

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

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 2023

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	6 Months ended	Corresponding 6 Months ended	Year to date figures as on
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations						
	Interest Income	-	-	-	-	-	-
	Dividend Income	-	-	-	-	-	0.004
	Net Gain on Fair Value of Changes	-	-	4.111	-	4.111	17.509
	Others	-	-	-	-	-	-
	Total Revenue from Operations	-	-	4.111	-	4.111	17.513
II	Other Income						
	Others (Sale of Property)	-	332.281	5.000	332.281	16.200	19.200
III	Total Income (I+II)	-	332.281	9.111	332.281	20.311	36.713
IV	Expenses						
	Finance Costs	-	-	-	-	-	-
	Fees & Commission Expenses	-	-	-	-	-	-
	Net loss on Fair Value Changes	(27.715)	78.604	-	50.889	4.722	-
	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	2.370	2.370	1.500	4.740	3.000	7.780
	Depreciation, Amortization and Impairment	-	-	-	-	-	-
	Other Expenses	1.053	19.384	1.356	20.437	6.968	28.165
	NPA Provision	-	216.000	-	216.000	-	-
	Total Expenses (IV)	(24.292)	316.358	2.856	292.066	14.690	35.945
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	24.292	15.923	6.255	40.215	5.621	0.768
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	24.292	15.923	6.255	40.215	5.621	0.768
VIII	Tax Expenses						
	Current	5.558	3.643	1.405	9.201	1.405	0.269
	Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses (VIII)	5.558	3.643	1.405	9.201	1.405	0.269
IX	Profit for the Period / Year from continuing operations (VII-VIII)	18.734	12.280	4.850	31.014	4.216	0.499
X	Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-
XI	Tax Expenses Discontinued Operations	-	-	-	-	-	-
XII	Profit for the Period / Year from continuing operations (X-XI)	-	-	-	-	-	-
XIII	Profit for the Period (IX-XII)	18.734	12.280	4.850	31.014	4.216	0.499
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)	18.734	12.280	4.850	31.014	4.216	0.499
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				(18.715)		(49.729)
XVIII	Earnings per Share from Continuing Operations						
	a) Basic	0.187	0.123	0.048	0.310	0.042	0.005
	b) Diluted	0.187	0.123	0.048	0.310	0.042	0.005
XVIII	Earnings per Share from Discontinued Operations						
	a) Basic	0.187	0.123	0.048	0.310	0.042	0.005
	b) Diluted	0.187	0.123	0.048	0.310	0.042	0.005
XVIII	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.187	0.123	0.048	0.310	0.042	0.005
	b) Diluted	0.187	0.123	0.048	0.310	0.042	0.005

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 8th November 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 vides 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.
- 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.

Place : Kolkata

Date : 8th November, 2023

For Prime Capital Market Limited

Sd/-

Adarsh Purohit
Managing Director

PRIME CAPITAL MARKET LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	For the Half Year Ended	
	30th Sept. 2023	31st March 2023
	Un-Audited	Audited
FINANCIAL ASSETS		
Cash & Cash Equivalent	0.221	2.759
Bank Balances	0.820	0.656
Receivables		
Trade Receivables	-	-
Other Receivables	-	-
Loans	297.665	535.165
Investments	-	-
Other Financial Assets	-	2.595
Total Financial Assets	298.706	541.175
NON-FINANCIAL ASSETS		
Inventories	785.096	835.986
Current Tax Assets (Net)	8.796	8.812
Deferred Tax Assets (Net)	-	-
Property, Plant & Equipments	-	-
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets (Deferred Revenue Expenditure)	2.592	-
Total Non Financial Assets	796.484	844.798
TOTAL ASSETS	1,095.190	1,385.973
EQUITY & LIABILITIES		
Equity attributable to Owners of Parents		
Equity Share Capital	1,000.010	1,000.010
Other Equity	(18.715)	(49.729)
Total Equity ...	981.295	950.281
Share Application Money (Pending Allotment)	-	-
LIABILITIES		
Financial Liabilities		
Derivative financial instruments	-	-
Payables		
Trade Payables		
Total Outstanding Dues of Micro Enterprises And Small Enterprises	-	-
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	55.587	387.868
Debt Securities	-	-
Borrowings (Other than Debt Securities)	19.999	19.999
Deposits	-	-
Subordinated Liabilities	-	-
Other financial liabilities	11.890	10.750
Other Non Current Liabilities	-	-
Total Financial Liabilities ...	87.476	418.617
Non-Financial Liabilities		
Current Tax Liabilities (Net)	9.201	-
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Financial Liabilities	-	1.009
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	17.218	16.066
Total Non Financial Liabilities ...	26.419	17.075
Total Liabilities	113.895	435.692
Total Equity & Liabilities	1,095.190	1,385.973

PRIME CAPITAL MARKET LIMITED
Cash Flow Statement for the Half year ended 30 September 2023

		(Rs. In Lakhs)	
Particulars		As At 30.09.2023	As At 30.09.2022
Cash Flow from/(used in) Operating Activities			
Profit before Tax		40.215	5.621
Adjustment for:			
Interest Income on Deposits		-	-
Fair value loss & gain		-	-
Dividend Income		-	-
Depreciation and Amortization		-	-
Operating Profit before Working Capital Changes		40.215	5.621
Movement in Working Capital:			
Decrease (Increase) In Trade Receivable		-	-
Decrease (Increase) In Loan & Advances		237.500	-
Decrease (Increase) In Inventories		50.890	0.611
Decrease (Increase) In Investment		-	-
Other Current Tax Assets		(8.796)	-
Increase/(Decrease) In Other Non Current Assets		-	-
Increase/(Decrease) In Other Financial Assets		-	-
Decrease (Increase) In other Financial Liabilities		1.140	15.000
Increase (Decrease) in Trade Payable & Provisions		(314.121)	(16.200)
Increase (Decrease) In Other Non Financial Liabilities		-	(2.937)
		(33.387)	(3.525)
Cash Generated/(used) in Operations	(A)	6.828	2.096
Income tax liabilities for the year		(9.201)	(1.405)
Extra Ordinary Items		-	-
		(9.201)	(1.405)
Cash Flow from/(used) Investing Activities			
Adjustment for Interest Income on dividend Income		-	-
Adjustment for Interest Income on interest Income		-	-
Miscellaneous Expenditure		-	-
Adjustment for Extra-Ordinary Items		-	-
Adjustment for Fair value loss & gain		-	-
(Increase)/decrease in Depreciation and Amortization		-	-
Cash Generated/(used) in Investing Activities	(B)	-	-
Cash Flow Financing Activities			
Purchase/Sale of Fixed Assets		-	-
Proceeds from Public Issue		-	-
Dividend Income		-	-
Net Cash used in Financing Activities	(C)	-	-
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B+C)	(2.373)	0.690
Total Cash and Cash Equivalent at beginning of year		3.414	0.890
Total Cash and Cash Equivalent at end of year		1.041	1.580
Net increase/(decrease) as disclosed above		2.373	(0.690)