

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 September, 2023 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended September 30, 2023" 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 : 06/11/2023
Place : Ahmedabad

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



(Signature)
Cavishves A. Shah
Partner
M. No. 109944
UDIN: 23109944BGTKTS8139

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

Regd. Office :- 306, SARTHIK COMPLEX, NR. FUN REPUBLIC ISCON CROSS ROAD, SATELLITE AHMEDABAD Ahmedabad GJ 380015 IN

E-mail: pervasivecommodities@gmail.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2023

(Rs. in lacs except Per share data)

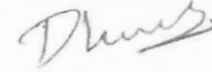
Sr No	Particulars	Quarter ended	Quarter ended	Quarter ended	Half Year ended	Half Year ended	For the year ended
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023 (Year to date for Current Period)	September 30, 2022 (Year to date for previous Period)	
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	10.36	111.25		121.62		0.00
	(b) Other Income	-	-	0.01	-	0.01	0.15
	Total Revenue (Net)	10.36	111.25	0.01	121.62	0.01	0.15
2	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	8.10	87.95	-	96.04	-	-
	c. Changes in inventories of Stock-in-Trade	-	-	-	-	-	-
	d. Employee benefits expenses	0.30	-	1.50	0.30	2.52	5.02
	e. Finance Cost	-	-	0.00	-	0.01	1.51
	f. Depreciation and Amortization Expenses	0.09	0.09	0.09	0.19	0.19	0.38
	g. Other Expenses	0.64	0.58	4.07	1.22	14.21	16.38
	Total Expenses	9.13	88.62	5.67	97.75	16.92	23.30
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	1.23	22.63	(5.66)	23.86	(16.91)	(23.15)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Extraordinary items and tax (3-4)	1.23	22.63	(5.66)	23.86	(16.91)	(23.15)
6	Extraordinary Items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	1.23	22.63	(5.66)	23.86	(16.91)	(23.15)
8	Tax Expenses						
	(a) Current Tax	0.32	5.88	-	6.20	-	-
	(b) Deferred Tax	-	-	(0.00)	-	(0.00)	(0.00)
	Total Tax Expenses	0.32	5.88	(0.00)	6.20	(0.00)	(0.00)
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	0.91	16.75	(5.65)	17.66	(16.91)	(23.15)
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)	0.91	16.75	(5.65)	17.66	(16.91)	(23.15)
13	Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method	-	-	-	-	-	-
14	Net Profit (Loss) for the period (12+13)	0.91	16.75	(5.65)	17.66	(16.91)	(23.15)
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	0.91	16.75	(5.65)	17.66	(16.91)	(23.15)
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	2.00	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	-	-	-	-	-	(32.71)
20	Debenture Redemption reserve	-	-	-	-	-	-
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	0.96	17.59	(5.94)	18.55	(17.76)	(24.31)
	Diluted Earning (Loss) per share from Continuing operations	0.96	17.59	(5.94)	18.55	(17.76)	(24.31)
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	0.96	17.59	(5.94)	18.55	(17.76)	(24.31)
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.96	17.59	(5.94)	18.55	(17.76)	(24.31)

Note:

- 1 The above Unaudited Financial statement for the quarter ended June, 2022 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on **6th November, 2023**.
- 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 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: 06/11/2023

For and on Behalf of the Board of
PERVASIVE COMMODITIES LIMITED



Dharmeshkumar Dataniya
Managing Director
DIN: 09785680



PERVASIVE COMMODITIES LIMITED

(Formerly Known as Starvox Electronics Limited)

(CIN: L51909GJ1986PLC008539)

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E-mail: pervasivecommodities@gmail.com


Un-Audited Statement of Assets & Liabilities as at 30th September, 2023

(Rs. In Lacs)

	Particulars	Un-Audited AS AT 30.09.2023	Audited AS AT 31.03.2023
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment	0.68	0.87
	(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)	-	-
	(f) Other non-current assets	5.82	6.99
	Total (A)	6.50	7.85
B	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	121.62	-
	(iii) Cash and cash equivalents	4.61	5.12
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	2.91	2.91
	Total (B)	129.14	8.03
	Total Assets (A+B)	135.64	15.88
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	9.52	9.52
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity	(15.06)	(32.71)
	Total (A)	(5.53)	(23.19)
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	25.81	25.81
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	0.01	0.01
	(d) Other non-current liabilities	-	-
	Total (B1)	25.82	25.82
B2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	109.02	12.97
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	-	-
	(c) Provisions	6.33	0.28
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	115.35	13.25
	Total Equity and Liabilities (A+B1+B2)	135.64	15.88

Place : Ahmedabad
Date : 06/11/2023

For, PERVASIVE COMMODITIES LTD



Dharmeshkumar Dataniya
Managing Director
DIN: 09785680


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UNAUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2023

(Amount in Lacs)

Particulars	Six Months Ended 30th Sep, 2023 Rs.		Six Months Ended 30th Sep, 2022 Rs.	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		23.86		(16.91)
Adjustments for :				
Transferred from reserve	-		-	
Depreciation	0.19		0.19	
		0.19		0.19
Operating Profit before Working Capital change		24.05		(16.72)
Adjustments for :				
Decrease/(Increase) in Receivables	(121.62)		-	
Decrease/(Increase) in Inventories	-		-	
Decrease/(Increase) in Short Term Loans & Advances			(8.32)	
Decrease/(Increase) in Other Current Assets			1.74	
Increase/(Decrease) in Payables	96.04		5.61	
Increase/(Decrease) in Other Current Liabilities			-	
Increase/(Decrease) in Provisions	6.05	(19.52)	(0.49)	(1.45)
Cash Generated From Operations		4.54		(18.17)
Income Tax		6.20		-
NET CASH FROM OPERATING ACTIVITIES Total (A)		(1.67)		(18.17)
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			21.25	
Long Term Loans & Advances	-		-	
NET CASH FROM FINANCING ACTIVITIES Total (C)		-		21.25
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(0.50)		4.24
Cash and Cash Equivalents -- Opening Balance		5.12		0.74
Cash and Cash Equivalents -- Closing Balance		4.61		4.98
		(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

Dharmeshkumar Dataniya

Dharmeshkumar Dataniya
Managing Director
DIN: 09785680



Place : Ahmedabad
Date : 06/11/2023