

Dass Gupta & Associates

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Members of Prism International Private Limited

Report on the Standalone Financial Statements

We have audited the accompanying Standalone financial statements of Prism International Private Limited (hereinafter referred to as "the Company"), which comprising the Balance Sheet as at March 31st, 2022, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting standards prescribed under the Act and the other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2022 and its PROFIT and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (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 Standalone Financial Statements 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 Standalone financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the 'ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the Board's Report including Annexures to the Board's Report but does not include the standalone financial statements and our auditor's report thereon. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information. We are required to report that fact. We have nothing to report in this regard.



Responsibilities of Management and Those Charges with Governance 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 and cash flows of the Company in accordance with 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 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 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 board of directors is responsible for the 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 Responsibility for the Audit of Standalone Financial Statements

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 financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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 financial controls 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 Act, based on the comments in the auditors' reports of the Company incorporated in India, we give in the Annexure 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 relating to preparation of the aforesaid Standalone financial statements have been kept so far as it appears from our examination of those books.




- (c) The Balance Sheet, the Profit and Loss Statement and Cash Flow Statement 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 Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors of the Company as on March 31st, 2022 and taken on record by the Board of Directors of the Company, none of the Directors of the Company is disqualified as on March 31st, 2022, from being appointed as a director in terms of section 164(2) of the Act.
- (f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended. The company is a private limited company and there are no reporting requirements of managerial remuneration mandated by provision of section 197 of the Act read with schedule V of company Act in respect of private limited company.
- (h) 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 did 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) The Company did not require transferring funds to the Investor Education and Protection Fund.

For Dass Gupta & Associates

Chartered Accountants

(Firm Regn. No. 000112N)

Raaja Jindal
(Raaja Jindal)
Partner



M.No.504111

UDIN : 22504111AMK0E03871

Place: New Delhi

Date : 17th June, 2022

Annexure - A to the Independent Auditor's Report (Standalone)

Referred to in Paragraph 1 under "Report on Other Legal & Regulatory Requirement" of the Independent Auditor's Report of even date to the members of Prism International Private Limited on the Standalone Financial Statements as of and for the year ended March 31st, 2022

We report that:

- (i) (a) The Company has no Property, Plant and Equipment. The company has no intangible Assets. Accordingly, provision of clause 3(i)(a) of the order is not applicable to the Company.
- (b) The Company has no Property, Plant and Equipment. Accordingly, provision of clause 3(i)(b) of the order is not applicable to the Company.
- (c) The Company has no immovable properties. Accordingly, provision of clause 3(i)(c) of the order is not applicable to the Company.
- (d) The Company has no Property, Plant and Equipment. Accordingly, provision of clause 3(i)(d) of the order is not applicable to the Company.
- (e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions (Prohibition) Act, 1988 (45 of 1988 as amended in 2016) and rules made thereunder.
- (ii) (a) The Company is a NBFC - Core Investment Company and does not hold any physical inventories. Thus, clause 3(ii) of the order is not applicable to the Company.
- (b) According to the information and explanations given to us, the Company has not been sanctioned working capital limits in excess of Rs. five crores in aggregate from banks and/or financial institutions during the year on the basis of security of current assets of the Company. Accordingly, provision of clause 3(ii)(b) of the order is not applicable to the Company.
- (iii) (a) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnership or other parties covered in the register maintained under Section 189 of the Companies Act 2013 and hence reporting under clause 3(iii), of the order are not applicable to the Company.
- (b) According to the information and explanations given to us, the Company has not made investments, provided guarantees, provided security and granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(b) of the Order is not applicable to the Company.
- (c) According to the information and explanations given to us, the Company has not granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(c) of the Order is not applicable to the Company.
- (d) According to the information and explanations given to us, the Company has not granted loans and advances in the nature of loans to companies, firms & Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(d) of the Order is not applicable to the Company.



- (e) According to the information and explanations given to us, the Company has not granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(e) of the Order is not applicable to the Company.
- (f) According to the information and explanations given to us, the Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.
- (iv) In our opinion and according to the information and explanations given to us, the provisions of section 185 is not applicable since the company has not advanced any loan or given any guarantee or provided any security to any parties covered under Section 185 of the Act. The provisions of section 186 of the Act is not applicable since company is a Non-Banking Financial Company registered as Core Investment company under Chapter III-B of Reserve Bank of India and the company's principal business is acquisition of securities and was carrying on investment activities.
- (v) According to the information and explanations given to us, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) To the best of our knowledge and explanation given to us, the Central Government has not specified the maintenance of cost records under Section 148(1) of the Companies Act, 2013, for the products/services of the Company.
- (vii)
- (a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including income tax and other statutory dues applicable to it. The provisions relating to duty of excise, goods & service tax, provident fund, employees' state insurance, sales-tax, service tax, value added tax, cess are not applicable to the Company.
- (b) According to the information and explanations given to us, no undisputed amounts payable in respect of income tax and other statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable. The provisions relating to duty of excise, goods and service tax, provident fund, employees' state insurance, service tax, sales-tax, value added tax, goods and service tax, cess are not applicable to the Company.
- (c) According to information and explanation given to us, there are no dues of income tax and other statutory dues which have not been deposited on account of any dispute. The provisions of relating to duty of excise, sales tax, service tax, value added tax, goods and service tax, and cess are not applicable to the Company.
- (viii) The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 (43 of 1961) as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.
- (ix) (a) Accordingly to information and explanations given to us, the company has not



defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

- (b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority or any other lender.
 - (c) The term loans were applied for the purpose for which the loans were obtained.
 - (d) On an overall examination of the financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.
 - (e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary, associate or joint venture.
 - (f) The Company has not raised loans during the year on the pledge of securities held in its subsidiary, joint venture or associate company. Hence, the requirement to report on clause (ix)(f) of the Order is not applicable to the Company.
- (x)
- (a) Accordingly to information and explanations given to us, the Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.
 - (b) Accordingly to information and explanations given to us, the Company has not made any preferential allotment or private placement of shares/ fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.
- (xi)
- (a) No fraud/material fraud by the Company or no fraud/material fraud on the Company has been noticed or reported during the year.
 - (b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
 - (c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.
- (xii)
- (a) The Company is not a nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a) of the Order are not applicable to the Company.
 - (b) The Company is not a nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(b) of the Order are not applicable to the Company.
 - (c) The Company is not a nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(c) of the Order are not applicable to the Company.



- (xiii) According to the information and explanations given to us and based on our examination of records of the Company, transactions entered into by the Company with the related parties are in compliance with Sections 177 and 188 of the Act, where applicable. The details of related party transactions have been disclosed in the financial statements as required under Accounting Standards (AS-18), Related party Disclosures specified under section 133 of the Act, read with relevant rules issued thereunder.
- (xiv) (a) In our opinion and according to the information and explanations given to us, internal audit system is not applicable as per the size and nature of its business. Therefore, the requirement to report on clause 3(xiv)(a) of the Order are not applicable to the Company.
- (b) In our opinion and according to the information and explanations given to us, internal audit system is not applicable for the period under audit. Therefore, the requirement to report on clause 3(xiv)(b) of the Order are not applicable to the Company.
- (xv) According to 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 as referred to in section 192 of Companies Act, 2013.
- (xvi) (a) The Company is required to be registered under section 45IA of the Reserve Bank of India Act, 1934 and the Company has obtained the required registration.
- (b) No, The Company has not conducted any Non-Banking Financial or Housing Finance activities without obtained a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- (c) The Company is a Core Investment Company as defined in the regulations made by Reserve Bank of India. The company fulfil the criteria of Core Investment Company.
- (d) There is no Core Investment Company as a part of the Group, hence, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.
- (xvii) The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.
- (xix) On the basis of the financial ratios disclosed in note 26 to the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.



- (xx) (a) There are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Companies Act (the Act), in compliance with second proviso to sub section 5 of section 135 of the Act.
- (b) There is no amount which is remaining unspent under sub section 5 of section 135 of the Act pursuant to any ongoing CSR project.

For Dass Gupta & Associates

Chartered Accountants

(Firm Regn. No. 000112N)



(Raaja Jindal)

Partner

M.No.504111

UDIN : 22504111AMK0E03871

Place : New Delhi

Date : 17th June, 2022

Annexure - B to the Independent Auditor's Report (Standalone)

Referred to in paragraph 2(f) of the independent Auditors' Report of even date to the members of Prism International Private Limited on the Standalone Financial Statements for the year ended March 31st, 2022

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

1. We have audited the internal financial controls over financial reporting of Prism International Private Limited ("the Company") as of March 31st, 2022 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

2. The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). 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 Act.

Auditors' Responsibility

3. 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, and deemed to be prescribed under section 143(10) of the Act, 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 ICAI. 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.
4. Because of the matter described in Disclaimer of Opinion paragraph below, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on internal financial control system over financial reporting of the Company.

Meaning of Internal Financial Controls Over Financial Reporting

5. 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.

Disclaimer of Opinion

6. According to the information and explanation given to us, the Company has not established its internal financial control over financial reporting on criteria based on or considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. Because of this reason, we are unable to obtain sufficient and appropriate audit evidence to provide a basis for our opinion whether the Company had adequate internal financial controls over financial reporting and whether such internal financial controls were operating effectively as at 31st March, 2022.
7. We have considered the disclaimer reported above in determining the nature, timing, and extent of audit tests applied in our audit of the financial statements of the Company, and the disclaimer does not affect our opinion on the financial statements of the Company.

For Dass Gupta & Associates

Chartered Accountants

(Firm Regn. No. 000112N)

Raaja Jindal
(Raaja Jindal)
Partner

M.No.504111

UDIN : 22504111AMK0E03871

Place: New Delhi

Date : 17th June, 2022

PRISM INTERNATIONAL PRIVATE LIMITED

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

Standalone Balance Sheet as at 31st March, 2022

	Note No.	As at 31st March, 2022 (Rupees)	As at 31st March, 2021 (Rupees)
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	3	12,10,51,400	12,10,51,400
Reserves & Surplus	4	1,20,75,50,096	1,11,41,62,120
		1,32,86,01,496	1,23,52,13,520
Non - Current Liabilities			
Long-term Borrowings	5	84,75,00,000	1,01,59,28,325
Long-term Provisions	6	76,154	61,298
		84,75,76,154	1,01,59,89,623
Current Liabilities			
Short-term Borrowings	7	16,25,00,000	8,10,00,000
Other Current Liabilities	8	13,50,460	10,58,910
Short-term Provisions	9	22,000	74,61,374
		16,38,72,460	8,95,20,284
Total		2,34,00,50,110	2,34,07,23,427
ASSETS			
Non-current Assets			
Non-current Investments	10	2,33,88,36,500	2,33,88,36,500
Deferred Tax Assets (Net)	11	-	22,036
		2,33,88,36,500	2,33,88,58,536
Current Assets			
Cash and Cash Equivalents	12	11,43,772	18,63,213
Short Term Loans and Advances	13	69,838	1,678
		12,13,610	18,64,891
Total		2,34,00,50,110	2,34,07,23,427
See accompanying notes forming part of the financial statements	1-34		

