

# Premium Capital Market and Investment Limited

CIN: L67120MP1992PLC007178

Registered Office: 401, Starlit Tower, 4th Floor, 29, Y N Road, Indore – 452 003, Madhya Pradesh, India

Contact No.: Phone No.: 0731-4073642 (M) +91 91091 04911

Email: compliance.premium@gmail.com Website: www.premcapltd.com

Date: November 13, 2025

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001.

Dear Sir,

**Subject:** Outcome of Board meeting held on today i.e. on November 13, 2025

**Reference:** Premium Capital Market and Investment Limited (Security ID: PREMCAPM, Security Code: 511660)

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on November 13, 2025, at the Registered Office of the Company which was commenced at 05:00 P.M. and concluded at 06:00 P.M. have, apart from other businesses, considered, approved and taken on record the Unaudited Financial Results of the Company for the quarter ended on September 30, 2025 along with Limited Review Report.

In this regards, we are hereby submitting the followings:

1. Unaudited Financial Results for the quarter ended on September 30, 2025;
2. Limited Review Report

Kindly take the same on your record and oblige us.

Thanking you.

For, Premium Capital Market and Investment Limited



Manisha Sudip Bhattacharya  
Wholetime Director  
DIN: 09630474



Place: Indore

Enclosed: A/a.

## INDEPENDENT AUDITOR'S REVIEW REPORT

To,

**The Members of Premium Capital Market and Investment Limited**  
**Review Report on the Financial Statements**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Premium capital Market and Investment Limited** (hereinafter referred to as the Company") for the Quarter and Half year ended **September 30, 2025** ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related interim condensed financial statements which has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under the Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" specified under Section 143 (10) of the Companies Act. 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended to the extent applicable.
5. Based on our review conducted and procedures performed as stated in paragraph 2 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. On the basis of review and to the best of our information and according to the explanations given to us, we would bring to notice matters highlighted in Emphasis of Matter paragraph.

Our conclusion is not qualified in respect of below said matters.

### **Emphasis of Matter**

We draw attention to following point:

- (i) We observed that the Company purchased land on **14th August 2025** for **₹25,42,424** (inclusive of stamp duty and registration expenses amounting to **₹3,42,424** ). Based on the information and documents produced before us, the said asset has been appropriately capitalized in the financial statements.
- (ii) During the course of our review, we observed that a loan, outstanding of **₹1,33,00,000/-**, obtained from Genius Bulls Investment Limited had been previously disclosed under the head of "Other Current Liabilities" in the financial statements. During the current year, the Company has **regrouped and reclassified** the said amount under the appropriate head of "Short term Borrowings" to present a **true and fair view** of its financial position.

Our conclusion is not qualified in respect of above said matters.

**For SCAN & Co**  
Chartered Accountants  
Firm Reg. No.113954W



A handwritten signature in purple ink, appearing to read "Chetan Khandelwal".

**CA Chetan Khandelwal**  
Partner  
M. No. 408113

**Place: Indore**  
**Date: 13-11-2025**  
**UDIN: 25408113BMKOAS5301**

PREMIUM CAPITAL MARKET AND INVESTMENT LIMITED  
CIN: L67120MP1992PLC007178

401- STARLIT TOWER 29- Y.N. ROAD, INDORE, Madhya Pradesh, India,452003

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE 2ND QUARTER AND HALF YEAR ENDED 30.09.2025

