

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: 14th November 2025

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

Dear Sir(s)/Ma'am,

Sub : Integrated Filing (Financial) for the quarter and half year ended 30.09.2025

CSE Scrip Code : 026182

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31.12.2024 read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 02.01.2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and half year ended 30.09.2025.

- A. **Unaudited financial results for the quarter and half year ended 30.09.2025– Enclosed**
- B. **Declaration of unmodified opinion or statement on impact of audit qualification – Not Applicable.**
- C. **Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. - Not Applicable**
- D. **Format for disclosure of related party transactions- Not Applicable.**
- E. **Format for disclosing outstanding default on loans and debt securities - No Default Hence Not Applicable**

This is for your information and records.

Thanking You,

For **PRIMAX FISCAL SERVICES LIMITED**

Debashree Das

[**DEBASHREE DAS**]
[**MANAGING DIRECTOR**]
[**DIN :10375212**]

Encl: As above





KOMANDOOR & CO. LLP

Ref. No. :

Date :

Limited Review Report on Financial Results of PRIMAX FISCAL SERVICES LIMITED for the quarter ended 30th September, 2025 and the year to date from April 1, 2025 to September 30th, 2025.

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 and half year ended September 30th, 2025.

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 Komandoor & Co. LLP
Chartered Accountants
Firm Reg. No. 001420S / S200034

For Komandoor & Co., LLP
Chartered Accountants
FRN :- 001420S/S200034
Alok Kumar Jha
Alok Kumar Jha
Partner
M No. 304704

Alok Kumar Jha

(Alok Kumar Jha)
Partner
M. No. 304704

UDIN: 25304704B8MIAMM4745

Place: Kolkata
Date: 14/11/2025

Address

- 1.) 34A, Metcalfe Street, Jain Centre, 5th Floor, Kolkata - 700013
- 2.) Fortuna Tower, 11th Floor, Room no 40, Kolkata - 700001

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 and Half Year Ended 30th September, 2025

(Rs. In lakhs)

Sl.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
I	Revenue from Operations	701.12	691.38	653.45	1,392.50	1,286.50	2,868.85
	Interest income	-	-	0.92	-	1.24	2.09
	Dividend income	-	-	44.14	0.03	97.89	26.93
	Net gain on fair value changes	(0.03)	0.06				
	Total Revenue from Operations	701.09	691.44	698.51	1,392.53	1,385.63	2,897.87
II	Other Income	7.50	9.06	4.10	16.56	8.20	49.75
III	Total Income (I + II)	708.59	700.50	702.61	1,409.09	1,393.83	2,947.62
IV	Expenses	-	-	143.14	-	143.14	67.90
	Impairment on financial instruments	-	-	13.66	27.46	25.88	52.77
	Employee benefits expenses	14.22	13.25	649.67	1,293.38	1,283.52	2,604.69
	Finance Costs	680.51	612.87				
	Depreciation	1.55	1.55	1.49	3.10	2.98	5.95
	Other expenses	3.37	2.20	8.35	5.57	12.29	20.44
	Interest Income written off	-	-	-	-	-	-
	Total Expenses	699.65	629.87	816.31	1,329.51	1,467.81	2,751.75
V	Profit Before Tax (III - IV)	8.94	70.63	(113.70)	79.58	(73.98)	195.87
VI	Tax Expenses:						
	- Current Tax	-	-	-	-	-	(22.00)
	- Income Tax for Earlier Years	-	-	-	-	-	-
	- Deferred Tax	-	-	-	-	-	45.45
VII	Profit for the Period (V - VI)	8.94	70.63	(113.70)	79.58	(73.98)	219.32
VIII	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	254.57
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(8.95)
	Total Other Comprehensive Income	-	-	-	-	-	245.62
IX	Total Comprehensive Income (VII + VIII)	8.94	70.63	(113.70)	79.58	(73.98)	464.94
X	Paid-up Equity Share Capital (Face Value Rs. 10/- Per Share)	413.46	413.46	413.46	413.46	413.46	413.46
XI	Other Equity						595.60
XII	Earnings Per Share (EPS) (of Rs.10/- each)						
	Basic & Diluted (Amount in Rs.) (not annualised)	0.22	1.71	(2.75)	1.92	(1.79)	5.30

- The above unaudited standalone 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 November, 2025.
- Results for the quarter ended 30th September, 2025 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 Komandoor & Co. LLP
Chartered Accountants
FRN: 001420S / S200034

Alok Kumar Jha
(ALOK KUMAR JHA)
Partner
M.No: 304704



Place: Kolkata
Date: 14.11.2025

UDIN: 25304704BMIA MM 4745

By order of the Board
For PRIMAX FISCAL SERVICES LIMITED



Debashree Das
DEBASHREE DAS
Managing Director & CFO
DIN: 10375212

PRIMAX FISCAL SERVICES LIMITED

CIN: L67120WB1991PLC051791

Registered Office: 33-A, JAWAHAR LAL NEHRU ROAD, KOLKATA - 700 071

Statement of Unaudited Assets & Liabilities as at 30th September, 2025

(Rs. In lakhs)

