

PRISM FINANCE LIMITED

[CIN:L63910GJ1994PLC021915]

Regd. Office: Offices No. 1104 + 1105+1106, One 42 Building, North Tower, Behind Ashok Vatika,
Near Jayantil Parks BRTS, Ambali Bopal Road, Ahmedabad – 380054
Tel. (079) 26763503 Fax: (079) 26763504 Email:prismfinance@yahoo.com Website: www.prismfinance.in

30th May, 2025

BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Company Code No. 531735

Dear Sir,

Sub: Outcome of Board Meeting and Submission of Audited Financial Results for the year ended on 31st March, 2025

We refer to our letter dated 23rd May, 2025 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 approved the Standalone Audited Financial Results for the financial year 2024-25 ended on 31st March, 2025.

Pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, we are enclosing herewith:


1. Statement of Audited Financial Results for the financial year ended on 31st March, 2025.
2. Auditors' Report on the Audited Financial Results for the financial year ended on 31st March, 2025
3. Statement on Impact of Audit Qualifications with respect to Audited Financial Results for the year ended on 31st March, 2025

Please further note that the Board of Directors in their meeting held today have authorised Ms. Rajkumari Udhvani (DIN: 02636225), Director to sign the Statement of Audited Financial Results for the financial year ended on 31st March, 2025 pursuant to Regulation 33(2)(b) of the SEBI (LODR) Regulations, 2015.

The Meeting was commenced at 4.30 P. M. and concluded at 5.00 P.M.

Thanking you.

Yours faithfully,
for **PRISM FINANCE LIMITED**


PARTH B. THAKKAR
DIRECTOR
(DIN- 10709057)



Encl: As above.

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER/ YEAR ENDED ON 31ST MARCH, 2025

(Rs in Lakh)

Particulars	Quarter ended on			Year ended on	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
(Refer Notes Below)					
1 Revenue from operations					
Interest Income	-	-	-	-	-
Dividend Income	1.79	1.52	1.62	6.11	55.93
Rental Income	-	-	-	-	-
Fees and commission income	-	-	-	-	-
Net gain on fair value changes	-	-	-	-	612.57
Net gain on derecognition of financial instruments	-	204.95	22.05	565.75	247.43
Sale of products (including Excise duty)	-	-	-	-	-
Sale of services	-	-	-	-	-
Total revenue from operations	1.79	206.47	23.67	571.86	915.93
2 Other income	-	0.19	-	0.03	0.43
3 Total Income(1+2)	1.79	206.66	23.67	571.89	916.37
4 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	13.69	25.83	12.65	51.52	48.88
e. Finance costs	0.93	0.67	2.33	6.18	3.68
f. Depreciation & amortisation expense	2.15	2.15	2.04	8.57	5.75
g. Fees and commission	5.25	-	0.07	5.25	3.87
h. Net loss on fair value changes	447.22	395.82	46.03	375.25	46.03
i. Net loss on derecognition of financial instruments under amortised cost category	140.08	22.53	-	321.07	-
j. Impairment on financial instruments	-	-	-	-	-
k. Other expenses	22.41	14.21	43.87	74.57	66.43
Total Expenses	631.73	461.20	106.99	842.41	174.64



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Particulars		Quarter ended on			Year ended on	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
(Refer Notes Below)		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
5	Profit / (Loss) before exceptional items and tax (3-4)	(629.95)	(254.55)	(83.32)	(270.52)	741.73
6	Exceptional items	-	-	-	-	-
7	Profit / (Loss) before tax (5+6)	(629.95)	(254.55)	(83.32)	(270.52)	741.73
8	Tax expense:					
	Current tax	(18.67)	-	(13.45)	-	20.52
	Deferred tax	(183.07)	(105.62)	203.83	(168.77)	205.07
9	Profit/ (Loss) for the period from continuing operations (7-8)	(428.21)	(148.92)	(273.70)	(101.75)	516.14
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)	(428.21)	(148.92)	(273.70)	(101.75)	516.14
14	Other Comprehensive Income					
	<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	-	-	-	-	-
	Other Comprehensive Income, net of tax	-	-	-	-	-
15	Total Comprehensive Income for the period (13+14)	(428.21)	(148.92)	(273.70)	(101.75)	516.14
16	Paid-up equity shares capital (Face Value per share Rs. 10/-)	650.03	650.03	650.03	650.03	650.03
17	Reserves excluding Revaluation Reserves				1562.60	1,664.35



