PREMIUM MERCHANTS LIMITED

Regd. Office: Omaxe Square, Plot No. 14, 5th Floor, Jasola District Centre, Jasola, New Delhi-110025

CIN: L51909DL1985PLC021077, Tel: +91 11 61119658

Email Id: premiummerchants123@gmail.com, website:www.pmltd.in

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended as on 30th September, 2021

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30.9.2021	30.6.2021	30.9.2020	30.9.2021	30.9.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
I	**Revenue from operations**	**54.76**	**16.32**	**40.29**	**71.08**	**53.66**	**84.76**
II	Other income	1.68	1.69	1.68	3.37	3.37	6.75
III	Total Revenue (I+II)	**56.44**	**18.01**	**41.97**	**74.45**	**57.03**	**91.51**
IV	**Expenses**						
	(a) Legal & Professional Charges	0.68	0.03	0.26	0.71	0.28	0.61
	(b) Listing Fess	-	0.55	-	0.55	0.55	0.55
	(c) Rates and Taxes	0.74	-	0.74	0.74	0.74	0.74
	(d) Finance costs	-	-	-	-	-	
	(e) Advertisement Expenses	0.19	-	0.13	0.19	0.20	0.35
	(f) Depreciation and amortisation expense	0.15	0.14	0.14	0.29	0.29	0.58
	(g) Other expenses	0.03	0.85	0.35	0.88	0.74	1.60
	Net loss on fair value changes on instruments designated at FVTPL	-	-	-	-	-	-
	Employeeb benefit bexpenses- Salary	0.45	0.45	0.45	0.90	0.90	1.80
	Total expenses	**2.24**	**2.02**	**2.07**	**4.26**	**3.70**	**6.23**
V	**Profit before exceptional and extraordinary items and tax (III-IV)**	**54.20**	**15.99**	**39.90**	**70.19**	**53.33**	**85.28**
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit before extraordinary items and tax (V-VI)**	54.20	15.99	39.90	70.19	53.33	85.28
VIII	Extraordinary items	-	-	-	-	-	-
IX	**Profit before tax (VII-VIII)**	**54.20**	**15.99**	**39.90**	**70.19**	**53.33**	**85.28**
X	**Tax expense**						
1)	Current Tax	8.97	0.26	6.39	9.23	6.43	7.10
2)	current Tax- earlier years	-	-	-	0	0	0.62
3)	Deferred Tax	4.21	1.93	3.33	6.14	6.68	11.16
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**41.02**	**13.80**	**30.18**	**54.82**	**40.22**	**66.40**
XII	Profit (Loss) from discontinuing operations	-	-	-	-	-	-
XIII	**Tax expense of discontinuing operations**	-	-	-	-	-	-
XIV	Profit (Loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	**Profit / (Loss) for the period (XI-XIV)**	**41.02**	**13.80**	**30.18**	**54.82**	**40.22**	**66.40**
XVI	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss						
(i)	Gain /(loss) on Financial instruments through other comprehensive income	-	-	-	-	-	377.54
(ii)	Income Tax relating to items that are not to be reclassified to profit or loss	-	5.43	-	5.43	4.08	(83.87)
XVII	**Total Other Comprehensive Income**	-	**5.43**	-	**5.43**	**4.08**	**293.67**
	Total Comprehensive Income for the period	**41.02**	**19.23**	**30.18**	**60.25**	**44.30**	**360.07**
XVIII	**Paidup Equity Share Capital (Face value of Rs. 10 each)**	99.80	99.80	99.80	99.80	99.80	99.80
XIX	**Reserves Excluding Revaluation Reserves**						**6,189.05**
XX	**Earnings per equity share:**						
1)	Basic	4.11	1.38	3.02	5.49	4.03	6.65
2)	Diluted	4.11	1.38	3.02	5.49	4.03	6.65

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Notes:

1. Statement of Assets & Liabilities for the half year ended 30th September, 2021

(Rs. in Lakhs)

S No.	Particulars	As at	
		30.09.2021 (Unaudited)	31.03.2021 (Audited)
II	**ASSETS**		
1	**Financial Assets**		
	(a) Cash and Cash Equivalents	1.16	2.12
	(b) Other bank balances	152.73	151.71
	(c) Trade receivables	1.82	0.11
	(d) Investments	7,701.90	7,669.38
	(e) Other Financial Assets	31.24	0.12
	Total Financial Assets	**7,888.85**	**7,823.44**
	Non -Financial Assets		
	(a) Current Tax assets (Net)	7.82	12.34
	(b) Property, Plant and Equipment	184.39	184.67
	Total Non- Financial Assets	**192.21**	**197.01**
	Total Assets	**8,081.06**	**8,020.45**
	Liabilities And Equity		
	Financial Liabilities		
	(a) Subordinated Liabilities	100.00	100.00
	(b) Trade Payables	0.16	0.50
	(c) Other financial Liabilities	1.50	1.50
	Total Financial Liabilities	**101.66**	**102.00**
	Non Financial Liabilities		
	(a) Provisions	0.08	0.08
	(b) Deferred tax liability	1,630.00	1,629.29
	(c)Other non financial liabilities	0.20	0.23
	Total Non Financial Assets	**1,630.28**	**1,629.60**
	Total Liabilities	**1,731.94**	**1,731.60**
	Equity		
	Equity Share Capital	99.80	99.80
	Other Equity	6,249.32	6,189.05
	Total Equity	**6,349.12**	**6,288.85**
	Total Liabilities and Equity	**8,081.06**	**8,020.45**

2. Statement of consolidated statement of cashflows for the half year ended 30th September, 2021

(Rs. in Lakhs)

	Particulars	For the half year ended 30th September 2021 (Unaudited)	For the year ended 31st March, 2021 (Audited)
A.	**Cash flow from operating activities**		
	Net profit/(loss) before tax	70.19	85.28
	Adjustments:		
	Gain/Loss on fair value adjustment of current/quoted investement	(32.52)	(55.21)
	Depreciation	0.29	0.58
	Operating profit before working capital changes	37.96	30.65
	Change in trade receivables	(1.72)	0.84
	Change in other financial assets	(31.12)	-
	Change in other bank balances	(1.01)	(36.84)
	Change in trade payable	(0.33)	(0.32)
	Change in other non financial liabilities	(0.03)	0.09
	Cash generated from operations	3.75	(5.58)
	Direct Tax paid	(4.71)	(7.24)
	Net cash flow from operating activities (A)	(0.96)	(12.82)
B.	**Cash Flows from investing activities (B)**	-	-
	Net cash flow from investing activities (B)	-	-
C.	**Cash Flows from financing activities (C)**	-	-
	Net increase / (decrease) in cash and cash equivalents (A + B + C)	(0.96)	(12.82)
	Cash and cash equivalents at the beginning of the year	2.12	14.94
	Cash and cash equivalents at the end of the year	1.16	2.12

3. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 11th November, 2021.

4. The group's main business is investment activities in India, accordinly there are no reportable segments as per Ind AS 108- 'Segment Reporting'

5. The figures of the previous period/year have been regrouped/recast, wherever considered necessary.

By order of the Board
For Premium Merchants Limited

Balbir Singh
Director
DIN:00027438

Place: New Delhi
Date: 11th November, 2021