14th February, 2020

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
31st December, 2019

We refer to our letter dated 1st February, 2020 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 31st December, 2020.

We are enclosing herewith copy of the said Unaudited Financial Results along with Limited Review Report thereon.

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

Thanking you.

Yours faithfully,
FOR PRISM FINANCE LIMITED

POONAM P. PATEL
MANAGING DIRECTOR

Encl: As above.
# Statement of Standalone Unaudited Results

For the Quarter Ended 31st December, 2019

(Rs. In Lacs)

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Quarter ended</th>
<th>9 Months ended</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>31-12-2019</td>
<td>30-09-2019</td>
</tr>
<tr>
<td>Revenue from operations</td>
<td>38.32</td>
<td>(227.47)</td>
</tr>
<tr>
<td>Other income</td>
<td>0.41</td>
<td>1.24</td>
</tr>
<tr>
<td>Total Income (1+2)</td>
<td>38.73</td>
<td>(226.23)</td>
</tr>
</tbody>
</table>

**Expenses**

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       
2.03 1.99 1.56 5.78 5.08

e. Finance costs                   
1.85 2.04 - 6.29 -

f. Depreciation & amortisation expense  
0.04 0.04 0.04 0.12 0.12

g. Fees and commission income      
- - - -

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                  
1.51 0.58 2.13 5.88 11.94

**Total Expenses**  
5.43 4.65 3.73 18.07 17.14

5 Profit / (Loss) before exceptional items and tax (3-4)  
33.30 (230.88) (2.04) (309.96) (196.15)

6 Exceptional items  
- - - -

7 Profit / (Loss) before tax (5+6)  
33.30 (230.88) (2.04) (309.96) (196.15)

8 Tax expense:

Current tax  
- - - -

Deferred tax  
- - - -

9 Profit / (Loss) for the period from continuing operations (7-8)  
33.30 (230.88) (2.04) (309.96) (196.15)

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)  
33.30 (230.88) (2.04) (309.96) (196.15)
<table>
<thead>
<tr>
<th>Particulars</th>
<th>Quarter ended on</th>
<th>9 Months ended on</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>31-12-2019</td>
<td>30-09-2019</td>
</tr>
<tr>
<td></td>
<td>(Unaudited)</td>
<td>(Unaudited)</td>
</tr>
<tr>
<td>14 Other Comprehensive Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Items that will not be reclassified subsequently to profit or loss</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Income tax relating to items that will not be reclassified to profit or loss</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Items that will be reclassified subsequently to profit or loss</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Income tax relating to items that will be reclassified to profit or loss</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Comprehensive Income, net of tax</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>15 Total Comprehensive Income for the period (13+14)</td>
<td>33.30</td>
<td>(230.88)</td>
</tr>
<tr>
<td>16 Paid-up equity shares capital (Face Value per share Rs. 10/-)</td>
<td>650.03</td>
<td>650.03</td>
</tr>
<tr>
<td>17 Reserves excluding Revaluation Reserves</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>18 Earnings Per Share of Rs. 10/- each (for continuing operations)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Basic</td>
<td>0.51</td>
<td>(3.55)</td>
</tr>
<tr>
<td>- Diluted</td>
<td>0.51</td>
<td>(3.55)</td>
</tr>
<tr>
<td>19 Earnings Per Share of Rs. 10/- each (for discontinued operations)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Basic</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>- Diluted</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>20 Earnings Per Share of Rs. 10/- each (for discontinued &amp; continuing operations)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Basic</td>
<td>0.51</td>
<td>(3.55)</td>
</tr>
<tr>
<td>- Diluted</td>
<td>0.51</td>
<td>(3.55)</td>
</tr>
</tbody>
</table>
Notes:

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 relevant rules issued thereunder and other accounting principles generally accepted in India.

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.

3. The Company is operating only in one segment i.e. Finance and investment. Hence segment reporting is not given.

4. The Company does not have any subsidiary / associate.

5. Provision for taxation/deferred taxation, if any, will be made at the year end.

6. Figures, wherever required, are regrouped / rearranged.

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.

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:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Quarter ended on 31-12-2018</th>
<th>Nine Months ended on 31-12-2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Profit as reported under Indian GAAP</td>
<td>(3.42)</td>
<td>(94.06)</td>
</tr>
<tr>
<td>Profit/(Loss) in Investment as per Mark to Mark Value</td>
<td>1.38</td>
<td>(102.09)</td>
</tr>
<tr>
<td>Net Profit as per Ind AS</td>
<td>(2.04)</td>
<td>(196.15)</td>
</tr>
<tr>
<td>Total Comprehensive Income as per Ind AS</td>
<td>(2.04)</td>
<td>(196.15)</td>
</tr>
</tbody>
</table>

FOR PRISM FINANCE LIMITED

Date: 14th February, 2020
Place: Ahmedabad

POONAM P. PATEL
MANAGING DIRECTOR
Independent Auditors Review Report on the Quarterly and year to date 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 and nine months ended 31st December 2019. (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 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.

OTHER MATTERS
We report that the accompanying unaudited financial results for the corresponding Half year ended 31st December 2018 are based on the Management certified information and have not been subject to any review by us.

Date: 14/02/2020
Place: Ahmedabad

For Parikh & Majmudar Chartered Accountants
FRNNO 107525W

C.A Dr Hiten Parikh
PARTNER
M.No. 40230
UDIN: 20040230AAAACQ6973