



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.in

Registered Office : Plot No. OU-618, 6th Floor, Esplanade One, Rasulgarh,
Po- Bhubaneswar, Dist- Khurda, Odisha-751010.

May 28, 2025

The Deputy Manager

Department of Corporate Services

BSE Limited

P. J. Towers, Dalal Street, Fort

Mumbai – 400 001

Ref: Scrip Code - 535514

Sub: Submission of Standalone Audited Results for FY 2024-25

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI (LODR) Regulations, 2015, we are enclosing with this letter, Standalone Audited Financial Results, Statement of Assets & Liabilities and Cash Flow Statement for the 4th quarter and Year ended on 31st March 2025 together with "Audit Report" by Statutory Auditors as well as declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, as amended till date.

The meeting was commenced at 16.15 Hrs. and concluded at 16.50 Hrs.

Kindly take the same in your records and oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully,

For **PRIME CAPITAL MARKET LIMITED**

ADARSH PUROHIT

DIN: 02950960

MANAGING DIRECTOR

Enclosed: a/a



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Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

Pursuant to the provision of Clause (d) of sub regulation (3) of Regulation 33 of SEBI (LODR) Regulations, 2015 as notified on 25th May 2016, we hereby declare and confirm that the Statutory Auditors of the Company, M/s. Rajesh Kumar Gokul Chand & Associates, Chartered Accountants, Kolkata have issued an Audit Report with unmodified opinion on Standalone Financial Statements of the Company for the year ended 31st March 2025.

Kindly take the same on your record & oblige.

Thanking You,

Yours Faithfully,

For **PRIME CAPITAL MARKET LIMITED**

ADARSH PUROHIT

DIN: 02950960

MANAGING DIRECTOR

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.in

Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March 2025

₹ in Lakhs

Sr. No.	Particulars	3 Months ended 31.03.2025	Preceding 3 Months ended 31.12.2024	Corresponding 3 Months ended 31.03.2024	Year to date figures as on 31.03.2025	Year to date figures as on 31.03.2024
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations					
	Interest Income	2.210	–	–	2.210	–
	Dividend Income	(0.081)	0.292	0.221	0.233	0.221
	Revenue from Sale of Shares	693.500	–	–	693.500	–
	Net Gain on Fair Value of Changes	(40.897)	–	–	–	–
	Others (Gain from Trading in Shares, FNO Segment)	–	–	–	–	–
	Total Revenue from Operations	654.732	0.292	0.221	695.943	0.221
II	Other Income					
	Others	6.976	–	(208.336)	6.976	123.945
III	Total Income (I+II)	661.708	0.292	(208.115)	702.919	124.166
IV	Expenses					
	Finance Costs	–	–	–	–	–
	Fees & Commission Expenses	–	–	–	–	–
	Net loss on Fair Value Changes	11.848	–	9.957	11.848	56.235
	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	572.716	–	–	572.716	–
	Employee Benefits Expenses	3.420	3.140	2.370	13.250	9.480
	Depreciation, Amortization and Impairment	–	–	–	–	–
	Other Expenses	4.665	1.769	25.347	22.580	54.349
	NPA Provision	–	–	(216.000)	–	–
	Total Expenses (IV)	592.649	4.909	(178.326)	620.394	120.064
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	69.059	(4.617)	(29.789)	82.525	4.102
VI	Exceptional Items	1.906	–	–	1.906	–
VII	Profit / (Loss) before Tax (V-VI)	67.153	(4.617)	(29.789)	80.619	4.102
VIII	Tax Expenses					
	Current	18.341	(1.279)	(5.557)	21.707	2.915
	Deferred Tax	–	–	–	–	–
	Total Tax Expenses (VIII)	18.341	(1.279)	(5.557)	21.707	2.915
IX	Profit for the Period / Year from continuing operations (VII-VIII)	48.812	(3.338)	(24.232)	58.912	1.187
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)	48.812	(3.338)	(24.232)	58.912	1.187
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)	48.812	(3.338)	(24.232)	58.912	1.187
XVI	Paid-up Equity Share Capital (Face Value of ₹ 10/- each)	1,000.010	1,000.010	1,000.010	1,000.010	1,000.010
XVII	Other Equity	–	–	–	11.203	(48.394)
XVIII	Earnings per Share from Continuing Operations					
	a) Basic	0.488	(0.033)	(0.242)	0.589	0.012
	b) Diluted	0.488	(0.033)	(0.242)	0.589	0.012
XVIII	Earnings per Share from Discontinued Operations					
	a) Basic	–	–	–	–	–
	b) Diluted	–	–	–	–	–
XVIII	Earnings per Share from Continuing & Discontinued Operations					
	a) Basic	0.488	(0.033)	(0.242)	0.589	0.012
	b) Diluted	0.488	(0.033)	(0.242)	0.589	0.012

