

Premium Capital Market and Investment Limited

CIN: L67120MP1992PLC007178

Registered Office: 401, Starlit Tower, 4th Floor, 29, Y N Road, Indore – 452 003, Madhya Pradesh, India

Contact No.: Phone No.: 0731-4073642 (M) +91 91091 04911

Email: compliance.premium@gmail.com **Website:** www.premcapltd.com

Date: October 15, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Dear Sir,

Subject: Outcome of Board meeting held on today i.e. on October 15, 2024

Reference: Premium Capital Market and Investment Limited (Security ID: PREMCAPM, Security Code: 511660)

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on October 15, 2024, at the Registered Office of the Company which was commenced at 02:45 P.M. and concluded at 03:00 P. M. have, apart from other businesses, considered, approved and taken on record the Unaudited Financial Results of the Company for the quarter and half year ended on September 30, 2024 along with Limited Review Report (Unmodified Opinion). In this regards, we are hereby submitting the followings:

1. Unaudited Financial Results for the quarter and half year ended on September 30, 2024; and
2. Limited Review Report

Kindly take the same on your record and oblige us.

Thanking you.

For, Premium Capital Market and Investment Limited



Manisha Sudip Bhattacharya
Wholetime Director
DIN: 09630474



Place: Indore

Enclosed: A/a.



S.N. Gadiya & Co.

Chartered Accountants

🏠 241, Apollo Tower, 2, M.G. Road, Indore-1 Ph.: 07314069030

🏠 15, Textile Clerk Colony, Indore-10 Ph.: 07314031266

Satya Narayan Gadiya

FCA, ACS, B.Com.

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LIMITED REVIEW REPORT

Review Report to,
The Board of Directors
Premium Capital Market and Investments Limited

We have reviewed the accompanying statement of unaudited financial results ('the Statements') of **Premium Capital Market and Investments Limited** ('the Company') for the quarter and half year ended 30 September, 2024 attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (LODR) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016 (Listing Regulations).

This statement is the responsibility of the Company's management and has been approved by the Board of Directors in their meeting held on 15th October, 2024. Our responsibility is to issue a report on these unaudited financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and SEBI Circular dated 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 15th October, 2024

Place: Indore

For S N Gadiya & Co

Chartered Accountants

FRN : 002052C



CA Satya Narayan Gadiya

Proprietor

M.No. 071229

UDIN : 24071229BKCRJX6560



Statement of Unaudited Financial Results for the Quarter & Half Year ended on September 30, 2024

(' In Lakh except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended	
	30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024	
A	Date of start of reporting period						01/07/2024
B	Date of end of reporting period						30/09/2024
C	Whether results are audited or unaudited						Unaudited
D	Nature of report standalone or consolidated						Standalone
I	Revenue From Operations						
	Net sales or Revenue from Operations						254.20
II	Other Income						0.26
III	Total Income (I+II)						254.46
IV	Expenses						
(a)	Cost of materials consumed						-
(b)	Purchases of stock-in-trade						254.24
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade						(9.44)
(d)	Employee benefit expense						0.60
(e)	Finance Costs						-
(f)	Depreciation and amortisation expense						-
(g)	Other Expenses						2.00
IV	Total expenses (IV)						247.40
V	Profit/(loss) before exceptional items and tax (III-IV)						7.06
VI	Exceptional items						-
VII	Profit (loss) after exceptional items and before Tax (V-VI)						7.06
VIII	Tax Expense						
(a)	Current Tax						-
(b)	(Less):- MAT Credit						-
(c)	Current Tax Expense Relating to Prior years						-
(d)	Deferred Tax (Asset)/Liabilities						-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)						7.06
X	Profit/(loss) from discontinued operations						-
XI	Tax expenses of discontinued operations						-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)						7.06
XIII A	Profit(Loss) For Period Before Minority Interest						-
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method						-
XIII C	Profit/Loss Of Minority Interest						-
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)						7.06
XV	Other Comprehensive Income						
a. i.)	Items that will not be reclassified to profit or loss						-
ii.)	Income tax relating to items that will not be reclassified to profit or loss						-
b. i.)	Item that will be reclassified to profit or loss						-
ii.)	Income tax relating to items that will be reclassified to profit or loss						-
	Total Comprehensive Income						-
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)						7.06
XVII	Details of equity share capital						
	Paid-up equity share capital						655.37
	Face value of equity share capital (Per Share)						10.00
XIX	Earnings per share						
(a)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from continuing operation						0.01
	Diluted earnings (loss) per share from continuing operation						0.01
(b)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from discontinued operation						-
	Diluted earnings (loss) per share from discontinued operation						-
(c)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from continuing and discontinued operations						0.01
	Diluted earnings (loss) per share continuing and discontinued operations						0.01

Notes on Financial Results:-

- The figures for the corresponding previous quarter/periods have been restated /regrouped whenever necessary, to make them comparable.
- The Company has only one segment, As such there is no separate reportable segment as per IND-AS 108 'Operating Segments'.
- The above result has been approved by the Audit Committee and by the board of director at their meetings held on 14th October, 2024. The Auditor of the company has carried out a Limited Review Report of the result for the quarter & half Year ended as on 30th September, 2024 only.
- The above financial results of the Company are prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as prescribed under section 133 of the Companies Act 2013 and other recognized accounting practices and policies, to the extent applicable.

For, Premium Capital Market and Investments Limited

Manisha Sudip Bhattacharya

Wholetime Director

DIN: 09630474

Papita Nandi

Non-Executive Director

DIN: 09613512

Place: Indore

Date: 15th October 2024



Unaudited Standalone Statement of Assets and Liabilities

(₹ In Lakh)

Particulars	Half Year ended	Year ended
	30/09/2024	31/03/2024
A	Date of start of reporting period	01/04/2024
B	Date of end of reporting period	30/09/2024
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
ASSETS		
1 Non-current assets		
a) Property, Plant and Equipment	0.04	0.04
b) Right to Use Assets		
c) Capital work-in-progress		
d) Investment Property		
e) Goodwill		
c) Other Intangible assets		
g) Intangible assets under development		
h) Biological Assets other than bearer plants		
d) Financial Assets		
(i) Investments		
(ii) Trade receivables		0.26
(iii) Loans		
(iv) Security Deposits		
(v) Other Financial Assets		
e) Deferred tax assets (net)	7.64	7.64
f) Other non-current assets	5.04	9.54
Total Non-Current Assets	12.72	17.48
2) Current assets		
a) Inventories	170.11	13.48
b) Financial Assets		
(i) Investments		
(ii) Trade receivables	0.08	
(iii) Cash and cash equivalents	1.94	1.58
(iv) Bank balances other than (iii) above		
(v) Loans		
(vi) Others (to be specified)		
c) Current Tax Assets (Net)		
c) Other current assets		
Non-Current Assets held for sale		
Total Current Assets	172.13	15.06
TOTAL ASSETS	184.85	32.54
EQUITY & LIABILITIES :		
EQUITY:		
a) Equity Share Capital	655.37	655.37
b) Other Equity	(694.92)	(697.42)
Equity attributable to equity holders of the Company	(39.55)	(42.05)
LIABILITIES :		
1) Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings		
(ii) Lease liabilities		
(iii) Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises		
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		
(iv) Other financial liabilities		
b) Provisions		
c) Deferred tax liabilities (Net)		
d) Other non-current liabilities		
Total Non-Current Liabilities		
2) Current liabilities		
a) Financial Liabilities		
(i) Borrowings		
(ii) Lease liabilities		
(iii) Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises		
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	3.81	6.92
(iv) Other financial liabilities		
b) Other current liabilities	220.19	67.09
c) Provisions	0.40	0.57
d) Current Tax Liabilities (Net)		
Total Current Liabilities	224.40	74.58
TOTAL EQUITY AND LIABILITIES	184.85	32.54

For, Premium Capital Market and Investments Limited

Place: Indore
Date: 15th October 2024

Manisha Sudip Bhattacharya
Wholetime Director
DIN: 09630474

Papita Nandi
Non-Executive Director
DIN: 09613512



Manisha

Papita Nandi



Unaudited Standalone Statement of Cash Flow

(₹ In Lakh)

Particulars	Half Year ended	Year ended
	30/09/2024	31/03/2024
A	Date of start of reporting period	01/04/2024
B	Date of end of reporting period	31/03/2024
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
CASH FLOW FROM OPERATING ACTIVITIES		
	2.50	(4.39)
Net Profit as per P & L A/c. before Income Tax		
ADD/(LESS): - Adjustment for :		
Depreciation		
Finance Cost		
Gratuity Expense		
Assets Written Off		
Loss on Sale of Subsidiary		
Assets Written Off		
Loss/(Profit) on sale of Assets		
Loss on Sale of Subsidiary		
Interest Income		
Rent Income		
Cash Rental Expense		
Exceptional Items		(23.60)
Deffered Tax Liability/(Asset)		
Operating Profit before changes in working capital	2.50	(27.99)
Movement in Working Capital Changes:		
(Inc)/Dec in Inventories		
(Inc)/Dec in Trade Receivables	0.18	(0.26)
(Inc)/Dec in Other Current Assets	(156.63)	(13.48)
(Inc)/Dec in Other Non-Current Assets	4.50	-
(Inc)/Dec in Other Current Financial Assets		
(Inc)/Dec in Other Non-Current Financial Assets		(9.05)
Inc/(Dec) in Trade Payables	(3.11)	(10.40)
Inc/(Dec) in Other Current Liabilities	153.10	-
Inc/(Dec) in Other Non - Current Liabilities		66.80
Inc/(Dec) in Other Current Financial Liabilities		
Inc/(Dec) in Other Non-Current Financial Liabilities		
Inc/(Dec) in Provisions	(0.17)	-
Cash Generated from Operations		
Direct Taxes paid (Net of refund)		
Net Cash Flow From Operating Activities	0.36	5.62
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Property, Plant and Equipment		
Purchase of Property, Plant and Equipment		
Interest Received		
other Income		
Sale of Property, Plant and Equipment		4.55
Other non-current liabilities		(9.75)
Sale of subsidiaries		
Net Cash From Investment Activities	-	(5.20)
CASH FLOW FROM FINANCING ACTIVITIES		
Changes in long term borrowings		
Changes in short term borrowings		
Changes in Long term provisions		
Interest Income		
Dec in Financial assets		0.68
Net Cash From Financing Activities	-	0.68
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	0.36	1.10
Opening Cash & Cash Equivalents	1.58	0.48
Closing Cash and Cash Equivalents	1.94	1.58

Note: The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard For, Premium Capital Market and Investments Limited

Place: Indore
 Date: 15th October 2024

Manisha Sudip Bhattacharya
 Wholtime Director
 DIN: 09630474

Papita Nandi
 Non-Executive Director
 DIN: 09613512



Manisha

Papita Nandi

