

# PRIMAX FISCAL SERVICES LTD.

33A, Jawaharlal Nehru Road, 6th Floor, Flat No. A-2  
Chatterjee International Centre, Kolkata- 700 071  
Phone : 4012 3123, Fax : 2288 7591  
E : primaxfiscal@gmail.com | W : www.primaxfiscal.com  
CIN : L67120WB1991PLC051791

Dated: 14<sup>th</sup> August 2024

To,  
The Secretary  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata-700 001

Dear Sir/Ma'am,

**Sub** : Outcome of Board Meeting  
**Ref** : Regulation 30 of SEBI (LODR) Regulations, 2015  
**CSE Scrip Code** : 026182

We would like to inform you that the Board of Directors of the Company, at its meeting held on Wednesday, 14<sup>th</sup> August 2024 have approved the Unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> June 2024 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

A copy of the Unaudited Financial Results together with Auditors' Limited Review Report for the quarter ended 30<sup>th</sup> June 2024 are enclosed herewith.

The meeting of the Board of Directors of the Company commenced at 05:00 p.m. and concluded at 07:00 p.m.

This is for your kind information and record.

Thanking You,

Yours faithfully,

For PRIMAX FISCAL SERVICES LIMITED

*Debashree Das*

**MANAGING DIRECTOR**  
**(DIN: 10375212)**

Encl: As above



# AGARWAL MAHESWARI & CO.

Chartered Accountants



**Limited Review Report on Financial Results of PRIMAX FISCAL SERVICES LIMITED for the quarter ended 30<sup>th</sup> June, 2024 and the year to date from April 1, 2024 to June 30<sup>th</sup>, 2024.**

To  
The Board of Directors  
PRIMAX FISCAL SERVICES LIMITED.

We have reviewed the accompanying statement of unaudited financial results of PRIMAX FISCAL SERVICES LIMITED ('the company'), (CIN-L67120WB1991PLC051791) for the quarter ended June 30<sup>th</sup>, 2024.

This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

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" 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 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

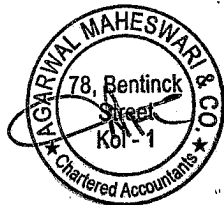
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act 2013, as amended, 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of the other matter.

For AGARWAL MAHESWARI & CO.  
Chartered Accountants  
Firm Reg. No. 314030E

Place: Kolkata

Date: 14/08/2024



(CA Apurva Maheswari)  
Partner  
M. No. 304538

UDIN: 24304538 BK E F V K 3963

**PRIMAX FISCAL SERVICES LIMITED**  
**CIN: L67120WB1991PLC051791**  
**Registered Office: 33-A, JAWAHAR LAL NEHRU ROAD, KOLKATA - 700 071**

Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2024

(Rs. In lakhs)

Sl.	Particulars	Quarter Ended			Year Ended	
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)	
<b>I</b>	<b>Income from Operations</b>					
	Interest income	633.06	604.98	568.33		2,377.45
	Dividend income	0.32	1.44	0.27		3.30
	Net gain on fair value changes	53.76	10.79	63.13		169.14
	<b>Total Revenue from Operations</b>	<b>687.14</b>	<b>617.21</b>	<b>631.73</b>		<b>2,549.89</b>
<b>II</b>	<b>Other Income</b>	<b>4.10</b>	<b>4.24</b>	<b>3.00</b>		<b>50.90</b>
<b>III</b>	<b>Total Income (I + II)</b>	<b>691.24</b>	<b>621.45</b>	<b>634.73</b>		<b>2,600.79</b>
<b>IV</b>	<b>Expenses</b>					
	Net loss on fair value changes	-	-	-		-
	Impairment on financial instruments	-	-	-		17.50
	Employee benefits expenses	12.23	13.24	11.46		49.09
	Finance Costs	633.85	592.39	618.45		2,484.50
	Depreciation	1.49	0.51	0.51		2.02
	Other expenses	3.94	(9.08)	42.67		64.49
	Interest Income written back	-	10.00	-		10.00
	<b>Total Expenses</b>	<b>651.51</b>	<b>607.06</b>	<b>673.09</b>		<b>2,627.61</b>
<b>V</b>	<b>Profit Before Tax (III - IV)</b>	<b>39.73</b>	<b>14.39</b>	<b>(38.36)</b>		<b>(26.82)</b>
<b>VI</b>	<b>Tax Expenses:</b>					
	- Current Tax	-	-	-		-
	- Income Tax for Earlier Years	-	(0.87)	-		(0.87)
	- Deferred Tax	-	(19.65)	-		(19.65)
<b>VII</b>	<b>Profit for the Period (V - VI)</b>	<b>39.73</b>	<b>(6.13)</b>	<b>(38.36)</b>		<b>(47.34)</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>					
	(i) Items that will not be reclassified to profit or loss	-	(194.66)	1.87		(193.16)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	20.44	-		20.44
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>(174.22)</b>	<b>1.87</b>		<b>(172.72)</b>
<b>IX</b>	<b>Total Comprehensive Income (VII + VIII)</b>	<b>39.73</b>	<b>(180.35)</b>	<b>(36.49)</b>		<b>(220.06)</b>
<b>X</b>	<b>Paid-up Equity Share Capital (Face Value Rs. 10/- Per Share)</b>	<b>413.46</b>	<b>413.46</b>	<b>413.46</b>		<b>413.46</b>
	<b>Earnings Per Share (EPS) (of Rs.10/- each)</b>	<b>0.96</b>	<b>(0.15)</b>	<b>(0.93)</b>		<b>(1.15)</b>
	Basic & Diluted (Amount in Rs.) (not annualised)	<b>0.96</b>	<b>(0.15)</b>	<b>(0.93)</b>		<b>(1.15)</b>

- The above unaudited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 14th August, 2024.
- Results for the quarter ended 30th June 2024 are in accordance with the Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs, which are applicable to the Company for the accounting period beginning on or after 1st April, 2019.
- Provision for Income Tax and Deferred Tax Asset/Liability, if any, will be made at the end of the year. Also Contingent Provision against standard assets is created/written back at the end of the year.
- Figures pertaining to the previous period have been rearranged/regrouped, wherever considered necessary, to make them comparable with those of the current period.

For Agarwal Maheswari & Co.

Chartered Accountants

FRN: 314030E



(CA Apurva Maheswari)

Partner

M.No: 304538

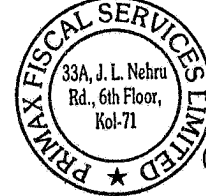
Place : Kolkata

Date : 14.08.2024

UDIN: 24304538 BKEFVK 3963



By order of the Board  
For PRIMAX FISCAL SERVICES LIMITED



  
DEBASHREE DAS  
(Managing Director)  
DIN: 10375212