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: November 03, 2026

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

Dear Sir,

Subject: **Outcome of Board meeting held on today i.e. on November 03, 2026**

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

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on November 03, 2026, at the Registered Office of the Company which was commenced at 12:40 P.M. and concluded at 01:20 P.M. have, apart from other businesses

1. Approved and taken on record the unaudited Financial Results of the Company for the quarter ended on September 30, 2026, along with Limited Review Reports.

In this regard, we are hereby submitting the followings:

I. Unaudited Financial Results for the quarter ended on September 30, 2026.
II. Limited Review Reports

Kindly take the same on your record and oblige us.

Thanking you.
For, Premium Capital Market and Investsment Limited

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
401- STARLIT TOWER 29- Y.N. ROAD, INDORE, Madhya Pradesh, India,452003
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2026

(Amount in INR Lakhs, Except for Earning per Equity Share Capital)

	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Income from Operations**						
	(a) Net sales/income from operations (Net of Excise duty)	20.67	404.44	314.06	425.10	989.67	1,073.19
	(b) Other Operating Income	-	-	-	-	0.24	0.01
	Total Income from opeations(net)	**20.67**	**404.44**	**314.06**	**425.10**	**989.91**	**1,073.20**
2	**Expenses**						
	(a) Cost of materials consumed						-
	(b) Purchases of stock-in-trade	16.50	399.25	195.06	415.76	875.33	1,043.28
	(c) Chages in inventories of finished goods work-in-progress and stock in-trade	19.11	(12.96)	103.10	6.15	71.08	(3.85)
	(d) Employee benefits expenses	0.69	0.69	0.69	1.38	1.35	2.73
	(e) Depreciation and amortisation expenses	-	-	-	-	-	-
	(f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	- 9.21 - -	6.80	- 4.13	16.01	- 10.24 - -	- 18.11 - -
	(g) Finance Cost	-	-	-	-	-	10.09
	Total Expenses	**45.51**	**393.79**	**302.98**	**439.30**	**958.00**	**1,070.37**
3	**Profit/(Loss) before exceptional items and tax (1-2)**	**(24.85)**	**10.65**	**11.08**	**(14.20)**	**31.91**	**2.83**
4	**Exceptional Items**	-	-	-	-	-	-
5	**Profit before Tax (3-4)**	**(24.85)**	**10.65**	**11.08**	**(14.20)**	**31.91**	**2.83**
6	**Tax expense**						
	(a) Current Tax	-	-	-	-	-	0.51
	Less : MAT Credit Entitlement	-	-	-	-	-	(0.51)
	(b) Deferred Tax	0.90	3.46	8.84	4.36	8.84	0.75
7	**Profit/(Loss) for the period from continuing Operations**	**(25.75)**	**7.19**	**2.24**	**(18.56)**	**8.84**	**2.08**
	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
	Tax expenses from discontinued operations	-	-	-	-	-	-
8	**Profit/(Loss) from discontinued operations**	-	-	-	-	-	-
9	**Other Comprehensive Income/(Loss)**	-	-	-	-	-	-
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
10	**Total Comprehensive Income for the period (7+8)**	**(25.75)**	**7.19**	**2.24**	**(18.56)**	**23.07**	**2.08**
11	Paid-up equity share capital (Face Value 10/-)	655.37	655.37	655.37	655.37	655.37	655.37
12	Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year	- - -				- - -	(739.63)
13	**Earning Per equity share (Rs.)**						
	(a) Basic	**(0.39)**	**0.11**	**0.03**	**(0.28)**	**0.35**	**0.03**
	(b) Diluted	**(0.39)**	**0.11**	**0.03**	**(0.28)**	**0.35**	**0.03**

1 The above unaudited standalone financial results for the quarter ended September 30, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on November 03 , 2026. The statutory auditors have expressed an unmodified opinion.

2 The Operations of the Company are considered as Single segment reporting in accordance with the requirements of Indian Accounting Standard (Ind AS) 108 - "Operating Segments".

3 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable. The figures for quarter ended September 30, 2026 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures of the third quarter of the financial year and first and second quarter as provided by management which are subject to limited review, and Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

4 These unaudited standalone financial results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.

5 The Company does not have any joint ventures or associates companies as on 30/09/2026

For, Premium Capital Market and Investments Limited

PREMIUM CAPITAL MARKET & INVESTMENTS LIMITED INDORE

Manisha Sudip Bhattacharya
Wholetime Director
DIN: 09630474

Papita Nandi

Papita Nandi
Non-Executive Director
DIN: 09613512

Place : Indore
Date : 03/11/2026

Premium Capital Market and Investments Ltd
CIN : L67120MP1992PLC007178
401, Starlit Tower, 29, Y.N.Road, Indore, Madhya Pradesh, India, 452003

Standalone Statement of Assets and Liabitites as at September 30, 2026

(Rs. in Lacs)

