Premium Capital Market and Investsment 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.premiumcapltd.com

Date: August 25, 2026

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

Dear Sir,

Subject: Submission of Annual Report for F.Y. 2025-26

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

With reference to captioned subject and pursuant to Regulation 34 of SEBI (LODR) Regulation, 2015, we hereby submit the Stock Exchange, Annual Report of the Company for the financial year 2025-26.

Kindly take the same on your record and oblige us.

Thanking you,

Yours faithfully,

For, Premium Capital Market and Investsment Limited

MANISHA SUDIP BHATTACHARYA

Manisha Sudip Bhattacharya
Wholetime Director
DIN: 09630474

PREMIUM CAPITAL MARKET & INVESTMENTS LIMITED INDORE

Place: Indore
Enclosed: A/a.

PREMIUM CAPITAL MARKET AND INVESTSMENT LIMITED
(***CIN: L67120MP1992PLC007178***)

34th ANNUAL REPORT
F.Y. 2025-26

INSIDE THIS REPORT

CORPORATE INFORMATION

Board of Directors and Key Managerial Personnel	
Ms. Manisha Sudip Bhattacharya	Whole-Time Director
Ms. Ruchismita Patel	Independent Director
Ms. Arti Gour	Independent Director
Ms. Papita Nandi	Non-Executive Director
Mr. Ripu Sudhan Shukla	Chief Financial Officer
Ms. Komal Madhyani^	Company Secretary and Compliance Officer

Registered Office

401- Starlit Tower, 29 - Y.N. Road, Indore - 452003, Madhya Pradesh, India.
Phone: +91 (0731) 4073642, +91 91091 04911
E-mail: compliance.premium@gmail.com
Website: www.premiumcapltd.com

Registrar and Share Transfer Agents

M/s. Ankit Consultancy Private Limited
Plot No. 60, Electronic Complex, Pardeshipura, Indore – 452010, Madhya Pradesh, India.
Phone: +91 (0731) 4949444
E-mail: compliance@ankitonline.com

Statutory Auditors	Secretarial Auditors
SCAN & Co., Chartered Accountants, C-1510, Kailas Business Park, Hirnandani, Link Road, Vikroli, Mumbai-400079, Maharashtra India.	**ALAP & CO. LLP** Company Secretaries 415-416, 4th Floor, Pushpam Complex, Opp. Seema Hall, Anandnagar Road, Satellite – 380015, Ahmedabad, Gujarat, India.

Composition of Committees:

Audit Committee	
Ms. Ruchismita Patel	Chairperson
Ms. Arti Gour	Member
Ms. Papita Nandi	Member

Nomination and Remuneration Committee	
Ms. Ruchismita Patel	Chairperson
Ms. Papita Nandi	Member
Ms. Arti Gour	Member

Stakeholders Relationship Committee	
Ms. Papita Nandi	Chairperson
Ms. Ruchismita Patel	Member
Ms. Arti Gour	Member

NOTICE TO SHAREHOLDERS

NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the 34th (Thirty Fourth) Annual General Meeting (AGM) of the Members of Premium Capital Market and Investsment Limited will be held on Thursday, September 17, 2026 at 11.30 A.M. IST at 401- Starlit Tower, 29 - Y.N. Road, Indore - 452003, Madhya Pradesh, India to transact the following businesses:

ORDINARY BUSINESSES:

1. **To consider and adopt the Audited Financial Statement of the Company for the Financial Year ended as on March 31, 2026 and the reports of the Board of Directors and Auditors thereon:**

   In this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolution as

   Ordinary Resolution:

   "**RESOLVED THAT** the audited financial statement of the Company for the financial year ended on March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby received, considered and adopted."

2. **To appoint a Director in place of Ms. Papita Nandi (DIN: 09613512), Non-Executive Director of the Company who retires by rotation and being eligible, seeks re-appointment:**

   Explanation: Based on the terms of appointment, executive and non-executive directors are subject to retirement by rotation. Papita Nandi (DIN: 09613512), Non-Executive Director, who was appointed for the current term as director, and is the longest-serving member on the Board, retires by rotation and, being eligible, seeks re-appointment.

   To the extent that Ms. Papita Nandi (DIN: 09613512), Non-Executive Director, is required to retire by rotation, she would need to be reappointed as such. Therefore, shareholders are requested to consider and if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

   "**RESOLVED THAT**, pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of the members of the Company be and is hereby accorded for the reappointment of Ms. Papita Nandi (DIN: 09613512), Non-Executive Director as such, to the extent that he is required to retire by rotation."

   SPECIAL BUSINESSES:

3. **To consider Re- appointment of Ms. Manisha Sudip Bhattacharya (DIN: 09630474) as Wholetime Director of the Company:**

   In this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution:

   "**RESOLVED THAT**, pursuant to the provisions of Section 196, 197, 198, 203 and other applicable provisions of the Companies Act, 2013, and Schedule V to the Act read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable rules, regulations issued by the Ministry of Corporate Affairs in this regard and Regulation 17 of Securities and Exchange Board of India (Listing Obligations And Disclosure Requirements) 2015, as amended from time to time ("SEBI (LODR) Regulations") and other applicable Regulations of SEBI (LODR) Regulations including any statutory amendments, modifications or re-enactment thereof and all other statutory approvals, as may be required and on recommendation of Nomination and Remuneration Committee and pursuant to approval of the Board of Directors (hereinafter referred to as "the board" which term shall include Nomination & Remuneration Committee of the Board), the approval of the Members of the Company be and is hereby accorded for Re-appointment of Ms. Manisha Sudip Bhattacharya (DIN: 09630474) as Wholetime Director of the Company w.e.f. August 11, 2026 for a period of Five years, liable to retire by rotation and on such terms and conditions including salary and perquisites (hereinafter referred to as "remuneration") as set out in the explanatory statement annexed to this notice with the power to the board to alter and modify the same, in accordance with the provisions of the Act and in the best interest of the Company;

   RESOLVED FURTHER THAT, subject to the provisions of Section 197 of the Companies Act, 2013 as amended from time and time, the Remuneration payable to Ms. Manisha Sudip Bhattacharya (DIN: 09630474) as set out in the explanatory statement attached hereto, in the event of loss or inadequacy of profit in any Financial Year, shall be as per the limit set out in Section II of Part II of Scheduled V to the Companies Act, 2013;

RESOLVED FURTHER THAT in terms of Section 190 of the Companies Act, 2013, no formal contract of service with Ms. Manisha Sudip Bhattacharya (DIN: 09630474) will be executed and this resolution along with its explanatory statement be considered as Memorandum setting out terms and conditions of re-appointment and remuneration of Ms. Manisha Sudip Bhattacharya (DIN: 09630474) as Wholetime Director;

RESOLVED FURTHER THAT for the purpose of giving effect to this Resolution, the Board of Directors (including any committee thereof) be and is hereby authorized to undertake all acts, deeds and execute all documents for the purpose of giving effect to this resolution, from time to time and to undertake all such steps, as may be deemed necessary in this matter including filing of the said resolution with the Registrar of Companies."

4. **Approval for enhancement of borrowing limits of the company under section 180(1)(c) of the Companies Act, 2013:**

In this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 180(1)(c) and other applicable provisions, if any, or re-enactments thereof, for the time being in force read with the Companies Act, 2013 (including any statutory modification or the rules made there under, as may be amended from time to time, consent of the members of the Company be and are hereby accorded to Board (hereinafter referred as 'Board' which term shall include a Committee thereof authorized for the purpose) to borrow any sum or sum of money, from time to time from any one or more persons, Bank/s, Firms, bodies corporate, foreign lender/s or Financial institutions from any other source in India or outside India whomsoever on such terms and conditions and with or without security as the Board of Directors may think fit notwithstanding that the monies already borrowed and the monies to be borrowed (apart from temporary loans obtained from Company's bankers in the ordinary course of business) may exceed the paid-up capital, free reserves and securities premium of the company, provided that the total principal amount upto which such monies may be raised or borrowed by the Board of Directors shall not exceed the aggregate of the paid up capital, free reserves and securities premium of the company by more than Rs 100.00 Crores (Rupees One Hundred Crores only) at any point of time.

RESOLVED FURTHER THAT the Board of directors of the company (including any Committee thereof) be and is hereby authorized to do all such acts and take all such steps as maybe necessary, proper or expedient to give effect to this resolution"

5. **Approval for mortgage, sell, lease or dispose off the assets of the company under section 180(1)(a) of the Companies Act, 2013:**

In this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution:

"**RESOLVED THAT** pursuant to Section 180(1)(a) and other applicable provisions, if any, or re-enactments thereof for the time being in force read with the of the Companies Act, 2013 (including any statutory modification or the rules made there under), as may be amended from time to time, consent of the members of the company be and is hereby accorded to the board of directors of the company (hereinafter referred as, "Board" which term shall include a Committee thereof authorized for the purpose) to create such charges, mortgages and hypothecations in addition to the existing charges, mortgages and hypothecations created by the Company, on such movable and immovable properties, both present and future, and in such manner as the Board may deem fit, together with power to take over the substantial assets of the Company in certain events in favour of banks/financial institutions, other investing agencies and trustees for the holders of debentures/bonds/other instruments to secure rupee/foreign currency loans and/or the issue of debentures whether partly/fully convertible or nonconvertible and/or (hereinafter collectively referred to as "Loans") provided that the total amount of Loans together with interest thereon, additional interest, compound interest, liquidated damages, commitment charges, on pre-payment or on redemption, costs, charges, expenses and all other monies payable by the Company in respect of the said Loans, shall not, at any time exceed Rs. 100 Crores (Rupees One Hundred Crores Only) or the aggregate of the paid up capital and free reserves of the Company, that is to say, reserves not set apart for any specific purpose at the relevant time, whichever is higher.

RESOLVED FURTHER THAT the Board of directors of the company (including any Committee thereof) be and is hereby authorized to do all such acts and take all such steps as maybe necessary, proper or expedient to give effect to this resolution"

6. **To empower the board to make Loans or Investments and to give Guarantees or to provide Security in connection with a loan made under Section 186 of companies act, 2013:**

In this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution:

"**RESOLVED THAT** Pursuant to Section 186 of the Companies Act, 2013 read with the Companies (Meeting of Board and its Power) Rules 2014 and other applicable provisions, if any, of the Companies Act, 2013 including any statutory modifications or re-enactments thereof for the time being in force, if any, and the consent of the members of the Company is be and is hereby accorded to exercise the power to (a) give any loan(s) to any person or other body corporate; (b) to give guarantee including corporate guarantee or (c) to provide security in connection with a loan made by any other person to, or to any other person by, a body corporate as the Board of Directors (d) to make investment or acquire by way of subscription, purchase or otherwise the securities of any other body corporate whether Indian or overseas as board may think fit, from time to time, in one or more trenches, for an amount not exceeding Rs. 100.00 Crores (Rupees One Hundred Crores Only), notwithstanding that such investments, outstanding loans given or to be given and guarantees and security provided are in excess of the limits prescribed under Section 186 of Companies Act, 2013 as in their absolute discretion deem beneficial and in the interest of the Company;

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to file necessary returns/ forms with the Registrar of Companies and to do all such acts, deeds and things as may be considered necessary, incidental and ancillary in order to give effect to this Resolution."

Registered office:
401- Starlit Tower,
29 - Y.N. Road, Indore - 452003,
Madhya Pradesh, India

By order of the Board of Directors
For, PREMIUM CAPITAL MARKET AND INVESTSMENT LIMITED
CIN: L67120MP1992PLC007178

Place: Indore
Date: August 12, 2026

Ms. Papita Nandi
Non-Executive Director
DIN: 09613512

Ms. Manisha Sudip Bhattacharya
Wholetime Director
DIN: 09630474

IMPORTANT NOTES

1. A Member entitled to attend and vote at the Annual General Meeting (AGM) is entitled to appoint a proxy to attend and vote instead of himself/herself and the proxy need not be a Member of the Company.
   A person can act as proxy on behalf of Members not exceeding 50 (fifty) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.
   The instrument appointing the proxy, duly completed, must be deposited at the Company's registered office not less than 48 hours before the commencement of the meeting (on or before Tuesday, September 15, 2026 at 11:30 A.M.). A proxy form for the AGM is enclosed. Proxies submitted on behalf of limited companies, societies etc., must be supported by appropriate resolutions / authority, as applicable.
   During the period beginning 24 hours before the time fixed for the commencement of Meeting and ending with the conclusion of the Meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the company, provided that not less than three days of notice in writing is given to the Company.
2. The relevant details, pursuant to Regulations 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard II on General Meetings issued by the Institute of Company Secretaries of India, in respect of Director seeking appointment/reappointment at this Annual General Meeting ("AGM") are annexed to this Notice.
3. Members/Proxies should bring their Attendance slip duly signed and completed for attending the meeting. The signature of the attendance slip should match with the signature(s) registered with the Company. Members holding shares in dematerialized form are requested to bring their Client ID and DP ID numbers for identification.
4. Corporate members intending to send their authorized representatives to attend the meeting are requested to send a certified copy of the board resolution authorizing their representative to attend and vote on their behalf at the meeting or to vote through remote e-voting. The said Resolution/Authorization shall be sent to the Scrutinizer by email through their registered email address to alapandcollp@gmail.com with copies marked to the Company at compliance.premium@gmail.com and to National Securities Depository Limited (NSDL) at evoting@nsdl.com.in.
5. In case of joint holders attending the meeting together, only holder whose name appearing first will be entitled to vote.
6. The Register of members and share transfer books of the Company will remain closed from Friday, September 11, 2026 till Thursday, September 17, 2026 (both the days inclusive). Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. Thursday, September 10, 2026, will be entitled to vote at the AGM.
7. The route map showing directions to reach the venue of the AGM is provided at the end of this Notice.
8. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members at the AGM.
9. Members seeking any information with regard to the accounts or any matter to be placed at the AGM or who would like to ask questions or registered themselves as Speaker, are requested to write to the Company mentioning their name, demat account number/folio number, email id, mobile number at compliance.premium@gmail.com on or before Thursday, September 10, 2026 so as to enable the management to keep the information ready. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.
10. All documents specifically referred to in this Notice are opened for inspection at the registered office of the Company between 02.00 p.m. and 04.00 p.m. on all working days (except Saturdays, Sundays and Holidays) up to the date of AGM.
11. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held in electronic form and to M/s. Ankit Consultancy Private Limited in case the shares are held in physical form.
12. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long period of time. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