In terms of our report attached


For Dass Gupta & Associates
Chartered Accountants


(Raaja Jindal)
Partner

M No. 504111

Firm Regn. No. 000112N

For and on behalf of the board of directors of
Prism International Private Limited



(Ishaan Gupta)

Director

DIN: 05298583



(Samvid Gupta)

Director

DIN: 05320765



(Neha Verma)

Company Secretary

Membership No. ACS 37786

Place: New Delhi

Date: 17.06.2022

PRISM INTERNATIONAL PRIVATE LIMITED

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

Standalone Statement of Profit & Loss Account for the year ended 31st March, 2022

	Note No.	For the year ended 31st March, 2022 (Rupees)	For the year ended 31st March, 2021 (Rupees)
INCOME			
Revenue from Operations	14	15,04,44,440	12,03,55,552
Other Income	15	63,699	7,10,737
TOTAL INCOME		15,05,08,139	12,10,66,289
EXPENSES			
Employee Benefit Expenses	16	6,78,856	3,71,394
Finance Cost	17	1,52,81,614	4,25,66,223
Other Expenses	18	11,25,674	33,15,490
TOTAL EXPENSES		1,70,86,144	4,62,53,107
Profit / (Loss) before Tax		13,34,21,995	7,48,13,182
Tax expense:			
- Current Tax		3,40,27,222	1,88,34,367
- Deferred Tax Charge		22,036	5,28,088
- Income Tax of Earlier Year		59,84,761	135
Profit / (Loss) for the period		9,33,87,976	5,54,50,592
Earning per Share [face value of Share Re. 10/-each]			
Basic and diluted	22	7.71	4.58
See accompanying notes forming part of the financial statements	1-34		

In terms of our report attached

For Dass Gupta & Associates

Chartered Accountants

(Raaja Jindal)

Partner

M No. 504111

Firm Regn. No. 000112N



For and on behalf of the board of directors of

Prism International Private Limited

Ishaan Gupta

(Ishaan Gupta)

Director

DIN: 05298583

Said

(Samvid Gupta)

Director

DIN: 05320765

Neha Verma

(Neha Verma)

Company Secretary

Membership No. ACS 37786

Place: New Delhi

Date: 17.06.2022

PRISM INTERNATIONAL PRIVATE LIMITED

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

Standalone Statement of Cash Flow for the year ended 31st March, 2022

	For the year ended 31st March, 2022 (Rupees)	For the year ended 31st March, 2021 (Rupees)
A. Cash Flow From Operating Activities		
Net Profit/(Loss) Before Tax	13,34,21,995	7,48,13,182
Adjustments For :		
Finance cost	1,52,81,614	4,25,66,223
Dividend on Long Term Investments	(15,04,44,440)	(12,03,55,552)
Interest on Bank Deposits	(37,449)	(6,90,737)
Provision for Employee Benefits	10,606	21,394
Operating Profit Before Working Capital Changes	(17,67,674)	(36,45,490)
Adjustments for change in working capital:		
Increase/(Decrease) In Other Current Liabilities	2,91,550	(1,42,366)
Decrease/(Increase) in Short-term Loans & Advances	(68,160)	832
Cash Generated From Operations	(15,44,284)	(37,87,024)
Direct Taxes Paid	4,02,72,656	1,85,73,829
Net Cash Generated/(Used) From Operating Activities (A)	(4,18,16,940)	(2,23,60,853)
B. Cash Flow From Investing Activities		
Investment in Associate Company	-	(37,35,99,936)
Bank Deposits encashed	-	-
Interest Received	37,449	6,90,737
Dividend on Long Term Investments	15,04,44,440	12,03,55,552
Acquisition of Bank Deposits (having original maturity of more than three months)	-	-
Net Cash Generated/(Used) From Investing Activities (B)	15,04,81,889	(25,25,53,647)
C. Cash Flow From Financing Activities		
Receipt of Long Term Borrowings from Financial Institution	-	38,75,00,000
Repayment of Long Term Borrowings to Financial Institution	(34,49,28,325)	(19,25,71,675)
Receipt of Long Term Borrowings from Related Parties	24,43,15,000	15,38,50,000
Repayment of Long Term Borrowings to Related Parties	(10,13,15,000)	(8,20,00,000)
Receipt of Long Term Borrowings from Inter-corporate Deposit from others	11,50,00,000	-
Receipt of Short Term Borrowings from Related Parties	-	5,50,00,000
Repayment of Short Term Borrowings to Related Parties	-	(1,00,00,000)
Finance Cost Paid	(2,24,56,065)	(3,53,91,772)
Net Cash Generated/(Used) From Financing Activities (C)	(10,93,84,390)	27,63,86,553
D. Net Increase/Decrease In Cash And Cash Equivalents (A+B+C)	(7,19,441)	14,72,053
E. Cash And Cash Equivalents At The Beginning Of The Year	18,63,213	3,91,160
Cash And Cash Equivalents At The End Of The Year	11,43,772	18,63,213

Notes:

1. Components of Cash and Cash Equivalents:

Cash and Cash Equivalents

Balance with Banks:

- Current Accounts

11,35,463

1,00,883

Cash in hand

8,309

9,009

- Deposit Accounts

-

17,53,321

11,43,772

18,63,213

2. The above Cash Flow Statement has been prepared under the Indirect method as set out in Accounting Standard - 3 on "Cash Flow Statements"

3. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification/disclosure

In terms of our report attached

For Dass Gupta & Associates
Chartered Accountants

(Raaja Jindal)

Partner

M No. 504111

Firm Regn. No. 000112N



For and on behalf of the board of directors of
Prism International Private Limited

(Ishaan Gupta)

Director

DIN: 05298583

(Neha Verma)

Company Secretary

Membership No. ACS 37786

(Samvid Gupta)

Director

DIN: 05320765

Place: New Delhi

Date: 17.06.2022

PRISM INTERNATIONAL PRIVATE LIMITED

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

Notes annexed to and forming part of Standalone Financial Statements at 31 March, 2022

1. Corporate Information

(i) Prism International Private Limited (the "Company" or "Prism") is a Private Limited Company. The Company was incorporated on September 23, 1994. The Principal place of operations of the Company is in India. The Company is engaged as Non-Banking Financial Core Investment Company which is a Systematically Important Non-Deposit Core Investment Company and has obtained a certificate of Registration having registration no. N-14.03267 dated 6th March, 2013 which has been renewed and regularized vide letter dated 24th August, 2015 by Reserve Bank of India, Regional Office, New Delhi. The Company is Systematically Important Core Investment Company in accordance with Master Direction No. DNBR.PD.003/03.10.119/2016-17 dated 25.08.2016. During the year, the company has carried out purely investment activities.

(ii) Information of Company's ownership interest and voting power in subsidiary and associates are as follows:

Details of Wholly Owned Subsidiary Company:

Name of Subsidiary Company	Principal place of Operation	Principal Activities	Percentage of ownership interest and voting power for effective holding held by the Company	
			As at 31st March 2022	As at 31st March 2021
Perfect Communications Private Limited	India	Trading in Newprint Paper	100%	100%

Details of Associates Company:

Name of Associates Company	Principal place of Operation	Principal Activities	Percentage of ownership interest and voting power for effective holding held by the Company	
			As at 31st March 2022	As at 31st March 2021
Gateway Distriparks Limited (Formerly Gateway Rail Freight Limited)	India	Integrated Logistics Business	24.10%	24.10%

2. Significant Accounting Policies:

(a) Basis of preparation

The accompanying financial statements have been prepared in accordance with the historical cost conventions as going concern on accrual basis, in accordance with requirements of the Companies Act, 2013 and in accordance with Generally Accepted Accounting Practices in India (Indian GAAP), and comply with accounting standards notified under section 133 of Companies Act, 2013 read together with Companies (Account) Rules 2014 and the Companies (Accounting Standards) Rules, 2006 (as amended), to the extent applicable. Accounting policies and other relevant provisions of the Act in so far as these are not inconsistent with Core Investment Companies (RB) Directions, 2016 and where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in accounting policy hitherto in use, such change are suitably incorporated. The management evaluates all recently issued or revised accounting standards on an ongoing basis.

All assets and liabilities have been classified as current or non-current as per the company's operating cycle and other criteria set out in the schedule III of the Companies Act, 2013. Based on the nature of activities and their realisation in cash and cash equivalents, the Company has ascertained time between the acquisition of assets for processing and the realisation in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current - non current classification of assets and liabilities.

(b) Use of estimates

The preparation of financial statements in conformity with GAAP requires that the Management of the Company make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of financials statements and the reported amounts of revenue and expenses during the reporting period. Actual result could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

(c) Prior Period Items

Prior period expenses/incomes, are disclosed as prior period items in the statement of Profit and Loss.

(d) Exceptional Items

When an item of income and expenses within profit or loss from ordinary activity is of such size, nature or incidence that their disclosure is relevant to explain the performance of the company for the year, the nature and amount of such item is disclosed as Exceptional items.



(e) Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit/loss before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

(f) Cash and Cash Equivalents

Cash and cash equivalents for the purpose of cash flow statement comprise cash at bank, cash in hand and short-term investment with an original maturity of three months or less.

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised :-

(i) Interest

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

(ii) Dividend

Income from dividend on shares of corporate bodies and unit of mutual funds are taken into account on cash basis. However, the income from dividend on shares of corporate bodies are taken into account on accrual basis when such dividend has been declared by the corporate body in its annual general meeting and the company's right to receive the payment is established.

(iii) Claims

Claims are accounted for when no significant uncertainties are attached to their eventual receipt.

(h) Investment

Investments that are readily realisable and are intended to be held for not more than one year from the date, on which such investments are made, are classified as current investments. All other investments are classified as long term investments.

Current investment are carried at cost or fair value, whichever is lower. Long-term investments are carried at cost. However, provision for diminution is made to recognise a decline, other than temporary, in the value of the investments, such reduction being determined and made for each investment individually.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Statement of Profit and Loss.

(i) Employee Benefits

Defined Contribution Plans

The Company's contribution to Provident Fund and Employees State Insurance Scheme covered under provisions of Employees Provident Fund & Miscellaneous Provisions Act, 1952 and Employee's State Insurance Act, 1948 are not applicable to the Company for the year.

Defined Benefit Plan

Ex-Gratia

The Company provides ex-gratia on the basis of one month salary calculated proportionately for the period services are rendered by the employees.

