

# PERVASIVE COMMODITIES LIMITED

(Previously known as Starvox Electronics Limited)

**(CIN L51909GJ1986PLC008539)**

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

Phone: (079) 2274 3671 / 69430077  
Fax : (079) 2274 3727  
Website: [www.pervasivecommodities.com](http://www.pervasivecommodities.com)  
Email : [pervasivecommodities@gmail.com](mailto:pervasivecommodities@gmail.com)

Date: November 01, 2021

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 for approval of Unaudited Financial Results.  
REF: Pervasive Commodities Limited (Scrip Code: 517172)**

This is to inform you that the Board of Directors of the Company in its meeting held today i.e. on Monday, November 01, 2021 from 2:00 p.m. to 3:30 p.m. at the Registered Office of the Company, inter alia has:

- Considered and approved the unaudited standalone Financial Results for the Quarter and half year ended September 30, 2021 as per Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please take the same on your records.

Thanking You,

Yours faithfully,

**FOR, PERVASIVE COMMODITIES LIMITED**

  
  
**BHAVINKUMAR PATEL**  
**COMPANY SECRETARY & CFO**

**PERVASIVE COMMODITIES LIMITED**  
**(EARLIER KNOWN AS STARVOX ELECTRONICS LIMITED)**  
 Reg.Off: 306, Sarthik Complex, Nr. Fun Republic, Iscon Cross Road, Satellite, Ahmedabad - 380015  
 (CIN-L51909GJ1986PLC008539)  
 (O) 079 2692 9554 E mail id: pervasivecommodities@gmail.com

(Rs. in Lakhs)

**Statement of Unaudited Financial Results for the Quarter and Half Year Ended September 30, 2021**

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
		(Unaudited)					(Audited)
1	Revenue from Operations	923.12	-	265.79	923.12	265.79	342.31
2	Other Income	0.04	4.21	-	4.25	3.36	3.36
3	<b>Total Revenue (1 + 2)</b>	<b>923.16</b>	<b>4.21</b>	<b>265.79</b>	<b>927.37</b>	<b>269.15</b>	<b>345.67</b>
4	<b>Expenses:</b>						
	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	992.46	-	263.72	992.46	263.72	334.84
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	(91.81)	-	-	(91.81)	-	-
	Employee benefits expense	3.58	-	1.26	3.58	2.29	4.12
	Finance costs	0.02	-	-	0.02	-	-
	Depreciation and amortisation expense	-	-	-	-	-	-
	Other expenses	13.12	3.68	3.13	16.80	3.55	5.63
	<b>Total expenses</b>	<b>917.37</b>	<b>3.68</b>	<b>268.11</b>	<b>921.05</b>	<b>269.56</b>	<b>344.59</b>
5	<b>Profit before exceptional and extraordinary items and tax (3 - 4)</b>	<b>5.79</b>	<b>0.53</b>	<b>(2.32)</b>	<b>6.32</b>	<b>(0.41)</b>	<b>1.08</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit before extraordinary items and tax (5 - 6)</b>	<b>5.79</b>	<b>0.53</b>	<b>(2.32)</b>	<b>6.32</b>	<b>(0.41)</b>	<b>1.08</b>
8	Extraordinary items	-	-	-	-	-	-
9	<b>Profit before tax (7 - 8)</b>	<b>5.79</b>	<b>0.53</b>	<b>(2.32)</b>	<b>6.32</b>	<b>(0.41)</b>	<b>1.08</b>
10	<b>Tax expense : (a+b+c)</b>	<b>1.50</b>	<b>0.14</b>	<b>-</b>	<b>1.64</b>	<b>-</b>	<b>0.27</b>
	(a) Current tax	1.50	0.14	(0.10)	1.64	-	0.27
	(b) Deferred tax	-	-	-	-	-	-
	(c) MAT Credit Entitlement	-	-	(0.10)	-	-	-
11	<b>Profit for the period from continuing operations (9-10)</b>	<b>4.29</b>	<b>0.39</b>	<b>(2.32)</b>	<b>4.68</b>	<b>(0.41)</b>	<b>0.81</b>
12	Profit from discontinuing operations	-	-	-	-	-	-
13	Tax expense of discontinuing operations	-	-	-	-	-	-
14	<b>Profit from Discontinuing operations (after tax) (12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit for the period (11 + 14)</b>	<b>4.29</b>	<b>0.39</b>	<b>(2.32)</b>	<b>4.68</b>	<b>(0.41)</b>	<b>0.81</b>
16	Share of Profit of Associates	-	-	-	-	-	-
	Minority Interest	-	-	-	-	-	-
17	<b>Profit for the period (15 + 16)</b>	<b>4.29</b>	<b>0.39</b>	<b>(2.32)</b>	<b>4.68</b>	<b>(0.41)</b>	<b>0.81</b>
18	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
19	<b>Total Comprehensive Income (After Tax) (17 + 18)</b>	<b>4.29</b>	<b>0.39</b>	<b>(2.32)</b>	<b>4.68</b>	<b>(0.41)</b>	<b>0.81</b>
20	Paid up Equity Share Capital	9.52	9.52	9.52	9.52	9.52	9.52
	Reserves excluding Revaluation Reserve	-	-	-	-	-	-
21	<b>Earnings per equity share:</b>						
	(1) Basic	4.51	0.41	(2.44)	4.91	(0.43)	0.85
	(2) Diluted	4.51	0.41	(2.44)	4.91	(0.43)	0.85


- Notes:**
- The Company has only one segment i.e "Dealing with Castor Seeds and extracts thereof."
  - The Figures for previous quarter have been regrouped / recast wherever required, to make them comparable with the figures for current period.
  - The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
  - The statutory Auditors of the company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015.

