

**PB GLOBAL LTD.**  
CHITALSAR, MANPADA SWAMI VIVEKANANDA ROAD THANE Mumbai City MH 400607  
CIN : L99999MH1960PLC011864

Unaudited consolidated financial results for the Quarter ended 31st December 2023 prepared in accordance with the Indian GAAP

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31.12.2023.**

(Rupees in Lakh except EPS)

Sl. NO.	Particulars	Quarter Ended			Nine Months Ended		Accounting year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Net Sales/Income from Operations ( Net)	1,560.28	1,172.53	1,936.98	3,615.43	6,798.63	10,836.88
2	Other Income	(20.76)	25.38	0.51	20.00	310.07	7,325.70
3	<b>Total Income from operations (Net)</b>	<b>1,539.52</b>	<b>1,197.91</b>	<b>1,937.49</b>	<b>3,635.43</b>	<b>7,108.70</b>	<b>18,162.58</b>
4	<b>Expenses</b>						
	a. Cost of materials consumed	1,090.86	980.94	967.41	2,701.01	4,376.79	6,512.19
	b. Purchase of stock -in-trade	59.30	(41.76)	319.58	65.37	2,058.50	3,130.15
	c. Change in inventories of finished goods, work-in- process and stock-in-trade	29.22	63.71	36.55	113.70	112.27	189.79
	d. Employees benefits expense	9.90	2.15	2.58	13.35	132.12	138.21
	e. Finance Cost	3.73	7.07	5.79	10.95	18.30	77.17
	f. Depreciation and amortisation expense						
	g. Power and fuel	443.24	241.43	329.69	911.99	417.61	800.22
	h. Other expenses	1,636.24	1,253.54	1,661.60	3,816.36	7,115.59	10,847.73
	<b>Total Expenses</b>	<b>(96.72)</b>	<b>(55.63)</b>	<b>275.89</b>	<b>(180.93)</b>	<b>(6.89)</b>	<b>7,314.85</b>
5	<b>Profit Before Exceptional Items &amp; Extra Ordinary Items &amp; Tax ( 3-4)</b>						
6	Exceptional Items						
7	<b>Profit Before Extra Ordinary Items &amp; Tax ( 5-6)</b>	<b>(96.72)</b>	<b>(55.63)</b>	<b>275.89</b>	<b>(180.93)</b>	<b>(6.89)</b>	<b>7,314.85</b>
8	Extraordinary Items						
9	<b>Profit Before Tax (7-8)</b>	<b>(96.72)</b>	<b>(55.63)</b>	<b>275.89</b>	<b>(180.93)</b>	<b>(6.89)</b>	<b>2,224.09</b>
	Current Tax						388.03
	Deferred Tax						0.49
10	<b>Total Tax Expenses</b>	<b>(96.72)</b>	<b>(55.63)</b>	<b>275.89</b>	<b>(180.93)</b>	<b>(6.89)</b>	<b>1,835.57</b>
11	<b>Profit for the period from Continuing Operation (9-10)</b>						
12	<b>Profit from Discontinuing Operations Before Tax</b>						
13	<b>Tax Expenses of Discontinuing Operations</b>						
14	<b>Profit from Discontinuing Operations After Tax ( 12-13)</b>						
15	Share of Profit of associates and joint venture accounted for using equity method	(96.72)	(55.63)	275.89	(180.93)	(6.89)	1,835.57
16	<b>Profit for the period (11+14+15)</b>						
17	Other Comprehensive Income Net of Taxes						
18	<b>Total Comprehensive Income Net of Taxes (16+17)</b>	<b>(96.72)</b>	<b>(55.63)</b>	<b>275.89</b>	<b>(180.93)</b>	<b>(6.89)</b>	<b>1,835.57</b>
19	<b>Details of equity Share Capital</b>						
	Paid Up Equity Share Capital	105.00	105.00	105.00	105.00	105.00	105.00
	Other Equity	10.00	10.00	10.00	10.00	10.00	10.00
	Face Value of equity share Capital						
20	<b>Earnings Per Share (EPS)</b>						
a)	Basic	(9.21)	(5.30)	26.28	(17.23)	(0.66)	174.82
b)	Diluted	(9.21)	(5.30)	26.28	(17.23)	(0.66)	174.82

**Note:**

- The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 14<sup>th</sup> February 2023.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013.
- The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS for the Quarter ended 30th June 2023 is given below:

PARTICULARS	For the quarter ended 31st December 2023	For the quarter ended 31st December 2022
Net Profit/(Loss) after Tax as per previous IGAAP	(96.72)	275.89
Impact of IND AS adjustments		
Net Profit/(Loss) after Tax as per IND AS	(96.72)	275.89
Other Comprehensive Income		
<b>Total Comprehensive Income for the period</b>	<b>(96.72)</b>	<b>275.89</b>

- The Ind AS compliant financial result, pertaining to corresponding Quarter ended September 30<sup>th</sup> 2023 have not been subject to Audit. However, the management has exercised necessary due diligence to ensure that such financial result provide a true and fair view of its affairs.
- 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.

For and On Behalf of Board of Directors  
PB GLOBAL LTD.

Managing Director  
Parimal Mehta  
DIN : 03514645

Place: Mumbai  
Date : 14th February, 2023





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**Independent Auditor's Review Report on the quarterly and year to date Unaudited Standalone Financial Results for the of PB GLOBAL Limited pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.**

To,  
The Board of Directors,  
**PB GLOBAL LIMITED,**

1. We have reviewed the accompanying Statement of Standalone unaudited financial results of **PB GLOBAL LIMITED** ('the Company') for the quarter ended December 31, 2023 and year to date from April 01, 2023 to December 31, 2023 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Director's. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 statement is 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.
4. Based on our review conducted and procedures performed as stated in paragraph 3 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 Ind AS 34, prescribed under Section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain Vinay & Associates  
Chartered Accountants  
FRN: 006649W

*Vishnu Kumar Sodhani*

**CA Vishnu Kumar Sodhani**  
Partner

M.No : 403919

Place : Mumbai

Date : 14<sup>th</sup> February, 2024

UDIN: 24403919BKCKOA2351





**PB GLOBAL LTD.**  
CHITALSAR, MANPADA SWAMI VIVEKANANDA ROAD THANE Mumbai City MH 400607  
CIN : L99999MH1960PLC011864

Unaudited standalone financial results for the Quarter ended 31st December 2023 prepared in accordance with the Indian GAAP  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31.12.2023.**

(Rupees in Lakh except EPS)

Sl. NO.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Net Sales/Income from Operations ( Net)	1,027.28	741.33	1,710.97	2,236.98	5,117.71	9,118.51
2	Other Income	-	-	0.37	15.35	0.02	7,312.55
3	<b>Total Income from operations (net)</b>	<b>1,027.28</b>	<b>741.33</b>	<b>1,711.34</b>	<b>2,252.33</b>	<b>5,117.73</b>	<b>16,431.06</b>
4	<b>Expenses</b>						
	a. Cost of materials consumed	-	-	-	-	-	-
	b. Purchase of stock -in-trade	622.28	558.90	642.05	1,493.29	3,542.43	4,914.19
	c. Change in inventories of finished goods, work-in- process and stock-in-trade	95.57	29.39	470.71	166.00	1,081.34	3,353.46
	d. Employees benefits expense	3.38	46.35	22.49	54.64	68.68	138.39
	e. Finance Cost	6.14	1.93	2.42	8.88	127.72	135.68
	f. Depreciation and amortisation expense	3.51	7.29	5.79	10.95	12.51	16.07
	g. Power and fuel	-	-	-	-	-	-
	h. Other expenses	351.37	148.05	313.50	652.83	821.62	561.62
	<b>Total Expenses</b>	<b>1,082.24</b>	<b>791.91</b>	<b>1,456.95</b>	<b>2,386.58</b>	<b>5,654.29</b>	<b>9,119.41</b>
5	<b>Profit Before Exceptional Items &amp; Extra Ordinary Items &amp; Tax ( 3-4)</b>	<b>(54.96)</b>	<b>(50.58)</b>	<b>254.39</b>	<b>(134.25)</b>	<b>(536.56)</b>	<b>7,311.65</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit Before Extra Ordinary Items &amp; Tax ( 5-6)</b>	<b>(54.96)</b>	<b>(50.58)</b>	<b>254.39</b>	<b>(134.25)</b>	<b>(536.56)</b>	<b>7,311.65</b>
8	Extraordinary Items	-	-	-	-	-	-
9	<b>Profit Before Tax (7-8)</b>	<b>(54.96)</b>	<b>(50.58)</b>	<b>254.39</b>	<b>(134.25)</b>	<b>(536.56)</b>	<b>7,311.65</b>
	Current Tax	-	-	-	-	-	388.03
	Deferred Tax	-	-	-	-	-	0.49
10	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>388.52</b>
11	<b>Profit for the period from Continuing Operation ( 9-10)</b>	<b>(54.96)</b>	<b>(50.58)</b>	<b>254.39</b>	<b>(134.25)</b>	<b>(536.56)</b>	<b>6,923.13</b>
12	Profit from Discontinuing Operations Before Tax	-	-	-	-	-	-
13	Tax Expenses of Discontinuing Operations	-	-	-	-	-	-
14	Profit from Discontinuing Operations After Tax ( 12-13)	-	-	-	-	-	-
15	Share of Profit of associates and joint venture accounted for using equity method	-	-	-	-	-	-
16	<b>Profit for the period (11+14+15)</b>	<b>(54.96)</b>	<b>(50.58)</b>	<b>254.39</b>	<b>(134.25)</b>	<b>(536.56)</b>	<b>6,923.13</b>
17	Other Comprehensive Income Net of Taxes	-	-	-	-	-	(5,090.76)
18	<b>Total Comprehensive Income Net of Taxes(16+17)</b>	<b>(54.96)</b>	<b>(50.58)</b>	<b>254.39</b>	<b>(134.25)</b>	<b>(536.56)</b>	<b>1,832.37</b>
19	<b>Details of equity Share Capital</b>						
	Paid Up Equity Share Capital	105.00	105.00	105.00	105.00	105.00	105.00
	Other Equity	-	-	-	-	-	-
	Face Value of equity share Capital	10.00	10.00	10.00	10.00	10.00	10.00
20	<b>Earnings Per Share (EPS)</b>						
	a) Basic	(5.23)	(4.82)	24.23	(12.79)	(51.10)	174.51
	b) Diluted	(5.23)	(4.82)	24.23	(12.79)	(51.10)	174.51

**Notes:**

- The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 14th, November 2023.
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- The Statutory auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013.
- 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 December, 2023 is given below:

PARTICULARS	For the quarter ended 31st December 2023	For the quarter ended 31st December 2022
Net Profit/(Loss) after Tax as per previous IGAAP	(54.96)	254.39
Impact of IND AS adjustments	-	-
Net Profit/(Loss) after Tax as per IND AS	(54.96)	254.39
Other Comprehensive Income	-	-
<b>Total Comprehensive Income for the period</b>	<b>(54.96)</b>	<b>254.39</b>

- The above results for the quarter & nine month ended 31st Dec, 2023 have not been subject to Audit. However, the management has exercised necessary due diligence to ensure that such financial result provide a true and fair view of its affairs.
- 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.

For and behalf of Board  
PB GLOBAL LTD.

Managing Director  
Parimal Mehta  
DIN : 03514645

Place: Mumbai  
Date : 14/02/2024





**Independent Auditor, Review Report on Quarterly and Year to date Unaudited Consolidated Financial Result of PB GLOBAL Limited pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.**

To,  
The Board of Directors,  
PB GLOBAL LIMITED

1. We have reviewed and the accompanying Statement of Consolidated Unaudited Financial Results of **PB GLOBAL LIMITED** ('the Company') comprising its subsidiaries (together "the group") for the quarter ended 31<sup>st</sup> December, 2023 and year to date from April 01, 2023 to December 31, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Director's. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 statement is 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.

We also performed procedures in accordance with the circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33 (8) of the Listing obligations, to the extent applicable

4. The Statement includes the results of the following entities;

Sr. No.	Name of Entity
1	PB GLOBAL LIMITED
2	LA RAMBLA LIFESTYLE PRIVATE LIMITED
3	TECHSTAR INDIA LIMITED

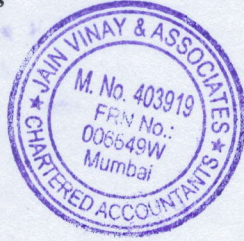




5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, as amended, read with relevant 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.

**For Jain Vinay & Associates**  
(Chartered Accountants)  
FRN: 006649W

*Vishnu Sodhani*



**CA Vishnu Kumar Sodhani**  
(Partner)

M. No. : 403919

Place : Mumbai

Date : 14<sup>th</sup> February, 2024

UDIN : 24403919BKCKNZ7037