

**PB GLOBAL LIMITED**

CIN - L99999MH1960PLC011864

Regd off: 424, 4th Floor, Shree Laxmi Plaza, New Link Road, Laxmi Industrial Estate,  
Andheri (West), Mumbai- 400053

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Date: 14<sup>th</sup> November, 2023

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 14<sup>th</sup> November, 2023**

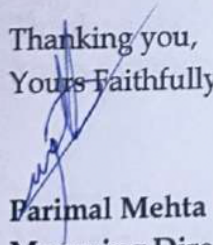
Dear Sir,

I. This is to inform you that the Company's Board has in its meeting held on 14<sup>th</sup> November, 2023 held at registered office of the Company commenced at 1.00 p.m. and concluded at 2.30 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. To consider, take on record and approve the Un-Audited Standalone and Consolidated Financial results along with Limited Review Report and Cash flow for the quarter ended 30<sup>th</sup> September, 2023;

Kindly take the same on records and acknowledge the receipt.

Thanking you,  
Yours Faithfully

  
**Parimal Mehta**  
**Managing Director**  
(DIN: 03514645)





**Independent Auditor, Review Report on Quarterly Unaudited Consolidated Financial Result of PB GLOBAL Limited pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 (2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.**

Review Report 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 as on 30<sup>th</sup> September, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the 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. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our audit of the Consolidated financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Unaudited of the Consolidated 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 independence requirements that are relevant to our audit of the consolidated 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.
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 audit conducted as above and based on the consideration of the audit reports of the subsidiary, nothing has come to our attention that causes us to believe that the accompanying Statement of Consolidated Unaudited financial results prepared in accordance with applicable accounting standards, notified pursuant to section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended 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> November, 2023





301, Shree Mangalam, Opp. Gopal's Garden High School, Kulupwadi, Nr. National Park, W. E. Highway, Borivali (E) Mumbai - 66, Maharashtra  
Email : cajva1993@gmail.com • Mob.: +91-9820139232, +91-9892329991, 022-28857674

**Independent Auditor, Review Report on Quarterly Unaudited Standalone Financial Result of PB GLOBAL Limited pursuant to the Regulation 33 and Regulation 52 read with Regulation 63 (2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.**

Review Report 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 September 30, 2023 ("The Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the 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 Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 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

CA Vishnu Kumar Sodhani  
Partner  
M.No : 403919  
Place : Mumbai  
Date : 14<sup>th</sup> November, 2023





**Unaudited standalone financial results for the Quarter ended 30<sup>th</sup> September 2023 prepared in accordance with the Indian GAAP  
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30.9.2023.**

Sl. No.	Particulars	3 months ended	3 months ended	Corresponding 3 months ended in the previous year	6 months ended in the year	(Rupees in Lakh except EPS)
		30.09.2023	30.06.2023	30.9.2022	30.9.2023	Accounting year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Net Sales/Income from Operations (Net)	741.33	468.37	2,137.43	1,209.70	9,118.51
2	Other Income	-	15.35	-	15.35	7,312.65
3	Total Income from operations (net)	741.33	483.72	2,137.43	1,225.05	16,431.06
4	Expenses	-	-	-	-	-
a	Cost of materials consumed	-	-	-	-	-
b	Purchase of stock-in-trade	558.90	312.11	1,006.26	871.01	4,914.19
c	Change in inventories of finished goods, work-in-process and stock-in-trade	29.39	41.04	746.54	70.43	3,353.46
d	Employee's benefits expense	46.35	4.91	26.96	51.26	138.39
e	Finance Cost	1.93	0.81	30.56	2.74	135.68
f	Depreciation and amortisation expense	7.29	0.15	5.96	7.44	16.07
g	Power and fuel	-	-	-	-	-
h	Other expenses	148.05	153.41	284.05	301.46	561.62
	Total Expenses	791.91	512.43	2,100.32	1,304.34	9,119.41
5	Profit Before Exceptional Items & Extra Ordinary Items & Tax (3-4)	(50.58)	(28.71)	37.11	(79.29)	7,311.65
6	Exceptional Items	-	-	-	-	-
7	Profit Before Extra Ordinary Items & Tax (5-6)	(50.58)	(28.71)	37.11	(79.29)	7,311.65
8	Extraordinary Items	-	-	-	-	-
9	Profit Before Tax (7-8)	(50.58)	(28.71)	37.11	(79.29)	7,311.65
	Current Tax	-	-	-	-	388.03
	Deferred Tax	-	-	-	-	0.49
10	Total Tax Expenses	-	-	-	-	388.52
11	Profit for the period from Continuing Operation (9-10)	(50.58)	(28.71)	37.11	(79.29)	6,923.13
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	Profit for the period (11+14+15)	(50.58)	(28.71)	37.11	(79.29)	6,923.13
17	Other Comprehensive Income Net of Taxes	-	-	-	-	(5,090.76)
18	Total Comprehensive Income Net of Taxes (16+17)	(50.58)	(28.71)	37.11	(79.29)	1,832.37
19	Details of equity Share Capital	-	-	-	-	-
	Paid Up Equity Share Capital	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
20	Earnings Per Share (EPS)	-	-	-	-	-
a)	Basic	(4.82)	(2.73)	(54.64)	(54.64)	503.50
b)	Diluted	(4.82)	(2.73)	(54.64)	(54.64)	503.50