13. The Securities and Exchange Board of India ("SEBI") has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their depository participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to M/s. Ankit Consultancy Private Limited.
14. In line with the aforesaid Ministry of Corporate Affairs (MCA) Circulars and SEBI Circular dated May 12, 2020 read with Circular dated January 15, 2021, the Notice of AGM along with Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that Notice and Annual Report 2025-26 has been uploaded on the website of the Company at www.premiumcapltd.com. The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com and on the website of NSDL i.e. www.evoting.nsdl.com. The Company proposes to send documents, such as the Notice of the Annual General Meeting and Annual Report etc. henceforth to the Members in electronic form at the e-mail address provided by them and made available to the Company by the Depositories from time to time.
15. Those shareholders who have not yet registered their e-mail address are requested to get their e-mail addresses submitted, by following the procedure given below;
    (a) In case shares are held in physical mode, please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to compliance.premium@gmail.com
    (b) In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to compliance.premium@gmail.com
    (c) Alternatively, member may send an e-mail request to evoting@nsdl.co.in for obtaining User ID and Password by proving the details mentioned in Point (a) or (b) as the case may be.
    (d) In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.
    (e) It is clarified that for permanent submission of e-mail address, the shareholders are however requested to register their email address, in respect of electronic holdings with the depository through the concerned depository participants and in respect of physical holdings with the Company's Registrar and Share Transfer Agent, M/s. Ankit Consultancy Private Limited having its office at Plot No. 60, Electronic Complex, Pardeshipura, Indore – 452010, Madhya Pradesh, India, by following the due procedure.
16. Those shareholders who have already registered their e-mail address are requested to keep their e-mail addresses validated with their depository participants / the Company's Registrar and Share Transfer Agent, M/s. Ankit Consultancy Private Limited to enable servicing of notices / documents / annual Reports electronically to their e-mail address.
17. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members can contact their DP in case the shares are held in electronic form and to M/s. Ankit Consultancy Private Limited in case the shares are held in physical form.
18. **PROCESS AND MANNER FOR MEMBERS OPTING FOR VOTING THROUGH ELECTRONIC MEANS:**
    1) Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 8, 2020, April 13, 2020, May 5, 2020 and SEBI Circular dated May 12, 2020, the Company is providing facility to cast their vote electronically, through the remote e-voting services provided by National Securities Depository Limited (NSDL), on all the resolutions set forth in this Notice. The instructions for e-voting are given herein below. Resolution(s) passed by Members through remote e-voting and voting at the AGM is/are deemed to have been passed as if they have been passed at the AGM. For this purpose, the Company has entered into an agreement with NSDL, as the Authorised e-voting agency for facilitating voting through electronic means.

2) The Register of members and share transfer books of the Company will remain closed from Friday, September 11, 2026 till Thursday, September 17, 2026 (both the days inclusive). Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the Cut-off date i.e. Thursday, September 10, 2026, shall be entitled to avail the facility of remote e-voting. Any recipient of the Notice, who has no voting rights as on the Cut-off date, shall treat this Notice as intimation only.
3) A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting as well as voting at the AGM through poll paper. The voting rights of members shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off date i.e. Thursday, September 10, 2026.
4) The facility for voting through polling paper shall be made available at the AGM and the Members attending the AGM and holding shares either in physical form or in dematerialized form, as on the cut-off date being the day of Thursday, September 10, 2026 and who have not already cast their vote by remote e-voting, shall be able to exercise their right to vote at the AGM.
5) A person who has acquired the shares and has become a member of the Company after the dispatch of the Notice of the AGM and prior to the Cut-off date i.e. Thursday, September 10, 2026, shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or through poll paper on the date of the AGM.
6) The remote e-voting will commence on 9:00 A.M. on Monday, September 14, 2026 and will end on 5:00 P.M. on Wednesday, September 16, 2026. During this period, the members of the Company holding shares as on the Cut-off date i.e. Thursday, September 10, 2026 may cast their vote electronically. The members will not be able to cast their vote electronically beyond the date and time mentioned above and the remote e-voting module shall be disabled for voting by NSDL thereafter.
7) Once the vote on a resolution is cast by the member, he/she shall not be allowed to change it subsequently or cast the vote again.
8) The Board of Directors has appointed M/s. ALAP & Co. LLP (LLPIN: ACA-1561), Practicing Company Secretaries as the Scrutinizer to scrutinize the remote e-voting process and voting at the AGM and in a fair and transparent manner.
9) The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of polling paper for all those members who are present at the AGM but have not cast their votes by availing the remote e-voting facility.
10) The Scrutinizer shall, after the conclusion of voting at the AGM, first count the votes cast at the AGM and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than 48 hours of the conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favor or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.
11) The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company www.premiumcapltd.com and on the website of NSDL immediately after the declaration of result by the Chairman or a person authorized by him in writing. The results shall also be immediately forwarded to the BSE Limited.

INSTRUCTIONS FOR CASTING VOTES BY REMOTE E-VOTING

The remote e-voting period begins 9:00 A.M. on Monday, September 14, 2026 and will end on 5:00 P.M. on Wednesday, September 16, 2026. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Thursday, September 10, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being September 10, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1. Access to NSDL e-Voting system.

A) Login method for e-Voting for Individual shareholders holding securities in demat mode:

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner**" icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 4. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page.

Type of shareholders	Login Method
	The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.
   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      1. If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      2. If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2. **Cast your vote electronically on NSDL e-Voting system.**

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to alapandcollp@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to evoting@nsdl.com.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to compliance.premium@gmail.com.

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to compliance.premium@gmail.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting for Individual shareholders holding securities in demat mode.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

CONTACT DETAILS:

Company	**PREMIUM CAPITAL MARKET AND INVESTMENT LIMITED** 401- Starlit Tower, 29 - Y.N. Road, Indore - 452003, Madhya Pradesh, India **Phone:** +91 (0731) 2536127, +91 (0731) 2433348 **E-mail:** compliance.premium@gmail.com **Website: www.premiumcapltd.com**
Registrar and Transfer Agent	**M/s. Ankit Consultancy Private Limited** Plot No. 60, Electronic Complex, Pardeshipura, Indore – 452010, Madhya Pradesh, India **Phone:** +91 (0731) 4949444 **E-mail:** compliance@ankitonline.com
e-Voting Agency & VC / OAVM	**Email:** evoting@nsdl.com **NSDL help desk:** +91 – 22 – 4886 7000 and +91 – 22 – 2499 7000
Scrutinizer	M/s. ALAP & Co. LLP (LLPIN: ACA-1561), Practicing Company Secretaries **Email:** alapandcollp@gmail.com; **Tel No.:** +91 79 3578 9144

DETAILS OF DIRECTOR SEEKING APPOINTMENT /RE-APPOINTMENT AT THE ANNUAL GENERAL MEETING

(Pursuant to Regulation 36(3) of SEBI (LODR), Regulations, 2015 and Secretarial Standard II)

Name	Ms. Papita Nandi (DIN: 09613512)	Ms. Manisha Sudip Bhattacharya (DIN: 09630474)
Date of Birth	January 10, 1981	July 25, 1972
Qualification	Masters of Arts	B.com, M.com and LLB
Experience - Expertise in specific functional areas - Job profile and suitability	Ms. Papita Nandi, living in Morbi, Gujarat. She is having good investment Strategies and Planning Qualities for Capital Market. She has passed Masters of Arts. She enjoys solving technical challenges, using creative strategies to overcome difficulties or applying their imagination to innovate new technologies that fulfill specific needs, it can be rewarding to company in future times.	Ms. Manisha Sudip Bhattacharya (DIN: 09630474), aged 54 years, Earlier She was serving as a Branch Banking Manager in ICICI Bank, and has worked with Dewan Housing Finance Corporation Limited and also She was Branch Manager in Weimann Homes Limited. Now she is associated with Adv. V.M. Kohatkar and and having experience of more than a two decade in the same field.
No. of Shares held as on 31/03/2026	Nil	Nil
Terms & Conditions	As per the terms and conditions decided by board of directors and approved by the Members vide special resolution passed on September 29, 2023	Refer Explanatory Statement for Item No. 3 of this Notice
Remuneration paid in FY 2025-26	NIL	NIL
Remuneration sought to be paid	NIL	NIL
Number of Board Meetings attended during the FY 2025-26	6 out of 6	6 out of 6
Date of Original Appointment	August 11, 2023	August 11, 2023
Date of Appointment in current terms	August 11, 2023	To be re-appointed w.e.f. August 11, 2026
Directorships held in other public companies*	Geniusbulls Investment Limited	Geniusbulls Investment Limited
Memberships / Chairpersonships of committees of public companies*	Membership – 2 Committees	NIL
Inter-se Relationship with other Directors.	No Relation	No Relation

*Includes only Audit Committee and Stakeholders' Relationship Committee.
**Excluding Section 8 and Foreign Companies

PREMIUM CAPITAL MARKET AND INVESTSMENT LIMITED
CIN: L67120MP1992PLC007178
Regd. Off: 401- Starlit Tower, 29 - Y.N. Road, Indore - 452003, Madhya Pradesh, India
Phone No.: +91 (0731) 2536127, +91 (0731) 2433348; **Web:** www.premiumcapltd.com; **Email:** compliance.premium@gmail.com

ATTENDANCE SLIP

Regd. Folio No./DP Id No.*/Client Id No.* (*Applicable for investor holding shares in electronic form.)	
No. of Shares held	
Name and Address of the First Shareholder (IN BLOCK LETTERS)	
Name of the Joint holder (if any)	

I/we hereby record my/our presence at the 34th Annual General Meeting of Premium Capital Market And Investsment Limited held on Thursday, September 17, 2026 at 11:30 A.M. at 401- Starlit Tower, 29 -Y.N. Road, Indore - 452003, Madhya Pradesh, India.

____________________________ ________________________

Member's/Proxy's Name in Block Letters **Member's/Proxy's Signature**

Note: Please fill up this attendance slip and hand it over at the entrance of the venue of meeting. Members are requested to bring their copies of the Annual Report to the AGM.

--Please tear here--

PROXY FORM

(Form No. MGT-11 - *Pursuant to section 105(6) of the Companies Act, 2013 Rules made thereunder)*

Name of the member(s)	
Registered Address	
E-mail Id	
Folio No/Client Id	

I/We, being the member (s) of ....shares of the Premium Capital Market And Investsment Limited, hereby appoint

1. Name: ____
   Address: ____
   E-mail Id: ____________________ Signature: ____________________ or failing him
2. Name: ____
   Address: ____
   E-mail Id: ____________________ Signature: ____________________ or failing him
3. Name: ____
   Address: ____
   E-mail Id: ____________________ Signature: ____________________

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 34th Annual General Meeting of Premium Capital Market And Investsment Limited held on Thursday, September 17, 2026 at 11:30 A.M. at 401- Starlit Tower, 29 - Y.N. Road, Indore - 452003, Madhya Pradesh, India and/or any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Resolution	Vote (Please mention no. of shares)		
		For	Against	Abstain
Ordinary businesses				
1.	To consider and adopt the Audited Financial Statement of the Company for the Financial Year ended as on March 31, 2026 and the reports of the Board of Directors and Auditors thereon.			
2.	To appoint a Director in place of Ms. Papita Nandi (DIN: 09613512), Director of the Company who retires by rotation and being eligible, seeks re-appointment.			
Special businesses				
3.	To Re- appointment of Ms. Manisha Sudip Bhattacharya (DIN: 09630474) as Wholetime Director of the Company.			
4.	Approval for enhancement of borrowing limits of the company under section 180(1)(c) of the Companies Act, 2013			
5.	Approval for mortgage, sell, lease or dispose off the assets of the company under section 180(1)(a) of the Companies Act, 2013			
6.	To empower the board to make Loans or Investments and to give Guarantees or to provide Security in connection with a loan made under Section 186 of companies act, 2013			

Signed this.............................day of.................2026

Affix Revenue Stamp of not less than INR 1

________________ ________________

Signature of shareholder **Signature of Proxy holder(s)**

Note:

1. This form, in order to be effective, should be duly stamped, completed, signed and deposited at the registered office of the Company, not less than 48 hours before the Annual General Meeting (on or before Tuesday, September 15, 2026 at 11:30 A.M.)
2. It is optional to indicate your preference. If you leave the 'for', 'against' or 'abstain' column blank against any or all of the resolutions, your proxy will be entitled to vote in the manner as he/she may deem appropriate.

ROUTE MAP TO THE VENUE OF ANNUAL GENERAL MEETING

34th Annual General Meeting
Date: Thursday, September 17, 2026
Time: 11:30 A.M.

Venue: 401- Starlit Tower,
29 - Y.N. Road,
Indore - 452003,
Madhya Pradesh, India.

Explanatory Statement pursuant to Section 102(2) of the Companies Act, 2013

Item No. 3 To consider Re- appointment of Ms. Manisha Sudip Bhattacharya (DIN: 09630474) as Wholetime Director of the Company:

The Board of Directors of the Company, on the recommendations made by Nomination and Remuneration Committee ("NRC"), in their Meeting held on August 08, 2026, has, subject to approval of members, re-appointed Ms. Manisha Sudip Bhattacharya (DIN: 09630474) as Whole-time Director, for further period of 5 (five) years with effect from August 11, 2026, on terms and conditions including remuneration as recommended by the Nomination and Remuneration Committee of the Board which is set out hereunder.

Ms. Manisha Sudip Bhattacharya is not disqualified from being appointed as Whole-time Director in terms of Section 164 of the Act and has given her consent to act as Director.

The Nomination and Remuneration Committee has noted that the Company has not made any default in repayment of its dues to Banks or Financial Institutions.

Further, as per the provisions of Section 197 the Companies Act, 2013 as amended from time and time, the minimum Remuneration payable to Ms. Manisha Sudip Bhattacharya (DIN: 09630474), in the event of loss or inadequacy of profit in any Financial Year, shall be as per the limit set out in Section II of Part II of Schedule V to the Companies Act, 2013 or any other applicable limits, as provided by the Central Government in this regard, from time to time.

Pursuant to Sections 196, 197, 198, 203 and all other applicable provisions of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and SEBI (Listing Obligations and Disclosure Requirement) Amendment Regulations, 2018, the appointment of Ms. Manisha Sudip Bhattacharya (DIN: 09630474) as Whole-time Director of the Company is now being placed before the Members for their approval by way of Special Resolutions.

The relevant disclosures in terms of Schedule V to the Companies Act, 2013 are given hereunder;

General Information

Nature of Industry: The Company is engaged in providing services as non-Banking financial company.

Date or expected date of commencement of commercial production: The Company has already commenced its commercial production since its incorporation.

In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus: Not Applicable

Financial performance based on given indicators:

(Rupees in Lakh)

Particulars	F.Y. 2025-26	F.Y. 2024-25
Revenue from Operations	1073.19	868.89
Other Income	0.01	0
Total Income	**1073.20**	**868.89**
Operating Expenditure before Finance Cost, Depreciation and Amortization	1070.37	930.61
Earnings before Finance Cost, Depreciation and Amortization	**12.92**	**(61.72)**
Less: Finance Cost	10.09	0.00
Less: Depreciation and Amortization Expenses	0.00	0.00
Profit/(Loss) before Tax	**2.83**	**(44.30)**
Less: Tax Expense	0.75	(17.42)
Profit/(Loss) after Tax (PAT)	**2.08**	**(44.30)**

Foreign investments or collaborations, if any: No collaborations have been made by the Company with any of foreign entity. Further, as at March 31, 2026, total holding of NRI Shareholders was 5,41,009.

Information about the appointee

Background Details: Ms. Manisha Sudip Bhattacharya is living in Nagpur, Maharashtra. She has pursued B.com, M.com and LLB. She was a Branch Banking Manager in ICICI BANK, and has worked with Dewan Housing Fianance Corp. Ltd and also she was Branch Manager in Weimann Homes Ltd. Now She is Associate with Adv. V.M. Kohatkar.

Past Remuneration: She has not been paid any remuneration by the Company till the date of this Notice.

Recognition or awards: Nil**.**

Job Profile and his suitability: Ms. Manisha Sudip Bhattacharya (DIN: 09630474), aged 54 years, Earlier She was serving as a Branch Banking Manager in ICICI Bank, and has worked with Dewan Housing Finance Corporation Limited and also She was Branch Manager in Weimann Homes Limited. Now she is associated with Adv. V.M. Kohatkar and and having experience of more than a two decade in the same field.

Terms and Conditions of Remuneration:

Basic Salary up to Rupees 60,000/- per year for a period of 5 years from the date of appointment, subject to ceiling on maximum remuneration in terms of provisions of Section II of Part II of Schedule V to the Companies Act, 2013.

Comparative remuneration profile with respect to industry, size of the company, profile of the position and person (in case of expatriates the relevant details would be with respect to the country of his origin):

Taking into consideration the size of the Company, the profile of Ms. Manisha Sudip Bhattacharya (DIN: 09630474), the responsibilities shouldered by her and the industry benchmarks, the remuneration proposed to be paid is commensurate with the remuneration packages paid to similar senior level incumbents, in other companies.

Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, if any.

Ms. Manisha Sudip Bhattacharya (DIN: 09630474) has relationship to the extent she is Whole-time Director of the Company and no relationship with managerial personnel of the Company. Further, Ms. Manisha Sudip Bhattacharya (DIN: 09630474) has also pecuniary relationship to the extent she provides unsecured loans to the Company, as and when required.

In compliance with the provisions of Sections 196, 197, 198 and other applicable provisions of the Act, read with Schedule V to the Act SEBI (Listing Obligations and Disclosure Requirement) Amendment Regulations, 2018, the terms of appointment and remuneration specified above are now being submitted to the Members for their approval. Further, remuneration proposed above shall be valid for a period of five three years w.e.f. August 11, 2026 until revised further.

The Board of Directors is of the view that the re-appointment of Ms. Manisha Sudip Bhattacharya (DIN: 09630474) as Whole-time Director will be beneficial to the operations of the Company and accordingly recommends the Special Resolution at Item No. 3 of the accompanying Notice for approval by the Members of the Company.

Except Ms. Manisha Sudip Bhattacharya and their relatives to the extent of their shareholding in the Company, none of the Directors or Key Managerial Personnel of the Company including their relatives is interested or concerned in the Resolution.

The statement of additional information required to be disclosed as per Regulation 36(3) of SEBI (LODR) Regulations, 2015 and Secretarial Standard II issued by ICSI is attached at the end of this Explanatory Statement and must be read as the part of this Notice.

Item No. 4 Approval for enhancement of borrowing limits of the company under section 180(1)(c) of the Companies Act, 2013:

& Item No. 5 Approval for mortgage, sell, lease or dispose off the assets of the company under section 180(1)(a) of the Companies Act, 2013:

As per the provisions of Section 180 (1) (c) of the Companies Act, 2013, the Board of Directors of the Company cannot, except with the permission of the members in General Meeting by passing a Special Resolution, borrow monies in excess of the aggregate of the paid-up share capital, free reserves and securities premium of the Company.

In order to support the long-term strategic objectives of the Company, including funding of working capital requirements, and other strategic initiatives, the Company may need to raise additional borrowings from time to time. In view of the Company's ongoing and planned business expansion, as well as the potential need to undertake strategic investments that are aligned with the Company's growth objectives, it is proposed to enhance the existing borrowing limit.

Keeping in view the existing and future financial requirements to support the business operations of the Company, it is proposed to increase borrowing limit which shall not exceed the aggregate of the paid up capital, free reserves and securities premium of the Company by more than Rs. 100 (Rupees One Hundred Crores only) at any point of time. For the said proposal the members approval u/s 180(1)(c) and 180(1)(a) is required.

The borrowings of the Company are, in general, required to be secured by suitable mortgage or charge on all or any of the movable and/ or immovable properties of the Company in such form, manner and ranking as may be determined by the Board of Directors of the Company, from time to time, in consultation with the lender(s).

The mortgage and/or charge by the Company of its movable and/or immovable properties and/or the whole or any part of the under taking(s) of the Company in favour of the lenders/agent(s)/trustees.

Further, the Company in certain events of default by the Company, may be regarded as disposal of the Company's undertaking(s) within the meaning of Section 180 (1)(a) of the Companies Act, 2013. Hence it shall be necessary to obtain approval for the same from the Members.

None of the Directors and Key Managerial Personnel of the Company and their relatives, are in any way concerned or interested in the said Resolution. The Board recommends this Special Resolutions at item no. 4 and 5 for your approval.

Item No. 6 To empower the board to make Loans or Investments and to give Guarantees or to provide Security in connection with a loan made under Section 186 of companies act, 2013:

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company had passed the resolution to make use of the same by making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other body corporate or as and when required in its board meeting.

Pursuant to the provisions of section 186(3) of the Companies Act, 2013 and rules made there under, the Company needs to obtain prior approval of shareholders by way of special resolution passed at the General Meeting in case the amount of investment, loan, guarantee or security proposed to be made is more than the higher of sixty percent of the paid up share capital, free reserves and securities premium account or one hundred percent of free reserves and securities premium account. Accordingly, the Board of Directors of the Company proposes to obtain approval of shareholders by way of special resolution as contained in the notice of the Annual General Meeting for an amount not exceeding Rs. 100.00 Crores (Rupees One Hundred Crores only) outstanding at any time notwithstanding that such investments, outstanding loans given or to be given and guarantees and security provided are in excess of the limits prescribed under Section 186 of the Companies Act, 2013.

None of the Directors and Key Managerial Personnel of the Company and their relatives, are in any way concerned or interested in the said Resolution. The Board recommends this Special Resolutions at item no. 6 for your approval.

Registered office:
401- Starlit Tower,
29 - Y.N. Road, Indore - 452003,
Madhya Pradesh, India

By order of the Board of Directors
For, PREMIUM CAPITAL MARKET AND INVESTSMENT LIMITED
CIN: L67120MP1992PLC007178

Place: Indore
Date: August 12, 2026

Ms. Papita Nandi
Non-Executive Director
DIN: 09613512

Ms. Manisha Sudip Bhattacharya
Wholetime Director
DIN: 09630474

BOARD OF DIRECTORS' REPORT

Your directors take pleasure in presenting their report on the business and operations of your Company along with Audited Financial Statements for the year ended as on March 31, 2026.

FINANCIAL PERFORMANCE **(in Lakhs)**

Particulars	F.Y. 2025-26	F.Y. 2024-25
Revenue from Operations	1073.19	868.89
Other Income	0.01	0
Total Income	**1073.20**	**868.89**
Operating Expenditure before Finance Cost, Depreciation and Amortization	1070.37	930.61
Earnings before Finance Cost, Depreciation and Amortization	**12.92**	**(61.72)**
Less: Finance Cost	10.09	0.00
Less: Depreciation and Amortization Expenses	0.00	0.00
Profit/(Loss) before Tax	**2.83**	**(44.30)**
Less: Tax Expense	0.75	(17.42)
Profit/(Loss) after Tax (PAT)	**2.08**	**(44.30)**

Review of Performance

During the year under review, the Company has earned Rs. 1073.19 Lakhs from Revenue from Operations as compared to Rs. 868.89 Lakhs for the Financial Year 2024-25. The Company has made profit after tax of Rs. 2.08 Lakhs during the financial year 2025-26 as compared to loss of Rs. 44.30 Lakhs in the financial year 2024-25.

The Board of Directors expects a growth in the Revenue from Operations and ultimately an increase in the Net Profit over the upcoming Financial Years.

Dividend & Reserves

Your directors regret to recommend any dividend for the Financial Year 2025-26.

During the year, the Company has not apportioned any amount to other reserve.

Change in Nature of Business

During the year under review, there is no change in the Nature of business activities carried out by the Company.

SHARE CAPITAL:

Authorized Capital

There is no change in the Authorized and Paid up Share Capital of the Company during the year under review. The authorized share capital of the company as on March 31, 2026 is Rs. 10,00,00,000/- (Rupees Ten Crore Only) divided into 10000000 (One Crore Only) Equity Shares of Rs. 10/- (Rupees Ten Only).

Issued, Subscribed & Paid-up Capital

The present Issue, Subscribed Capital of the Company is Rs. 6,55,38,000/- divided into 6553800 Equity Shares of Rs. 10.00 each.

The present Paid-up Capital of the Company is Rs. 6,55,37,000/- divided into 6553700 Equity Shares of Rs. 10.00 each, Rs. 1,000/- divided into 100 Equity shares of Rs. 10.00 each is unpaid and in arrears.

During the year under review, there was no change took place in the authorized and paid-up share capital of the Company.

The entire Paid-up Equity share Capital of the Company during the year is listed at BSE Limited.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Constitution of Board

The composition of Board complies with the requirements of the Companies Act, 2013 ("Act"). Further, in pursuance of Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Company is exempted from requirement of having composition of Board as per Regulation 17 of Listing Regulations.

None of the Directors of Board is a member of more than ten Committees or Chairperson of more than five committees across all the Public companies in which they are Director. The necessary disclosures regarding Committee positions have been made by all the Directors.

None of the Director of the Company is serving as a Whole-Time Director in any Listed Company and is holding position of Independent Director in more than 3 Listed Company. Neither any of the Director of the Company is holding position as Director in more than 7 listed entities nor any of the Director of the Company serve as Independent Director in more than 7 listed entities.

As on the date of this report the Board of the Company comprises Four Directors out of which one is Whole-time Executive Director; one is professional Non-Executive Director and two are Non-Promoter Non-Executive Independent Directors. The Board comprise following Directors as date of report:

Name of Director	Category Cum Designation	Date of Appointment at current term	Total Directorship	No. of Committee^		No. of Shares held as on March 31, 2026
				in which Director is Member as on March 31, 2026	in which Director is Chairman as on March 31, 2026	
Ms. Ruchismita Patel	Independent Director	11/08/2023	1	2	1	0
Ms. Arti Gour	Independent Director	17/08/2023	1	2	0	0
Ms. Papita Nandi	Non-Executive Director	11/08/2023	2	2	1	0
Ms. Manisha Sudip Bhattacharya	Whole-time Executive Director	11/08/2023	2	0	0	0

^Committee includes Audit Committee and Stakeholders Relationship Committee across all Public Companies.

- None of the Directors of Board is a member of more than ten Committees or Chairman of more than five committees across all the public companies in which they are Director.
- The necessary disclosures regarding Committee positions have been made by all the Directors.
- None of the Directors of the Company is disqualified for being appointed as a Director pursuant to Section 164 (2) of the Companies Act, 2013.

Disclosure by Directors:

The Directors on the Board have submitted notice of interest under Section 184(1) i.e. in Form MBP 1, intimation under Section 164(2) i.e. in Form DIR 8 and declaration as to compliance with the Code of Conduct of the Company. None of the Directors of the Company is disqualified for being appointed as Director as specified in Section 164 (2) of the Companies Act, 2013.

Board Meeting

Regular meetings of the Board of Directors are held at least once in a quarter, inter-alia, to review the quarterly results of the Company. Additional Board meetings are convened to discuss and decide on various business policies, strategies and other businesses. During the year under review, Board of Directors of the Company met 6 (Six) times viz; May 19, 2025; May 27, 2025; August 13, 2025; August 19, 2025, November 13, 2025; and February 02, 2026.

The details of attendance of each Director at the Board Meeting during the year and Annual General Meeting are given below;

Name of Director	Ms. Ruchismita Patel	Ms. Arti Gour	Ms. Papita Nandi	Ms. Manisha Sudip Bhattacharya
Number of Board Meeting held	6	6	6	6
Number of Board Meetings Eligible to attend	6	6	6	6
Number of Board Meeting attended	6	6	6	6
Presence at the previous AGM	Yes	Yes	Yes	Yes

Changes in Directors

During the Period under review, there was no Appointment or Resignation of Director in the Company.

Further, in accordance with the provisions of the Articles of Association and Section 152 of the Companies Act, 2013, Ms. Papita Nandi (DIN: 09613512), a Non-Executive Director of the Company retires by rotation at the ensuing Annual General Meeting. She, being eligible, has offered herself for re-appointment as such and seeks re-appointment. The Board of Directors recommends her appointment on the Board.

Further, pursuant to the provisions of Sections 196, 197, 198 203 read with Schedule V, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and upon recommendations of the Nomination & Remuneration Committee, the Board of Directors recommends and seeks Re-appointment of Ms. Manisha Sudip Bhattacharya (DIN: 09630474) as Whole-time Director of the Company at ensuing Annual general Meeting of the Company.

