not be reclassified to profit and loss	112.96	(90.93)	(112.06)	(54.00)	(143.30)	(141.05)
15 Total Other Comprehensive income for the period	(323.24)	258.80	318.95	151.96	407.87	401.44
16 Total Comprehensive income for the period	(282.35)	419.73	348.12	389.49	603.13	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	2,955.41	3,237.76	2,621.33	2,955.41	2,621.33	2,565.92
19 Earnings per share (not annualised for interim period)						
Basic & Diluted (in Rs.)	1.36	5.36	0.97	7.92	6.51	4.87
1 Segment Revenue						
(a) Segment A - Dealing in Shares	68.50	229.58	337.19	360.11	705.64	714.46
(b) Segment B - Finance	0.96	8.95	12.58	19.87	29.65	46.27
(c) Unallocated	3.49	0.71	0.88	4.35	1.02	1.69
Total	72.95	239.24	350.65	384.33	736.31	762.42
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income from operations	72.95	239.24	350.65	384.33	736.31	762.42
2 Segment Results Profit/Loss before tax and interest from each						
(a) Segment A - Dealing in Shares	64.42	187.35	33.75	302.27	238.49	191.51
(b) Segment B - Finance	0.96	8.95	12.58	19.87	29.65	46.27
(c) Unallocated	(9.82)	(8.82)	(7.15)	(26.81)	(20.87)	(28.55)
Total	55.56	187.48	39.18	295.33	247.27	209.23
Less: i) Interest	0.08	-	-	0.08	-	-
ii) Other Un-allocable Expenditure net off	-	-	-	-	-	-
iii) Un-allocable income	-	-	-	-	-	-
Total Profit Before Tax	55.48	187.48	39.18	295.25	247.27	209.23
3 Capital Employed (segment asset)						
(a) Segment A - Dealing in Shares	3,314.17	3,511.24	2,569.29	3,314.17	2,569.29	2,622.72
(b) Segment B - Finance	-	288.75	561.32	-	561.32	451.70
(c) Unallocated	265.74	214.20	43.73	265.74	43.73	61.31
Less: Segment liabilities	-	-	-	-	-	-
(a) Segment A - Dealing in Shares	-	-	-	-	-	-
(b) Unallocated	324.40	476.33	252.91	324.40	252.91	269.71
Total	3,255.51	3,537.86	2,921.43	3,255.51	2,921.43	2,866.02




Notes:

- 1) The above un-audited financial results for the quarter and nine months ended 31st December, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at their Board meeting held on 06th February, 2025, 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, 2024.
 - 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 profitability for the nine month ended 31st December,2024 has improved compared to previous period despite market volatility which can be attributed to 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 31.12.2024 is the balancing figure between the unaudited figures in respect of nine months ended 31.12.2024 and unaudited figures for the half year ended 30.09.2024.
 - 8) Figures for the previous periods are re-classified / re-arranged / re-grouped, wherever necessary, to correspond with the current period's classification / disclosure.
- B) Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – Not Applicable.
- C) Format for disclosing outstanding default on Loans and Debt Securities – Not Applicable.
- D) Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable for this quarter.
- E) Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) - Not Applicable for this quarter.

Place: Kolkata
Date : 06.02.2025



BY ORDER OF THE BOARD OF DIRECTORS


(VIKASH AGARWAL BINJRAJKA)
CHAIRMAN
DIN:00012978