

# PRISM MEDICO AND PHARMACY LIMITED

CIN: L24100HP2002PLC009299; Email Id: investorgrievancewmcl@gmail.com  
Registered Office: Suketi Road, Kala Amb, Sirmaur, Himachal Pradesh-173030

Date: 29.05.2024

To,  Department of Corporate Services, <b>BSE LIMITED</b> P. J. Towers, Dalal Street, Mumbai, Maharashtra-400001.  <b>ISIN : INE730E01016</b> <b>Scrip Code: 512217</b>	To,  Listing Department, <b>Metropolitan Stock Exchange of India Limited</b> <b>(MSEI)</b> Vibgyor Towers, 4 <sup>th</sup> Floor, Plot Number C 62, G - Block, Opposite Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai, Maharashtra-400098. <b>SYMBOL: PRISMMEDI</b>
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**Subject: Outcome of the Board Meeting - Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors at their meeting held today (i.e. 29<sup>th</sup> May, 2024) which commenced at 04:00 P.M. and concluded at 05:30 P.M. have inter alia approved the following:

- The Board considered and approved the Audited Standalone Financial Results of the company along with the Auditors Report for the quarter and financial year ended 31<sup>st</sup> March, 2024 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are requested to kindly take the same on record and oblige.

Thanking You.

Yours Truly,  
**FOR PRISM MEDICO AND PHARMACY LIMITED**



**DAVENDER SINGH**  
**DIRECTOR**  
**DIN: 09447213**

# **PRISM MEDICO AND PHARMACY LIMITED**

CIN: L24100HP2002PLC009299; Email Id: investorgrievancewmcl@gmail.com  
Registered Office: Suketi Road, Kala Amb, Sirmaur, Himachal Pradesh-173030

Date: 29.05.2024

To,  Department of Corporate Services, <b>BSE LIMITED</b> P. J. Towers, Dalal Street, Mumbai, Maharashtra-400001.  <b>ISIN : INE730E01016</b> <b>Scrip Code: 512217</b>	To,  Listing Department, <b>Metropolitan Stock Exchange of India Limited</b> <b>(MSEI)</b> Vibgyor Towers, 4 <sup>th</sup> Floor, Plot Number C 62, G - Block, Opposite Trident Hotel, Bandra Kurla Complex, Bandra (E), Mumbai, Maharashtra-400098. <b>SYMBOL: PRISMEDI</b>
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**Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Auditors Report for the for the Financial Year ended 31<sup>st</sup> March, 2024 contains unmodified opinion as provided in the Independent Auditors Report attached herewith.

You are requested to kindly take the same on record and oblige.

Thanking You.

Yours Truly,  
**FOR PRISM MEDICO AND PHARMACY LIMITED**



**DAVENDER SINGH**  
**DIRECTOR**  
**DIN: 09447213**



**Harjeet Parvesh & Company**

**CHARTERED ACCOUNTANTS**

**(A PEER REVIEWED FIRM)**

## Independent Auditor's Report

To

The Members of M/s PRISM MEDICO AND PHARMACY LTD

### Opinion

We have audited the accompanying standalone financial statements of M/s PRISM MEDICO AND PHARMACY LTD which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss(statement of changes in equity),Cash Flow Statement for the year then ended,notes to the financial statements and a summary of significant accounting policies and other explanatory information.These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid (Standalone) financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its Profit,(changes in equity) for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act.We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India 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 opinion.

### Key Audit Matters

Key Audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters except for the following:

## **Management's Responsibility for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("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, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibility for the audit of the Standalone Financial Statements**

Our responsibility is to express an opinion on these (Standalone) financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.

## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure-A**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143 (3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
  - c) The Balance Sheet, the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account
  - d) In our opinion, the aforesaid (Standalone) financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
    - i. The Company does not have any pending litigations which would impact its financial position.
    - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
    - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Date: 29/05/2024

Place: MOHALI

UDIN: 24547159BKFM065154

For Harjeet Parvesh & Co.  
Chartered Accountants  
FRN: 017437N  
CA. Konica Madan  
(PARTNER)  
M.No 547759



## Annexure A" to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2024:

- 1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
  - (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
  - (c) The title deeds of immovable properties are held in the name of the company.
  - (d) The company has not revalued its Property, Plant and Equipment during the year.
  - (e) No proceedings have been initiated against the company for holding any Benami Property under the Benami Transactions (Prohibition) Act 1988 and rules made there under.
- 
- 2) (a) The Management has conducted Physical verification of inventory at reasonable intervals and according to our opinion is reasonable having regard to the size of the company and nature of its business. There were No Discrepancies noticed on physical verification of the inventory. Also there is no change in inventory as compared to last year as company is involved in Trading Activities only.
  - (b) There are no quarterly returns or statements filed by company with banks or financial institutions.
- 
- 3) a) The Company has not granted any loans or provided any advances in nature of Loans , secured or unsecured to Companies , firms , Limited Liability Partnerships or any other party.
- 
- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- 
- 5) The Company has not accepted deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- 
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs, Duty of Excise, Goods and Service Tax, Cess and any other statutory dues with the appropriate authorities

According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2024 for a period of more than six months from the date on when they become payable.

b) According to the information and explanation given to us, there are no dues of income tax, GST, duty of customs, duty of excise, value added tax outstanding on account of any dispute.

8) According to the information and explanation given to us, there are no transactions which have been surrendered or disclosed as income during the year in tax assessment under Income tax Act, 1961.

9) a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks.

b) In our opinion and according to the information and explanations given to us, the company is not declared as wilful defaulter by any bank or financial institution or other lender.

c) In our opinion and according to the information and explanations given to us Long term Loans were applied for the purpose they were obtained.

d) In our opinion and according to the information and explanations given to us funds raised on Short term basis were applied for the purpose they were obtained.

e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause of the Order is not applicable to the Company.

10) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised any moneys by way of initial public offer or further public offer including debt instruments and term loans. Accordingly, the provisions of clause (x) of the Order are not applicable to the Company and hence not commented upon.

11) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause (xii) of the Order are not applicable to the Company.

13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

14) In our opinion, the company has an internal audit system to commensurate with the size and nature of its business,

b) The reports of Internal Auditor dated 25.05.2024 were considered while forming an opinion on financial statements.

15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause (xiv) of the Order are not applicable to the Company and hence not commented upon.

16) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause (xvi) of the Order are not applicable to the Company and hence not commented upon.

17) In our opinion, the company has incurred any cash losses in the financial year amounting to Rs 2.27 lacs in current year and Rs 9.56 lacs in the preceding financial year.

18) There is no resignation of the statutory auditor during the year, accordingly, the provisions of clause (Xviii) of the Order are not applicable to the Company and hence not commented upon.



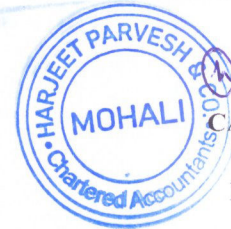
19) In our opinion, on the basis of financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of Board of directors and management's plans no material uncertainty exists as on date of audit report that company is not capable of meeting its liabilities at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

20) In our opinion, the Provisions of Section 135(5) Of the Companies Act are not applicable to the company, the provisions of clause (xx) of the Order are not applicable to the Company and hence not commented upon.

21) In our opinion the financial statements are stand alone statement and consolidation is not required, the provisions of clause (xxi) of the Order are not applicable to the Company and hence not commented upon.

Date: 29/05/2024  
Place: MOHALI  
UDIN: 24547159 BK FMOG5154

For Harjeet Parvesh & Co.  
Chartered Accountants  
FRN: 017437N



CA Konica Madan  
(PARTNER)  
M.No 547759

**Annexure B” to the Independent Auditor’s Report of even date on the Financial Statements of  
M/s PRISM MEDICO AND PHARMACY LTD**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of  
the Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over financial reporting of  
M/s PRISM MEDICO AND PHARMACY LTD (“the Company”) as of March 31, 2024 in  
conjunction with our audit of the standalone financial statements of the Company for the  
year ended on that date.

#### **Management’s Responsibility for Internal Financial Controls**

The Company’s management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

#### **Meaning of Internal Financial Controls Over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### **Inherent Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

**Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024.

Date: 29/05/2024

Place: MOHALI

UDIN: 24 547759BK FMOG5154

For Harjeet Parvesh & Co.  
Chartered Accountants  
FRN: 017437N  
  
CA Komca Madan  
(PARTNER)  
M.No 547759

# PRISM MEDICO AND PHARMACY LIMITED

CIN: L24100HP2002PLCO09299; EMAIL ID: INVESTORGRIEVANCEWMCL@GMAIL.COM  
REGISTERED OFFICE: SUKETI ROAD, KALA AMB, SIRMAUR, HIMACHAL PRADESH-173030

## STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH, 2024 (In Lakhs)

PARTICULARS	Quarter Ended			Year to date 31.03.2024	Year to date 31.03.2023	Year Ended	Year Ended
	31.03.2024	31.12.2023	31.03.2023			31.03.2024	31.03.2023
<b>I Income</b>							
Revenue from operations	14.52	274.73	127.05	292.52	127.06	292.52	127.06
Other income	9.50	0.03	0.17	12.22	0.17	12.22	0.17
<b>Total income from operations</b>	<b>24.02</b>	<b>274.76</b>	<b>127.22</b>	<b>304.74</b>	<b>127.23</b>	<b>304.74</b>	<b>127.23</b>
<b>II Expenses</b>							
Cost of material consumed	11.43	239.58	114.07	256.08	114.07	256.08	114.07
Change in inventories	-	-	-	-	-	-	-
Employee benefit expenses	1.17	0.94	0.63	3.40	4.66	3.40	4.66
Finance costs	0.02	0.40	0.03	0.71	0.03	0.71	0.03
Depreciation and amortization expenses	0.13	0.13	-	0.52	0.66	0.52	0.66
Other expenses	18.69	14.74	9.93	46.82	18.03	46.82	18.03
<b>Total expenses</b>	<b>31.44</b>	<b>255.79</b>	<b>124.66</b>	<b>307.53</b>	<b>137.45</b>	<b>307.53</b>	<b>137.45</b>
<b>III Profit/(Loss) before exceptional items and tax</b>	<b>(7.42)</b>	<b>18.97</b>	<b>2.56</b>	<b>(2.79)</b>	<b>(10.22)</b>	<b>(2.79)</b>	<b>(10.22)</b>
<b>IV Exceptional items</b>	-	-	-	-	-	-	-
<b>V Profit/(Loss) before tax</b>	<b>(7.42)</b>	<b>18.97</b>	<b>2.56</b>	<b>(2.79)</b>	<b>(10.22)</b>	<b>(2.79)</b>	<b>(10.22)</b>
<b>VI Tax expenses</b>							
a) Current tax	-	-	-	-	-	-	-
b) Deferred tax	0.66	-	2.51	0.66	2.58	0.66	2.58
b) Mat Credit	-	-	-	-	-	-	-
<b>VII Net Profit/(Loss) for the period/year</b>	<b>(6.76)</b>	<b>18.97</b>	<b>5.07</b>	<b>(2.13)</b>	<b>(7.64)</b>	<b>(2.13)</b>	<b>(7.64)</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) Prior period income adjustment (Net of tax)	0.12	-	268.31	0.12	-	0.12	-
<b>Total other comprehensive income</b>	-	-	-	-	-	-	-
<b>Total comprehensive income for the period/year (VII+VIII)</b>	<b>(6.64)</b>	<b>18.97</b>	<b>273.38</b>	<b>(2.01)</b>	<b>(7.64)</b>	<b>(2.01)</b>	<b>(7.64)</b>
<b>X Paid-up equity share capital (face value of the share shall be indicated)</b>	<b>606.34</b>	<b>606.34</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>	907.81	914.45	909.81	907.80	909.81	907.80	909.81
<b>XII EPS in Rs. (Face Value of Rs.10/- each)*</b>							
- Basic	(0.0011)	0.0031	0.0008	(0.0004)	(0.0013)	(0.0004)	(0.0013)
- Diluted	(0.0011)	0.0031	0.0008	(0.0004)	(0.0013)	(0.0004)	(0.0013)

**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 29.05.2024 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.
- 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 AND ON BEHALF OF THE BOARD  
PRISM MEDICO AND PHARMACY LIMITED**



**DAVENDER SINGH  
DIRECTOR  
DIN: 09447213**

Place : Kala Amb, Himachal Pradesh.  
Date : 29th May, 2024.

**PRISM MEDICO AND PHARMACY LTD.**  
**BALANCE SHEET**  
**AS AT 31st MARCH 2024**

RS IN LACS

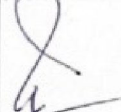
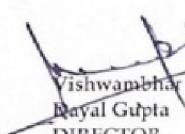
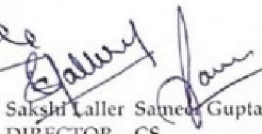
	NOTES	31ST MARCH 2024	31ST MARCH 2023	1ST APRIL 2022
<b>I. ASSETS</b>				
<b>(1) Non - Current Assets</b>				
a) Property, Plant and Equipment	1	3.36	3.88	4.54
b) Financial Assets				
(1) Investments		-		
c) Deferred Tax Asset		22.03	21.37	18.79
<b>(2) Current Assets</b>				
a) Inventories	2	677.06	677.06	677.06
b) Financial Assets				
(1) Cash & Cash Equivalent	3	8.36	9.57	5.51
(2) Short Term Loans and advances	4	351.24	351.24	59.91
(3) Trade Receivables	5	368.96	476.11	488.05
c) Other Current Asset	6	93.29	0.09	3.37
<b>TOTAL Rs.</b>		<b>1,524.31</b>	<b>1,539.33</b>	<b>1,257.22</b>
<b>II EQUITY AND LIABILITIES</b>				
<b>(1) Equity</b>				
a) Equity Share Capital	7	606.34	606.34	606.34
b) Other Equity	8	907.81	909.82	649.14
<b>(2) Current Liabilities</b>				
a) Financial Liabilities				
(1) Trade Payables	9	3.08	0.00	0
b) Other Current Liabilities	10	7.07	23.17	1.74
<b>TOTAL Rs.</b>		<b>1524.31</b>	<b>1539.33</b>	<b>1257.22</b>

NOTES ON ACCOUNTS

NOTE '1' TO '11' AND NOTE '19'

FORM INTEGRAL PART OF THE BALANCE-SHEET

FOR AND ON BEHALF OF THE BOARD

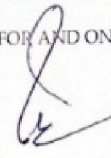
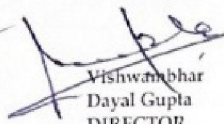
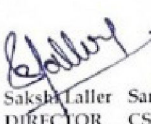
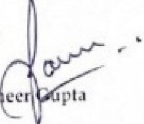
 Bharat Singh CFO	 Vishwambhar Nayal Gupta DIRECTOR	 Sakshi Teller Sameer Gupta DIRECTOR CS
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DATE : 29-05-2024

