

PRIME CAPITAL MARKET LIMITED

Regd. Office : 18A, BJB Nagar, Bhubaneswar-751014

Administrative Office: P-27, Princep Street, 3rd Floor, Kolkata-700072

CIN : L67120OR1994PLC003649, Email : primecapital.kolkata@gmail.com, Website : www.primecapitalmarket.com

Statement of Unaudited Financial Results for the Quarter and Six Months ended 30th September 2021

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended 30.09.2021	Preceding 3 Months ended 30.06.2021	Corresponding 3 Months ended 30.09.2020	6 Months ended 30.09.2021	Corresponding 6 Months ended 30.09.2020	Year to date figures as on 31.03.2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations						
	Interest Income	-	-	-	-	-	-
	Dividend Income	-	-	-	-	-	0.004
	Revenue from Sale of Shares	-	-	-	-	-	-
	Net Gain on Fair Value of Changes	13.065	-	-	13.065	-	-
	Others (Gain from Trading in Shares, FNO Segment)	-	-	-	-	-	-
	Total Revenue from Operations	13.065	-	-	13.065	-	0.004
II	Other Income						
	Others Sale of Properties	-	1.500	-	-	-	-
III	Total Income (I+II)	13.065	1.500	-	13.065	-	0.004
IV	Expenses						
	Finance Costs	-	-	-	-	-	-
	Fees & Commission Expenses	-	-	-	-	-	-
	Net loss on Fair Value Changes	-	-	-	-	-	0.084
	Impairment on Financial Instruments	-	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-	-
	Purchases of Stock-in-trade	-	-	-	-	-	-
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	1.468
	Employee Benefits Expenses	1.500	1.500	1.200	3.000	1.820	6.246
	Depreciation, Amortization and Impairment	-	-	-	-	-	-
	Other Expenses	0.950	6.552	1.100	7.502	6.300	19.848
	NPA Provision	-	-	-	-	-	4.000
	Total Expenses (IV)	2.450	8.052	2.300	10.502	8.120	31.646
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	10.615	(6.552)	(2.300)	2.563	(8.120)	(31.642)
VI	Exceptional Items						
	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	10.615	(6.552)	(2.300)	2.563	(8.120)	(31.642)
VIII	Tax Expenses						
	Current	0.641	-	-	0.641	-	-
	Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses (VIII)	0.641	-	-	0.641	-	-
IX	Profit for the Period / Year from continuing operations (VII-VIII)	9.974	(6.552)	(2.300)	1.922	(8.120)	(31.642)
X	Profit/(Loss) from Discontinued Operations						
	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses Discontinued Operations						
	Tax Expenses Discontinued Operations	-	-	-	-	-	-
XII	Profit for the Period / Year from continuing operations (X-XI)	-	-	-	-	-	-
XIII	Profit for the Period (IX-XII)	9.974	(6.552)	(2.300)	1.922	(8.120)	(31.642)
XIV	Other Comprehensive Income						
	A. Items that will not be classified to Profit or Loss						
	i) Items that will not be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Sub-Total A	-	-	-	-	-	-
	B. i) Items that will be classified to Profit or Loss	-	-	-	-	-	-
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Sub-Total B	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	-	-	-	-	-	-
XV	Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)	9.974	(6.552)	(2.300)	1.922	(8.120)	(31.642)
XVI	Paid-up Equity Share Capital (Face Value of Re 10/- each)	1,000.010	1,000.010	1,000.010	1,000.010	1,000.010	1,000.010
XVII	Other Equity				(48.204)		(50.126)
XVIII	Earnings per Share from Continuing Operations						
	a) Basic	0.100	(0.066)	(0.023)	0.019	(0.081)	(0.316)
	b) Diluted	0.100	(0.066)	(0.023)	0.019	(0.081)	(0.316)
XVIII	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVIII	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.100	(0.066)	(0.023)	0.019	(0.081)	(0.316)
	b) Diluted	0.100	(0.066)	(0.023)	0.019	(0.081)	(0.316)

Notes :

- As per Indian Accounting Standard (IndAS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- The aforesaid financial Results have been reviewed by Audit Committee and approved by Board of Directors in their meeting held on 11th November 2021
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) - 34, Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- The format of above results has been prescribed by SEBI vide their Circular No.CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirement of the SEBI Circular dated 5th July, 2016, Ind AS and in accordance with NBFC (Division III) format of Companies Act, 2013 (Refer MCA Notification dated October 11, 2018) applicable to the Companies those are required to comply with Ind AS.
- COVID IMPACT:** The Management has made an assessment of the impact of COVID-19 on the operations, financial performance and position as at and for the quarter and half year ended 30 September 2021 and has concluded that the impact is primarily on the operational aspects of the business during the initial months of half year ended 30 September 2021. The Company has used the principles of prudence in applying judgments, estimates and assumptions based on current assessments and do not foresee any significant impact of Covid-19 on the operations. In assessing the recoverability of assets such as inventories, financial assets and other assets, based on current indicators of future economic conditions, the Company expects to recover the carrying amounts of its assets.
- The Auditors of the Company have carried out "Limited Review" of the above financial Results.
- Figures for previous quarter/year have been re-stated/re-classified wherever necessary.

For Prime Capital Market Limited

Sd/-

Adarsh Purohit
Managing Director

Place : Kolkata

Date : 11th November, 2021

PRIME CAPITAL MARKET LIMITED
Cash Flow Statement for the Half year ended 30 September 2021

(Rs. In Lakhs)

Particulars		As At 30.09.2020	As At 31.03.2021
Cash Flow from/(used in) Operating Activities			
Profit before Tax		2.563	(31.641)
Adjustment for:			
Interest Income on Deposits		-	-
Fair value loss & gain		-	-
Dividend Income		-	0.004
Depreciation and Amortization		-	-
Operating Profit before Working Capital Changes		2.563	(31.637)
Movement in Working Capital:			
Decrease (Increase) In Trade Receivable		-	-
Decrease (Increase) In Loan & Advances		-	(120.151)
Decrease (Increase) In Inventories		(13.065)	1.468
Decrease (Increase) In Investment		-	86.647
Other Current Tax Assets		-	(0.256)
Decrease (Increase) In other financial liabilities		-	8.000
Increase (Decrease) in Trade Payable & Provisions		(0.641)	8.848
Increase (Decrease) In Other Non Financial Liabilities		10.943	-
		(2.763)	(15.444)
Cash Generated/(used) in Operations	(A)	(0.200)	(47.081)
Income tax liabilities for the year		-	(0.599)
Extra Ordinary Items		-	4.000
		-	3.401
Cash Flow from/(used) Investing Activities			
Adjustment for Interest Income on dividend Income		-	(0.004)
Adjustment for Interest Income on interest Income		-	-
Miscellaneous Expenditure		-	0.901
Adjustment for Extra-Ordinary Items		-	-
Adjustment for Fair value loss & gain		-	-
(Increase)/decrease in Depreciation and Amortization		-	-
Cash Generated/(used) in Investing Activities	(B)	-	0.897
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B)	(0.200)	(42.783)
Total Cash and Cash Equivalent at beginning of year		1.090	43.873
Total Cash and Cash Equivalent at end of year		0.890	1.090
Net increase/(decrease) as disclosed above		0.200	42.783

PRIME CAPITAL MARKET LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	For the Half Year Ended	
	30th September 2021	31st March 2021
	Un-Audited	Audited
FINANCIAL ASSETS		
Cash & Cash Equivalent	0.023	0.086
Bank Balances	0.867	1.004
Receivables		
Trade Receivables	2.003	2.003
Other Receivables	-	-
Loans	477.150	477.150
Investments	-	-
Other Financial assets	-	-
Total Financial Assets	480.043	480.243
NON-FINANCIAL ASSETS		
Inventories	819.577	806.512
Current Tax Assets (Net)	8.812	8.812
Deferred Tax Assets (Net)	-	-
Property, Plant & Equipments	237.758	237.758
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets (Deferred Revenue Expenditure)	4.397	4.397
Total Non Financial Assets	1,070.544	1,057.479
TOTAL ASSETS	1,550.587	1,537.722
EQUITY & LIABILITIES		
Equity attributable to Owners of Parents		
Equity Share Capital	1,000.010	1,000.010
Other Equity	(48.204)	(50.126)
Total Equity ...	951.806	949.884
Share Application Money (Pending Allotment)	-	-
LIABILITIES		
Financial Liabilities		
Derivative financial instruments	-	-
Payables		
Trade Payables		
Total Outstanding Dues of Micro Enterprises And Small Enterprises	513.663	513.663
Total Outstanding Dues of Creditors Other than Micro Enterprises And Small Enterprises	-	-
Other Payables		
Total Outstanding Dues of Micro Enterprises And Small Enterprises	-	-
Total Outstanding Dues of Creditors Other Than Micro Enterprises And Small Enterprises	-	-
Debt Securities	-	-
Borrowings (Other than Debt Securities)	19.999	19.999
Deposits	-	-
Subordinated Liabilities	-	-
Other financial liabilities	33.550	33.550
Other Non Current Liabilities	19.887	19.887
Total Financial Liabilities ...	587.098	587.098
Non-Financial Liabilities		
Current Tax Liabilities (Net)	1.381	0.740
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	10.302	-
Total Non Financial Liabilities ...	11.683	0.740
Total Liabilities	598.781	587.838
Total Equity & Liabilities	1,550.587	1,537.722

(0.00)