PARTICULARS	(Amount in INR Lakhs, Except for Earning per Equity Share Capital)					
	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
<b>1 Income from Operations</b>						
(a) Net sales/income from operations (Net of Excise duty)	314.06	675.61	254.20	989.67	446.38	868.89
(b) Other Operating Income	-	0.24	0.26	0.24	0.28	-
<b>Total Income from operations(net)</b>	<b>314.06</b>	<b>675.85</b>	<b>254.46</b>	<b>989.91</b>	<b>446.66</b>	<b>868.89</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed						
(b) Purchases of stock-in-trade	195.06	680.27	254.24	875.33	591.51	992.41
(c) Changes in inventories of finished goods work-in-progress and stock-in-trade	103.101	(32.02)	(9.44)	71.08	(156.64)	(83.06)
(d) Employee benefits expenses	0.69	0.66	0.60	1.35	1.20	2.20
(e) Depreciation and amortisation expenses	-	-	-	-	-	-
(f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	4.13	6.11	2.00	10.24	8.09	19.06
(g) Finance Cost						
<b>Total Expenses</b>	<b>302.98</b>	<b>655.02</b>	<b>247.40</b>	<b>958.00</b>	<b>444.16</b>	<b>930.61</b>
<b>3 Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>11.08</b>	<b>20.83</b>	<b>7.06</b>	<b>31.91</b>	<b>2.50</b>	<b>(61.72)</b>
<b>4 Exceptional Items</b>						
<b>5 Profit before Tax (3-4)</b>	<b>11.08</b>	<b>20.83</b>	<b>7.06</b>	<b>31.91</b>	<b>2.50</b>	<b>(61.72)</b>
<b>6 Tax expense</b>						
(a) Current Tax	-	-	-	-	-	-
(b) Deferred Tax	8.84	-	-	8.84	-	(17.42)
<b>7 Profit/(Loss) for the period from continuing Operations</b>	<b>2.24</b>	<b>20.83</b>	<b>7.06</b>	<b>23.07</b>	<b>2.50</b>	<b>(44.30)</b>
Profit/(Loss) from discontinued operations	-	-	-	-	-	-
Tax expenses from discontinued operations	-	-	-	-	-	-
<b>8 Profit/(Loss) from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9 Other Comprehensive Income/(Loss)</b>						
(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>10 Total Comprehensive Income for the period (7+8)</b>	<b>2.24</b>	<b>20.83</b>	<b>7.06</b>	<b>23.07</b>	<b>2.50</b>	<b>(44.30)</b>
<b>11 Paid-up equity share capital (Face Value 10/-)</b>	<b>655.37</b>	<b>655.37</b>	<b>655.37</b>	<b>655.37</b>	<b>655.37</b>	<b>655.37</b>
Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00	10.00	10.00
<b>12 Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13 Earning Per equity share (Rs.)</b>						
(a) Basic	0.03	0.32	0.01	0.35	-	(0.68)
(b) Diluted	0.03	0.32	0.01	0.35	-	(0.68)

1 The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 13th November, 2025.

2 The Operations of the Company are considered as Single segment reporting as defined an account standard is not applicable.

3 The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.

4 The above results, have been prepared in accordance with Ind AS notified under the companies (Indian Accounting Standards) Rules, 2015

For, PREMIUM CAPITAL MARKET AND INVESTMENT LIMITED



MANISHA SUDIP BHATTACHARYA  
Wholtime Director  
DIN: 09630474

Papita Nandi  
Non-Executive Director  
DIN: 09613512

Place : Indore  
Date : 13th November 2025

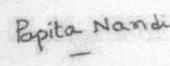
PREMIUM CAPITAL MARKET AND INVESTMENT LIMITED  
CIN: L67120MP1992PLC007178  
401- STARLIT TOWER 29- Y.N. ROAD, INDORE, Madhya Pradesh, India,452003  
Statement of Assets and Liabilities

