

# 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> February, 2019

**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 31<sup>st</sup> December, 2018**

We refer to our letter dated 1<sup>st</sup> February, 2019 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 for the quarter ended on 31<sup>st</sup> December, 2018.

We are enclosing herewith copy of the said Unaudited Financial Results.

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

Thanking you.

Yours faithfully,  
**FOR PRISM FINANCE LIMITED**

  
**KASHYAP R. MEHTA**  
**DIRECTOR**

Encl: As above.



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## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31<sup>st</sup> DECEMBER, 2018

(Rs. In Lakh)

Particulars	3 months ended on			9 months ended on (Cumulative)		Previous Year ended on 31-03-2018 (Audited)
	31-12-2018 (Unaudited)	30-09-2018 (Unaudited)	31-12-2017 (Unaudited)	31-12-2018 (Unaudited)	31-12-2017 (Unaudited)	
(Refer Notes Below)						
1 Revenue from operations	(0.87)	(50.35)	4.44	(80.47)	23.66	169.03
2 Other income	1.18	1.19	1.18	3.55	3.55	4.78
3 Total Revenue(1+2)	0.31	(49.16)	5.62	(76.92)	27.21	173.81
4 Expenses						
a. Cost of materials consumed	-	-	-	-	-	-
b. Purchases of stock-in-trade	-	-	-	-	19.62	19.63
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
d. Employee benefits expense	1.56	1.56	1.41	5.08	4.23	5.64
e. Finance costs	-	-	-	-	-	-
f. Depreciation & amortisation expense	0.04	0.04	0.04	0.12	0.13	0.17
g. Other expenses	2.13	3.92	5.56	11.94	13.45	17.85
Total Expenses	3.73	5.52	7.01	17.14	37.43	43.29
5 Profit / (Loss) before exceptional and extraordinary items and tax (3-4)	(3.42)	(54.68)	(1.39)	(94.06)	(10.22)	130.52
6 Exceptional items	-	-	-	-	-	-
7 Profit / (Loss) before extraordinary items and tax (5-6)	(3.42)	(54.68)	(1.39)	(94.06)	(10.22)	130.52
8 Extraordinary items	-	-	-	-	-	-
9 Profit / (Loss) before tax (7-8)	(3.42)	(54.68)	(1.39)	(94.06)	(10.22)	130.52
10 Tax expense:						
Current tax	-	-	-	-	-	27.50
Deferred tax	-	-	-	-	-	-
11 Profit (Loss) for the period from continuing operations (9-10)	(3.42)	(54.68)	(1.39)	(94.06)	(10.22)	103.02
12 Profit/(loss) from discontinuing operations before Tax	-	-	-	-	-	-
13 Tax expense of discontinuing operations	-	-	-	-	-	-
14 Profit/(loss) from Discontinuing operations (after tax) (12-13)	-	-	-	-	-	-
15 Profit / (Loss) for the period (11+14)	(3.42)	(54.68)	(1.39)	(94.06)	(10.22)	103.02
16 Earnings Per Share of Rs.10 each						
- Basic	(0.05)	(0.84)	(0.021)	(1.45)	(0.157)	1.58
- Diluted	(0.05)	(0.84)	(0.021)	(1.45)	(0.157)	1.58



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## Notes:

1	During the current year under review, this interim financial result has been prepared in accordance with the Companies Act, 2013 as per Indian GAAP as the company is a listed Non-Banking Finance Company (NBFC) and accordingly the Ind AS are not applicable to the company for current financial year.
2	The revenue from the operations for the quarter & period under review is negative which includes the loss on sale of securities.
3	The financial statements are prepared in accordance with the accounting standards notified by the Central Government, in terms of section 133 of the Companies Act, 2013 read with Rule 7 and guidelines issued by the Securities and Exchange Board of India (SEBI) and the guidelines issued by the Reserve Bank of India (RBI) as applicable to a Non-Banking Finance Company (NBFC).
4	The above results have been approved by audit committee and approved by Board of Directors of the Company at its meeting held on 14 <sup>th</sup> February, 2019.
5	The company operates in single business segment of Finance and investment.
6	The company does not have any subsidiary/associate.
7	As there is a business loss as per the provision of Income Tax Act, 1961, no provision has been made for current tax. In absence of any virtual certainty of future taxable profit, no additional deferred tax asset has been recognized in the books for current period.
8	Previous period's/year's figures have been regrouped, wherever necessary, to make it comparable with the figures of current period.
9	As per requirements of regulation 33 of the Securities and Exchange Board of India, the company is required to publish financial results. The financial results are available for perusal on the Company's website <a href="http://www.prismfinance.in">www.prismfinance.in</a> as well as on the stock exchanges' website <a href="http://www.bseindia.com">www.bseindia.com</a> .

Date: 14.02.2019  
Place: Ahmedabad



FOR PRISM FINANCE LIMITED

KASHYAP R. MEHTA  
DIRECTOR

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14<sup>th</sup> February, 2019

**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001

**Company Code No. 531735**

Dear Sir,

**Sub: Limited review report on the Unaudited Financial Results  
for the Quarter ended on 31<sup>st</sup> December, 2018**

We refer to our letter dated 14<sup>th</sup> February, 2019 submitting Unaudited Financial Results for the Quarter ended on 31<sup>st</sup> December, 2018.

These results have been reviewed by the Statutory Auditors of the Company and they have provided their limited review report dated 14<sup>th</sup> February, 2019 which is enclosed herewith for your reference and record.

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

Thanking you,

Yours faithfully,  
**FOR PRISM FINANCE LIMITED**

  
**KASHYAP R. MEHTA  
DIRECTOR**

Encl: As above.





~~CHARTERED ACCOUNTANTS~~

CA. (DR). HITEN PARIKH  
M.Com., LL.B., FCA., Phd

CA. SANJAY MAJMUDAR  
B.Com., LL.B., FCA

**Limited Review Report on the Unaudited Financial Results for the quarter ended on December 31<sup>st</sup>, 2018 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

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

We have reviewed the accompanying Statement of unaudited financial results of **PRISM FINANCE LIMITED** ("the Company") for the quarter ended on 31st December, 2018 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. 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 Accounting Standards 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 reasonable assurance as to whether the 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 provide 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in term of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. including the manner in which it is to be disclosed, or that contains any material misstatement.

Date: 14.02.2019

Place: Ahmedabad



For Parikh & Majmudar  
Chartered Accountants  
FRNNO 107525W

  
C.A. Dr. Hiten Parikh  
PARTNER  
M.No. 40230