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 on 30th September, 2022

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended on			Half Year Ended on		Year Ended
		30.9.22	30.6.22	30.9.21	30.9.22	30.9.21	31.3.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
I	**Revenue from operations**	**18.77**	**2.59**	**54.76**	**21.36**	**71.08**	**45.74**
II	Other income	1.69	1.69	1.68	3.38	3.37	6.75
III	Total Revenue (I+II)	**20.46**	**4.28**	**56.44**	**24.74**	**74.45**	**52.49**
IV	**Expenses**						
	(a) Legal & Professional Charges	0.25	0.25	0.68	0.50	0.71	1.09
	(b) Listing Fess	0.15	0.13	-	0.28	0.55	0.55
	(c) Rates and Taxes	0.17	0.17	0.74	0.34	0.74	0.74
	(d) Finance costs	-	-	-	-	-	
	(e) Advertisement Expenses	0.08	0.04	0.19	0.12	0.19	0.35
	(f) Depreciation and amortisation expense	0.15	0.14	0.15	0.29	0.29	0.58
	(g) Other expenses	0.24	0.20	0.03	0.44	0.88	1.56
	Net loss on fair value changes on instruments designated at FVTPL	(16.73)	16.73	-	-	-	-
	Employeeb benefit bexpenses- Salary	-	0.07	0.45	0.07	0.90	1.70
	Total expenses	**(15.69)**	**17.73**	**2.24**	**2.04**	**4.26**	**6.57**
V	**Profit before exceptional and extraordinary items and tax (III-IV)**	**36.15**	**(13.45)**	**54.20**	**22.70**	**70.19**	**45.92**
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit before extraordinary items and tax (V-VI)**	36.15	(13.45)	54.20	22.70	70.19	45.92
VIII	Extraordinary items	-	-	-	-	-	-
IX	**Profit before tax (VII-VIII)**	**36.15**	**(13.45)**	**54.20**	**22.70**	**70.19**	**45.92**
X	**Tax expense**						
1)	Current Tax	4.78	0.73	8.97	5.51	9.23	10.61
2)	current Tax- earlier years	-	-	-	0	0	0.26
3)	Deferred Tax	3.92	(6.74)	4.21	(2.82)	6.14	(8.59)
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**27.45**	**(7.44)**	**41.02**	**20.01**	**54.82**	**43.64**
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)**	**27.45**	**(7.44)**	**41.02**	**20.01**	**54.82**	**43.64**
XVI	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss						
(i)	Gain /(loss) on Financial instruments through other comprehensive income	-	-	-	-	-	2,021.90
(ii)	Income Tax relating to items that are not to be reclassified to profit or loss	-	4.75	-	4.75	5.43	(465.59)
XVII	**Total Other Comprehensive Income**	**-**	**4.75**	**-**	**4.75**	**5.43**	**1,556.31**
	Total Comprehensive Income for the period	**27.45**	**(2.69)**	**41.02**	**24.76**	**60.25**	**1,599.95**
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**						**7,789.02**
XX	**Earnings per equity share:**						
1)	Basic	2.75	(0.75)	4.11	2.01	5.49	4.37
2)	Diluted	2.75	(0.75)	4.11	2.01	5.49	4.37

By order of the Board
For Premium Merchants Limited

Balbir Singh
Director
DIN:00027438

PREMIUM MERCHANTS LIMITED NEW DELHI

Place: New Delhi
Date: 11th November, 2022

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Notes:

1. Statement of Assets & Liabilities as at 30th September, 2022

(Rs. in Lakhs)

S No.	Particulars	As at	
		30.09.2022 (Unaudited)	31.03.2022 (Audited)
II	**ASSETS**		
1	**Financial Assets**		
	(a) Cash and Cash Equivalents	4.14	2.93
	(b) Other bank balances	141.85	179.98
	(c) Trade receivables	1.82	0.01
	(d) Investments	9693.96	9,693.87
	(e) Other Financial Assets	18.10	4.35
	Total Financial Assets	9859.87	**9,881.14**
	Non -Financial Assets		
	(a) Current Tax assets (Net)	12.23	12.23
	(b) Property, Plant and Equipment	183.80	184.10
	(C) Other Non Financial Assets	0.94	
	Total Non- Financial Assets	**196.97**	**196.33**
	Total Assets	**10,056.84**	**10,077.47**
	Liabilities And Equity		
	Financial Liabilities		
	(a) Subordinated Liabilities	60.00	100.00
	(b) Trade Payables	0.62	0.54
	(c) Other financial Liabilities	1.50	1.50
	(d) Current tax liabilities (net)	2.27	
	Total Financial Liabilities	**64.39**	**102.04**
	Non Financial Liabilities		
	(a) Provisions	0.08	0.08
	(b) Deferred tax liability	2,041.59	2,086.28
	(c)Other non financial liabilities	0.08	0.25
	Total Non Financial Assets	**2,041.75**	**2,086.61**
	Total Liabilities	**2,106.14**	**2,188.65**
	Equity		
	Equity Share Capital	99.80	99.80
	Other Equity	7,850.90	7,789.02
	Total Equity	**7,950.70**	**7,888.82**
	Total Liabilities and Equity	**10,056.84**	**10,077.47**

PREMIUM MERCHANTS LIMITED NEW DELHI

2. Statement of cashflows for the half year ended 30th September, 2022

(Rs. in Lakhs)

	Particulars	For the half year ended 30th September 2022 (Unaudited)	For the year ended 31st March, 2022 (Audited)
A.	**Cash flow from operating activities**		
	Net profit/(loss) before tax	22.70	45.92
	Adjustments:		
	Gain/Loss on fair value adjustment of current/quoted investement	(0.09)	(2.58)
	Depreciation	0.29	0.58
	Operating profit before working capital changes	22.90	43.92
	Change in trade receivables	(1.81)	0.10
	Change in other financial assets	(13.75)	(0.58)
	Change in other bank balances	38.14	(31.93)
	Change in other non financial Assets	(0.94)	-
	Change in subordinated liabilities	(40.00)	-
	Change in trade payable	0.08	0.05
	Change in other non financial liabilities	(0.17)	0.02
	Cash generated from operations	4.45	11.58
	Direct Tax paid	(3.24)	(10.77)
	Net cash flow from operating activities (A)	1.21	0.81
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)	1.21	0.81
	Cash and cash equivalents at the beginning of the year	2.93	2.12
	Cash and cash equivalents at the end of the year	4.14	2.93

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, 2022.

4. The Statutory Auditors of the Company have reviewed the standalone financial results for quarter and period ended 30th September, 2022, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and SEBI Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019. There are no qualifications in the review report issued for the quarter and period ended on 30th September, 2022.

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

6. 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, 2022