



**PANKAJ GUPTA & CO.**  
CHARTERED ACCOUNTANTS

**Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of 'PMC Fincorp Limited' for the quarter and nine months ended on December 31, 2024 pursuant to requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,  
The Board of Directors  
PMC Fincorp Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("the Statement") of **PMC Fincorp Limited** ("the Company"), for the quarter and nine months ended December 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as "the Listing Regulations")
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). 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's personnel responsible and applying analytical and other review procedure to financial data and thus provide less assurance than an audit. We have not performed the audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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.

For **PANKAJ GUPTA & CO.**  
Chartered Accountants

Firm Registration No.: 019302N



CA. Pankaj Gupta  
Partner

Membership No. 501398

UDIN: 25501398BMLDMM4902

Date: January 21, 2025  
Place: Delhi



# PMC FINCORP LIMITED

CIN: L27109UP1985PLC006998

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## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		3 Months Ended 31-12-2024	Preceding 3 Months Ended 30-09-2024	Corresponding 3 Months Ended 31-12-2023	Nine Months Ended 31-12-2024	Nine Months Ended 31-12-2023	Previous Year Ended 31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations						
	(a) Interest Income	354.07	366.93	224.42	982.81	644.41	953.15
	(b) Sale of Shares	-	-	-	-	-	-
	(c) Profit on Sale of Investments	113.86	117.61	34.21	695.21	176.93	406.11
	(d) Dividend Income	0.17	0.70	3.57	1.00	5.28	7.14
	(e) Net gain on fair value changes	17.93	209.14	0.46	231.59	0.78	2.23
	(f) Other income	26.96	17.95	98.27	119.69	161.25	189.57
	<b>Total Revenue from Operation</b>	<b>512.99</b>	<b>712.34</b>	<b>360.93</b>	<b>2030.30</b>	<b>988.65</b>	<b>1558.20</b>
II	Other Income	-	-	-	-	-	10.36
III	<b>Total Income (I+II)</b>	<b>512.99</b>	<b>712.34</b>	<b>360.93</b>	<b>2030.30</b>	<b>988.65</b>	<b>1568.56</b>
IV	Expenses						
	(a) Finance Cost	1.70	6.09	34.20	25.15	119.00	154.95
	(b) Employee benefits expense	20.67	22.23	18.92	59.13	53.76	70.01
	(c) Depreciation and amortization expense	1.62	1.75	2.41	4.86	7.23	9.64
	(d) Purchases of stock-in-trade	-	-	-	-	-	-
	(e) Changes in inventories of finished goods, work-in-progress and stock-in trade	-	-	-	-	-	-
	(f) Loss on Sale of Investments	-	-	-	-	-	-
	(g) Other expenses	14.70	41.03	11.45	91.82	58.72	75.13
	<b>Total Expenses</b>	<b>38.69</b>	<b>71.10</b>	<b>66.98</b>	<b>180.96</b>	<b>238.71</b>	<b>309.73</b>
V	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>474.30</b>	<b>641.24</b>	<b>293.95</b>	<b>1,849.34</b>	<b>749.94</b>	<b>1,258.83</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>474.30</b>	<b>641.24</b>	<b>293.95</b>	<b>1,849.34</b>	<b>749.94</b>	<b>1,258.83</b>
	Tax Expenses						
	a) Current Tax	95.11	103.05	-	345.76	-	125.10
	b) Adjustment Tax on Earlier Years	-	-	-	-	-	-
	c) Deferred Tax	-	-	-	-	-	-0.96
VIII	<b>Total Tax Expenses</b>	<b>95.11</b>	<b>103.05</b>	<b>-</b>	<b>345.76</b>	<b>-</b>	<b>124.14</b>
IX	<b>Profit/(loss) for the period/year (VII-VIII)</b>	<b>379.19</b>	<b>538.19</b>	<b>293.95</b>	<b>1,503.58</b>	<b>749.94</b>	<b>1,134.69</b>
X	Other Comprehensive Income						
	Item that will not be reclassified to profit or loss						
	Re-mesurement of defined benefit obligation						
	Fair value changes of equity instruments through other comprehensive income	-125.16	-28.20	317.84	-414.81	513.01	44.30
	Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
XI	<b>Other comprehensive Income / (Loss) for the period / year</b>	<b>-125.16</b>	<b>-28.20</b>	<b>317.84</b>	<b>-414.81</b>	<b>513.01</b>	<b>44.30</b>
XII	<b>Total Comprehensive Income for the period [Comprising of Profit/Loss and other Comprehensive Income (IX+X)]</b>	<b>254.03</b>	<b>509.99</b>	<b>611.79</b>	<b>1,088.77</b>	<b>1,262.95</b>	<b>1,178.99</b>
	<b>Paid Up Equity Share Capital (Face value Rs.1/-)</b>	<b>7,120.80</b>	<b>5,340.61</b>	<b>5,340.61</b>	<b>7,120.80</b>	<b>5,340.61</b>	<b>5,340.61</b>
	<b>Other Equity</b>				<b>10,300.90</b>		<b>6,177.22</b>
	<b>Earnings Per Share:-</b>						
	Basic (in Rs.) (Not Annualised)	0.06	0.10	0.11	0.24	0.24	0.21
	Basic (in Rs.) (Not Annualised)-RESTATED		0.09	0.10		0.21	0.19
	Diluted (in Rs.) (Not Annualised)	0.06	0.10	0.11	0.24	0.24	0.21
	Diluted (in Rs.) (Not Annualised)-RESTATED		0.09	0.10		0.21	0.19

**Notes :**

1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors of PMC Fincorp Limited (the Company) at the respective meetings held on 21 January, 2025. The statutory auditors of the Company have carried out a limited review of these results.
2	The above unaudited standalone results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and other relevant amendments thereafter.
3	The Company is a Non Banking Financial Company and has no activities other than loan and investment activities. Accordingly there are no separate reporting segments as in Ind AS 108 "Operating Segment".
4	Provision for taxation includes provision for current tax for the quarter and nine months ended December 31, 2024, comparatively, the provision for taxation for the quarter and nine months ended December 31, 2023 was included in March 31, 2024.
5	Additional informations for the year ended March 31, 2024.

SL	Particulars	Quater ended Dec. 31,2024 (Un-Audited)	Nine months ended		Year ended March 31, 2024 (Audited)
			Dec. 31,2024 (Un-Audited)	Dec. 31,2023 (Un-Audited)	
i	Debi-Equity Ratio [Debt securities+Borrowing (other than debt securities)+Deposits+ other debts] / Total Equity	0.01	0.01	0.18	0.16
ii	Net Worth ( in lakhs) [Total Equity]	17421.71	17421.71	11599.86	11520.06
iii	Net Profit after tax ( in lakhs)	379.19	1503.58	749.94	1134.69
iv	Earning per share [not annualised]	0.06	0.24	0.24	0.21
v	Total debts of total assets ratio [Debt securities+Borrowings(other than debt securities) + Deposits + Other debts] / Total Asset	0.01	0.01	0.15	0.14
vi	Net profit margin [Profit after tax/Total Income]	73.92%	74.06%	75.85%	66.39%

6 These financial result will be made available on the companies web site viz [www.pmcfincorp.com](http://www.pmcfincorp.com) and on the website of BSE Ltd. viz [www.bseindia.com](http://www.bseindia.com) respectively.

7 The figure of previous quarters/year have been regrouped/reclassified, wherever necessary.

Place : New Delhi  
Date : 21-01-2025


**For PMC FINCORP LIMITED**  
**RAJ KUMAR MODI**  
 Managing Director  
 DIN : 01274171