



Premium Capital Market & Investments Ltd.

Regd. Off. : 401, Starlit Tower, IV Floor, 29, Y.N. Road, Indore - 452 003
Phone : 91-731-2433348, 2536127 ♦ Fax : 0731 - 4066309
CIN : L67120MP1992PLC007178
E-mail : premiumcompliance@yahoo.com

CIN :L67120MP1992PLC007178

PCMIL/2023

Date:29th May, 2023

To,
The Manager
Listing Department BSE
BSE Ltd.
Rotunda Building
P.I. Tower, Dalal Street, Fort

Sub: Audited Financial Results as on 31.03.2023.

Dear Sir/Madam,

We are hereby forwarding the following documents:-

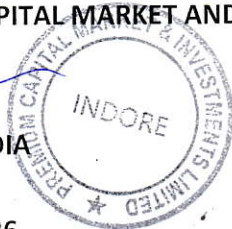
1. Audited Financial Result as on 31.03.2023.
2. Auditors Report on Financial result pursuant to regulation 33.
3. Statement of Assets and Liabilities as on 31.03.2023.
- 4 Cash Flow Statement as on 31.03.2023.
- 5 Declaration as per regulation 33(3)(D) of the SEBI.

You are requested to please take on record the above said document.

Yours faithfully,

PREMIUM CAPITAL MARKET AND INVESTMENT LIMITED.


NITIN KANODIA
DIRECTOR
DIN: 08374026



Premium Capital Market and Investments Limited

CIN NO. L67120MP1992PLC007178

401, Starlit Tower, 29 Y.N. Road

Indore (M.P.) – 452003

Audited Financial Results for the 4th Quarter and year ended on 31st March 2023

(Rs. In Lakhs except EPS and Public Share Holding)

S.No	Particulars	Quarter Ended			Year ended	
		1	2	3	5	6
		31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	0.00	0.21	0.16	1.78	3.39
II	Other Income	0.01	0.00	0.02	0.01	2.72
III	Total Income (I+II)	0.01	0.21	0.18	1.79	6.11
IV	EXPENSES :					
	a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
	b) Purchase of Stock In trade	0.00	0.00	0.00	0.00	0.00
	c) Changes in Inventories of finished goods Work in progress and Stock in Trade	0.00	0.00	0.00	0.00	0.00
	d) Employee Benefit Expenses	0.00	0.40	1.20	0.85	2.46
	e) Finance Cost	0.00	0.00	0.00	0.00	0.00
	f) Depreciation nad Amortization Expenses	0.00	0.00	0.00	0.00	0.00
	g) Other Expenses	0.54	0.31	1.02	1.92	2.51
	TOTAL EXPENSES	0.54	0.71	2.22	2.77	4.97
V	Profit / (Loss) before exceptional & extraordinary items and tax (III-IV)	(0.53)	(0.50)	(2.04)	(0.98)	1.14
VI	exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before extraordinary items and tax (V-VI)	(0.53)	(0.50)	(2.04)	(0.98)	1.14
VIII	extraordinary Items	0.00	0.00	0.00	0.00	29.78
IX	Profit / (Loss) before tax (VII-VIII)	(0.53)	(0.50)	(2.04)	(0.98)	(28.64)
X	Tax Expense					
	a) Current Tax	0.00	0.00	0.00	0.00	0.00
	b) Deferred Tax	0.00	0.00	0.00	0.00	(7.64)
XI	Profit / (Loss) after tax for the period from Continuing Operations (IX-X)	(0.53)	(0.50)	(2.04)	(0.98)	(21.00)
XII	Profit / (Loss) for the period from discontinuing Operations	0.00	0.00	0.00	0.00	0.00
XIII	Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV	Profit / (Loss) after tax for the period from discontinuing Operations (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV	Profit / (Loss) for the period (XI+XIV)	(0.53)	(0.50)	(2.04)	(0.98)	(21.00)
XVI	Other Comprehensive income (after tax) items that will not be reclassified to profit & loss	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income (XV+XVI)	(0.53)	(0.50)	(2.04)	(0.98)	(21.00)
XVIII	Paid up Equity Share Capital (Face Value of Rs. 10/- each)	655.37	655.37	655.37	655.37	655.37
XIX	Earnings Per Share					
	a) Basic	0.00	0.00	0.00	0.00	-0.03
	b) Diluted	0.00	0.00	0.00	0.00	-0.03

Notes :-

- 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 29th May 2023. The Auditor of the company has carried out a Audit report of the year ended as on 31st March, 2023 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.
- Extraordinary items include old Income tax Demand of Rs. 29,77,516/- for the AY 1996-97 has been settled and paid under Vivad se vishwas Scheme-2020 of Income Tax.

