



# Harjeet Parvesh & Company

## CHARTERED ACCOUNTANTS

### Limited Review Report on Standalone Financial Results

#### To Board of Directors of M/s Prism Medico & Pharmacy Limited

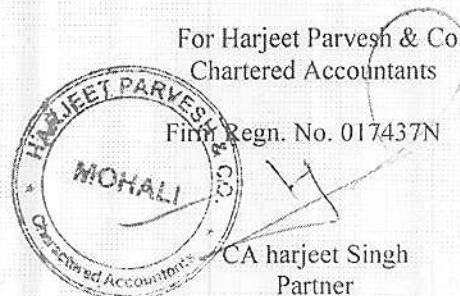
We have reviewed the Standalone Un-Audited Financial Result of M/s. Prism Medico And Pharmacy Ltd having its Regd. Office at D-118, Industrial Area, Phase VII, Mohali, Punjab-160055 for the Quarter ended 30th September 2019 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, Engagement to "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 mis-statement. A review is limited primarily to inquiries of company personal 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone Un-audited Financial Result prepared in accordance with applicable Accounting Standards i.e Indian Accounting Standards ('Ind AS') prescribed under section 133 of Companies Act, 2013, read with relevant rules issued there under and others recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any martial misstatement.

Date : 14-10-2019  
Place: Mohali



For Harjeet Parvesh & Co.  
Chartered Accountants

Firm Regn. No. 017437N

CA harjeet Singh  
Partner

M.No 095466

UDIN : 19095466 AAAAEP7584

# PRISM MEDICO AND PHARMACY LTD.

CIN : L51109PB2002PLCO47444

## STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2019 (IN LAKHS)

PARTICULARS		Quarter Ended (Unaudited)			Period Ended (UnAudited)	Year Ended (Audited)
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	31.03.2019
1	INCOME FROM OPERATIONS					
	A Net Sales/ Income From Operations	659.73	601.16	865.55	1260.89	3630.62
	B Other Operating Income	0.00	0.00	0.00	0.00	21.87
	Total Income from Operations	659.73	601.16	865.55	1260.89	3652.49
2	Other Income	0.00	0.00	0.00	0.00	0.00
3	TOTAL INCOME FROM OPERATIONS(1+2)	659.73	601.16	865.55	1260.89	3652.49
4	EXPENSES:					
	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
	Purchase of Stock-In-Trade	540.56	576.65	1316.62	1117.21	3528.17
	Change In Inventories	91.60	-3.17	-501.19	88.43	-7.61
	Employee Benefit Expenses	5.02	3.75	3.91	8.77	24.63
	Finance Cost	0.02	0.00	0.01	0.02	0.02
	Payment to BSE	0.00	0.00	1.80	0.00	5.72
	Depreciation	0.41	0.44	0.67	0.85	2.67
	Other Expenses (Any Item Exceeding 10% of Other Expenses Relating To Continuing Operations To Be Shown Separately)	1.10	5.88	18.24	6.98	69.55
	TOTAL EXPENSES	638.71	583.56	840.06	1222.26	3623.16
5	PROFIT / (LOSS) BEFORE TAX (3-4)	21.03	17.61	25.50	38.63	29.33
6	TAX EXPENSE:					
	(1) Current Tax	4.10	3.39	0.00	7.49	5.64
	(2) Deferred Tax	0.00	0.42	0.00	0.42	-6.32
	(3) MAT Credit	5.36	5.58	0.00	5.36	6.94
7	NET PROFIT / (LOSS) FOR THE PERIOD	22.28	20.22	25.50	36.08	36.95
8	Share of Profit / (loss) of associates *	0.00	0.00	0.00	0.00	0.00
9	Minority Interest *	0.00	0.00	0.00	0.00	0.00
10	NET PROFIT / (LOSS) AFTER TAXES, MINORITY INTEREST AND SHARE OF PROFIT / (LOSS) OF ASSOCIATES (7+8+9) *	22.28	20.22	25.50	36.08	36.95
11	Paid-up equity share capital (Face Value of the Share shall be indicated)	606.34	606.34	606.34	606.34	606.34



12	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year					
13	Earnings Per Share (before extraordinary items) (of Rs ___/- each) (not annualised):					
	(1) BASIC					
	(2) DILUTED					
14	Earnings Per Share (after extraordinary items) (of Rs ___/- each) (not annualised):					
	(1) BASIC	748.96	708.74	718.81	748.96	671.80
	(2) DILUTED	0.37	0.33	0.42	0.60	0.61
		0.37	0.33	0.42	0.60	0.61
	* Applicable in the case of consolidated results.	0.37	0.33	0.42	0.60	0.61

