

PB GLOBAL LIMITED

CIN - L99999MH1960PLC011864

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

Email id - compliance@pbltd.in / contact - 022-49335858

Date:- 12th February, 2025

To

BSE Limited,
P J Towers, Dalal Street
Mumbai - 400 001

Dear sir,

Subject: Declaration Pursuant to Regulation 52(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR") for Unmodified Opinion.

Reference: Scrip Code: 506580

DECLARATION FOR UNMODIFIED OPINION

I, Parimal Mehta, Managing Director of PB Global Limited, having its registered office at 424, 4th Floor, Shree Laxmi Plaza, New Link Road, Laxmi Industrial Estate, Andheri West, Mumbai-500053, India, hereby declare that the Statutory Auditors of the Company, namely, M/s Jain Vinay Associates, Chartered Accountants, have issued Limited review reports with Unmodified Opinion on Standalone and Consolidated audited financial results for the period ended December 31, 2024.

This declaration is issued pursuant to Regulation 33 of the SEBI LODR as amended from time to time.

Thanking You,

Yours Faithfully,

For and on behalf of
PB Global Limited



(Parimal Mehta)

Managing Director - 03514645

PB GLOBAL LTD

CIN: L99999MH1960PLC011864

All amounts are ₹ in Lakhs unless otherwise stated

STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2024

PARTICULARS	(₹ in Lakhs Except EPS)					
	QUARTER ENDED			NINE MONTHS ENDED		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue :						
a) Revenue from Operations	509.83	577.60	1,027.28	1,675.43	2,236.98	3,174.78
b) Other Income	-	-	-	-	15.35	17.75
Total Revenue (a+ b)	509.83	577.60	1,027.28	1,675.43	2,252.33	3,192.53
2. Expenses						
a) Purchases of Stock-in-Trade	442.30	419.23	622.28	1,313.97	1,493.29	2,146.94
b) Changes in inventories of Finished goods, Work-in-progress and stock-in-trade	7.12	(3.48)	95.57	9.90	166.00	199.40
c) Employee Benefits Expense	19.86	22.76	3.38	64.70	54.64	125.92
d) Finance Costs	0.36	0.80	6.14	1.48	8.88	22.18
e) Depreciation and Amortisation expense	3.03	3.03	3.51	9.31	10.95	14.29
f) Other Expenses	145.68	218.19	351.37	578.51	652.83	934.50
Total Expenses	618.36	660.52	1,082.25	1,977.88	2,386.59	3,443.21
3. Profit/(Loss) before tax (1-2)	(108.53)	(82.93)	(54.97)	(302.45)	(134.26)	(250.68)
4. Tax expenses						
a) Current tax	-	-	-	-	-	-
b) Deferred tax (Credit) / change	-	-	-	-	-	-
5. Profit/(Loss) after Tax (3-4)	(108.53)	(82.93)	(54.97)	(302.45)	(134.26)	(250.68)
6. Extra ordinary items						
Others	-	-	-	-	-	-
7. Total Comprehensive Income for the period (5 + 6)	(108.53)	(82.93)	(54.97)	(302.45)	(134.26)	(250.68)
8. Paid up Equity Share Capital (face value of Rs 10/- per share)	105.00	105.00	105.00	105.00	105.00	105.00
9. Earnings per share (EPS) of Rs.10/- each (not annualised)						
- Basic	(10.34)	(7.90)	(5.24)	(28.80)	(12.79)	(23.87)
- Diluted	-	-	-	-	-	-

Notes:-

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February 2025. 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 audited 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 December 2024 is given below:

(₹ in Lakh)

PARTICULARS	For the quarter	For the quarter
	ended 31st	ended 31st
	December 2024	December 2023
Net Profit/(Loss) after Tax as per previous IGAAP	(108.53)	(54.97)
Impact of IND AS adjustments	-	-
Net Profit/(Loss) after Tax as per IND AS	(108.53)	(54.97)
Other Comprehensive Income	-	-
Total Comprehensive Income for the period	(108.53)	(54.97)

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.

Place : Mumbai
Date : 12-02-2025

For PB GLOBAL LTD

Authorized Signatory

PB GLOBAL LTD
CIN: L99999MH1960PLC011864

All amounts are ₹ in Lakhs unless otherwise stated

CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2024

PARTICULARS	(₹ in Lakhs Except EPS)					
	QUARTER ENDED			NINE MONTHS ENDED		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Revenue :						
a) Revenue from Operations	1,145.89	1,218.10	1,560.28	3,342.02	3,615.43	5,061.36
b) Other Income	-	24.42	(20.76)	-	20.00	27.10
Total Revenue (a+ b)	1,145.89	1,242.51	1,539.52	3,342.02	3,635.43	5,088.46
2. Expenses						
a) Purchases of Stock-in-Trade	845.42	888.22	1,090.86	2,557.67	2,701.01	3,692.84
b) Changes in inventories of Finished goods, Work-in-progress, and stock-in-trade	58.51	52.36	59.30	74.71	65.37	132.69
c) Employee Benefits Expense	60.04	30.09	29.22	136.37	113.70	194.81
d) Finance Costs	12.31	6.35	9.90	22.69	13.35	37.40
e) Depreciation and Amortisation expense	3.12	3.12	3.73	9.49	10.95	25.24
f) Other Expenses	239.78	329.30	443.24	853.63	911.99	1,252.44
Total Expenses	1,219.19	1,309.44	1,636.25	3,654.55	3,816.37	5,335.42
3. Profit/(Loss) before tax (1-2)	(73.29)	(66.92)	(96.73)	(312.52)	(180.94)	(246.96)
4. Tax expenses						
a) Current tax	-	-	-	-	-	-
b) Deferred tax (Credit) / change	-	-	-	-	-	-
5. Profit/(Loss) after Tax (3-4)	(73.29)	(66.92)	(96.73)	(312.52)	(180.94)	(246.96)
6. Extra ordinary items						
Others	-	-	-	-	-	-
7. Total Comprehensive Income for the period (5 + 6)	(73.29)	(66.92)	(96.73)	(312.52)	(180.94)	(246.96)
8. Paid up Equity Share Capital (face value of Rs 10/- per share)	105.00	105.00	105.00	105.00	105.00	105.00
9. Earnings per share (EPS) of Rs.10/- each (not annualised)						
- Basic	(6.98)	(6.37)	(9.21)	(29.76)	(17.23)	(23.52)
- Diluted	-	-	-	-	-	-

Notes:-

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February 2025. 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 audited 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 December 2024 is given below:

(₹ in Lakh)

PARTICULARS	For the quarter ended 31st December 2024	For the quarter ended 31st December 2023
Net Profit/(Loss) after Tax as per previous IGAAP	(73.29)	(96.73)
Impact of IND AS adjustments	-	-
Net Profit/(Loss) after Tax as per IND AS	(73.29)	(96.73)
Other Comprehensive Income	-	-
Total Comprehensive Income for the period	(73.29)	(96.73)

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.

Place : Mumbai
Date : 12-02-2025

For PB GLOBAL LTD

Authorized Signatory