

**PRIME CAPITAL MARKET LIMITED**

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

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

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**Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March 2021**

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date	Year to date
		31.03.2021	Months ended	Months ended	figures as on	figures as on
		Audited	Un-Audited	Audited	Audited	
<b>I</b>	<b>Revenue from Operations</b>					
	Interest Income	0.004	-	-	0.004	-
	Dividend Income	-	-	0.012	-	0.012
	Revenue from Sale of Shares	-	-	158.602	-	158.602
	Net Gain on Fair Value of Changes	-	-	-	-	-
	Others (Gain from Trading in Shares, FNO Segment)	-	-	-	-	-
	<b>Total Revenue from Operations</b>	<b>0.004</b>	<b>-</b>	<b>158.614</b>	<b>0.004</b>	<b>158.614</b>
<b>II</b>	<b>Other Income</b>					
	Others (Sale of Property)	-	-	-	-	17.333
<b>III</b>	<b>Total Income (I+II)</b>	<b>0.004</b>	<b>-</b>	<b>158.614</b>	<b>0.004</b>	<b>175.947</b>
<b>IV</b>	<b>Expenses</b>					
	Finance Costs	0.084	-	-	0.084	-
	Fees & Commission Expenses	-	-	-	-	-
	Net loss on Fair Value Changes	-	-	13.027	-	13.027
	Impairment on Financial Instruments	-	-	-	-	-
	Cost of Material Consumed	-	-	-	-	-
	Purchases of Stock-in-trade	-	-	150.000	-	150.000
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	1.468	-	7.500	1.468	7.500
	Employee Benefits Expenses	3.226	1.200	1.695	6.246	5.595
	Depreciation, Amortization and Impairment	-	-	3.401	-	3.401
	Other Expenses	17.068	0.480	4.695	23.848	12.725
	<b>Total Expenses (IV)</b>	<b>21.846</b>	<b>1.680</b>	<b>180.318</b>	<b>31.646</b>	<b>192.248</b>
<b>V</b>	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(21.842)</b>	<b>(1.680)</b>	<b>(21.704)</b>	<b>(31.642)</b>	<b>(16.301)</b>
<b>VI</b>	<b>Exceptional Items</b>					
	Exceptional Items	-	-	-	-	-
<b>VII</b>	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(21.842)</b>	<b>(1.680)</b>	<b>(21.704)</b>	<b>(31.642)</b>	<b>(16.301)</b>
<b>VIII</b>	<b>Tax Expenses</b>					
	Current	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	<b>Total Tax Expenses (VIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>IX</b>	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(21.842)</b>	<b>(1.680)</b>	<b>(21.704)</b>	<b>(31.642)</b>	<b>(16.301)</b>
<b>X</b>	<b>Profit/(Loss) from Discontinued Operations</b>					
	Profit/(Loss) from Discontinued Operations	-	-	-	-	-
<b>XI</b>	<b>Tax Expenses Discontinued Operations</b>					
	Tax Expenses Discontinued Operations	-	-	-	-	-
<b>XII</b>	<b>Profit for the Period / Year from continuing operations (X-XI)</b>					
	Profit for the Period / Year from continuing operations (X-XI)	-	-	-	-	-
<b>XIII</b>	<b>Profit for the Period (IX-XII)</b>	<b>(21.842)</b>	<b>(1.680)</b>	<b>(21.704)</b>	<b>(31.642)</b>	<b>(16.301)</b>
<b>XIV</b>	<b>Other Comprehensive Income</b>					
	<b>A. Items that will not be classified to Profit or Loss</b>					
	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	-	-	-	-	-
	<b>Sub-Total A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>B. i) Items that will be classified to Profit or Loss</b>					
	ii) Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-
	<b>Sub-Total B</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XV</b>	<b>Total Comprehensive Income for the Period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)</b>	<b>(21.842)</b>	<b>(1.680)</b>	<b>(21.704)</b>	<b>(31.642)</b>	<b>(16.301)</b>
<b>XVI</b>	<b>Paid-up Equity Share Capital (Face Value of ₹ 10/- each)</b>	<b>1,000.010</b>	<b>1,000.010</b>	<b>1,000.010</b>	<b>1,000.010</b>	<b>1,000.010</b>
<b>XVII</b>	<b>Other Equity</b>				<b>(50.080)</b>	<b>(21.877)</b>
<b>XVIII</b>	<b>Earnings per Share from Continuing Operations</b>					
	a) Basic	(0.218)	(0.017)	(0.217)	(0.316)	(0.163)
	b) Diluted	(0.218)	(0.017)	(0.217)	(0.316)	(0.163)
<b>XVIII</b>	<b>Earnings per Share from Discontinued Operations</b>					
	a) Basic	-	-	-	-	-
	b) Diluted	-	-	-	-	-
<b>XVIII</b>	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>					
	a) Basic	(0.218)	(0.017)	(0.217)	(0.316)	(0.163)
	b) Diluted	(0.218)	(0.017)	(0.217)	(0.316)	(0.163)

**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 25th May 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.
- Figures for the quarters ended 31st March 2021 and 31st March 2020 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.
- The Auditors of the Company have carried out "Limited Review" of the above financial Results.
- Figures for pervious quarter/year have been re-stated/re-classified wherever necessary.
- Estimation of uncertainties relating to the global health pandemic from COVID-19** : The Company has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of the financial results including the recoverability of carrying amounts of financial and non-financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of the pandemic, the Company has, at the date of approval of the financial results, used internal and external sources of information and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the financial results may be different from that estimated as at the date of approval of these financial results.