Gratuity

The Company provides for gratuity to employees. Gratuity shall be payable to an employee on termination of their employment after employee rendered continuous service for not less than five years. Gratuity liability is provided at the close of the year on accrual basis.

Leave Compensation

Leave Compensation Expenses are provided on the basis of earned leave standing to the credit of the employees as per rules of the company.

(j) Income Taxes

Tax expense comprises current and deferred tax.

(a) Current Tax

Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Minimum Alternative Tax (MAT) paid in a year is charged to the Statement of Profit and Loss as current tax. The Company recognises MAT available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period, i.e. the period for which MAT credit is allowed to be carried forward. In the year in which Company recognises MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternate Tax under the Income-Tax Act, 1961, the said asset is created by way the credit to the statement of profit and loss and shown as "MAT Credit Entitlement" under loans and advances.

The Company reviews the "MAT Credit Entitlement" asset at each reporting date and writes down the asset to the extent the Company does not have convincing evidence that it will pay normal tax during the specified period.



(b) Deferred Tax

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become certain or virtually certain that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

(k) Borrowing Cost

Borrowing costs incurred for the acquisition of qualifying assets are recognised as cost of such assets when it is considered probable that they will result in future economic benefits to the Company while other borrowing costs are expensed in the period in which they are incurred.

(l) Provisions

A provision is recognised when an enterprise has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on management estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates.

(m) Contingent Liabilities

A disclosure for contingent liabilities is made where there is a possible obligation or a present obligation that may probably not require an outflow of resources or an obligation for which the future outcome cannot be ascertained with reasonable certainty. When there is a possible or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions, contingent liabilities, contingent assets and commitments are reviewed at each balance sheet date.

(n) Segment Reporting

The Company identifies primary segments based on the dominant source, nature of risks and returns and the internal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit / loss amounts are evaluated regularly in deciding how to allocate resources and in assessing performance.

The accounting policies adopted for segment reporting are in line with the accounting policies of the Company. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Inter-segment revenue is accounted on the basis of cost plus margins. Revenue, expenses, assets and liabilities which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "unallocated revenue / expenses / assets / liabilities"

(o) Earning Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effect of all potentially dilutive equity shares.

Earnings considered in ascertaining the company's earnings per share is the net profit for a period after deducting any attributable tax thereto for the period.



PRISM INTERNATIONAL PRIVATE LIMITED

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

Notes annexed to and forming part of the Standalone Financial Statements as at 31st March, 2022

(Amount In Rupees)

Particulars	As at	As at
	31st March, 2022	31st March, 2021
3 SHARE CAPITAL		
Authorised		
Comprising of		
12,500,000 (Previous Year 12,500,000) Equity Shares of Rs.10/- each	<u>12,50,00,000</u>	<u>12,50,00,000</u>
Issued, Subscribed & fully Paid-up		
12,105,140 (Previous Year 12,105,140) Equity Shares of Rs.10/- each fully paid-up	12,10,51,400	12,10,51,400
Total Issued, Subscribed & fully Paid-up Share Capital	<u>12,10,51,400</u>	<u>12,10,51,400</u>

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

	As at 31st March, 2022		As at 31st March, 2021	
	in Nos.	Amount in Rs.	in Nos.	Amount in Rs.
Equity Shares				
Outstanding at the beginning of the period	1,21,05,140	12,10,51,400	1,21,05,140	12,10,51,400
Add: Issued during the period	-	-	-	-
Outstanding at the end of the period	<u>1,21,05,140</u>	<u>12,10,51,400</u>	<u>1,21,05,140</u>	<u>12,10,51,400</u>

b. Terms /rights attached to equity shares

The Company has a single class of Equity shares. All Equity shares rank equally with regard to dividends and share in the Company's residual assets.

The equity shares are entitled to receive dividend as declared. Each shareholder is eligible for one vote per share held. On winding up of the Company, the holders of Equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts.

c. The details of Shares held by shareholders holding more than 5% shares of the aggregate Equity shares in the Company:

Name of the Shareholder	As at 31st March, 2022		As at 31st March, 2021	
	in Nos.	% holding in the Class	in Nos.	% holding in the Class
Equity shares of Rs.10/- each fully paid				
Mr. Prem Kishan Dass Gupta	91,10,130	75.26%	91,10,130	75.26%
Mrs. Mamta Gupta	28,75,010	23.75%	28,75,010	23.75%
	<u>1,19,85,140</u>	<u>99.01%</u>	<u>1,19,85,140</u>	<u>99.01%</u>

As per records of the company, including its register of shareholders/members and other declaration received from the shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.

d. Details of shares held by promoters

As at 31 March 2022

Promoter	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares	% change during the year
Mr. Prem Kishan Dass Gupta	91,10,130	-	91,10,130	75.26	-
Mrs. Mamta Gupta	28,75,010	-	28,75,010	23.75	-
Total	1,19,85,140	-	1,19,85,140	99.01	-

As at 31 March 2021

Promoter	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares	% change during the year
Mr. Prem Kishan Dass Gupta	91,10,130	-	91,10,130	75.26	-
Mrs. Mamta Gupta	28,75,010	-	28,75,010	23.75	-
Total	1,19,85,140	-	1,19,85,140	99.01	-

e. There are no shares bought back allotted as fully paid up bonus shares or under any contract being received in cash during five years immediately preceding 31st March, 2022 and 31st March, 2021.



PRISM INTERNATIONAL PRIVATE LIMITED

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

Notes annexed to and forming part of the Standalone Financial Statements as at 31st March, 2022

Particulars	As at 31st March, 2022 (Rupees)	As at 31st March, 2021 (Rupees)
4. RESERVES AND SURPLUS		
Securities Premium	14,26,00,000	14,26,00,000
Statutory Reserve		
Balance as per last financial statements	21,89,75,000	20,78,75,000
Transferred from Surplus as per Statement of Profit and Loss	1,87,00,000	1,11,00,000
	<u>23,76,75,000</u>	<u>21,89,75,000</u>
Surplus / (Deficit) in the statement of Profit & Loss Account		
Balance as per last financial statements	75,25,87,120	70,82,36,528
Add: Profit for the period / (Loss)	9,33,87,976	5,54,50,592
Less: Appropriation		
Transferred to Statutory Reserve [Refer Note 4.1]	1,87,00,000	1,11,00,000
Net surplus in the statement of profit & loss	<u>82,72,75,096</u>	<u>75,25,87,120</u>
Total Reserves and Surplus	<u>1,20,75,50,096</u>	<u>1,11,41,62,120</u>

Note:

4.1 Statutory Reserve represent Reserves created under 45IC of Reserve Bank of India Act, 1934

5. LONG TERM BORROWINGS

Term Loan		
- From other parties	-	34,49,28,325
Loan & advances from related parties	84,75,00,000	67,10,00,000
	<u>84,75,00,000</u>	<u>1,01,59,28,325</u>

5(a) Secured

From Financial Institution - M/s. Axis Finance Limited (Refer Note '5.1')	-	34,49,28,325
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5(b) Unsecured

Interest free loans from related parties - Directors (Refer Note '5.2')	85,00,00,000	70,70,00,000
- Inter-corporate Deposit from related party (Inter-corporate Deposit is renewed and rescheduled for further period of 2 Years from the due date i.e. 6-8-2021 and now repayable on 6-8-2023 and carries Interest @ 12.50% p.a.)	4,50,00,000	-
- Inter-corporate Deposit from others (Inter-corporate Deposit is received for 18 Months from the date of 1st disbursal i.e. 2-9-2021 and carries Interest @ 10% p.a. and out of said Inter-corporate Deposit of Rs. 11.50 Crores has been fully repaid in the month of May, 2022 and was repayable on 2-3-2023.	11,50,00,000	-
	<u>1,01,00,00,000</u>	<u>1,05,19,28,325</u>
Less: Current maturities included in note 5(b) above	16,25,00,000	3,60,00,000
	<u>84,75,00,000</u>	<u>1,01,59,28,325</u>

Notes:

5.1 Nature of security and terms of Repayment of Secured Borrowings:

Nature of security	Terms of Repayment
Term Loan from M/s. Axis Finance Limited amounting to Rs. NIL (2021: Rs. 34.49 Crore). The Company has pledged NIL (2021: 39,00,000) Equity Shares of Gateway Distripark Limited [(Formerly Gateway Rail Freight Limited) ("Refer as GDL")] with M/s. Axis Finance Limited (Referred as "AFL") for the Term Loan availed by the Company. Out of pledged 39,00,000 Equity Shares have released encumbrance/pledge on 39,00,000 Equity Shares in May, 2021 on as outstanding term loan of Rs. 34.49 Crore has been fully repaid in month of April, 2021 for Rs. 19.01 Crore and in May, 2021 for Rs. 15.48 Crore.	Out of outstanding term loan of Rs. 34.49 Crore has been fully repaid in the month of April, 2021. The loan carries floating rate of interest, and, presently rate of interest is 12.25% payable at half-yearly rest.

OTHER SIGNIFICANT TERMS OF AFL TERM LOAN

(a) Mr. Prem Kishan Dass Gupta, Director; Mr. Ishaan Gupta, Director and Mr. Samvid Gupta, Director of the Company had executed personal guarantees in favour of M/s. Axis Finance Limited in respect of aforesaid Term Loan sanctioned for Rs. 40 Crore and disbursed amount of Rs. 38.75 Crore.

(b) M/s. Prestige Infracon Private Limited, Group Entity had executed Corporate Guarantee in favour of M/s. Axis Finance Limited for mortgaging its Immovable Property for the aforesaid Term Loan.