The Explanatory Statement pursuant to Section 117 of the Companies Act, 2013 and the relevant details, as required under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standards-II issued by ICSI, of the person seeking re-appointments as Directors and re-appointment Whole-time Director are annexed to the Notice convening the 34th Annual General Meeting.

Independent Directors

In terms of Section 149 of the Companies Act, 2013 and rules made there under and Listing Regulations, the Company has Two Non-Promoter Non-Executive Independent Directors as on the date of this report. In the opinion of the Board of Directors, both Independent Directors of the Company meet all the criteria mandated by Section 149 of the Companies Act, 2013 and rules made there under and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and they are Independent of Management.

A separate meeting of Independent Directors was held on February 10, 2026 to review the performance of Non-Independent Directors and Board as whole and performance of Chairperson of the Company including assessment of quality, quantity and timeliness of flow of information between Company management and Board that is necessary for the board of directors to effectively and reasonably perform their duties.

The terms and conditions of appointment of Independent Directors and Code for Independent Director are incorporated on the website of the Company.

The Company has received a declaration from the Independent Directors of the Company under Section 149(7) of Companies Act, 2013 and 16(1) (b) of Listing Regulations confirming that they meet criteria of Independence as per relevant provisions of Companies Act, 2013 for financial year 2025-26. The Board of Directors of the Company has taken on record the said declarations and confirmation as submitted by the Independent Directors after undertaking due assessment of the veracity of the same. In the opinion of the Board, they fulfill the conditions for Independent Directors and are independent of the Management. All the Independent Directors have confirmed that they are in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs.

During the year there was no change in the Independent Directors of the Company.

Details of Key Managerial Personnel

During the year under review, the Company had Ms. Manisha Sudip Bhattacharya (DIN: 09630474), Whole Time Director of the company w.e.f. August 11, 2023., Mr. Ripu Sudhan Shukla, Chief Financial Officer of the company w.e.f. August 17, 2023. And Mr. Deepak Bissa, Company Secretary and Compliance Officer of the company w.e.f. December 07, 2023 who were acting as Key Managerial Personnel in accordance with Section 203 of the Companies Act, 2013.

As on date of this report, Mr. Deepak Bissa, Company Secretary and Compliance Officer of the Company tendered his Resignation w.e.f from June 30, 2026. Further the Company has appointed Ms. Komal Madhyani as a Company Secretary and Compliance Officer of the Company w.e.f July 01, 2026.

Performance Evaluation

The Board of Directors has carried out an annual evaluation of its own performance, board committees and individual directors pursuant to the provisions of the Act.

- The performance of the board was evaluated by the board, after seeking inputs from all the directors, on the basis of the criteria such as the board composition and structure, effectiveness of board processes, information and functioning etc.
- The performance of the committees was evaluated by the board after seeking inputs from the committee members on the basis of the criteria such as the composition of committees, effectiveness of committee meetings, etc.
- The board and the Nomination and Remuneration Committee reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc. In addition, the performance of chairman was also evaluated on the key aspects of his role.
- Separate meeting of Independent Directors was held to evaluate the performance of non-independent directors, performance of the board as a whole and performance of the chairman, taking into account the views of executive directors and non-executive directors. The same was discussed in the board meeting that followed the meeting of the independent directors, at which the performance of the board, its committees and individual directors was also discussed. Performance evaluation of independent directors was done by the entire board, excluding the independent director being evaluated.

Directors Responsibility Statement

Pursuant to section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

a) In preparation of Annual Accounts for the year ended March 31, 2026, the applicable Accounting Standards have been followed and that no material departures have been made from the same;

b) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for that year;

c) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) The Directors had prepared the Annual Accounts for the year ended as on March 31, 2025 on going concern basis.

e) The Directors had laid down the internal financial controls to be followed by the Company and that such Internal Financial Controls are adequate and were operating effectively; and

f) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

COMMITTEES OF BOARD

Your Company has constituted several Committees in compliance with the requirements of the relevant provisions of applicable laws and statutes, details of which are given hereunder.

1. Audit Committee

Audit Committee meeting is generally held once in quarter for the purpose of recommending the quarterly/half yearly/yearly financial results and the gap between two meetings did not exceed one hundred and twenty days. The Audit Committee met 5 (Five) times during the Financial Year 2025-26 viz.; May 19, 2025; August 13, 2025; August 19, 2025; November 13, 2025, and February 10, 2026.

The composition of the Committee and the details of meetings attended by its members are given below:

Name of Members	Category	Designation in Committee	Number of Meetings during the Financial Year 2025-26		
			Held	Eligible to attend	Attended
Ms. Ruchismita Patel	Independent Director	Chairman	5	5	5
Ms. Arti Gour	Independent Director	Member	5	5	5
Ms. Papita Nandi	Non-Executive Director	Member	5	5	5

The Company Secretary of the Company is acting as Secretary to the Audit Committee.

Ms. Ruchismita Patel, the Chairperson of the Committee had attended last Annual General Meeting of the Company held on September 24, 2025.

Recommendations of Audit Committee, wherever/whenever given, have been accepted by the Board of Directors. Further, the terms of reference, roles and powers of the Audit Committee are as per Section 177 of the Companies Act, 2013 (as amended) and SEBI (LODR) Regulation 2015, as amended.

Vigil Mechanism

The Company has established a vigil mechanism and accordingly framed a Whistle Blower Policy. The policy enables the employees to report to the management instances of unethical behavior, actual or suspected fraud or violation of company's Code of Conduct. Further the mechanism adopted by the Company encourages the Whistle Blower to report genuine concerns or grievances and provide for adequate safe guards against victimization of the Whistle Blower who avails of such mechanism and also provides for direct access to the Chairman of the Audit Committee, in exceptional cases. The functioning of vigil mechanism is reviewed by the Audit Committee from time to time. None of the Whistle blowers has been denied access to the Audit Committee of the Board. The Whistle Blower Policy of the Company is available on the website of the Company at www.premiumcapltd.com.

2. Nomination and Remuneration Committee

The Company has formed Nomination and Remuneration committee in line with the provisions Section 178 of the Companies Act, 2013 and read with SEBI (LODR) Regulation 2015, as amended. Nomination and Remuneration Committee meetings are generally held for identifying the person who is qualified to become Directors and may be appointed in senior management and recommending their appointments and removal.

During the year under review, the Nomination and Remuneration Committee met 2 (Two) time during the Financial Year 2025-26 viz.; August 19, 2025 and February 10, 2026; to review the performance of Directors of the Company.

The composition of the Committee and the details of meetings attended by its members are given below:

Name of Members	Category	Designation in Committee	Number of Meetings during the Financial Year 2025-26

			Held	Eligible to attend	Attended
Ms. Ruchismita Patel	Independent Director	Chairman	2	2	2
Ms. Arti Gour	Independent Director	Member	2	2	2
Ms. Papita Nandi	Non-Executive Director	Member	2	2	2

Further, the terms of reference of the Nomination and Remuneration Committee are as per Section 178 of the Companies Act, 2013 (as amended) read with SEBI (LODR) Regulation 2015, as amended.

Nomination and Remuneration Policy

The Company has, in order to attract motivated and retained manpower in competitive market and to harmonize the aspirations of human resources consistent with the goals of the Company and in terms of the provisions of the Companies Act, 2013 devised a policy on Nomination and Remuneration of Directors, Key Managerial Personnel and Senior Management. Key points of the Policy are:

A. Policy on Appointment of Directors, Key Managerial Personnel and Senior Management Personnel

→ The policy is formulated to identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP and Senior Management personnel and recommend to the Board for his / her appointment.

→ A person should possess adequate qualification, expertise and experience for the position he/ she is considered for appointment.

→ In case of appointment of Independent Director, the Committee shall satisfy itself with regard to the independent nature of the Director vis-à-vis the Company so as to enable the Board to discharge its function and duties effectively.

B. Policy on remuneration of Director, Key Managerial Personnel and Senior Management Personnel

The Company remuneration policy is driven by the success and performance of the Director, KMP and Senior Management Personnel vis-à-vis the Company. The Company philosophy is to align them and provide adequate compensation with the Objective of the Company so that the compensation is used as a strategic tool that helps us to attract, retain and motivate highly talented individuals who are committed to the core value of the Company. The Nomination and Remuneration Policy, as adopted by the Board of Directors, is placed on the website of the Company at www.premiumcapltd.com.

3. Stakeholders' Grievances and Relationship Committee

The Company has constituted Stakeholder's Grievance & Relationship Committee mainly to focus on the redressal of Shareholders' / Investors' Grievances, if any, like Transfer / Transmission / Demat of Shares; Loss of Share Certificates; Non-receipt of Annual Report; Dividend Warrants; etc.

During the year under review, Stakeholders Relationship Committee met One (1) time during the Financial Year 2025-26 viz.; August 19, 2025;

The composition of the Committee and the details of meetings attended by its members are given below:

Name of Members	Category	Designation in Committee	Number of Meetings during the Financial Year 2025-26		
			Held	Eligible to attend	Attended
Ms. Papita Nandi	Non-Executive Director	Chairman	1	1	1
Ms. Ruchismita Patel	Independent	Member	1	1	1

	Director				
Ms. Arti Gour	Independent Director	Member	1	1	1

Company Secretary and Compliance officer of the Company provides secretarial support to the Committee.

Ms. Papita Nandi, the Chairperson of the Committee had attended last Annual General Meeting of the Company held on September 24, 2025.

During the year under review, the Company had received nil complaints from the Shareholders. There was no complaint pending for resolution as on March 31, 2026. Further, the terms of reference of the Stakeholder's Grievance & Relationship Committee are as per Section 178 of the Companies Act, 2013 (as amended).

Public Deposits

The Company has not accepted any deposits from Shareholders and Public falling within the ambit of Section 73 of the Companies Act, 2013 and rules made there under. There were no deposits, which were claimed and remained unpaid by the Company as on March 31, 2026.

Particulars of loans, guarantees and investments:

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statement for the year ended on March 31, 2026.

Annual return

Pursuant to Section 92(3) read with Section 134(3) (a) of the Companies Act 2013, the Annual Return as on 31st March 2026 is available on the Company's website at www.premiumcapltd.com.

Related Parties Transaction

There are no materially significant Related Party Transactions made by the Company with Promoters, Directors, Key Managerial Personnel which may have a potential conflict with the interests of the Company at large. All Related Party Transactions are placed before the Audit Committee and the Board for approval, if required. Prior omnibus approval of the Audit Committee is obtained for the transactions which are of a foreseen and repetitive in nature.

The Company has developed an Internal Guide on Related Party Transactions Manual and prescribed Standard Operating Procedures for the purpose of identification and monitoring of such transactions. The Policy on Related Party Transactions as approved by the Board is uploaded on the Company's website at www.premiumcapltd.com.

All Related Party Transactions entered into during the financial year were on an arm's length basis and were in the ordinary course of business. Your Company had not entered into any transactions with the related parties which could be considered material in terms of Section 188 of the Companies Act, 2013. Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Companies Act, 2013 in form AOC-2 is not applicable.

There was no contracts, arrangements or transactions which was not executed in ordinary course of business and/or at arm's length basis.

Internal financial control systems and their adequacy:

The details on Internal Financial Control and their adequacy are provided in Management Discussion and Analysis Report.

Maintenance of cost records:

In terms of Section 148 of the Companies Act, 2013 read with Companies (Cost records and audits) Rules, 2014, the Company is not required to maintain the cost records and accordingly the Company has not maintained the Cost record.

Significant and Material Orders:

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

Material changes and commitment affecting financial position of the Company

There are no material changes and commitments, affecting the financial position of the Company which has occurred between the end of financial year of the Company and the date of this report.

However during the period under review, Pursuant to an open offer under Regulation 4 of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, Mr. Suman Nandi acquired control of Premium Capital Market and Investments Limited (Target Company) on March 03, 2026 pursuant to Regulation 31A(10)(ii)(i)&(ii) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, through the acquisition of shares and voting rights, resulting in a change in management and control. Upon completion of the offer, he became the Promoter of the Company, while the existing Promoters and Promoter Group were reclassified as public shareholders in accordance with Regulation 31A(10) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations.

Risk Management

A well-defined risk management mechanism covering the risk mapping and trend analysis, risk exposure, potential impact and risk mitigation process is in place. The objective of the mechanism is to minimize the impact of risks identified and taking advance actions to mitigate it. The mechanism works on the principles of probability of occurrence and impact, if triggered. A detailed exercise is being carried out to identify, evaluate, monitor and manage both business and non-business risks.

Sexual Harassment of Women at Workplace

To foster a positive workplace environment, free from harassment of any nature, we have institutionalized the Anti-Sexual Harassment Initiative (ASHI) framework, through which we address complaints of sexual harassment at the all workplaces of the company. Our policy assures discretion and guarantees non-retaliation to complainants. We follow a gender-neutral approach in handling complaints of Sexual Harassment and we are complaint with the law of the land where we operate.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. Further details are as follow:

a.	Number of complaints of Sexual Harassment received in the Year	Nil
b.	Number of Complaints disposed off during the year	Nil
c.	Number of cases pending for more than ninety days	Nil

Maternity benefit:

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

Management Discussion and Analysis Report

Your attention is drawn to the perception and business outlook of your management for your company for current year and for the industry in which it operates including its position and perceived trends in near future. The Management Discussion and Analysis Report as stipulated under Schedule V of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 is attached and forms part of this Directors Report.

Conservation of energy, technology absorption and foreign exchange earnings and outgo

A. Conservation of Energy –

i.) The steps taken or impact on conservation of energy: None

ii.) The steps taken by the Company for utilizing alternate sources of energy: None

iii.) The capital investment on energy conservation equipment: None

B. Technology Absorption –

i.) The effort made towards technology absorption: None ii.) The benefit derived like product improvement, cost reduction, product development or import substitution: None

iii.) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) -

a. The details of technology imported: None

b. The year of import: None

c. Whether the technology has been fully absorbed: None

d. If not fully absorbed, areas where absorption has not taken place, and the reasons thereof: None

iv.) The expenditure incurred on Research and Development: None

C. Foreign Exchange Earnings & Expenditure:

i.) Details of Foreign Exchange Earnings: Nil

ii.) Details of Foreign Exchange Expenditure: Nil

Particular of Employees

The Company has not employed any employee except the Whole Time Director, Chief Financial Officer and Company Secretary. Hence, the information required under Section 197(12) of the Companies Act, 2013 and rule 5(2) and 5(3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not given separately.

Statutory Auditors

M/s. SCAN & Co, Chartered Accountants (FRN No. 113954W), were appointed as Statutory Auditors of the Company at the 33rd Annual General Meeting held on September 24, 2025, who shall hold the office up to the conclusion of 38th Annual General Meeting at such remuneration plus service tax, out-of-pocket, travelling and living expenses, etc., as may be mutually agreed between the Board of Directors of the Company and the Auditors.

Further the Notes to the financial statements referred in the Auditors Report are self-explanatory and therefore do not call for any comments under Section 134 of the Companies Act, 2013. The Auditors' Report does not contain any qualification, reservation or adverse remark. The Auditors' Report is enclosed with the financial statements in this Annual Report.

Secretarial Audit

The Company has appointed M/s ALAP AND CO. LLP, Practicing Company Secretaries, to conduct the secretarial audit of the Company for the financial year 2025-26, as required under Section 204 of the Companies Act, 2013 and Rules thereunder. The Secretarial Audit Report for the financial year 2025-26 is annexed to this report as an **Annexure –A.**

The above reports contain remarks as follows:

Sr. No	Observations	Reply of Management
1.	The company has not appointed Internal Auditor of the company for the period starting from 01/04/2025 to 10/02/2026;	The Management has taken note of the observation of the Secretarial Auditor. Necessary corrective measures have been taken by the Company, and the Company shall endeavour to ensure timely compliance with the applicable statutory requirements going forward.
2.	The Entire Shareholding of Promoter and Promoter Group was not in dematerialized form during the Period Starting from 01/04/2025 till the end of Quarter 31/12/2025.	The Management has taken note of the observation made by the Secretarial Auditor. The Company has taken necessary steps to ensure compliance with the applicable requirements, and the entire shareholding of the Promoter and Promoter Group was held in dematerialized form as on 31 March 2026. The Company shall continue to ensure timely compliance

		with the applicable statutory requirements going forward.
3.	The capturing of some of the UPSI entries in the SDD Software has been done with a delay from the actual date of sharing of UPSI.	Management would like to bring to your kind attention that the Company is regularly making UPSI entries in the SDD Software. However, due to oversight, certain entries have been made with minor delays. Management assure timely entries in the SDD Software in coming period.

Reporting of Fraud

The Auditors of the Company have not reported any fraud as specified under Section 143(12) of the Companies Act, 2013.

Corporate Governance

Your Company strives to incorporate the appropriate standards for corporate governance. However, pursuant to Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company is not required to mandatorily comply with the provisions of certain regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and therefore the Company has not provided a separate report on Corporate Governance, although few of the information are provided in this report of Directors under relevant heading.

Proceedings initiated/pending against your company under the Insolvency and Bankruptcy Code, 2016

There are no proceedings initiated/pending against your Company under the Insolvency and Bankruptcy Code, 2016 which materially impact the Business of the Company.

Details of difference between valuation amount on one time settlement and valuation while availing loan from banks and financial institutions

During the year under review, there has been no one time settlement of loans taken from banks and financial institution.

Compliance with the provisions of SS 1 and SS 2

The applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly complied by your Company.

General Disclosure

Your Directors state that the Company has made disclosures in this report for the items prescribed in section 134 (3) of the Act and Rule 8 of The Companies (Accounts) Rules, 2014 and other applicable provisions of the act and listing regulations, to the extent the transactions took place on those items during the year. Your Directors further state that no disclosure or reporting is required in respect of the following items as there were no transactions occur on these items during the year under review;

(i) Details relating to deposits covered under Chapter V of the Act;
(ii) Issue of Equity Shares with differential rights as to dividend, voting or otherwise;
(iii) Issue of shares (including sweat equity shares) to employees of the Company under any scheme save and ESOS;
(iv) Annual Report and other compliances on Corporate Social Responsibility;
(v) There is no revision in the Board Report or Financial Statement;
(vi) No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and company's operations in future;
(vii) Information on subsidiary, associate and joint venture companies.

Acknowledgment

Your company & Directors wish to place on record their appreciation of the assistance and co-operation extended by Investors, Bankers, Business Associates, and Government. We are deeply grateful to shareholders for their continued faith, confidence and support to the company.

Registered office:
401- Starlit Tower,
29 - Y.N. Road, Indore - 452003,
Madhya Pradesh, India

By order of the Board of Directors
For, PREMIUM CAPITAL MARKET AND INVESTSMENT LIMITED
CIN: L67120MP1992PLC007178

Place: Indore
Date: August 12, 2026

Ms. Papita Nandi
Non-Executive Director
DIN: 09613512

Ms. Manisha Sudip Bhattacharya
Wholetime Director
DIN: 09630474

Annexure - A

SECRETARIAL AUDIT REPORT
Form No. MR-3
For the Financial Year ended as on March 31, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and
Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
PREMIUM CAPITAL MARKET AND INVESTSMENT LIMITED

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Premium Capital Market And Investsment Limited** (CIN: L67120MP1992PLC007178) (hereinafter called 'the Company'). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that our opinion, read with **Annexure - I** forming part of this report, the Company has, during the audit period covering the financial year ended on March 31, 2026, generally complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

i. The Companies Act, 2013 ("the Act") and the rules made there under as applicable;

ii. The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made there under;

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act"):-

   (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

   (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

   (c) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

   (d) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Listing Agreement entered with BSE Limited (BSE) and

vi. The Revised Secretarial Standards issued by the Institute of Company Secretaries of India.

We further report that, having regarded to the compliance management system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof, on test-check basis, the Company has compliance management system for the sector specific laws applicable specifically to the Company.

We have relied on the representations made by the Company and its officers for systems and mechanisms formed by the Company for compliances under other sector specific laws applicable to the Company.

During the period under review the Company has generally complied with the provisions of the Act, Rules made there under, Regulations, guidelines, etc mentioned above except followings;

1. *The company has not appointed Internal Auditor of the company for the period starting from 01/04/2025 to 10/02/2026; However the company has made appointed of Internal Auditor w.e.f 10/02/2026.*

2. *The Entire Shareholding of Promoter and Promoter Group was not in dematerialized form during the Period Starting from 01/04/2025 till the end of Quarter 31/12/2025. However, the entire Shareholding of Promoter and Promoter Group was in dematerialized form during the Quarter ended 31/03/2026.*

3. *The capturing of some of the UPSI entries in the SDD Software has been done with a delay from the actual date of sharing of UPSI.*

We further report that, The Board of Directors of the Company is duly constituted with Executive Directors, Non-Executive Director, Independent Directors and Woman Director in accordance with the act. The changes in the composition that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings were carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committees of the Board, as the case may be.

We further report that, based on review of compliance mechanism established by the company and on the basis of the compliance certificates / reports taken on record by the Board of Directors of the Company, We are of the opinion that the management has adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable rules, regulations and guidelines as referred hereinabove.

We further report that, during the audit period, except for the following event, there was no other specific event / action in pursuance of the above referred laws, rules, regulations, guidelines, etc. having a major bearing on the Company's affairs.

1. During the period under review, Pursuant to an open offer under Regulation 4 of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, Mr. Suman Nandi acquired control of Premium Capital Market and Investments Limited (Target Company) on March 03, 2026 pursuant to Regulation 31A(10)(ii)(i)&(ii) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, through the acquisition of shares and voting rights, resulting in a change in management and control. Upon completion of the offer, he became the Promoter of the Company, while the existing Promoters and Promoter Group were reclassified as public shareholders in accordance with Regulation 31A(10) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations.

For, ALAP & Co. LLP
Company Secretaries
Firm Registration Number: L2023GJ013900
Peer Review Number: 5948/2024

Anand Lavingia
Designated Partner
DIN: 05123678
M. No.: A26458; COP: 11410
UDIN: A026458H001090785

Date: 12/08/2026
Place: Ahmedabad

Note: This Report is to be read with my letter of even date which is annexed as Annexure – I forms an integral part of this report.

Annexure I

To,
The Members,
PREMIUM CAPITAL MARKET AND INVESTSMENT LIMITED

My report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of secretarial records. The verification was done on test basis, on the records and documents provided by the Management of the Company, to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices followed by us provide a reasonable basis for our opinion.

3. In respect of laws, rules and regulations other than those specifically mentioned in our report above, we have limited our review, analysis and reporting up to process and system adopted by the Company for compliance with the same and have not verified detailed compliance, submissions, reporting under such laws etc. nor verified correctness and appropriateness thereof including financial records and books of accounts of the Company.

4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, Rules, Regulations, standards and its proper and adequate presentation and submission in prescribed formats is the responsibility of management. Our examination was limited to the verification of procedures on test basis and not its one to one contents.

6. The Secretarial Audit report is neither an assurance as to compliance in totality or the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For, ALAP & Co. LLP
Company Secretaries
Firm Registration Number: L2023GJ013900
Peer Review Number: 5948/2024

Anand Lavingia
Designated Partner
DIN: 05123678
M. No.: A26458; COP: 11410
UDIN: A026458H001090785

Date: 12/08/2026
Place: Ahmedabad

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

FINANCIAL PERFORMANCE (in Lakhs)

Particulars	F.Y. 2025-26	F.Y. 2024-25
Revenue from Operations	1073.19	868.89
Other Income	0.01	0
Total Income	**1073.20**	**868.89**
Operating Expenditure before Finance Cost, Depreciation and Amortization	1070.37	930.61
Earnings before Finance Cost, Depreciation and Amortization	**12.92**	**(61.72)**
Less: Finance Cost	10.09	0.00
Less: Depreciation and Amortization Expenses	0.00	0.00
Profit/(Loss) before Tax	**2.83**	**(44.30)**
Less: Tax Expense	0.75	(17.42)
Profit/(Loss) after Tax (PAT)	**2.08**	**(44.30)**

REVIEW OF PERFORMANCE

During the year under review, the Company has earned Rs. 1073.20 Lakhs from Revenue from Operations as compared to Rs. 868.89 Lakhs for the Financial Year 2024-25. The Company has made profit after tax of Rs. 2.08 Lakhs during the financial year 2025-26 as compared to loss of Rs. 44.30 Lakhs in the financial year 2024-25.

The Board of Directors expects a growth in the Revenue from Operations and ultimately an increase in the Net Profit over the upcoming Financial Years.

INDUSTRY STRUCTURE AND DEVELOPMENTS:

India's investment industry remained resilient during FY 2025–26, supported by strong economic growth, increasing domestic investor participation, expanding capital markets, and continued regulatory reforms. Despite global uncertainties, India continued to be among the world's fastest-growing major economies, supported by robust macroeconomic fundamentals.

The financial services sector witnessed continued growth, driven by digitalisation, greater financial inclusion, and wider adoption of technology-enabled investment platforms. Increasing investor awareness and the shift of household savings towards financial assets contributed to sustained growth in the capital markets. The number of demat accounts exceeded 21.6 crore, while mutual fund participation continued to expand across the country.

The regulatory landscape also evolved with continued initiatives by the Securities and Exchange Board of India (SEBI) to strengthen market transparency, investor protection, and corporate governance. The Reserve Bank of India (RBI) maintained a balanced policy approach to support financial stability and economic growth.

Looking ahead, the long-term outlook for the investment industry remains positive, supported by favourable demographics, increasing financialisation of savings, digital innovation, and continued policy support. However, global economic conditions, market volatility, interest rate movements, and geopolitical developments continue to pose challenges that require prudent investment and risk management practices.

INDIAN ECONOMY:

India continued to be one of the fastest-growing major economies, driven by strong domestic demand, structural reforms and supportive policies. In recent years, the country’s rapid economic expansion enabled it to surpass the UK, making it the world's fifth-largest economy. However, in FY2025, global uncertainties, rising geopolitical tensions and persistent inflationary pressures contributed to a slowdown in overall economic growth. According to the second advance estimates from the Ministry of Statistics and Programme Implementation (MOSPI), India's economy grew by 6.5% y-o-y in FY2025, compared to 9.2% in the previous year. Inflationary pressures remained a key concern in FY2025, driven by global supply chain disruptions and commodity price volatility. In response, the RBI’s Monetary Policy Committee (MPC) reduced the repo rate by 25 basis points in two successive cuts, bringing it down to 6% as of April 2025, while continuing with an accommodative stance. Consumer Price Index (CPI) inflation is expected to average 4.9% in FY2025, down from 5.4% in the previous year, and is projected to ease further to 4.0% in FY2026.

Source:

https://www.ibef.org/industry

https://www.ibef.org/download/economic-survey-2025-26.pdf

OPPORTUNITIES AND THREATS:

Opportunities

India's strong economic fundamentals, rising financialisation of household savings, expanding retail investor base, and continued digitalisation of financial services provide significant growth opportunities for the investment industry. Government initiatives to deepen capital markets, improve ease of doing business, and promote financial inclusion are expected to further strengthen the investment ecosystem. The Company's disciplined investment strategy and diversified portfolio position it well to capitalize on emerging opportunities across various asset classes.

Threats

The investment industry remains exposed to risks arising from market volatility, inflationary pressures, interest rate fluctuations, geopolitical uncertainties, and changes in domestic and global economic conditions. Regulatory changes, liquidity constraints, and fluctuations in the valuation of financial assets may also impact investment returns. The Company continues to adopt prudent investment and risk management practices to mitigate these challenges and safeguard stakeholders' interests.

RISKS AND CONCERNS:

The Company's business is inherently exposed to risks associated with fluctuations in the financial markets. Changes in interest rates, inflation, economic conditions, geopolitical developments, and regulatory policies may impact the valuation and performance of its investment portfolio. Liquidity constraints, credit risk, and market volatility may also affect investment returns.

The Company manages these risks through a prudent investment strategy, portfolio diversification, periodic portfolio reviews, and a robust risk management framework. Continuous monitoring of market developments and compliance with applicable regulatory requirements enable the Company to respond effectively to evolving risks while safeguarding stakeholders' interests.

ADEQUACY OF INTERNAL CONTROL AND SYSTEMS:

The Company has internal controls aimed at achieving efficiency in operations, optimum utilization of resources, effective monitoring and compliance with all applicable laws. The Management Audit Team undertakes extensive checks, process reviews and also conducts internal audits. The Audit Committee of the Board reviews major findings in the internal audit reports as well as the adequacy of internal controls.

CAUTIONARY STATEMENT:

This statement made in this section describes the Company’s objectives, projections, expectation and estimations which may be ‘forward-looking statements’ within the meaning of applicable securities laws and regulations.

