

PRIME CAPITAL MARKET LIMITED

Regd. Office : OU-618, 6th Floor, Esplanade One, Rashulgarh, P.O Mancheswar, Dist. Khurda, Bhubaneswar, Orissa - 751 010

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 2023

₹ in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date	Year to date
		31.03.2023	Months ended	Months ended	figures as on	figures as on
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations					
	Interest Income	-	-	-	-	-
	Dividend Income	0.004	-	0.027	0.004	0.027
	Revenue from Sale of Shares	-	-	-	-	-
	Net Gain on Fair Value of Changes	18.120	-	(7.156)	17.509	11.965
	Others (Gain from Trading in Shares, FNO Segment)	-	-	-	-	-
	Total Revenue from Operations	18.124	-	(7.129)	17.513	11.992
II	Other Income					
	Others	-	3.000	0.177	19.200	0.177
III	Total Income (I+II)	18.124	3.000	(6.952)	36.713	12.169
IV	Expenses					
	Finance Costs	-	-	-	-	-
	Fees & Commission Expenses	-	-	-	-	-
	Net loss on Fair Value Changes	-	-	-	-	-
	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	-	-	-	-	-
	Employee Benefits Expenses	3.280	1.500	1.538	7.780	6.038
	Depreciation, Amortization and Impairment	-	-	-	-	-
	Other Expenses	19.967	1.230	1.621	28.165	10.233
	NPA Provision	-	-	4.752	-	4.752
	Total Expenses (IV)	23.247	2.730	7.911	35.945	21.023
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(5.123)	0.270	(14.863)	0.768	(8.854)
VI	Exceptional Items					
		-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(5.123)	0.270	(14.863)	0.768	(8.854)
VIII	Tax Expenses					
	Current	(1.203)	0.067	(1.502)	0.269	-
	Deferred Tax	-	-	-	-	-
	Total Tax Expenses (VIII)	(1.203)	0.067	(1.502)	0.269	-
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(3.920)	0.203	(13.361)	0.499	(8.854)
X	Profit/(Loss) from Discontinued Operations					
		-	-	-	-	-
XI	Tax Expenses Discontinued Operations					
		-	-	-	-	-
XII	Profit for the Period / Year from continuing operations (X-XI)	(3.920)	0.203	(13.361)	0.499	(8.854)
XIII	Profit for the Period (IX-XII)	(3.920)	0.203	(13.361)	0.499	(8.854)
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)	(3.920)	0.203	(13.361)	0.499	(8.854)
XVI	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,000.010	1,000.010	1,000.010	1,000.010	1,000.010
XVII	Other Equity				(49.729)	(58.934)
XVIII	Earnings per Share from Continuing Operations					
	a) Basic	(0.039)	0.002	(0.134)	0.005	(0.089)
	b) Diluted	(0.039)	0.002	(0.134)	0.005	(0.089)
XVIII	Earnings per Share from Discontinued Operations					
	a) Basic	-	-	-	-	-
	b) Diluted	-	-	-	-	-
XVIII	Earnings per Share from Continuing & Discontinued Operations					
	a) Basic	(0.039)	0.002	(0.134)	0.005	(0.089)
	b) Diluted	(0.039)	0.002	(0.134)	0.005	(0.089)

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 6th May 2023.
- 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 2023 and 31st March 2022 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 previous quarter/year have been re-stated/re-classified wherever necessary.

Place : Kolkata
Date : May 6, 2023

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

PRIME CAPITAL MARKET LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	For the Year Ended	
	31st March 2023	31st March 2022
	Audited	Audited
FINANCIAL ASSETS		
Cash & Cash Equivalent	2.759	0.022
Bank Balances	0.656	1.246
Receivables		
Trade Receivables	-	2.003
Other Receivables	-	-
Loans	535.165	674.210
Investments	-	-
Other Financial assets	2.595	3.496
Total Financial Assets	541.175	680.977
NON-FINANCIAL ASSETS		
Inventories	835.986	818.477
Current Tax Assets (Net)	8.812	-
Deferred Tax Assets (Net)	-	-
Property, Plant & Equipments	-	33.996
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets (Deferred Revenue Expenditure)	-	8.812
Total Non Financial Assets	844.798	861.285
TOTAL ASSETS	1,385.973	1,542.262
EQUITY & LIABILITIES		
Equity attributable to Owners of Parents		
Equity Share Capital	1,000.010	1,000.010
Other Equity	(49.729)	(54.980)
Total Equity ...	950.281	945.030
Share Application Money Pending Allotment	-	-
LIABILITIES		
Financial Liabilities		
Derivative financial instruments	-	-
Payables		
Trade Payables		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises	-	-
Other Payables		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other Than Micro Enterprises	387.868	513.663
And Small Enterorises		
Debt Securities	-	-
Borrowings (Other than Debt Securities)	19.999	19.999
Deposits	-	-
Subordinated Liabilities	-	-
Other financial liabilities	10.750	35.600
Other Non Current Liabilities	-	-
Total Financial Liabilities ...	418.617	569.262
Non-Financial Liabilities		
Current Tax Liabilities (Net)	-	-
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Financial Liabilities	1.009	1.040
Short Term Provisions	-	-
Other Current Liabilities	16.066	26.930
Total Non Financial Liabilities ...	17.075	27.970
Total Liabilities	435.692	597.232
Total Equity & Liabilities	1,385.973	1,542.262

PRIME CAPITAL MARKET LIMITED
Statement of Cash Flow as at 31st March, 2023

(₹ In Lakhs)

	As at 31st March 2023	As at 31st March 2022
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	<i>0.768</i>	<i>(8.854)</i>
<u>Adjustments for</u>	-	-
Dividend	0.004	0.027
Depreciation	-	-
<i>Operating profit before working capital changes</i>	<i>0.772</i>	<i>(8.827)</i>
<u>Adjustments for Capital Changes</u>		
Increase / (Decrease) in Trade and other Receivables	2.003	-
Decrease / (Increase) in Loan & Advances	139.045	(197.060)
Decrease / (Increase) in Inventories	(17.509)	(11.965)
Decrease / (Increase) in Investment	33.996	203.762
Other Current Tax Assets	-	-
Decrease / (Increase) in other Financial Liabilities	(24.850)	2.050
Decrease / (Increase) in other Current Liabilities	(10.896)	-
Decrease / (Increase) in Trade Payable & Provisions	(125.795)	7.344
<i>Cash Generated from Operations</i>	<i>(4.006)</i>	<i>4.131</i>
Income Tax Liability For The Year	(0.269)	-
Extra-Ordinary Items	4.752	4.000
	4.483	4.000
<i>Net Cash From Operating Activities (A)</i>	<i>1.249</i>	<i>(0.696)</i>
B. Cash Flow From Investing Activities		
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>	<i>0.901</i>	<i>0.901</i>
C. Cash Flow From Financing Activities		
Proceeds from Further Issue of Shares	-	-
Dividend Received	(0.004)	(0.027)
<i>Net Cash used in Financing Activities (C)</i>	<i>(0.004)</i>	<i>(0.027)</i>
<i>Net Increase in Cash & Cash Equivalents (A+B+C)</i>	<i>2.146</i>	<i>0.178</i>
<i>Opening Balance of Cash & Cash Equivalents</i>	1.268	1.090
<i>Closing Balance of Cash & Cash Equivalents</i>	3.414	1.268