



CIN: L51109PB2002PLC047444

## Prism Medico And Pharmacy Limited

Reg. Office : D-I 18, Industrial Area, Phase VII, Mohali-160055

Tel: 0172-5020762

Email : investorgrievancewmcl@gmail.com

www.prismmedico.com

Date: 22.02.2020

To,  
Department of Corporate Services,  
BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai - 400 001.

ISIN : INE730E01016  
SYMBOL: PRISMMEDI  
Scrip Code: 512217

**Subject: Resubmission of Financial Results for the quarter ended  
31/12/2019**

Dear Sir/Madam,

In reference to your mail dated 11.02.2020, enclosing herewith the revised Standalone and Consolidated Financial Results for the Quarter Ended 31<sup>st</sup> December, 2019 in accordance with Schedule III format of Companies Act, 2013.

We apologise for any inconvenience caused and request you to take the same on records and acknowledge receipt.

Thanking You,

For **PRISM MEDICO & PHARMACY LIMITED**



**Sudhanshu Srivastav**  
Director  
DIN: 08242441



# 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 31<sup>st</sup> December, 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(as amended), including relevant circulars issued by the Securities and Exchange Board of India ('SEBI') from time to time.

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 material misstatement.

For Harjeet Parvesh & Co.  
Chartered Accountants

CA Harjeet Singh  
FCA

M.No 095466

UDIN : 20095466AAAAAH8699



**PRISM MEDICO AND PHARMACY LTD.**  
CIN : L51109PB2002PLC047444

**STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2019 (In Lakhs)**

PARTICULARS		Quarter Ended (Unaudited)			Year Ended	Year Ended (Audited)
		31.12.2019	30.09.2019	31.12.2019	31.03.2019	31.03.2018
<b>I</b>	<b>Income</b>					
	Revenue from operations	950.56	659.73	1,711.28	3630.62	2,095.81
	Other income	-	-	2.10	21.87	-
	<b>Total income from operations</b>	<b>950.56</b>	<b>659.73</b>	<b>1,713.38</b>	<b>3,652.49</b>	<b>2,095.81</b>
<b>II</b>	<b>Expenses</b>					
	Cost of Material Consumed	-	-	-	-	-
	Purchase of Stock-In-Trade	1,452.42	540.56	1,409.70	3528.17	2072.7
	Change In Inventories	-503.78	91.60	248.26	-7.61	-9.55
	Employee benefit expenses	9.17	5.02	9.19	24.63	9.54
	Finance costs	-	0.02	2.85	0.02	0.02
	Depreciation and amortization expenses	-	0.41	6.73	2.67	4.46
	Payment to BSE	-	-	-	5.72	-
	Other expenses	1.73	1.10	21.95	69.55	13.98
	<b>Total expenses</b>	<b>959.54</b>	<b>638.71</b>	<b>1,698.68</b>	<b>3,623.15</b>	<b>2,091.15</b>
<b>III</b>	<b>Profit/(Loss) before exceptional items and tax</b>	<b>(8.98)</b>	<b>21.02</b>	<b>14.70</b>	<b>29.34</b>	<b>4.66</b>
<b>IV</b>	<b>Exceptional items</b>					
<b>V</b>	<b>Profit/(Loss) before tax</b>	<b>(8.98)</b>	<b>21.02</b>	<b>14.70</b>	<b>29.34</b>	<b>4.66</b>
<b>VI</b>	<b>Tax expenses</b>					
	a) Current tax	-	4.10	-	5.64	0.89
	b) Deferred tax	-	-	-	-6.32	6.56
	b) Mat Credit	-	5.36	-	6.94	0.89
<b>VII</b>	<b>Net Profit/(Loss) for the period/year</b>	<b>(8.98)</b>	<b>22.28</b>	<b>14.70</b>	<b>36.96</b>	<b>(1.90)</b>
<b>VIII</b>	<b>Other comprehensive income (net of tax)</b>					
	Items that will not be reclassified to profit or loss:					
	i) Remeasurement of post employment benefit obligations	-	-	-	-	-
	ii) Income-tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	<b>Total other comprehensive income</b>					
<b>IX</b>	<b>Total comprehensive income for the period/year (VII+VIII)</b>	<b>(8.98)</b>	<b>22.28</b>	<b>14.70</b>	<b>36.96</b>	<b>(1.90)</b>
<b>X</b>	<b>indicated)</b>	<b>606.34</b>	<b>606.34</b>	<b>606.34</b>	<b>606.34</b>	<b>606.34</b>
<b>XI</b>	<b>Other equity (excluding revaluation reserve)</b>	<b>748.96</b>	<b>748.96</b>	<b>680.84</b>	<b>708.74</b>	<b>671.80</b>
<b>XII</b>	<b>EPS in Rs. (Face Value of Rs.10/- each)*</b>					
	-Basic	-0.15	0.37	0.24	0.61	-0.03
	-Diluted	-0.15	0.37	0.24	0.61	-0.03

**Notes:**

- 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.
- 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.
- 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.

