

# 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 31<sup>st</sup> Dec 2018 ("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 misstatement. 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 material misstatement.

Date : 14-02-2019  
Place: Mohali

For Harjeet Parvesh & Co.  
Chartered Accountants

Firm Regn. No. 017437N

  
CA Suprit Kaur  
Partner  
M.No 424986





# PRISM MEDICO AND PHARMACY LTD.

CIN : L51109PB2002PLCO47444

## STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2018 (IN LAKHS)

	PARTICULARS	Quarter Ended (Unaudited)			Year Ended (Audited)
		31.12.2018	30.09.2018	31.12.2017	31.03.2018
1	<b>INCOME FROM OPERATIONS</b>				
	A Net Sales/ Income From Operations	1711.28	1500.36	472.29	2280.22
	B Other Operating Income	2.10	0.33	0.15	0.00
	<b>TOTAL INCOME FROM OPERATIONS (NET)</b>	<b>1713.38</b>	<b>1500.69</b>	<b>472.44</b>	<b>2280.22</b>
2	<b>EXPENSES:</b>				
	Cost of Material Consumed	0.00	0.00	-2.31	0.00
	Purchase of Stock-In-Trade	1409.70	1935.26	570.98	1948.16
	Change In Inventories	248.26	-491.10	-111.60	179.84
	Employee Benefit Expenses	9.19	3.91	3.25	21.06
	Payment to BSE	0.00	1.80	0.00	2.88
	Depreciation	6.73	6.73	11.90	44.65
	Other Expenses (Any Item Exceeding 10% of Other Expenses Relating To Continuing Operations To Be Shown Separately)	21.95	18.88	4.33	52.21
	<b>TOTAL EXPENSES</b>	<b>1695.82</b>	<b>1475.49</b>	<b>476.56</b>	<b>2248.80</b>
	<b>PROFIT / (LOSS) FROM OPERATION BEFORE OTHER INCOME, FINANCE COST AND EXCEPTIONAL ITEMS (1-2)</b>	<b>17.56</b>	<b>25.21</b>	<b>-4.13</b>	<b>31.42</b>
3					
4	Other Income		5.45		4.26
	<b>PROFIT / (LOSS) FROM ORDINARY ACTIVITIES BEFORE FINANCE COST AND EXCEPTIONAL ITEMS (3 + 4)</b>	<b>17.56</b>	<b>30.66</b>	<b>-4.13</b>	<b>35.68</b>
5					
6	Finance Cost	2.85	2.91	7.51	28.87
	<b>PROFIT / (LOSS) FROM ORDINARY ACTIVITIES AFTER FINANCE COST BUT BEFORE EXCEPTIONAL ITEMS (5 + 6)</b>	<b>14.71</b>	<b>27.74</b>	<b>-11.64</b>	<b>6.81</b>
7					
8	Exceptional Items	0.00	0.00		0.00
	<b>PROFIT / (LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX (7 + 8)</b>	<b>14.71</b>	<b>27.74</b>	<b>-11.64</b>	<b>6.81</b>
9					
10	<b>TAX EXPENSE:</b>				
	(1) Current Tax	0.00	0.00	0.00	1.30
	(2) Deferred Tax	0.00	0.00	0.00	7.22
	(3) MAT Credit	0.00	0.00	0.00	1.30
11	<b>NET PROFIT / (LOSS) FROM ORDINARY ACTIVITIES AFTER TAX (9+10)</b>	<b>14.71</b>	<b>27.74</b>	<b>-11.64</b>	<b>-0.41</b>
12	Extraordinary Items (Net of Tax Expense ____ Lakhs)	0.00	0.00		0.00
13	<b>NET PROFIT / (LOSS) FOR THE PERIOD (11 + 12)</b>	<b>14.71</b>	<b>27.74</b>	<b>-11.64</b>	<b>-0.41</b>
14	Share of Profit / (loss) of associates *	0.00	0.00	0.00	0.00
15	Minority Interest *	0.00	0.00	0.00	0.00
16	<b>NET PROFIT / (LOSS) AFTER TAXES, MINORITY INTEREST AND SHARE OF PROFIT / (LOSS) OF ASSOCIATES (13 + 14 + 15) *</b>	<b>14.71</b>	<b>27.74</b>	<b>-11.64</b>	<b>-0.41</b>
17	<b>Paid -up equity share capital (Face Value of the Share shall be indicated)</b>	<b>606.34</b>	<b>606.34</b>	<b>606.34</b>	<b>606.34</b>
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	680.84	680.84	681.25	681.25

For Prism Medico & Pharmacy Ltd.

