# PREMIUM MERCHANTS LIMITED

**Registered 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.com**

**Date:10.02.2022**

To
**The Secretary,**
**Metropolitan Stock Exchange of Limited (MSEI)**
(Formerly known as MCX Stock India Exchange Ltd.)
4th Floor, Vibgyor Towers, Plot No. C-62
Opposite Trident Hotel, Kurla Complex,
Bandra East, Mumbai-400098
**Symbol: PML**
**Series : BE**

**Sub: Outcome of the Meeting (No. 05/2021-22) of the Board of Directors of the Company held on 10.02.2022 at 4.00 P.M.**

Dear Sir,

This is to inform you that the Board of Directors of the Company has, at its meeting held today, i.e. 10th February, 2022 , inter-alia, considered and approved the 'Unaudited Financial Results' pursuant to regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 for the quarter ended on 31st December, 2021.

In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, we enclose the following:

1. Unaudited Financial Results of the Company for the Quarter and nine ended on 31.12.2021
2. Limited Review Report on the aforesaid Unaudited Financial Result.
3. Undertaking regarding Non Applicability of Compliances relating to Statement of deviation (s) or variation (s) relating to proceeds of Public issue, Right issue , Preferential issue, Qualified Institutions Placement (QIP) as per Regulation 32 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015

This is to confirm that no qualification or matter of emphasis has been included in the Limited Review Report on the aforesaid Financial Results. Other routine matters as placed before the meeting were discussed and resolved. The meeting concluded at 4.45 P.M

Please take the same on your records.

**Thanking You**
**For Premium Merchants Limited**

**Balbir Singh**
**Director**
**DIN:00027438**

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**Statement of Standalone Unaudited Financial Results for the Quarter and Period Ended as on 31st December, 2021**

(Rs. In Lakhs)

| Sr. No. | Particulars | Quarter Ended on | | | Period Ended on | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 31.12.2021 | 30.9.2021 | 31.12.2020 | 31.12.2021 | 31.12.2020 | 31.03.2021 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | (Audited) |
| I | **Revenue from operations** | **4.13** | **54.76** | **36.35** | **75.21** | **90.01** | **84.76** |
| II | Other income | 1.69 | 1.68 | 1.69 | 5.06 | 5.06 | 6.75 |
| III | Total Revenue (I+II) | **5.82** | **56.44** | **38.04** | **80.27** | **95.07** | **91.51** |
| IV | **Expenses** | | | | | | |
| | (a) Legal & Professional Charges | 0.18 | 0.68 | 0.03 | 0.89 | 0.31 | 0.61 |
| | (b) Listing Fess | - | - | - | 0.55 | 0.55 | 0.55 |
| | (c) Rates and Taxes | - | 0.74 | - | 0.74 | 0.74 | 0.74 |
| | (d) Finance costs | - | - | - | - | - | |
| | (e) Advertisement Expenses | 0.06 | 0.19 | 0.02 | 0.25 | 0.22 | 0.35 |
| | (f) Depreciation and amortisation expense | 0.15 | 0.15 | - | 0.44 | 0.29 | 0.58 |
| | (g) Other expenses | - | 0.03 | - | 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 | 1.35 | 1.35 | 1.80 |
| | **Total expenses** | **0.84** | **2.24** | **0.50** | **5.10** | **4.20** | **6.23** |
| V | **Profit before exceptional and extraordinary items and tax (III-IV)** | **4.98** | **54.20** | **37.54** | **75.17** | **90.87** | **85.28** |
| VI | Exceptional items | - | - | - | - | - | - |
| VII | **Profit before extraordinary items and tax (V-VI)** | 4.98 | 54.20 | 37.54 | 75.17 | 90.87 | 85.28 |
| VIII | Extraordinary items | - | - | - | - | - | - |
| IX | **Profit before tax (VII-VIII)** | **4.98** | **54.20** | **37.54** | **75.17** | **90.87** | **85.28** |
| X | **Tax expense** | | | | | | |
| 1) | Current Tax | 0.69 | 8.97 | 0.44 | 9.92 | 6.87 | 7.10 |
| 2) | current Tax- earlier years | - | - | 0.62 | - | 0.62 | 0.62 |
| 3) | Deferred Tax | 0.46 | 4.21 | 7.62 | 6.60 | 14.30 | 11.16 |
| XI | **Profit (Loss) for the period from continuing operations (IX-X)** | **3.83** | **41.02** | **28.86** | **58.65** | **69.08** | **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)** | **3.83** | **41.02** | **28.86** | **58.65** | **69.08** | **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 | 0.01 | - | (0.01) | 5.44 | 4.07 | (83.87) |
| XVII | **Total Other Comprehensive Income** | **0.01** | - | **(0.01)** | **5.44** | **4.07** | **293.67** |
| | **Total Comprehensive Income for the period** | **3.84** | **41.02** | **28.85** | **64.09** | **73.15** | **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 | 0.38 | 4.11 | 2.89 | 5.88 | 6.92 | 6.65 |
| 2) | Diluted | 0.38 | 4.11 | 2.89 | 5.88 | 6.92 | 6.65 |

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 10th February, 2022.

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

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

**By order of the Board**
**For Premium M erchants Limited**

**Balbir Singh**
**Director**
**DIN:00027438**

**Place: New Delhi**
**Date: 10th February, 2022**

# R. C. AGARWAL & CO.

CHARTERED ACCOUNTANTS

102, Laxman Palace, 19, Veer Savarkar Block, Madhuban Road, Shakarpur, Delhi-110092
Ph.: Off: 42445220 Tele fax: 22450737
Mob: 9810039548 E Mail-rcagg2003@yahoo.com

Auditor's Report On 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

**To**
**Board of Directors**
**Premium Merchants Limited**

1. We have reviewed the accompanying statement of Standalone unaudited financial results of **Premium Merchants Limited** ('the Company') for the quarter ended **31st December 2021** and nine months period ended on that date (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended. ('the Regulation)'

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 *Interim Financial Reporting* (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with the Circular, is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

3. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results, prepared in accordance with recognition and measurement principles, laid down in the applicable Indian Accounting standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the

R. C. AGARWAL & CO. F.R.N. 003175N DELHI Chartered Accountants

SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For R.C Agarwal & Co.**
**Chartered Accountants**

**R.C Agarwal**
**Partner**
**Membership No. 10200**

**Place: New Delhi**
**Date: 10.02.2022**
**UDIN: 22010200ABDJGU5213**

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**Date: 10.02.2022**

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**Sub : Undertaking regarding Non Applicability of Compliances relating to Statement of deviation (s) or variation (s) relating to proceeds of Public issue, Right issue , Preferential issue, Qualified Institutions Placement (QIP) as per Regulation 32 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 for the quarter ended on 31.12.2021**

Dear Sir,

The Compliances relating to Statement of deviation (s) or variation (s) relating to proceeds of Public issue, Right issue, Preferential issue, Qualified Institutions Placement (QIP) as per Regulation 32 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 is not applicable on the Company as the Company has not issued any fresh capital for the period starting from 01.10.2021 to 31.12.2021 .

The Company will comply with the provisions of the above said regulation as and when it will become applicable on the Company.

Kindly acknowledge the receipt of the same.

**Thanking you.**
**Yours faithfully,**
**For Premium Merchants Limited**

Premium Merchants Ltd. New Delhi

**Balbir Singh**
**Director**
**DIN:00027438**
**Address: A-367, Pocket A, Sarita Vihar, New Delhi-110076**