

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: February 10, 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 February 10, 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 February 10, 2026, at the Registered Office of the Company which was commenced at 04:00 P.M. and concluded at 04:30 P.M. have, apart from other businesses

1. Approved and taken on record the unaudited Financial Results of the Company for the quarter ended on December 31, 2025, along with Limited Review Reports.

In this regard, we are hereby submitting the followings:

- I. Unaudited Financial Results for the quarter ended on December 31, 2025.
- II. Limited Review Reports

2. Appointed M/s. ALAP & Co. LLP, Company Secretaries as Secretarial Auditor for issuing Secretarial Audit Report for F.Y. 2025-26.

In this regards, relevant information of M/s. ALAP & Co. LLP, Company Secretaries as required under Regulation 30 of SEBI Listing Regulations w.r.t. SEBI circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023) are attached as **Annexure I**.

3. Appointed M/s. A S S G & Associates, Chartered Accountants as Internal Auditor of the Company for a term of 5 (Five) Years effective from Financial Year 2025-26 to Financial Year 2029-30.

In this regards, relevant information of M/s. A S S G & Associates, Chartered Accountants as required under Regulation 30 of SEBI Listing Regulations w.r.t. SEBI circular SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023) are attached as **Annexure II**.

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 INVESTMENTS LIMITED

CIN: L67120MP1992PLC007178

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER THREE AND NINE MONTHS ENDED 31.12.2025

PARTICULARS	(Amount in INR Lakhs, Except for Earning per Equity Share Capital)					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income from Operations						
(a) Net sales/income from operations (Net of Excise duty)	3.83	314.06	86.78	993.74	533.15	868.89
(b) Other Operating Income	0.00	-	-	0.00	0.28	-
Total Income from operations(net)	3.83	314.06	86.78	993.74	533.43	868.89
2 Expenses						
(a) Cost of materials consumed						
(b) Purchases of stock-in-trade	(0.83)	195.06	86.31	874.49	676.45	992.41
(c) Changes in inventories of finished goods work-in-progress and stock-in-trade	4.36	103.10	1.97	75.44	(154.67)	(83.06)
(d) Employee benefits expenses	0.69	0.69	0.60	2.04	1.80	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)	6.85	4.13	3.55	17.09	13.00	19.06
(g) Finance Cost	8.43			8.43	-	-
Total Expenses	19.50	302.98	92.43	977.50	536.58	930.61
3 Profit/(Loss) before exceptional items and tax (1-2)	(15.67)	11.08	(5.65)	16.24	(3.15)	(61.72)
4 Exceptional Items						
5 Profit before Tax (3-4)	(15.67)	11.08	(5.65)	16.24	(3.15)	(61.72)
6 Tax expense						
(a) Current Tax	4.12	-	-	4.12	-	-
Less : MAT Credit Entitlement	(4.12)			(4.12)		
(b) Deferred Tax	(3.72)	8.84	-	5.12	-	(17.42)
7 Profit/(Loss) for the period from continuing Operations	(11.95)	2.24	(5.65)	11.12	(3.15)	(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)	(11.95)	2.24	(5.65)	11.12	(3.15)	(44.30)
11 Paid-up equity share capital (Face Value 10/-)	655.37	655.37	655.37	655.37	655.37	655.37
Face value of equity share capital (Per Share)	10.00	10.00	10.00	10.00	10.00	10.00
12 Reserve excluding Revaluation Reserves as per Balance Sheet of previous accounting year						(741.72)
13 Earning Per equity share (Rs.)						
(a) Basic	(0.18)	0.03	(0.01)	0.17	(0.05)	(0.68)
(b) Diluted	(0.18)	0.03	(0.01)	0.17	(0.05)	(0.68)

1 The Financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 10th February, 2026.

2 The Operations of the Company are considered as Single segment reporting as defined an account standard is not applicable.

3 The figures of previous period have been re-grouped/rearranged/re-classified where ever necessary.

4 The above results, have been prepared in accordance with Ind AS notified under the companies (Indian Accounting Standards) Rules, 2015

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 : February 10, 2026

INDEPENDENT AUDITOR'S REVIEW REPORT

To,

**The Members of Premium Capital Market and Investment Limited
Review Report on the financial Statements**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Premium Capital Market and Investment Limited ("the Company") for the Quarter Ended December 31st, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related interim condensed financial statements which has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under the Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" specified under Section 143 (10) of the Companies Act. 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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. We also performed procedures in accordance with the circular issued by SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended to the extend applicable.

Conclusion

Based on our review conducted and procedures performed as stated in paragraph 2 above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

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Emphasis of Matter

1. During this quarter we have observed that the Revenue of the company has been substantially fall as compared to previous Quarter due to which the company reported Net loss before tax in this quarter as compared of being profitable in the previous Quarter.

Our conclusion is not qualified in respect of above said matters.

Place: Indore
Date: 10/02/2026
UDIN: 26408113OFWPIS6193



Scan & Co.
Chartered Accountants
Firm Reg. No.113954W

A handwritten signature in purple ink, appearing to read "Chetan Khandelwal".

CA Chetan Khandelwal
Partner
M. No. 408113

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Annexure I

Appointment of Secretarial Auditor - Details as per Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023.

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of M/s. ALAP & Co. LLP, Company Secretaries as Secretarial Auditor for F.Y. 2025-26.
2.	Date of appointment/reappointment/cessation (as applicable) & term of appointment/re-appointment	10-02-2026
3.	Brief profile (in case of appointment)	<p>ALAP & CO. LLP, led by Mr. Anand Lavingia and Ms. Ankita Patel, is a professional services firm and leading corporate advisory firm that offers comprehensive solutions for all the secretarial and legal requirements of businesses. With a team of highly experienced professionals, the firm specializes in providing quality services in the areas of Corporate Laws, Listings and Capital Markets, Corporate Governance issues, Legal matters, and Corporate Restructuring, and other Regulatory Licensing.</p> <p>The firm understands the complex and dynamic nature of the corporate world and strives to provide its clients with a one-stop solution for all their legal and regulatory needs. The firm is characterized by its team of experienced professionals who bring a wealth of knowledge in their respective fields. Their expertise helps clients navigate complex financial regulations and optimize their business strategies.</p> <p>With a focus on delivering exceptional service and building long-term relationships with its clients, the firm has established itself as a trusted partner for businesses across a wide range of industries. Its commitment to excellence and dedication to providing practical and effective solutions have earned it a reputation as a leading corporate advisory firm in India.</p>
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

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Annexure II

Appointment of Internal Auditor - Details as per Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023.

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of M/s. A S S G & Associates, Chartered Accountants as Internal Auditor for a Term of 5 (Five) Years.
2.	Date of appointment/reappointment/cessation (as applicable) & term of appointment/re-appointment	10-02-2026 Appointed for a term of 5 (Five) Years effective from Financial Year 2025-26 to Financial Year 2029-30.
3.	Brief profile (in case of appointment)	M/s. A S S G & Associates is a professionally managed Chartered Accountancy firm established in 2004 at Indore, Madhya Pradesh. The firm is registered with the Institute of Chartered Accountants of India (ICAI) and is led by CA Sanjay Gupta, FCA. With over two decades of experience, the firm is committed to delivering high-quality professional services with integrity, transparency, and a client-centric approach.
4.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable