k. p. jhawar & Co.

CHARTERED ACCOUNTANTS

4, Narayan Prasad Babu Lane, Kolkata-700 007

Phone O: 2269-8193, 2272-5735

R: 2259-2339 M: 98300 10761

TO WHOM IT MAY CONCERN

We have received the accompanying Statement of un-audited financial results of PRISMO (INDIA) LIMITED, 2, Ganesh Chandra Avenue, 8th Floor, R. No. 5A, Kolkata – 700013, for the quarter and half year ended 30.09.2014, being submitted by the Company pursuant to the clause 41 of the Listing Agreement with the Stock Exchange, except for the disclosures regarding Public Shareholding' and "Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the Management and have not been reviewed by us. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing had come to our notice that causes us to believe that accompanying statement of un-audited financial results prepared in accordance with accounting standard and other recognized accounting practices and policies except AS 22 for deferred taxes has not disclosed the information required to be disclosed in terms of Clause – 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material miss-statement.

Place: Kolkata

Date: 13th November 2014

For K.P.JHAWAR & CO. Chartered Accountants

(K. P. JHAWAR)
PROPRIETOR

REGN. NO. 10309

PRISMO(INDIA) LTD.

Regd. Office: 2, Ganesh Chandra Avenue, 8th Floor, R. No. 5A, Kolkata - 700 013 CIN: L51504WB1983PLC035806

Tel. No. +91 33 2248 9731/9438, Fax. +91 33 22484000, email: prismoindia@gmail.com

Part - 1

Statement of Standalone unaudited Financial Results for the Quarter and half year Ended 30/09/2014

(Rs. In Lacs)

| SI | Particulars | Quarter Ended | | | Year to date figure | | Year ended |
|-----|--|---------------|-------------|----------|---------------------|----------|------------|
| No. | | 30-09-14 | 30-06-14 | 30-09-13 | 30-09-14 | 30-09-13 | 31-03-14 |
| 1 | | | (Unaudited) | | (Unau | dited) | (Audited) |
| 1 | Income from operations | | | | | | |
| | (a) Net sales/income from operations (Net of excise duty) | | | | - 1 | - | - |
| (| (b) Other operating income | 0.39 | 0.37 | 0.37 | 0.76 | 0.75 | 1.50 |
| | Total income from operations (net) | 0.39 | 0.37 | 0.37 | 0.76 | 0.75 | 1.50 |
| 2 | Expenses | | ļ l | | | | |
| ļ | (a) Cost of materials consumed | l - | - | - | - | - | - |
| 1 | (b) Purchases of stock-in-trade | | - | - | - | 4 | - [|
| ĺ | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade |] - |] - | - | - | - | - |
| | (d) Employee benefits expense | i - | - | - | - | - | - |
| 1 | (e) Depreciation and amortisation expense | 1 - | i - i | - | - | - | •] |
| | (f) Listing Fees | - | • | - | - | - | • |
| | (f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations | 0.21 | 0.29 | 0.45 | 0.50 | 1.00 | 1.75 |
| 1 | to be shown separately) | | | ٠. | | | |
| | Total expenses | 0.21 | 0.29 | 0.45 | 0.50 | 1.00 | 1.75 |
| 3 | Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2) | 0.18 | 0.08 | (0.08) | 0.26 | (0.25) | (0.25) |
| 4 | Other income | - | i - i | - | - | 0.01 | 0.04 |
| 5 | Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4) | 0.18 | 0.08 | (0.08) | 0.26 | (0.24) | (0.21) |
| 6 | Finance costs | - | - | - | - | - | - |
| | Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6) | 0.18 | 0.08 | (0.08) | 0.26 | (0.24) | (0.21) |
| 1 | Exceptional items | - | - | -, | - | - | - |
| 9 | Profit / (Loss) from ordinary activities before tax (7 - 8) | 0.18 | 80.0 | (80.0) | 0.26 | (0.24) | (0.21) |
| | Tax expense | - | - | - | - | - | - |
| | Net Profit / (Loss) from ordinary activities after tax (9 - 10) | 0.18 | 0.08 | (0.08) | 0.26 | (0.24) | (0.21) |
| | Extraordinary items (net of tax expense `Lakhs) | ł | | | | | |
| | Net Profit / (Loss) for the period (11 + 12) | 0.18 | 0.08 | (0.08) | 0.26 | (0.24) | . , // |
| | Paid-up equity share capital (Face Value of `10/- each) | 24.50 | 24.50 | 24.50 | 24.50 | 24,50 | 24.50 |
| 1 | Reserve excluding Revaluation Reserves | ļ | | | | | 52.01 |
| 16 | Earnings per share of Rs.10/- each (not annualised): | | | | 1 | | 1 |
| | Basic / Diluted EPS before/after Extraordinary items | - | | - | - | | - i |
| L | See accompanying note to the financial results | <u> </u> | | | L | <u> </u> | |

