

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 2022

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
		30.09.2021	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations						
	Interest Income	-	-	-	-	-	-
	Dividend Income	-	-	-	-	-	0.027
	Net Gain on Fair Value of Changes	4.111	-	13.065	4.111	13.065	11.965
	Others	-	-	-	-	-	-
	Total Revenue from Operations	4.111	-	13.065	4.111	13.065	11.992
II	Other Income						
	Others (Sale of Property)	5.000	11.200	-	16.200	-	0.177
III	Total Income (I+II)	9.111	11.200	13.065	20.311	13.065	12.169
IV	Expenses						
	Finance Costs	-	-	-	-	-	-
	Fees & Commission Expenses	-	-	-	-	-	-
	Net loss on Fair Value Changes	-	4.722	-	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	1.500	1.500	1.500	3.000	3.000	6.038
	Depreciation, Amortization and Impairment	-	-	-	-	-	-
	Other Expenses	1.356	5.612	0.950	6.968	7.502	10.233
	NPA Provision	-	-	-	-	-	4.752
	Total Expenses (IV)	2.856	11.834	2.450	14.690	10.502	21.023
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	6.255	(0.634)	10.615	5.621	2.563	(8.854)
VI	Exceptional Items						
	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	6.255	(0.634)	10.615	5.621	2.563	(8.854)
VIII	Tax Expenses						
	Current	1.405	-	0.641	1.405	0.641	-
	Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses (VIII)	1.405	-	0.641	1.405	0.641	-
IX	Profit for the Period / Year from continuing operations (VII-VIII)	4.850	(0.634)	9.974	4.216	1.922	(8.854)
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)	4.850	(0.634)	9.974	4.216	1.922	(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)	4.850	(0.634)	9.974	4.216	1.922	(8.854)
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				(54.718)		(58.934)
XVIII	Earnings per Share from Continuing Operations						
	a) Basic	0.048	(0.006)	0.100	0.042	0.019	(0.089)
	b) Diluted	0.048	(0.006)	0.100	0.042	0.019	(0.089)
XVIII	Earnings per Share from Discontinued Operations						
	a) Basic	0.048	(0.006)	0.100	0.042	0.019	(0.089)
	b) Diluted	0.048	(0.006)	0.100	0.042	0.019	(0.089)
XVIII	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	0.048	(0.006)	0.100	0.042	0.019	(0.089)
	b) Diluted	0.048	(0.006)	0.100	0.042	0.019	(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 10th November 2022
- 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 : 10th November, 2022

For Prime Capital Market Limited

Sd/-

Adarsh Purohit
Managing Director

PRIME CAPITAL MARKET LIMITED
Cash Flow Statement for the Half year ended 30 September 2022

		(Rs. In Lakhs)	
Particulars		As At 30.09.2022	As At 30.09.2021
Cash Flow from/(used in) Operating Activities			
Profit before Tax		5.621	2.563
Adjustment for:			
Interest Income on Deposits		-	-
Fair value loss & gain		-	-
Dividend Income		-	-
Depreciation and Amortization		-	-
Operating Profit before Working Capital Changes		5.621	2.563
Movement in Working Capital:			
Decrease (Increase) In Trade Receivable		-	-
Decrease (Increase) In Loan & Advances		-	-
Decrease (Increase) In Inventories		0.611	(13.065)
Decrease (Increase) In Investment		-	-
Other Current Tax Assets		-	-
Decrease (Increase) In other financial liabilities		15.000	-
Increase (Decrease) in Trade Payable & Provisions		(16.200)	(0.641)
Increase (Decrease) In Other Non Financial Liabilities		(2.937)	10.942
		(3.526)	(2.763)
Cash Generated/(used) in Operations	(A)	2.095	(0.200)
Income tax liabilities for the year		(1.405)	-
Extra Ordinary Items		-	-
		(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		-	-
Net Cash used in Financing Activities	(C)	-	-
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B+C)	0.690	(0.200)
Total Cash and Cash Equivalent at beginning of year		0.890	1.090
Total Cash and Cash Equivalent at end of year		1.580	0.890
Net increase/(decrease) as disclosed above		(0.690)	0.200

PRIME CAPITAL MARKET LIMITED
Statement of Assets & Liabilities

(Rs. In Lakhs)

Particulars	For the Half Year Ended	
	30th Sept. 2022	31st March 2022
	Un-Audited	Audited
FINANCIAL ASSETS		
Cash & Cash Equivalent	0.020	0.022
Bank Balances	1.560	1.246
Receivables		
Trade Receivables	2.003	2.003
Other Receivables	-	-
Loans	674.210	674.210
Investments	-	-
Other Financial Assets	3.496	3.496
Total Financial Assets	681.289	680.977
NON-FINANCIAL ASSETS		
Inventories	817.866	818.477
Current Tax Assets (Net)	-	-
Deferred Tax Assets (Net)	-	-
Property, Plant & Equipments	33.996	33.996
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets (Deferred Revenue Expenditure)	8.812	8.812
Total Non Financial Assets	860.674	861.285
TOTAL ASSETS	1,541.963	1,542.262
EQUITY & LIABILITIES		
Equity attributable to Owners of Parents		
Equity Share Capital	1,000.010	1,000.010
Other Equity	(43.988)	(54.980)
Total Equity ...	956.022	945.030
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	497.463	513.663
Debt Securities	-	-
Borrowings (Other than Debt Securities)	19.999	19.999
Deposits	-	-
Subordinated Liabilities	-	-
Other financial liabilities	50.600	35.600
Other Non Current Liabilities	-	-
Total Financial Liabilities ...	568.062	569.262
Non-Financial Liabilities		
Current Tax Liabilities (Net)	-	-
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Financial Liabilities	-	1.040
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	17.879	26.930
Total Non Financial Liabilities ...	17.879	27.970
Total Liabilities	585.941	597.232
Total Equity & Liabilities	1,541.963	1,542.262