

PREMIUM MERCHANTS LIMITED

Registered office: Omaxe Square, Plot No. 14, 3rd Floor, Jasola District
Centre, Jasola, New Delhi-110025

CIN: L51909DL1985PLC021077, Tel: +91 11 61119661/371

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

Date:03.02.2025

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. 06/2024-25) of the Board of Directors of the
Company held on 3rd February, 2025 at 3.00 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. 3rd February, 2025 , 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 and nine month ended on 31st December, 2024.

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 month ended on 31.12.2024
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 review report on the aforesaid Financial Results. Other routine matters as placed before the meeting were discussed and resolved. The meeting concluded at 3.35 P.M

Please take the same on your records.

**Thanking You
For Premium Merchants Limited**



**Balbir Singh
Director
DIN:00027438**



Statement of Audited Financial Results for the Quarter and Nine Months Period Ended on 31st December, 2024

Sr. No.	Particulars	Quarter Ended on			Period ended on		Year Ended
		31.12.24	30.9.24	31.12.23	31.12.24	31.12.23	31.3.2024
		Unaudited	Unaudited	Audited*	Unaudited	Audited*	Audited
I	Revenue from operations	50.56	24.63	3.74	88.17	72.27	81.62
II	Other income	1.76	1.78	1.68	5.31	5.06	7.09
III	Total Revenue (I+II)	52.32	26.41	5.42	93.48	77.33	88.71
IV	Expenses						
	(a) Legal & Professional Charges	5.50	4.61	0.13	11.52	0.88	1.31
	(b) Listing/Delisting Fess	5.15	1.62	0.13	6.91	0.41	0.55
	(c) Rates and Taxes	0.18	0.18	0.18	0.54	0.54	0.72
	(d) Advertisement Expenses	0.04	0.06	0.04	0.19	0.16	0.21
	(e) Depreciation and amortisation expense	0.15	0.14	0.15	0.44	0.44	0.58
	(f) Finance Cost	(0.10)	-	-	(0.10)	-	0.10
	(g) Other expenses	0.15	0.43	0.38	0.83	1.30	1.60
	Total expenses	11.07	7.04	1.01	20.33	3.73	5.07
V	Profit before exceptional and extraordinary items and tax (III-IV)	41.25	19.37	4.41	73.15	73.60	83.64
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	41.25	19.37	4.41	73.15	73.60	83.64
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	41.25	19.37	4.41	73.15	73.60	83.64
X	Tax expense						
1)	Current Tax	10.42	2.16	4.08	13.39	16.17	17.79
2)	current Tax- earlier years	(3.15)	-	-	(3.15)	-	-
3)	Deferred Tax	(0.07)	16.41	(2.18)	16.70	(0.81)	(0.02)
XI	Profit (Loss) for the period from continuing operations (IX-X)	34.05	0.80	2.51	46.21	58.24	65.87
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)	34.05	0.80	2.51	46.21	58.24	65.87
XVI	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
(i)	Gain /(loss) on Financial instruments through other comprehensive income	-	-	(5,512.05)	-	(5,512.05)	(4,089.15)
(ii)	Income Tax relating to items that are not to be reclassified to profit or loss	-	530.14	1,294.46	536.58	1300.13	974.57
XVII	Total Other Comprehensive Income	-	530.14	(4,217.59)	536.58	(4,211.92)	(3,114.58)
	Total Comprehensive Income for the period	34.05	530.94	(4,215.08)	582.79	(4,153.68)	(3,048.71)
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						6,398.11
XX	Earnings per equity share:						
1)	Basic	3.41	0.08	0.25	4.63	5.84	6.60
2)	Diluted	3.41	0.08	0.25	4.63	5.84	6.60

* Refer Note 5 below.

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 3rd February, 2025 and subjected to a limited review by the statutory auditors of the Company. There are no qualifications in the review report issued for the quarter ended 31st December, 2024.
- There is no change in the valuation methodology of the investments as compared to previous period/year.
- The Company has opted to recognise fair value changes in unquoted investments through Other Comprehensive Income and fair value changes in quoted investments are recognized in Statement of Profit and Loss. Fair value changes in unquoted investments are measured at financial year end.
- During the nine months period ended 31st December, 2024, a change in income tax rate on long term and short term capital gain has been made through an amendment in Income Tax Act. The effect of change in the rate on deferred tax liability of the company has been booked fully in the quarter ended and six months period ended 30th September, 2024.
- The figures for the quarter ended 31st December, 2023 are the balancing figures between the audited figures in respect of nine months period ended on 31st December, 2023 and the published year to date figures upto the second quarter of the respective financial year i.e. 30th September, 2023.
- The Company does not have any subsidiary including an associate or joint venture. Accordingly, preparation of consolidated financial results of the company are not applicable.
- The Company's main business is investment activities in India, accordingly there are no reportable segments as per Ind AS 108-'Segment Reporting'.
- 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

Balbir Singh
Director
DIN:00027438



Place: New Delhi
Date: 3rd February, 2025

Limited Review Report on quarterly and year-to-date unaudited financial results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of
Premium Merchants Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Premium Merchants Limited** ('the Company') for the quarter ended 31st December 2024 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 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 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.
5. The comparative information of the Company for the quarter and nine months period ended 31st December 2023, year ended 31st March 2024 have been audited by the predecessor auditor. Accordingly, we do not express any conclusion on the results of these aforementioned comparative figures. These figures have been furnished by the management.

The financial statements for the year ended March 31, 2024 prepared under the Companies Act, 2013 were audited by another firm of Chartered Accountants who vide their report dated May 28, 2024 expressed an unmodified opinion on those financial statements.

For Kumar Chopra & Associates
Chartered Accountants
Firm Registration No. 000131N



R. K. Aggarwal
R. K. Aggarwal
Partner

Membership No-81510
UDIN: 25081510BMMKQ2454

Date: 03-Feb-24
Place: New Delhi

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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 31.12.2024

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 01.10.2024 to 31.12.2024 .

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

Balbir Singh

Director

DIN:00027438

Address: A-367, Pocket A, Sarita Vihar, New Delhi-110076



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DECLARATION PURSUANT TO REGULATION 33(3) D OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

I, Balbir Singh, Director, hereby declare that the Statutory Auditor of the Company, Mr. R K Aggarwal of M/s Kumar Chopra & Associates, Chartered Accountant, (Firm Registration No.:000131) have issued unmodified opinion on Standalone unaudited financial results of the Company for the quarter and nine month ended on 31st December, 2024.

For Premium Merchants Limited

Balbir Singh
Director
DIN:00027438
Date: 03.02.2025
Place: New Delhi