**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 30th September 2023 is given below:

PARTICULARS	For the quarter ended 30th September 2023	For the quarter ended 30th June 2023
Net Profit/(Loss) after Tax as per previous IGAAP	(50.58)	(28.71)
Impact of IND AS adjustments	-	-
Net Profit/(Loss) after Tax as per IND AS	(50.58)	(28.71)
Other Comprehensive Income	-	-
Total Comprehensive Income for the period	(50.58)	(28.71)

- 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.



Place: Mumbai  
Date: 14/11/2023





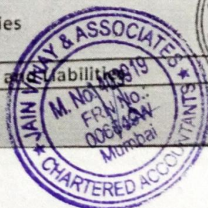
## PB GLOBAL LTD

CIN: L99999MH1960PLC011864

Balance sheet at March 31, 2023

All amounts are ₹ in Lakhs unless otherwise stated

Particulars	As at September 30, 2023	As at March 31, 2023
<b>Assets</b>		
<b>1 Non-current assets</b>		
a. Property, plant and equipment	100.37	106.77
b. Intangible assets	5.05	6.10
c. Intangible assets under development	-	-
d. Investment in subsidiaries, associates, joint ventures & Partnership firm	410.00	410.00
e. Financial assets		
i. Other investments	35.98	35.98
ii. Non-current loans	-	-
iii. Other financial assets	-	-
f. Non-current tax assets (net)	477.03	465.70
f. Deferred tax asset (net)	-	-
g. Other non-current assets	90.25	14.86
<b>Total non-current assets</b>	<b>1,118.69</b>	<b>1,039.42</b>
<b>2 Current assets</b>		
a. Inventories	333.91	404.35
b. Financial Assets		
i. Trade receivables	3,225.97	3,705.01
ii. Cash and cash equivalents	45.55	314.72
iii. Bank balances other than (ii) above	-	-
iv. Other financial assets	411.17	413.67
d. Other current assets	17,934.99	17,788.88
<b>Total current assets</b>	<b>21,951.59</b>	<b>22,626.64</b>
<b>Total assets</b>	<b>23,070.27</b>	<b>23,666.05</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
a. Equity share capital	137.50	137.50
b. Other equity	21,313.39	21,409.84
<b>Total Equity</b>	<b>21,450.89</b>	<b>21,547.34</b>
<b>Liabilities</b>		
<b>1 Non-current liabilities</b>		
a. Financial liabilities		
i. Borrowings	337.35	35.94
b. Provisions	-	-
c. Deferred tax liability (net)	15.13	15.13
<b>Total non-current liabilities</b>	<b>352.47</b>	<b>51.07</b>
<b>2 Current liabilities</b>		
a. Financial liabilities		
i. Borrowings	-	155.52
ii. Trade payables	863.12	1,112.86
iii. Other financial liabilities	-	-
b. Provisions	-	-
c. Other current liabilities	403.79	799.26
<b>Total current liabilities</b>	<b>1,266.91</b>	<b>2,067.64</b>
<b>Total liabilities</b>	<b>1,619.39</b>	<b>2,118.71</b>
<b>Total Equity and liabilities</b>	<b>23,070.27</b>	<b>23,666.05</b>