Place : Kolkata  
Date : May 25, 2021

**For Prime Capital Market Limited**  
Sd/-  
**Adarsh Purohit**  
Managing Director

**PRIME CAPITAL MARKET LIMITED**  
Statement of Cash Flow as at 31st March, 2021

(₹ In Lakhs)

	As at 31st March 2021	As at 31st March 2020
<b>A. Cash Flow from Operating Activities</b>		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	(31.641)	(16.301)
<b><u>Adjustments for</u></b>	-	-
Dividend	0.004	0.012
Depreciation	-	-
<i>Operating profit before working capital changes</i>	<u>(31.636)</u>	<u>(16.289)</u>
<b><u>Adjustments for Capital Changes</u></b>		
Increase / (Decrease) in Trade and other Receivables	-	(2.003)
Decrease / (Increase) in Loan & Advances	(120.151)	(15.746)
Decrease / (Increase) in Inventories	1.468	20.527
Decrease / (Increase) in investment	86.647	133.319
Other Current tax assets	(0.256)	0.290
Decrease / (Increase) in other financial liabilities	8.000	-
Decrease / (Increase) in Trade Payable & Provisions	8.848	(81.421)
<i>Cash Generated from Operations</i>	<u>(15.444)</u>	<u>54.966</u>
Income Tax Liability For The Year	(0.599)	-
Extra-Ordinary Items	4.000	3.447
	<u>3.401</u>	<u>3.447</u>
<i>Net Cash From Operating Activities (A)</i>	<u><b>(43.679)</b></u>	<u><b>42.124</b></u>
<b>B. Cash Flow From Investing Activities</b>		
Decrease / (Increase) in Fixed Assets	-	-
Decrease / (Increase) in Investment	-	-
Decrease / (Increase) in Inventories	-	-
Miscellaneous Expenditure	0.901	0.901
<i>Net Cash from Investing Activities (B)</i>	<u><b>0.901</b></u>	<u><b>0.901</b></u>
<b>C. Cash Flow From Financing Activities</b>		
Proceeds from Further Issue of Shares	-	-
Dividend Received	(0.004)	(0.012)
<i>Net Cash used in Financing Activities (C)</i>	<u><b>(0.004)</b></u>	<u><b>(0.012)</b></u>
<i>Net Increase in Cash &amp; Cash Equivalents (A+B+C)</i>	<u><b>(42.783)</b></u>	<u><b>43.013</b></u>
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	43.873	0.860
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	<u>1.090</u>	<u>43.873</u>

**PRIME CAPITAL MARKET LIMITED**  
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	For the Year Ended	
	31st March 2021	31st March 2020
	Audited	Audited
<b>FINANCIAL ASSETS</b>		
Cash & Cash Equivalent	0.086	1.789
Bank Balances	1.004	42.085
<b>Receivables</b>		
Trade Receivables	2.003	2.002
Other Receivables	-	-
Loans	477.150	356.999
Investments	-	-
Other Financial assets	4.397	5.298
<b>Total Financial Assets .....</b>	<b>484.640</b>	<b>408.173</b>
<b>NON-FINANCIAL ASSETS</b>		
Inventories	806.512	807.979
Current Tax Assets (Net)	-	-
Deferred Tax Assets (Net)	-	-
Property, Plant & Equipments	237.758	324.406
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets (Deferred Revenue Expenditure)	8.812	8.556
<b>Total Non Financial Assets .....</b>	<b>1,053.082</b>	<b>1,140.941</b>
<b>TOTAL ASSETS ....</b>	<b>1,537.722</b>	<b>1,549.114</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity attributable to Owners of Parents</b>		
Equity Share Capital	1,000.010	1,000.010
Other Equity	(50.080)	(21.887)
<b>Total Equity ...</b>	<b>949.930</b>	<b>978.123</b>
<b>Share Application Money Pending Allotment</b>	-	-
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
Derivative financial instruments	-	-
<b>Payables</b>		
<b>Trade Payables</b>		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises	-	-
<b>Other Payables</b>		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other Than Micro Enterprises	513.663	513.663
Debt Securities	-	-
Borrowings (Other than Debt Securities)	19.999	19.999
Deposits	-	-
Subordinated Liabilities	-	-
Other financial liabilities	33.550	25.550
Other Non Current Liabilities	-	-
<b>Total Financial Liabilities ...</b>	<b>567.212</b>	<b>559.212</b>
<b>Non-Financial Liabilities</b>		
Current Tax Liabilities (Net)	-	-
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Financial Liabilities	0.740	0.740
Short Term Provisions	-	-
Other Current Liabilities	19.840	11.039
<b>Total Non Financial Liabilities ...</b>	<b>20.580</b>	<b>11.779</b>
<b>Total Liabilities .....</b>	<b>587.792</b>	<b>570.991</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>1,537.722</b>	<b>1,549.114</b>