PERVASIVE COMMODITIES LIMITED

CIN: L51909GJ1986PLC008539

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

Email: pervasivecommodities@gmail.com

Phone: +91 8347056404 **Website:** www.pervasiveindia.com

Date: 11th February, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the Quarter and Nine Months ended on 31st December, 2025

Ref: Security Id: PERVASIVE / Code: 517172

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

Kindly take the same on your record and oblige us.

Thanking you,

For, Pervasive Commodities Limited

FAGUN
CHANDRAKANT
SONI

Digitally signed by FAGUN CHANDRAKANT SONI
DN: c=IN, postalCode=380051, st=GUJARAT, street=A4 ,JIGNASHA SOCIETY ,AHMEDABAD,VEJALPUR ,380051, l=AHMEDABAD, o=Personal, serialNumber=7bd8ba39fa7b293d378e2c802081564e8da61ad11078992ad68d90b5ca5ef2f3, pseudonym=b1dcd5d075cb4860a7cbb4a9ba434c47, 2.5.4.20=49a6a53105298b8e840ce003132a3b056a7ff2f7592ea5372370d49133ffaa11, email=FAGUNSONI676@GMAIL.COM, cn=FAGUN CHANDRAKANT SONI
Date: 2026.02.11 18:50:04 +05'30'

Fagun Chandrakant Soni
Managing Director
DIN: 10610730

Annexure A

PERVASIVE COMMODITIES LIMITED
(CIN: L51909GJ1986PLC008539)
Regd. Office :-C-806, Titanium City Canter, Near Sachin Tower, 100 Ft Road, Satellite, Jodhpur Char Rasta, Ahmedabad, Ahmadabad City, Gujarat, India, 380015
E-mail: pervasivecommodities@gmail.com

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON DECEMBER 31, 2025

(Rs. in lacs except Earning per Share data)

Sr No	Particulars	Quarter ended December 31, 2025	Quarter ended September 30, 2025	Quarter ended December 31, 2024	Nine Month Ended December 31, 2025 (Year to date for Current Period)	Nine Month Ended December 31, 2024 (Year to date for Previous Period)	Year to date figures for the March 31, 2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	**Revenue From Operations**						
	(a) Revenue from Operations	618.00	40.01	237.83	1,023.41	1,723.62	3,027.60
	(b) Other Income	-	16.24	-	45.28	-	-
	Total Income (Net)	**618.00**	**56.25**	**237.83**	**1,068.69**	**1,723.62**	**3,027.60**
2	**Expenses**						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	534.43	100.05	70.21	878.85	1,620.46	4582.26
	c. Changes in inventories of Stock-in-Trade	-	1,519.98	143.21	1,646.63	-	(1646.63)
	d. Employee benefits expenses	1.31	1.13	0.28	3.64	2.34	1.94
	e. Finance Cost	0.69	0.64	0.66	2.11	1.90	2.58
	f. Depreciation and Amortization Expenses	0.11	0.11	0.09	0.31	0.28	0.38
	g. Other Expenses	2.59	2.97	2.16	13.59	13.94	80.96
	Total Expenses	**539.13**	**1,624.87**	**216.61**	**2,545.12**	**1,638.92**	**3,021.49**
3	**Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)**	78.87	(1,568.62)	21.21	(1,476.43)	84.70	6.11
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) before Extraordinary items and tax (3-4)**	78.87	(1,568.62)	21.21	(1,476.43)	84.70	6.11
6	Extraordinary Items	-	-	-	-	-	-
7	**Profit Before Tax (5-6)**	78.87	(1,568.62)	21.21	(1,476.43)	84.70	6.11
8	**Tax Expenses**						
	(a) Current Tax	-	(3.46)	6.48	-	15.90	8.41
	(b) Deferred Tax	-	-	-	-	-	(12.32)
	(c) Prior Period Tax [Short / (Excess)]	0.14	-	-	0.14	-	1.15
	Total Tax Expenses	**0.14**	**(3.46)**	**6.48**	**0.14**	**15.90**	**(2.77)**
9	**Net Profit/(Loss) for the period from continuing Operations (7-8)**	**78.73**	**(1,565.16)**	**14.73**	**(1,476.57)**	**68.80**	**8.88**
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)**	**78.73**	**(1,565.16)**	**14.73**	**(1,476.57)**	**68.80**	**8.88**
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**	**78.73**	**(1,565.16)**	**14.73**	**(1,476.57)**	**68.80**	**8.88**
17	**Details of equity share capital**						
	Paid-up Equity Share Capital	9,009.52	9.52	9.52	9,009.52	9.52	9.52
	Face Value of Equity Share Capital	1.00	1.00	10.00	1.00	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**	-	-	-	-	-	(9.67)
20	**Debenture Redemption reserve**	-	-	-	-	-	-
21	**Earning per Share**						
I	**Earning per Share for Continuing Operations**						
	Basic Earning (Loss) per share from Continuing operations	0.01	(164.37)	1.55	(0.20)	7.23	0.93
	Diluted Earning (Loss) per share from Continuing operations	0.01	(1.74)	0.00	(0.20)	0.01	0.01
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	0.01	(164.37)	1.55	(0.20)	7.23	0.93
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.01	(1.74)	0.00	(0.20)	0.01	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 **11th February 2026**.
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 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 Requirement) Regulations, 2015 .
5	The Company has allotted convertible warrants to the allottees during the previous financial period. The same has been converted to Equity shares during the reporting period and effect of the same has been given in the calculation of EPS.
6	During the Quarter 1 of FY 2025-26, 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.
7	Statement on Utilisation of Share Warrant Money is not applicable as Full amount has been utilized for the purpose of Warrant.
8	Although Company has earned positive profits during the current Quarter but it has huge loss in the previous Quarter, hence tax provision is not made.
9	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, separate disclosure for segment reporting is not applicable to the company.
10	Stock-in-Trade of the Company was perishable in nature. During the previous quarter, As per Decision of the Company's Board, Whole Stock-in-Trade has been destroyed and Nothing can be realised hence Closing Stock value has been considered to NIL.

