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.pervasivecommoditieslimited.com
Email: pervasivecommodities@gmail.com

Date: 12th August, 2026

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

Dear Sir / Ma'am,

Sub: Outcome of Board Meeting held today i.e. Wednesday, 12th August, 2026

Ref: Security Id: PERVASIVE / Code: 517172

Pursuant to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company, in their meeting held today, i.e. 12th August, 2026, at the Registered Office of the Company situated at C-806, Titanium City Canter, Near Sachin Tower, 100 Ft Road, Satellite, Jodhpur Char Rasta, Ahmedabad, Ahmadabad City, Gujarat, India – 380 015 which commenced at 3:00 P.M. and concluded at 7:15 P.M., inter alia has considered and approved the Standalone Unaudited Financial Results for the Quarter ended on 30th June, 2026 along with Limited Review Report.

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
Date: 2026.08.12 19:25:07 +05'30'

Fagun Chandrakant Soni
Managing Director
DIN: 10610730

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, 2026

(Rs. in lacs except Per share data)

Sr No	Particulars	Quarter Ended			Year Ended
		30/06/2026	31/03/2026	30/06/2025	31/03/2026
		Un-Audited	Audited	Un-Audited	Audited
1	**Income**				
	(a) Revenue from Operations	49.30	3282.66	365.40	4306.07
	(b) Other Income	7.67	1.56	29.05	46.85
	Total Income	**56.97**	**3284.23**	**394.44**	**4352.92**
2	**Expenses**				
	a. Cost of Materials Consumed	0.00	0.00	0.00	0.00
	b. Purchases of Stock-in-trade	34.00	6050.04	244.36	6928.88
	c. Changes in inventories of finished goods, work in progress & Stock-in-Trade	0.00	(4289.96)	126.65	-2643.34
	d. Employee benefits expenses	0.94	1.07	1.21	4.70
	e. Finance Cost	0.71	0.69	0.78	2.81
	f. Depreciation, Amortization & Impairment	0.01	(0.23)	0.09	0.07
	g. Operating and Other Expenses	19.82	47.38	8.03	60.96
	Total Expenses	**55.48**	**1808.97**	**381.12**	**4354.09**
3	**Profit/(Loss) before Exceptional and tax (1-2)**	1.49	1475.26	13.32	(1.17)
4	Exceptional Items	0.00	0.00	0.00	0.00
5	**Profit Before Tax (3+4)**	1.49	1475.26	13.32	(1.17)
6	**Tax Expenses**				
	(a) Current Tax	0.39	0.00	3.46	0.00
	(b) Deferred Tax	0.00	3.00	0.00	3.00
	(c) Prior period Income Tax Expense (Short/ Excess)	0.00	0.00	0.00	0.14
	Total Tax Expenses	**0.39**	**3.00**	**3.46**	**3.14**
7	**Net Profit/(Loss) for the period from continuing Operations (5-6)**	**1.10**	**1472.26**	**9.86**	**(4.31)**
8	Profit (Loss) from Discontinuing operations before Tax	0.00	0.00	0.00	0.00
9	Tax Expenses of Discontinuing Operations	0.00	0.00	0.00	0.00
10	**Net Profit/(Loss) from Discontinuing operations after Tax (8-9)**	**0.00**	**0.00**	**0.00**	**0.00**
11	Share of Profit (Loss) of associates and Joint Vetures accounted for using equity method	0.00	0.00	0.00	0.00
12	**Net Profit (Loss) for the period (7+10+11)**	**1.10**	**1472.26**	**9.86**	**(4.31)**
13	**Other comprehensive income, net of income tax**				
	a) i) Amount of item that will not be reclassifed to profit or loss	0.00	0.00	0.00	0.00
	ii) Income tax relating to items that will not be reclassifed to profit or loss	0.00	0.00	0.00	0.00
	b) i) item that will be reclassifed to profit or loss	0.00	0.00	0.00	0.00
	ii) income tax relating to items that will be reclassifed 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**
14	**Total Comprehensive income for the period**	**1.10**	**1472.26**	**9.86**	**(4.31)**
15	**Details of equity share capital**				
	Paid-up Equity Share Capital	9009.52	9009.52	9.52	9009.52
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00
16	**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
17	**Reserve excluding revaluation reserves**	-	-	-	13.98
18	**Debenture Redemption reserve**	0.00	0.00	0.00	0.00
19	**Earning per Share**				
i	**Earning per Share for Continuing Operations**				
	Basic Earning (Loss) per share from Continuing operations (See Note 5 below)	0.00	0.16	1.04	(0.00)
	Diluted Earning (Loss) per share from Continuing operations (See Note 4 below)	0.00	0.16	0.01	(0.00)

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)	0.00	0.16	1.04	(0.00)
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.00	0.16	0.01	(0.00)

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 12/08/2026.
2	The previous periods figures have been regrouped whereever 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	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	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.
7	During FY 2025-26, 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. Statement on Utilisation of Share Warrant Money is not applicable as Full amount has been utilized for the purpose of Warrant in previous reporting periods.
8	Other Income includes interest income pertaining to FY 2025-26, which was received in April 2026.
9	During FY 2025-26, the Company has purchased gold bars which are lying in closing inventory as at the balance sheet date. As no sales of gold were made during the year, the requirements relating to segment reporting are not applicable.

For and on Behalf of the Board of
PERVASIVE COMMODITIES LIMITED

PERVASIVE COMMODITIES LIMITED

Fugun.C. Soni

Fagun C. Soni
Managing Director
(DIN: 10610730)

DIRECTOR

Place: Ahmedabad
Date: 12/08/2026

INDIA

VSSB
& ASSOCIATES
CHARTERED ACCOUNTANTS

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, 2026 which are included in the accompanying **"Statement of Unaudited Financial Result for Quarter ended June 30, 2026"** 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.

VSSB & 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:

A) During the reporting period, there is no movement in Inventory of the Company which includes Gold Bars and the same has been kept in lockers. We have received management representation letter and Valuation report for stock as on 31/03/2026. Further, it has been observed that no insurance coverage has been obtained by the Company in respect of such inventory to mitigate the associated risk of loss, theft or damage.

B) The Company has generally been irregular in depositing undisputed statutory dues with the appropriate authorities within the prescribed due dates as required under applicable laws.

C) The Company has provided loans and advances aggregating to Rs. 1,967.42 Lakhs during the year to various parties. We have not received external balance confirmations and supporting reconciliations in respect of such balances. Consequently, we are unable to determine the completeness and recoverability of the said loans and advances.

D) Pursuant to conversion of warrants into equity shares effective 20th May 2025 (During FY 2025-26), the equity share capital of the Company increased during that reporting period. Accordingly, Basic Earnings Per Share (EPS) has been calculated after giving effect to such conversion in accordance with the applicable accounting standards.

Date : 12/08/2026
Place : Ahmedabad

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

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

(Vishves A. Shah)
Partner
M. No. 109944
UDIN: 26109944QDOOVO4374