Place : Indore

Date : 29/05/2023



For and on behalf of the Board

Nitin Kanodia
(Director)



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

9301503126

LIMITED 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 **M/S Premium Capital Market and Investments Limited** ('the Company') for the quarter and year ended 31st March 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 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 29th May, 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 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 29.05.2023

Place: Indore

Udin : 23071229BGUZXN1263



For S N Gadiya & Co
Chartered Accountants


(S N Gadiya)

Proprietor

M.No : 071229



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

📞 9301503126

INDEPENDENT AUDITOR'S REPORT

To,

The Members,

M/s PREMIUM CAPITAL MARKET & INVESTMENTS LIMITED.

CIN:- L67120MP1992PLC007178

Address: 401, Starlit Tower, 4th Floor, 29 Y N Road, Indore -452003 (M.P.)

I. Report on the Audit of the Standalone Ind AS Financial Statements

1. Opinion

- A. We have audited the accompanying standalone Ind AS financial statements of **M/s PREMIUM CAPITAL MARKET & INVESTMENTS LIMITED** having registered office at **401, Starlit Tower, 4th Floor, 29 Y N Road, Indore -452003 (M.P.)** ("the Company"), (PAN-AABCP2228H), (CIN:- L67120MP1992PLC007178) which comprise the **Balance Sheet as at 31st March, 2023**, the Statement of Profit and Loss, Changes in Equity and Statement of Cash Flows for the year ended on that date and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").
- B. In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the Key Audit Matters paragraph, the aforesaid Standalone Ind AS financial statements give the information required by the Companies Act 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015, as amend, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2023, the statement of Profit & Loss, Changes in Equity and its Cash flows for the year ended on that date.

2. Basis for Opinion

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



3. Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

4. Information other than the financial statements and auditor's report thereon- Board of Directors' Report:

- A. The Company's board of directors is responsible for the preparation of the other information and presentation of its report (herein after called as "Board Report) which comprises various information required under section 134(3) of the Companies Act, 2013. However our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.
- B. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

5. Management's Responsibility for the Audit of the Standalone Financial Statements :

- A. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- B. In preparing the financial statements, the management is 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 management 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.



6. Auditor's Responsibility for the Audit of the Standalone Financial Statements :

- A.** Our responsibility is to express an Opinion on these standalone financial statements based on our audit. In conducting our audit, we have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and Rules made there under.
- B.** Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.
- C.** As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- (i) Identify and assess the risks of material misstatement of the financial statements, 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.
 - (ii) Obtain an understanding of internal financial 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 systems.
 - (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - (iv) Conclude on the appropriateness of management's 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 statements 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.
 - (v) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- D.** Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in:-



- (i) Planning the scope of our audit work and in evaluating the results of our work; and
 - (ii) To evaluate the effect of any identified misstatements in the standalone financial statements.
- E. 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.
- F. 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.
- G. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

II. Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure-A" a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - A. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - B. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - C. The Balance Sheet, the Statement of Profit and Loss and Statement of Cash Flows dealt with by this Report are in agreement with the books of account
 - D. In our opinion, the aforesaid Standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - E. On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
 - F. Reporting With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls as mentioned in section 143 (3) (1) refer to our separate report in "Annexure-B".
 - G. With respect to the other matters to be included in the Auditor's Report under section 197(16) of the Act




H. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

- (i) The Company does not have any pending litigations which would impact its financial position.
- (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (iv) During the year company has not declared or paid Dividend, therefore no required to comply section 123 of the Companies Act, 2013.
- (v)
 - a) The Management has represented us that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other persons or entities, including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries.
 - b) The Management has represented to us that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any persons or entities, including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries.
 - c) Based on the audit procedure and information given to us no misstatement found in representations given in respect of above Para (a) & (b).

FOR M/s S N Gadiya & Co
CHARTERED ACCOUNTANTS
FRN: 002052C




C.A. Satya Narayan Gadiya
(Proprietor)
Membership no 071229

Place:- Indore
Date:- 29.05.2023
UDIN:- 23071229BGUZXL6179

Annexure - A to the Independent Auditors' Report
Report on The Companies (Auditor's Report) Order, 2020 ("the Order")

The Annexure referred to in our Independent Auditors' Report to the members of the M/s. PREMIUM CAPITAL MARKET & INVESTMENTS LIMITED (CIN:- L67120MP1992PLC007178) on the standalone financial statements for the year ended 31 March 2023, we report that:

i. (i) In respect of Property, Plant & Equipment (PPE):-

a) (A) The Company has maintained proper records showing full particulars, including Quantitative details and situation of Property, Plant & Equipment.

(B) The company does not have any Intangible Assets therefore no requirement to maintained proper records.

b) According to information and explanations given to us and on the basis of our examination of the records of the company, the Property, Plant & Equipment have been physically verified during the year by the management under a regular programme of verification by rotation over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed.

c) According to information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties forming part of the Property, Plant & Equipment are held in the name of the Company.

d) According to information and explanations given to us and on the basis of our examination of the records of the company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

e) According to information and explanations given to us and on the basis of our examination of the records of the company, there are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii. In respect of Inventory

a) As explained to us, company does not hold Inventories thus, paragraph (ii) of the order is not applicable.

b) According to information and explanations given to us and on the basis of our examination of the records of the company, the Company does not have any sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or Financial Institutions.

iii. In respect of loan granted:

According to information and explanations given to us and on the basis of our examination of the records of the company, the company has not made any investments, provided guarantee or security or granted any advance in nature of loans, secured or unsecured to Companies, Firms, Limited Liability Partnerships or other parties.



iv. In respect of compliance of section 185 and 186 of The Companies Act, 2013

According to the information and explanations provided to us, in respect of loans, investments, guarantees, and security; provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

v. In respect of public deposits

According to the information and explanations given to us and based on our audit procedure, the company has not accepted any deposits within the meaning of section 73 to 76 of the Act or any other relevant provisions of the Companies Act, 2013.

vi. In respect of Cost Records:

According to the information and explanations given to us, the maintenance of cost records has not been specified by the central government under the section 148(1) of the Companies Act, 2013 for the business activities carried out by the company. Thus reporting under clause 3(vi) of the order is not applicable to the company.

vii. In respect of statutory dues:

a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax, provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company did not have any dues on account of employees' state insurance and duty of excise. According to the information and explanations given to us, no undisputed amounts payable in respect of Goods and Services Tax, provident fund, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues were in arrears as at 31st March 2023 for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us and on the basis of examination of records of the company there is no dispute in respect of income tax or sales tax or service tax or value added tax or GST or any other cess.

viii. In respect of undisclosed Income

In our opinion and according to the information and explanations given to us and based on our examination of the records of the company, there were no such unrecorded transaction in the books of account which were surrendered or disclosed as income during the year in tax assessments under Income Tax Act, 1961 (43 of 1961).

ix. In respect of repayment of loan

According to the information and explanations given to us, based on our examination of the records of the company and on the basis of overall examination of the Balance Sheet of the Company,

- a) Based on the audit procedures conducted by us and according to the information and explanation provided to us, the Company has not taken any Loan from financial institution, bank or government and the Company does not have any debenture holders.
- b) The company has not been declared willful defaulter by any bank or financial institution.
- c) In our opinion the term loan were applied for the purpose for which the loan was obtained.
- d) No such short term loan funds have been utilized for long term purpose.
- e) The company has not raised any fund from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- f) The company has not raised any loan during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.