*Gursimran SP*

Director

Earnings Per Share (before extraordinary items) (of Rs ___/- each) (not annualised):				
(1)BASIC	0.24	0.46	-0.19	-0.01
(2)DILUTED	0.24	0.46	-0.19	-0.01
Earnings Per Share (after extraordinary items) (of Rs ___/- each) (not annualised):				
(1)BASIC	0.24	0.46	-0.19	-0.01
(2)DILUTED	0.24	0.46	-0.19	-0.01

\* Applicable in the case of consolidated results.

**Notes:**

1. The above Unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14TH February, 2019.

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.**

*For Prism Medico & Pharmacy Ltd.*  
*Gursimran Singh*

**Gursimran Singh Director**

**DIN: 02209675**

Place : Mohali

Date : 14.02.2019

# PRISM MEDICO AND PHARMACY LTD.

CIN : L51109PB2002PLC047444

## CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 31st DECEMBER, 2018

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES	AS ON	AS ON
	31.12.2018	31.03.2018
<b>I.EQUITY AND LIABILITIES</b>		
<b>(1) SHAREHOLDER'S FUND</b>		
(A) SHARE CAPITAL	606.34	606.34
(B) RESERVES AND SURPLUS	746.50	680.84
(C) MONEY RECEIVED AGAINST SHARE WARRANTS	-	-
<b>SUB-TOTAL - SHAREHOLDERS' FUNDS</b>	<b>1352.84</b>	<b>1287.19</b>
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT	-	-
(3) MINORITY INTEREST *	-	-
<b>(4) NON CURRENT LIABILITIES</b>		
(A) LONG TERM BORROWINGS	52.31	91.54
(B) DEFERRED TAX LIABILITIES (NET)	7.49	7.49
(C) OTHER NON-CURRENT LIABILITIES	2.50	2.50
(D) LONG-TERM PROVISIONS	-	-
<b>SUB-TOTAL - NON-CURRENT LIABILITIES</b>	<b>62.30</b>	<b>101.53</b>
<b>(5) CURRENT LIABILITIES</b>		
(A) SHORT TERM BORROWINGS	115.33	125.16
(B) TRADE PAYABLE	993.53	53.06
(C) OTHER CURRENT LIABILITIES	10.76	11.72
(D) SHORT TERM PROVISIONS	0.05	1.30
<b>SUB-TOTAL - CURRENT LIABILITIES</b>	<b>1119.66</b>	<b>191.23</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>2534.80</b>	<b>1579.95</b>
<b>II.ASSETS</b>		
<b>(1) NON CURRENT ASSETS</b>		
(A) FIXED ASSETS		
(i) TANGIBLE ASSETS	910.46	930.65
(B) GOODWILL ON CONSOLIDATION *	0.00	0.00
(C) NON CURRENT INVESTMENTS	260.72	260.72
(D) DEFERRED TAX ASSETS (NET)	0.00	0.00
(E) LONG TERM LOANS & ADVANCES	2.30	2.30
(F) OTHER NON CURRENT ASSETS	0.00	0.00
<b>SUB-TOTAL - NON-CURRENT ASSETS</b>	<b>1173.47</b>	<b>1193.66</b>
<b>(2) CURRENT ASSETS</b>		
(A) CURRENT INVESTMENTS		
(B) INVENTORIES	125.61	149.10
(C) TRADE RECEIVABLES	944.61	0.00
(D) CASH AND CASH EQUIVALENTS	94.56	135.82
(E) SHORT TERM LOANS AND ADVANCES	192.88	96.01
(F) OTHER CURRENT ASSETS	3.66	5.36
<b>SUB-TOTAL - CURRENT ASSETS</b>	<b>1361.32</b>	<b>386.29</b>
<b>TOTAL-ASSETS</b>	<b>2534.80</b>	<b>1579.95</b>

\*APPLICABLE IN THE CASE OF CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

FOR & ON BEHALF OF THE BOARD  
PRISM MEDICO AND PHARMACY LTD.  
For Prism Medico & Pharmacy Ltd.

Place : Mohali  
Date : 14.02.2019

Gursimran Singh  
Director  
DIN: 02209675





# Harjeet Parvesh & Company

## CHARTERED ACCOUNTANTS

### Limited Review Report

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

We have reviewed the accompanying statement of 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 31<sup>st</sup> Dec 2018 ("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.