**Notes:**


1. The above results are as per Regulation 33 of the SEBI (LODR) Regulations, 2015 as amended and have been taken on record by Board of Directors at its meeting held on October 14, 2019 after being reviewed by the Audit Committee.
2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning April 1, 2017, the Company has for the first time adopted Ind AS with a transition date of April 1, 2017.
3. The company is having single segment in accordance with IND AS 108 "operating segments". and therefore segment reporting is not applicable to the Company.

FOR & ON BEHALF OF THE BOARD  
PRISM MEDICO AND PHARMACY LTD.

*Sehejbir Singh*  
Sehejbir Singh  
Director  
DIN: 07986072

Place : Mohali  
Date: 14.10.2019

**PRISM MEDICO AND PHARMACY LTD**  
**BALANCE SHEET AS AT 31ST MARCH 2019 (STANDALONE)**

PARTICULARS	As At 30.09.2019
	AMOUNT (in Rs .)
<b>I) ASSETS:-</b>	
<b>1 Non- Current Assets</b>	
a) Property , Plant & Equipment	7.68
b) Investment Property	999.99
<b>Total non-current assets</b>	<b>1,007.67</b>
<b>2 Current Assets</b>	
a) Inventories	7.73
<b>Current Financial Asset</b>	
b) Cash & Cash equivalents	12.35
c) Loans,Current	107.15
d)Other Current Financial Assets	13.18
e.) Trade Receivables,current	829.51
<b>Total Current Assets</b>	<b>969.92</b>
<b>Total Assets</b>	<b>1,978</b>
<b>II) EQUITY AND LIABILITIES:-</b>	
<b>Equity</b>	
<b>Equity attributable to owners of parent</b>	
a) Equity Share Capital	606.34
b)Other Equity	748.95
<b>Total equity attributable to owners of parent</b>	<b>1,355.29</b>
<b>Liabilities</b>	
<b>2 Non - Current Liabilities</b>	
a) Deferred Tax Liability	0.42
<b>Total non-current liabilities</b>	<b>0.42</b>
<b>3 Current Liabilities</b>	
<b>Current Financial Liabilities</b>	
c.) Trade Payables	597.24
<b>Total Current Financial Liabilities</b>	<b>597.24</b>
a) Other Current Liabilities	14.91
b.) Short Term Provisions	9.74
<b>Total Current Liabilities</b>	<b>621.89</b>
<b>Total Liabilities</b>	<b>622.31</b>
<b>Total Equity and liabilities</b>	<b>1,978</b>
<b>For PRISM MEDICO AND PHARMACY LTD</b>	
<b>Date: 14.10.2019</b>	
<b>Place: Mohali</b>	
	 <b>Sehejbir Singh</b> <b>(Director)</b>





# Harjeet Parvesh & Company

## CHARTERED ACCOUNTANTS

### Limited Review Report on Consolidated Financial Results

#### **To Board of Directors of M/s Prism Medico & Pharmacy Limited**

We have reviewed the Consolidated Un-Audited Financial Result of M/s. Prism Medico And Pharmacy Ltd having its Regd. Office at D-118, Industrial Area, Phase VII, Mohali, Punjab-160055 for the Quarter ended 30th September 2019("the Statement") and its subsidiary naming M/s Healthy Biosciences Private Limited attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

The Consolidated Statement includes the financial results of the following entity naming M/s Healthy Biosciences Private Limited.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, Engagement to "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 mis-statement. A review is limited primarily to inquiries of company personal 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of Consolidated Un-audited Financial Result prepared in accordance with applicable Accounting Standards i.e Indian Accounting Standards ('Ind AS') prescribed under section 133 of Companies Act, 2013, read with relevant rules issued there under and others recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any martial misstatement.