PB GLOBAL LTD  
CIN: L99999MH1960PLC011864  
Statement of Cash flow for the year ended March 31, 2023  
All amounts are ₹ in Lakhs unless otherwise stated

		For the year ended September 30, 2023	For the year ended March 31, 2023
<b>1</b>	<b>Cash flow from operating activities</b>		
	Profit / (Loss) Before tax	-79.29	1,832.36
	Adjustments for :		
	Depreciation, amortisation and impairment	7.44	16.07
	Finance costs	2.74	135.68
	Interest income	-15.35	-4.20
	<b>Operating profit before working capital changes</b>	<b>-84.45</b>	<b>1,979.91</b>
	Adjustments for changes in :		
	Increase / (Decrease) in trade payables	-249.74	-945.60
	Increase / (Decrease) in other current liabilities	-395.47	506.69
	Increase / (Decrease) in Short term borrowings	-155.52	-3,279.52
	Increase / (Decrease) in Other Financial Liabilities	-	-1,916.24
	(Increase) / Decrease in trade receivables	479.04	3,782.91
	(Increase) / Decrease in Advances	2.50	-381.66
	(Increase) / Decrease in inventories	70.44	3,353.46
	(Increase) / Decrease in Other Current Assets	-146.11	-17,694.26
	<b>Cash generated from operations</b>	<b>-479.31</b>	<b>-14,594.31</b>
	Income tax paid	-	388.03
	<b>[A]</b>	<b>-479.31</b>	<b>-14,206.27</b>
<b>2</b>	<b>Cash flow from investing activities</b>		
	Payments for acquisition of Property, Plant & Equipments	-17.15	-4.25
	Sale of Property, Plant & Equipments	-	195.45
	Interest received	15.35	4.20
	Deposits for new Projects	-11.33	-296.16
	Decrease/(increase) in non current loans and advances given [Net]	-75.39	35.12
	Investment (made)/ withdrawn from Subsidiary, Associates, firms & Joint ventures	-	-
	<b>[B]</b>	<b>-88.53</b>	<b>-65.64</b>
<b>3</b>	<b>Cash flow from financing activities</b>		
	Proceeds from/Repayments of borrowings [Net]	301.40	-1,709.67
	Revaluation of Fixed Assets	-	19,198.00
	Finance Cost	-2.74	-135.68
	Proceeds from redemption of preference shares	-	-3,434.51
	<b>[C]</b>	<b>298.66</b>	<b>13,918.14</b>
	<b>Net cash Inflow / (outflow) [A+B+C]</b>	<b>-269.18</b>	<b>-353.77</b>
	Openings cash and cash equivalents	314.72	668.49
	Closing cash and cash equivalents	45.54	314.72





Unaudited consolidated financial results for the Quarter ended 30<sup>th</sup> September 2023 prepared in accordance with the Indian GAAP  
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30.09.2023.