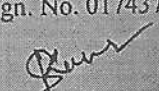
We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, Engagement to "Review of Interim Financial Information performed by the independent auditor of the entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. 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 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 material misstatement.

Date: 14-February-2019  
Place: Mohali

For Harjeet Parvesh & Co.  
Chartered Accountants

Firm Regn. No. 017437N

  
CA Suprit Kaur  
Partner  
M.No 424986





# PRISM MEDICO AND PHARMACY LTD.

CIN : L51109PB2002PLC047444

## STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2018 (IN LAKHS)

	PARTICULARS	Quarter Ended (Unaudited)			Year Ended (Audited)
		31.12.2018	30.09.2018	31.12.2017	31.03.2018
1	<b>INCOME FROM OPERATIONS</b>				
	A Net Sales/ Income From Operations	1174.94	865.55	518.87	2095.81
	B Other Operating Income	0.00	0.00	0.00	0.00
	<b>TOTAL INCOME FROM OPERATIONS (NET)</b>	<b>1174.94</b>	<b>865.55</b>	<b>518.87</b>	<b>2095.81</b>
2	<b>EXPENSES:</b>				
	Cost of Material Consumed	0.00	0.00		0.00
	Purchase of Stock-In-Trade	866.11	1316.62	623.29	2072.70
	Change In Inventories	248.23	-501.19	-111.60	-9.55
	Employee Benefit Expenses	9.19	3.91	0.90	9.54
	Payment to BSE	0.00	1.80	0.00	2.88
	Depreciation	0.67	0.67	0.49	4.46
	Other Expenses (Any Item Exceeding 10% of Other Expenses Relating To Continuing Operations To Be Shown Separately)	21.81	18.24	1.58	11.10
	<b>TOTAL EXPENSES</b>	<b>1146.00</b>	<b>840.04</b>	<b>514.67</b>	<b>2091.13</b>
	<b>PROFIT / (LOSS) FROM OPERATION BEFORE OTHER INCOME, FINANCE COST AND EXCEPTIONAL ITEMS (1-2)</b>	<b>28.94</b>	<b>25.51</b>	<b>4.20</b>	<b>4.68</b>
3					
4	Other Income	0.00	0.00	0.00	0.00
	<b>PROFIT / (LOSS) FROM ORDINARY ACTIVITIES BEFORE FINANCE COST AND EXCEPTIONAL ITEMS (3 + 4)</b>	<b>28.94</b>	<b>25.51</b>	<b>4.20</b>	<b>4.68</b>
5					
6	Finance Cost	0.01	0.01	0.01	0.02
	<b>PROFIT / (LOSS) FROM ORDINARY ACTIVITIES AFTER FINANCE COST BUT BEFORE EXCEPTIONAL ITEMS (5 + 6)</b>	<b>28.94</b>	<b>25.50</b>	<b>4.19</b>	<b>4.66</b>
7					
8	Exceptional Items	0.00	0.00	0.00	0.00
	<b>PROFIT / (LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX (7 + 8)</b>	<b>28.94</b>	<b>25.50</b>	<b>4.19</b>	<b>4.66</b>
9					
10	<b>TAX EXPENSE:</b>				
	(1) Current Tax	0.00	0.00	0.00	0.89
	(2) Deferred Tax	0.00	0.00	0.00	6.56
	(3) MAT Credit	0.00	0.00	0.00	0.89
11	<b>NET PROFIT / (LOSS) FROM ORDINARY ACTIVITIES AFTER TAX (9+10)</b>	<b>28.94</b>	<b>25.50</b>	<b>4.19</b>	<b>-1.89</b>
12	Extraordinary Items (Net of Tax ` Expense ____ Lakhs)		0.00	0.00	0.00
13	<b>NET PROFIT / (LOSS) FOR THE PERIOD (11 + 12)</b>	<b>28.94</b>	<b>25.50</b>	<b>4.19</b>	<b>-1.89</b>
14	Share of Profit / (loss) of associates *	0.00	0.00	0.00	0.00
15	Minority Interest *	0.00	0.00	0.00	0.00
16	<b>NET PROFIT / (LOSS) AFTER TAXES, MINORITY INTEREST AND SHARE OF PROFIT / (LOSS) OF ASSOCIATES (13 + 14 + 15) *</b>	<b>28.94</b>	<b>25.50</b>	<b>4.19</b>	<b>-1.89</b>

For Prism Medico & Pharmacy Ltd.

