

# Premium Capital Market and Investments 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: November 2, 2023

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

Dear Sir,

**Sub: Outcome of Board meeting held on today i.e. on November 2, 2023.**

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

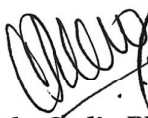
In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on November 2, 2023, at the Registered Office of the Company which was commenced at 02:00 P.M. and concluded at 02:15 P.M. have transacted following businesses:

- 1) Considered, approved and took on record the Unaudited Financial Results for the quarter ended on September 30, 2023 along with the limited review report. In this regards, we are submitting the followings:
  - a) Unaudited Financial Results for the quarter ended on September 30, 2023;
  - b) Limited Review Report;

Kindly take the same on your record and oblige us.

Thanking you.

For, Premium Capital Market and Investments Limited

  
Manisha Sudip Bhattacharya  
Wholetime Director  
DIN: 09630474



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.

✉ satya\_mewar@rediffmail.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 ended 30 September, 2023 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 5<sup>th</sup> 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 02<sup>nd</sup> November, 2023. 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 5<sup>th</sup> July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 02<sup>nd</sup> November, 2023

Place: Indore



For S N Gadiya & Co

Chartered Accountants

FRN : 002052C

CA Satya Narayan Gadiya

Proprietor

M.No. 071229

UDIN : 23071229BGVAIJ2715

**Premium Capital Market and Investment Limited**

CIN NO. L57120MP1992PLC007178

401, StarBis Tower, 28 T.N. Road

Indore (M.P.) - 452003

**Statement of Unaudited Financial Results for the Quarter & Half Year ended on September 30, 2023**

[ In Lakh except per share data]

Particulars	Quarter Ended			Half Year Ended		
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
<b>A</b> Date of start of reporting period	01-07-2023	01-04-2023	01-07-2022	01-04-2023	01-04-2022	01-04-2022
<b>B</b> Date of end of reporting period	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
<b>C</b> Whether results are audited or unaudited	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
<b>D</b> Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
<b>I Revenue From Operations</b>						
Net sales or Revenue from Operations	15.42	0.23	0.70	15.65	1.57	1.78
II Other Income	-	21.45	-	21.45	0.00	0.01
III Total Income (I+II)	15.42	21.68	0.70	37.10	1.57	1.79
<b>IV Expenses</b>						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchases of stock-in-trade	18.33	-	-	18.33	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(3.23)	-	-	(3.23)	-	-
(d) Employee benefit expense	-	-	-	-	0.45	0.83
(e) Finance Costs	-	-	-	-	-	-
(f) Depreciation and amortisation expense	-	-	-	-	-	-
(g) Other Expenses	0.20	30.06	0.69	30.26	1.07	1.92
IV Total expenses (IV)	15.30	30.06	0.69	45.36	1.52	2.77
V Profit/(loss) before exceptional items and tax (III-IV)	0.12	(8.38)	0.01	(8.26)	0.05	(0.98)
VI Exceptional items	-	-	-	-	-	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	0.12	(8.38)	0.01	(8.26)	0.05	(0.98)
VIII Tax Expense	-	-	-	-	-	-
(a) Current Tax	-	-	-	-	-	-
(b) (Less) - MAT Credit	-	-	-	-	-	-
(c) Current Tax Expense relating to Prior years	-	-	-	-	-	-
(d) Deferred Tax (Assets)/Liabilities	-	-	-	-	-	-
IX Profit (loss) for the period from continuing operations (VII-VIII)	0.12	(8.38)	0.01	(8.26)	0.05	(0.98)
X Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI Tax expenses of discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII A Profit/(loss) For Period Before Minority Interest	0.12	(8.38)	0.01	(8.26)	0.05	(0.98)
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)	0.12	(8.38)	0.01	(8.26)	0.05	(0.98)
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)	0.12	(8.38)	0.01	(8.26)	0.05	(0.98)
XVII Details of equity share capital						
Paid-up equity share capital	655.37	655.37	655.37	655.37	655.37	655.37
Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00	10.00	10.00
XIX Earnings per share						
(a) Earnings per share (not annualised for quarter ended)						
Basic earnings (loss) per share from continuing operation	0.00	(0.13)	0.00	(0.13)	0.00	(0.01)
Diluted earnings (loss) per share from continuing operation	0.00	(0.13)	0.00	(0.13)	0.00	(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	0.00	(0.13)	0.00	(0.13)	0.00	(0.01)
Diluted earnings (loss) per share continuing and discontinued operations	0.00	(0.13)	0.00	(0.13)	0.00	(0.01)