Sl. No.	Particulars	As on	As on
		30.09.2025 (Unaudited)	31.03.2025 (Audited)
A	ASSETS		
1	Financial Assets		
	(a) Cash & Cash Equivalents	82.75	116.18
	(b) Bank Balances other than (a) above	-	-
	(c) Loans	28,532.13	25,612.73
	(d) Investments	929.61	929.58
	(e) Other Financial Assets	20.68	28.89
	Total Financial Assets	29,565.17	26,687.38
2	Non-Financial Assets		
	(a) Current tax assets (net)	519.82	363.93
	(b) Property, Plant & Equipment	124.33	127.43
	(c) Other Non- Financial Assets	263.36	260.66
	Total Non - Financial Assets	907.51	752.02
	Total Assets	30,472.68	27,439.40
B	EQUITY AND LIABILITIES		
	LIABILITIES		
1	Financial Liabilities		
	(a) Borrowings (Other than Debt Securities)	29,121.77	26,141.66
	(b) Other financial liabilities	104.66	4.61
	Total Financial Liabilities	29,226.43	26,146.27
2	Non-Financial Liabilities		
	(a) Provisions	6.50	6.50
	(b) Deferred tax liabilities (net)	17.97	17.97
	(c) Other Non-Financial Liabilities	133.14	259.60
	Total Non-Financial Liabilities	157.61	284.07
3	EQUITY		
	(a) Equity share capital	413.46	413.46
	(b) Other equity	675.18	595.60
	Total Equity	1,088.64	1,009.06
	Total Liabilities and Equity	30,472.68	27,439.40

Notes :

1. The above results have been reviewed and approved by the Board of Directors at their meeting held on 14th November, 2025.

2. The statutory auditors of the Company have carried out a limited review of the results for the quarter ended 30th September, 2025.

For Komandoor & Co. LLP

Chartered Accountants

FRN: 0014205 / S200034

Alok Kumar Jha

(ALOK KUMAR JHA)

Partner

M.No: 304704



Place : Kolkata

Date : 14.11.2025

UDIN: 25304704BMIA MM4745

By order of the Board
For PRIMAX FISCAL SERVICES LIMITED



Debashree Das

DEBASHREE DAS
(Managing Director & CFO)

DIN: 10375212

PRIMAX FISCAL SERVICES LIMITED
CIN: L67120WB1991PLC051791
Statement of Unaudited Cash Flow for the half year ended 30th September, 2025

Particulars		(Rs. In lakhs)	
		Half year ended 30th September 2025	Half year ended 30th September 2024
A.	Cash flow from operating activities		
	Profit before tax		
	Adjustment for :	79.58	(73.98)
	Net (gain)/loss on fair value changes		
	Provisions written back	(0.03)	(97.89)
	Liabilities written back	-	-
	Depreciation	-	-
	Impairment on financial instruments	3.10	2.98
	Operating profit before working capital changes	-	143.14
		82.65	(25.76)
	Adjustments for changes in working capital		
	Decrease/ (Increase) in loans	(2,919.40)	(3,142.77)
	Decrease/ (Increase) in Other Financial Assets	8.21	(33.20)
	Decrease/ (Increase) in Other Non Financial Assets	(2.70)	86.31
	Increase / (decrease) in Other Financial Liabilities	100.05	41.82
	Increase / (decrease) in Other Non-Financial Liabilities	(126.46)	(117.27)
	Cash generated from operating activities	(2,857.65)	(3,190.87)
	Income tax paid (net of refunds)	(155.89)	(122.85)
	Net cash used in operating activities	(3,013.54)	(3,313.72)
		(A)	
B.	Cash flow from investing activities		
	Change in Fixed Deposit	-	-
	Purchase of Fixed Assets	-	(93.78)
	Purchase of investments	-	(25.57)
	Sale of investments	-	155.05
	Net cash generated from/(used in) investing activities	-	35.70
		(B)	
C.	Cash flow from financing activities		
	Proceeds from Borrowings(Net)	2,980.11	2,760.30
	Net cash generated from financing activities	2,980.11	2,760.30
		(C)	
	Net increase/(decrease) in cash and cash equivalents	(33.43)	(517.72)
	Cash and cash equivalents as at beginning of the year/period	116.18	605.77
	Cash and cash equivalents as at end of the year/period	82.75	88.05
		(A+B+C)	

Notes:

(i) The above standalone Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Ind AS 37, "Statement of Cash Flow"

(ii) Component of Cash and Cash Equivalent

Cash on hand	6.49	6.68
In current Account	76.26	81.37
	82.75	88.05

For Komandoor & Co. LLP
Chartered Accountants
FRN: 0014205 / S200034

Alok Kumar Jha

(ALOK KUMAR JHA)
Partner
M.No: 304704



Place : Kolkata

Date : 14.11.2025

UDIN: 25304704 B M I A M M 4745

By order of the Board
For PRIMAX FISCAL SERVICES LIMITED



Debashree Das

DEBASHREE DAS
(Managing Director & CFO)
DIN: 10375212