

PB GLOBAL LIMITED

CIN - L99999MH1960PLC011864

Regd off: 604, Floor-6TH, Arihant Heights, V V Chandan, Street, Near Masjid Station

Garibdasst, Mandvi, Mumbai- 400003

Email id - compliance@pb ltd.in/ Website - www.pbglobal.in

Date: 30th May, 2026

To,
The Corporate Relationship Department
Bombay Stock Exchange Limited
PJ Tower, Dalal Street,
Fort, Mumbai - 400001

Ref: Scrip Code -506580

Sub: Outcome of the Board Meeting held on 30th May, 2026

Dear Sir,

This is to inform you that the Company's Board has in its meeting held on 30th May, 2026 held at registered office of the Company commenced at 4.30 p.m. and concluded at 5.15 p.m. in pursuance with Regulation 30(4) and Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 has been approved by the Board of Directors and taken on record inter-alia the following matters:

1. Considered and approved Audited Standalone Financial Results for the quarter and year ended on 31st March, 2026.
2. Considered and approved Statutory Auditors Report Standalone in pursuance with Regulation 33 of the SEBI (LODR) Regulations, 2015 for the financial year as on 31st March, 2026.
3. Considered and approved Cash Flow Statement Standalone for the year ended on 31st March, 2026.
4. Considered and approved notice of interest received from all directors of the company pursuant to section 184(1) and rule 9 (1).
5. Considered and approved Intimation received from all directors of the company pursuant to section 164(2) and rule 14(1) of Companies (Appointment and Qualification of Directors) Rules, 2014.

Kindly take the same on records and acknowledge the receipt.

Thanking you,
Yours Faithfully



Parimal Mehta
Managing Director
(DIN: 03514645)



JAIN VINAY & ASSOCIATES

301, Shree Mangalam, Kulupwadi, O[[. Gopal's Garden High School, Borivali East, Mumbai-400066 Maharashtra
Tel.: 022-28857674, E-mail: cajva1993@gmail.com;sodhani_vishnu@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF P B GLOBAL LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **P B GLOBAL LIMITED** (the "Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows ended on that date, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("IndAS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the Loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

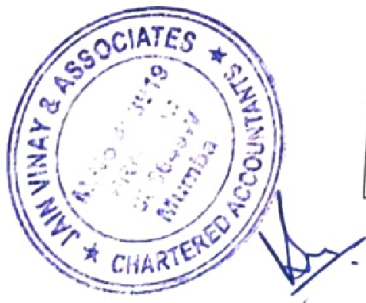
Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA" s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

On the basis of information received and audit evidence obtained,

- 1) We Have Observed that Company's revenue reflected in financials is inclusive of GST value & same value has been nullified through GST Expenses
- 2) following bank statement of Union Bank of India are not available with company, hence we could not confirm the closing balance as reselected in the financial statement prepared by the company

| SR.NO. | BANK | ACCOUNT NUMBER |
|--------|------|---------------------------------|
| 1 | UBI | Current A/c No. 317801010036819 |
| 2 | UBI | Current A/c No. 317801010036821 |
| 3 | UBI | Current A/c No. 317801010036859 |



| | | |
|---|-----|---------------------------------|
| 4 | UBI | Current A/c No. 317801010036861 |
| 5 | UBI | Current A/c No. 317801010036863 |
| 6 | UBI | Current A/c No. 317801010036864 |
| 7 | UBI | Current A/c No. 317801010036875 |

3) There is no residual value reflected by the company in PPE schedule of the fixed asset

Management's Responsibilities for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional Skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks,

and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest

benefits of such communication.

Emphasis of Matter

We draw the attention towards the followings

We bring to the attention of the users that the audit of the financial statements has been performed On the basis of data provided by the management. in the aforesaid conditions.

Creditors, Debtor, Loans and advances are subject to confirmations from the respective parties.

Further, the turnover of the company is inclusive of the branch transfer

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the order.
2. As required by Section 143(3) of the Act, we report that:
 - A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - B. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - C. the balance sheet, the statement of profit and loss, the statement of cash flows and the statement of changes in equity dealt with by this Report are in agreement with the books of account;
 - D. in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act read with relevant rule issued thereunder;
 - E. on the basis of the written representations received from the directors as on 31 March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164 (2) of the Act;
 - F. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and
 - G. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. the Company has not disclosed the impact of pending litigations on its financial position in its financial statements;





JAIN VINAY & ASSOCIATES

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- ii. the Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. The Company has neither declared nor paid any dividend during the year. Therefore, Rule 11(f) with regards to compliance with section 123 of the Companies Act, 2013 is not applicable to the company for the report as on the date.
- v. The Company has used such an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For Jain Vinay & Associates

(Chartered Accountants)

Firm Registration No.: 006649W

Vishnu Kumar Sodhani

(Partner)

Membership No.: 403919

Place: Mumbai

Date: 30th May, 2026

UDIN: 26403919DOTJXM8552



Annexure – A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the IND AS financial statements for the year ended 31 March 2026, we report that:

- i. In Respect of the Company's tangible & intangible assets;
 - a. The Company has maintained proper records showing full particulars, including quantitative details and situation of tangible & Intangible asset.
 - b. The Tangible & Intangible Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the tangible & intangible asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
 - c. According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any Benami property under the Prohibition of Benami Property Transactions Act, 1988 and Rules made thereunder.
- ii. The management has conducted the physical verification of inventory at reasonable intervals. The discrepancies noticed on physical verification of the inventory as compared to books records which has been properly dealt with in the books of account were not material as per Management Representation Letter provided.
- iii. The company has granted loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. And;
 - (a) the terms and conditions of the grant of such loans are not prejudicial to the company's interest;
 - (b) the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;
 - (c) the amount is overdue, and the total amount overdue for more than ninety days is stated in Notes to accounts, and reasonable steps have been taken by the company for recovery of the principal and interest;
- iv. According to the information and explanations given to us and on the basis of our examination of, the Company, in respect of investments made and loans, guarantees and security given by the Company, in our opinion the provisions of Section 185 and 186 of the Companies Act, 2013 ("the Act") have been complied with.

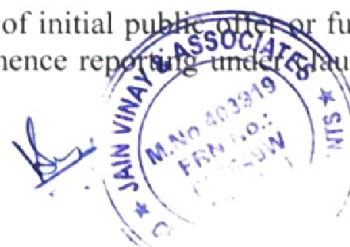


- v. The Company has not accepted any deposits during the year and does not have any unclaimed deposits as at March 31, 2026 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.
- vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.
- vii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of Account in respect of undisputed statutory dues including GST, income-tax, service tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise.
- (b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.

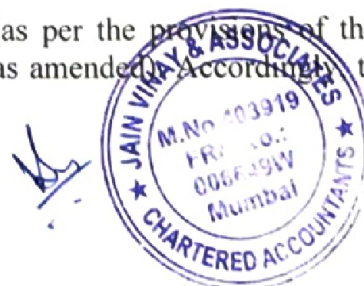
| Statute | Nature of dues/DIN & Notice No | Amount Rs. | Period to which the amount relates | Forum where the dispute is pending |
|--------------------------|-------------------------------------|----------------|------------------------------------|------------------------------------|
| THE INCOME TAX ACT, 1961 | Demand Ref.No. 2023201737000768271C | 1,49,16,970/- | Assessment Year 2017 | Income Tax Department |
| THE INCOME TAX ACT, 1961 | Demand Ref.No. 2023201637000554775C | 31,47,729/- | Assessment Year 2016 | Income Tax Department |
| THE INCOME TAX ACT, 1961 | Demand Ref.No. 2023201637000554775C | 24,340/- | Assessment Year 2016 | Income Tax Department |
| THE INCOME TAX ACT, 1961 | Demand Ref.No. 2023201937005240020C | 27,54,94,462/- | Assessment Year 2019 | Income Tax Department |
| THE INCOME TAX ACT, 1961 | Demand Ref.No. 2023202237246402892C | 71,08,89,590/- | Assessment Year 2022 | Income Tax Department |
| THE INCOME TAX ACT, 1961 | Demand Ref.No. 2023201837004537323C | 48,74,01,155/- | Assessment Year 2018 | Income Tax Department |
| THE INCOME TAX ACT, 1961 | Demand Ref.No. 2023202237246402892C | 22,84,820/- | Assessment Year 2022 | Income Tax Department |

| | | | | |
|--------------------------|--|-------------|----------------------|-----------------------|
| THE INCOME TAX ACT, 1961 | Demand Ref.No. 2024201840416180735C | 10,000/- | Assessment Year 2018 | Income Tax Department |
| THE INCOME TAX ACT, 1961 | Demand Ref.No. 2024202337356021950C | 70,46,208/- | Assessment Year 2023 | Income Tax Department |

- viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- ix.
- According to the information and explanations given to us and based on examination of the records of the Company, the Company has not defaulted in repayment of loans or borrowing or in the payment of interest thereon to any financial institution or bank. The Company did not have any loans or borrowings from government during the year.
 - According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.
 - In our opinion and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained.
 - According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.
 - According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures as defined under the Act.
 - According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies (as defined under the Act).
- x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (x)(a) of the Order is not applicable to the Company,



- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- xi. (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.
- (b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (d) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.
- xii. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.
- xiii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian accounting standards.
- xiv. Based on information and explanations provided to us and our audit procedures, in our opinion, the Company does not have an internal audit system commensurate with the size and nature of its business.
- xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- xvi. (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
- (b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.
- (d) The Company is not part of any group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 as amended). Accordingly, the requirements of clause 3(xvi)(d) are not applicable.



- xvii. According to the information and explanation given to us, the company has not incurred any cash losses in financial year and immediately preceding financial year.
- xviii. As audit tenure here has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- xix. In our opinion and according to information and explanation given to us, the company can meet the liability which are exist as at the balance sheet date when such liabilities are due in the future.
- xx. According to the Information and explanation given to us, the company is not under obligation of corporate social responsibility, so there is no amount which remain unspent and need to transfer under special accounts in accordance with section 135 of the companies Act, 2013. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable
- xxi. In our opinion and according to information and explanation given to us, the company does not include any qualified and adverse remark in the audit report of the financial statement issued by the respective auditor.

For Jain Vinay & Associates

(Chartered Accountants)

Firm Registration No.: 006649W

Vishnu

Vishnu Kumar Sodani

(Partner)

Membership No.: 403919

Place: Mumbai

Date: 30th May, 2026

UDIN: 26403919DOTJXM8552





JAIN VINAY & ASSOCIATES

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Annexure - B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **P B GLOBAL LIMITED** ("the Company") as of 31st March 2026 in conjunction with our audit of the IND AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

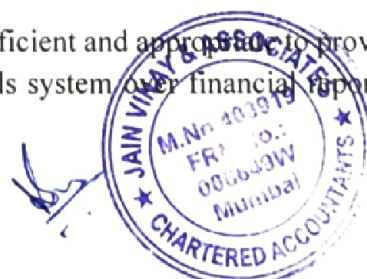
The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the Assessment of the risks of material misstatement of the IND AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting except to the matter as described in "Basis for Opinion".



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Jain Vinay & Associates

(Chartered Accountants)

Firm Registration No.: 006649W



Vishnu Kumar Sodhani

(Partner)

Membership No.: 403919

Place: Mumbai

Date: 30th May, 2026

UDIN: 26403919DOTJXM8552



PB GLOBAL LTD
CIN: L99999MH1960PLC011864

Audited Standalone Balance Sheet as at 31st March 2026

All amounts are ₹ in Lakhs unless otherwise stated

| | Particulars | As at 31st March 2026 | As at 31st March 2025 |
|----------|--|--------------------------|--------------------------|
| | Assets | | |
| 1 | Non-current assets | | |
| | a. Property, plant and equipment | 73.52 | 83.23 |
| | b. Intangible assets | 2.21 | 3.08 |
| | c. Intangible assets under development | | |
| | d. Investment in subsidiaries, associates, joint ventures & Partnership firm | 11,120.00 | 5,120.00 |
| | e. Financial assets | | |
| | i. Other investments | 35.98 | 35.98 |
| | ii. Non-current loans | | |
| | iii. Other financial assets | | |
| | f. Non-current tax assets (net) | 164.43 | 163.83 |
| | f. Deferred tax asset (net) | | |
| | g. Other non-current assets | 42.19 | 43.49 |
| | Total non-current assets | 11,438.34 | 5,449.61 |
| 2 | Current assets | | |
| | a. Inventories | 208.71 | 149.48 |
| | b. Financial Assets | | |
| | i. Trade receivables | 3,583.89 | 3,718.42 |
| | ii. Cash and cash equivalents | 119.00 | 126.19 |
| | iii. Bank balances other than (ii) above | | |
| | iv. Other financial assets | 1.43 | 252.13 |
| | d. Other current assets | 5,613.98 | 11,462.64 |
| | Total current assets | 9,527.00 | 15,708.86 |
| | Total assets | 20,965.33 | 21,158.47 |
| | Equity and liabilities | | |
| | Equity | | |
| | a. Equity share capital | 105.00 | 105.00 |
| | b. Other equity | 20,262.37 | 20,381.98 |
| | Total Equity | 20,367.37 | 20,486.98 |
| | Liabilities | | |
| 1 | Non-current liabilities | | |
| | a. Financial liabilities | | |
| | i. Borrowings | 112.11 | 0.18 |
| | b. Provisions | | |
| | c. Deferred tax liability (net) | 16.09 | 15.79 |
| | Total non-current liabilities | 128.20 | 15.97 |
| 2 | Current liabilities | | |
| | a. Financial liabilities | | |
| | i. Borrowings | 0.12 | 0.12 |
| | ii. Trade payables | 352.08 | 563.29 |
| | iii. Other financial liabilities | | |
| | b. Provisions | | |
| | c. Other current liabilities | 117.55 | 92.11 |
| | Total current liabilities | 469.75 | 655.52 |
| | Total liabilities | 597.96 | 671.49 |
| | Total Equity and Liabilities | 20,965.33 | 21,158.47 |



PB GLOBAL LTD

CIN: L99999MH1960PLC011864

All amounts are ₹ in Lakhs unless otherwise stated

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH 2026

| PARTICULARS | <i>(₹ in Lakhs Except EPS)</i> | | | | |
|--|--------------------------------|-----------------|-----------------|-----------------|-----------------|
| | QUARTER ENDED | | | Year Ended | Year Ended |
| | 31-03-2026 | 31-12-2025 | 31-03-2025 | 31-03-2026 | 31-03-2025 |
| | Audited | Unaudited | Audited | Audited | Audited |
| 1. Revenue : | | | | | |
| a) Revenue from Operations | 357.23 | 807.34 | 919.84 | 2,135.69 | 2,595.27 |
| b) Other Income | (0.00) | 2.86 | 10.56 | 2.86 | 10.56 |
| Total Revenue (a+ b) | 357.23 | 810.20 | 930.40 | 2,138.55 | 2,605.83 |
| 2. Expenses | | | | | |
| a) Purchases of Stock-in-Trade | (24.61) | 641.61 | 604.26 | 1,396.66 | 1,918.23 |
| b) Changes in inventories of Finished goods, Work-in-progress and stock-in-trade | (85.78) | 4.19 | 45.57 | (59.24) | 55.47 |
| c) Employee Benefits Expense | 83.92 | 36.94 | 61.72 | 169.06 | 129.42 |
| d) Finance Costs | 0.73 | 3.15 | 4.00 | 8.78 | 5.48 |
| e) Depreciation and Amortisation expense | 2.60 | 2.46 | 2.96 | 10.57 | 12.27 |
| f) Other Expenses | 154.85 | 224.08 | 364.46 | 732.01 | 942.97 |
| Total Expenses | 131.72 | 912.43 | 1,082.97 | 2,257.85 | 3,063.85 |
| 3. Profit/(Loss) before tax (1-2) | 225.51 | (102.23) | (152.57) | (119.30) | (458.02) |
| 4. Tax expenses | | | | | |
| a) Current tax | - | - | - | - | - |
| b) Deferred tax (Credit) / change | 0.31 | - | - | 0.31 | 0.66 |
| 5. Profit/(Loss) after Tax (3-4) | 225.20 | (102.23) | (152.57) | (119.61) | (458.68) |
| 6. Extra ordinary items | | | | | |
| Loss on Slump Sale | - | - | - | - | - |
| 7 . Total Comprehensive Income for the period (5 + 6) | 225.20 | (102.23) | (152.57) | (119.61) | (458.68) |
| 8. Paid up Equity Share Capital (face value of Rs 10/- per share) | 105.00 | 105.00 | 105.00 | 105.00 | 105.00 |
| 9. Earnings per share (EPS) of Rs.10/- each (not annualised) | | | | | |
| - Basic | 21.45 | (9.74) | (14.53) | (11.39) | (43.68) |
| - Diluted | - | - | - | - | - |



PB GLOBAL LTD

CIN: L99999MH1960PLC011864

Audited Standalone Statement of Cash flow for the half year ended 31st March, 2026

All amounts are ₹ in Lakhs unless otherwise stated

| | Year Ended 31st March 2026 | Year Ended 31st March 2025 |
|--|-------------------------------|-------------------------------|
| 1 Cash flow from operating activities | | |
| Profit / (Loss) Before tax | (119.61) | (458.68) |
| Adjustments for : | | |
| Depreciation, amortisation and impairment | 10.57 | 12.27 |
| Finance costs | 8.78 | 5.48 |
| Unwinding of expenses for Security deposit as per Ind AS | - | - |
| Profit on sale of property, plant & equipment | - | - |
| Impact of Gratuity | - | - |
| Sundry Balances Written Off | - | - |
| Interest income | (2.86) | (10.56) |
| Operating profit before working capital changes | (103.11) | (451.49) |
| Adjustments for changes in : | | |
| Increase / (Decrease) in trade payables | (211.20) | 177.49 |
| Increase / (Decrease) in other current liabilities | 25.44 | (11.00) |
| Increase / (Decrease) in Short term borrowings | | - |
| Increase / (Decrease) in Other Financial Liabilities | | - |
| Increase / (Decrease) in Short term Provisions | | - |
| (Increase) / Decrease in trade receivables | 134.54 | (467.04) |
| (Increase) / Decrease in Advances | 250.70 | (8.86) |
| (Increase) / Decrease in inventories | (59.24) | 55.47 |
| (Increase) / Decrease in Other Current Assets | 5,848.66 | 5,557.79 |
| Cash generated from operations | 5,885.79 | 4,852.36 |
| Income tax paid | 0.31 | 0.66 |
| [A] | 5,886.10 | 4,853.01 |
| 2 Cash flow from investing activities | | |
| Payments for acquisition of Property, Plant & Equipments | - | - |
| Sale of Property, Plant & Equipments | - | - |
| Interest received | 2.86 | 10.56 |
| Fixed Deposits (Made) / Matured | - | - |
| Deposits for new Projects | (0.60) | (58.96) |
| Decrease/(increase) in non current loans and advances given [Net] | 1.30 | 1.32 |
| Investment (made)/ withdrawn from Subsidiary, Associates, firms & Joint ventures | (6,000.00) | (4,710.00) |
| [B] | (5,996.44) | (4,757.09) |
| 3 Cash flow from financing activities | | |
| Proceeds from/Repayments of borrowings [Net] | 111.93 | - |
| Revaluation of Fixed Assets | - | - |
| Finance Cost | (8.78) | (5.48) |
| Other | - | - |
| [C] | 103.14 | (5.48) |
| Net cash Inflow / (outflow) [A+B+C] | (7.19) | 90.44 |
| Openings cash and cash equivalents | 126.18 | 35.74 |
| Closing cash and cash equivalents | 119.00 | 126.18 |



Notes:-

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May 2026. They have been reviewed by the Statutory Auditors.
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.
4. The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS for the Quarter ended 31st March 2026 is given below:

(₹ in Lakh)

| PARTICULARS | For the quarter | For the quarter |
|--|-----------------|------------------|
| | ended 31st | ended 31st March |
| | March 2026 | 2025 |
| Net Profit/(Loss) after Tax as per previous IGAAP | 225.20 | (152.57) |
| Impact of IND AS adjustments | - | - |
| Net Profit/(Loss) after Tax as per IND AS | 225.20 | (152.57) |
| Other Comprehensive Income | - | - |
| Total Comprehensive Income for the period | 225.20 | (152.57) |

5. The Company has identified Trading as its only primary reportable segment in accordance with the requirements of Ind AS 108, 'Operating Segments'. Accordingly, no separate segment information has been provided.
6. Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.



For PB GLOBAL LTD

Place : Mumbai
Date : 30-05-2026

Authorized Signatory

PB GLOBAL LIMITED

CIN: L99999MH1960PLC011864

Regd off: 604, Floor-6TH, Arihant Heights, V V Chandan Street, Near Masjid Station Garibasst,
Mandvi, Mumbai 400003

Email id- compliance@pb ltd.in / Website- [www.pbglobal .in](http://www.pbglobal.in), Tel no. 02249335858

Date- 30th May, 2026

To

The Corporate Relationship Department
Bombay Stock Exchange Limited
Department of Corporate Services
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort, Mumbai – 400001

Ref: Scrip Code:- 506580

Dear Sir/Madam,

Subject: Declaration with respect to Audit Report with unmodified opinion to the Audited Financial Results for the Financial Year ended March 31, 2026.

We hereby declare that Audited Financial Results for the Financial Year ended March 31, 2026 which have been approved by the Board of Directors of the Company at the meeting held today, i.e. May 31, 2026, the Statutory Auditors, Jian Vinay & Associates, have not expressed any modified opinion(s) in their Audit Report.

The above declaration is made pursuant to Regulation 33 (3) (d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Thanking You,

Yours Faithfully,



Parimal Mehta
Managing Director
(DIN : 03514645)