

PERVASIVE COMMODITIES 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: 12th November, 2025

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

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the Quarter and Half Year ended on 30th September, 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 December 31, 2024, please find attached the Integrated Filing (Financial) for the Quarter and Half Year ended September 30, 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
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Fagun Chandrakant Soni
Managing Director
DIN: 10610730

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 September, 2025 which are included in the accompanying "Statement of Unaudited Financial Result for Quarter ended September 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

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.

Date : 12/11/2025

Place : Ahmedabad

For, V S S B & Associates

Chartered Accountants

Firm No. 121356W



(Vishves A. Shah)

Partner

M. No. 109944

UDIN: 25109944BMGQCA6953

PERVASIVE COMMODITIES LIMITED (CIN: L51909GJ1986PLC008539)							
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E-mail: pervasivecommodities@gmail.com							
STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025							
(Rs. in lacs except Per share data)							
Sr No	Particulars	Quarter ended September 30, 2025	Quarter ended June 30, 2025	Quarter ended September 30, 2024	Half Year ended September 30, 2025 (Year to date for Current Period)	Half Year ended September 30, 2024 (Year to date for previous Period)	For the year ended on March 31, 2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Revenue From Operations						
	(a) Revenue from Operations	40.01	365.40	1,268.98	405.41	1,485.79	3027.60
	(b) Other Income	16.24	29.05	-	45.28	-	0.00
	Total Income (Net)	56.25	394.44	1,268.98	450.69	1,485.79	3,027.60
2	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	100.05	244.36	1,386.25	344.41	1,550.25	4,582.26
	c. Changes in inventories of Stock-in-Trade	1,519.98	126.65	(143.21)	1,646.63	(143.21)	(1,646.63)
	d. Employee benefits expenses	1.13	1.21	1.16	2.33	2.06	1.94
	e. Finance Cost	0.64	0.78	0.63	1.42	1.24	2.58
	f. Depreciation and Amortization Expenses	0.11	0.09	0.09	0.20	0.19	0.38
	g. Other Expenses	2.97	8.03	2.93	11.00	11.78	80.96
	Total Expenses	1,624.87	381.12	1,247.85	2,005.99	1,422.30	3,021.49
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	(1,568.62)	13.32	21.12	(1,555.30)	63.49	6.11
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before Extraordinary items and tax (3-4)	(1,568.62)	13.32	21.12	(1,555.30)	63.49	6.11
6	Extraordinary Items	-	-	-	-	-	-
7	Profit Before Tax (5-6)	(1,568.62)	13.32	21.12	(1,555.30)	63.49	6.11
8	Tax Expenses						
	(a) Current Tax	(3.46)	3.46	(1.60)	-	9.42	8.41
	(b) Deferred Tax	-	-	-	-	-	(12.32)
	(c) Tax Related to Earlier year	-	-	-	-	-	1.15
	Total Tax Expenses	(3.46)	3.46	(1.60)	-	9.42	(2.77)
9	Net Profit/(Loss) for the period from continuing Operations (7-8)	(1,565.16)	9.86	22.72	(1,555.30)	54.07	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)	(1,565.16)	9.86	22.72	(1,555.30)	54.07	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	(1,565.16)	9.86	22.72	(1,555.30)	54.07	8.88
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	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	(164.37)	1.04	2.39	(163.34)	5.68	0.93
	Diluted Earning (Loss) per share from Continuing operations	(1.74)	0.01	0.03	(1.73)	0.06	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	(164.37)	1.04	2.39	(163.34)	5.68	0.93
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	(1.74)	0.01	0.03	(1.73)	0.06	0.01

Note:	
1	The above Unaudited Financial statement for the quarter ended September, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2025 .
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	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 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.
6	Statement on Utilisation of Share Warrant Money is not applicable as Full amount has been utilized for the purpose of Warrant.
7	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.
8	Stock-in-Trade of the Company was perishable in nature. 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.
9	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.
Place: Ahmedabad Date: 12/11/2025 For and on Behalf of the Board of PERVASIVE COMMODITIES LIMITED FAGUN CHANDRAKANT SONI  Digitally signed by FAGUN CHANDRAKANT SONI Date: 2025.11.12 21:22:38 +05'30' Fagun Soni (Managing Director) DIN: 10610730	

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E-mail: pervasivecommodities@gmail.com

Un-Audited Statement of Assets & Liabilities as at 30th September, 2025

(Rs. In Lacs)