For and on Behalf of the Board of
PERVASIVE COMMODITIES LIMITED

PERVASIVE COMMODITIES LIMITED

Fugun. C. Soni

Fagun Soni
(Managing Director)

DIRECTOR/AUTHORISED SIGNATORY

Place: Ahmedabad
Date: 11/02/2026

FAGUN CHANDRAKANT SONI

Digitally signed by FAGUN CHANDRAKANT SONI
DN: c=IN, postalCode=380051, st=GUJARAT, street=A4 ,JIGNASHA SOCIETY ,AHMEDABAD,VEJALPUR ,380051, l=AHMEDABAD, o=Personal, serialNumber=7bd8ba39fa7b293d378e2c802081564e8da61ad11078992ad68d90b5ca5ef2f3, pseudonym=b1dcd5d075cb4860a7cbb4a9ba434c47, 2.5.4.20=49a6a53105298b8e840ce003132a3b056a7ff2f7592ea5372370d49133ffaa11, email=FAGUNSONI676@GMAIL.COM, cn=FAGUN CHANDRAKANT SONI
Date: 2026.02.11 18:50:46 +05'30'

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 31st December 2025 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended December 31, 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.

V S S B & ASSOCIATES * CHARTERED ACCOUNTANTS * FRN 121356W PARTNER

HEAD OFFICE: A/912, 9th Floor, Ratnaakar Nine Square, Opp. ITC Narmada Hotel, Vastrapur, Ahmedabad – 380015, GJ
(o) 079 2754 1783 (m) +91 93777 71182 (e) cavishves@gmail.com / cashridhar@gmail.com

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

1. The Company has incurred significant losses due to the destruction or damage of its perishable natural stock-in-trade. Furthermore, no insurance coverage was in place for the Company's stock, resulting in the entire loss being borne by the Company.
2. It has been observed that the Company has utilized the share warrant proceeds during the past six months towards working capital requirements. A significant portion of these funds has been extended as advances to suppliers for a prolonged period. Management has represented that the goods corresponding to these advances are expected to be received shortly.
3. During the reporting period, the Company's shareholding increased pursuant to conversion of warrants into equity shares. The effective date of conversion was 20th May 2025. However, the said equity shares were updated/credited in the records of the Registrar and Transfer Agent (RTA) during the current reporting period only.

   Accordingly, the Basic Earnings Per Share (EPS) for the previous two quarters has been computed considering the number of equity shares outstanding prior to such conversion, as the updated share capital was not reflected in the RTA records during those periods.

Date : 11/02/2026
Place : Ahmedabad

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

CHARTERED ACCOUNTANTS * V S S B & ASSOCIATES * FRM 121356W PARTNER

(Vishves A. Shah)
Partner
M. No. 109944
UDIN: 26109944USMSPB4860

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

- Not Applicable

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