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Particulars		Quarter ended on			Year ended on	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
(Refer Notes Below)		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
18	Earnings Per Share of Rs. 10 each (for continuing operations)					
	- Basic	(6.59)	(2.29)	(4.21)	(1.57)	7.94
	- Diluted	(6.59)	(2.29)	(4.21)	(1.57)	7.94
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	(6.59)	(2.29)	(4.21)	(1.57)	7.94
	- Diluted	(6.59)	(2.29)	(4.21)	(1.57)	7.94
21	Debt Equity ratio	-	-	-	-	-
22	Debt service coverage ratio	-	-	-	-	-
23	Interest service coverage ratio	-	-	-	-	-



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STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs. In lakh)

Sr. No.	Particulars	As at 31-03-2025	As at 31-03-2024
	ASSETS		
1	Financial assets		
	Cash and cash equivalents	2.38	34.85
	Bank balance other than above	-	-
	Derivative financial instruments	-	-
	Trade Receivables	-	-
	Other receivables	-	-
	Loans	34.11	74.63
	Investment	2228.01	2,396.03
	Other financial Assets	42.22	2.59
	Total Financial Assets	2306.72	2508.09
2	Non financial Assets		
	Inventories	-	-
	Current tax Assets (net)	-	-
	Differed tax Assets (net)	-	-
	Investment property	-	-
	Biological assets other than bearer plants	-	-
	Property, plant and equipment	62.29	69.83
	Capital work-in-progress	-	-
	Intangible assets under development	-	-
	Goodwill	-	-
	Other intangible assets	-	-
	Other non financial assets	-	14.06
	Total Non Financial Assets	62.29	83.88
	TOTAL ASSETS	2369.01	2591.98



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EQUITY AND LIABILITIES			
1	Liabilities		
	Financial Liabilities		
	a. Derivative financial instruments	-	-
	b. payables		
	1. Trade payables	-	-
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	8.44	36.93
	2. Other payables		
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	c. debt securities		-
	d. borrowing (other than debt securities)	77.61	0.16
	e. deposits		-
	f. subordinated liabilities		-
	g. other financial liabilities	1.22	5.24
	Total Financial Liabilities	87.28	42.33
	Non Financial Liabilities		
	Current tax Liabilities (Net)		-
	Provisions	29.98	23.20
	Deferred tax liabilities (Net)	39.13	207.90
	Other non financial liabilities	-	4.17
	Total Non Financial Liabilities	69.11	235.27
	Total Liabilities	156.39	277.60
2	Equity		
	Equity attributable to owners of parent		
	Equity share capital	650.03	650.03
	Other Equity	1562.60	1,664.35
	Total Equity attributable to owners of parent	2212.63	2,314.38
	Non controlling interest	-	-
	Total Equity	2212.63	2,314.38
	TOTAL EQUITY AND LIABILITIES	2369.01	2,591.98



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Standalone Statement of Cash Flow for the year ended on 31st March, 2025

	PARTICULARS	Year	Year
		2024-25	2023-24
		Rupees in Lakh	Rupees in Lakh
A.	Cash flows from used in operating activities		
	Profit before tax	(270.52)	741.73
	Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	6.18	3.68
	Adjustments for decrease (increase) in inventories	-	-
	Adjustments for decrease (increase) in trade receivables, current	-	-
	Adjustments for decrease (increase) in trade receivables, non-current	-	-
	Adjustments for decrease (increase) in other current assets	40.53	4.06
	Adjustments for decrease (increase) in other non-current assets	-	-
	Adjustments for other financial assets, non-current	-	-
	Adjustments for other financial assets, current	(25.58)	34.45
	Adjustments for other bank balances	-	-
	Adjustments for increase (decrease) in trade payables, current	(28.49)	16.40
	Adjustments for increase (decrease) in trade payables, non-current	-	-
	Adjustments for increase (decrease) in other current liabilities	(8.19)	4.09
	Adjustments for increase (decrease) in other non-current liabilities	-	-
	Adjustments for depreciation and amortisation expense	8.57	5.75
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
	Adjustments for provisions, current	6.77	23.20
	Adjustments for provisions, non-current	-	-
	Adjustments for other financial liabilities, current	-	-
	Adjustments for other financial liabilities, non-current	-	-
	Adjustments for unrealised foreign exchange losses gains	-	-
	Adjustments for dividend income	-	-
	Adjustments for interest income	-	-
	Adjustments for share-based payments	-	-
	Adjustments for fair value losses (gains)	-	-
	Adjustments for undistributed profits of associates	-	-
	Other adjustments for which cash effects are investing or financing cash flow	-	-
	Other adjustments to reconcile profit (loss)	-	-
	Other adjustments for non-cash items	(375.25)	(566.54)
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
	Total adjustments for reconcile profit (loss)	-	-



