

## 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 Unaudited Financial Results for the Quarter and Six Months ended 30th September 2024

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
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>I</b>	<b>Revenue from Operations</b>						
	Interest Income	-	-	-	-	-	-
	Dividend Income	-	0.022	-	0.022	-	0.221
	Net Gain on Fair Value of Changes	12.088	28.809	-	40.897	-	-
	Others	-	-	-	-	-	-
	<b>Total Revenue from Operations</b>	<b>12.088</b>	<b>28.831</b>	<b>-</b>	<b>40.919</b>	<b>-</b>	<b>0.221</b>
<b>II</b>	<b>Other Income</b>						
	Others (Sale of Property)	-	-	-	-	332.281	123.945
<b>III</b>	<b>Total Income (I+II)</b>	<b>12.088</b>	<b>28.831</b>	<b>-</b>	<b>40.919</b>	<b>332.281</b>	<b>124.166</b>
<b>IV</b>	<b>Expenses</b>						
	Finance Costs	-	-	-	-	-	-
	Fees & Commission Expenses	-	-	-	-	-	-
	Net loss on Fair Value Changes	-	-	(27.715)	-	50.889	-
	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	3.520	3.170	2.370	6.690	4.740	7.780
	Depreciation, Amortization and Impairment	-	-	-	-	-	-
	Other Expenses	1.187	14.959	1.053	16.146	20.437	28.165
	NPA Provision	-	-	-	-	216.000	-
	<b>Total Expenses (IV)</b>	<b>4.707</b>	<b>18.129</b>	<b>(24.292)</b>	<b>22.836</b>	<b>292.066</b>	<b>35.945</b>
<b>V</b>	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>7.381</b>	<b>10.702</b>	<b>24.292</b>	<b>18.083</b>	<b>40.215</b>	<b>88.221</b>
<b>VI</b>	<b>Exceptional Items</b>						
		-	-	-	-	-	-
<b>VII</b>	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>7.381</b>	<b>10.702</b>	<b>24.292</b>	<b>18.083</b>	<b>40.215</b>	<b>88.221</b>
<b>VIII</b>	<b>Tax Expenses</b>						
	Current	2.197	2.448	5.558	4.645	9.201	2.915
	Deferred Tax	-	-	-	-	-	-
	<b>Total Tax Expenses (VIII)</b>	<b>2.197</b>	<b>2.448</b>	<b>5.558</b>	<b>4.645</b>	<b>9.201</b>	<b>2.915</b>
<b>IX</b>	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>5.184</b>	<b>8.254</b>	<b>18.734</b>	<b>13.438</b>	<b>31.014</b>	<b>85.306</b>
<b>X</b>	<b>Profit/(Loss) from Discontinued Operations</b>						
		-	-	-	-	-	-
<b>XI</b>	<b>Tax Expenses Discontinued Operations</b>						
		-	-	-	-	-	-
<b>XII</b>	<b>Profit for the Period / Year from continuing operations (X-XI)</b>						
		-	-	-	-	-	-
<b>XIII</b>	<b>Profit for the Period (IX-XII)</b>	<b>5.184</b>	<b>8.254</b>	<b>18.734</b>	<b>13.438</b>	<b>31.014</b>	<b>85.306</b>
<b>XIV</b>	<b>Other Comprehensive Income</b>						
	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	-	-	-	-	-	-
	<b>Sub-Total A</b>						
	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	-	-	-	-	-	-
	<b>Sub-Total B</b>						
	<b>Other Comprehensive Income (A+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>5.184</b>	<b>8.254</b>	<b>18.734</b>	<b>13.438</b>	<b>31.014</b>	<b>85.306</b>
<b>XVI</b>	<b>Paid-up Equity Share Capital (Face Value of Re 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>1,000.010</b>
<b>XVII</b>	<b>Other Equity</b>				(34.956)		(48.394)
<b>XVIII</b>	<b>Earnings per Share from Continuing Operations</b>						
	a) Basic	0.052	0.083	0.187	0.134	0.310	0.853
	b) Diluted	0.052	0.083	0.187	0.134	0.310	0.853
<b>XVIII</b>	<b>Earnings per Share from Discontinued Operations</b>						
	a) Basic	0.052	0.083	0.187	0.134	0.310	0.853
	b) Diluted	0.052	0.083	0.187	0.134	0.310	0.853
<b>XVIII</b>	<b>Earnings per Share from Continuing &amp; Discontinued Operations</b>						
	a) Basic	0.052	0.083	0.187	0.134	0.310	0.853
	b) Diluted	0.052	0.083	0.187	0.134	0.310	0.853

**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 2024
- 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.
- Balance in the account of Loans and advances and Other Receivables are subject to confirmation/reconciliation. If any, The management does not expect any material adjustments in respect of the same effecting the Financial Statement on such reconciliation/adjustment.
- 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.

