



Date: 24th May, 2025

**To,
Department of Corporate Relations,
BSE Limited,
17th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.**

BSE CODE : 511016

SUBJECT: BOARD MEETING OUTCOME

Dear Sir/Madam,

In pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 we would like to inform you that Board Meeting of the Company was held today i.e. on **Saturday, 24th May, 2025 at 03:00 p.m.** at the registered office of the Company, the Board has considered and approved the following matters :

- 1) The Audited Financial Results of the Company for the Quarter and Year ended March 31, 2025 along with Audited Reports;
- 2) Appointed Mr. Nitin Arvind Oza, as an Internal Auditor of the Company for the financial year 2025-26.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as **Annexure-I**.

The Meeting of the Board of Directors commenced at 03.00 P.M. and concluded at 4:30 P.M.

This is for your kind information and record.

Thanking you,

For Premier Capital Services Ltd,


Manoj Sumati Kumar Kasliwal
Director
(DIN: 00345241)





"Annexure-I"

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr.no	Particulars	Details
1	Name of the Internal Auditor	Mr. Nitin Arvind Oza
2	Reason for change viz appointment, re-appointment, resignation, removal, death or otherwise	Appointment: to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3	Date of Appointment & terms of appointment	24-05-2025 As agreed between Board of Directors and Mr. Nitin Arvind Oza
4	Brief Profile of Auditor	Mr. Nitin Arvind Oza is a Chartered Accountant and having experience of more than 25 years and presently as per the disclosure he is associated with 5 Companies as Director. He will be serving as Non-Executive Independent Director of the Company and will also be part of various committees of the Board. His term is subject to approval of members of the Company.
5	Disclosure of relationship between Directors (in case of appointment of a Director)	Not Applicable

For Premier Capital Services Ltd,

Manoj Sumati Kumar Kasliwal
Director
(DIN: 00345241)



AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 31ST MARCH, 2025

PART I

(Rs. in lacs Except per share data)

Sr. No	Particulars	Standalone					
		Quarter Ended		Year to date		Year ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)	31.03.2025 (Audited)
1	Income						
	Revenue from Operations	15.67	19.14	21.66	74.04	68.31	74.04
	Other Income	0.00	6.49	10.71	3.56	12.64	3.56
	Total Income	15.67	25.63	32.37	77.60	80.95	77.60
2	Expenses						
	(a) Purchase	15.30	18.70	21.18	72.33	66.82	72.33
	(b) Employee benefits expenses	0.60	1.14	1.41	4.56	5.33	4.56
	(c) Other expenses	3.55	2.10	3.14	9.71	9.83	9.71
	Total expenses	19.45	21.94	25.73	86.60	81.98	86.60
3	Profit/(Loss) before exceptional and Extraordinary items & tax (1-2)	-3.78	3.69	6.64	-9.00	-1.03	-9.00
4	Exceptional Items	0.00	0.00	-1248.74	0.00	-1248.74	0.00
5	Profit/(Loss) before extraordinary items & tax (3-4)	-3.78	3.69	-1242.10	-9.00	-1249.77	-9.00
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax (5-6)	-3.78	3.69	-1242.10	-9.00	-1249.77	-9.00
8	Less: Tax Expenses	0.00	0.00	0.00	0.00	0.00	0.00
9	Net Profit/(Loss) for the period from continuing operations	-3.78	3.69	-1242.10	-9.00	-1249.77	-9.00
10	Other comprehensive income	-	-	-	-	-	-
	A (i) Remeasurement of Gains/(Losses) and interest on it	-	-	-	-	-	-
11	Total comprehensive income for the period	(3.78)	3.69	(1,242.10)	(9.00)	(1,249.77)	(9.00)
12	Paid-up equity share capital (face value of Rs. 1 each)	370.61	370.61	370.61	370.61	370.61	370.61
13	Reserves excluding Revaluation Reserve	-	-	-	-	-	-
14	Earnings Per Share (EPS)						
	a) Basic and Diluted EPS before Extraordinary items for the period, and for the previous year (not annualized)	(0.01)	0.01	(3.35)	(0.02)	(3.37)	(0.02)
	b) Basic and Diluted EPS after Extraordinary items for the period, and for the previous year (not annualized)	(0.01)	0.01	(3.35)	(0.02)	(3.37)	(0.02)

Notes :

- The above financial results have been approved and taken on record by the Board of Directors at its meetings held on 24-05-2025.
- The company is engaged mainly in manufacturing and trading of dairy products and as such is the only reportable segment as per Ind AS 108 (Operating Segments). The geographical segmentation is not relevant as the Company mainly operates within India.
- Previous figures have been reclassified / regrouped wherever necessary.
- There are no exeptional items during the year 2024-2025

For and on Behalf of the Board of Directors of
Premier Capital Services Ltd.

