

General information about company	
Scrip code	531735
NSE Symbol	
MSEI Symbol	
ISIN*	INE429Q01019
Name of company	PRISM FINANCE LIMITED
Class of security	Equity
Date of start of financial year	01-04-2019
Date of end of financial year	31-03-2020
Date of board meeting when results were approved	14-02-2020
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-02-2020
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Finance (including NBFCs)
Start date and time of board meeting	14-02-2020 15:00
End date and time of board meeting	14-02-2020 15:45
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2019	01-04-2019
B	Date of end of reporting period	31-12-2019	31-12-2019
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations		
(i)	Interest Income	38.32	-294.75
(ii)	Dividend Income	0	0
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	0	0
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0

(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
	Total other revenue from operations		
	Total Revenue From Operations	38.32	-294.75
	Other income	0.41	2.86
	Total income	38.73	-291.89
2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
	Employee benefit expense	2.03	5.78
	Finance costs	1.85	6.29
	Depreciation, depletion and amortisation expense	0.04	0.12
	Fees and commission expense	0	0
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0	0
(f)	Other expenses		
1	Other expenses	1.51	5.88
	Total other expenses	1.51	5.88
	Total expenses	5.43	18.07

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2019	01-04-2019
B	Date of end of reporting period	31-12-2019	31-12-2019
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	33.3	-309.96
4	Exceptional items	0	0
5	Total profit before tax	33.3	-309.96
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	0	0
10	Total tax expenses	0	0
14	Net Profit Loss for the period from continuing operations	33.3	-309.96
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
	Share of profit (loss) of associates and joint ventures		

19	accounted for using equity method	0	0
21	Total profit (loss) for period	33.3	-309.96
22	Other comprehensive income net of taxes	0	0

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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B	Date of end of reporting period	31-12-2019	31-12-2019
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	33.3	-309.96
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	650.03	650.03
	Face value of equity share capital	10	10
28	Reserves excluding revaluation reserve		0
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings per share from continuing operations	0.51	-4.77
	Diluted earnings per share from continuing operations	0.51	-4.77
ii	Earnings per equity share for discontinued operations		
	Basic earnings per share from discontinued operations	0	0
	Diluted earnings per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings per share	0.51	-4.77
	Diluted earnings per share	0.51	-4.77
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block	
	1 The Company adopted Indian Accounting Standards (referred to as “Ind AS”) with effect from April 1, 2019 and accordingly, the financial results for the quarter ended 31st December, 2019 have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 “Interim Financial Reporting” as prescribed under section 133 of the Companies Act, 2013 read with

Textual Information(1)	<p>relevant rules issued thereunder and other accounting principles generally accepted in India.</p> <p>2 The Ind AS financial results and financial information for the quarter and nine months ended 31st December, 2018 have been compiled by the management after making necessary adjustments to give true and fair view of the results in accordance with Ind AS. This information has not been subjected to limited review.</p> <p>3 The Company is operating only in one segment i.e. Finance and investment. Hence segment reporting is not given.</p> <p>4 The Company does not have any subsidiary / associate.</p> <p>5 Provision for taxation/deferred taxation, if any, will be made at the year end.</p> <p>6 Figures, wherever required, are regrouped / rearranged.</p> <p>7 The above results have been reviewed by audit committee and approved by Board of Directors of Company at its meeting held on 14th February, 2020</p> <p>8 Reconciliation between financial results as previously reported under Indian GAAP and as per Ind AS for Quarter and Nine months ended on 31st December, 2018: (Rs. In Lakh)</p> <p>Particulars Quarter ended on Nine Months ended on 31-12-2018 31-12-2018</p> <p>Net Profit as reported under Indian GAAP (3.42) (94.06) Profit/(Loss) in Investment as per Mark to Mark Value 1.38 (102.09) Net Profit as per Ind AS (2.04) (196.15) Total Comprehensive Income as per Ind AS (2.04) (196.15)</p>
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Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-10-2019	01-04-2019
Date of end of reporting period	31-12-2019	31-12-2019
Whether accounts are audited or unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		

	Un-allocable Assets		
	Net Segment Asset		
4	Segment Liabilities		
	Segment Liabilities		
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments		