BANDYOPADHYAY & DUTT
Chartered Accountants

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LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 30.09.2026

The Board of Directors
M/s Purbasha Resources Limited

We have reviewed the accompanying statement of unaudited Ind AS standalone financial results of **Purbasha Resources Limited** (the 'Company') for the quarter ended September 30, 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material mis-statements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

For Bandyopadhyay &Dutt
Chartered Accountants
Firm Registration No.325116E

Apurva Dharmapala
Partner
Membership No. 050686

Date: 12/11/2026

Place: Kolkata

UDIN: 26050686NHNAKE8579

PURBASHA RESOURCES LIMITED

REGD OFFICE: 25, Park Lane, Kolkata – 700 016, WB, India, Phone : 2229-2881, 2249-5524

email : corporate@purbasharesources.in, Website: www.purbasharesources.in, CIN - L65993WB1980PLC032908

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2026 (Rs.in lakhs)

	Particulars	Unaudited			Unaudited		Audited
		3 months ended			6 months ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income from operations**						
	(a) Sales/Income from operations	55.98	76.02	137.58	132.00	244.37	225.54
	(b) Other operating income	-	-	-		-	-
	Total Income from operations	55.98	76.02	137.58	132.00	244.37	225.54
2	**Expenses**						
	(a) Purchases of stock-in-trade	1.19	-	-	1.19	-	0.35
	(b) Changes in inventories of stock-in-trade	3.01	0.79	2.77	3.80	(1.64)	17.04
	(c) Employee benefits expense	6.96	5.60	5.77	12.56	11.66	23.22
	(d) Depreciation and amortisation expense	0.07	0.04	0.03	0.11	0.03	0.09
	(e) Other expenses	3.33	2.92	5.45	6.25	9.34	14.53
	Total expenses	14.56	9.35	14.02	23.91	19.39	55.23
3	**Profit / (Loss) from ordinary activities before other income,finance costs and exceptional items (1-2)**	41.42	66.67	123.56	108.09	224.98	170.31
4	Other Income	2.95	2.88	3.72	5.83	6.69	18.32
5	**Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)**	44.37	69.55	127.28	113.92	231.67	188.63
6	Finance costs	-	0.01	-	0.01	-	0.09
7	**Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)**	44.37	69.54	127.28	113.91	231.67	188.54
8	Exceptional items	-	-	-	-	-	-
9	**Profit / (Loss) from ordinary activities before tax** (7-8)	44.37	69.54	127.28	113.91	231.67	188.54
10	Tax expense	(3.38)	(20.40)	(15.29)	(23.78)	(47.46)	(65.96)
11	**Net Profit / (Loss) from ordinary activities after tax** (9-10)	40.99	49.14	111.99	90.13	184.21	122.58
12	Extraordinary items (net of tax expense)	-	-	-	-	-	-
13	**Net Profit / (Loss) for the period** (11-13)	40.99	49.14	111.99	90.13	184.21	122.58
14	Other comprehensive income						
	Gain/(Loss) on fair value of investment in equity instruments	(88.78)	142.19	(102.15)	53.41	273.36	(135.57)
	Income tax relating to items that will not be reclassifed to profit and loss	11.69	(20.23)	56.26	(8.54)	(43.74)	21.69
15	**Total Other Comprehensive income for the period**	(77.09)	121.96	(45.89)	44.87	229.62	(113.88)
16	**Total Comprehensive income for the period**	(36.10)	171.10	66.11	135.00	413.83	8.70
17	Paid-up equity share capital (F.V. Rs.10/-)	300.10	300.10	300.10	300.10	300.10	300.10
18	Reserve excluding Revaluation Reserves	3,043.79	3,079.89	3,313.92	3,043.79	3,313.92	2,908.79
19	**Earnings per share** (not annualised for interim period)						
	Basic & Diluted	1.37	1.64	3.73	3.00	6.14	4.08

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email : corporate@purbasharesources.in, Website: www.purbasharesources.in