- x. **In respect of funds raised through IPO/FPO/Debt finance**
- a) On the basis of overall examination of the Balance Sheet of the Company, according to the information and explanations provided to us and based on our examination of the records of the company we report that the Company did not raise any money by way of initial public offer or further public offer (including debt instrument).
- b) In our opinion and according to the information and explanations given to us as well as based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year under section 42 and section 62 of the Companies Act, 2013.
- xi. **In respect of fraud reporting**
- a) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us we neither come across any instance of fraud on or by the company, noticed or reported during the year, nor we have been informed of such case by the management.
- b) To the best of our knowledge and information with us there is no instance of fraud reportable under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- c) As per information and explanations given by management and/or audit committee there were no whistle blower complaints received by the Company during the year.
- xii. **In respect of Nidhi Company**
- In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- xiii. **In Respect of Transactions With Related Parties**
- According to the information and explanation provided to us and based on the audit procedures conducted by us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 wherever applicable and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- xiv. **In Respect of Internal Audit System**
- In our opinion and based on our examination, the company does not have an internal audit system.
- xv. **In respect of Non-Cash Transactions**
- According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order are not applicable.
- xvi. **In respect of compliance of section 45IA of the RBI Act, 1934**
- a) The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi)(a) of the Order is not applicable.
- b) The Company has not conducted any Non-Banking Financial or Housing Finance activities therefore not required to obtaining valid Certificate of Registration (CoR) from Reserve



Bank of India as per the Reserve Bank of India Act, 1934. Accordingly, paragraph 3(xvi)(b) of the Order is not applicable.

- c) The Company is not a core investment company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly clause 3(xvi)(c) of the order is not applicable.
- d) According to information and explanations given to us during the course of audit, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. In respect of Cash losses

The company has incurred cash losses of Rs. 0.98 lacs in the current financial year and no cash loss in the immediately preceding financial year.

xviii. In respect of resignation of statutory auditors

There has been no resignation of the statutory auditors during the year.

xix. In respect of any material uncertainty to meet liability

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, except the matter mentioned in Key Audit Matters Para nothing has come to our attention, which cause us to believe that any material uncertainty exists as on the date of the audit report that the company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In Respect of Unspent Amount Under Section 135(5) of The Companies Act, 2013

- a. In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, section 135 of the companies Act 2013 is not applicable to the Company, accordingly, paragraphs 3(xx)(a) & 3(xx)(b) of the Order are not applicable

- xxi.** Para xxi of the order is not applicable since there is no requirement of consolidated financial statements of this company.

Place:- Indore
Date:- 29.05.2023
UDIN:- 23071229BGUZXL6179

FOR M/s S N Gadiya & Co
CHARTERED ACCOUNTANTS
FRN: 002052C

CA. Satya Narayan Gadiya
(Proprietor)
Membership no 071229



Annexure - B to the Independent Auditors' Report
Report on the Internal Financial Controls over Financial Reporting

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/s. **PREMIUM CAPITAL MARKET & INVESTMENTS LIMITED (CIN:- L67120MP1992PLC007178)** ('the Company') as of March 31, 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.


Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Place: INDORE
DATE: 29/05/2023
UDIN:23071229BGUZXL6179

For M/s S N Gadiya & Co
Chartered Accountants
FRN: 002052C




Satya Narayan Gadiya
(Proprietor)
Membership no 071229

Premium Capital Market & Invesments Ltd

CIN : L67120MP1992PLC007178

401, Starlit Tower, 29, Y.N.Road, Indore

Statement of Assets and Liabilities as on 31-Mar-2023

Rs. in Lakhs

Particulars	Amount	
	as at 31-Mar-2023	as at 31-Mar-2022
I. ASSETS		
1 Non-Current Assets		
(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	4.55	45.55
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Others (to be specified)	0.68	0.68
(i) Deferred tax assets (net)	7.64	7.64
(j) Other Non-Current Assets	0.49	0.85
Total Non-Current Assets	13.40	54.76
2 Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Cash and Cash Equivalents	0.48	1.80
(iv) Bank balances other than (iii) above	-	-
(v) Loans	0	0
(vi) Others (to be specified)	-	-
(c) Current Tax Assets (Net)	0	0
(d) Other Current Assets	-	-
Total Current Assets	0.48	1.80
Total Assets	13.88	56.56
II. EQUITY AND LIABILITIES		
(a) Equity Share Capital	655.37	655.37
(b) Other Equity		
Reserves and Surplus	(669.42)	(668.45)
Other Reserve	-	-
Total Equity	(14.05)	(13.08)
LIABILITIES		
1 Non-Current Liabilities		
(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	43.25
Total Non- Current Liability	9.75	43.25
2 CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	0.00	2.32
(ii) Trade Payables		
(a) Total Outstanding dues to MSME	0	0
(b) Total Outstanding dues of creditors other than MSME	17.33	19.64
(iii) Other financial liabilities	-	-
(b) Other Current Liabilities	0.00	0.10
(c) Provisions	0.85	4.33
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	18.18	26.39
Total Liabilities	27.93	69.64
Total Equity and Liabilities	13.88	56.56

