

# PRISM FINANCE LIMITED

[CIN:L63910GJ1994PLC021915]

Regd. Office: 301, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad – 380 015  
Tel. (079) 26763503 Fax: (079) 26763504 Email: [prismfinance@yahoo.com](mailto:prismfinance@yahoo.com) Website: [www.prismfinance.in](http://www.prismfinance.in)

14<sup>th</sup> November, 2022

**BSE Limited**

Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

**Company Code No. 531735**

Dear Sir,

**Sub: Submission of Unaudited Financial Results for the quarter  
ended on 30<sup>th</sup> September, 2022**

We refer to our letter dated 3<sup>rd</sup> November, 2022 informing the date of Meeting of the Board of Directors of the Company. Please note that the Board of Directors in their meeting held today, have taken on record the Unaudited Financial Results and Limited Review Report for the quarter ended on 30<sup>th</sup> September, 2022.

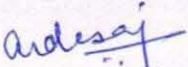
We are enclosing herewith copy of the said Unaudited Financial Results along with Limited Review Report.

Please note that the Board meeting commenced at 12:50 p.m. and concluded at 1:30 p.m.

This is as per Regulation – 33 of the SEBI (LODR) Regulations, 2015.

Thanking you.

Yours faithfully,  
for PRISM FINANCE LIMITED

  
ANAL R. DESAI  
DIRECTOR  
(DIN-02636329)



Encl: As above.



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## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30<sup>TH</sup> SEPTEMBER, 2022

(Rs. In lakh)

Particulars		Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2022
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
(Refer Notes Below)							(Audited)
1	Revenue from operations						
	Interest Income	-	9.34	15.37	9.34	19.98	47.14
	Dividend Income	24.20	34.04	16.30	58.24	16.56	49.48
	Rental Income	-	-	-	-	-	-
	Fees and commission income	-	-	-	-	-	-
	Net gain on fair value changes	239.85	(357.38)	353.53	(117.53)	620.53	1245.99
	Net gain on derecognition of financial instruments under amortised	-	-	-	-	-	-
	Sale of products (including Excise duty)	-	-	-	-	-	-
	Sale of services	-	-	-	-	-	-
	Other revenue from operations	-	-	-	-	-	-
	Total revenue from operations	264.05	(314.00)	385.20	(49.95)	657.07	1342.61
2	Other income	-	-	0.002	-	0.47	-
3	Total Income(1+2)	264.05	(314.00)	385.20	(49.95)	657.54	1342.61
4	Expenses						
	a. Cost of Materials consumed	-	-	-	-	-	-
	b. Purchases of stock-in-trade	-	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in- progress and stock-in-trade	-	-	-	-	-	-
	d. Employee benefits expense	8.32	8.81	6.34	17.13	11.72	32.85
	e. Finance costs	0.26	3.16	22.02	3.42	33.12	75.14
	f. Depreciation & amortisation expense	0.19	0.19	0.05	0.38	0.09	0.30
	g. Fees and commission income	-	3.00	0.23	3.00	3.23	3.32
	h. Net loss on fair value changes	-	-	-	-	-	-
	i. Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	j. Impairment on financial instruments	-	-	-	-	-	-
	k. Other expenses	8.55	35.18	3.88	43.73	8.54	54.73
	Total Expenses	17.32	50.34	32.52	67.66	56.70	166.35





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Particulars		Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2022
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	
(Refer Notes Below)		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
5	Profit / (Loss) before exceptional items and tax (3-4)	246.73	(364.34)	352.68	(117.61)	600.84	1176.26
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5+6)	246.73	(364.34)	352.68	(117.61)	600.84	1176.26
8	Tax expense:		-		-		
	Current tax	-	-	-	-	-	105.88
	Deferred tax	-	-	-	-	-	-
9	Profit (Loss) for the period from continuing operations (7-8)	246.73	(364.34)	352.68	(117.61)	600.84	1070.37
10	Profit/(loss) from discontinuing operations before Tax	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Profit / (Loss) for the period (9+12)	246.73	(364.34)	352.68	(117.61)	600.84	1070.37
14	<b>Other Comprehensive Income</b>						
	<i>Items that will not be reclassified subsequently to profit or loss</i>	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<i>Items that will be reclassified subsequently to profit or loss</i>	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income, net of tax</b>	-	-	-	-	-	-
15	<b>Total Comprehensive Income for the period (13+14)</b>	246.73	(364.34)	352.68	(117.61)	600.85	1070.37
16	Paid-up equity shares capital (Face Value per share Rs. 10/-)	650.03	650.03	650.03	650.03	650.03	650.03
17	Reserves excluding Revaluation Reserves						1548.30





