



Limited Review Report

To,

Board of Directors of Pervasive Commodities Limited (Formerly Known as Starvox Electronics Limited)

We have reviewed the accompanying statement of unaudited financial results of **Pervasive Commodities Limited (Formerly Known as Starvox Electronics Limited)** for the quarter ended 30th June, 2024 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended June 30, 2024" together with relevant notes thereon. The statement has been prepared by company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The statement is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting (Ind As 34), prescribed under section 133 of the companies act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in 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 of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind As') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 13/08/2024

Place : Ahmedabad



For, V S S B & Associates
Chartered Accountants
Firm No. 121356W


(Vishves A. Shah)
Partner

M. No. 109944

UDIN: 24109944BKACTE9386

PERVASIVE COMMODITIES LIMITED

(CIN: L51909GJ1986PLC008539)

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2024

(Rs. in lacs except Per share data)

Sr No	Particulars	Quarter ended	Preceding	Preceding	Year to date figures for the March 31, 2024
		June 30, 2024	Quarter ended March 31, 2024	Quarter ended June 30, 2023	
		Un-Audited	Audited	Un-Audited	Audited
1	Revenue From Operations				
	(a) Revenue from Operations	216.81	6.52	111.25	128.13
	(b) Other Income	0.00	(0.00)	0.00	0.00
	Total Revenue (Net)	216.81	6.51	111.25	128.13
2	Expenses				
	a. Cost of Materials Consumed	0.00	0.00	0.00	0.00
	b. Purchases of Stock-in-trade	164.00	4.67	87.95	100.71
	c. Changes in inventories of Stock-in-Trade	0.00	0.00	0.00	0.00
	d. Employee benefits expenses	0.90	0.16	0.00	0.76
	e. Finance Cost	0.61	1.50	0.00	1.50
	f. Depreciation and Amortization Expenses	0.09	0.09	0.09	0.38
	g. Other Expenses	8.85	4.37	0.58	10.65
	Total Expenses	174.45	10.79	88.62	114.00
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	42.36	(4.28)	22.63	14.13
4	Exceptional Items	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Extraordinary items and tax (3-4)	42.36	(4.28)	22.63	14.13
6	Extraordinary Items	0.00	0.00	0.00	0.00
7	Profit Before Tax (5-6)	42.36	(4.28)	22.63	14.13
8	Tax Expenses				
	(a) Current Tax	11.01	(6.20)	5.88	0.00
	(b) Deferred Tax	0.00	(0.04)	0.00	(0.04)
	Total Tax Expenses	11.01	(6.24)	5.88	(0.04)
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	31.35	1.96	16.75	14.17
10	Profit (Loss) from Discontinuing operations before Tax	0.00	0.00	0.00	0.00
11	Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	31.35	1.96	16.75	14.17
13	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	0.00	0.00	0.00	0.00
14	Net Profit (Loss) for the period (12+13)	31.35	1.96	16.75	14.17
15	Other comprehensive income, net of income tax				
	a) i) Amount of item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	b) i) item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	ii) income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	Total other comprehensive income, net of income tax	0.00	0.00	0.00	0.00
16	Total Comprehensive income for the period	31.35	1.96	16.75	14.17
17	Details of equity share capital				
	Paid-up Equity Share Capital	9.52	9.52	9.52	9.52
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00
18	Details of debt securities				
	Paid -Up Debt capital	0.00	0.00	0.00	0.00
	Face value of debt Securities	0.00	0.00	0.00	0.00
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	0.00	0.00	0.00	(18.54)
20	Debtenture Redemption reserve	0.00	0.00	0.00	0.00

21	Earning per Share				
i	Earning per Share for Continuing Operations				
	Basic Earning (Loss) per share from Continuing operations	32.92	2.06	17.59	14.88
	Diluted Earning (Loss) per share from Continuing operations	32.92	2.06	17.59	14.88
ii	Earning per Share for discontinuing Operations				
	Basic Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00
	Diluted Earning (Loss) per share from discontinuing operations	0.00	0.00	0.00	0.00
iii	Earnings per Equity Share				
	Basic Earning (Loss) per share from Continuing and discontinuing operations	32.92	2.06	17.59	14.88
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	32.92	2.06	17.59	14.88

Note:

- 1 The above un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on **13th August, 2024**.
- 2 The previous periods figures have been regrouped wherever necessary.
- 3 The Company has issued 9,00,00,000 Convertible Warrants for Rs. 10 each and has received Rs. 2.50/Warrant, aggregating to Rs. 22,50,00,000/- as Subscription Price till date. Each Warrant will be convertible into, or exchangeable for, 1 (one) fully paid-up equity share of the Company of face value of Rs. 10/- each payable in cash, aggregating upto Rs. 90.00 crore which may be exercised in one or more tranches during the period commencing from the date of allotment of the Warrants until expiry of 18 (Eighteen) months.
- 4 The Statutory auditors of the company have carried out a "Limited review report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

PERVASIVE COMMODITIES LIMITED
 On behalf of the Board of
 PERVASIVE COMMODITIES LIMITED

Fagun C. Soni
 DIRECTOR/AUTHORISED SIGNATORY

Fagun C. Soni
Managing Director
 (DIN: 10610730)

Place: Ahmedabad
 Date: 13/08/2024