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 28th May 2025.
- 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/IS/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.
- Figures for the quarters ended 31st March 2025 and 31st March 2024 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.
- The Auditors of the Company have carried out "Limited Review" of the above financial Results.
- Figures for previous quarter/year have been re-stated/re-classified wherever necessary.

Place : Kolkata
Date : May 28, 2025

For Prime Capital Market Limited
Sd/-
Adarsh Purohit
Managing Director

PRIME CAPITAL MARKET LIMITED
Statement of Cash Flow as at 31st March, 2025

(₹ In Lakhs)

	As at 31st March 2025	As at 31st March 2024
A. Cash Flow from Operating Activities		
<i>Net Profit before Tax and Extra-Ordinary Items</i>	80.619	4.102
<u><i>Adjustments for</i></u>	-	-
Dividend	0.233	0.221
Interest Received	2.210	
Depreciation	-	-
<i>Operating profit before working capital changes</i>	83.062	4.323
<u><i>Adjustments for Capital Changes</i></u>		
Increase / (Decrease) in Trade and other Receivables	(471.880)	(0.166)
Decrease / (Increase) in Loan & Advances	(18.284)	261.687
Decrease / (Increase) in Inventories	307.564	56.235
Decrease / (Increase) in Investment	-	-
Other Current Assets	1.789	(0.010)
Decrease / (Increase) in other Financial Liabilities	176.510	1.140
Decrease / (Increase) in other Current Liabilities	(2.136)	10.515
Decrease / (Increase) in Trade Payable & Provisions	(51.825)	(333.196)
<i>Cash Generated from Operations</i>	(58.262)	(3.795)
Income Tax Liability For The Year	(21.707)	(2.914)
Extra-Ordinary Items	0.685	0.149
	(21.022)	(2.765)
<i>Net Cash From Operating Activates (A)</i>	3.778	(2.237)
B. Cash Flow From Investing Activities		
Decrease / (Increase) in Fixed Assets	-	-
Decrease / (Increase) in Investment	-	-
Decrease / (Increase) in Inventories	-	-
Miscellaneous Expenditure	-	-
<i>Net Cash from Investing Activities (B)</i>	-	-
C. Cash Flow From Financing Activities		
Proceeds from Further Issue of Shares	-	-
Interest Received	(2.210)	
Dividend Received	(0.233)	(0.221)
<i>Net Cash used in Financing Activities (C)</i>	(2.443)	(0.221)
<i>Net Increase in Cash & Cash Equivalents (A+B+C)</i>	1.335	(2.458)
<i>Opening Balance of Cash & Cash Equivalents</i>	0.956	3.414
<i>Closing Balance of Cash & Cash Equivalents</i>	2.291	0.956

PRIME CAPITAL MARKET LIMITED
Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	For the Year Ended	
	31st March 2025	31st March 2024
	Audited	Audited
FINANCIAL ASSETS		
Cash & Cash Equivalent	1.752	0.087
Bank Balances	0.539	0.868
Receivables		
Trade Receivables	472.046	-
Other Receivables	-	0.166
Loans & Advances	291.762	273.478
Investments	-	-
Other Financial assets	-	2.595
Total Financial Assets	766.099	277.194
NON-FINANCIAL ASSETS		
Inventories	472.186	835.986
Current Tax Assets (Net)	7.032	8.822
Deferred Tax Assets (Net)	2.595	-
Property, Plant & Equipments	-	-
Investment in Property	-	-
Intangible assets under development	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Other Non-Financial Assets (Deferred Revenue Expenditure)	-	-
Total Non Financial Assets	481.813	844.808
TOTAL ASSETS	1,247.912	1,122.002
EQUITY & LIABILITIES		
Equity attributable to Owners of Parents		
Equity Share Capital	1,000.010	1,000.010
Other Equity	11.203	(48.394)
Total Equity ...	1,011.213	951.616
Share Application Money Pending Allotment	-	-
LIABILITIES		
Financial Liabilities		
Derivative financial instruments	-	-
Payables		
Trade Payables		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other than Micro Enterprises	-	-
Other Payables		
Total Outstanding Dues of Micro Enterprises And Small	-	-
Total Outstanding Dues of Creditors Other Than Micro Enterprises And Small Enterprises	2.847	54.672
Debt Securities	-	-
Borrowings (Other than Debt Securities)	19.999	19.999
Deposits	-	-
Subordinated Liabilities	-	-
Other financial liabilities	188.400	11.890
Other Non Current Liabilities	-	-
Total Financial Liabilities ...	211.246	86.561
Non-Financial Liabilities		
Current Tax Liabilities (Net)	21.818	4.140
Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non-Financial Liabilities	3.635	-
Short Term Provisions	-	-
Other Current Liabilities	-	23.449
Total Non Financial Liabilities ...	25.453	27.589
Total Liabilities	236.699	114.150
Total Equity & Liabilities	1,247.912	1,065.766

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
PRIME CAPITAL MARKET LIMITED**

Report on the Audit of the Financial Results

1. Opinion

We have audited the accompanying financial results ("the Statement") of Prime Capital Market Limited ("the Company"), for the quarter and the year ended March 31, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and the year ended March 31, 2025.

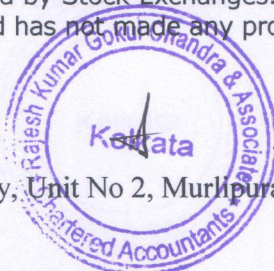
2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial results for the quarter and year ended, under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Emphasis of Matters

1. The Company is having investments / inventories in some of small cap illiquid stocks where either there is very thin trading or is no trading during the entire financial year. Even trading in some of these shares has been suspended by Stock Exchanges. The Company has valued these shares on last traded price on BSE/CSE and has not made any provision for the possible losses.

Branch : E 33, Scheme 19, Pearl Residency, Unit No 2, Murlipura, Jaipur, Rajasthan - 302039



2. The valuation of the unquoted investments are subject to the valuation by independent valuer. As per management explanation they are under process to carrying out fair valuation from registered valuer and therefore they are shown its investment / inventories value at cost.
3. The company has given advances against shares of Rs. 245.19 Lakh without interest. However, in the opinion of management the value which has been shown in statement is fair value and for business purpose and not prejudice to the company.

Our opinion on the Statement is not modified in respect of these matters.

4. Management's Responsibilities for the Financial Results

These financial results have been prepared on the basis of the annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

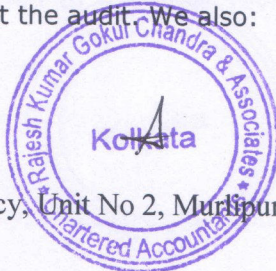
In preparing the financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

5. Auditor's Responsibilities for the Audit of the financial results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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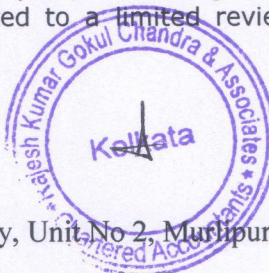
- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the act, we are also responsible for expressing an opinion on whether the company has in place adequate internal financial controls with reference to financials results and the operating effectiveness of the such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

6. Other Matter

The Statement includes the financial results for the quarter ended March 31, 2025, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.





RAJESH KUMAR GOKUL CHANDRA & ASSOCIATES
CHARTERED ACCOUNTTANTS

**38/48, ADYA NATH SAHA ROAD,
ROOM NO.10, 2ND FLOOR,
KOLKATA 700 048**
Mobile No. 09331784007
Email rkgca@hotmail.com

The annual financial results dealt with by this report has been prepared for the express purpose of filing with Stock Exchange. These results are based on and should be read with the audited financial statements of the company for the year ended March 31, 2025 on which we issued an unmodified audit opinion vide our report dated May 28, 2025.

For Rajesh Kumar Gokul Chandra & Associates
Chartered Accountants
Firm Registration No. 323891E

Archana Jhunjhunwala
Partner
Membership No. 069098



Place : Kolkata
Dated : 28.05.2025

UDIN : 25069098BMHIQJ5530