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: 4th November, 2026

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, 2026
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 on 30th September, 2026.

Kindly take the same on your record and oblige us.

Thanking you,

For, Pervasive Commodities Limited
PERVASIVE COMMODITIES LIMITED

Fagun C. Soni

Fagun Chandrakant Soni
Managing Director DIRECTOR
DIN: 10610730

A: Unaudited Financial Result

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 AND HALF YEAR ENDED ON SEPTEMBER 30, 2026

(Rs. in lacs except Per share data)

Sr No	Particulars	Quarter ended			Half Year ended		For Year Ended
		30-Sep-26	30-06-26	30-09-25	30-09-2026 (Year to date for Current Period)	30-09-2025 (Year to date for previous Period)	31-03-26
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	Revenue from Operations	163.65	49.30	40.01	212.95	405.41	4306.07
	Other Income	0.24	7.67	16.24	7.91	45.28	46.85
	Total Income (Net)	**163.89**	**56.97**	**56.25**	**220.86**	**450.69**	**4,352.92**
2	Expenses						
	a. Cost of Materials Consumed	-	-	-	-	-	-
	b. Purchases of Stock-in-trade	155.61	34.00	100.05	189.61	344.41	6,928.88
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	1,519.98	-	1,646.63	(2,643.34)
	d. Employee benefits expenses	1.35	0.94	1.13	2.29	2.33	4.76
	e. Finance Cost	0.74	0.71	0.64	1.45	1.42	2.81
	f. Depreciation, Amortisation & Impairment	0.01	0.01	0.11	0.02	0.20	0.07
	g. Operating and Other expenses	3.63	19.82	2.97	23.45	11.00	60.96
	Total Expenses	**161.33**	**55.48**	**1,624.87**	**216.81**	**2,005.99**	**4,354.09**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	2.57	1.49	(1,568.62)	4.06	(1,555.30)	(1.17)
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) before tax (3+4)**	2.57	1.49	(1,568.62)	4.06	(1,555.30)	(1.17)
6	Tax Expenses						
	(a) Current Tax	0.66	0.39	(3.46)	1.05	-	-
	(b) Deferred Tax	-	-	-	-	-	3.00
	(c) Prior period Income Tax Expense (Short / Excess)	-	-	-	-	-	0.14
	Total Tax Expenses	**0.66**	**0.39**	**(3.46)**	**1.05**	**-**	**3.14**
7	**Net Profit/(Loss) after tax for the period from continuing Operations (5-6)**	**1.90**	**1.10**	**(1,565.16)**	**3.00**	**(1,555.30)**	**(4.31)**
8	Profit (Loss) from Discontinuing operations before Tax	-	-	-	-	-	-
9	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
10	**Net Profit/(Loss) from Discontinuing operations after Tax (8-9)**	-	-	-	-	-	-
11	Share of Profit (Loss) of associates and Joint Ventures accounted for using equity method	-	-	-	-	-	-
12	**Net Profit (Loss) for the period (7+10+11)**	**1.90**	**1.10**	**(1,565.16)**	**3.00**	**(1,555.30)**	**(4.31)**
13	**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	-	-	-	-	-	-
14	**Total Comprehensive income for the period**	**1.90**	**1.10**	**(1,565.16)**	**3.00**	**(1,555.30)**	**(4.31)**
15	**Details of equity share capital**						
	Paid-up Equity Share Capital	9,009.52	9,009.52	9.52	9,009.52	9.52	9,009.52
	Face Value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
16	**Details of debt securities**						
	Paid -Up Debt capital	-	-	-	-	-	-
	Face value of debt Securities	-	-	-	-	-	-
17	**Reserve excluding revaluation reserves as per balance sheet of previous accounting year**	-	-	-	-	-	(13.98)
18	**Debenture Redemption reserve**	-	-	-	-	-	-
19	**Earning per Share**						
i	**Earning per Share for Continuing Operations**						
	Basic Earning (Loss) per share from Continuing operations	0.00	0.00	(164.37)	0.00	(163.34)	(0.00)
	Diluted Earning (Loss) per share from Continuing operations	0.00	0.00	(1.74)	0.00	(1.73)	(0.00)
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	0.00	0.00	(164.37)	0.00	(163.34)	(0.00)
	Diluted Earning (Loss) per share from Continuing and discontinuing operations	0.00	0.00	(1.74)	0.00	(1.73)	(0.00)

PERVASIVE COMMODITIES LIMITED

Jugm. C. Soni.

DIRECTOR

Note:	
1	The above Unaudited Financial statement for the quarter ended September, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 04/11/2026.
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	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.
6	Other Income includes interest income pertaining to FY 2025-26, which was received in April 2026.
7	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 period, the requirements relating to segment reporting are not applicable.

