To,
The Secretary,
BSE Limited
25th Floor, P.J. Towers,
Dalal Street, Mumbai - 400001

May 27, 2024

Scrip Code: 534060

Sub: Outcome of Board Meeting held on May 27, 2024 and Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2024.

Dear Sir/Madam,

We wish to inform you that at the Board Meeting held today i.e. on May 27, 2024, the Board of Directors of PMC Fincorp Limited (the Company) approved the Audited Standalone Financial Results of the Company for the quarter and Year ended March 31, 2024

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015 ('Listing Regulations'), we are enclosing herewith the following:

1. Audited Standalone Financial Results of the Company for the quarter and Year ended March 31, 2024;

2. Independent Auditors Report issued by M/s Pankaj Gupta & Co., Statutory Auditors of the Company on Audited Standalone Financial Results of the Company for the quarter and Year ended March 31, 2024:

3. Declaration on Auditor's Report with unmodified opinion pursuant to Regulation 33(3)(d) of the Listing Regulations signed by Mr. Raj Kumar Modi, Managing Director of the Company.

   The said Financial Results will be uploaded on the Company website at www.pmcfincorp.com

The Meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 5:30 P.M.

Kindly take the same on your record.

Thanking you,
Yours faithfully,

For **PMC Fincorp Limited**

KAILASH Digitally signed by KAILASH
Date: 2024.05.27 17:45:49 +05'30'

Kailash
Company Secretary & Compliance Officer
Membership No.: A51199

Encl: a/a

PMC FINCORP LIMITED

CIN: L27109UP1985PLC006998
Regd Office:- B-10 VIP Colony, Civil Lines Rampur UP-244901
Corp Office :- 201 & 202, Second Floor, Rattan Jyoti Building,18, Rajendra Place, New Delhi-110008
Ph: 011-47631025/26/27 Email :- compliances@pmcfincorp.com website : www.pmcfincorp.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		3 Months Ended 31-03-2024	Preceding 3 Months Ended 31-12-2023	Corresponding 3 Months Ended 31-03-2023	Year to Date for Current Year Ended 31-03-2024	Previous Year Ended 31-03-2023
		Audited	Unaudited	Audited	Audited	Audited
I	**Revenue from Operations**					
	(a) Interest Income	308.74	224.42	209.98	953.15	844.60
	(b) Sale of Shares	-	-	37.98	-	53.44
	(c) Profit on Sale of Investments	229.18	34.21	-	406.11	28.18
	(d) Dividend Income	1.86	3.57	0.78	7.14	2.92
	(e) Net gain on fair value changes	1.45	0.46	-	2.23	-
	(f) Other income	38.33	88.26	1.97	189.57	1.97
	Total Revenue from Operation	**579.56**	**350.92**	**250.71**	**1558.20**	**931.11**
II	**Other Income**	0.36	10.00	-0.27	10.36	2.12
III	**Total Income (I+II)**	**579.92**	**360.92**	**250.44**	**1568.56**	**933.23**
IV	**Expenses**					
	(a) Finance Cost	35.95	34.20	34.84	154.95	156.75
	(b) Employee benefits expense	16.53	18.83	17.14	70.01	65.06
	(c) Depreciation and amortization expense	2.41	2.41	2.00	9.64	4.80
	(d) Purchases of stock-in-trade	-	-	-	-	-
	(e) Changes in inventories of finished goods, work-in-progress and stock-in trade	-	-	7.26	-	17.73
	(f) Loss on Sale of Investments	-	-	0.96	-	994.62
	(g) Other expenses	16.14	11.54	144.21	75.13	330.65
	Total Expenses	**71.02**	**66.98**	**206.41**	**309.73**	**1,569.61**
V	**Profit / (Loss) before exceptional items and tax (III-IV)**	**508.90**	**293.94**	**44.03**	**1,258.83**	**-636.39**
VI	Exceptional Items	-	-	-	-	-
VII	**Profit / (Loss) before tax (V-VI)**	**508.90**	**293.94**	**44.03**	**1,258.83**	**-636.39**
	Tax Expenses					
	a) Current Tax	125.10	-	-	125.10	-
	b) Adjustment Tax on Earlier Years	-	-	-	-	-
	c) Deferred Tax	-0.96	-	-0.09	-0.96	-0.09
VIII	**Total Tax Expenses**	**124.14**	**-**	**-0.09**	**124.14**	**-0.09**
IX	**Net Profit/(loss) for the period/year after Tax(VII-VIII)**	**384.76**	**293.94**	**44.12**	**1,134.69**	**-636.31**
X	**Other Comprehensive Income**					
	Item that will not be reclassified to profit or loss					
	Re-measurement of defined benefit obligation	-	-	-	-	-
	Fair value changes of equity instruments through other comprehensive income	-468.71	317.84	-621.35	44.30	8.50
	Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
XI	**Other comprehensive Income / (Loss) for the period / year**	**-468.71**	**317.84**	**-621.35**	**44.30**	**8.50**
XII	**Total Comprehensive Income for the period [Comprising of Profit/loss and other Comprehensive Income (IX+X)**	**-83.95**	**611.78**	**-577.23**	**1,178.98**	**-627.81**
XIII	**Paid Up Equity Share Capital (Face value Rs.1/-)**	5,340.61	5,340.61	5,090.61	5,340.61	5,340.61
XIV	**Other Equity**	6,177.22	-	-	6,177.22	4,996.34
XV	**Earnings Per Share:-**					
	Basic (in Rs.) (Not Annualised)	0.07	0.06	0.01	0.21	-0.12
	Diluted (in Rs.) (Not Annualised)	0.07	0.06	0.01	0.21	-0.12