*Gursimran Sp*

17	Paid-up equity share capital (Face Value of the Share shall be indicated)	606.34	606.34	606.34	606.34
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	718.81	718.81	673.69	673.69
19	Earnings Per Share (before extraordinary items) (of Rs ___/- each) (not annualised):				
	(1)BASIC	0.48	0.42	0.07	-0.03
	(2)DILUTED	0.48	0.42	0.07	-0.03
19	Earnings Per Share (after extraordinary items) (of Rs ___/- each) (not annualised):				
	(1)BASIC	0.48	0.42	0.07	-0.03
	(2)DILUTED	0.48	0.42	0.07	-0.03

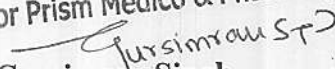
\* Applicable in the case of consolidated results.

**Notes:**

1. The above Unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14TH February, 2019
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.

Place : Mohali

Date : 14.02.2019

**FOR & ON BEHALF OF THE BOARD**  
**PRISM MEDICO AND PHARMACY LTD.**  
For Prism Medico & Pharmacy Ltd.  
  
**Gursimran Singh** Director  
**Director**  
**DIN: 02209675**



# PRISM MEDICO AND PHARMACY LTD.

CIN : L51109PB2002PLC047444

## STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 31st DECEMBER, 2018

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES	AS ON	AS ON
	31.12.2018	31.03.2018
<b>I. EQUITY AND LIABILITIES</b>		
(1) SHAREHOLDER'S FUND		
(A) SHARE CAPITAL	606.34	606.34
(B) RESERVES AND SURPLUS	747.75	671.80
(C) MONEY RECEIVED AGAINST SHARE WARRANTS	0.00	0.00
<b>SUB-TOTAL - SHAREHOLDERS' FUNDS</b>	<b>1354.09</b>	<b>1278.14</b>
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT	0.00	0.00
(3) MINORITY INTEREST *	0.00	0.00
(4) NON CURRENT LIABILITIES	0.00	0.00
(A) LONG TERM BORROWINGS	0.00	0.00
(B) DEFERRED TAX LIABILITIES (NET)	6.74	6.74
(C) OTHER NON-CURRENT LIABILITIES	0.00	0.00
(D) LONG-TERM PROVISIONS	0.00	0.00
<b>SUB-TOTAL - NON-CURRENT LIABILITIES</b>	<b>6.74</b>	<b>6.74</b>
(5) CURRENT LIABILITIES		
(A) SHORT TERM BORROWINGS	0.00	0.00
(B) TRADE PAYABLE	604.32	0.00
(C) OTHER CURRENT LIABILITIES	10.61	7.89
(D) SHORT TERM PROVISIONS	0.05	0.89
<b>SUB-TOTAL - CURRENT LIABILITIES</b>	<b>614.98</b>	<b>8.78</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>1975.81</b>	<b>1293.67</b>
<b>II. ASSETS</b>		
(1) NON CURRENT ASSETS		
(A) FIXED ASSETS		
(i) TANGIBLE ASSETS	9.20	11.21
(B) GOODWILL ON CONSOLIDATION *	0.00	0.00
(C) NON CURRENT INVESTMENTS	1125.00	1125.00
(D) DEFERRED TAX ASSETS (NET)	0.00	0.00
(E) LONG TERM LOANS & ADVANCES	0.00	0.00
(F) OTHER NON CURRENT ASSETS	0.00	0.00
<b>SUB-TOTAL - NON-CURRENT ASSETS</b>	<b>1134.20</b>	<b>1136.20</b>
(2) CURRENT ASSETS		
(A) CURRENT INVESTMENTS	0.00	0.00
(B) INVENTORIES	82.97	88.55
(C) TRADE RECEIVABLES	625.44	0.00
(D) CASH AND CASH EQUIVALENTS	60.49	4.02
(E) SHORT TERM LOANS AND ADVANCES	71.82	64.01
(F) OTHER CURRENT ASSETS	0.89	0.89
<b>SUB-TOTAL - CURRENT ASSETS</b>	<b>841.60</b>	<b>157.46</b>
<b>TOTAL-ASSETS</b>	<b>1975.81</b>	<b>1293.67</b>

\*APPLICABLE IN THE CASE OF CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

Place : Mohali  
Date : 14.02.2019

FOR & ON BEHALF OF THE BOARD  
PRISM MEDICO AND PHARMACY LTD.  
For Prism Medico & Pharmacy Ltd.

*Gursimran Singh*  
**Gursimran Singh** Director  
Director  
DIN: 02209675