**Notes on Financial Results:**

- The figures for the corresponding previous quarter/periods have been restated /re-grouped 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 02nd November, 2023. The Company has also carried out a Limited Review Report of the result for the quarter & half year ended 30th September, 2023 only.
- The above financial results of the Company are prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 as prescribed under section 133 of the Companies Act, 2013 and also in accordance with the generally recognized accounting practices and policies, to the extent applicable.

Place: Indore  
Date: 02/11/2023



<b>Premium Capital Market and Investment Limited</b>		
CIN : L67120MP1992PLC007178		
401, Starlit Tower, 29, Y.N.Road, Indore		
Unaudited Standalone Financial Statement of Assets & Liabilities as on 30 September 2023		
( In Laku)		
Particulars	Half Year Ended	Year ended
	30-09-2023	31-03-2023
<b>A</b> Date of start of reporting period	01-04-2023	01-04-2022
<b>B</b> Date of end of reporting period	30-09-2023	31-03-2023
<b>C</b> Whether results are audited or unaudited	Unaudited	Audited
<b>D</b> Nature of report standalone or consolidated	Standalone	Standalone
<b>I. ASSETS</b>		
<b>1 Non-Current Assets</b>		
(a) Property, Plant and Equipment	0.04	0.04
(b) Capital work-in-progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible assets		
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(h) Financial Assets		
(i) Investments	0.00	4.55
(ii) Trade Receivables		
(iii) Loans		
(iv) Others (to be specified)		0.68
(i) Deferred tax assets (net)	7.64	7.64
(j) Other Non-Current Assets	0.49	0.49
<b>Total Non-Current Assets</b>	<b>8.17</b>	<b>13.40</b>
<b>2 Current Assets</b>		
(a) Inventories	3.23	
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivables	0.03	
(iii) Cash and Cash Equivalents	1.70	0.48
(iv) Bank balances other than (iii) above		
(v) Loans		
(vi) Others (to be specified)		
(c) Current Tax Assets (Net)		
(d) Other Current Assets	4.55	
<b>Total Current Assets</b>	<b>9.51</b>	<b>0.48</b>
<b>Total Assets</b>	<b>17.68</b>	<b>13.88</b>
<b>II. EQUITY AND LIABILITIES</b>		
(a) Equity Share Capital	655.37	655.37
(b) Other Equity		
Reserves and Surplus	(677.69)	(669.42)
Other Reserve		
<b>Total Equity</b>	<b>(22.32)</b>	<b>(14.05)</b>
<b>LIABILITIES</b>		
<b>1 Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables		
(iii) Other financial liabilities		
(b) Provisions		
(c) Deferred tax Liabilities (Net)		
(d) Other Non-Current Liabilities		9.75
<b>Total Non-Current Liability</b>	<b>0.00</b>	<b>9.75</b>
<b>2 CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables		
(a) Total Outstanding dues to MSME		
(b) Total Outstanding dues of creditors other than MSME		17.33
(iii) Other financial liabilities		
(b) Other Current Liabilities	40.00	
(c) Provisions		0.85
(d) Current Tax Liabilities (Net)		
<b>Total Current Liabilities</b>	<b>40.00</b>	<b>18.18</b>
<b>Total Liabilities</b>	<b>40.00</b>	<b>27.93</b>
<b>Total Equity and Liabilities</b>	<b>17.68</b>	<b>13.88</b>

