

PRISM
INTERNATIONAL PVT. LTD.
DIRECTORS REPORT

TO THE MEMBERS OF
PRISM INTERNATIONAL PRIVATE LIMITED

The Directors have pleasure in presenting the Twenty Eighth Annual Report and the Audited Financial Statements for the Financial Year ended 31st March, 2022.

COMPANY'S DETAILS

The Prism International Private Limited ("the Company") is a registered Non-Banking Financial - Core Investment Company within the meaning of the Core Investment Companies (Reserves Bank) Directions, 2016 and is purely into investment activities and has no customer interface.

1. FINANCIAL RESULTS

The highlights of financial results of your company for the last and current financial year are summarized below:

Amount (Rupees in Lakhs)

Particulars	Consolidated		Standalone	
	For the year ended		For the year ended	
	31 st March, 2022	31 st March, 2021	31 st March, 2022	31 st March, 2021
Revenue from Operations	9,027.92	8,806.73	1,504.44	1,203.56
Other Income	168.26	171.27	0.64	7.11
Operating Profit before finance costs, Amortization & Depreciation	2,379.23	1,423.40	1,487.04	1,173.80
Finance Cost	102.94	413.23	152.82	425.66
Amortization & Depreciation	17.85	19.12	-	-
Profit before Exceptional item and tax	2,258.44	991.05	1,334.22	748.14
Add: Exceptional item	-	-	-	-
Less: Tax Expense\Income)	657.66	256.25	400.34	193.63
Add: Share of Net Profit\Loss) of Associate Company	4,278.96	1,179.81	-	-
Add: Share in exceptional item gain of Associate company	-	-	-	-
Add: Share of Loss transferred to Minority	-	-	-	-
Profit for the year	5,879.74	1,914.61	933.88	554.51
Add: Surplus brought forward from previous year	29,954.55	27,006.83	7,525.88	7,082.37
Add: Group Share of accretion in Surplus in Statement of Profit & Loss of Associate	-3,238.08	1,144.01	-	-
Less: Transfer to Debenture Reserve of Associate Company	14.54	-	-	-
Less: Tax on Dividend during the year	-	-	-	-
Profit available for appropriation	32,610.75	30,065.55	8,459.76	7,636.88
Less: Transfer to Statutory Reserve	187.00	111.00	187.00	111.00
Balance carried to Balance Sheet	32,423.75	29,954.55	8,272.76	7,525.88

PRISM INTERNATIONAL PRIVATE LIMITED

Regd. Office: 206, Southern Park, Saket District Centre, New Delhi - 110 017, India

+91 11 4888 7888 . +91 11 4888 7889 mail@ntsc.in

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PERFORMANCE OF THE COMPANY

Standalone Results:

During FY 2021-22, Prism International Private Limited (PIPL) recorded a Gross Income of Rs. 1,505.08 Lakhs increased by 24.32% as compared to Rs. 1,210.67 Lakhs in previous financial year. Profit After Tax (PAT) of Rs. 933.88 Lakhs increased by 68.42% as compared to Rs. 554.51 in previous financial year.

Consolidated Results:

During the FY 2021-22, PIPL recorded a consolidated Gross Income of Rs. 9,196.18 Lakhs increased by 2.43% as compared to Rs. 8,978.00 Lakhs in previous financial year. The said Gross Income comprised of income from Investments amounting to Rs. 1,504.44 Lakhs increased by 25% as compared to Rs. 1,203.56 Lakhs in previous financial year. Income from trading of Newsprint Paper and Papers and sale of services amounting to Rs. 7,486.93 Lakhs decreased by 0.84% as compared to Rs. 7,550.51 Lakhs in previous financial year and Other Income amounting to Rs. 168.26 Lakhs decreased by 1.76% as compared Rs. 171.27 Lakhs in previous financial year

During the year, PIPL's Profit After Tax ('PAT') on a consolidated basis amounting to Rs. 5,879.74 Lakhs increased by 207.10% as compared Rs. 1,914.61 Lakhs in previous financial year.

2. ABOUT COVID-19

Covid-19 pandemic is a cause of concern and Company is keeping a close watch on the Government directives. The Company is optimistic about the long-term business and profitability. The Company is also taking precautionary approach to safeguard the health and safety of employees, business partners and members of the public.

3. RESERVES

The Company has transferred an amount of Rs. 187.00 Lakhs into to the Statutory Reserve.

4. DIVIDEND

In order to conserve the resources of the Company and to build up reserves, the Directors do not recommend payment of dividend on Equity Shares for the Financial Year ended 31st March, 2022.

5. STATE OF COMPANY'S AFFAIRS

There was no change in the Company's affairs during the year under review.