**For Prime Capital Market Limited**

Sd/-

**Adarsh Purohit**  
Managing Director

Place : Kolkata

Date : 11th November, 2024

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

(Rs. In Lakhs)

Particulars	For the Half Year Ended	
	30th Sept. 2024	30th Sept. 2023
	Un-Audited	Un-Audited
<b>FINANCIAL ASSETS</b>		
Cash & Cash Equivalent	0.218	0.221
Bank Balances	1.168	0.820
<b>Receivables</b>		
Trade Receivables	-	-
Other Receivables	0.166	-
Loans	376.137	297.665
Investments	-	-
Other Financial Assets	-	-
<b>Total Financial Assets .....</b>	<b>377.689</b>	<b>298.706</b>
<b>NON-FINANCIAL ASSETS</b>		
Inventories	820.648	785.096
Current Tax Assets (Net)	8.822	8.796
Deferred Tax Assets (Net)	2.595	2.592
Property, Plant & Equipments	-	-
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
<b>Total Non Financial Assets .....</b>	<b>832.065</b>	<b>796.484</b>
<b>TOTAL ASSETS ....</b>	<b>1,209.754</b>	<b>1,095.190</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	(34.956)	(18.715)
<b>Total Equity ...</b>	<b>965.054</b>	<b>981.295</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 Enterprises	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises And Small Enterprises	-	-
<b>Other Payables</b>		
Total Outstanding Dues of Micro Enterprises And Small Enterprises	-	-
Total Outstanding Dues of Creditors Other Than Micro Enterprises And Small Enterprises	54.672	55.587
Debt Securities	-	-
Borrowings (Other than Debt Securities)	19.999	19.999
Deposits	-	-
Subordinated Liabilities	-	-
Other financial liabilities	149.359	11.890
Other Non Current Liabilities	-	-
<b>Total Financial Liabilities ...</b>	<b>224.030</b>	<b>87.476</b>
<b>Non-Financial Liabilities</b>		
Current Tax Liabilities (Net)	7.680	9.201
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	12.990	17.218
<b>Total Non Financial Liabilities ...</b>	<b>20.670</b>	<b>26.419</b>
<b>Total Liabilities .....</b>	<b>244.700</b>	<b>113.895</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>1,209.754</b>	<b>1,095.190</b>

**PRIME CAPITAL MARKET LIMITED**  
Cash Flow Statement for the Half year ended 30 September 2024

		(Rs. In Lakhs)	
Particulars		As At 30.09.2024	As At 30.09.2023
<b>Cash Flow from/(used in) Operating Activities</b>			
Profit before Tax		18.083	40.215
<b>Adjustment for:</b>			
Interest Income on Deposits		-	-
Fair value loss & gain		-	-
Dividend Income		0.022	-
Depreciation and Amortization		-	-
<b>Operating Profit before Working Capital Changes</b>		<b>18.105</b>	<b>40.215</b>
<b>Movement in Working Capital:</b>			
Decrease (Increase) In Trade Receivable		-	-
Decrease (Increase) In Loan & Advances		(102.659)	237.500
Decrease (Increase) In Inventories		(40.898)	50.890
Decrease (Increase) In Investment		-	-
Other Current Tax Assets		-	(8.796)
Increase/(Decrease) In Other Non Current Assets		-	-
Increase/(Decrease) In Other Financial Assets		137.468	-
Decrease (Increase) In other Financial Liabilities		(10.459)	1.140
Increase (Decrease) in Trade Payable & Provisions		3.540	(314.121)
Increase (Decrease) In Other Non Financial Liabilities		-	-
		<b>(13.008)</b>	<b>(33.386)</b>
<b>Cash Generated/(used) in Operations</b>	<b>(A)</b>	<b>5.097</b>	<b>6.829</b>
Income Tax Liabilities for the year		(4.645)	(9.201)
Extra Ordinary Items		-	-
		<b>(4.645)</b>	<b>(9.201)</b>
<b>Cash Flow from/(used) Investing Activities</b>			
Adjustment for Interest Income on dividend Income		(0.022)	-
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		-	-
<b>Cash Generated/(used) in Investing Activities</b>	<b>(B)</b>	<b>(0.022)</b>	<b>-</b>
<b>Cash Flow Financing Activities</b>			
Purchase/Sale of Fixed Assets		-	-
Proceeds from Public Issue		-	-
Dividend Income		-	-
<b>Net Cash used in Financing Activities</b>	<b>(C)</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>	<b>(A+B+C)</b>	<b>0.430</b>	<b>(2.373)</b>
Total Cash and Cash Equivalent at beginning of year		0.956	3.414
Total Cash and Cash Equivalent at end of year		1.386	1.041
<b>Net increase/(decrease) as disclosed above</b>		<b>(0.430)</b>	<b>2.373</b>