PMC FINCORP LIMITED NEW DELHI

Notes :

1	The above standalone Audited Financial Results for the ended 31st March, 2024 have been reviewed by the Audit Committee and approved by the board of directors at their meeting on 27, May 2024. The Statutory Auditors have issued an unmodified Audit Report on Standalone Audited financial results thereon.
2	PMC Fincorp Limited ("the Company") is a Non-Deposit taking Non-Banking Financial Company ("NBFC-ND") registered with the Reserve Bank of India ("the RBI") and classified as NBFC - Base Layer under the Master Direction - Reserve Bank of India (Non-Banking Financial Company- Scale Based Regulation) Directions, 2023 dated October 19, 2023 read with the Scale Based Regulation (SBR): A Revised Regulatory Framework for NBFCs dated October 22, 2021 issued by RBI.
3	During the year 4,50,00,000 Fully Convertible Warrants lapsed on September 15, 2023, due to non-conversion of the warrants into fully paid equity shares of the company within the stipulated time period of eighteen-months from the date of allotment. Further, the upfront amount of 25% of the issue price paid by the allottees w.r.t. 4,50,00,000 Warrants have been forfeited by the company and amount transferred to warrant reserve in reserve and surplus
4	Securities and Exchange Board of India (SEBI) passed an order on 31.05.2021 against PMC Fincorp Limited and three of its promoters under provisions of SEBI (Prohibition of Fraudulent and Unfair Trade Practices) PFUTP Regulations, 2003. Consequently, the company and its promoters filed an appeal in Securities Appellate Tribunal (SAT). After consideration, the SAT allowed the appeal, and accordingly quashed the SEBI order on 12.09.2023.
5	The Financial Results of the Company have been prepared in accordance with Indian Accounting Standard (Ind AS) as per Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and notified under Section 133 of the Companies Act, 2013.
6	As the company is engaged in a single segment i.e., Financial / Investment Activities, hence there is no separate reportable segment as per Ind AS 108.
7	Provision for Direct Tax / Deferred Tax has been made at the end of year.
8	Figures for the quarter ended 31st March 2023 & 2024 are the balancing figures between audited figures in respect of full financial year and published year to date figures upto third quarter of relevant financial years.
9	There were no investor complaints known to the Company outstanding at the beginning and at the end of quarter ended March 31, 2024.
10	Additional informations for the year ended March 31, 2024.