Particulars	As at 30th September, 2025 (Amt in Lakhs)	As at 31st March, 2025 (Amt in Lakhs)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	25.46	0.04
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Deferred Tax Assets (Net)	16.22	25.06
(v) Other non-current assets	5.04	5.04
<b>Current assets</b>		
(a) Inventories	25.45	96.54
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	0.10	9.25
(iii) Cash and Cash Equivalents	2.12	6.75
(iv) Bank balances other than (iii) above	-	-
(v) Loans	-	-
(c) Current Tax Assets (Net)	0.03	0.03
(d) Other Current Assets	-	-
<b>Total Assets</b>	<b>74.42</b>	<b>142.70</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	655.37	655.37
(b) Other Equity	(718.64)	(741.72)
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables		
Outstanding dues of micro enterprise and small enterprise		
Outstanding dues of creditors other than micro enterprise and small enterprise		
(iii) Other Financial Liabilities		
(b) Provisions		
(c) Deferred Tax Liabilities		
(d) Other Non-current Liabilities		
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	133.00	
(ii) Trade Payables		
Outstanding dues of micro enterprise and small enterprise	-	
Outstanding dues of creditors other than micro enterprise and small enterprise	4.36	5.17
(iii) Other Financial Liabilities		
(b) Other current liabilities	0.10	223.42
(c) Provisions	0.23	0.45
(d) Current Tax Liabilities (Net)	-	-
<b>Total Equity and Liabilities</b>	<b>74.42</b>	<b>142.70</b>

For, PREMIUM CAPITAL MARKET AND INVESTMENT LIMITED



  
MANISHA SUDIP BHATTACHAR  
Wholetime Director  
DIN: 09630474

  
PAPITA NANDI  
Non-Executive Director  
DIN: 09613512

Place : Indore  
Date : 13th November 2025

**PREMIUM CAPITAL MARKET AND INVESTMENT LIMITED**

CIN: L67120MP1992PLC007178

401- STARLIT TOWER 29- Y.N. ROAD, INDORE, Madhya Pradesh, India,452003

**Cash Flow Statement**

Particulars	For the period ended 30 September 2025	For the year ended 31 March 2025
	(Amt in Lakhs)	(Amt in Lakhs)
<b>(A) Cash flow from Operating Activities</b>		
Profit/ (Loss) before extraordinary items and tax	31.91	(61.72)
<u>Adjustments for:-</u>		
Interest Income		
Provision for Doubtful Debts Reversed		
Depreciation and Amortisation		
<b>Operating Profit/(Loss) before changes in Working Capital</b>	<b>31.91</b>	<b>(61.72)</b>
<u>Changes In Working Capital:-</u>		
Increase / (Decrease) in Trade Payables	(0.80)	(1.76)
Increase / (Decrease) in Other Current Liabilities	(223.54)	156.22
Increase / (Decrease) in Short Term Provision		-
(Increase) / Decrease in Trade Receivables	9.15	(8.99)
(Increase) / Decrease in Other Current Assets	71.08	(78.59)
<b>Operating Profit/(Loss) after changes in Working Capital</b>	<b>(112.20)</b>	<b>5.16</b>
Less:- Taxes Paid	-	
<b>Net Cash Flow from Operating Activities (A)</b>	<b>(112.20)</b>	
<b>(B) Cash flow from Investing Activities</b>		
Proceeds from Advances		
Purchase of Property, Plant and Equipments	(25.42)	
Interest Income		
<b>Net Cash Flow from Investing Activities (B)</b>	<b>(25.42)</b>	-
<b>(C) Cash flow from Financing Activities</b>		
Proceeds from Borrowings(net of repayment)	133.00	
Finance Cost	-	
Other Non Current Assets Changes	-	
<b>Net Cash Flow from Financing Activities (C)</b>	<b>133.00</b>	
<b>Net Increase/(Decrease) in Cash and Cash Equivalents(A+B+C)</b>	<b>(4.62)</b>	<b>5.16</b>
Cash and Cash Equivalents at the Beginning of the Period	6.75	1.58
<b>Cash and Cash Equivalents at the Ending of the Period</b>	<b>2.12</b>	<b>6.75</b>

For, PREMIUM CAPITAL MARKET AND INVESTMENT LIMITED



*Manisha Sudip Bhattacha*  
**MANISHA SUDIP BHATTACHA**  
 Wholetime Director  
 DIN: 09630474

*Papita Nandi*  
**PAPITA NANDI**  
 Non-Executive Director  
 DIN: 09613512

Place : Indore  
 Date : 13th November 2025