Sl. No.	Particulars	(Rupees in Lakh except EPS)				
		3 months ended	3 months ended	Preceding 3 months ended	6 months ended in the previous year	Accounting year ended
		30.09.2023	30.06.2023	30.09.2022	30.9.2023	31.03.2023
		Unaudited	Unaudited	Audited	Unaudited	Audited
1	Net Sales/Income from Operations (Net)	1,172.53	892.02	2,370.82	2,055.15	10,836.88
2	Other Income	25.38	15.38	-	40.76	7,325.70
3	Total Income from operations (Net)	1,197.91	907.40	2,370.82	2,095.91	18,162.58
4	Expenses					
a	Cost of materials consumed					
b	Purchase of stock-in-trade	980.94	629.21	1,293.27	1,610.15	6,512.15
c	Change in inventories of finished goods, work-in-process and stock-in-trade	(41.76)	47.83	684.25	6.07	3,130.13
d	Employees benefits expense	63.71	20.77	66.08	84.48	189.79
e	Finance Cost	2.15	1.10	39.62	3.45	138.21
f	Depreciation and amortisation expense	7.07	0.15	5.96	7.22	77.17
g	Power and fuel					
h	Other expenses	241.43	277.32	291.31	468.75	800.22
	Total Expenses	1,253.55	926.58	2,371.49	2,180.13	10,847.73
5	Profit Before Exceptional Items & Extra Ordinary Items & Tax (3-4)	(55.65)	(28.58)	(0.67)	(84.23)	7,314.85
6	Exceptional Items					
7	Profit Before Extra Ordinary Items & Tax (5-6)	(55.65)	(28.58)	(0.67)	(84.23)	7,314.85
8	Extraordinary Items					5,090.76
9	Profit Before Tax (7-8)	(55.65)	(28.58)	(0.67)	(84.23)	2,224.09
	Current Tax	-	-	-	-	388.03
	Deferred Tax	-	-	-	-	0.45
10	Total Tax Expenses	-	-	-	-	388.52
11	Profit for the period from Continuing Operation (9-10)	(55.65)	(28.58)	(0.67)	(84.23)	1,835.57
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	Profit for the period (11+14+15)	(55.65)	(28.58)	(0.67)	(84.23)	1,835.57
17	Other Comprehensive Income Net of Taxes					
18	Total Comprehensive Income Net of Taxes (16+17)	(55.65)	(28.58)	(0.67)	(84.23)	1,835.57
19	Details of equity Share Capital					
	Paid Up Equity Share Capital	137.50	137.50	137.50	137.50	137.50
	Other Equity					
	Face Value of equity share Capital	10.00	10.00	10.00	10.00	10.00
20	Earnings Per Share (EPS)					
a)	Basic	(4.05)	(2.08)	504.23	(41.32)	131.50
b)	Diluted					

**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> August 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 30th September 2023	For the quarter ended 30th June 2023	For the quarter ended 30th June 2022
Net Profit/(Loss) after Tax as per previous IGAAP	(55.65)	(28.57)	568.11
Impact of Ind AS adjustments			
Net Profit/(Loss) after Tax as per Ind AS	(55.65)	(28.57)	568.11
Other Comprehensive Income			
Total Comprehensive Income for the period	(55.65)	(28.57)	568.11

- 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.

Place: Mumbai  
Date : 14th November, 2023



For and On Behalf of Board of Directors  
PB Global Ltd.

M. Vinay  
Chartered Accountant  
M. No. 403319



## PB GLOBAL LTD

CIN: L99999MH1960PLC011864

## Consolidated Statement of Cash flow for the year ended March 31, 2023

All amounts are ₹ in Lakhs unless otherwise stated

		For the year ended September 30, 2023	For the year ended March 31, 2023
<b>1</b>	<b>Cash flow from operating activities</b>		
	Profit / (Loss) Before tax	-84.23	1,832.36
	Adjustments for :		
	Depreciation, amortisation and impairment	7.22	16.07
	Finance costs	3.45	135.68
	Interest income	-15.35	-4.20
	<b>Operating profit before working capital changes</b>	<b>-88.90</b>	<b>1,979.91</b>
	Adjustments for changes in :		
	Increase / (Decrease) in trade payables	-224.97	-945.60
	Increase / (Decrease) in other current liabilities	-484.47	506.69
	Increase / (Decrease) in Short term borrowings	-155.52	-3,279.52
	Increase / (Decrease) in Other Financial Liabilities	-	-1,916.24
	(Increase) / Decrease in trade receivables	137.92	3,782.91
	(Increase) / Decrease in Advances	2.50	-381.66
	(Increase) / Decrease in inventories	-334.80	3,353.46
	(Increase) / Decrease in Other Current Assets	-158.07	-17,694.26
	<b>Cash generated from operations</b>	<b>-1,306.30</b>	<b>-14,594.31</b>
	Income tax paid	-	388.03
	<b>[A]</b>	<b>-1,306.30</b>	<b>-14,206.27</b>
<b>2</b>	<b>Cash flow from investing activities</b>		
	Payments for acquisition of Property, Plant & Equipments	-163.26	-4.25
	Sale of Property, Plant & Equipments	-	195.45
	Interest received	15.35	4.20
	Deposits for new Projects	-11.33	-296.16
	Decrease/(increase) in non current loans and advances given [Net]	-78.55	35.12
	Investment (made)/ withdrawn from Subsidiary, Associates, firms & Joint ventures	410.00	-
	<b>[B]</b>	<b>172.20</b>	<b>-65.64</b>
<b>3</b>	<b>Cash flow from financing activities</b>		
	Proceeds from/Repayments of borrowings [Net]	921.66	-1,709.67
	Revaluation of Fixed Assets	-	19,198.00
	Finance Cost	-3.45	-135.68
	Proceeds from redemption of preference shares	-	-3,434.51
	<b>[C]</b>	<b>918.21</b>	<b>13,918.14</b>
	<b>Net cash Inflow / (outflow) [A+B+C]</b>	<b>-215.90</b>	<b>-353.77</b>
	<b>Openings cash and cash equivalents</b>	<b>314.72</b>	<b>668.49</b>
	<b>Closing cash and cash equivalents</b>	<b>98.82</b>	<b>314.72</b>





