



October 13, 2023

To,
The Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Rotunda Building, Dalal Street,
Mumbai – 400001

Sub: Outcome of board meeting of dated October 13, 2023

Reference: Scrip Code: 511016 Scrip ID: PREMCAP

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the board of directors of the company has at its meeting held on Friday, October 13, 2023 considered and approved its unaudited financial results for the quarter and half year ended on September 30, 2023.

In terms of Regulation 33 of the Listing Regulations, we are enclosing herewith the unaudited Financial Results of the company for the quarter and half year ended September 30, 2023 along with Limited Review Report thereon issued by the Statutory Auditors.

The meeting commenced at 04:00 PM and concluded at 04:45 PM.

Kindly take the above information on record.

Thank you.

Yours truly,

For Premier Capital Services Limited

Himani Jain
Company Secretary & Compliance Officer
M.No.: A71612

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2023

(Rs. in lacs Except per share data)

PART I		Standalone					
Sr. No	Particulars	Quarter Ended		Year to date		Year ended	
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (unaudited)	30.09.2023 (unaudited)	30.09.2022 (unaudited)	31.03.2023 (Audited)
1	Income						
	Revenue from Operations	15.66	15.44	12.80	31.10	24.98	53.60
	Other Income	0.41	0.63	0.33	1.04	0.00	0.00
	Total Income	16.07	16.07	13.13	32.14	24.98	53.60
2	Expenses						
	(a) Purchase	15.32	15.10	12.53	30.42	24.44	52.49
	(b) Employee benefits expenses	1.36	1.14	0.60	2.50	1.20	3.87
	(c) Other expenses	2.41	2.34	2.31	4.75	3.51	8.41
	Total expenses	19.09	18.58	15.44	37.67	29.15	64.77
3	Profit/(Loss) before exceptional and Extraordinary items & tax (1-2)	-3.02	-2.51	-2.31	-5.53	-4.17	-11.17
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items & tax (3-4)	-3.02	-2.51	-2.31	-5.53	-4.17	-11.17
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax (5-6)	-3.02	-2.51	-2.31	-5.53	-4.17	-11.17
8	Less: Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00
9	Net Profit/(Loss) for the period from continuing operations	-3.02	-2.51	-2.31	-5.53	-4.17	-11.17
10	Other comprehensive income	-	-	-	-	-	-
	A (i) Remeasurement of Gains/(Losses) and interest on it	-	-	-	-	-	-
11	Total comprehensive income for the period	(3.02)	(2.51)	(2.31)	(5.53)	(4.17)	(11.17)
12	Paid-up equity share capital (face value of Rs. 1 each)	370.61	370.61	370.61	370.61	370.61	370.61
13	Reserves excluding Revaluation Reserve	-	-	-	-	-	-
14	Earnings Per Share (EPS)						
	a) Basic and Diluted EPS before Extraordinary items for the period, and for the previous year (not annualized)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.03)
	b) Basic and Diluted EPS after Extraordinary items for the period, and for the previous year (not annualized)	(0.01)	(0.01)	(0.01)	(0.01)	(0.01)	(0.03)

Notes :

- The above financial results have been approved and taken on record by the Board of Directors at its meetings held on 13/10/2023.
- The company is engaged mainly in manufacturing and trading of dairy products and as such is the only reportable segment as per Ind AS 108 (Operating Segments). The geographical segmentation is not relevant as the Company mainly operates within India.
- Previous figures have been reclassified / regrouped wherever necessary.
- There are no exceptional or Extra-ordinary items.

For and on Behalf of the Board of Directors of
Premier Capital Services Ltd.



Manoj Kasliwal
Director
DIN: 00345241

Place: Indore
Date: 13/10/2023

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2023

PART II (Rs. in lacs)