6. CHANGE IN THE NATURE OF BUSINESS

There was no change in the nature of business of company during the year.

7. CHANGE IN THE REGISTERED OFFICE

There was no change in the Registered Office of the Company as compared to previous year, during the year under review.

8. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year.

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9. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the end of the Financial Year to which these financial statements relate and the date of this Report.

10. SHARE CAPITAL

The Authorised Capital and paid-up Equity Share Capital of your Company remains unchanged at Rs. 1,250 Lakhs and Rs. 1,210.51 Lakhs Equity Shares of Rs. 10 each respectively.

During the year under review, the company did not issue any class or category of shares, Employee Stock Options, Convertible securities and consequently there is no change in the capital structure since previous year.

11. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 does not apply to the Company, since no dividend was declared in the current and past year.

12. MANAGEMENT

BOARD OF DIRECTORS

a. Composition

The composition of the Board represents an optimal mix of professionalism, knowledge and experience and enables the Board to discharge its responsibilities and provide effective leadership to the business.

The Present Board consists of following members:

1. Mr. Prem Kishan Dass Gupta
2. Mr. Ishaan Gupta
3. Mr. Samvid Gupta

b. Change in Directors

There was no change in the Board of Directors of the Company during the year.

c. Independent Directors

The Company is a private limited company and the provisions of Section 149 of the Companies Act, 2013 relating to appointment of Independent Directors is not applicable to the Company.

d. Board Meetings

The Board meets at least once in a quarter, inter alia, to review the quarterly financial results, performance of the Company, status of compliance of laws, review of business operations and functions, material transactions and other similar matters.

During the financial year under review, 5 (Five) Board Meetings were held i.e. on 15/04/2021, 30/06/2021, 01/09/2021, 18/10/2021 and 07/02/2022.

e. Evaluation of Board's Performance

The Company has adopted a fit and proper mechanism for evaluating the performance of the Board, its Committee and Directors individually. The Board evaluated the performance on the basis of the inputs received from the Members of the Board and committees.

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The criteria for performance evaluation of the Board and Committee includes aspects like composition and structure, effectiveness of processes, flow of information and functioning, frequency and quality of meetings, etc.

The criteria for evaluation of individual Directors include aspects on attendance and contribution in the meetings, maintaining confidentiality, exercising duties with due diligence, relationship with other Directors/members etc.

13. COMMITTEES

i. Audit Committee

a) Composition

The Present Board consists of following members:

1. Mr. Prem Kishan Dass Gupta - Member
2. Mr. Ishaan Gupta - Member
3. Mr. Samvid Gupta - Member

b) Change in Members

There was no change in the Members of the Company during the year

c) Meeting during the year

During the Financial Year under review, 6 (Sixth) meetings of the Audit Committee were held, i.e. on 15/04/2021, 30/06/2021, 15/07/2021, 01/09/2021, 18/10/2021 and 31/01/2022.

d) Brief description of terms of reference:

The Committee functions according to the applicable provisions of the Companies Act, 2013 and other applicable statutes.

The Audit Committee powers and roles includes the following:

- a. Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.
- b. Recommending the appointment and removal of Statutory Auditor, fixation of audit fee and also approval for payment for any other services.
- c. Recommending the appointment and removal of Internal Auditor, Cost Auditor or conduct Secretarial Audit under Companies Act 2013 and fixation of audit fee and remuneration and approval of payment for any other services.
- d. Reviewing the quarterly and annual financial statements before submission to the Board for approval, focusing inter- alia on;
 - Any changes in accounting policies and practices and reasons for the change;
 - Major accounting entries involving estimates based on exercise of judgment by Management;
 - Significant adjustments arising out of audit findings;
 - The going concern assumption;
 - Compliance with Accounting Standards; and
 - Analysis of the effects of alternative generally accepted accounting principles on the financial statements.
- e. Compliance with other legal requirements concerning financial statements;
- f. Review financial condition and results of operations and the Directors' Responsibility Statement;
- g. Reviewing with management the annual financial statements before submission to the Board, focusing primarily on:
 - i. Major accounting entries based on exercise of judgment by management;
 - ii. Qualifications in draft audit report;
 - iii. Significant adjustments arising out of audit; and
 - iv. Disclosure of any related party transactions.

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- h. Reviewing with the management, performance of Statutory and Internal Auditors, external and internal auditors and the adequacy of Internal Control Systems.
 - i. Reviewing the adequacy of internal audit function, coverage and frequency of internal audit, appointment, removal, performance and terms of remuneration of Internal Auditors;
 - j. Approval of related party Transactions.
 - k. Reviewing the findings of any internal investigations where there is suspected fraud or irregularity or a failure of Internal Control Systems of a material nature and reporting the matter to the Board.
 - l. Discussion with Statutory Auditors before the audit commences, nature and scope of audit as well as post audit discussions to ascertain any are of concern.
 - m. Overseeing the Company's financial reporting process and the disclosure of its financial information, including earnings to ensure that the financial statements are correct, sufficient and credible;
 - n. Reviewing the Company's financial and risk management policies; and Review matters related to NBFC guidelines issued relating to Core Investment Companies and the reporting requirements to Reserve Bank of India made by the company from time to time.
 - o. Reviewing the effectiveness of the system for monitoring compliance with laws and regulations.
- e) Review the financial statements including Auditor's Report for the year and recommend the adoption of Audited Financial Results (Standalone & Consolidated) to the Board.

ii. **Asset Liability Committee**

a) **Composition**

The Present Board consists of following members:

1. Mr. Prem Kishan Dass Gupta - Member
2. Mr. Ishaan Gupta - Member
3. Mr. Samvid Gupta - Member

b) **Change in Members**

There was no change in the Members of the Company during the year

c) **Meeting during the year**

During the Financial Year under review, 6 (Six) meetings of the Asset Liability Committee were held, i.e. on 15/04/2021, 15/07/2021, 18/10/2021 and 31/01/2022.

d) **Brief description of terms of reference:**

The Terms of Reference of the Committee, which includes interalia as under:

1. Review and maintains asset/liability management policies, process and related procedures,
2. Maintains and executes a coordinated Asset Liability Management (ALM) strategy to meet the objectives of these policies and address the ALM risk objectives,
3. Maintains analytic tools and management systems necessary for the ALCO to fulfill its role,
4. Documents the current ALM strategy (investment duration, liquidity goals), and
5. Review the ALM policy, Credit Risk Management Policy, Treasury & Investment Policy and Information Technology Policy.

iii. **Nomination and Remuneration Committee**

a) **Composition**

The Present Board consists of following members:

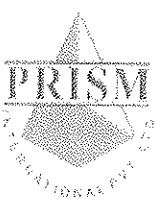
1. Mr. Prem Kishan Dass Gupta - Member
2. Mr. Ishaan Gupta - Member
3. Mr. Samvid Gupta - Member

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- b) **Change in Members**
There was no change in the Members of the Company during the year.
- c) **Meeting during the year**
During the Financial Year under review, 1 (One) meeting of the Nomination and Remuneration Committee was held, i.e. on 15/04/2021.
- iv. **Risk Management Committee**
- a) **Composition**
The Present Board consists of following members:
1. Mr. Prem Kishan Dass Gupta - Member
2. Mr. Ishaan Gupta - Member
3. Mr. Samvid Gupta - Member
- b) **Change in Members**
There was no change in the Members of the Company during the year
- c) **Meeting during the year**
During the Financial Year under review, no meeting of the Risk Management Committee was held.
- v. **Corporate Social Responsibility Committee**
During the Financial Year 2021-22, the provisions of Section 135 of the Act, with regard to Corporate Social Responsibility (CSR) were not applicable on the Company since it does not met any of the threshold limit in any Financial Year. The net profit of the company for previous financial year was calculated after excluding the dividend received from its associate company M/s Gateway Distriparks Limited as the said company was covered and had complied with the provisions of section 135 of Companies Act 2013.

14. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the provisions under Section 134(5) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, the Directors to the best of their knowledge hereby state and confirm that:

- i. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- ii. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- iii. the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv. the directors had prepared the annual accounts on a going concern basis;
- v. the directors, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and
- vi. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.
- vii. there were no frauds reported by the Auditors under sub-section (12) of section 143 of the Companies Act, 2013.

15. **INTERNAL CONTROLS AND THEIR ADEQUACY**

The Board of Directors of the Company is responsible for ensuring that Internal Financial Controls have been established in the Company and that such controls are adequate and operating effectively.

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The Company has laid down certain guidelines and processes which enables implementation of appropriate internal financial controls across the organisation. Such internal financial controls encompass policies and procedures adopted by the Company for ensuring orderly and efficient conduct of business, including adherence to its policies, safeguarding of its assets, prevention and detection of frauds and errors, the accuracy and completeness of accounting records and the timely preparation of reliable financial information.

The Board has implemented systems to ensure compliance of all applicable laws. These systems were effective and operative. At every quarterly interval, the Managing Director and the Company Secretary place before the Board compliance of applicable laws and regulations as applicable to the company.

16. SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

The Company has 1 (One) Subsidiary Company i.e. Perfect Communications Private Limited ('PCPL') and 1 (One) associate Company i.e. Gateway Distriparks Limited ('GDL') (Former Gateway Rail Freight Limited) in the previous year.

