



# Prime Capital Market Limited

Company CIN : L67120OR1994PLC003649

Administrative Office : P-27, Princep Street, 3rd Floor  
Kolkata - 700 072

Tel. : +91 33 2234 6715  
Fax : +91 33 2234 9915  
Email : primecapital.kolkata@gmail.com  
Website : www.primecapitalmarket.com

Registered Office : Plot No. 18A, B.J.B. Nagar, Bhubaneshwar - 751 014 (Orissa)

May 29, 2019

The Deputy Manager  
Dept. of Corporate Services  
BSE Limited  
P J Towers, Dalal Street, Fort  
Mumbai — 400 001

The Company Secretary  
The Calcutta Stock Exchange Association Limited  
7, Lyons Range  
Kolkata-700001

**Ref: Scrip Code BSE - 535514, CSE-26180**

**SUB: OUTCOME OF BOARD MEETING**

Respected Sir/Madam,

This is to inform you that our board at its meeting held on Wednesday 29-05-2019, has inter alia taken the following decisions:

The Board has approved Audited Financial Results of the company for the quarter/years ended 31st March 2019 along with Statement of Assets and Liabilities as at 31st March 2019.

We are enclosing herewith duly signed Results for the quarter/year ended 31st March 2019 as approved by the board along with Auditors Report issued by Statutory Auditors, M/s S. Gattani & Co(Firm Reg No: 326788E)

Declaration for unmodified opinion in respect of Audited Standalone Financial Result of the company for the financial year ended 31st March 2019 is enclosed.

The meeting commenced at a.m/p.m and concluded at a.m/p.m

Please take the same on records and oblige

Thanking You,

Yours faithfully,

**FOR PRIME CAPITAL MARKET LIMITED**

**SUSHIL KUMAR PUROHIT**  
**MANAGING DIRECTOR**  
**DIN: 0073684**

Enclosed: as stated above

# PRIME CAPITAL MARKET LIMITED

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

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

CIN : L67120OR1994PLC003649, Email : primecapital.kolkata@gmail.com, Website : www.primecapitalmarket.com

Statement of Audited Financial Results for the Quarter and Year ended 31st March 2019

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date	Year to date
		31.03.2019	Months ended	Months ended	figures as on	figures as on
		Audited*	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		*Refer Note 8	Un-Audited	Audited*	Audited	Audited
I	Revenue from Operations					
II	Other Income/(Loss)	(64.28)	-	(38.96)	(36.68)	(7.10)
III	<b>Total Income (I+II)</b>					
		(64.28)	-	(38.96)	(36.68)	(7.10)
IV	<b>Expenses</b>					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	-	-	77.93	-	87.54
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	55.70	-	101.27	61.67	107.41
	Employees Benefit Expenses	2.36	1.30	2.75	7.78	6.80
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	-	-	-
	Other Expenses	6.14	1.95	10.20	13.39	16.61
	<b>Total Expenses (IV)</b>	<b>64.20</b>	<b>3.25</b>	<b>192.15</b>	<b>82.84</b>	<b>218.36</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(128.48)</b>	<b>(3.25)</b>	<b>(231.11)</b>	<b>(119.52)</b>	<b>(225.46)</b>
VI	Exceptional Items	-	-	3.57	-	3.57
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(128.48)</b>	<b>(3.25)</b>	<b>(234.68)</b>	<b>(119.52)</b>	<b>(229.03)</b>
VIII	<b>Tax Expenses</b>					
	Current	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	<b>Total Tax Expenses (VIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(128.48)</b>	<b>(3.25)</b>	<b>(234.68)</b>	<b>(119.52)</b>	<b>(229.03)</b>
X	<b>Other Comprehensive Income</b>					
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-
	i) Remeasurements of the defined measurement plan	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-
	ii) Income Tax relating to Items that may be reclassified to Profit or Loss	-	-	-	-	-
	<b>Total other Comprehensive Income (X)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(128.48)</b>	<b>(3.25)</b>	<b>(234.68)</b>	<b>(119.52)</b>	<b>(229.03)</b>
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	1,000.01	1,000.01	1,000.01	1,000.01	1,000.01
XIII	Other Equity	-	-	-	12.96	107.14
XIV	<b>Earnings per Share (Face Value of Re 10/- each)</b>					
	a) Basic	(1.28)	(0.03)	(2.35)	(1.20)	(2.29)
	b) Diluted	(1.28)	(0.03)	(2.35)	(1.20)	(2.29)

Notes :

- During the Quarter, the Company has operated only in one Segment viz. Finance & Investments, thus Segmental Report as per AS-17 is not applicable for the Quarter.
- Above results were reviewed by Audit Committee taken on record in Board Meeting held on 29th May 2019
- Above Financial Results have been prepared in accordance with IND AS prescribed in Section 133 of Companies Act, 2013 read with relevant rules made there under: as applicable from 1st April 2018. The Company has opted to avail the relaxation provided by SEBI in respect of disclosure requirements for corresponding figures of earlier periods and accordingly figures for the year ended March 31, 2018 have not been presented.
- The preparation of these financial result in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of income, expenses and capital employed. The changes required due to application of Ind AS on retained earnings as well on current year/comparatives, profit/losses have been previously assessed and carried out.

5. Reconciliation of Net Profit between previous GAAP to Ind AS for the Quarter ended 31st March 2018

Particulars	Amount
Net profit for the Period (as per previous GAAP)	(231.18)
Add/( Less) : Adjustments in Statement of Profit & Loss	-
Effect of fair valuation of Finance & Investment	-
Net Profit as per Ind AS	(231.18)
Other Comprehensive Income	-
<b>Total Comprehensive Income</b>	<b>(231.18)</b>

- These results have been audited by the Statutory Auditors of the Company who have issued an unmodified audit report on the standalone annual financial statement for the year ended 31 March 2019.
- Figures for the previous quarter / year have been re-grouped / re-classified wherever necessary.
- The figures of last Quarter are the balancing figures between Audited figures in respect of full financial year and the published year to date figures upto the 3rd Quarter of the Current Financial Year.
- Figure for the Quarter ended 31st March 2019; appearing above in column "Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade" denotes the difference in Market Value vs Purchase Cost, whichever is lower.

Place : Kolkata  
Date : 29th May 2019



*(Handwritten Signature)*

For Prime Capital Market Limited

Sd/-  
Sushil Kumar Purohit  
Managing Director



**Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI LODR Regulations, 2015**

The Board of Directors of

**Prime Capital Market Limited**

We have audited the quarterly financial results of **Prime Capital Market Limited** for the quarter ended 31<sup>st</sup> March 2019 and the year to date results for the period 1<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (IND AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit/ loss and other financial information for the quarter ended 31<sup>st</sup> March 2019 as well as the year to date results for the period from 1<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019.

Place: Kolkata

Date: May 29, 2019

For S. GATTANI & CO  
Chartered Accountants

SARBANANDA GATTANI  
Proprietor (FCA-56536)  
FRN-326788E

Proprietor

For S Gattani & Co.  
Chartered Accountants  
Firm Reg. No. : 326788E

S. Gattani  
Membership Number  
056536

Address - 111, Cossipore Road, Rajakal,  
Near Chitpore Bazar/ Regent Cinema, Kolkata - 700 002  
E-Mail - Sarbanandag@gmail.com

