

Limited Review Report

To,
Board of Directors of Pervasive Commodities Limited

We have reviewed the accompanying statement of unaudited financial results of **Pervasive Commodities Limited** for the quarter ended 30th September, 2024 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended September 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 : 13/11/2024
Place : Ahmedabad

For, VSSB & Associates
Chartered Accountants
Firm No. 121356W



(Signature)
Wishves A. Shah)
Partner
M. No. 109944

UDIN: 24109944BKADGU8160

PERVASIVE COMMODITIES LIMITED

(CIN: L51909GJ1986PLC008539)

Reg. Office: C-806, Titanium City Canter, Near Sachin Tower, 100 Ft Road, Satellite, Jodhpur Char Rasta, Ahmedabad City, Gujarat, India-380015.

E-mail: pervasivecommodities@gmail.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024

(Rs. in lacs except Per share data)

Sr No	Particulars	Quarter ended	Quarter ended	Quarter ended	Half Year ended	Half Year ended	For the year ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024 (Year to date for Current Period)	September 30, 2023 (Year to date for previous Period)	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	1,268.98	216.81	10.36	1,485.79	121.62	128.13
	(b) Other Income	-	-	-	-	-	0.00
	Total Revenue (Net)	1,268.98	216.81	10.36	1,485.79	121.62	128.13
2	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	1,386.25	164.00	8.10	1,550.25	96.04	100.71
	c. Changes in inventories of Stock-in-Trade	(143.21)	-	-	(143.21)	-	-
	d. Employee benefits expenses	1.16	0.90	0.30	2.06	0.30	0.76
	e. Finance Cost	0.63	0.61	-	1.24	-	1.50
	f. Depreciation and Amortization Expenses	0.09	0.09	0.09	0.19	0.19	0.38
	g. Other Expenses	2.93	8.85	0.64	11.78	1.22	10.65
	Total Expenses	1,247.85	174.45	9.13	1,422.30	97.75	114.00
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	21.12	42.36	1.23	63.49	23.86	14.13
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Extraordinary items and tax (3-4)	21.12	42.36	1.23	63.49	23.86	14.13
6	Extraordinary Items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	21.12	42.36	1.23	63.49	23.86	14.13
8	Tax Expenses						
	(a) Current Tax	(1.60)	11.01	0.32	9.42	6.20	-
	(b) Deferred Tax	-	-	-	-	-	(0.04)
	Total Tax Expenses	(1.60)	11.01	0.32	9.42	6.20	(0.04)
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	22.72	31.35	0.91	54.07	17.66	14.17
10	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
11	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
12	Net Profit/(Loss) from Discontinuing operations after Tax (10-11)	-	-	-	-	-	-
13	Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method	-	-	-	-	-	-
14	Net Profit (Loss) for the period (9+12+13)	22.72	31.35	0.91	54.07	17.66	14.17
15	Other comprehensive income, net of income tax						
	a) i) Amount of item that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) i) item that will be reclassified to profit or loss	-	-	-	-	-	-
	ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive Income, net of income tax	-	-	-	-	-	-
16	Total Comprehensive Income for the period	22.72	31.35	0.91	54.07	17.66	14.17
17	Details of equity share capital						
	Paid-up Equity Share Capital	9.52	9.52	9.52	9.52	9.52	9.52
	Face Value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00	10.00
18	Details of debt securities						
	Paid-Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
19	Reserve excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	(18.54)
20	Debenture Redemption reserve	-	-	-	-	-	-
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	23.86	32.92	0.96	56.78	18.55	14.88
	Diluted Earning (Loss) per share from Continuing operations	0.03	32.92	0.96	0.06	18.55	14.88
ii	Earning per Share for discontinuing Operations						
	Basic Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
	Diluted Earning (Loss) per share from discontinuing operations	-	-	-	-	-	-
iii	Earnings per Equity Share						
	Basic Earning (Loss) per share from Continuing and discontinuing operations	23.86	32.92	0.96	56.78	18.55	14.88
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.03	32.92	0.96	0.06	18.55	14.88

Note:	
1	The above Unaudited Financial statement for the quarter ended September, 2024 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th November, 2024 .
2	The previous periods figures have been regrouped wherever necessary.
3	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.
4	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. Diluted EPS has been calculated upon consideration that Full Conversion of Warrants will be executed within time limit prescribed from Date of Application Money for the Warrant has been received by the Company i.e 6th July, 2024.
5	This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule 2015 (IND AS) prescribed under section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extend applicable.