During the year under review, no entity became subsidiary or joint venture or associate of the Company.

a. Subsidiary Company

Prism International Company Limited holds ownership interest of 100% shares in the Perfect Communication Private Limited, which involved an investment of Rs. 1,481.07 Lakhs.

Perfect Communication Private Limited is engaged into Wholesale Trade of Newsprint Paper and Papers of every nature and description and there was no change in the nature of business of the subsidiary company

Performance and Financial Results

During the Financial Year 2021-22, PCPL recorded a Total Revenue amounting to Rs. 7,748.85 Lakhs decreased by 0.89% as compared to Rs. 7,818.54 Lakhs in the previous financial year. Though Profit After Tax amounting to Rs. 666.90 Lakhs is increased by 270% as compared to Rs. 180.28 Lakhs in the previous Financial Year. The company had a surplus in the statement of Profit and Loss amounting to Rs. 5,746.42 Lakhs which had increased by 13.13% as compared to Rs. 5,079.52 Lakhs in the previous financial year.

b. Associate Company

Prism International Company Limited holds holding ownership interest of 24.10% which involved an investment of Rs. 21,9,07.30 Lakhs in M/s Gateway Distriparks Limited (GDL) (Formerly Gateway Rail Freight Limited),

GDL is engaged in business of Inter-modal logistics. The Company's equity shares are listed on the Bombay Stock Exchange Limited (BSE) and the National Stock Exchange of India Limited (NSE).

The Company's primary business is to operate Container Freight Stations ('CFS'), which are facilities set up for the purpose of in-transit container handling examination, assessment of cargo with respect to regulatory clearances, both import and export.

Performance and Financial Results

During the year ended 31st March 2022, total income from operations & other income during 2021-22 was Rs. 139,465.55Lakhs (2020-21:Rs. 117,836.98 Lakhs). The Profit before tax and exceptional income for 2021-22 was Rs.20,921.20Lakhs (2020-21:Rs.11,266.08 Lakhs). The total comprehensive income for 2021-22 was Rs. 22,549.12 Lakhs (2020-21: Rs.9,416.54 Lakhs).

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c. CONSOLIDATED FINANCIAL STATEMENTS

Subsidiary Company

In accordance with Section 129(3) of the Companies Act, 2013, a statement, containing salient features of the financial statements of M/s Perfect Communications Private Limited, the subsidiary company, in Part A of Form AOC-1, is provided as "Annexure -1" to this report.

Associate Company

The Company has made investments in M/s Gateway Distriparks Limited, Associate Company, which has been accounted under the equity method. A statement, containing salient features of the financial statements of the associate company in Part B of Form AOC-1, is provided as "Annexure -1" to this report.

17. DEPOSITS

The Company has not accepted any deposits from the public within the provisions of Sections 73 to 76 of the Act and the rules framed there under.

18. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The provisions of Section 186 of the Act pertaining to investment and lending activities are not applicable to the Company since the Company is an NBFC Company whose principal business is acquisition of securities.

The particulars of loans, guarantees and investments have been disclosed in the financial statements.

19. BORROWINGS

The provisions of Section 180 of the Act are not applicable to the Company since the Company is a private Company.

During the year under review, the Company's has made following unsecured borrowings:

1. Inter-corporate Deposit received from M/s Perfect Communications Private Limited (Subsidiary Company) was renewed and rescheduled for further period of 2 Years whereas other terms and conditions are same. (Balance as on March 31, 2022: Rs. 450 Lakhs).
2. A term loan of Rs. 1,465.20 Lakhs has been received during the period from Mr. Prem Kishan Dass Gupta, Director of the Company.
3. A Loan of Rs. 497.95 Lakhs has been received during the period from Mr. Ishaan Gupta, Director of the Company. Further a loan amount of Rs. 152.05 Lakhs have been renewed for further period of 3 Years from the due date of 29-01-2022.
4. A Loan of Rs. 480 Lakhs has been received during the period from Mr. Samvid Gupta, Director of the Company. Further a loan amount of Rs. 35.00 Lakhs have been renewed for further period of 3 Years from the due date of 29-01-2022.

However, the Company has been regular in payment of its borrowings.

20. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There are no materially significant related party transactions made by the Company, Directors, Key Managerial Personnel or other related parties which may have a potential conflict with the interest of the Company.

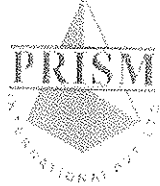
The related party transactions that were entered into during the financial year were on an arm's length basis and in the ordinary course of business. The details of Related Party

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Transactions as required to be disclosed by Accounting Standard – 18 on “Related Party Rules, 2014, are given in the Notes to the Financial Statements.