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	Net cash flows from (used in) operations	(645.98)	266.82
	Dividends received	-	-
	Interest paid	-	-
	Interest received	-	-
	Income taxes paid (refund)	-	-
	Other inflows (outflows) of cash	-	-
	Net cash flows from (used in) operating activities	(645.98)	266.82
B.	Cash flows from used in investing activities	-	-
	Cash flows from losing control of subsidiaries or other businesses	-	-
	Cash flows used in obtaining control of subsidiaries or other businesses	-	-
	Other cash receipts from sales of equity or debt instruments of other entities	-	-
	Other cash payments to acquire equity or debt instruments of other entities	-	-
	Other cash receipts from sales of interests in joint ventures	-	-
	Other cash payments to acquire interests in joint ventures	-	-
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-	-
	Proceeds from sales of property, plant and equipment	-	-
	Purchase of property, plant and equipment	(1.03)	(31.36)
	Proceeds from sales of investment property	-	-
	Purchase of investment property	-	-
	Proceeds from sales of intangible assets	-	-
	Purchase of intangible assets	-	-
	Proceeds from sales of intangible assets under development	-	-
	Purchase of intangible assets under development	-	-
	Proceeds from sales of goodwill	-	-
	Purchase of goodwill	-	-
	Proceeds from biological assets other than bearer plants	-	-
	Purchase of biological assets other than bearer plants	-	-
	Proceeds from government grants	-	-
	Proceeds from sales of other long-term assets	-	-
	Purchase of other long-term assets	-	-
	Cash advances and loans made to other parties	-	-
	Cash receipts from repayment of advances and loans made to other parties	-	-



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	Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	-	-
	Dividends received	-	-
	Interest received	-	-
	Income taxes paid (refund)	-	-
	Other inflows (outflows) of cash	543.27	(171.50)
	Net cash flows from (used in) investing activities	542.24	(202.86)
C.	Cash flows from used in financing activities		
	Proceeds from changes in ownership interests in subsidiaries	-	-
	Payments from changes in ownership interests in subsidiaries	-	-
	Proceeds from issuing shares	-	-
	Proceeds from issuing other equity instruments	-	-
	Payments to acquire or redeem entity's shares	-	-
	Payments of other equity instruments	-	-
	Proceeds from exercise of stock options	-	-
	Proceeds from issuing debentures notes bonds etc	-	-
	Proceeds from borrowings	77.45	
	Repayments of borrowings		(30.44)
	Payments of finance lease liabilities	-	-
	Payments of lease liabilities	-	-
	Dividends paid	-	-
	Interest paid	(6.18)	(3.68)
	Income taxes paid (refund)	-	-
	Other inflows (outflows) of cash	-	-
	Net cash flows from (used in) financing activities	71.27	(34.13)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(32.46)	29.84
	Effect of exchange rate changes on cash and cash equivalents	-	-
	Effect of exchange rate changes on cash and cash equivalents	-	-
	Net increase (decrease) in cash and cash equivalents	-	-
	Cash and cash equivalents cash flow statement at beginning of period	34.85	5.01
	Cash and cash equivalents cash flow statement at end of period	2.38	34.85



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Notes:

1	The figures for quarter ended on 31 st March, 2025 are the balancing figures between the audited figures in respect of the full financial year ended on 31st March, 2025 and the year-to-date figures up to the third quarter of the financial year.
2	The Company is operating only in one segment i.e. Finance and Investment. Hence segment reporting is not given.
3	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 there under.
4	The Company does not have any subsidiary / associate.
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 May 30, 2025.



Date :30th May 2025
Place : Ahmedabad

For PRISM FINANCE LIMITED

RAJKUMAR R. UDHWANI
DIRECTOR
(DIN: 02636225)



H K Shah & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Quarterly and Year to Date Financial Results of the Company pursuant to the Regulation 33 and 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors,
PRISM FINANCE LIMITED
[CIN: L63910GJ1994PLC021915]
Ahmedabad

Report on the Audit of Financial Results

Qualified Opinion

We have audited the accompanying financial results of PRISM FINANCE LIMITED ("the company") for the quarter and year ended March 31, 2025, attached herewith, being submitted by the company pursuant to the requirements of regulation 33 and 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results, except for the effects of the matter described in the 'Basis for Qualified Opinion' section of this report:

- are prepared and presented in accordance with the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of Listing Regulations; and
- give true and fair view in conformity with the recognition/regulation and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principle generally accepted in India, of the net loss and other comprehensive income and other financial information of the company for the quarter and year ended.

Basis for Qualified Opinion

1. The company has an investment in unquoted shares of BVM Finance Pvt. Ltd. whose carrying value is Rs. 1,00,00,000 as at March 31, 2025. However, as per the latest available audited financials of the investee company as at March 31, 2023, the net worth of the company has been negative and is under CIRP. However, the company has not recognized the effect of the same in its Statement of the Profit and Loss. Hence, the loss for the period is understated to that extent.