Place : Indore  
Date : 02/11/2023

INDORE  
Manisha Sudhakar Chatterjya  
Chartered Accountant  
DIN: 09630474

For, Premium Capital Market and Investment Limited

Papita Nandi  
Papita Nandi  
Non-Executive Director  
DIN: 09613512



Premium Capital Market and Investment Limited		
CIN : L67120MP1992PLC007178		
-01, Starlit Tower, 29, Y.N.Road, Indore		
Unaudited Standalone Financial Cash flow Statement as on 30 September 2023		
( ₹ in Lakh)		
Particulars	Half Year Ended	Year ended
	30-09-2023	31-03-2023
A Date of start of reporting period	01-04-2023	01-04-2022
B Date of end of reporting period	30-09-2023	31-03-2023
C Whether results are audited or unaudited	Unaudited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit Before Interest, Tax and Extra-Ordinary Items	(8.26)	(0.98)
ADJUSTMENTS FOR :-		
Depreciation of Property, Plant and Equipment	0.00	0.00
Loss on deconsignation of Property, Plant and Equipment	0.00	0.00
Interest Income	0.00	0.00
Dividend	0.00	0.00
Loss / (Profit) on Sale of Investments	0.00	0.00
Future & Option Trading Loss / (Profit)	0.00	0.00
(Profit) on Sale of Property, Plant and Equipment	0.00	0.00
Loss on Sale of Property, Plant and Equipment	0.00	0.00
Provision for Diminutions in Current Investments	0.00	0.00
Other Income	0.00	(0.01)
Operating Profit Before Working Capital Changes	(8.26)	(0.99)
ADJUSTMENTS FOR :-		
(Increase)/Decrease in Trade Receivable	(0.04)	0.00
(Increase)/Decrease in Inventories	(3.23)	0.00
Increase / (Decrease) in Trade Payables	(17.33)	(2.31)
Increase / (Decrease) in Other Current Liabilities & Provisions	39.15	(3.57)
Increase / (Decrease) in Other Non Current Liabilities	(9.75)	(33.50)
(Increase)/Decrease in Current Tax Assets	0.00	0.00
(Increase)/Decrease in Other Current Assets	(4.55)	0.00
(Increase)/Decrease in Other Non Current Assets	0.68	0.37
Cash Generated from Operating Activities	(3.33)	(40.01)
Income tax	0.00	0.00
<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>(3.33)</b>	<b>(40.01)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Sale of Property, Plant and Equipment	0.00	0.00
Profit on Sale of Property, Plant and Equipment	0.00	0.00
(Loss) on Sale of Property, Plant and Equipment	0.00	0.00
Net Decrease / (increase) in Investments	4.55	(41.00)
Interest Income		
Dividend Received	0.00	0.00
Profit (Loss) from Trading in Share	0.00	0.00
Future & Option Trading Loss / (Profit)	0.00	0.00
Other Income	0.00	0.01
<b>NET CASH USED IN INVESTING ACTIVITY (B)</b>	<b>4.55</b>	<b>(41.01)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Finance Charged Paid	0.00	0.00
Increase / (Decrease) in Borrowings	0.00	(2.32)
<b>NET CASH FROM FINANCING ACTIVITIES (C)</b>	<b>0.00</b>	<b>(2.32)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A) + (B) + (C)</b>	<b>1.22</b>	<b>(1.32)</b>
Cash and Cash Equivalents as at the commencement of the Year	0.48	1.80
Cash and Cash Equivalents as at the end of the half Year	1.70	0.48
Note : All Figures in Brackets are outflows		

Place : Indore  
Date : 02/11/2023

For, Premium Capital Market and Investment Limited

Manisha Singh Bhattacharya  
Whole-time Director  
DIN: 09630474

Papita Nandi  
Papita Nandi  
Non-Executive Director  
DIN: 09613512