Date : 14-10-2019  
Place: Mohali



For Harjeet Parvesh & Co.  
Chartered Accountants

Firm Regn. No. 017437N

CA Harjeet Singh  
Partner  
M.No 095466

UDIN: 19095466AAAAE614779

# PRISM MEDICO AND PHARMACY LTD.

CIN : L51109PB2002PLC047444

## STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2019 (IN LAKHS)

PARTICULARS	Quarter Ended (Unaudited)			Period Ended (Unaudited)	Year Ended (Audited)
	30.09.2019	30.06.2019	30.09.2018	30.09.2019	31.03.2019
<b>1 INCOME FROM OPERATIONS</b>					
A Net Sales/ Income From Operations	659.73	868.00	1500.36	1527.73	5442.80
B Other Operating Income	2.55	3.00	0.33	5.55	29.61
Total Income from Operations	662.28	871.00	1500.69	1533.28	5472.41
<b>2 Other Income</b>	0.00	0.00	5.45	0.00	0.00
<b>3 TOTAL INCOME FROM OPERATIONS (1+2)</b>	<b>662.28</b>	<b>871.00</b>	<b>1506.14</b>	<b>1533.28</b>	<b>5472.41</b>
<b>4 EXPENSES:</b>					
Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
Purchase of Stock-In-Trade	540.56	841.00	1935.26	1381.56	5313.08
Change In Inventories	91.60	-3.00	-491.10	88.60	10.29
Employee Benefit Expenses	5.02	3.75	3.91	8.77	27.09
Finance Cost	7.03	0.00	2.91	7.03	10.73
Payment to BSE	0.00	0.00	1.80	0.00	5.72
Depreciation	8.55	9.00	6.73	17.55	38.27
Other Expenses (Any Item Exceeding 10% of Other Expenses Relating To Continuing Operations To Be Shown Separately)	1.40	12.25	18.88	13.65	76.89
<b>TOTAL EXPENSES</b>	<b>654.16</b>	<b>863.00</b>	<b>1478.40</b>	<b>1517.16</b>	<b>5482.07</b>
<b>5 PROFIT / (LOSS) BEFORE TAX (3-4)</b>	<b>8.12</b>	<b>8.00</b>	<b>27.74</b>	<b>16.12</b>	<b>-9.66</b>
<b>6 TAX EXPENSE:</b>					
(a) Current Tax	4.10	2.00	0.00	6.10	5.64
(b) Deferred Tax	0.00	0.00	0.00	0.00	-12.38
(c) MAT Credit	5.36	7.00	0.00	5.36	6.94
<b>7 NET PROFIT / (LOSS) FOR THE PERIOD</b>	<b>9.38</b>	<b>13.00</b>	<b>27.74</b>	<b>15.38</b>	<b>4.02</b>
<b>8 Share of Profit / (loss) of associates *</b>		0.00	0.00	0.00	0.00
<b>9 Minority Interest *</b>		0.00	0.00	0.00	0.00







## PRISM MEDICO AND PHARMACY LTD

## BALANCE SHEET AS AT 31ST MARCH 2019 (CONSOLIDATED)

PARTICULARS	As At 30.09.2019
	AMOUNT (in lacs.)
<b>ASSETS:-</b>	
<b>1 Non- Current Assets</b>	
a) Property , Plant & Equipment	894.18
b) Investment Property	135.72
<b>Total non-current assets</b>	<b>1,029.90</b>
<b>2 Current Assets</b>	
a) Inventories	50.52
<b>Current Financial Asset</b>	
b) Cash & Cash equivalents	34.95
c) Loans,Current	436.80
d)Other Current Financial Assets	13.18
e.) Trade Receivables,current	923.47
<b>Total Current Assets</b>	<b>1,458.92</b>
<b>Total Assets</b>	<b>2,489</b>
<b>EQUITY AND LIABILITIES:-</b>	
<b>1) Equity</b>	
<b>Equity attributable to owners of parent</b>	
a) Equity Share Capital	606.34
b)Other Equity	710.46
<b>Total equity attributable to owners of parent</b>	<b>1,316.80</b>
<b>2)Liabilities</b>	
<b>Non - Current Liabilities</b>	
a) Deferred Tax Liability	0.42
b)Other Non-Current Liability	2.50
<b>Total non-current liabilities</b>	<b>2.92</b>
<b>Current Liabilities</b>	
<b>Current Financial Liabilities</b>	
c.) Trade Payables	891.20
<b>Total Current Financial Liabilities</b>	<b>891.20</b>
a) Other Current Liabilities	268.15
b.) Short Term Provisions	9.74
<b>Total Current Liabilities</b>	<b>1,169.09</b>
<b>Total Liabilities</b>	<b>1,172.01</b>
<b>Total Equity and liabilities</b>	<b>2,489</b>

For PRISM MEDICO AND PHARMACY LTD

Date: 14.10.2019

Place: Mohali

Sehejbir Singh  
(Director)