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the prescribed form (Form AOC-2) is attached as **Annexure 2**.

21. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO

The particulars prescribed under section 134(3)(m) of the Act, read with rule 8 of the Companies (Accounts) Rules, 2014, are set out below:

a. Conservation Energy

Steps have been taken by the company for energy conservation as under:

- i. Light Optimization through lux mapping & changing over to higher efficiency lighting solutions such as LED.
- ii. Use of natural light by placing transparent roof and side glass windows in day time.
- iii. Planned replacement of old equipment's with new/energy efficient equipment's

b. Technology Absorption:

- i. The efforts towards technology absorption;
- ii. The benefits derived like product improvement, cost reduction, product development or import substitution.
- iii. In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year): There is no technology imported during the last 3 years.
- iv. The expenditure incurred on Research and Development: NIL

The Company is carrying on wholesale trade business and does not require carrying on any aforesaid activities.

c. Foreign exchange earnings and Outgo –

Foreign Exchange Earned during the year	:	Rs. Nil
Foreign Exchange Outgo during the year	:	Rs. Nil

22. VIGIL MECHANISM

In terms of the provisions of section 177(9) of the Companies Act, 2013, the Company has implemented a vigil mechanism. All employees of the Company have access to the Chairman of the Audit Committee. No employee has been denied access to the Chairman of the Audit Committee. The Audit committee is regularly informed about the whistleblower complaints received, investigation carried out, its outcome and action taken report.

23. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

During the Financial year under review, no regulator or court has passed any significant and material orders impacting the going concern status of the Company and its future operations.

24. AUDITORS

i. Statutory Auditors

As per provisions of Section 139 of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014, M/s. Dass Gupta & Associates, Chartered Accountants, ICAI Firm Registration No. 000112N, were appointed as the Statutory Auditors in the 26th Annual General Meeting of the Company, for a term of 5 years.

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ii. Statutory Auditor's Report

The observations of Statutory Auditors in their reports on standalone and consolidated financials are self-explanatory and therefore do not call for any further comments.

iii. Secretarial Audit Report

The Company is a private limited company and the provisions of Section 204 relating to appointment and submission of Audit Report are not applicable to the Company.

25. ANNUAL RETURN

The extract of the Annual Return in Form MGT-9 Forms part of the Board report and is annexed herewith as "Annexure – 3"

26. DISCLOSURE AS REQUIRED UNDER SECTION 212 OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company is committed to providing and promoting a safe and healthy work environment for all its employees. The Company has zero tolerance towards sexual harassment at the workplace and has adopted a 'Prevention of Sexual Harassment' policy that is in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules framed thereunder for prevention and redressal of complaints of sexual harassment at workplace, along with a structured reporting and redressal mechanism. The Company has not received any complaint on sexual harassment during the financial year 2021-22.

27. COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE

The Company is committed to adopt best Corporate Governance practices. The Company's philosophy of Corporate Governance is to ensure transparency in all its operations and make adequate disclosures in compliance with the laws and regulations.

The Company believes in the philosophy of conducting business through fair and ethical means and has set in the best of corporate governance practices in its day-to-day operations aimed at building trust with all stakeholders. The Company's governance structure is in line with the applicable laws and regulations.

28. ACKNOWLEDGEMENT

The Directors would like to place on record their gratitude for the valuable guidance, assistance, co-operation and support received from the Reserve Bank of India, financial institutions, bankers and other government and regulatory agencies and convey their appreciation to the Members and all other business associates for the continuous support given by them to the Company. The Directors also place on record their appreciation for all the employees of the Company for their commitment, commendable efforts, and professionalism.

For and on behalf of the Board of
Prism International Private Limited


(Samvid Gupta)
Director
DIN: 05320765


(Ishaan Gupta)
Director
DIN: 05298583

Place: New Delhi
Date: 01/09/2022



Details of Subsidiaries, Associates and Joint Ventures

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts Rs. in Lakhs)

- Name of Subsidiary Company	Perfect Communications Private Limited
- Country	India
- Reporting period for the subsidiary concerned	April 1, 2021 to March 31, 2022 (same as holding company)
- Reporting Currency and Exchange rate as on last date of financial year in case of foreign subsidiaries	
Currency	Indian Rupees (Indian Subsidiary)
Exchange Rate	Not Applicable
- Share capital	Rs. 1,481.26
- Reserves & Surplus	Rs. 5,746.42
- Total Asset [including Investments]	Rs. 8,354.07
-Total Liabilities	Rs. 1,126.39
- Investment other than Subsidiaries	Rs. 5,461.63
-Turnover	Rs. 7,524.98
- Profit before Taxation	Rs. 924.22
- Provision for Taxation	Rs. 257.32
- Profit after Taxation	Rs. 666.90
-Proposed dividend	NIL
-% of Shareholding	100%

