

Premium Capital Market and Investment Limited

CIN: L67120MP1992PLC007178

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

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

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

Date: May 27, 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 May 27, 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 May 27, 2026, at the Registered Office of the Company which was commenced at 03:30 P.M. and concluded at 04:30 P.M. have, apart from other businesses, considered, approved and taken on record the Audited Financial Results of the Company for the quarter and year ended on March 31, 2026 along with Auditor's Reports (Unmodified Opinion) and Declaration for the Auditor's Reports with Unmodified Report.

In this regards, we are hereby submitting the followings:

1. Audited Financial Results for the quarter and year ended on March 31, 2026;
2. Statement of Assets and Liabilities;
3. Cash Flow Statements;
4. Audit Reports' (unmodified opinion) on the Audited Financial Results; and
5. Declaration by the Company (for audit reports with unmodified opinion);

Kindly take the same on your record and oblige us.

Thanking you.

For, Premium Capital Market and Investment Limited



Manisha Sudip Bhattacharya
Wholetime Director
DIN: 09630474



Place: Indore

Enclosed: A/a.

PREMIUM CAPITAL MARKET AND INVESTMENT LIMITED
CIN: L67120MP1992PLC007178

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

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2026

PARTICULARS	(Amount in INR Lakhs, Except for Earning per Equity Share Capital)				
	QUARTER ENDED			YEAR ENDED	
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1 Income from Operations					
(a) Net sales/income from operations (Net of Excise duty)	79.45	3.83	335.74	1,073.19	868.89
(b) Other Operating Income	0.01	0.00	(0.28)	0.01	-
Total Income from operations(net)	79.46	3.83	335.46	1,073.20	868.89
2 Expenses					
(a) Cost of materials consumed					
(b) Purchases of stock-in-trade	168.79	(0.83)	315.96	1,043.28	992.41
(c) Changes in inventories of finished goods work-in-progress and stock-in-trade	(79.29)	4.36	71.61	(3.85)	(83.06)
(d) Employee benefits expenses	0.69	0.69	0.40	2.73	2.20
(e) Depreciation and amortisation expenses				-	-
(f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately	1.02	6.85	6.06	18.11	19.06
(g) Finance Cost	1.66	8.43	-	10.09	-
Total Expenses	92.87	19.50	394.03	1,070.37	930.61
3 Profit/(Loss) before exceptional items and tax (1-2)	(13.41)	(15.67)	(58.57)	2.83	(61.72)
4 Exceptional Items	-	-	-	-	-
5 Profit before Tax (3-4)	(13.41)	(15.67)	(58.57)	2.83	(61.72)
6 Tax expense					
(a) Current Tax	(3.61)	4.12	-	0.51	-
Less : MAT Credit Entitlement	3.61	(4.12)	-	(0.51)	-
(b) Deferred Tax	(4.37)	(3.72)	-	0.75	(17.42)
7 Profit/(Loss) for the period from continuing Operations	(9.04)	(11.95)	(58.57)	2.08	(44.30)
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)	(9.04)	(11.95)	(58.57)	2.08	(44.30)
11 Paid-up equity share capital (Face Value 10/-)	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)	(741.72)
13 Earning Per equity share (Rs.)					
(a) Basic	(0.14)	(0.18)	(0.89)	0.03	(0.68)
(b) Diluted	(0.14)	(0.18)	(0.89)	0.03	(0.68)

- The above audited standalone financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on May 27, 2026. The statutory auditors have expressed an unmodified opinion.
- 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".
- The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable. The figures for quarter ended March 31, 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.
- These audited 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.
- The Company does not have any joint ventures or associates companies as on 31/03/2026
- Standalone Statement of Assets and Liabilities as on March 31, 2026 and cash Flow Statement for the financial year ended on March 31, 2026 are attached herewith

For, Premium Capital Market and Investments Limited



Manisha Sudip Bhattacharya
Manisha Sudip Bhattacharya
Wholetime Director
DIN: 09630474

Papita Nandi
Papita Nandi
Non-Executive Director
DIN: 09613512

Place : Indore
Date : 27 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

(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)		-	-
	(j) 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 liabilities		-	-
	(b) Provisions		-	-
	(c) Deferred tax liabilities (Net)		-	-
	(d) Other Non-Current Liabilities		-	-
	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 liabilities		-	-
	(b) Other Current Liabilities	11	0.04	223.42
	(c) Provisions	12	1.12	0.45
	(d) Current Tax Liabilities (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



Manisha Sudip Bhattacharya
Wholtime Director
DIN: 09630474

Papita Nandi
Non-Executive Director
DIN: 09613512

Place : Indore
Date : 27 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)

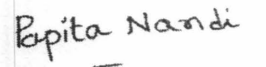
	Particulars	For The Year 2025-26	For The Year 2024-25
A	CASH FLOW FROM OPERATING ACTIVITIES		
	a) Profit / (Loss) before Tax	2.83	(61.72)
	Adjustment for:	-	-
	Depreciation, amortisation and impairment Expenses	-	-
	Finance costs	10.09	-
	Interest Income	-	-
	Net Gain on Sale/Discard of Fixed Assets	-	-
	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	CASH FLOW FROM FINANCING ACTIVITIES	-	-
	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, Premium Capital Market and Investments Limited



Place : Indore
Date : 27 May, 2026


Manisha Sudip Bhattacharya
 Wholetime Director
 DIN: 09630474


Papita Nandi
 Non-Executive Director
 DIN: 09613512

Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

To
The Board Of Directors Of
Premium Capital Market and Investment Limited
CIN:- L67120MP1992PLC007178
Address: 401, Starlit Tower, 4th Floor, 29 Y N Road, Indore -452003 (M.P.)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of Premium Capital Market and Investments Limited ("the company") for the quarter ended March 31, 2026, and the year to date results for the period from April 01, 2025 to March 31, 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 ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. Are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.

Basis for Opinion

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

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.

Head Office: C-1510, Kailas Business Park, Vikhroli West, Mumbai, Maharashtra - 400 079

Admin Office: Scan HQ, Plot no. 287 PU4, Behind Orbit Mall, AB Road, Indore - 452 010

☎ 0731-400 4777, +91 97533 12345

✉ contact@cascan.in

🌐 www.cascan.in

Branches: New Delhi | Jalpur | Kota | Patna | Kolkata | Port Blair



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.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

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

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



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

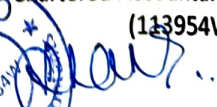
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


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

Other Matters

The figures for the quarter ended March 31, 2026, as reported in these financial results are the balancing figures between audited figures in respect of respective full financial year and the figures up to December 31, 2025.

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

For Scan and Co.
Chartered Accountants
(113954W)

CA Chetan Khandelwal
(Partner)
(408113)



Premium Capital Market and Investments Limited

CIN: L67120MP1992PLC007178

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

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

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

Date: May 27, 2026

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

Dear Sir,

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD /CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Scan & Co., Chartered Accountants, Indore (FRN: 113954W) have issued an Audit Reports with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2026.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

For, Premium Capital Market and Investments Limited



Manisha Sudip Bhattacharya
Wholetime Director
DIN: 09630474



Place: Indore

Enclosed: A/a.