PLACE : MOHALI

**PRISM MEDICO AND PHARMACY LTD**  
**STATEMENT OF PROFIT AND LOSS**  
**FOR THE YEAR ENDED ON 31ST MARCH, 2024**

RS IN LACS

PARTICULARS	31ST MARCH 2024	31ST MARCH 2023
<b>INCOMES :</b>		
I) Revenue from Operations	11 292.52	127.07
II) Other Income	12 12.22	0.17
III) TOTAL Incomes Rs.	304.75	127.24
<b>EXPENSES :</b>		
Cost of Material Consumed	13 256.08	114.07
Change in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	14 -	-
Employee Benefit Expenses	15 3.41	4.66
Finance Cost	16 0.71	0.03
Depreciation Expense	17 0.53	0.66
Other Expenses		
Administrative Expenses	18 46.82	18.03
TOTAL Expenses Rs. (IV)	307.55	137.46
V) NET PROFIT BEFORE EXCEPTIONAL ITEMS (I-IV)	-2.80	-10.22
VI) Exceptional Items		
VII) NET PROFIT BEFORE TAX (V-VI)		
VIII) TAX EXPENSE		
- (a) Current Tax	-	-
(b) Deferred Tax	19 0.66	2.59
IX) PROFIT FOR THE PERIOD FROM CONTINUING OPERATIONS	-2.14	-7.63
X) PROFIT/(LOSS) FROM DISCONTINUED OPERATIONS		
XI) TAX EXPENSE OF DISCONTINUED OPERATIONS		
XII) PROFIT/(LOSS) FROM DISCONTINUED OPERATIONS AFTER TAX		
XIII) PROFIT FOR THE PERIOD	-2.14	-7.63
XIV) OTHER COMPREHENSIVE INCOME FOR THE YEAR		
XV) EARNINGS PER SHARE (For continuing operations)		
- Basic	-0.05	-0.13
- Diluted	-0.05	-0.13
XVI) EARNINGS PER SHARE (For discontinued operations)		
- Basic		
- Diluted		
XVII) EARNINGS PER SHARE (For discontinued and continuing operations)	-0.05	-0.13
- Basic	-0.05	-0.13
- Diluted		
<b>NOTES ON ACCOUNTS</b>		
NOTE '12' TO '18' AND NOTE '19'		
FORM INTEGRAL PART OF THE ACCOUNT		
FOR AND ON BEHALF OF THE BOARD		
 Bharat Singh CFO	 Vishwambhar Dayal Gupta DIRECTOR	 Sakshi Laller DIRECTOR
	 Sameer Gupta CS	
DATE :29-05-2024		
PLACE : MOHALI		

PRISM MEDICO AND PHARMACY LTD		
Cash Flow Statement for the year ended 31st March 2024		
Particulars	(RS. IN LACS)	(RS. IN LACS)
	Year ended 31st March 2024 Amount	Year ended 31st March 2023 Amount
<b>A.</b>	<b>Cash Flow from Operating Activities:</b>	
	Profit before tax for the year	(2.80)
	Adjustments for:	
	Depreciation & Amortization	0.53
	change in reserves	295.12
	Interest & Finance Charges	0.71
	<b>Operating Profit Before Prior Period Items and Working Capital Changes</b>	<b>285.59</b>
	<b>Operating Profit Before Working Capital Changes</b>	<b>(1.56)</b>
	Adjustments for:	
	Decrease/(Increase) in Receivables	107.15
	Inventories	-
	Other Current Assets	(93.20)
	Other Current Liabilities	(16.10)
	Increase/(Decrease) in Trade Payables	3.08
	<b>Cash Generated from Operations</b>	<b>(0.63)</b>
	Income Tax Paid	(0.13)
	<b>Net Cash from Operating Activities</b>	<b>(0.50)</b>
<b>B.</b>	<b>Cash Flow from Investing Activities:</b>	
	investments sold	
	change in Loans & Advances	(291.33)
	<b>Net Cash (used)/Generated in Investing Activities</b>	<b>(291.33)</b>
<b>C.</b>	<b>Cash Flow from Financing Activities:</b>	
	Interest and Other Finance Costs paid	(0.71)
	<b>Net Cash (Used)/Generated in Financing Activities</b>	<b>(0.71)</b>
	<b>Net Increase in Cash and Cash Equivalents (A)+(B)+(C)</b>	<b>4.06</b>
	Opening Cash and Cash Equivalents	9.57
	Closing Cash and Cash Equivalents	8.36

FOR PRISM MEDICO AND PHARMACY LTD

Bhaskar Singh  
CFO

Vishwambhar  
Dayal Gupta  
DIRECTOR

Sakshiraller  
DIRECTOR

Sameer Gupta  
CS

DATE: 29-05-2024  
PLACE: MOHALI