Notes: The following information shall be furnished at the end of the statement:

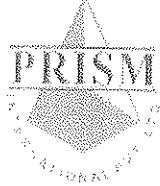
1. Names of subsidiaries which are yet to commence operations: NIL
2. Names of subsidiaries which have been liquidated or sold during the year: NIL

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Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

- Name of Associate Company	Gateway Distriparks Limited (Former Gateway Rail Freight Limited)
- Latest audited Balance Sheet Date	31 st March 2022
- Shares of Associate Company Held by the company at the year end	
-No. of Equity Shares	120,355,552
- Amount of Investment in Associate Company	Rs. 21,907.30 Lakhs
- Extend of Holding %	24.09 %
- Description of how there is significant influence	Prism International Private Limited alongwith its Subsidiary, holds an aggregate of 26.43% of interest in voting power in Associate company and Key Management personnel of the Company has significant influence.
- Reason why the associate is not consolidated	Associate Company has been consolidated as per Equity Method. (Accounting Standard - 23 ICAI)
- Net worth attributable to shareholding as per latest Audited Balance Sheet	43,442.64 Lakhs
- Profit / Loss for the year	
- Considered in Consolidation	Rs. 4,278.96 Lakhs
- Not Considered in Consolidation	-

1. The company has no joint ventures
2. Names of associates or joint ventures which are yet to commence operations: NIL
3. Names of associates or joint ventures which have been liquidated or sold during the year: NIL

For and on behalf of the Board of
Prism International Private Limited


(Samvid Gupta)
Director
DIN: 05320765


(Ishaan Gupta)
Director
DIN: 05298583

Place: New Delhi
Date: 01/09/2022



PRISM INTERNATIONAL PRIVATE LIMITED

Annexure 2

FORM AOC 2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in subsection (1) of Section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis

No material contracts or arrangement or transactions entered into by the Company which are not on arm's length basis.

2. Details of contracts or arrangements or transactions at arm's length basis

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements /transactions	Duration of the contracts / arrangements /transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date(s) of approval by the Board	Amount paid as advances	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188
Gateway Distriparks Limited (Enterprises in common control of KMP and relatives of KMP)	Common utilization of office space	01/07/2021 to 31/05/2022	Availing of office space to use as Registered Office and pay Rs. 30,000 Quarterly.	Sharing common office space	30/06/2021	NIL	NA
Newsprint Trading & Sales Corporation (Enterprises in common control of KMP and relatives of KMP)	Sharing of manpower and other services	-	Other support services and Pay Rs. 15,000 pm.	Sharing of manpower and other services	30/07/2020	Nil	NA

For and on behalf of the Board of
Prism International Private Limited


(Samvid Gupta)
Director
DIN: 05320765


(Ishaan Gupta)
Director
DIN: 05298583

Date: 01/09/2022
Place: New Delhi

Registered Office:
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CIN: U74899DL1994PTC061703



FORM NO. MGT-9
EXTRACT OF ANNUAL RETURN
as on the Financial Year ended on 31.03.2021
(Pursuant to Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the
Companies (Management & Administration) Rules, 2014)

I. REGISTRATION & OTHER DETAILS:

1. CIN:	U74899DL1994PTC061703
2. Registration Date:	23-09-1994
3. Name of the Company:	Prism International Private Limited
4. Category of the Company:	Company Limited by Shares
Sub-Category of the Company:	Indian Non – Government Company
5. Address of the Registered Office & Contact details:	206, Southern Park, Saket District Centre, Saket, New Delhi – 110 017, Delhi, India Telephone Number: 011-48887888 Fax Number: 011-48887889 E-Mail: mail@ntsc.in
6. Whether Listed Company:	No
7. Name, Address & Contact details of The Registrar & Transfer Agent, if any	Link Intime India Pvt. Ltd. 44, Community Centre, Phase – I, Near PVR, Naraina Ind. Area, New Delhi – 110 028 Tel. No. 011- 4141 0592 Fax. No. 011-4141 0591

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY:

(All the business activities contributing 10% or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products/services	NIC Code of the Products/ Services	% to Total Turnover of the Company
1.	Investment Activity	64200	99.41%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

Sl. No.	Name and Address of the Company	CIN / GLN	Holding / Subsidiary/ Associate	% of Shares Held	Applicable Section
1	Perfect Communications Private Limited 206, Southern Park, Saket District Centre, Saket, New Delhi-110017, India	U74899DL1990PTC039124	Subsidiary	100%	Section 2(87) of the Companies Act, 2013
2	Gateway Distriparks Limited Sector – 6, Dronagiri, Taluka Uran, District Raigad, Navi Mumbai – 400707 Maharashtra, India	L74899MH1994PTC164024	Associate	24.09%	Section 2(6) of the Companies Act, 2013

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PRISM INTERNATIONAL PRIVATE LIMITED

IV. SHAREHOLDING PATTERN: (Equity Share Capital Break-up as percentage of Total Equity)

i) Category-wise Shareholding:

Category of Shareholders	No. of Shares held at the beginning of the year (As on 01-April-2021)				No. of Shares held at the beginning of the year (As on 31-March-2022)				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual / HUF	10865140	1120000	11985140	99.01	10865140	1120000	11985140	99.01	-
b) Central Govt.	-	-	-	-	-	-	-	-	-
c) State Govt.(s)	-	-	-	-	-	-	-	-	-
d) Body Corp.	-	-	-	-	-	-	-	-	-
e) Bank / FI	-	-	-	-	-	-	-	-	-
f) Any Other	-	-	-	-	-	-	-	-	-
Sub Total (A)(1)	10865140	1120000	11985140	99.01	10865140	1120000	11985140	99.01	-
(2) Foreign									
a) NRI Individuals	-	-	-	-	-	-	-	-	-
b) Other Individuals	-	-	-	-	-	-	-	-	-
c) Body Corp.	-	-	-	-	-	-	-	-	-
d) Bank / FI	-	-	-	-	-	-	-	-	-
e) Any Other	-	-	-	-	-	-	-	-	-
Sub Total (A)(2)	-	-	-	-	-	-	-	-	-
Total Shareholding of Promoters (A)= [(A)(1)+(A)(2)]	10865140	1120000	11985140	99.01	10865140	1120000	11985140	99.01	-

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PRISM INTERNATIONAL PRIVATE LIMITED

B. Public Shareholdings									
(1) Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Bank / FI	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-
d) State Govt.(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FII's	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital fund	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub Total (B)(1)	-	-	-	-	-	-	-	-	-
(2) Non-Institutions									
a) Bodies Corp.									
i) Indian	-	120000	120000	0.99	-	120000	120000	0.99	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individual									
i) Individual shareholders holding nominal share capital up to Rs. 1 lakh	-	-	-	-	-	-	-	-	-
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	-	-	-	-	-	-	-	-	-
c) Others	-	-	-	-	-	-	-	-	-
Sub Total (B)(2)	-	120000	120000	0.99	-	120000	120000	0.99	-
Total Shareholdings of Public (B)=[(B)(1)+(B)(2)]	-	120000	120000	0.99	-	120000	120000	0.99	-
C. Shares Held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	10865140	1240000	12105140	100.00	10865140	1240000	12105140	100.00	-

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PRISM INTERNATIONAL PRIVATE LIMITED

ii) Shareholdings of Promoters:

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% Change in shareholdings during the year
		No. of Shares	% of total Shares of the company	% of Shares pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares pledged / encumbered to total shares	
1	Mr. Prem Kishan Gupta	9110130	75.26	-	9110130	75.26	-	-
2	Mrs. Mamta Gupta	2875010	23.75	-	2875010	23.75	-	-
	TOTAL	11985140	99.01	-	11985140	99.01	-	-

iii) Changes in Promoters' Shareholdings (Equity Share Capital) (please specify, if there is no change):

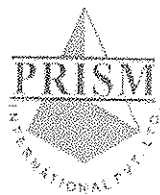
Sl. No.	Shareholder's Name	Shareholding		Date	Increase/ Decrease in shareholding	Reason	Cumulative Shareholding during the year	
		No. of Shares	% of Total Shares of the Company				No. of Shares	% of Total Shares of the company
1	Mr. Prem Kishan Gupta							
	At the beginning of the year	9110130	75.26	April 1, 2021	-	-	9110130	75.26
	Changes during the year				Nil			
	At the end of the year	9110130	75.26	March 31, 2022	-	-	9110130	75.26
2	Mrs. Mamta Gupta							
	At the beginning of the year	2875010	23.75	April 1, 2021	-	-	2875010	23.75
	Changes during the year				Nil			
	At the end of the year	2875010	23.75	March 31, 2022	-	-	2875010	23.75

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PRISM INTERNATIONAL PRIVATE LIMITED

iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.	Shareholder's Name	Shareholding		Date	Increase/ Decrease in shareholding	Reason	Cumulative Shareholding during the year	
		No. of Shares	% of Total Shares of the Company				No. of Shares	% of Total Shares of the company
1	Mrs. Mamta Gupta							
	At the beginning of the year	2875010	23.75	April 1, 2021	-	-	2875010	23.75
	Changes during the year				Nil			
	At the end of the year	2875010	23.75	March 31, 2022	-	-	2875010	23.75
2	Star Cineplex Private Limited							
	At the beginning of the year	120000	0.99	April 1, 2021	-	-	120000	0.99
	Changes during the year				Nil			
	At the end of the year	120000	0.99	March 31, 2022	-	-	120000	0.99

Shareholding of Directors and Key Managerial Personnel:

Sl. No.	Shareholder's Name	Shareholding		Date	Increase/ Decrease in shareholding	Reason	Cumulative Shareholding during the year	
		No. of Shares	% of Total Shares of the Company				No. of Shares	% of Total Shares of the Company
1	Mr. Prem Kishan Gupta							
	At the beginning of the year	9110130	75.26	April 1, 2021	-	-	9110130	75.26
	Changes during the year				Nil			
	At the end of the year	9110130	75.26	March 31, 2022	-	-	9110130	75.26

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PRISM INTERNATIONAL PRIVATE LIMITED

INDEBTEDNESS:

Indebtedness of the Company including interest outstanding / accrued but not due for payment

(Rupees in Lakhs)

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the Financial Year				
i) Principal Amount	3,449.28	7,520.00	-	10,969.28
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i + ii + iii)	3,449.28	7,520.00	-	10,969.28
Change in Indebtedness during the Year				
- Addition	-	3,593.15	-	3,593.15
- Reduction	(3,449.28)	(1,013.15)	-	(4,462.43)
Net Change	(3,449.28)	2,580.00	-	869.28
Indebtedness at the end of the Financial Year				
i) Principal Amount	-	10,100.00	-	10,100.00
ii) Interest due but not paid	-	-	-	-
iii) Interest accrued but not due	-	-	-	-
Total (i + ii + iii)	-	10,100.00	-	10,100.00

V. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

A. Remuneration to Managing Director, Whole Time Director and / or Manager:

(Rs. in Lakhs)

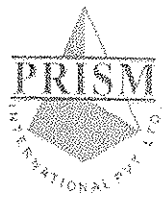
Sl. No.	Particulars of Remuneration	Name of MD/WTD/Manager	Total Amount
1	Gross Salary		
	(a) Salary as per provision contained in Section 17(1) of the Income Tax Act, 1961	-	-
	(b) Value of Perquisites u/s 17(2) of the Income Tax Act, 1961	-	-
	(c) Profits in Lieu of Salary u/s. 17(3) of the Income Tax Act, 1961	-	-
2	Stock Option	-	-
3	Sweat Equity	-	-

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PRISM INTERNATIONAL PRIVATE LIMITED

4	Commission - as % of profit - others, specify	-	-
5	Others, please specify	-	-
	TOTAL (A)	-	-

B. Remuneration to Other Directors:

(In Rupees)

Sl. No.	Particulars of Remuneration	Name of Directors	Total Amount
1	Independent Director • Fees for attending board committee meeting • Commission • Other, please specify	-	-
	Total (1)	-	-
2	Other Non-executive Director • Fees for attending board committee meeting • Commission • Other, please specify- Remuneration	-	-
	Total (2)	-	-
	Total (B)=(1+2)	-	-
	Total Managerial Remuneration	-	-
	Overall Ceiling as per the Act	-	-

C. Remuneration To Key Managerial Personnel, Other Than MD / WTD / Manager:

(In Rupees)

Sl. No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1	Gross Salary (a) Salary as per provision contained in Section 17(1) of the Income Tax Act, 1961 (b) Value of Perquisites u/s 17(2) of the Income Tax Act, 1961 (c) Profits in Lieu of Salary u/s. 17(3) of the Income Tax Act, 1961	-	2,64,000	-	2,64,000
		-	-	-	-
		-	-	-	-
2	Stock Option	-	-	-	-

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PRISM INTERNATIONAL PRIVATE LIMITED

3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	- as % of profit	-	-	-	-
	- others, specify	-	-	-	-
5	Others, please specify	-	-	-	-
	TOTAL (C)	-	2,64,000	-	2,64,000

VI. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding Fees imposed	Authority (RD / NCLT/ COURT)	Appeal made, if any (give Details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

For and on behalf of the Board of
Prism International Private Limited

Place: New Delhi
Date: 01/09/2022


(Samvid Gupta)
Director
DIN: 05320765


(Ishaan Gupta)
Director
DIN: 05298583

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