Place: Mumbai
Date: May 24, 2025



Manoj Kasliwal
Chairperson
DIN: 00345241

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 31ST MARCH, 2025

PART II

(Rs. in lacs)

STATEMENT OF ASSETS AND LIABILITIES (STANDALONE)				
Sr. No.	Particulars	As at 31.03.2025 (Audited)	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
I	ASSETS			
1	Non Current Assets			
	(a) Property, Plant and Equipment	0.02	0.02	0.02
	(b) Financial Assets			
	(i) Investment	714.37	712.63	715.38
	(ii) Loans	-	-	-
	(c) Deffered Tax Assets (net)	-	-	-
	(d) Other Non Current Assets	21.21	21.20	21.21
	Sub-Total - Non Current Assets:	735.60	733.85	736.61
2	Current Assets			
	(a) Inventories	-	-	-
	(a) Financial Assets			
	(i) Investments	-	-	-
	(ii) Trade Receivables	47.85	29.70	14.82
	(iii) Cash and cash equivalents	3.51	0.35	2.51
	(b) Other Current assets	-	2.14	-
	Sub-Total - Current Assets:	51.36	32.19	17.33
	TOTAL ASSETS	786.96	766.04	753.94
II	EQUITY AND LIABILITIES			
1	EQUITY			
	Equity Share Capital	370.61	370.61	370.61
	Other Equity			
	Reserves and surplus	312.69	312.79	321.69
	Sub-Total - Shareholders' Funds:	683.30	683.40	692.30
2	LIABILITIES			
	Non current Liabilities			
	(a) Financial Liabilities	-	-	-
	(b) Provision	-	-	-
	(b) Deferred Tax Liabilities (Net)	-	-	-
	(c) Other non-current liabilities	-	-	-
	Sub-Total - Non - Current Liabilities:	-	-	-
	Current Liabilities			
	(a) Financial Liabilities			
	(i) Short Term Borrowings	58.39	55.28	46.54
	(b) Other Current Liabilities	1.80	1.54	2.26
	(c) Trade Payable	43.47	25.82	12.84
	(d) Provision	-	-	-
	(e) Current tax liabilities (Net)	-	-	-
	Sub-Total - Current Liabilities:	103.66	82.64	61.64
	TOTAL - EQUITY AND LIABILITIES	786.96	766.04	753.94

For and on Behalf of the Board of Directors of
Premier Capital Services Ltd.



(Signature)

Place: Mumbai
Date: May 24, 2025

Manoj Kasliwal
Chairperson
DIN: 00345241

PREMIER CAPITAL SERVICES LTD
(CIN: L65920MH1983PLC030629)

AUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 31ST MARCH, 2025

PARTICULARS	(Rs. In Lakhs)	
	As At 31-03-2025 (Audited)	As At 31-03-2024 (Audited)
Cash Flow from Operating Activities		
'Net Profit before Tax	(9.00)	(1249.77)
Adjustment for :		
'Dimunition in Value of Investment	(3.56)	1,236.11
'Loss on sale of investment	1.34	-
'Dividend Income	0.00	(0.01)
'MAT Written Off	-	0.37
'Operating Profit before Working Capital changes	(11.22)	(13.30)
Changes in Working Capital:		
Decrease/ (Increase) in trade & other receivables	(33.03)	(14.82)
(Decrease)/ Increase in trade & other current liability	30.17	14.12
'Cash generated from Operation	(14.08)	(14.00)
Less :		
'Taxes Paid	-	-
Net Cash from Operating Activities	(14.08)	(14.00)
Cash Flow from Investing Activities		
'Capital Expenditure	-	-
'Sale of fixed Assets	-	-
'(Purchase)/ Sale of Investments	3.24	-
'Profit on Sale of Investment	-	-
'Dividend received	(0.00)	0.01
'Net Cash from Investing Activities	3.24	0.01
Cash Flow from Financing Activities		
'Repayment of Long Term Loan	-	-
'Short Term borrowings	11.85	11.00
'Dividend Paid	-	-
'Interest Expenses	-	-
'Net Cash from Financing Activities	11.85	11.00
Net decrease in cash & cash Equivalents (A+B+C)	1.00	(2.99)
Opening Balance of Cash & Cash Equivalents	2.51	5.50
Closing Balance of Cash & Cash Equivalents	3.51	2.51

For and on behalf of the Board of Directors
of Premier Capital Services Limited



(Signature)

Manoj Kasliwal
Chairperson
DIN:00345241

Place : Mumbai
Date : May 24, 2025

Independent Auditor's Report on Audit of the Annual Standalone Financial Results of Premier Capital Services Limited ("the Company") pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF

Premier Capital Services Ltd

Opinion

We have audited the accompanying quarterly financial results of **Premier Capital Services Ltd** (the company) for the **quarter ended 31st March 2025** and the year-to-date results for the period from **1st April 2024 to 31st March 2025**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the Indian Accounting Standards ("Ind AS 34") prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net Loss and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that



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are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



SPARK & Associates

Chartered Accountants LLP

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The accompanying Statement includes the results for the quarter ended 31st March, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations. Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March, 2025 is not modified in respect of this matter.

Unique Document Identification Number (UDIN) for this document is 25436593BMJHJ7750.

For S P A R K & Associates Chartered Accountants LLP
Chartered Accountants
Firm Reg No. 005313C/C400311



CA Chandresh Singhvi
Partner
Membership No. 436593



Place: Mumbai
Date: 24th May, 2025

Regd. Office : 4, Bhima Vaitarna Complex,
Sir Pochkhanwala Road, Worli, Mumbai - 400030
Tel.: 0731-4241914, 2499910
E-mail : premiercapservices@gmail.com

**PREMIER CAPITAL
SERVICES LTD.**

CIN : L65920MH1983PLC030629



Date: 24th May, 2025

To,
Department of Corporate Relations,
BSE Limited,
17th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.

SCRIP CODE: 511016

SUBJECT: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Madam,

We hereby confirm and declare that the Statutory Auditors of the Company i.e., **M/s. Spark & Associates Chartered Accountants LLP** (Firm registration no. . 005313C/C400311), Chartered Accountants, has issued the Audit Report on Financial Results of the Company for the Quarter and Financial Year ended March 31, 2025 with an **unmodified opinion**.

Kindly acknowledge and take on record the same

Thanking You,

For Premier Capital Services Ltd,

Manoj Sumati Kumar Kasliwal
Director
(DIN: 00345241)