Place : Indore
Date : 29/05/2023



For and on behalf of the Board

Nitin Kanodia
(Director)



Premium Capital Market & Invesments Ltd

CIN : L67120MP1992PLC007178

401, Starlit Tower, 29, Y.N.Road, Indore

Audited Financial Cash flow Statement as on 31st March 2023

Rs. in Lakhs

S.No.	Particulars	Amount	
		Audited as on 31st March 2023	Audited as on 31st March 2022
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit Before Interest, Tax and Extra-Ordinary Items	(0.98)	1.14
	ADJUSTMENTS FOR :-		
	Depreciation of Property, Plant and Equipment	0.00	0.00
	Loss on decognition 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
	Extra Ordinary items	0.00	(29.77)
	Other Income	(0.01)	(2.72)
	Operating Profit Before Working Capital Changes	(0.99)	(31.35)
	ADJUSTMENTS FOR :-		
	(Increase)/Decrease in Trade Receivable	0.00	0.00
	Increase /(Decrease) in Trade Payables	(2.31)	(2.80)
	Increase/(Decrease)in Other Current Liabilities & Provisions	(3.57)	(14.55)
	(Increase)/Decrease in Current Tax Assets	0.00	0.00
	(Increase)/Decrease in Other Current Assets	0.00	0.00
	(Increase)/Decrease in Other Non Current Assets	0.37	3.27
	Cash Generated from Operating Activities	(6.51)	(45.43)
	Income tax	0.00	0.00
	NET CASH FROM OPERATING ACTIVITIES (A)	(6.51)	(45.43)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	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	41.00	0.00
	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	0.01	2.72
	Increase/(Decrease) in Other Non Current Liabilities	(33.50)	43.25
	NET CASH USED IN INVESTING ACTIVITY (B)	7.51	45.97
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Finance Charged Paid	0.00	0.00
	(Increase)/Decrease in Financial Assets	0.00	0.00
	Increase/(Decrease) in Borrowings	(2.32)	1.15
	NET CASH FROM FINANCING ACTIVITIES (C)	(2.32)	1.15
	NET INCREASE IN CASH AND CASH EQUIVALENTS (A) + (B) + (C)	(1.32)	1.69
	Cash and Cash Equivalents as at the commencement of the Year	1.80	0.11
	Cash and Cash Equivalents as at the end of the Year	0.48	1.80
	Note : All Figures in Brackets are outflows		



For and on behalf of the Board

Nitin Kanodia
(Director)



Place : Indore
Date : 29/05/2023



Premium Capital Market & Investments Ltd.

Regd. Off. : 401, Starlit Tower, IV Floor, 29, Y.N. Road, Indore - 452 003

Phone : 91-731-2433348, 2536127 ♦ Fax : 0731 - 4066309

CIN : L67120MP1992PLC007178

E-mail : premiumcompliance@yahoo.com

CIN :L67120MP1992PLC007178

PCMIL/2023

Date:29.05.2023

To,
The Manager
Listing Department BSE
BSE Ltd.
Rotunda Building
P.I. Tower, Dalal Street, Fort

Sub: Declaration Pursuant To Regulation 33(3)(D) Of The SEBI (Listing Obligation And Disclosure Requirement) (Amended) Regulation 2016.

Dear Sir/Madam,

In Accordance With Regulation 33(3)(D) Of The SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015 as amended by the SEBI (Listing Obligation and Disclosure Requirement) (Amendment) Regulation 2016. We Hereby declare that M/S S.N. Gadiya & Co. Chartered Accountants (Firm Registration Number : 002052C) Statutory Auditors of the Company having issued and audit Report With Unmodified Opinion on Audited Financial Results of the Company for the Quarter and Year ended 31st March ,2023.

Kindly take the declaration for your information and record.

Yours faithfully,

PREMIUM CAPITAL MARKET AND INVESTMENT LIMITED




NITIN KANODIA

DIRECTOR

DIN: 08374026