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Particulars		Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2022
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	
(Refer Notes Below)		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
18	Earnings Per Share of Rs. 10/- each (for continuing operations)						
	- Basic	3.79	(5.60)	5.43	(1.81)	9.24	16.47
	- Diluted	3.79	(5.60)	5.43	(1.81)	9.24	16.47
19	Earnings Per Share of Rs. 10/- each (for discontinued operations)						
	- Basic	-	-	-	-	-	-
	- Diluted	-	-	-	-	-	-
20	Earnings Per Share of Rs. 10/- each (for discontinued & continuing operations)						
	- Basic	3.79	(5.60)	5.43	(1.81)	9.24	16.47
	- Diluted	3.79	(5.60)	5.43	(1.81)	9.24	16.47
21	Debt Equity ratio						
22	Debt service coverage ratio						
23	Interest service coverage ratio						





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## STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs. In lakh)

Sr. No.	Particulars	As at 30-09-2022 (Unaudited)	As at 31-03-2022 (Audited)
	<b>ASSETS</b>		
1	<b>Financial Assets</b>		
	Cash and cash equivalents	6.07	17.70
	Bank balance other than (a) above	-	-
	Derivative Financial Instruments	-	-
	Receivables		
	(i) Trade Receivables	-	-
	(ii) Other Receivables	-	-
	Loans	146.90	68.23
	Investments	1965.96	2040.80
	Other Financial Assets	1.09	1.09
	<b>Total Financial Assets</b>	<b>2120.02</b>	<b>2127.82</b>
2	<b>Non Financial Assets</b>		
	Inventories	-	-
	Current tax assets (Net):	-	-
	Deffered tax Assets (Net):	-	-
	Investment Property	-	-
	Biological assets other than bearer plants	-	-
	Property, Plant and Equipment	16.70	9.62
	Capital work in progress	-	-
	Intangible assets under development	-	-
	Goodwill	-	-
	Current Intangible Assets	-	-
	Other non financial Assets	103.66	193.54
	<b>Total Non Financial Assets</b>	<b>120.36</b>	<b>203.16</b>
	<b>TOTAL ASSETS</b>	<b>2240.38</b>	<b>2330.97</b>
	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	Equity share capital	650.03	650.03
	Other Equity	1430.71	1548.30
	<b>Total Equity attributable to owners of parent</b>	<b>2080.74</b>	<b>2198.33</b>
	Non controlling Interest		
2	<b>Liabilities</b>		
2.1	<b>Financial Liabilities</b>		
	Derivative Financial Instruments:	-	-
	Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	3.94	24.38
	(II) Other Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	Debt Securities	-	-
	Borrowings (Other than Debt Securities)	57.14	3.39
	Deposits	-	-
	Subordinated Liabilities	-	-
	Other Financial Liabilities	-	3.25
	<b>Total Financial Liabilities</b>	<b>61.08</b>	<b>31.02</b>
2.2	<b>Non Financial Liabilities</b>		
	Current financial Liabilities (Net):	98.53	98.51
	Provisions	-	-
	Deffered tax Liabilities (Net):	-	-
	Other Non Financial Liabilities	0.03	3.11
	<b>Total Non Financial Liabilities</b>	<b>98.56</b>	<b>101.62</b>
	<b>Total Liabilities</b>	<b>159.65</b>	<b>132.64</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2240.38</b>	<b>2330.97</b>





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## STATEMENT OF CASH FLOWS FOR THE PERIOD

FROM 1<sup>ST</sup> APRIL, 2022 TO 30<sup>TH</sup> SEPTEMBER, 2022

(Rs. In lakh)

		Half Year ended	Year
	PARTICULARS	September 30, 2022	2021-22
		Rupees	Rupees
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit/(Loss) before Tax & Extra-ordinary items	(117.61)	1176.26
	<b>Adjustments for :-</b>		
	-Depreciation	0.38	0.30
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(117.23)	1176.56
	<b>Adjustments for :-</b>		
	-Trade Receivables	-	-
	- Other Financial & Non-Financial Assets	89.87	(85.35)
	-Long/Short term Loans & Advances	(78.67)	152.33
	-Trade payables & Other Liabilities	(26.75)	75.53
	CASH GENERATED FROM OPERATIONS	(132.77)	1319.07
	Income tax paid	-	(105.88)
	<b>NET CASH FROM OPERATING ACTIVITIES (A)</b>	<b>(132.77)</b>	<b>1213.19</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of /additions in investments measured at FVTPL	(7.46)	(1.86)
	Sales/reduction in Investments measured at FVTPL	1775.29	-
	Purchase of /additions in investments measured at FVTPL	(1700.45)	(1067.46)
	<b>NET CASH FLOW FROM INVESTMENT ACTIVITIES (B)</b>	<b>67.38</b>	<b>(1069.32)</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Short Term/Long Term Borrowing	53.76	(132.43)
	<b>NET CASH FLOW FROM FINANCING ACTIVITIES (C)</b>	<b>53.76</b>	<b>(132.43)</b>
	<b>NET DECREASE IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>	<b>(11.63)</b>	<b>11.44</b>
	Cash & Cash Equivalents at the beginning of the Year	17.70	6.26
	Cash & Cash Equivalents at the end of the Year	6.07	17.70





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Notes:

1	The Company is operating only in one segment i.e. Finance and Investment. Hence segment reporting is not given.
2	The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.
3	The Company does not have any subsidiary / associate.
4	Provision for taxation/deferred taxation, if any, will be made at the year end.
5	Figures, wherever required, are regrouped / rearranged.
6	The above results have been reviewed by audit committee and approved by Board of Directors of Company at its meeting held on 14 <sup>th</sup> November, 2022.

Date: 14<sup>th</sup> November , 2022  
Place: Ahmedabad

FOR PRISM FINANCE LIMITED



ANAL R. DESAI  
DIRECTOR  
(DIN-02636329)

# Apaji Amin & Co LLP

CHARTERED ACCOUNTANTS

Partners :

**Tehmul B. Sethna**

B. Com., F.C.A.

**Rity M. Malhotra**

M. Com., A.C.A.

**Chirag R. Ganatra**

B. Com., A.C.A.

Phone No.: +91-79-26562132/33 Email: auditors.apajiamin@gmail.com

Regd. Office: 304,  
Aakansha Building,  
Opp. Vadilal House,  
Navrangpura,  
Ahmedabad-380009

## Independent Auditor's review report on the Quarterly Unaudited Financial Results of the Prism Finance Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended

To  
The Board of Directors of  
**PRISM FINANCE LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Prism Finance Limited** for the quarter ended 30<sup>th</sup> September, 2022 and year to date results for the period from April 01, 2022 to September 30, 2022('the statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended (the "Listing Regulations")
2. 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, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.





# Apaji Amin & Co LLP

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Opp. Vadilal House,  
Navrangpura,  
Ahmedabad-380009

5. We have not audited or reviewed the accompanying financial results and other information for the quarter ended June 30 2022, quarter and half year ended September 30, 2021 and year ended March 31, 2022 which has been solely prepared based on the information compiled by the Management and reviewed/audited by erstwhile auditors.

**Date : 14/11/2022**

**Place: Ahmedabad.**



**For Apaji Amin & Co. LLP**

Chartered Accountants

Firm Regn. No.: 100513W/W100062

**Tehmul B Sethna**

Partner

MRN: 035476

**UDIN : 22035476 BDAFEC6410**