

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 Unaudited Financial Results for the Quarter and Six Months ended 30th September 2020

Rs. in Lakhs

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Un-Audited			Un-Audited		Audited
I	Revenue from Operations						
	Interest Income	-	-	-	-	-	-
	Dividend Income	-	-	-	-	-	0.012
	Revenue from Sale of Shares	-	-	-	-	-	158.602
	Net Gain on Fair Value of Changes	-	-	-	-	-	-
	Others (Gain from Trading in Shares, FNO Segment)	-	-	-	-	-	-
	Total Revenue from Operations	-	-	-	-	-	158.614
II	Other Income						
	Sale of Properties	-	-	-	-	-	17.333
III	Total Income (I+II)	-	-	-	-	-	175.947
IV	Expenses						
	Finance Costs	-	-	-	-	-	-
	Fees & Commission Expenses	-	-	-	-	-	-
	Net loss on Fair Value Changes	-	-	-	-	-	13.027
	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	-	-	-	-	-	157.500
	Employee Benefits Expenses	1.200	0.620	1.300	1.820	2.600	5.595
	Depreciation, Amortization and Impairment	-	-	-	-	-	-
	Other Expenses	1.100	5.200	1.700	6.300	7.320	12.725
	NPA Provision	-	-	-	-	-	3.401
	Total Expenses (IV)	2.300	5.820	3.000	8.120	9.920	192.248
V	Profit / (Loss) before Tax & Exceptional Items (III-IV)	(2.300)	(5.820)	(3.000)	(8.120)	(9.920)	(16.301)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(2.300)	(5.820)	(3.000)	(8.120)	(9.920)	(16.301)
VIII	Tax Expenses						
	Current	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Total Tax Expenses (VIII)	-	-	-	-	-	-
IX	Profit for the Period / Year from continuing operations (VII-VIII)	(2.300)	(5.820)	(3.000)	(8.120)	(9.920)	(16.301)
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)	(2.300)	(5.820)	(3.000)	(8.120)	(9.920)	(16.301)
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)	(2.300)	(5.820)	(3.000)	(8.120)	(9.920)	(16.301)
XVI	Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	1,000.010	1,000.010	1,000.010	1,000.010	1,000.010	1,000.010
XVII	Other Equity	-	-	-	-	-	(21.877)
XVIII	Earnings per Share from Continuing Operations						
	a) Basic	(0.023)	(0.058)	(0.030)	(0.081)	(0.010)	(0.163)
	b) Diluted	(0.023)	(0.058)	(0.030)	(0.081)	(0.010)	(0.163)
XVIII	Earnings per Share from Discontinued Operations						
	a) Basic	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-
XVIII	Earnings per Share from Continuing & Discontinued Operations						
	a) Basic	(0.023)	(0.058)	(0.030)	(0.081)	(0.010)	(0.163)
	b) Diluted	(0.023)	(0.058)	(0.030)	(0.081)	(0.010)	(0.163)

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 12th November 2020.
- 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 vide 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 previous quarter/year have been re-stated/re-classified wherever necessary.

Place : Kolkata

Date : 12th November, 2020

For Prime Capital Market Limited

Sd/-
Adarsh Purohit
Managing Director

PRIME CAPITAL MARKET LIMITED
Cash Flow Statement for the Half year ended 30 September 2020

(Rs. In Lakhs)

Particulars		As At 30.09.2020	As At 31.03.2020
Cash Flow from/(used in) Operating Activities			
Profit before Tax		(8.120)	(16.309)
Adjustment for:			
Interest Income on Deposits		-	-
Dividend Income		-	0.012
Depreciation and Amortization		-	-
Operating Profit before Working Capital Changes		(8.120)	(16.297)
Movement in Working Capital:			
Adjustments for			
Decrease (Increase) In Inventories		-	20.527
Decrease (Increase) In Trade Receivable		-	(2.003)
Decrease (Increase) In Current Assets		(40.000)	(15.746)
Decrease (Increase) In Other Current Assets		-	0.290
Decrease (Increase) In Other Non Current Assets		-	0.901
Financial Assets Current Assets		-	-
Non Financial Current Assets		-	133.319
Increase (Decrease) in Trade Payable, Current		-	20.900
Increase (Decrease) in Trade Payable, Non Current		-	-
Increase (Decrease) in Other Current Liabilities		6.821	(102.317)
Depreciation And Amortisation Expenses		-	-
Provision For Expenses, Current		-	-
		(33.179)	55.871
Cash Generated/(used) in Operations	(A)	(41.299)	39.574
Cash Flow from/(used) Investing Activities			
Adjustment for Interest Income		-	(0.012)
Adjustment for Dividend Income		-	-
Adjustment for Extra-Ordinary Items		-	3.447
Adjustment for Fair Value Loss/(Gain)		-	-
(Increase)/decrease in Depreciation and Amortization Exp		-	-
Cash Generated/(used) in Investing Activities	(B)	-	3.435
Net Increase/(decrease) in Cash and Cash Equivalents	(A+B)	(41.299)	43.013
Total Cash and Cash Equivalent at beginning of year		43.873	0.860
Total Cash and Cash Equivalent at end of year		2.574	43.873
Net increase/(decrease) as disclosed above		41.299	(43.013)

PRIME CAPITAL MARKET LIMITED
Statement of Assets & Liabilities as at 30th September 2020

Rs. In Lakhs

Particulars	As At	
	30th Sept 2020	31st Mar 2020
	Un-Audited	Audited
ASSETS		
Non-Current Assets		
Properties Plant & Machinery	324.406	324.406
Intangible Assets	-	-
Capital Work in Progress	-	-
Non-Current Investments	-	-
Deferred Tax Assets (Net)	-	-
Long Term Loans & Advances	-	-
Other Non-Current Assets	5.298	5.298
Total Non-Current Assets ...	329.703	329.703
Non-Current Financial Assets	-	-
Non-Current Investments	-	-
Trade Receivables, Non-Current	2.003	2.003
Loans, Non-Current	-	-
Other Non-Current Financial Assets	-	-
Total Non-Current Financial Assets ...	2.003	2.003
Current Assets		
Inventories	807.980	807.980
Financial Assets		
Current Investments	-	-
Cash & Cash Equivalents	0.489	1.789
Bank Balances	2.085	42.085
Short Term Loans & Advances	396.999	356.999
Other Financial Assets	-	-
Other Current Assets	8.556	8.556
Total Non-Current Assets ...	1,216.109	1,217.408
Total Assets	1,547.815	1,549.114
EQUITY & LIABILITIES		
Equity		
Equity Share Capital	1,000.010	1,000.010
Reserves & Surplus	(30.007)	(21.887)
Money Received against Share Warrants	-	-
Total Equity ...	970.003	978.123
Share Application Money Pending allotment	-	-
LIABILITIES		
Non Current Liabilities		
Financial Liabilities	-	-
Long Term Borrowings	19.999	19.999
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	-	-
Other Non Current Liabilities	-	-
Total Non-Current Liabilities ...	19.999	19.999
Current Liabilities		
Financial Liabilities		
Short Term Borrowings	-	-
Trade Payables	513.663	513.663
Other Financial Liabilities	25.550	25.550
Short Term Provisions	-	-
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	18.600	11.779
Total Current Liabilities ...	557.813	550.992
Total Liabilities	577.812	570.990
Total Equity & Liabilities	1,547.815	1,549.114