Place: Ahmedabad  
 Date: 01.11.2021

For Pervasive Commodities Limited  
  
 K. Akhni  
 Yagnikumar Kiritkumar Akhni  
 Whole Time Director  
 DIN: 08750673

**STATEMENT OF ASSETS AND LIABILITIES-STANDALONE**

(Rs. In Lakhs)

Particulars	Half Year ended	Year ended
	30/09/2021 (Unaudited)	31/03/2021 (Audited)
<b>A Assets</b>		
<b>1 Non - Current Assets</b>		
(a) Property, Plant and Equipment	-	-
(b) Capital Work-in-Progress	-	-
(c) Financial Assets		
(i) Investments	-	-
(ii) Others	-	-
(d) Differed Tax Assets (Net)	-	-
(e) Other Non Current Assets	88.57	4.57
<b>Sub Total Non Current Assets</b>	<b>88.57</b>	<b>4.57</b>
<b>2 Current Assets</b>		
(a) Inventories	91.81	-
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivables	14.69	11.04
(iii) Cash and Cash Equivalents	12.67	3.72
(iv) Bank Balance other than (iii) above	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other Current Assets	-	-
<b>Sub Total Current Assets</b>	<b>119.17</b>	<b>14.76</b>
<b>Total Assets</b>	<b>207.74</b>	<b>19.33</b>
<b>B Equity and Liability</b>		
<b>1 Equity</b>		
(a) Equity Share Capital	9.52	9.52
(b) Other Equity	(2.56)	(7.24)
<b>2 Liability</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	63.33	15.74
(b) Provisions	-	-
(c) Deffered Tax Liabilities (Net)	-	-
(d) Other Non Current Liabilities	-	-
<b>3 Current Liabilities</b>		
(a) Financial Liabilities		
(i) Trade Payables	135.26	0.64
(ii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	-	-
(c) Provisions	-	-
(d) Current Tax Liabilities	2.19	0.67
<b>Total Equity and Liability</b>	<b>207.74</b>	<b>19.33</b>
Place: Ahmedabad		
Date: 01.11.2021		
		For Pervasive Commodites Limited <i>J.K. Akhmi</i> Yagnikkumar Kiritkumar Akhani Whole Time Director DIN: 08750673

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**Cash Flow Statement for the half year ended on 30th September, 2021**

A	CASH FLOW FROM OPERATING ACTIVITIES	AS AT 30/09/2021		AS AT 31/03/2021	
	Net Profit Before Tax		4.68		1.08
	Adjustments for:				
	Depreciation & Amortisation				
	(Profit) / loss on sale / write off of assets				
	Interest Expenses				
	Interest Income				
	Dividend Income				
	<b>Operating Profit before Working Capital Changes</b>		<b>4.68</b>		<b>1.08</b>
	Adjustments for:				
	Decrease/(Increase) in Receivables	(3.65)		(3.54)	
	Decrease/(Increase) in Loans & Advances	(84.00)		(2.14)	
	Decrease/(Increase) in Inventories	(91.81)			
	Increase/(Decrease) in Payables	136.14	(43.32)	(9.30)	(14.98)
	<b>Cash generated from operations</b>		<b>(38.64)</b>		<b>(13.90)</b>
	Income Tax paid				0.27
	<b>Net Cash flow from Operating activities</b>		<b>(38.64)</b>		<b>(14.17)</b>
B	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
	Other Non Current Assets				
	Proceeds from sale of fixed assets				
	Interest Income				
	Dividend Income				
	<b>Net Cash used in Investing activities</b>				
C	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
	Proceeds from Long term Borrowings	47.59		9.60	
	(Increase) / Decrease in Long Term Loan & Advances				
	Interest Expenses				
	Dividend Paid				
	Increase in Share Capital				
	<b>Net Cash used in financing activities</b>		<b>47.59</b>		<b>9.60</b>
	<b>Net increase/(Decrease) in cash &amp; Cash Equivalents</b>		<b>8.95</b>		<b>(4.57)</b>
	Cash and Cash equivalents as at 01.04.2020 & 01.04.2019		3.72		8.29
	<b>Cash and Cash equivalents as at 30.09.2021 &amp; 31.03.2020</b>		<b>12.67</b>		<b>3.72</b>
	<b>Cash &amp; Cash Equivalents</b>		<b>As on 30.09.2021</b>		<b>As on 31.03.2020</b>
	Cash in Hand		4.33		2.96
	Balances with banks in current accounts		8.34		0.76
	Fixed Deposits with Bank				
	<b>Cash and Cash equivalents as at 30.09.2021 &amp; 31.03.2020</b>		<b>12.67</b>		<b>3.72</b>

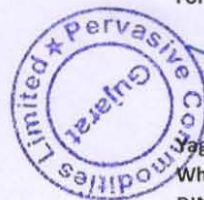
**NOTES :**

- The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Accounting Standard-3 on "Cash Flow Statement" issued by ICAI.
- The previous year figures have been regrouped/restated wherever necessary to confirm to this year's classification.

Place: Ahmedabad

Date: 01.11.2021

For Pervasive Commodities Limited



**J. K. Akhani**

**Jagnikkumar Kiritkumar Akhani**

Whole Time Director

DIN: 08750673