5.2 Terms of repayment of Unsecured Borrowings:

Particulars		Terms of Repayment
i.	Term loans from Director Mr. Prem Kishan Dass Gupta amounting to Rs. 62.30 Crore (2021: Rs. 56.05 Crore)	Term loan outstanding as on 31-03-2021 is Rs. 56.05 Crore. Out of said balance, a sum of Rs. 8.402 Crore has been prepaid during the period. Further sum of Rs. 14.652 Crore has been received during the period as loan and the outstanding term loan as on 31-03-2022 are Rs. 62.30 Crore. Out of said outstanding term loans an amount of Rs. 16.598 Crore, Rs. 15.10 Crore, Rs. 6.865 Crore, Rs. 9.085 Crores and Rs. 14.652 Crore are repayable in the FY: 2024-25, FY: 2025-26, FY: 2026-27, FY: 2027-28 and FY: 2018-29 respectively. The loans are interest free and carries no interest cost.
ii.	Term loans from Director Mr. Ishaan Gupta amounting to Rs. 12.05 Crore (2021: Rs. 7.95 Crore)	A sum of Rs. 7.95 Crores was outstanding as on 31-03-2021. Out of said balance, a sum of Rs. 0.8795 Crore has been prepaid during the period and an loan amount of Rs. 1.5205 Crore have been renewed for further period of 3 Years from the due date of 29-01-2022. Further sum of Rs. 4.9795 Crore has been received during the period as loan and the outstanding term loan as on 31-03-2022 are Rs. 12.05 crores. Out of said outstanding term loan, an amount of Rs. 2.35 Crore, Rs. 1.5205 Crore, Rs. 3.20 Crore and Rs. 4.9795 Crore are repayable in FY: 2022-23, FY: 2024-25, FY: 2025-26 and FY: 2026-27. The loans are interest free and carries no interest cost.
iii.	Term loans from Director Mr. Samvid Gupta amounting to Rs. 10.65 Crore (2021: Rs. 6.70 Crore)	A sum of Rs. 6.70 Crore was outstanding as on 31-03-2021. Out of said balance, a sum of Rs. 0.85 Crore has been prepaid during the period and an loan amount of Rs. 0.35 Crore have been renewed for further period of 3 Years from the due date of 29-01-2022. Further sum of Rs. 4.80 Crore has been received during the period as loan and the outstanding term loan as on 31-03-2022 are Rs. 10.65 crores. Out of said outstanding term loan, an amount of Rs. 2.40 Crore, Rs. 0.35 Crores, Rs. 3.10 Crore and Rs. 4.80 Crore are repayable in FY: 2022-23, FY: 2024-25, FY: 2025-26 and FY: 2026-27. The loans are interest free and carries no interest cost.

6. LONG TERM PROVISIONS

Provision for Employee Benefits

- Gratuity

76,154	61,298
<u>76,154</u>	<u>61,298</u>

7. SHORT TERM BORROWINGS

Short Term Borrowings

- Loan and advances from related parties

Current maturities of the long-term borrowings

-	4,50,00,000
<u>16,25,00,000</u>	<u>3,60,00,000</u>
<u>16,25,00,000</u>	<u>8,10,00,000</u>

7(a) Unsecured

- Inter-corporate Deposit from related party

- Current maturities of the long-term borrowings [Refer Note 5(b)]

- Inter-corporate Deposit from others

- Interest free loans from related parties - Directors

-	4,50,00,000
11,50,00,000	-
4,75,00,000	3,60,00,000
<u>16,25,00,000</u>	<u>8,10,00,000</u>

8. OTHER CURRENT LIABILITIES

Sundry Creditors for Expenses

Statutory Dues:

Tax Deducted at Source

Other Liabilities:

Accrued Liabilities for Expenses

-	59
8,86,060	6,72,101
4,64,400	3,86,750
<u>13,50,460</u>	<u>10,58,910</u>

9. SHORT TERM PROVISIONS

Provision for Employee Benefits:

- Ex-Gratia

Provision for Income Tax

Provision for Interest:

-Interest Accrued But Not Due on Long Term Borrowings

22,000	26,250
-	2,60,673
-	71,74,451
<u>22,000</u>	<u>74,61,374</u>



PRISM INTERNATIONAL PRIVATE LIMITED

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Notes annexed to and forming part of the Standalone Financial Statements as at 31st March, 2022

Particulars	As at 31st March, 2022 (Rupees)	As at 31st March, 2021 (Rupees)
10. NON CURRENT INVESTMENTS		
a. Equity Investment in Associate Company		
Quoted Equity Instruments (At cost)		
120,355,552 Equity Shares (31-March-2021: 30,088,888) of Rs. 10 each held in Gateway Distripark Limited (Formerly Gateway Rail Freight Limited).	2,19,07,29,885	2,19,07,29,885
Gateway Distripark Limited Amalgamated with Gateway Rail Freight Limited and the swap ratio of 4 (Four) Equity Shares of Gateway Rail Freight Limited of Rs.10 each for every 1 (One) Equity Share of Rs. 10 each held in Gateway Distriparks Limited were allotted to company on 25th January 2022 [Refer Note '10.1']		
b. Equity Investment in Subsidiary Company		
Unquoted Equity Instruments (At cost)		
14,812,600 Equity Shares (31-March-2021: 14,812,600) of Rs. 10 each held in Perfect Communications Private Limited.	14,81,06,615	14,81,06,615
Total Equity investments in Associate and Subsidiary Company (a+b)	<u>2,33,88,36,500</u>	<u>2,33,88,36,500</u>
Aggregate amount of quoted Investment	2,19,07,29,885	2,19,07,29,885
Aggregate market value of quoted Investment [Refer Note '10.2']	8,22,49,85,590	3,89,04,64,287
Aggregate amount of Unquoted Investment	14,81,06,615	14,81,06,615
Notes:		
10.1 The Company has pledged NIL (2021: 39,00,000) Equity Shares of Gateway Distripark Limited [(Formerly Gateway Rail Freight Limited) ("Refer as GDL")] with M/s. Axis Finance Limited (Referred as "AFL") for the Term Loan availed by the Company [Refer Note '3.1']. Out of pledged 39,00,000 Equity Shares have released encumbrance\pledge on 39,00,000 Equity Shares in May, 2021 as outstanding term loan of Rs. 34.49 Crore has been fully repaid in month of April, 2021 for Rs. 19.01 Crore and in May, 2021 for Rs. 15.48 Crore.		
10.2 Market Value of Rs. 8,224,985,590 (2021: Rs. 3,890,464,287) has been adopted as per Market Value in accordance with clause (xvii) of Paragraph 3 of Chapter II of Core Investment Companies (RB) Directions, 2016. The quote investment has been suspended trading for the period from 5/1/2022 to 21/3/2022 is not considered while calculating the Market Value of Quoted Investment due to Amalgamation of Companies.		
11 DEFERRED TAX ASSETS		
Tax effect of items constituting Deferred Tax Assets:		
- On account of expenditure charged to statement of profit and loss account but allowed for tax purposes on payment basis	-	22,036
- On account of Carried forward Business Losses	-	-
Gross Deferred Assets	<u>-</u>	<u>22,036</u>
Gross Deferred Tax Liabilities	<u>-</u>	<u>-</u>
Net Deferred Tax Assets	<u>-</u>	<u>22,036</u>
Deferred Tax Expense recognised in Statement of profit and loss	22,036	5,28,088
12. CASH AND CASH EQUIVALENTS		
Balances with Banks:-		
- On Current accounts	11,35,463	1,00,883
- On Deposit accounts	-	17,53,321
Cash in hand	8,309	9,009
	<u>11,43,772</u>	<u>18,63,213</u>
13. SHORT-TERM LOANS AND ADVANCES		
Unsecured, considered good		
Others Loan & Advances		
Prepaid Expenses	1,678	1,678
Income Tax Recoveable	68,160	-
	<u>69,838</u>	<u>1,678</u>