CIN - L65993WB1980PLC032908

Statement of Assets and Liabilities

Rs. In lakhs

	As at 30.09.2026	As at 31.03.2026
(I) ASSETS		
(1) Financial Assets		
(a) Cash and cash equivalent	7.66	37.20
(b) Bank Balance other than (a) above	167.57	166.91
(c) Receivables		-
(i) Trade receivables	23.28	60.13
(ii) Other Receivables	-	-
(d) Loans	-	-
(e) Investments in equity instruments	3,236.78	3,033.39
(f) Other financial assets	3.46	3.44
(2) Non-Financial Assets		
(a) Inventories	157.67	161.46
(b) Current tax assets	83.04	50.55
(c) Property, plant and equipment	0.63	0.38
TOTAL ASSETS	3,680.09	3,513.46
(II) LIABILITIES AND EQUITY		
Liabilities		
(1) Financial Liabilities		
(a) **Payables**		
(I) Trade payables		
(i) Total outstanding dues of micro enterprises and small	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(II) Other payables		
(i) Total outstanding dues of micro enterprises and small	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	5.16	4.42
(2) Non-Financial Liabilities		
(a) Current Income tax liabilities	89.77	66.00
(b) Provisions	-	1.38
(c) Other non-financial liabilities	0.61	0.65
(d) Deferred tax liability (net)	240.66	232.12
(3) Equity		
(a) Equity share capital	300.10	300.10
(b) Other equity	3,043.79	2,908.79
	-	-
TOTAL LIABILITIES AND EQUITY	3,680.09	3,513.46
		-

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PURBASHA RESOURCES LTD. KOLKATA

PURBASHA RESOURCES LIMITED

Cash Flow Statement for the half year ended 30 September, 2026

(Rs. In lakhs)

Particulars	For the half year ended 30 September, 2026		For the year ended 31 March, 2026	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		113.91		188.54
Adjustments for:				
Depreciation and amortisation	0.11		0.09	
Dividend received	(28.93)		(30.10)	
Interest income on bank deposits	(5.83)		(18.32)	
Provision for contingeny	-		0.00	
(Profit) / loss on sale of asset	-		0.77	
Finance cost	0.01		0.09	
		(34.64)		(47.47)
Operating profit / (loss) before working capital changes		79.28		141.07
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	3.79		17.04	
Trade receivables	36.85		(39.69)	
Current financial asset	(0.02)		-	
		40.62		(22.65)
Adjustments for increase / (decrease) in operating liabilities:				
Other payables	0.74		(3.10)	
Other non financial liabilities	(0.04)		0.05	
Provisions	(1.38)	(0.68)	(58.62)	(61.67)
Cash generated from operations		119.22		56.75
Direct taxes (paid) / refunds		(32.50)		(51.60)
Net cash flow from / (used in) operating activities (A)		86.72		5.15
B. Cash flow from investing activities				
Purchase of property,plant & equipment	(0.36)		(0.43)	
Sale of property,plant & equipment	-		4.00	
Sale/(purchase) of investment in equity instruments (net)	(149.98)		(92.55)	
Dividend received	28.93		30.10	
Interest received	5.83		18.32	
	(115.58)		(40.56)	
Net cash flow from / (used in) investing activities (B)		(115.58)		(40.56)
C. Cash flow from financing activities				
Interest paid	(0.01)		(0.09)	
Net cash flow from / (used in) financing activities (C)		(0.01)		(0.09)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(28.88)		(35.50)
Cash and cash equivalents at the beginning of the year		204.11		239.61
Cash and cash equivalents at the end of the year		175.23		204.11
Cash and cash equivalents at the end of the year				
(a) Cash and cash equivalent		7.66		37.20
(b) Bank balances other than above		167.57		166.91
		175.23		204.11

Notes:

1) The above un-audited financial results for the quarter and half year ended 30th September, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th November, 2026. in accordance with Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). The Statutory Auditors have carried out a limited review on the above financial results for the quarter and six months ended 30th September, 2026.

2) The above results will be filed with the Stock Exchange and will also be available on the Company's website - www.purbasharesources.in.

3) As prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder the financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).

4) The entire operation of the company deals with one business segment only i.e. dealing in securities.

5) Cash Flow Statements are prepared in accordance with"indirect method" as per IND AS 7.

6) The company 's performance for the half year ended 30th September,2026 has declined as compared to last year due to downward pressure towards the end of the half year with September recording the steepest monthly decline. Also escalating West Asia tensions and surging crude prices trigerred risk-off sentiments in the domestic markets coupled with heavy selling by FII's.

7) The figures for the quarter ended 30.09.2026 is the balancing figure between the unaudited figures in respect of half year ended and unaudited figures for the first quarter .

8) There were no items in the nature of exceptional / extra - ordinary / discontinued operations during the respective periods reported above.

9) This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)

10) Figures for the previous quarter/period/year have been regrouped, reclassified and/or recasted wherever necessary to correspond with the current period's classification / disclosure.

Bandyopadhyay & Dutt Chartered Accountants Kolkata

PURBASHA RESOURCES LTD. KOLKATA

By Order of the Board

Vikash Agarwal

(VIKASH AGARWAL BINJRAJKA)
CHAIRMAN
DIN: 00012978

Place: Kolkata
Date : 12.11.2026