Place: Ahmedabad
Date: 13/11/2024

For and on Behalf of the Board of
PERSVATIVE COMMODITIES LIMITED
PERSVATIVE COMMODITIES LIMITED
Fagun C. Soni
Fagun Soni
DIRECTOR/AUTHORISED/SIGNATORY
DIN: 10010730

PERVASIVE COMMODITIES LIMITED

(Formerly Known as Starvox Electronics Limited)

(CIN: L51909GJ1986PLC008539)

Reg. Office: C-806, Titanium City Center, Near Sachin Tower, 100 Ft Road, Satellite, Jodhpur Char Rasta, Ahmadabad City, Gujarat, India-380015.

E-mail: pervasivecommodities@gmail.com

Un-Audited Statement of Assets & Liabilities as at 30th September, 2024

(Rs. In Lacs)

	Particulars	Un-Audited	Audited
		AS AT 30.09.2024	AS AT 31.03.2024
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment	0.30	0.49
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	0.03	0.03
	(j) Other non-current assets	3.49	4.66
	Total (A)	3.82	5.17
B	Current assets		
	(a) Inventories	143.21	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	186.53	121.62
	(iii) Cash and cash equivalents	55.02	3.45
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	1,998.80	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	60.80	4.63
	Total (B)	2,444.36	129.69
	Total Assets (A+B)	2,448.18	134.86
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	9.52	9.52
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity	34.38	(18.54)
	(d) Money Received against Warrants	2,250.00	-
	Total (A)	2,293.90	(9.02)
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	29.25	27.55
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total (B1)	29.25	27.55
B2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	114.59	114.19
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	0.90	-
	(c) Provisions	9.54	2.15
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	125.03	116.34
	Total Equity and Liabilities (A+B1+B2)	2,448.18	134.86

Place : Ahmedabad

Date : 13/11/2024

For, PERVASIVE COMMODITIES LIMITED
PERVASIVE COMMODITIES LIMITEDFagun Soni
Managing Director
DIN: 10610730**DIRECTOR/AUTHORISED SIGNATORY**

PERVASIVE COMMODITIES LIMITED
(Formerly known as Starvox Electronics Limited)
(CIN: L51909GJ1986PLC008539)

e-mail: pervasivecommodities@gmail.com

Reg. Office: C-806, Titanium City Center, Near Sachin Tower, 100 Ft Road, Satellite, Jodhpur Char Rasta, Ahmadabad City, Gujarat, India-380015.

UNAUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2024

(Amount in Lacs)

Particulars	Six Months Ended 30th Sep, 2024 Rs.		Six Months Ended 30th Sep, 2023 Rs.	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		63.49		23.86
Adjustments for :				
Transferred to reserve	(1.15)		-	
Depreciation	0.19		0.19	
		(0.96)		0.19
Operating Profit before Working Capital change		62.53		24.05
Adjustments for :				
Decrease/(Increase) in Receivables	(64.91)		(121.62)	
Decrease/(Increase) in Inventories	(143.21)		-	
Decrease/(Increase) in Short Term Loans & Advances	(1,998.80)		-	
Decrease/(Increase) in Other Current Assets	(56.17)		-	
Increase/(Decrease) in Payables	0.40		96.04	
Increase/(Decrease) in Other Current Liabilities	0.90		-	
Increase/(Decrease) in Provisions	7.40	(2,254.40)	6.05	(19.52)
Cash Generated From Operations		(2,191.87)		4.54
Income Tax		9.42		6.20
NET CASH FROM OPERATING ACTIVITIES Total (A)		(2,201.29)		(1.67)
CASH FLOW FROM INVESTING ACTIVITIES				
Non Current Investment	-		-	
Non Current Assets	1.16		1.16	
Purchase of Fixed Assets	-		-	
Interest Received	-		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		1.16		1.16
CASH FLOW FROM FINANCING ACTIVITIES				
Long Term Borrowing	1.70		-	
Money Received against Warrants	2,250.00		-	
Long Term Loans & Advances	-		-	
NET CASH FROM FINANCING ACTIVITIES Total (C)		2,251.70		-
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		51.57		(0.50)
Cash and Cash Equivalents -- Opening Balance		3.45		5.12
Cash and Cash Equivalents -- Closing Balance		55.02		4.61
		(0.00)		(0.00)
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

For & on behalf of the Board,

PERVASIVE COMMODITIES LIMITED

Fagun C. Soni

Fagun Soni
Managing Director

DIRECTOR/AUTHORISED/SIGNATORY

DIN: 10610730

Place : Ahmedabad
Date : 13/11/2024