Part - II

Statement of Standalone unaudited Financial Results for the Quarter and half year Ended 30/09/2014

(Rs. In Lacs)

| $\overline{}$ | Particulars | 1 | Quarter Ende | i | Year to d | ate figure | Year ended |
|---------------|--|----------|--------------|----------|-----------|------------|------------|
| No. | | 30-09-14 | 30-06-14 | 30-09-13 | 30-09-14 | 30-09-13 | 31-03-14 |
| l | | | (Unaudited) | | (Unau | dited) | (Audited) |
| A | PARTICULARS OF SHAREHOLDING | | | | | | |
| 1 | Public shareholding | | | | | | |
| 1 | - Number of shares | 217000 | 217000 | 207000 | 217000 | 207000 | 217000 |
| İ | - Percentage of shareholding | 88.57 | 88.57 | 84.49 | 88.57 | 84.49 | 88.57 |
| 2 | Promoters and Promoter Group Shareholding ** | | | | | | l |
| 1 | a) Pledged / Encumbered | | | | | | |
| | - Number of shares | 1 | | | | | |
| 1 | - Percentage of shares (as a % of the total shareholding of promoter and promoter group) | 1 | | | | | |
| | - Percentage of shares (as a % of the total share capital of the company) | | | | | | |
| Į. | b) Non - encumbered | 1 | ' | | | | 1 |
| 1 | - Number of shares | 28000 | 28000 | 38000 | 28000 | 38000 | 28000 |
| • | - Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group) | 11.43 | 11.43 | 15.51 | 11.43 | 15.51 | 11.43 |
| - | - Percentage of shares (as a % of the total share capital of the company) | | | | | | L |
| В | INVESTOR COMPLAINTS | | l | | | | |
| | Pending at the beginning of the quarter | | | Nil | | | |
| | Received during the quarter | | | Nil | | | |
| | Disposed of during the quarter | | 1 | Nil | | | |
| 1 | Remaining unresolved at the end of the quarter | | | Nil | | | |

Notes:

- 1) The above results after being reviewed by the Audit Committee were approved by the Board of Directors in their Meeting held on 13th November 2014.
- 2) Figures in respect of previous year/ period have been regrouped and rearranged, wherever necessary.
- 3) The above results are subject to Limited Review by the Statutory Auditors as per Clause 41 of the Listing Agreement
- 4) The Company has only one business Segment i.e, investment division and does not operate in any other reportable segmnet

5) During the quarter, No Investor grievences were received, No complains were pending at the beginning of the Quarter and none were pending at the end.

By Order of the Board.

Place: Kolkata

Date: November 13, 2014

Statement of Assets & Liabilities

(Rs. in Lacs)

| | Particulars | | As on | As at |
|---|------------------------------|-------------------------------|--------------|-----------|
| | | | 30-09-14 | 31-03-14 |
| | · | | (Un-Audited) | (Audited) |
| Α | EQUITY AND LIABILITIES | | | |
| 1 | Shareholder's Funds | . • | | |
| | Share Capital | | 24.50 | 24.50 |
| | Resurve and Surplus | | 52.10 | 52.01 |
| | | Sub total Shareholder fund | 76.60 | 76.51 |
| 2 | Current Liabilities | | | |
| | Short-term Borrowing | | 98.71 | 102.65 |
| | Other Current Liabilites | | 0.35 | 0.31 |
| | | Sub total Current liabilities | 99.06 | 102.96 |
| | | TOTAL - Equity & Liabilities | 175.66 | 179.47 |
| В | ASSETS | | | |
| 1 | Non Current Assets | | | |
| | Non-Current Investments | | 157.24 | 157.24 |
| | | Sub total Non-Current Assets | 157.24 | 157.24 |
| 2 | Current Assets | | | |
| | Cash and cash equivalents | | 1.07 | 0.69 |
| | Short-term Loan and Advances | | 17.35 | 21.54 |
| - | | Sub total Current Assets | 18.42 | 22.23 |
| | | TOTAL-ASSETS | 175.66 | 179.47 |

By Order of the Board

Place: Kolkata

Date: November 13, 2014



