

PERVASIVE COMMODITIES LIMITED

(CIN L51909GJ1986PLC008539)

REGD. OFFICE:
306, Sarthik Complex,
Nr. Fun Republic, Iscon Cross Road,
Satellite, Ahmedabad – 380 015.

Phone: (079) 2692 9554

Fax: (079) 2274 3727

Website: www.pervasivecommodities.com

Email: pervasivecommodities@gmail.com

Date: January 31, 2023

To,
Listing And Compliance Department
Bombay Stock Exchange Limited
P. J. Tower,
Dalal Street,
Fort, Mumbai- 400 001.

Dear Sir/Madam,

Sub: Outcome of Board Meeting pursuant to Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015.

Ref: Scrip Code: 517172

This is to inform you that the Board of Directors of the Company in its meeting held today i.e. on Tuesday, January 31, 2023 from 2:00 P.M. to 2:30 P.M. at the Registered Office of the Company, inter alia has:

- Considered and approved the Unaudited standalone Financial Results for the Quarter and Nine months ended on 31st December, 2022 as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Considered and approved the appointment of Ms. Hetal Neel Pathak (DIN: 09683121) as Additional Non-Executive Independent Director of the company.
- Considered and approved the appointment of Ms. Vishakha Dipakkumar Shah (DIN: 09711526) as Additional Non-Executive Independent Director of the company.
- Took note of resignation letter received from Mr. Bhavinkumar Arvindkumar Patel from the post of Chief Financial Officer (CFO) of the company.
- Took note of resignation letter received from Mr. Dhairyakumar Mohanbhai Thakkar from the post of Non-Executive Independent Director of the company.
- Considered and approved the appointment of Mr. Dharmeshkumar Zinabhai Dataniya as Chief Financial Officer (CFO) of the company of the company.

Please take the same on your records.

FOR, PERVASIVE COMMODITIES LIMITED

BHAVINKUMAR PATEL
COMPANY SECRETARY & CFO
ACS: 47572

Enclosure: Financial Results for the quarter and Nine months ended on 31st December, 2022.

PERVASIVE COMMODITIES LIMITED
(Formerly Known as Starvox Electronics Limited)

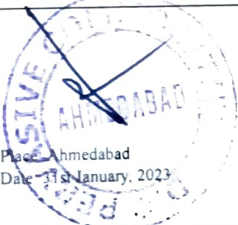

[CIN 151909G1986PLC008539]

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 ENDED ON DECEMBER 31, 2022

Sr No	Particulars	(Rs. In lacs except Per share data)					
		Quarter ended December 31, 2022	Quarter ended September 30, 2022	Quarter ended December 31, 2021	Nine Month Ended December 31, 2022 (Year to date for Current Period)	Nine Month Ended December 31, 2021 (Year to date for Previous Period)	Year to date figures for the March 31, 2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	-	-	193.55	-	1,116.67	1,116.67
	(b) Other Income	0.06	0.01	-	0.07	4.25	4.26
	Total Revenue (Net)	0.06	0.01	193.55	0.07	1,120.92	1,120.93
2	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	0.00
	b. Purchases of Stock-in-trade	-	-	-	-	-	0.00
	c. Changes in inventories of Stock-in-Trade	-	-	101.32	-	1,093.78	1,093.78
	d. Employee benefits expenses	-	-	91.81	-	-	0.00
	e. Finance Cost	2.00	1.50	1.72	4.52	5.30	9.89
	f. Depreciation and Amortization Expenses	-	0.00	-	0.01	0.02	4.15
	g. Other Expenses	0.09	0.09	-	0.28	-	0.17
	Total Expenses	1.06	4.07	1.62	15.27	18.42	15.53
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	3.16	5.67	196.47	20.08	1,117.52	1,123.52
4	Exceptional Items	(3.10)	(5.66)	(2.92)	(20.01)	3.40	(2.59)
5	Profit/(Loss) before Extraordinary items and tax (3-4)	(3.10)	(5.66)	(2.92)	(20.01)	3.40	(2.59)
6	Extraordinary Items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	(3.10)	(5.66)	(2.92)	(20.01)	3.40	(2.59)
8	Tax Expenses						
	(a) Current Tax	-	-	(0.76)	-	0.88	-
	(b) Deferred Tax	-	(0.00)	-	(0.00)	-	-
	Total Tax Expenses	-	(0.00)	(0.76)	(0.00)	0.88	-
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	(3.10)	(5.65)	(2.16)	(20.01)	2.52	(2.59)
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)	(3.10)	(5.65)	(2.16)	(20.01)	2.52	(2.59)
13	Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method	-	-	-	-	-	-
14	Net Profit (Loss) for the period (12+13)	(3.10)	(5.65)	(2.16)	(20.01)	2.52	(2.59)
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	(3.10)	(5.65)	(2.16)	(20.01)	2.52	(2.59)
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	-	-	-	-	-	(9.83)
20	Debt Redemption reserve	-	-	-	-	-	-
21	Earning per Share						
i	Earning per Share for Continuing Operations						
	Basic Earning (Loss) per share from Continuing operations	(3.26)	(5.94)	(2.27)	(21.02)	2.65	(2.72)
	Diluted Earning (Loss) per share from Continuing operations	(3.26)	(5.94)	(2.27)	(21.02)	2.65	(2.72)
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	(3.26)	(5.94)	(2.27)	(21.02)	2.65	(2.72)
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	(3.26)	(5.94)	(2.27)	(21.02)	2.65	(2.72)



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 31st January, 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 extent applicable.
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  <p>Place: Ahmedabad Date: 31st January, 2023</p> </div> <div style="text-align: center;"> <p>For and on Behalf of the Board of PERVASIVE COMMODITIES LIMITED</p>  <p>Managing Director</p> </div> </div>	



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 31st December, 2022 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended December 31, 2022" 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 : 31st January, 2023
Place : Ahmedabad

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



(Vishves Shah)
Partner
M. No. 109944
UDIN: 23109944BGTJZI7314

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