

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: May 10, 2024

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

Dear Sir,

Sub: Outcome of Board meeting held on today i.e. on May 10, 2024

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 May 10, 2024, at the Registered Office of the Company which was commenced at 06:00 P.M. and concluded at 06:20 P. M. have, apart from other businesses, considered, approved and taken on record the Audited Financial Results of the Company for the quarter and year ended on March 31, 2024 along with Auditor's Reports (Unmodified Opinion) and Declaration for the Auditor's Reports with Unmodified Report.

In this regards, we are hereby submitting the followings:

1. Audited Financial Results for the quarter and year ended on March 31, 2024;
2. Statement of Assets and Liabilities;
3. Cash Flow Statements;
4. Audit Reports' (unmodified opinion) on the Audited Financial Results; and
5. Declaration by the Company (for audit reports with unmodified opinion);

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.: 0731-4069030
📍 15, Textile Clerk Colony, Indore-10 Ph.: 0731-4031266

Satya Narayan Gadiya

FCA, ACS, B.Com

- ✉ satya_mewar@rediffmail.com
☎ 9301503126

Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

To

The Board of Directors of
Premium Capital Market & Investments Limited
CIN:- L67120MP1992PLC007178
Address: 401, Starlit Tower, 4th Floor, 29 Y N Road, Indore -452003 (M.P.)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of Premium Capital Market & Investments Limited ("the company") for the quarter ended March 31, 2024 and the year to date results for the period from April 01, 2023 to March 31, 2024 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2024 as well as the year to date results for the period from April 01, 2023 to March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim condensed standalone financial statements for quarterly financial results as well as the year to date standalone financial results ended March 31, 2024. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view



of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making

judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Others Matters

The figures for the quarter ended March 31, 2024, as reported in these financial results are the balancing figures between audited figures in respect of respective full financial year and the figures up to December 31, 2023.

For, M/s. S. N. Gadiya & Co.,
Chartered Accountants
Firm Reg. No. 002050C



CA Satya Narayan Gadiya
Proprietor

Mem No.: 071229

UDIN: 24071229.BKC@X21590



Place: Indore

Date: 10/05/2024

Premium Capital Market and Investments Limited

CIN NO. L67120MP1992PLC007178

401- Starlit Tower, 29- Y.N. Road Indore - 452003, Madhya Pradesh, India

Statement of audited Financial Results for the Quarter & Year ended on March 31, 2024

(Amount in ₹ Lakh except per share data)

Particulars	Quarter Ended			Year Ended	
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
A Date of start of reporting period	01-01-2024	01-10-2023	01-01-2023	01-04-2023	01-04-2022
B Date of end of reporting period	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
C Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
I Revenue From Operations					
Net sales or Revenue from Operations	44.27	7.70	-	67.62	1.78
II Other Income	-	-	0.01	20.85	0.01
III Total Income (I+II)	44.27	7.70	0.01	88.47	1.79
IV Expenses					
(a) Cost of materials consumed					
(b) Purchases of stock-in-trade	56.88			75.21	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(13.48)	3.23		(13.48)	-
(d) Employee benefit expense	0.60	0.44		1.00	0.85
(e) Finance Costs					
(f) Depreciation and amortisation expense					
(g) Other Expenses	22.77	1.30	0.54	30.13	1.92
IV Total expenses (IV)	66.77	4.97	0.54	92.86	2.77
V Profit/(loss) before exceptional items and tax (III-IV)	(22.50)	2.73	(0.53)	(4.39)	(0.98)
VI Exceptional Items	-	-	-	23.60	-
VII Profit (loss) after exceptional items and before Tax (V-VI)	(22.50)	2.73	(0.53)	(27.99)	(0.98)
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)	(22.50)	2.73	(0.53)	(27.99)	(0.98)
X Profit/(loss) from discontinued operations					
XI Tax expenses of discontinued operations					
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	(22.50)	2.73	(0.53)	(27.99)	(0.98)
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)	(22.50)	2.73	(0.53)	(27.99)	(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)	(22.50)	2.73	(0.53)	(27.99)	(0.98)
XVII Details of equity share capital					
Paid-up equity share capital	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
XIX Earnings per share					
(a) Earnings per share (not annualised for quarter ended)					
Basic earnings (loss) per share from continuing operation	(0.03)	0.00	(0.00)	(0.04)	(0.00)
Diluted earnings (loss) per share from continuing operation	(0.03)	0.00	(0.00)	(0.04)	(0.00)
(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	(0.03)	0.00	(0.00)	(0.04)	(0.00)
Diluted earnings (loss) per share continuing and discontinued operations	(0.03)	0.00	(0.00)	(0.04)	(0.00)

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 10th May, 2024. The Auditor of the company has carried out a Statutory Audit Report of the result for the quarter & Year ended as on 31th March, 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: 10th May 2024

Premium Capital Market and Investments Limited		
CIN NO. L67120MP1992PLC007178		
401- Starlit Tower, 29- Y.N. Road Indore - 452003, Madhya Pradesh, India		
Standalone Statement of Assets and Liabilities		
		(Amount in ₹ Lakh)
Particulars	Year ended	
	31-03-2024	31-03-2023
A	Date of start of reporting period	01-04-2023
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
ASSETS		
1	Non-current assets	
a)	Property, Plant and Equipment	0.03
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
f)	Other non-current assets	9.54
	Total Non-Current Assets	17.47
2)	Current assets	
a)	Inventories	
b)	Financial Assets	13.48
(i)	Investments	
(ii)	Trade receivables	
(iii)	Cash and cash equivalents	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	15.06
	TOTAL ASSETS	32.53
	EQUITY & LIABILITIES :	
	EQUITY:	
a)	Equity Share Capital	655.37
b)	Other Equity	(697.42)
	Equity attributable to equity holders of the Company	(42.05)
	LIABILITIES :	
1)	Non-Current Liabilities	
a)	Financial Liabilities	
(i)	Borrowings	
(ii)	Lease liabilities	
(ii)	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	9.75
	Total Non-Current Liabilities	9.75
2)	Current liabilities	
a)	Financial Liabilities	
(i)	Borrowings	
(ii)	Lease liabilities	
(ii)	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	6.92
(iv)	Other financial liabilities	
b)	Other current liabilities	67.09
c)	Provisions	0.57
d)	Current Tax Liabilities (Net)	
	Total Current Liabilities	74.58
	TOTAL EQUITY AND LIABILITIES	32.53

For, Premium Capital Market and Investments Limited

Place: Indore
Date: 10th May 2024



Manisha Sudip Bhattacharya
Wholtime Director
DIN: 09630474

Papita Nandi
Non-Executive Director
DIN: 09613512

Premium Capital Market and Investments Limited

CIN NO. I67120MP1992PLC007178

401- Starlit Tower, 29- Y.N. Road Indore - 452003, Madhya Pradesh, India

Standalone Statement of Cash Flow

(Amount in ₹ Lakh)

Particulars	Year ended	Year ended
	31-03-2024	31-03-2023
A Date of start of reporting period	01-04-2023	01-04-2022
B Date of end of reporting period	31-03-2024	31-03-2023
C Whether results are audited or unaudited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone
CASH FLOW FROM OPERATING ACTIVITIES	(4.39)	(0.98)
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)		(0.01)
Operating Profit before changes in working capital	(27.99)	(0.99)
Movement in Working Capital Changes:		
(Inc)/Dec in Inventories		
(Inc)/Dec in Trade Receivables	(0.26)	
(Inc)/Dec in Other Current Assets	(13.48)	
(Inc)/Dec in Other Non-Current Assets		
(Inc)/Dec in Other Current Financial Assets		
(Inc)/Dec in Other Non-Current Financial Assets	(9.05)	0.37
(Inc)/Dec in Trade Payables	(10.40)	(2.31)
(Inc)/Dec in Other Current Liabilities		
(Inc)/Dec in Other Non - Current Liabilities		
(Inc)/Dec in Other Current Financial Liabilities	66.80	(3.57)
(Inc)/Dec in Other Non-Current Financial Liabilities		
(Inc)/Dec in Provisions		
Cash Generated from Operations		
Direct Taxes paid (Net of refund)		
Net Cash Flow From Operating Activities	5.62	(6.50)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Property, Plant and Equipment		
Purchase of Property, Plant and Equipment		
Interest Received		
Other Income		0.01
Sale of Property, Plant and Equipment	4.55	41.00
Other non current liabilities	(9.75)	(33.50)
Sale of subsidiaries		
Net Cash From Investment Activities	(5.20)	7.51
CASH FLOW FROM FINANCING ACTIVITIES		
Changes in long term borrowings		
Changes in short term borrowings		(2.33)
Changes in Long term provisions		
Interest Income		
Dec in Financial assets	0.68	
Net Cash From Financing Activities	0.68	(2.33)
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	1.10	(1.32)
Opening Cash & Cash Equivalents	0.48	1.80
Closing Cash and Cash Equivalents	1.58	0.48

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



Manisha Sudip Bhattacharya
Wholetime Director
DIN: 09630474

Papita Nandi
Non-Executive Director
DIN: 09613512

Place: Indore
Date: 10th May 2024

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: May 10, 2024

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

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. S. N. Gadiya & Co., Chartered Accountants, Ahmedabad (FRN: 002052C) have issued an Audit Reports with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2024.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

For, Premium Capital Market and Investment Limited



Manisha Sudip Bhattacharya
Wholetime Director
DIN: 09630474



Place: Indore

Enclosed: A/a.