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
M/s PREMIUM CAPITAL MARKET & INVESTMENTS LIMITED.
CIN:- L67120MP1992PLC007178
Address: 401, Starlit Tower, 4th Floor, 29 Y N Road, Indore -452003 (M.P.)

Report on the Audit of the Standalone Ind AS Financial Statements

Opinion

We have audited the accompanying Financial Statements of M/s **PREMIUM CAPITAL MARKET & INVESTMENTS LIMITED**, which comprise the **Balance Sheet as at March 31, 2026**, the Statement of Profit and Loss (including Other Comprehensive Income / Loss), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2026**, the profit and total comprehensive income / loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

1. We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements 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 independence requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made there under, 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 audit opinion on the Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Emphasis of Matter

We draw your attention to note no.9 of the accompanying financial statement. The company has taken loan from directors amounting to rs. 2.47 crore. The Directors of the company have declared that the amount advance have been given entirely from their owned funds and for the operational requirement of the company.

Our Opinion is not modified in respect of this matter.

Information other than the financial statements and auditor's report thereon- Board of Directors' Report:

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibilities for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements 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 Statements.

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

i. Identify and assess the risks of material misstatement of the Financial Statements, 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.

ii. 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 our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv. Conclude on the appropriateness of management's 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 Statements 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.

v. Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that :

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income / Loss, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid Financial Statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure A".** Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended :

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us :

i. The Company has disclosed the impact of pending litigations on its financial position in its Financial Statements.

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

iii. There has been no amount, which is required to be transferred to the Investor Education and Protection Fund by the Company.

i) The management has represented that to the best knowledge & belief that the company has used such accounting software for maintaining its books of account which has a feature of recording audit trail (Edit log) facility & the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in **"Annexure B"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

FOR M/s SCAN &Co.
Chartered Accountants
(Firm Reg. No.113954W)

Place:- Indore
Date:- May 27, 2026
UDIN:- 26408113WULCNF9231

CA Chetan Khandelwal
(Partner)
M. No. 408113

Annexure - A to the Independent Auditor's Report of even date on the Financial Statements of M/s. Premium Capital Market And Investment Limited.

Referred to in paragraph 1(f) under "Report on Other Legal and Regulatory Requirements" section of our report to the Members of Premium capital market and investment Limited of even date.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Premium capital market and investment Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on internal control over financial reporting with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation, and maintenance of adequate internal financial controls which were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

FOR M/s SCAN &Co.
Chartered Accountants
(Firm Reg. No.113954W)

Place:- Indore
Date:- May 27, 2026
UDIN:- 26408113WULCNF9231

CA Chetan Khandelwal
(Partner)
M. No. 408113

Annexure - B to Independent Auditor's Report

Referred to in paragraph 2 under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date to the members of Premium capital market and investment Limited on the Financial Statements for the year ended March 31, 2026, we report that:

i. In respect of its Fixed Assets:

a. The Company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets.

b. As explained to us, the fixed assets of the Company have been physically verified by the management during the year, which in our opinion is reasonable, having regard to the size of the Company and the nature of its assets. No material discrepancies between the book records and the physical inventory have been noticed. In our opinion, the frequency of verification is reasonable.

c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.

ii. In respect of its Inventories:

As explained to us, company does not hold any physically Inventories thus, paragraph (ii) of the orderIs not applicable.

iii. According to the information and explanations given to us, the Company has not granted any loan, secured or unsecured to companies, firms, limited liability partnership or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Hence the provisions of para 3 clauses

(iii) of the said Order are not applicable to the company.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the investments made and guarantee given / issued.

v. In our opinion and according to the information and explanations given to us, the Company has not accepted deposits from the public within the meaning of Section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the Rules, framed there under. As informed to us no Order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other Tribunal.

vi. Pursuant to the rules made by the Central Government of India, the Company is not required to maintain cost records as specified under Section 148(1) of the Act in respect of its product.

vii. According to the information and explanations given to us, in respect of Statutory dues:

a) The Company has generally been regular in depositing undisputed statutory dues including Provident Fund, Employee's State Insurance, Income Tax, Goods and Service Tax, Customs Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.

b) There were no undisputed amounts payable in respect of Provident Fund, Employee's State Insurance, Goods and Service Tax, Customs Duty, Cess and other and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

viii. According to the records of the Company examined by us and the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to any financial institution or Government as on the balance sheet date. The Company has not issued any debenture.

ix. In our opinion and according to the information and explanations given to us, the company has not raised money by way of initial public offer or further public offer (including debt instruments). In our opinion and according to the information and explanations given to us, term loans have been applied for the purpose for which they were obtained.

x. During the course of our examination of the books of account and records of the Company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any instance of material fraud on or by the Company, noticed or reported during the year, nor have we been informed of such case by the management

xi. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid / provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

xii. In our opinion and according to information and explanation given to us, the Company is not a Nidhi Company therefore, the provision of para 3 (xii) of the Order is not applicable to the Company.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.

xiv. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year, therefore the provision of para 3 (xiv) of the Order is not applicable to the company.

xv. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected with him during the year, hence the provision of para 3 (xv) of the Order is not applicable to the Company.

xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 therefore, the provision of para 3 (xvi) of the Order is not applicable to the Company for the year under audit.

xvii. The Company has not incurred cash losses during the Financial Year covered by our audit.

xviii. There has been no resignation of the Statutory Auditors of the Company during the year.

xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the standalone Financial Statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.

xxi. The Company does not have any Indian Subsidiary and hence reporting under this clause is not applicable to the Company.

FOR M/s SCAN &Co.
Chartered Accountants
(Firm Reg. No.113954W)

Place:- Indore	**CA Chetan Khandelwal**
Date:- May 27, 2026	**(Partner)**
UDIN:- 26408113WULCNF9231	**M. No. 408113**

Premium Capital Market and Investments Ltd

CIN : L67120MP1992PLC007178

401, Starlit Tower, 29, Y.N.Road, Indore

Financial Statements as at 31st March 2026

(Rs. in Lacs)

	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I.	**ASSETS**			
1	**Non-Current Assets**			
	(a) Property,Plant and Equipment	2	30.05	0.04
	(b) Capital work-in-progress		-	-
	(c) Investment Property		-	-
	(d) Goodwill		-	-
	(e) Other Intangible assets		-	-
	(f) Intangible assets under development		-	-
	(g) Biological Assets other than bearer plants		-	-
	(h) Financial Assets		-	-
	(i) Investments		-	-
	(ii) Trade Receivables		-	-
	(iii) Loans		-	-
	(iv) Others (to be specified)		-	-
	(i) Deferred tax assets (net)		24.31	25.06
	(j) Other Non-Current Assets	3	5.48	5.04
	Total Non-Current Assets		**59.84**	**30.14**
2	**Current Assets**		-	
	(a) Inventories	4	100.38	96.54
	(b) Financial Assets		-	-
	(i) Investments		-	
	(ii) Trade Receivables	5	0.15	9.25
	(iii) Cash and Cash Equivalents	6	4.93	6.75
	(iv) Bank balances other than (iii) above		-	-
	(v) Loans		-	-
	(vi) Others (to be specified)		-	-
	(c) Current Tax Assets (Net)		-	0.03
	(d) Other Current Assets	7	0.01	-
	Total Current Assets		**105.47**	**112.56**

	Total Assets		**165.31**	**142.70**
II.	**EQUITY AND LIABILITIES**		-	
	(a) Equity Share Capital	8A	655.37	655.37
	(b) Other Equity		-	
	Reserves and Surplus	8B	(739.63)	(741.72)
	Other Reserve		-	-
	Total Equity		**(84.26)**	**(86.35)**
			-	
	LIABILITIES		-	
1	**Non-Current Liabilities**		-	
	(a) Financial Liabilities		-	-
	(i) Borrowings	9	247.50	-
	(ii) Trade Payables		-	-
	(iii) Other financial liablities		-	-
	(b) Provisions		-	-
	(c) Deferred tax liabilities (Net)		-	-
	(d) Other Non-Current Liablities		-	-
	Total Non- Current Liability		**247.50**	-
			-	
2	**CURRENT LIABILITIES**		-	
	(a) Financial Liabilities		-	-
	(i) Borrowings			-
	(ii) Trade Payables		-	-
	(a) Total Outstanding dues to MSME		-	-
	(b) Total Outstanding dues of creditors other than MSME	10	0.91	5.17
	(iii) Other financial liablities			-
	(b) Other Current Liablities	11	0.04	223.42
	(c) Provisions	12	1.12	0.45
	(d) Current Tax Liablities (Net)		-	-
	Total Current Liabilities		**2.08**	**229.04**
	Total Liabilities		**249.58**	**229.04**
	Total Equity and Liabilities		**165.31**	**142.70**

For, Premium Capital Market and Investments Limited

For and on behalf of the Board of Directors,

For, M/s SCAN &Co.

Chartered Accountants
FRN No. 113954W)

CA Chetan Khandelwal
Partner
M. No. 408113
UDIN: 26408113WULCNF9231

Date: 27th May, 2026

Place: Indore

Manisha Sudip Bhattacharya
Whole-Time Director
DIN: 09630474

Papita Nandi
Non-Executive Director
DIN: 09613512

Ripu Sudan Shukla
CFO

Deepak Bissa
Company Secretary
M. No: A48378

Place: Indore
Date: 27th May, 2026

Premium Capital Market and Investments Ltd

CIN : L67120MP1992PLC007178

401, Starlit Tower, 29, Y.N.Road, Indore

Statement of Profit and Loss for the Period ended 31st March 2026

(Rs. in Lacs)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
Revenue from Operations	13	1,073.19	868.89
Other Income	14	0.01	-
TOTAL INCOME (I + II)		**1,073.20**	**868.89**
EXPENSES		-	
Cost of materials consumed		-	-
Purchases of Stock-in-Trade		1,043.28	992.41
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	15	(3.85)	(83.06)
Employee Benefit Expenses	16	2.73	2.20
Finance Costs	17	10.09	-
Depreciation and Amortization Expenses	2	-	-
Other Expenses	18	18.11	19.06
TOTAL EXPENSES		**1,070.37**	**930.61**
Profit before Exceptional and Extraordinary Items and Tax (III-IV)		2.83	(61.72)
Exceptional Items		-	-
Profit before Extraordinary Items and Tax		**2.83**	(61.72)
Extraordinary Items		-	-
Profit Before Tax		**2.83**	(61.72)
Tax Expense			(17.42)
Current Tax		0.51	-
Less: MAT Credit Entitlement		(0.51)	
Deferred Tax		0.75	(17.42)
Total Tax Expenses		0.75	(17.42)
Profit/(Loss) for the period from Continuing Operations(IX-X)		**2.08**	**(44.30)**
Profit/(Loss) from Discontinuing Operations		-	
Tax Expense of Discontinuing Operations		-	
Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)		-	
Profit(Loss) for the Period(XI+XIV)(A)			

			2.08	(44.30)
	Earnings per Equity Share		-	
	-Basic		0.03	(0.68)
	-Diluted		0.03	(0.68)
	Other Comprehensive Income (OCI)			
	OCI to be reclassified to profit or loss in subsequent periods			
	Income tax effect on the above			
	Net OCI to be reclassified to profit or loss in subsequent period (B)			
	OCI not to be reclassified to profit or loss in subsequent periods			
	Income tax effect on the above			
	Net OCI not to be reclassified to profit or loss in subsequent periods (c)			
	Total OCI for the year, net of tax (D) [B+C]			
	Total comprehensive income for the year (A+D)			

For, M/s SCAN &Co.

Chartered Accountants
FRN No. 113954W)

CA Chetan Khandelwal
Partner
M. No. 408113
UDIN: 26408113WULCNF9231

Date: 27th May, 2026

Place: Indore

For and on behalf of the Board of Directors,

Manisha Sudip Bhattacharya
Whole-Time Director
DIN: 09630474

Papita Nandi
Non-Executive Director
DIN: 09613512

Ripu Sudan Shukla
CFO

Deepak Bissa
Company Secretary
M. No: A48378

Place: Indore
Date: 27th May, 2026

Premium Capital Market and Investments Ltd

CIN: L67120MP1992PLC007178

401, Starlit Tower, 29, Y.N. Road, Indore

Financial Statements as at 31st March 2026

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Lacs)

		Particulars	For The Year 2025-26	For The Year 2024-25
A		**CASH FLOW FROM OPERATING ACTIVITIES**		
	a)	**Profit / (Loss) before Tax**	2.83	(61.72)
		Adjustment for:	-	-
		Depreciation, amortisation and impairment Expenses	-	-
		Finance costs	10.09	-
		Interest Income	-	-
		Net Gain on Sale/Discard of Fixed Assets	-	-
		Insurance claim received	-	-
		Discard of Fixed Assets	-	-
		Amounts charged directly to Other Comprehensive Income	-	-
		Other Non Cash Items	-	-
	b)	**Operating profit before working capital changes**	**12.92**	**(61.72)**
		Working capital adjustments:	-	-
		(Increase)/ Decrease in trade and other receivables	9.10	(8.99)
		(Increase)/ Decrease other non current assets	(0.44)	4.50
		(Increase)/ Decrease in inventories	(3.85)	-
		Increase/ (Decrease) in other current liability	0.67	156.22
		Increase/ (Decrease) in trade and other payables	(227.64)	(1.76)
		Increase/ (Decrease) in other current assets	0.02	(83.09)
			-	-
	c)	**Cash generated from operations**	**(209.21)**	**5.16**
		Income Tax paid	-	-
	d)	**CASH FLOW BEFORE EXTRAORDINARY ITEM**	-	-
		Extraordinary item	-	-
	-	**NET CASH FLOW FROM OPERATING ACTIVITIES**	**(209.21)**	**5.16**
B		**CASH FLOW FROM INVESTING ACTIVITIES**	-	-
		Payment for Purchase and Construction of Property, Plant and Equipment	(30.01)	-
		Change in Other Non Current Assets & Other long term Advances	-	
		Interest income	-	-
		Proceeds from sale of Property, Plant and Equipment	-	-
		Redemption of bank deposit with maturity more than 3 months(net)	-	-
		insurance claim received	-	-
		Proceeds from Issuance of Share Capital	-	-

	Reduction of Equity Share Capital & Preference Share Capital	-	-
	Book balances not considered as cash and cash equivalent	-	-
	NET CASH FLOW FROM INVESTING ACTIVITIES	**(30.01)**	**-**
C	<u>**CASH FLOW FROM FINANCING ACTIVITIES**</u>	-	-
	Redemption of preference Shares	-	-
	Increase/(decrease) in Borrowings and Finance charges	247.50	-
	Proceed from issue of Equity Shares	-	-
	Interest Income	-	-
	Finance Cost	(10.09)	-
	NET CASH FLOW FROM FINANCING ACTIVITIES	**237.41**	-
D	**NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENT**	**(1.82)**	**5.16**
		-	-
	Cash & Cash Equivalent at beginning of the year	6.75	1.58
	Cash & Cash Equivalent at end of the year	4.93	6.75
	NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENT	**(1.82)**	**5.16**

For and on behalf of the Board of Directors,

For, M/s SCAN &Co.