We conducted our audit in accordance with the Standards on Auditing ("the SAs") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.



GSTIN 24AACFH1917R1Z6 | PAN AACFH1917R | FRN 109583W | UDYAM UDYAM-GJ-01-0084453

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Uttar Pradesh

Management's Responsibilities for the Financial Results

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS and the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

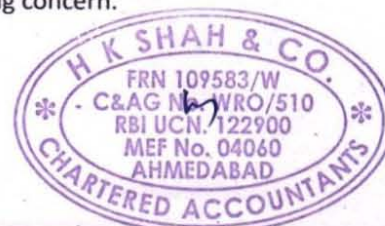
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

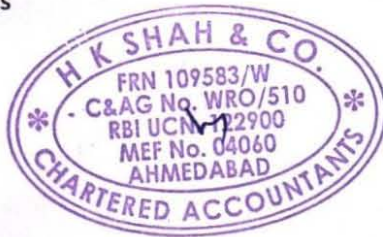
Other Matter

1. The annual financial results include the results for the quarter ended March 31, 2025 and the corresponding quarter ended in the previous year being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the relevant financial year which were subject to limited review by us.

For
H K Shah & Co.,
Chartered Accountants
FRN.: 109583W

H K Shah

H K Shah
Partner
M.No.: 042758
Place: Ahmedabad
Date: May 30, 2025
UDIN: 25042758 BMJRVT7189



PRISM FINANCE LIMITED

[CIN:L63910GJ1994PLC021915]

Regd. Office: Offices No. 1104 + 1105+1106, One 42 Building, North Tower, Behind Ashok Vatika,
Near Jayantilal Parks BRTS, Ambali Bopal Road, Ahmedabad – 380054
Tel. (079) 26763503 **Fax:** (079) 26763504 **Email:** prismfinance@yahoo.com **Website:** www.prismfinance.in

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.: Not Applicable

C. DISCLOSURE OF OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: Not Applicable

Sr. No.	Particulars	in INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A.	Total amount outstanding as on date	-
B.	Of the total amount outstanding, amount of default as on date	-
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A.	Total amount outstanding as on date	-
B.	Of the total amount outstanding, amount of default as on date	-
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	-

D. DISCLOSURE OF RELATED PARTY TRANSACTIONS: Not Applicable

As the Company had not exceeded the prescribed threshold limits for applicability of certain Corporate Governance provisions under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations) including those prescribed under Regulation 27 of SEBI Listing Regulations, the provisions of Corporate Governance as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V of SEBI Listing Regulations are not applicable to the Company for the quarter ended 31st March, 2025.



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E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS:

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I	Sr. No.	Particulars	Audited Figures (as reported before adjusting for qualification)	Audited Figures (as reported after adjusting for qualification)
	1	Turnover/ Total Income	571.89	571.89
	2	Total Expenditure	842.41	842.41
	3	Net Profit/ (Loss)	(101.75)	(201.75)
	4	Earnings per Share	(1.57)	(3.11)
	5	Total Assets	2369.01	2269.01
	6	Total Liabilities	156.39	156.39
	7	Net Worth	2212.63	2112.63
	8	Any other financial item(s) (as felt appropriate by Management)	-	-
II Audit Qualification (each Audit Qualification separately)				
A	Details of Audit Qualification:	The company has an investment in unquoted shares of a company whose carrying value is Rs 100lakh as at March 31, 2025. However, as per the latest available audited financials of the investee company as at March 31, 2023, the net worth of the company has been negative and is under CIRP. However, the company has not recognized the effect of the same in its Statement of the Profit and Loss. Hence, the loss for the period is understated to that extent.		
B	Type of Audit Qualification:	Qualified Opinion / Disclaimer of Opinion / Adverse Opinion		



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C	Frequency of qualification:	Whether appeared first time / repetitive / since how long continuing: Repetitive – Since 4QFY2023-24 ended March 31, 2024
D	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	The management is evaluating the matter further and will take appropriate action over the next quarters.
E	For Audit Qualification(s) where the impact is not quantified by the auditor:	NA
	(i) Management's estimation on the impact of audit qualification:	NA
	(ii) If management is unable to estimate the impact, reasons for the same:	NA
	(iii) Auditors' Comments on (i) or (ii) above:	NA

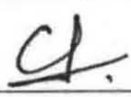
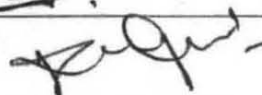


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III	Signatories	
	CEO/Managing Director	
	CFO	
	Audit Committee Chairman	
	Statutory Auditor	

Place: Ahmedabad
Date: 30th May, 2025