STATEMENT OF ASSETS AND LIABILITIES (STANDALONE)				
Sr. No.	Particulars	As at 30.09.2023 (Unaudited)	As at 30.09.2022 (Unaudited)	As at 31.03.2023 (Audited)
I	ASSETS			
1	Non Current Assets			
	(a) Property, Plant and Equipment	0.02	0.02	0.02
	(b) Financial Assets			
	(i) Investment	1,952.53	1,951.59	1,951.50
	(ii) Loans	21.58	21.58	21.58
	(c) Deffered Tax Assets (net)	-	-	-
	Sub-Total - Non Current Assets:	1,974.13	1,973.19	1,973.10
2	Current Assets			
	(a) Inventories	-	-	-
	(a) Financial Assets			
	(i) Investments	-	-	-
	(ii) Trade Receivables	6.98	13.96	-
	(iii) Cash and cash equivalents	1.40	0.15	5.50
	(b) Other Current assets	1.92	1.88	-
	Sub-Total - Current Assets:	10.30	15.99	5.50
	TOTAL ASSETS	1,984.43	1,989.18	1,978.60
II	EQUITY AND LIABILITIES			
1	EQUITY			
	Equity Share Capital	370.61	370.61	370.61
	Other Equity			
	Reserves and surplus	1,565.92	1,578.47	1,571.46
	Sub-Total - Shareholders' Funds:	1,936.53	1,949.08	1,942.07
2	LIABILITIES			
	Non current Liabilities			
	(a) Financial Liabilities	-	-	-
	(b) Provision	-	-	-
	(b) Deferred Tax Liabilities (Net)	-	-	-
	(c) Other non-current liabilities	-	-	-
	Sub-Total - Non - Current Liabilities:	-	-	-
	Current Liabilities			
	(a) Financial Liabilities			
	(i) Short Term Borrowings	43.54	29.64	35.54
	(b) Other Current Liabilities	0.79	0.22	0.99
	(c) Trade Payable	3.57	10.24	-
	(d) Provision	-	-	-
	(e) Current tax liabilities (Net)	-	-	-
	Sub-Total - Current Liabilities:	47.90	40.10	36.53
	TOTAL - EQUITY AND LIABILITIES	1,984.43	1,989.18	1,978.60

For and on Behalf of the Board of Directors of

Place: Indore
Date: 13/10/2023Manoj Kasliwal
Director
DIN: 00345241

PREMIER CAPITAL SERVICES LTD

(CIN: L65920MH1983PLC030629)

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. In Lakhs)

PARTICULARS	As At 30-09-2023	As At 30-09-2022	As At 31-03-2023
	(Unaudited)	(Unaudited)	(Audited)
Cash Flow from Operating Activities	(5.53)	(4.17)	(11.17)
'Net Profit before Tax			
Adjustment for :			
'Dimunition in Value of Investment	(1.04)	0.91	1.00
'Dividend Income	-	-	-
'Profit from sale of Investment	-	-	-
'Operating Profit before Working Capital changes	(6.57)	(3.26)	(10.17)
Changes in Working Capital:			
Decrease/ (Increase) in trade & other receivables	(8.90)	(15.83)	-
(Decrease)/ Increase in trade & other payable	3.37	8.29	(1.18)
'Cash generated from Operation	(12.10)	(10.80)	(11.35)
Less :			
'Taxes Paid	-	-	-
Net Cash from Operating Activities	(12.10)	(10.80)	(11.35)
Cash Flow from Investing Activities			
'Capital Expenditure	-	-	-
'Sale of fixed Assets	-	-	-
'(Purchase)/ Sale of Investments	-	-	-
'Profit on Sale of Investment	-	-	-
'Dividend received	-	-	-
'Net Cash from Investing Activities	0.00	0.00	0.00
Cash Flow from Financing Activities			
'Repayment of Long Term Loan	-	-	-
'Short Term borrowings	8.00	7.14	13.04
'Dividend Paid	-	-	-
'Interest Expenses	-	-	-
'Net Cash from Financing Activities	8.00	7.14	13.04
Net decrease in cash & cash Equivalents (A+B+C)	(4.10)	(3.66)	1.69
Opening Balance of Cash & Cash Equivalents	5.50	3.81	3.81
Closing Balance of Cash & Cash Equivalents	1.40	0.15	5.50

For and on behalf of the Board of Directors of
Premier Capital Services Limited

Place : Indore
Date : 13-10-2023



Manoj Kasliwal
Director
DIN:00345241



SPARK & ASSOCIATES
CHARTERED ACCOUNTANTS LLP

Formerly known as SPARK & Associates

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INDEPENDENT AUDITORS' REVIEW REPORT

To The Board of Directors of

M/s Premier Capital Services Limited

CIN: - L65920MH1983PLC030629

1. We have reviewed the accompanying statement of un-audited financial results of **Premier Capital Services Limited** ('the Company') for the Quarter and half-year ended **September 30, 2023** ("the Statement") prepared by the company based on the Indian Accounting Standards (Ind AS) notified under the section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 ("the Rules") as amended. This statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review.
2. 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, read with the circular is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the statement of un-audited financial results prepared in accordance with applicable accounting standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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For SPARK & Associates Chartered Accountants LLP

Chartered Accountants

Firm Reg No. 005313C/C400311



CA Chandresh Singhvi

Partner

Membership No. 436593

Dated: October 13, 2023

Place: Indore