

PERVASIVE COMMODITIES LIMITED

(Previously known as Starvox Electronics Limited)

(CIN L51909GJ1986PLC008539)

REGD. OFFICE:

C-806, Titanium City Canter,
Near Sachin Tower, 100 Ft Road,
Satellite, Ahmedabad, Gujarat – 380015.

Phone: +91 8347056404

Website: www.pervasiveindia.com

Email: pervasivecommodities@gmail.com

Date: 14th August, 2025

To,

BSE Limited

Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the Quarter ended on 30th June, 2025

REF: PERVASIVE COMMODITIES LIMITED (Scrip Code: 517172)

Pursuant to the Securities and Exchange Board of India Circular No SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, please find attached the Integrated Filing (Financial) for the Quarter ended June 30, 2025.

Kindly take the same on your record and oblige us.

Thanking you,

For, Pervasive Commodities Limited

Fagun Chandrakant Soni

Managing Director

DIN: 10610730

A. Financial Results

PERVASIVE COMMODITIES LIMITED

(CIN: L51909GJ1986PLC008539)

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

E-mail: pervasivecommodities@gmail.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2025

(Rs. in lacs except Per share data)

Sr No	Particulars	Quarter ended June 30, 2025	Preceding Quarter ended March 31, 2025	Previous year Quarter ended June 30, 2024	Year to date figures for the March 31, 2025
		Un-Audited	Audited	Un-Audited	Audited
1	Revenue From Operations				
	(a) Revenue from Operations	365.40	1303.98	216.81	3027.60
	(b) Other Income	29.05	0.00	0.00	0.00
	Total Income (Net)	394.44	1303.98	216.81	3027.60
2	Expenses				
	a. Cost of Materials Consumed	0.00	0.00	0.00	0.00
	b. Purchases of Stock-in-trade	244.36	2961.80	164.00	4582.26
	c. Changes in inventories of Stock-in-Trade	126.65	(1646.63)	0.00	(1646.63)
	d. Employee benefits expenses	1.21	(0.41)	0.90	1.94
	e. Finance Cost	0.78	0.68	0.61	2.58
	f. Depreciation and Amortization Expenses	0.09	0.09	0.09	0.38
	g. Other Expenses	8.03	67.02	8.85	80.96
	Total Expenses	381.12	1382.57	174.45	3021.49
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	13.32	(78.59)	42.36	6.11
4	Exceptional Items	0.00	0.00	0.00	0.00
5	Profit/(Loss) before Extraordinary items and tax (3-4)	13.32	(78.59)	42.36	6.11
6	Extraordinary Items	0.00	0.00	0.00	0.00
7	Profit Before Tax (5-6)	13.32	(78.59)	42.36	6.11
8	Tax Expenses				
	(a) Current Tax	3.46	(7.49)	11.01	8.41
	(b) Deferred Tax	0.00	(12.32)	0.00	(12.32)
	(c) Tax Related to Earlier year	0.00	1.15	0.00	1.15
	Total Tax Expenses	3.46	(18.67)	11.01	(2.77)
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	9.86	(59.92)	31.35	8.88
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)	0.00	0.00	0.00	0.00
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 (9+12+13)	9.86	(59.92)	31.35	8.88
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 comperhensive income,net of income tax	0.00	0.00	0.00	0.00
16	Total Comprehensive income for the period	9.86	(59.92)	31.35	8.88
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	1.00	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	-	-	-	(9.67)
20	Debenture 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 (See Note 5 below)	1.04	(6.29)	3.29	0.93
	Diluted Earning (Loss) per share from Continuing operations (See Note 4 below)	0.01	(0.07)	3.29	0.01

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 (See Note 5 below)	1.04	(6.29)	3.29	0.93
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.01	(0.07)	3.29	0.01
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 14th August, 2025 .				
2	The previous periods figures have been regrouped wherever necessary.				
3	During the previous year, company has allotted 9,00,00,000 Convertible warrants to the allottees and also received share warrant application money during the previous year.				
4	The Company has allotted convertible warrants to the allottees during the previous financial period. However, since there has been no actual conversion of these warrants into equity shares within the reporting period, there is no change in the paid-up share capital. Accordingly, the basic Earnings Per Share (EPS) remains unaffected regarding said matter. The potential effect of the conversion of these warrants into equity shares has been considered in the calculation of Diluted EPS, in accordance with the applicable Indian accounting standards.				
5	During the current Quarter, Company has split their equity shares of face value of Rs. 10 to Rs. 1 each. Record date of the same was 07/04/2025. Effect of the same has been give in the calculation of Basic EPS above and previous periods' EPS has been restated accordingly.				
6	Statement on Utilisation of Share Warrant Money is attached herewith as additional disclosure.				
7	This statements has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 - IND AS prescribed under sec- 133 of the companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies(Indian Accounting Standards) (Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI(Listing Obligation and Disclosure Requierment) Regulations, 2015.				
8	As per the definition of Reportable segment in Accordance with IND AS 108 'Operating Segments' of Segment Reporting, the company has only one segment of Agricultural Product Trading Hence, seperate disclosure for segment reporing is not applicable to the company.				
9	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.				
For and on Behalf of the Board of PERVASIVE COMMODITIES LIMITED Place: Ahmedabad Date: 14/08/2025 Fagun C. Soni Managing Director (DIN: 10610730)					

Additional Disclosure
Statement on Utilisation of Share Warrant Money: -

Pursuant to the issue of share warrants, the Company has received warrant subscription money from the allottees. The utilisation of such funds as of 30/06/2025 is detailed below:

Particulars	Amount (₹ in Lakhs)
Total Warrant Subscription Money Received	9,000.00
Utilised for:	
- Working Capital Requirements	9,000.00
- Capital Expenditure	-
- Repayment of Borrowings	-
- General Corporate Purposes	-
- Others (specify)	-
Total Utilised	9,000.00
Unutilised Balance	-

Note: The balance amount, if any, remains invested in short-term fixed deposits or bank balances, pending deployment for approved purposes.

Note : The Company confirms that the utilisation is in accordance with the objects stated in the offer documents/resolutions passed for the issue of warrants. Utilisation has been reviewed by the Audit Committee.

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B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:

Statement of Deviation or Variation in Utilization of Funds Raised

Name of listed entity	Pervasive Commodities Limited
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	20-05-2025
Amount Raised (In Rs.)	Rs. 90,00,00,000/-
Report filed for Quarter ended	30-06-2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Unit holders	Not Applicable
If Yes, Date of Unit holders Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Set forth below are objects for which funds have been raised and where there has been a deviation, in the following table:

Original Object	Modified Object, if any	Original Allocation (₹ in Lakhs)	Modified Allocation, if any	Funds Utilised (₹ in Lakhs)	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks if any
To meet the working capital requirements	No	9,000.00	-	9,000.00	Nil	-

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

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C. Format for Disclosing Outstanding Default on Loans and Debt Securities:

- Not Applicable as there is no default in the payment of outstanding Loans / revolving facilities, Unlisted debt securities.

D. Format for Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter):

- Not Applicable

E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4th Quarter):

- Not Applicable

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 June, 2025 which are included in the accompanying “**Statement of Unaudited Financial Result for Quarter ended June 30, 2025**” 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.

Other Matters:

A) During the year company has allotted Nine Crore Convertible warrants to the allottees and received share warrant application money during the year.



B) The Company has allotted convertible warrants to the allottees during the current financial period. However, since there has been no actual conversion of these warrants into equity shares within the reporting period, there is no change in the paid-up share capital. The potential effect of the conversion of these warrants into equity shares has been considered in the calculation of Diluted EPS, in accordance with the applicable Indian accounting standards.

Date : 14/08/2025

Place : Ahmedabad

For, V S S B & Associates

Chartered Accountants

Firm No. 121356W



(Signature)
(Vishves A. Shah)
Partner

M. No. 109944

UDIN: 25109944BMGPPL9003