Chartered Accountants
FRN No. 113954W)

Manisha Sudip Bhattacharya
Whole-Time Director
DIN: 09630474

Papita Nandi
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Date: 27th May, 2026

Place: Indore

Place: Indore
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Premium Capital Market and Investments Ltd

CIN : L67120MP1992PLC007178

401, Starlit Tower, 29, Y.N.Road, Indore

STATEMENT OF CHANGES IN EQUITY

For the Year ended 31st March, 2026

A. Equity Share Capital

As at 31st March 2025	65,537,000.00
Changes in Equity Share Capital (FY 2024-25)	-
Total	**65,537,000.00**
As at 31st March 2026	65,537,000.00
Changes in Equity Share Capital (FY 2025-26)	-
Total	**65,537,000.00**

B. Other Equity

As at 31st March 2025 **(Rs. in Lacs)**

	Reserves and Surplus				Total
	Capital Reserve	Securities Premium Reserve	Other Reserves	Retained Earnings	
Balance as at (01.04.2024)	-	-	-	**(697.42)**	**(697.42)**
Total Comprehensive Income for the year	-	-	-	-	-
Dividends	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-
Any other change:-	-	-	-	-	-
(a) Net Profit / (Loss) for the current Year	-	-	-	**(44.30)**	**(44.30)**
Balance as at (31.03.2025)	-	-	-	**(741.72)**	**(741.72)**

As at 31st March 2026 **(Rs. in Lacs)**

	Reserves and Surplus				Total
	Capital Reserve	Securities Premium Reserve	Other Reserves	Retained Earnings	
Balance as at (01.04.2025)	-	-	-	**(741.72)**	**(741.72)**

Total Comprehensive Income for the year	-	-	-	-	-
Dividends	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-
Any other change :-	-	-	-	-	-
(a) Net Profit / (Loss) for the current Period	-	-	-	2.08	2.08
Balance as at (31.03.2026)	**-**	**-**	**-**	**(739.63)**	**(739.64)**

For and on behalf of the Board of Directors,

For, M/s SCAN &Co.

Chartered Accountants
FRN No. 113954W)

CA Chetan Khandelwal
Partner
M. No. 408113
UDIN: 26408113WULCNF9231

Date: 27th May, 2026

Place: Indore

Manisha Sudip Bhattacharya
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Company Secretary
M. No: A48378

Place: Indore
Date: 27th May, 2026

Premium Capital Market and Investments Ltd

CIN : L67120MP1992PLC007178

Notes to and forming part of Balance Sheet as at 31st March 2026

Note 2 : Property, Plant & Equipment and Intangible Assets

(Rs. in Lacs)

Particulars	Gross Block							Depreciation and Amortization						Net Block	
	Opening Balance	Additions	Additions	Deductions / Retirement	Acquired through Business Combination	Other Adj.	Closing Balance	Opening Balance	Depreciation charge	Revaluation Adjustments	On Disposals / Reversals	Impairment Loss	Closing Balance	Opening Balance	Closing Balance
Property, Plant and Equipment															
Freehold Furniture and Fixtures	0.23	-	-	-	-	-	0.23	0.23	-	-	-	-	0.23	0.00	0.00
Freehold Office Equipment	0.75	-	-	-	-	-	0.75	0.71	-	-	-	-	0.71	0.04	0.04
Freehold Land	-	24.42	2,442,424.00	-	-	-	24.42	-	-	-	-	-	-	-	24.42
Asset Work in Progress															
Building	-	5.59	559,000.00	-	-	-	5.59	-	-	-	-	-	-	-	5.59
Total															

	0.98	30.01	3,001,424.00	-	-	-	30.99	0.94	-	-	-	-	0.94	0.04	30.05
Grand Total	0.98	30.01	3,001,424.00	-	-	-	30.99	0.94	-	-	-	-	0.94	0.04	30.05

Premium Capital Market and Investments Ltd

CIN : L67120MP1992PLC007178

Notes to and forming part of Balance Sheet as at 31st March 2026

Note 3. Other Non-Current Assets **(Rs. in Lacs)**

Particulars	as at 31-March-2026	as at 31-March-2025
(a) Others		
Unsecured, considered good	4.55	5.04
Considered Doubtful	-	-
Less:Provision for other doubtful debts	-	-
MAT Credit	0.93	-
	-	-
Total	**5.48**	**5.04**
G. Total	**5.48**	**5.04**

Note 4. Inventories

Particulars	as at 31-March-2026	as at 31-March-2025
(a) Shares at trade	100.38	96.54
(Cost or NRV whichever is lower and valuation has been taken as certified by management)		
Total	**100.38**	**96.54**

Note 5. Financial Assets (Trade Receivable)

Particulars	as at 31-March-2026	as at 31-March-2025
Unsecured Considered Good(for details see note no.:-)		
Trade Receivable for a period less than Six Months Trade Receivable for a period More than Six Months	0.15	9.25
Total	**0.15**	**9.25**

Note 6. Cash and Cash Equivalents

Particulars	as at 31-March-2026	as at 31-March-2025
Balances with Banks -		
Punjab National Bank	4.78	6.48
Cash on hand -	0.15	0.27
Total Cash and Cash Equivalents	**4.93**	**6.75**

Note 7. Other current asset

Particulars	as at 31-March-2026	as at 31-March-2025
Dividend Receivable	0.01	-

TDS Receivable	0.00	-
Total	**0.01**	**-**

Note 8A. Equity Share Capital

1 . 1 Authorized, Issued, Subscribed and Paid up share capital

Particulars	as at 31-March-2026		as at 31-March-2025	
	No. of Shares	Amount	No. of Shares	Amount
Authorised Share Capital				
Equity Shares of ₹ 10.00 each	10000000	1000	10000000	1000
Total	**10000000**	**1000**	**10000000**	**1000**
Issued Share Capital				
Equity Shares of ₹ 10.00 each	6553800	655	6553800	655
Total	**6553800**	**655**	**6553800**	**655**
Subscribed and fully paid				
Equity Shares of ₹ 10.00 each	6553800	655	6553800	655
Less:- Calls in Arrears	100	0	100	0
Total	**6553700**	**655**	**6553700**	**655**
Total	**6553700**	**655**	**6553700**	**655**

1 . 2 Reconciliation of share capital

Particulars	as at 31-March-2026		as at 31-March-2025	
	No. of Shares		No. of Shares	
Equity Shares (Face Value ₹ 10.00)				
Shares outstanding at the beginning of the year	6553700	655	6553700	655
Shares Issued during the year	0	0	0	0
Shares bought back during the year	0	0	0	0
Shares outstanding at the end of the year	**6553700**	**655**	**6553700**	**655**

1 . 3 Shareholders holding more than 5% of Share

Particulars	as at 31-March-2026		as at 31-March-2025	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Sudip Amar Bhattacharya	1391930	21.24%	1332730	20.34%
Suman Nandi	1589400	24.25%	1400000	21.36%
Total	**2981330**	**45.49%**	**2732730**	**41.70%**

1 . 4 Promotor's Share holding						
Promotor's Name	**as at 31-March-2026**			**as at 31-March-2025**		
	No. of Shares	**% of Holding**	**% of change in Holding**	**No. of Shares**	**% of Holding**	**% of change in Holding**
Suman Nandi	1589400	24.25%	2.89%	1400000	21.36%	0.00%
Total	**1589400**	**24.25%**	**2.89%**	**1400000**	**21.36%**	**0%**

Note 8B. Other Equity				
Particulars	**as at 31-March-2026**		**as at 31-March-2025**	
1. Share Application Money pending allotment				
Opening balance				
Closing balance				
2. Capital Reserve				
Opening balance				
Closing balance				
3. Securities Premium Reserve				
Opening balance				
Closing balance				
4. Other Reserve				
Opening balance				
Closing balance				
5. Retained Earnings				
Opening Balance	(741.72)		(697.42)	
(+) Net profit/(Net loss) for the Current Year	2.08		(44.30)	
(+) Transfer from reserves	-		-	
(-) Transfer to reserves	-		-	
Closing balance (B)	(739.63)	(739.63)	(741.72)	(741.72)
Total (A+B)	**(739.63)**	**(739.63)**	**(741.72)**	**(741.72)**

Note 9. Borrowings

Particulars	as at 31-March-2026	as at 31-March-2025
Loan from Geniusbulls Investment Ltd	-	-
Loan from Directors	247.50	-
Total Borrowings	**247.50**	**-**

Note 10. Trade Payables

Particulars	as at 31-March-2026	as at 31-March-2025
(a) Total Outstanding dues to MSME (b) Total Outstanding dues of Creditors other than MSME	0.91	5.17
Total	**0.91**	**5.17**

Note 11. Other Current Liabilities

Particulars	as at 31-March-2026	as at 31-March-2025
Other Payables	0.04	223.42
Total	**0.04**	**223.42**

Note 12. Provisions

Particulars	as at 31-March-2026	as at 31-March-2025
Provision for Employee Benefits		
Salary and Reimbursements	0.23	0.20
Provision for Audit Fees	0.45	0.25
Provison for Tax	0.44	
Total	**1.12**	**0.45**

Note 13 . Revenue from Operations **(Rs. in Lacs)**

Particulars	31-Mar-2026	31-Mar-2025
Sales of Services		
Sales of Shares	1,072.83	866.95
P&L on Squareup Transactions	0.36	1.61
Dividend	-	0.33
Total	**1,073.19**	**868.89**

Note 14 . Other income

Particulars	31-Mar-2026	31-Mar-2025
Interest on IT Refund	0.00	-
Dividend Recievable	0.01	-
Total	**0.01**	**-**

Note 15 Changes In Inventories Of Stock-In-Trade

Particulars	31-Mar-2026	31-Mar-2025
Inventory at the Beginning of the year	96.54	13.48
Stock-in-Trade	-	-
	-	-
Inventory at the end of the year	100.38	96.54
Stock-in-Trade	-	-
Net (Increase)/Decrease in Inventories	**(3.85)**	**(83.06)**

Note 16 . Employee Benefit Expenses

Particulars	31-Mar-2026	31-Mar-2025
Salaries and Wages	2.73	2.20
Total	**2.73**	**2.20**

Note 17 . Finance cost

Particulars	31-Mar-2026	31-Mar-2025
Interest exp.	10.09	-
Total	**10.09**	**-**

Note 18. Other Expenses

Particulars	31-Mar-2026	31-Mar-2025
Audit Fees	-	
Payment to Auditors as		
Auditor	0.50	0.25
Total (A)	**0.50**	**0.25**
Other Expenses	-	
Bank Charges	0.01	0.02
Advertisement Expenses	0.33	0.34
Rent	0.12	0.12
E voting Charges	0.37	0.28
Fees a/c	0.03	-
Legal & Professional	8.65	8.89
Listing Fees	3.84	3.84
Late & Penalty Charges	-	-
Meeting Expenses	-	0.48
Dmat Charges	0.08	0.04
Interest on TDS & Income Tax	0.09	0.06
Interest exp.	-	0.01
Postage & Courier Exp.	0.96	0.01
Stationery & Printing	-	0.01
Share Tarding Charges	1.82	2.64
Share Transfer Fees	0.91	1.25
Telephone Exp.	0.04	-
Electricity Exp.	-	-
Custody/Issuer Fees	0.23	0.66
Director Sitting Fees	0.14	-
Revaluation of Closing Stock	-	-
Round off	-	(0.00)
Web site Maintenance Exp.	-	0.17
Total (B)	**17.62**	**18.81**
Total (A+B)	**18.11**	**19.06**

(a) Ageing Schedule for Trade Receivables as at 31 March 2026 is as follows :-

(Rs. in Lacs)

Particulars	Outstanding for following periods from due date of Payment					Total
	Less than 6 Months	6M to 1 Year	1-2 Years	2-3 Years	Morethan 3 Years	
i) Undisputed Trade Receivables - Consider Good	0.15	-	-	4.55	-	**4.70**
ii) Undisputed Trade Receivables - Consider Doubtful	-	-	-	-	-	**-**
iii) Disputed Trade Receivables - Consider Good	-	-	-	-	-	**-**
iv) Disputed Trade Receivables - Consider Doubtful	-	-	-	-	-	**-**
Total	**0.15**	**-**	**-**	**4.55**	**-**	**4.70**

Ageing Schedule for Trade Receivables as at 31 March 2025 is as follows :-

(Rs. in Lacs)

Particulars	Outstanding for following periods from due date of Payment					Total
	Less than 6 Months	6M to 1 Year	1-2 Years	2-3 Years	More than 3 Years	
i) Undisputed Trade Receivables - Consider Good	9.25	-	-	-	-	**9.25**
ii) Undisputed Trade Receivables - Consider Doubtful	-	-	-	-	-	**-**
iii) Disputed Trade Receivables - Consider Good	-	-	-	-	-	**-**
iv) Disputed Trade Receivables - Consider Doubtful	-	-	-	-	-	**-**
Total	**9.25**	**-**	**-**	**-**	**-**	**9.25**

(b) Ageing Schedule for Trade Payables as at 31 March 2026 is as follows :-

(Rs. in Lacs)

Particulars	Outstanding for following periods from due date of Payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	Morethan 3 Years	
i) MSME	-	-	-	-	-
ii) Others	0.91	-	-	-	**0.91**
iii) Disputed due-MSME	-	-	-	-	-
iv) Disputed due- Others	-	-	-	-	-
Total	**0.91**	**-**	**-**	**-**	**0.91**

Ageing Schedule for Trade Payables as at 31 March 2025 is as follows:-

(Rs. in Lacs)

Particulars	Outstanding for following periods from due date of Payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	Morethan 3 Years	
i) MSME	-	-	-	-	-
ii) Others	5.17	-	-	-	5.17
iii) Disputed due-MSME	-	-	-	-	-
iv) Disputed due- Others	-	-	-	-	-
Total	**5.17**	**-**	**-**	**-**	**5.17**

Note:- 20 Ratios

Ratios	**Trend**	**Basis (Restated Numbers)**	**Explanation**	**31-Mar-26**	**31-Mar-25**	**Variance**	**Reason**
(1) Current Ratio	Improved	Current Assets/ Current Liabilities	Current ratio has been computed as current assets divided by current liabilities.	**50.78**	**0.49**	**10263%**	The ratio improved significantly as current liablitites decreased due to repayment of a related-party loan amounts to 2.23cr
(2) Debt – Equity Ratio	Declined	Debts/ Shareholder's equity	Debt - equity ratio has been computed as total debt divided by shareholder's equity. Total debt is defined as current and non current borrowings and lease liabilities. Shareholder's equity includes equity share capital and other equity.	**-2.94**	**0.00**	**0.00%**	Total debt increased due to fresh long-term borrowings from directors (₹2.47 Cr), while shareholders' equity remains negative, causing the ratio to turn adverse.
(3) Debt Service Coverage Ratio	Improved	Earning of debts service/ Debts Service	Debt service coverage ratio has been computed as earning for debt service divided by debt service. Earning for debt service represents net profit after tax after adjusting certain non cash items and interest expense. Debt service includes interest expense.	**1.28**	**0.00**	**0.00%**	Improved profitability during the year resulted in higher earnings available for debt service, enabling the company to comfortably cover its interest obligations.