For and on Behalf of the Board of
PERVASIVE COMMODITIES LIMITED

PERVASIVE COMMODITIES LIMITED

Fagun Soni
(Managing Director)
DIN: 10610730

DIRECTOR

Place: Ahmedabad
Date: 04/11/2026

PERVASIVE COMMODITIES LIMITED

(CIN: L51909GJ1986PLC008539)

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E-mail: pervasivecommodities@gmail.com

UNAUDITED BALANCE SHEET AS AT 30TH SEPTEMBER, 2026

(Rs. In Lacs)

	Particulars	As at 30.09.2026 Un-Audited	As at 31.03.2026 Audited
1	Assets		
A	**Non-Current Assets**		
	(a) Property, Plant and Equipment	0.28	0.30
	(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	315.00	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified)	-	-
	(i) Deferred tax assets (net)	9.35	9.35
	(j) Other non-current assets	-	-
	Total (A)	**324.63**	9.65
B	**Current assets**		
	(a) Inventories	4,289.96	4,289.96
	(b) Financial Assets		-
	(i) Investments	-	-
	(ii) Trade receivables	2,329.71	3,664.19
	(iii) Cash and cash equivalents	3.79	1.56
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	1,977.63	2,459.45
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	118.63	117.39
	Total (B)	**8,719.72**	**10,532.56**
	Total Assets (A+B)	**9,044.35**	**10,542.21**
2	**EQUITY AND LIABILITIES**		
A	**EQUITY**		
	(a) Equity Share capital	9,009.52	9,009.52
	(b) Instruments entirely equity in nature	-	-
	(c) Other Equity*	(9.92)	(13.98)
	(d) Money Received against Warrents	-	-
	Total (A)	**8,999.60**	**8,995.54**
B	**LIABILITIES**		
B1	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	33.34	32.04
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	Total (B1)	33.34	32.04
B2	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	8.84	1,504.40
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	2.56	8.62
	(c) Provisions	-	1.60
	(d) Current Tax Liabilities (Net)		-
	Total (B2)	**11.40**	**1,514.62**
	Total Equity and Liabilities (A+B1+B2)	**9,044.35**	**10,542.21**

Place : Ahmedabad
Date : 04/11/2026

For, PERVASIVE COMMODITIES LIMITED

PERVASIVE COMMODITIES LIMITED

Fagun Soni
Managing Director
DIN: 10610730 DIRECTOR

PERVASIVE COMMODITIES LIMITED
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STATEMENT OF UNAUDITED CASH FLOWS FOR THE PERIOD ENDED 30th September, 2026

(Amount in Lacs)

Particulars	30-09-26 (unaudited)		30-09-25 (unaudited)	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		4.06		(1,555.30)
Adjustments for :				
Transferred to reserve	-		-	
Depreciation	0.02		0.20	
		0.02		0.20
Operating Profit before Working Capital change		4.07		(1,555.10)
Adjustments for :				
Decrease/(Increase) in Receivables	1,334.49		(277.94)	
Decrease/(Increase) in Inventories	-		1,646.63	
Decrease/(Increase) in Short Term Loans & Advances	481.82		964.24	
Decrease/(Increase) in Other Current Assets	(1.24)		(3,916.87)	
Increase/(Decrease) in Payables	(1,495.56)		(2.70)	
Increase/(Decrease) in Other Current Liabilities	(6.06)		(2.23)	
Increase/(Decrease) in Provisions	(1.60)	311.85	-	(1,588.88)
Cash Generated From Operations		315.93		(3,143.97)
Income Tax		-		-
NET CASH FROM OPERATING ACTIVITIES Total (A)		315.93		(3,143.97)
CASH FLOW FROM INVESTING ACTIVITIES				
Non Current Investment	(315.00)		-	
Non Current Assets	-		1.16	
Purchase of Fixed Assets	-		(0.27)	
Interest Received			-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(315.00)		0.90
CASH FLOW FROM FINANCING ACTIVITIES				
Long Term Borrowing	1.30		1.45	
Money Received against Warrents			3,140.00	
Long Term Loans & Advances			-	
NET CASH FROM FINANCING ACTIVITIES Total (C)		1.30		3,141.45
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		2.23		(1.62)
Cash and Cash Equivalents -- Opening Balance		1.56		2.79
Cash and Cash Equivalents -- Closing Balance		3.79		1.17
		(0.00)		-
Note: Previous year's figures have been regrouped/rearranged wherever considered necessary.				

For & on behalf of the Board,
PERVASIVE COMMODITIES LIMITED

PERVASIVE COMMODITIES LIMITED

Fagun Soni
Managing Director
DIN: 10610730

DIRECTOR

Place : Ahmedabad
Date : 04/11/2026

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 September, 2026 which are included in the accompanying **"Statement of Unaudited Financial Result for Quarter ended September 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 121736W PARTNER

HEAD OFFICE: A/912, 9th Floor, Ratnaakar Nine Square, Opp. ITC Narmada Hotel, Vastrapur, Ahmedabad – 380015, GJ
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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 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 : 04/11/2026
Place : Ahmedabad

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



(Vishves A. Shah)
Partner
M. No. 109944
UDIN: 26109944HCPFQX8512

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CIN: L51909GJ1986PLC008539

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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 counter party 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*****6Q	Falguni Soni	Managing Director	Remuneration	-	1.50	0.25	0.25	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
2			Akanksha Shrivastav	CS	Remuneration		0.19	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
3			Neha Nirmal	CS	Remuneration		0.60	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
4			Hetal Neel Pathak	Independent Director	Sitting Fees	-	0.30	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
-			Meenu Jain	Independent Director	Sitting Fees		0.16	0.00	0.00	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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

PERVASIVE COMMODITIES LIMITED

Falguni C. Soni

DIRECTOR