## PB GLOBAL LTD

CIN: L99999MH1960PLC011864

Consolidated Balance sheet at March 31, 2023

All amounts are ₹ in Lakhs unless otherwise stated

	Particulars	Note No.	As at September 30, 2023	As at March 31, 2023
	<b>Assets</b>			
1	<b>Non-current assets</b>			
	a. Property, plant and equipment	6	100.79	106.77
	b. Intangible assets	7	187.51	6.10
	c. Intangible assets under development	7	-	-
	d. Investment in subsidiaries, associates, joint ventures & Partnership firm	8	-	410.00
	e. Financial assets			
	i. Other investments	9	35.98	35.98
	ii. Non-current loans	10	-	-
	iii. Other financial assets	11	-	-
	f. Non-current tax assets (net)	12	477.03	465.70
	f. Deferred tax asset (net)	13	-	-
	g. Other non-current assets	13	93.41	14.86
	<b>Total non-current assets</b>		<b>894.74</b>	<b>1,039.42</b>
2	<b>Current assets</b>			
	a. Inventories	14	739.14	404.35
	b. Financial Assets			
	i. Trade receivables	15	3,567.10	3,705.01
	ii. Cash and cash equivalents	16	98.82	314.72
	iii. Bank balances other than (ii) above	16	-	-
	iv. Other financial assets	11	411.17	413.67
	d. Other current assets	13	17,946.95	17,788.88
	<b>Total current assets</b>		<b>22,763.19</b>	<b>22,626.64</b>
	<b>Total assets</b>		<b>23,657.92</b>	<b>23,666.05</b>
	<b>Equity and liabilities</b>			
	<b>Equity</b>			
	a. Equity share capital	18	137.50	137.50
	b. Other equity	19	21,345.01	21,409.84
	<b>Total Equity</b>		<b>21,482.51</b>	<b>21,547.34</b>
	<b>Liabilities</b>			
1	<b>Non-current liabilities</b>			
	a. Financial liabilities			
	i. Borrowings	20	957.60	35.94
	b. Provisions	21	-	-
	c. Deferred tax liability (net)	22	15.13	15.13
	<b>Total non-current liabilities</b>		<b>972.73</b>	<b>51.07</b>
2	<b>Current liabilities</b>			
	a. Financial liabilities			
	i. Borrowings	20	-	155.52
	ii. Trade payables	23	887.90	1,112.86
	iii. Other financial liabilities	24	-	-
	b. Provisions	21	-	-
	c. Other current liabilities	25	314.79	799.26
	<b>Total current liabilities</b>		<b>1,202.69</b>	<b>2,067.64</b>
	<b>Total liabilities</b>		<b>2,175.41</b>	<b>2,118.71</b>
	<b>Total Equity and Liabilities</b>		<b>23,657.92</b>	<b>23,666.05</b>

