

# 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 Website: www.prismfinance.in

12<sup>th</sup> August, 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> June, 2022**

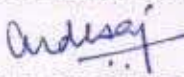
We refer to our letter dated 1<sup>st</sup> August, 2022 informing the date of Meeting of the Board of Directors of the Company. Please note that the Board of Directors in their meeting held today, have taken on record the Unaudited Financial Results for the quarter ended on 30<sup>th</sup> June, 2022.

We are enclosing herewith copy of the said Unaudited Financial Results for the quarter ended on 30<sup>th</sup> June, 2022 along with Statutory Auditor's Limited Review Report thereon.

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

Thanking you.

Yours faithfully,  
**FOR PRISM FINANCE LIMITED**

  
**ANAL R. DESAI**  
**DIRECTOR**

Encl: As above.

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

(Rs. In lakh)

Particulars	Quarter ended on			Previous Year ended on 31-03-2022
	30-06-2022	31-03-2022	30-06-2021	
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
(Refer Notes Below)				
<b>1 Revenue from operations</b>				
Interest Income	9.34	22.54	4.61	47.14
Dividend Income	34.04	31.73	0.26	49.48
Rental Income	-	-	-	-
Fees and commission income	-	-	-	-
Net gain on fair value changes	(357.38)	(166.37)	267.00	1245.99
Net gain on derecognition of financial instruments under amortised	-	-	-	-
Sale of products (including Excise duty)	-	-	-	-
Sale of services	-	-	-	-
Other revenue from operations (mention details)	-	-	-	-
<b>Total revenue from operations</b>	<b>(314.00)</b>	<b>(112.10)</b>	<b>271.87</b>	<b>1342.61</b>
<b>2 Other income</b>	<b>-</b>	<b>-</b>	<b>0.47</b>	<b>-</b>
<b>3 Total Income(1+2)</b>	<b>(314.00)</b>	<b>(112.10)</b>	<b>272.34</b>	<b>1342.61</b>
<b>4 Expenses</b>				
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	8.81	10.54	5.38	32.85
e. Finance costs	3.16	39.89	11.10	75.14
f. Depreciation & amortisation expense	0.19	0.17	0.04	0.30
g. Fees and commission	3.00	0.10	3.00	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	35.18	39.61	4.66	54.73
<b>Total Expenses</b>	<b>50.34</b>	<b>90.31</b>	<b>24.19</b>	<b>166.35</b>



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Particulars		Quarter ended on			Previous Year ended on 31-03-2022
		30-06-2022	31-03-2022	30-06-2021	
(Refer Notes Below)		(Unaudited)	(Audited)	(Unaudited)	(Audited)
5	Profit / (Loss) before exceptional items and tax (3-4)	(364.34)	(202.41)	248.16	1176.26
6	Exceptional items	-	-	-	-
7	Profit / (Loss) before tax (5+6)	(364.34)	(202.41)	248.16	1176.26
8	Tax expense:	-	-	-	-
	Current tax	-	105.88	-	105.88
	Deferred tax	-	-	-	-
9	Profit / (Loss) for the period from continuing operations (7-8)	(364.34)	(308.29)	248.16	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)	(364.34)	(308.29)	248.16	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>	(364.34)	(308.29)	248.16	1070.37
16	Paid-up equity shares capital (Face Value per share Rs. 10/-)	650.03	650.03	650.03	650.03
17	Reserves excluding Revaluation Reserves	-	-	-	1548.30
18	Earnings Per Share of Rs. 10 each (for continuing operations)	-	-	-	-
	- Basic	(5.60)	(4.74)	3.82	16.47
	- Diluted	(5.60)	(4.74)	3.82	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	(5.60)	(4.74)	3.82	16.47
	- Diluted	(5.60)	(4.74)	3.82	16.47
21	Debt Equity ratio	-	-	-	-
22	Debt service coverage ratio	-	-	-	-
23	Interest service coverage ratio	-	-	-	-



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## Notes:

1	The Company is operating only in one segment i.e. Finance & 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 12 <sup>th</sup> August, 2022

Date : 12<sup>th</sup> August, 2022  
Place : Ahmedabad



For PRISM FINANCE LIMITED

*Anil R. Desai*  
ANAL R. DESAI  
CHAIRMAN



**Independent Auditors Review Report on the Quarterly Unaudited Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to,  
The Board of Directors  
PRISM FINANCE LIMITED

We have reviewed the accompanying statement of unaudited financial results of **PRISM FINANCE LIMITED** (the "company") for the quarter ended 30<sup>th</sup> June, 2022. (the "statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations & Disclosure Requirements) Regulation, 2015, as amended (the listing Regulation)

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013, as amended read with relevant rules issued there under and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's Management and approved by the Board of Directors of the Company. Our responsibility is to express a conclusion 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 moderate assurance as to whether the financial statements are 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 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") as specified under Section 133 of 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 Regulation, read with the Circular including the manner in which it is to be disclosed, or that it contains any material misstatement

**Date: 12/08/2022**

**Place: Ahmedabad**



**For Parikh & Majmudar  
Chartered Accountants  
FRNNO 107525W**

*[Signature]*  
**C.A Dr Hiten Parikh  
PARTNER  
M.No. 40230**

**UDIN: 22040230AOWKBT6414**