SL	Particulars	Quarter ended			Year ended	
		March 31, 2024 (Audited)	December 31, 2023 (Unaudited)	March 31, 2023 (Audited)	March 31, 2024 (Audited)	March 31, 2023 (Audited)
i	Debi-Equity Ratio [Debt securities+Borrowing(other than debt securities)+Deposits+ other debts]/Total Equity	0.16	0.40	0.54	0.16	0.27
ii	Net Worth (in lakhs) [Total Equity]	11520.06	5340.61	5090.61	11520.06	10336.95
iii	Net Profit after tax (in lakhs)	387.02	293.95	44.12	1136.96	-636.31
iv	Earning per share [not annualised]	0.07	0.06	0.01	0.21	-0.12
v	Total debts of total assets ratio [Debt securities+Borrowings(other than debt securities) + Deposits + Other debts] / Total Asset	0.14	0.15	0.21	0.14	0.21
vi	Net profit margin [Profit after tax/Total Income]	66.39%	81.44%	17.62%	72.34%	-68.18%

11	These financial result will be made available on the companies web site viz www.pmcfincorp.com and on the website of BSE Ltd. viz www.bseindia.com respectively.
12	The figure of previous quarters/year have been regrouped/reclassified, wherever necessary.

Place : New Delhi
Date : 27/05/2024

PMC FINCORP LIMITED NEW DELHI

For PMC FINCORP LIMITED

RAJ KUMAR MODI
Managing Director
DIN : 01274171

PMC FINCORP LIMITED

Regd Office : B-10 VIP Colony, Civil Lines Rampur UP-244901
Corp Office : 201 & 202, Second Floor, Rattan Jyoti Building,18, Rajendra Place, New Delhi-110008
Ph. : 011-47631025/26/27 Email:- compliances@pmcfincorp.com website: www.pmcfincorp.com

Statement of Assets and Liabilities As On March 31, 2024

(Rs. In Lacs)

	PARTICULARS	As on 31/03/2024 (Audited)	As on 31/03/2023 (Audited)
(A)	**ASSETS**		
I	**Financial Assets**		
	(a) Cash and Cash Equivalents	4.37	3.10
	(b) Bank Balance other than (a) above	89.57	46.96
	(c) Receivables		
	(I) Trade Receivables	-	40.14
	(II) Other Receivables	-	-
	(d) Loans	11,088.45	11,566.59
	(e) Investments	2,113.60	1,595.53
	(f) Other Financial Assets	105.46	-
	Total Financial Assets	**13,401.45**	**13,252.32**
II	**Non-financial Assets**		
	(a) Inventories	10.76	8.54
	(b) Income Tax Assets (Net)	155.70	93.76
	(c) Property, Plant and Equipment	22.10	31.75
	(d) Intangibles	-	-
	(e) Other Non-Financial Assets	33.14	5.16
	(f) Deferred Tax Assets (Net)	3.87	2.91
	Total Non-Financial Assets	**225.57**	**142.12**
	Total Assets	**13,627.02**	**13,394.44**
(B)	**LIABILITIES AND EQUITY**		
	LIABILITIES		
I	**Financial Liabilities**		
	(a) Payables		
	(I) Trade Payables		
	(i) Total Outstanding dues to Micro Enterprises and Small Enterprises	-	-
	(ii) Total Outstanding dues to other than Micro Enterprises and Small Enterprises	56.50	4.67
	(II) Other Payables		
	(i) Total Outstanding dues to Micro Enterprises and Small Enterprises		
	(ii) Total Outstanding dues to other than Micro Enterprises and Small Enterprises	10.04	241.73
	(b) Borrowings other than Debt Securities	1,854.96	2,746.76
	Total Financial Liabilities	**1,921.50**	**2,993.16**
II	**Non-Financial Liabilities**		
	(a) Provisions	169.94	46.75
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Non Financial Liabilities (Statutory Dues)	17.75	17.56
	Total Non-Financial Liabilities	**187.69**	**64.31**
III	**EQUITY**		
	(a) Equity Share Capital	5,340.61	5,340.61
	(b) Other Equity	6,177.22	4,996.34
	Total Equity	**11,517.83**	**10,336.96**
	Total Liabilities and Equity	**13,627.02**	**13,394.44**

By order of the Board
For PMC FINCORP LIMITED

Place : New Delhi
Date : 27/05/2024

RAJ KUMAR MODI
Managing Director
DIN : 01274171

PMC FINCORP LIMITED

CIN: L27109UP1985PLC006998

Regd Office: B-10 VIP Colony, Civil Lines Rampur UP-244901

Corp Office: 201 & 202, Second Floor, Rattan Jyoti Building,18, Rajendra Place, New Delhi-110008

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 MARCH, 2024

(Rs. In Lacs)

		FOR THE YEAR ENDED 31-03-2024	FOR THE YEAR ENDED 31-03-2023
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before tax	1,258.83	-636.39
	Adjustment for		
	Depriciation/amortisation	9.64	4.80
	Add Profit/Loss on Sale of Investment	406.11	-966.44
	Less: Fair Value Changes in Stock	2.23	-
	Operating Profit Before working capital changes	860.13	334.85
	Adjustment for working capital		
	(Increase) /Decrease in Inventories	-0.00	17.73
	(Increase)/ Decrease in Trade receivables	40.14	-18.13
	Decrease/(increase) in Short term Loans & advances	372.68	-920.05
	(Increase)/ Decrease in Income Tax Assets	-61.94	-5.69
	(Increase) /Decrease in Other non Financial assets	-27.98	-
	Increase/ (Decrease) in Trade Payables	51.83	3.16
	Increase/ (Decrease) in Other Payables	-231.69	241.73
	Increase/ (Decrease) in Other current Liabilities	0.19	3.04
	Cash generated from operations	1,003.36	-343.36
	Income taxes paid	-	-72.28
	Net Cash Outflow from Operating Activities	1,003.36	-415.65
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Sale of Investments	3,704.95	1,860.25
	Purchase of Investments	-3,772.63	-3,947.63
	Purchase of Fixed Assets	-	-32.28
	Net Cash used in Investing Activities	-67.68	-2,119.66
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Repayment of Long Term Borrowings	-891.81	-
	Proceeds from Long Term Borrowings	-	286.58
	Share Capital	-	250.00
	Share Premium	-	2,225.00
	Proceeds from issue of Warrant (Share Capital)	-	-618.75
	Net Cash from/ (used in) Financing Activities	-891.81	2,142.83
	Net increase / (decrease) in Cash and Cash Equivalents	43.88	-392.44
	Cash & Cash Equivalents at the beginning of the period	50.07	442.51
	Cash & Cash Equivalents at the end of the period	93.94	50.07

For PMC FINCORP LIMITED

PMC FINCORP LIMITED NEW DELHI

RAJ KUMAR MODI
Managing Director
DIN : 01274171

Place : New Delhi
Date : 27/05/2024

PANKAJ GUPTA & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Report on Standalone Financial Results for the Quarter and Year Ended on March 31, 2024 of the PMC FINCORP LIMITED pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
PMC Fincorp Limited

Opinion

We have audited the accompanying Statement of standalone financial results of **PMC FINCORP LIMITED** ("the company") for the three months and year ended March 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

(i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and

(ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("IND AS ") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under section 143(10) of the Act. Our responsibilities under those SA's are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 Standalone Financial Results

The statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the related standalone annual 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 and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards 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 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

PANKAJ GUPTA & CO. DELHI Chartered Accountants

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our responsibility is to express an opinion on these standalone financial results based on our audit of such standalone financial statement. We conducted our audit in accordance with the Standards on Auditing generally accepted in India. These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial results are free from material misstatement. 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 the Statement.

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 the Company's internal 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 ability of the Company 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.

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.

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

PANKAJ GUPTA & CO. DELHI Chartered Accountants

other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other matters

The standalone financial results include the results for the quarter ended March 31, 2024, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us. Our opinion on the statement is not modified in respect of this matter.

For PANKAJ GUPTA & CO.
Chartered Accountants
Firm Registration No.: 019302N



CA. Pankaj Gupta
Partner
Membership No. 501398
UDIN: 24501398BKAHIPS093

Date: May 27, 2024
Place: Delhi

PMC Fincorp Limited

BSE Limited
The Corporate Relationship Manager
Department of Corporate Services
P. J. Towers, Dalal Street,
Mumbai - 400001

May 27, 2024

Scrip Code: 534060

Subject: Declaration of Audit Report with Unmodified Opinion pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we do hereby confirm that the Statutory Auditors of the Company **M/s PANKAJ GUPTA & CO.**, Chartered Accountants **(Firm Registration No: 019302N)** have issued an Audit Report with Unmodified opinion on the Audited Financial Results of the Company for the Quarter and Year ended March 31, 2024.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations 2016, vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

You are requested to kindly take the same on your record.

Thanking You,

Yours Faithfully,

For **PMC FINCORP LIMITED**

PMC FINCORP LIMITED NEW DELHI

(RAJ KUMAR MODI)
Managing Director
DIN: 01274171