(4) Return on Equity Ratio (ROE)	Improved	Profit after tax/ Shareholder's equity	ROE has been computed as net profits after tax divided by average shareholder's equity	**-2.47%**	**-51.00%**	**-95.15%**	Although ROE remains negative due to a negative equity base, the loss narrowed significantly on account of improved profitability, resulting in a notable improvement in the ratio.
(5) Inventory turnover ratio	Declined	Cost of Goods Sold /Average Inventory	Inventory turnover ratio has been computed as Cost of Goods Sold divided by average Inventory	**10.56**	**16.27**	**-35.11%**	Inventory levels increased during the year at a pace faster than the growth in cost of goods sold, indicating a buildup of stock, which moderated the turnover ratio.
(6) Trade Receivables turnover ratio	Improved	Net Credit Sales /Average Trade Receivables	Trade Receivables turnover ratio has been computed as net Sales divided by average trade Receivables. Net Sales represents all the Sales for goods and services	**116.02**	**188.00**	**-38.29%**	Revenue from operations grew significantly during the year, and collections remained efficient, resulting in a higher receivables turnover.
(7) Trade Payables turnover ratio	Improved	Net Credit Purchase /Average Trade Payables	Trade payables turnover ratio has been computed as net purchases divided by average trade payables. Net purchases represents all the purchases for goods and services except employee costs, finance costs,	**389.28**	**212.28**	**83.38%**	The ratio improved as the company settled major outstanding supplier dues during the year

			depreciation and noncash expense.				
(8) Net Capital turnover ratio	Improved	Revenue from Operation/ Working Capital	Net capital turnover ratio has been computed as revenue from operation divided by working capital. Working capital is calculated as current assets Net capital turnover ratio has been computed as revenue from operation divided by working capital. Working capital is calculated as current assets	**10.38**	**-7.46**	**-239.14%**	During the year Working capital is increase as compare to turnover although turnover also increased
(9) Net profit ratio	Improved	Net profit/ Revenue from Operation	Net profit ratio has been computed as net profit divided by revenue from operation.	**0.00**	**-0.05**	**-103.88%**	The company moved closer to breakeven during the year. Net losses reduced substantially as revenue grew and cost efficiencies were realised.
(10) Return on Capital Employed Ratio (ROCE)	Improved	Earnings before Interest and Tax/ Capital Employed	ROCE has been computed as earnings before interest and taxes divided by capital employed where capital employed represents net worth, total debt, lease liability and deferred	**0.08**	**-0.51**	**-115.52%**	ROCE turned positive as EBIT improved due to higher revenues and reduced losses. Additionally, a decrease in current liabilities reduced capital employed, further enhancing the ratio.

			tax liability and deferred tax liability.				
(11) Return on investment Ratio	NA	Finance Income/ Investments	Return on investment has been computed as Finance Income divided by Investments. Finance income represents Interest income from bank deposits, Net gain on sale of current investments and Marked to market gain on current investments. Investments includes Investments in mutual funds, Bank deposits, Cash and cash equivalents and Bank balances.	**0.00**	**0.00**	**0.00%**	Not applicable for the current year as there was no material finance income or investment activity to compute the ratio.

Related party Disclosure :

(Rs. in Lacs)

S.No	**Name of Related party**	**Relation**	Amount
1	Geniusbulls Investment Limited	Related Party	223.00
2	Manisha Sudip Bhattacharya	Director	147.50
3	Papita Nandi	Director	100.00
4	Aarti Gaur	Independent Director	0.15
5	Ripu Sudan Shukla	CFO	0.17
6	Ruchismita Patel	Independent Director	0.15

SIGNIFICANT ACCOUNTING POLICIES

FOR THE YEAR ENDED 31st MARCH, 2026

1.1 **CORPORATE INFORMATION**

Premium Capital Market & Investments Ltd ("the Company") is a listed public company domiciled in India and is incorporated under the provisions of the Companies Act, 1956. Its shares are listed on Bombay Stock Exchange in India. The registered office of the company is located at 401, 4th Floor, 29 Y N Road, Indore – 452003 (M.P.).

The Company is engaged in the business of Share Trading and other related work.

1.2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A. Basis of Preparation

The Standalone financial statements of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") as notified by Ministry of Corporate affairs pursuant to section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

The financial statements have been prepared on a historical cost basis, except for the assets and liabilities that require measurement at fair value in accordance with Ind AS. The financial statements are presented in Indian Rupees, except otherwise indicated.

B. Key accounting estimates and judgments

The preparation and presentation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of the financial statements and reported amounts of revenues and expenses during the period.

Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. Accounting estimates could change from period to period. Any revision to accounting estimates is recognized prospectively in the current and future periods, and if material, their effects are disclosed in the financial statements. Actual results could differ from the estimates. Any difference between the actual results and estimates are recognized in the period in which the results are known/materialize.

Information about critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities within the next financial year, are included in the following notes:

(i) Measurement of defined benefit obligations

(ii) Measurement and likelihood of occurrence of contingencies

(iii) Recognition of deferred tax assets

(iv) Impairment of intangible assets

(v) Determination of fair value of biological assets

C. Current / Noncurrent Classification

All assets and liabilities have been classified and disclosed as current or non-current as per the Company's normal operating cycle and other criteria set out in division II of Schedule III of the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has ascertained its operating cycle as up to twelve months for the purpose of current or non-current classification of assets and liabilities

D. Property, plant and equipment

Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses, if any. Cost comprises of purchase price net of trade discounts and rebates, non-refundable duties and taxes, any directly attributable cost of bringing the asset to its working condition for its intended use. Cost also includes borrowing cost directly attributable to acquisition / construction of a qualifying asset up to the date the asset is ready for its intended use. Subsequent expenditure on fixed assets is capitalized only if such expenditure results into an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Depreciation methods, estimated useful lives and residual value

Depreciation is provided on a pro-rata basis on the straight line method over the estimated useful lives of assets, based on internal assessment and independent technical evaluation done by the Management expert which are equal to, except in case of Plant and Machinery, Furniture and Fixtures and Vehicles where useful life is lower than life prescribed under Schedule II to the Companies Act, 2013.

Residual Value of an assets shall not be more than five per cent of the original cost of the assets.

For the purpose of Companies Act 2013 the carrying amount of the assets as on that date retaining the residual value may be recognized in the opening balance of retain earning where the remaining useful of an assets is nil. Hence no depreciation will be charge in that case.

The asset's useful lives and methods of depreciation are reviewed at the end of each reporting period and adjusted prospectively, if appropriate.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing net disposal proceeds with carrying amount of the asset.

These are included in profit or loss within other income. Assets costing less than or equal to Rs. 5,000 are fully depreciated pro-rata from date of acquisition.

E. Revenue recognition

An entity shall account for a contract with a customer (in case of transfer of goods and services) that only when all of the following criteria are met:

(a) The parties to the contract have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to perform their respective obligations

(b) The entity can identify each party's rights regarding the goods or services to be transferred;

(c) The entity can identify the payment terms for the goods or services to be transferred;

(d) The contract has commercial substance (i.e. the risk, timing or amount of the entity's future cash flows is expected to change as a result of the contract);

(e) It is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer. In evaluating whether collectability of an amount of consideration is probable, an entity shall consider only the customer's ability and intention to pay that amount of consideration when it is due. The amount of consideration to which the entity will be entitled may be less than the price stated in the contract if the consideration is variable because the entity may offer the customer a price concession

F. Employee benefits

Short term employee benefits

All employee benefits which fall due wholly within twelve months after the end of the period in which employee renders the related service are classified as short-term employee benefits. Undiscounted value of shortterm benefits such as salaries, wages, bonus and ex-gratia are recognized in the period in which the employee renders the related service.

G. Taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred income tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the Balance Sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of changes in tax rates on deferred income tax assets and liabilities is recognized as income or expense in the period that includes the enactment or the substantive enactment date. A deferred income tax asset is recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilized. Deferred income taxes are not provided on the undistributed earnings of subsidiaries and branches where it is expected that the earnings of the subsidiary or branch will not be distributed in the foreseeable future. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously

H. Earnings per Share

Earnings per share (EPS) is calculated by dividing the net profit for the year attributable to the equity shareholders by weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit for the period attributable to equity shareholders and weighted average number of shares outstanding during the period is adjusted for the effects of all diluted potential equity shares.

I. Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

J. Fair value measurement

The Company measures financial instruments such as derivatives and certain non-financial assets such as biological assets, at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or In the absence of a principal market, In the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

K. Financial Instrument

(I) Classification

The Company classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value through profit or loss, and
- those measured at amortized cost.

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses are recorded in profit or loss. For investments in equity instruments in subsidiaries, associates and jointly control entities these are carried at cost less diminution, if any, in these financial statements. The Company reclassifies debt investments when and only when its business model for managing those assets changes.

(II) Measurement

Initial recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

Subsequent measurement

(i) Financial assets carried at amortized cost:

A financial asset is subsequently measured at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(ii) Financial assets at fair value through other comprehensive income:

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. The Company has made an irrevocable election for its investments which are classified as equity instruments to present the subsequent changes in fair value in other comprehensive income based on its business model.

(iii) Financial assets at fair value through profit or loss

A financial asset, which is not classified in any of the above categories, is subsequently fair valued through profit or loss.

(iv) Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest method, except for contingent consideration recognized in a business combination, which is subsequently measured at fair value through profit or loss. For trade and other payables maturing within one year from the Balance Sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

(v) Investment in subsidiaries

Investment in subsidiaries is carried at cost in the separate financial statements.

(III) Impairment of financial assets

The Company assesses on a forward-looking basis the expected credit loss associated with its assets carried at amortized cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

(IV) De recognition of financial assets

A financial asset is derecognized only when

- The Company has transferred the rights to receive cash flows from the financial asset or
- Retains the contractual rights to receive the cash flows of the financial asset but assumes a

contractual obligation to pay cash flows to one or more recipients

Where the Company has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognized. Where the Company has not transferred substantially all risks and rewards of ownership of financial asset, the financial asset is not derecognized.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognized if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognized to the extent of continuing involvement in the financial asset.

(V) Financial Liabilities

Financial liabilities are classified, at initial recognition, as loans and borrowings, payables, as appropriate. The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to short term maturity of these instruments.

(VI) Income recognition

Interest Income:

For all debt instruments measured at amortized cost, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortized cost of a financial liability. When calculating the effective interest rate, the company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss

Dividend Income:

Dividends are recognized in profit or loss only when the right to receive the payments is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably, which is generally when the shareholders approve the dividend.

Particular	Amortized Cost	Financial assets / liabilities at fair value through OCI	Financial assets / liabilities at fair value through profit or loss	Total carrying Value	Total Fair Value
ASSETS :					
Cash and cash equivalents (Refer Note :6)	4.93	-	-	4.93	4.93
Investments Preference securities, equity instruments and others	-	-	-	-	-
Trade Receivable	0.15	-	-	0.15	.015

(Refer Note :- 5)					
Other Non-current assets (Refer Note: 3	5.48	-	-	5.48	5.48
TOTAL	**10.56**	**-**	**-**	**10.56**	**10.56**
LIABILITIES					
Other Non-current liabilities	-	-	-	-	-
Borrowings	247.50	-	-	247.5	247.50
Trade payables (Refer Note: 8)	0.91	-	-	0.91	0.91
Other current liabilities (Refer Note: 9)	0.04	-	-	0.04	0.04
TOTAL	**248.45**	**-**	**-**	**248.45**	**248.45**

L. Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

M. Borrowings

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as the effective interest rate amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The effective interest rate amortization is included as finance cost in the statement of profit and loss.

N. Contingent Liability:

At present no Contingent liability of the company.

O. Related Party Disclosure:-

NAME OF RELATED PARTY	RELATION
Mrs. Manisha Sudip Bhattacharya	Director (KMP)
Mrs. Papita Nandi	Director (KMP)
Mrs. Aarti Gaur	Director (KMP)
Mrs. Ruchismita Patel	Director (KMP)
Mr. Ripu Sudan Shukla	CFO (KMP)
M/s Genius bulls Investment Limited	Related Party

NATURE OF TRANSACTION	KMP	RELATIVE OF KMP	ASSOCIATE	RELATED PARTY
Sitting Fees 1. AG- 2. RS-	 0.15 0.15	NIL	NIL	NIL
Salary(DB)	0.30	NIL	NIL	NIL
Professional Fees (RSS)	0.17	NIL	NIL	NIL
Loan Opening Balance Net Transaction during year Closing Balance	(MSB) 0.00 247.50 247.50	 NIL NIL NIL	 NIL NIL NIL	(Genius bulls) 223.00 223.00 0.00

P. Going Concern:-

No Material uncertainty related to going concern of the Company and ability to continue as a going concern.