	Particulars	Note No.	As at 30th September, 2026	As at 31st March, 2026
I.	**ASSETS**			
1	**Non-Current Assets**			
	(a) Property,Plant and Equipment	2	30.05	30.05
	(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)		19.95	24.31
	(j) Other Non-Current Assets	3	0.93	5.48
	Total Non-Current Assets		**50.93**	**59.84**
2	**Current Assets**			-
	(a) Inventories	4	94.23	100.38
	(b) Financial Assets			
	(i) Investments			
	(ii) Trade Receivables	5	1.03	0.15
	(iii) Cash and Cash Equivalents	6	2.29	4.93
	(iv) Bank balances other than (iii) above			
	(v) Loans			
	(vi) Others (to be specified)			
	(c) Current Tax Assets (Net)			
	(d) Other Current Assets	7	0.01	0.01
	Total Current Assets		**97.56**	**105.47**
	Total Assets		**148.49**	**165.31**
II.	**EQUITY AND LIABILITIES**			
	(a) Equity Share Capital	8A	655.37	655.37
	(b) Other Equity			
	Reserves and Surplus	8B	(758.19)	(739.63)
	Other Reserve			
	Total Equity		**(102.82)**	**(84.26)**
	LIABILITIES			
1	**Non-Current Liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings	9	247.50	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**	**247.50**
2	**CURRENT LIABILITIES**			
	(a) Financial Liabilities			
	(i) Borrowings			
	(ii) Trade Payables			
	(a) Total Outstanding dues to MSME	10	0.65	
	(b) Total Outstanding dues of creditors other than MSME	10	2.63	0.91
	(iii) Other financial liablities		-	
	(b) Other Current Liablities	11	0.19	0.04
	(c) Provisions	12	0.34	1.12
	(d) Current Tax Liablities (Net)		-	
	Total Current Liabilities		**3.81**	**2.08**
	Total Liabilities		**251.31**	**249.58**
	Total Equity and Liabilities		**148.49**	**165.31**

For and On Behalf of the Board of Directors
PREMIUM CAPITAL MARKET AND INVESTSMENT LIMITED

PREMIUM CAPITAL MARKET & INVESTMENTS LIMITED INDORE

Papita Nandi

Manisha Sudip Bhattacharya
Wholetime Director
DIN: 09630474

Papita Nandi
Non-Executive Director
DIN: 09613512

Place: Indore
Date : 03/11/2026

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 SEPTEMBER 30, 2026

(Rs. in Lacs)

	Particulars	For the period Ended September, 2026	For The Year Ended March, 2026
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	a) **Profit / (Loss) before Tax**	(14.20)	2.83
	Adjustment for:		-
	Depreciation, amortisation and impairment Expenses	-	-
	Finance costs	-	10.09
	b) **Operating profit before working capital changes**	**(14.20)**	**12.92**
	Working capital adjustments:		-
	(Increase)/ Decrease in trade and other receivables	(0.88)	9.10
	(Increase)/ Decrease other non current assets	4.55	(0.44)
	(Increase)/ Decrease in inventories	6.15	(3.85)
	Increase/ (Decrease) in other current liability	0.15	0.67
	Increase/ (Decrease) in trade and other payables	1.59	(227.64)
	Increase/ (Decrease) in other current assets	-	0.02
	c) **Cash generated from operations**	**(2.64)**	**(209.21)**
	Income Tax paid	-	-
	d) **CASH FLOW BEFORE EXTRAORDINARY ITEM**	**(2.64)**	-
	Extraordinary item	-	-
	NET CASH FLOW FROM OPERATING ACTIVITIES	**(2.64)**	**(209.21)**
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	-	-
	NET CASH FLOW FROM INVESTING ACTIVITIES	-	**(30.01)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		-
	Increase/(decrease) in Borrowings and Finance charges	-	247.50
	Finance Cost	-	(10.09)
	NET CASH FLOW FROM FINANCING ACTIVITIES	-	**237.41**
D	**NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENT**	**(2.64)**	**(1.82)**
			-
	Cash & Cash Equivalent at beginning of the year	4.93	6.75
	Cash & Cash Equivalent at end of the year	2.29	4.93
	NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENT	**(2.64)**	**(1.82)**

For and On Behalf of the Board of Directors
PREMIUM CAPITAL MARKET AND INVESTSMENT LIMITED

PREMIUM CAPITAL MARKET & INVESTMENTS LIMITED ★ INDORE

Papita Nandi

Manisha Sudip Bhattacharya
Wholetime Director
DIN: 09630474

Papita Nandi
Non-Executive Director
DIN: 09613512

Place: Indore
Date : 03/11/2026

INDEPENDENT AUDITOR'S REVIEW REPORT

To,
The Board of Directors of
Premium Capital Market and Investment Limited
Review Report on the Unaudited Financial Results for the Quarter Ended 30th September 2026

1. Introduction

We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Premium Capital Market and Investment Limited ("the Company") for the Quarter Ended September 30, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulation").

2. Management's Responsibility for the Statement

This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under the Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. Scope of Review

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", Issued by the Institute of Chartered Accountants of India and specified under Section 143 (10) of the Companies Act. 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended to the extent applicable.

4. Conclusion

Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, or has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

SCAN & CO * FRN No. 113354W * Chartered Accountants

Scan & Co.
Chartered Accountants
Firm Reg. No.113954W



CA Chetan Khandelwal
Partner
M. No. 408113

Place: Indore
Date: 03/11/2026
UDIN: 26408113IVPJAL8179