	Particulars	Un-Audited AS AT 30.09.2025	Audited AS AT 31.03.2025
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment	0.17	0.11
	(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)	12.35	12.35
	(j) Other non-current assets	1.16	2.33
	Total (A)	13.69	14.79
B	Current assets		
	(a) Inventories	-	1,646.63
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	389.37	111.42
	(iii) Cash and cash equivalents	1.17	2.79
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	2,075.21	3,039.46
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	5,012.81	1,095.95
	Total (B)	7,478.56	5,896.24
	Total Assets (A+B)	7,492.25	5,911.03
2	EQUITY AND LIABILITIES		
A	EQUITY		
	(a) Equity Share capital	9.52	9.52
	(b) Instruments entirely equity in nature	9,000.00	-
	(c) Other Equity*	(1,564.97)	5,850.33
	(d) Money Received against Warrents	-	-
	Total (A)	7,444.56	5,859.85
B	LIABILITIES		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	30.79	29.34
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total (B1)	30.79	29.34
B2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	7.50	10.20
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	0.90	3.13
	(c) Provisions	8.51	8.51
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	16.90	21.84
	Total Equity and Liabilities (A+B1+B2)	7,492.25	5,911.03

*Note: Other Equity as on 31.03.2025 includes Money Received against Warrents amounting to Rs. 5860 Lakhs.

Place : Ahmedabad

Date : 12/11/2025

For, PERVASIVE COMMODITIES LIMITED

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CHANDRAKANT SONI

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Fagun Soni

Managing Director

DIN: 10610730

PERVASIVE COMMODITIES LIMITED (CIN: L51909GJ1986PLC008539) e-mail: pervasivecommodities@gmail.com Reg. Office: C-806, Titanium City Canter, Near Sachin Tower, 100 Ft Road, Satellite, Jodhpur Char Rasta, Ahmadabad City, Gujarat, India-380015.				
UNAUDITED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED SEPTEMBER 30, 2025 (Amount in Lacs)				
Particulars	Six Months Ended 30th Sep, 2025 Rs.		Six Months Ended 30th Sep, 2024 Rs.	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		(1,555.30)		63.49
Adjustments for :				
Transferred to reserve	-		(1.15)	
Depreciation	0.20		0.19	
		0.20		(0.96)
Operating Profit before Working Capital change		(1,555.10)		62.53
Adjustments for :				
Decrease/(Increase) in Receivables	(277.94)		(64.91)	
Decrease/(Increase) in Inventories	1,646.63		(143.21)	
Decrease/(Increase) in Short Term Loans & Advances	964.24		(1,998.80)	
Decrease/(Increase) in Other Current Assets	(3,916.87)		(56.17)	
Increase/(Decrease) in Payables	(2.70)		0.40	
Increase/(Decrease) in Other Current Liabilities	(2.23)		0.90	
Increase/(Decrease) in Provisions	-	(1,588.88)	7.40	(2,254.40)
Cash Generated From Operations		(3,143.97)		(2,191.87)
Income Tax		-		9.42
NET CASH FROM OPERATING ACTIVITIES Total (A)		(3,143.97)		(2,201.29)
CASH FLOW FROM INVESTING ACTIVITIES				
Non Current Investment			-	
Non Current Assets	1.16		1.16	
Purchase of Fixed Assets	(0.27)		-	
Interest Received			-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		0.90		1.16
CASH FLOW FROM FINANCING ACTIVITIES				
Long Term Borrowing	1.45		1.70	
Money Received against Warrents	3,140.00		2,250.00	
Long Term Loans & Advances	-		-	
NET CASH FROM FINANCING ACTIVITIES Total (C)		3,141.45		2,251.70
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(1.62)		51.57
Cash and Cash Equivalents -- Opening Balance		2.79		3.45
Cash and Cash Equivalents -- Closing Balance		1.17		55.02
		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 FAGUN CHANDRAKANT SONI Digitally signed by FAGUN CHANDRAKANT SONI Date: 2025.11.12 21:23:10 +05'30' Fagun Soni Managing Director DIN: 10610730 Place : Ahmedabad Date :12/11/2025				

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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):

										Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.							
Sr. No	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/advance/inter-corporate deposit/investment)	Interest Rate (%)	Tenure	Secured/unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1.	Pervasive Commodities Limited	AA DCS 087 6Q	Falgun Soni	Managing Director	Salary	1,10,000	1,10,000	-	-	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Salary

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