SUDHANSHU SRIVASTAV  
Director

Place : Mohali

Date : 30/01/2020

DIN: 08242441



# 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> December, 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 (as amended), including relevant circulars issued by the Securities and Exchange Board of India ('SEBI') from time to time.

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.

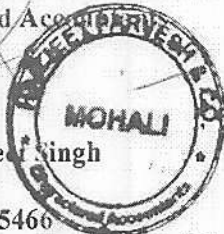
The Consolidated Statement includes the financial results of the following entity naming M/s Healthy Biosciences Private Limited.

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 material misstatement.

For Harjeet Parvesh & Co.  
Chartered Accountants

CA Harjeet Singh  
FCA  
M.No 095466



UDIN: 20095466 AAAA A1391



**PRISM MEDICO AND PHARMACY LTD.**

**CIN : L51109PB2002PLCO47444**

**STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2019 (IN LAKHS)**

PARTICULARS	Quarter Ended (Unaudited)			Year Ended	Year Ended (Audited)
	31.12.2019	30.09.2019	31.12.2019	31.03.2019	31.03.2018
<b>I Income</b>					
Revenue from operations	975.06	659.73	1,711.28	5442.8	2,280.22
Other income	2.55	2.55	2.10	29.61	4.26
<b>Total income from operations</b>	<b>977.61</b>	<b>662.28</b>	<b>1,713.38</b>	<b>5,472.41</b>	<b>2,284.48</b>
<b>II Expenses</b>					
Cost of Material Consumed	-	-	-	-	-
Purchase of Stock-In-Trade	1,467.24	540.56	1,409.70	5313.08	1948.16
Change In Inventories	-503.78	91.60	248.26	10.29	179.84
Employee benefit expenses	9.17	5.02	9.2	27.09	21.06
Finance costs	7.04	7.03	2.85	10.73	28.87
Depreciation and amortization expenses	-	8.55	6.73	38.27	44.65
Payment to BSE	-	-	-	5.72	-
Other expenses	2.37	1.40	21.94	76.89	55.10
<b>Total expenses</b>	<b>982.04</b>	<b>654.16</b>	<b>1,698.67</b>	<b>5,482.07</b>	<b>2,277.68</b>
<b>III Profit/(Loss) before exceptional items and tax</b>	<b>(4.43)</b>	<b>8.12</b>	<b>14.71</b>	<b>(9.66)</b>	<b>6.80</b>
<b>IV Exceptional items</b>					
<b>V Profit/(Loss) before tax</b>	<b>(4.43)</b>	<b>8.12</b>	<b>14.71</b>	<b>(9.66)</b>	<b>6.80</b>
<b>VI Tax expenses</b>					
a) Current tax	-	4.10	-	5.64	1.30
b) Deferred tax	-	-	-	-12.38	7.22
b) Mat Credit	-	5.36	-	6.94	1.30
<b>VII Net Profit/(Loss) for the period/year</b>	<b>(4.43)</b>	<b>9.38</b>	<b>14.71</b>	<b>4.02</b>	<b>(0.42)</b>
<b>VIII Other comprehensive income (net of tax)</b>					
Items that will not be reclassified to profit or loss:					
i) Remeasurement of post employment benefit obligations	-	-	-	-	-
ii) Income-tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
<b>Total other comprehensive income</b>					
<b>IX Total comprehensive income for the period/year (VII+VIII)</b>					
<b>X indicated)</b>	<b>606.34</b>	<b>606.34</b>	<b>606.34</b>	<b>606.34</b>	<b>606.34</b>
<b>XI Other equity (excluding revaluation reserve)</b>	<b>680.84</b>	<b>680.84</b>	<b>680.84</b>	<b>684.86</b>	<b>680.84</b>
<b>XII EPS in Rs. (Face Value of Rs.10/- each)*</b>					
-Basic	-0.07	0.15	0.24	0.07	-0.01
-Diluted	-0.07	0.15	0.24	0.07	-0.01

**Notes:**

- 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.
- 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.
- The company is having single segment in accordance with IND AS 108 "operating segments". and therefore segment reporting is not applicable to the Company.



**SUPRANSHU SRIVASTAV**  
Director

Place : Mohali

Date : 30/01/2020

DIN: 08242441