PRISM INTERNATIONAL PRIVATE LIMITED

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

Notes annexed to and forming part of the Standalone Financial Statements for the year ended 31st March, 2022

Particulars	For the year ended 31st March, 2022 (Rupees)	For the year ended 31st March, 2021 (Rupees)
14. REVENUE FROM OPERATIONS		
<u>Dividend Income</u>		
- On Long Term Investments in Equity Shares of Associate Company	15,04,44,440	12,03,55,552
	<u>15,04,44,440</u>	<u>12,03,55,552</u>
15. OTHER INCOME		
Interest Income		
- Interest on Bank Deposit	37,449	6,90,737
- Provisions no longer required written back	26,250	20,000
	<u>63,699</u>	<u>7,10,737</u>
16. EMPLOYEE BENEFITS EXPENSE		
Salary, Allowances and Ex-Gratia	6,64,000	3,56,250
Gratuity	14,856	15,144
	<u>6,78,856</u>	<u>3,71,394</u>
17. FINANCE COST		
Interest on Term Loans	1,52,81,555	3,57,07,060
Financial Charges	59	68,59,163
	<u>1,52,81,614</u>	<u>4,25,66,223</u>
18. OTHER EXPENSES		
Rent	1,41,600	2,12,400
Other Support Services	2,12,400	1,41,600
Rates & Taxes	3,840	4,579
Printing & Stationery	-	9,116
Postage & Courier Charges	600	5,283
Legal & Professional Charges	2,69,630	24,32,171
Advertisement & Publicity	-	13,965
Miscellaneous Expenses	7,904	36,176
<u>Payment to Auditors</u>		
<u>As Auditors:</u>		
Audit Fees	2,36,000	2,06,500
<u>In other capacity</u>		
Income Taxation Matters	47,200	29,500
Certification fee	88,500	1,65,200
Other Services	1,18,000	59,000
	<u>11,25,674</u>	<u>33,15,490</u>



PRISM INTERNATIONAL PRIVATE LIMITED

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

Notes annexed to and forming part of Standalone Financial Statements for the year ended March 31, 2022

19. Employees Benefit

Disclosures pursuant to Accounting Standard-15 "Employee Benefits" (Specified under section 133 of the Companies Act,2013) are given below:

Defined Benefit Plan

Gratuity

The Payment of Gratuity Act is not applicable to the Company as Company is deploying less than 10 employees. The Company have made provision for gratuity at their own on the basis of last drawn salary.

The liability for Gratuity as at 31st March 2022 is Rs. 76,154 (Previous Year Rs. 61,298).

Other Employee Benefit Plan

Ex-Gratia

The liability for Ex-Gratia as at 31st March 2022 is Rs. 22,000 (Previous Year Rs. 26,250).

20. Segment Reporting

a) Primary Segment - Business Segment

The Company is primarily engaged in Financial Investment Activities as Non-Banking Financial Company registered as Non-Deposit Taking - Core Investment Company with Reserve Bank of India. The entire operations are governed by the similar set of risk and return and, hence, the same has been considered as representing as single primary segment.

b) Secondary Segment - Geographical Segment

The analysis of geographical segment is based on the geographical location of the customers. The Company operates within India and does not have operations in economic environment with difference risk and returns. Hence, it is considered operating in single geographical segment.

Since Company's business activity falls within a single business and geographical segment there are no additional disclosures to be provided under Accounting Standard -17 on "Segment Reporting".

21. Related Party Transactions

Disclosures pursuant to Accounting Standard -18, " Related Party Disclosures" specified under section 133 of the Companies Act, 2013, are given below:

(a) Related Party Disclosures as required by As-18, " Related Party Disclosure".

(i) Wholly Owned Subsidiary Company :

Perfect Communications Private Limited - Held 100% Equity Shares

(ii) Associates Companies and Enterprises in which KMP and relatives of KMP can exercise significant influence:

Gateway Distriparks Limited (Formerly Gateway Rail Freight Limited) - Company holds 24.10% interest in voting power and key management personnel of the Company has significant influence.

(iii) Enterprises are in common control of KMP and Enterprises in which KMP and relatives of KMP can exercise significant influence:

Newsprint Trading & Sales Corporation - Key management personnel of the Company has significant influence.

(iv) Key Management Personnel:

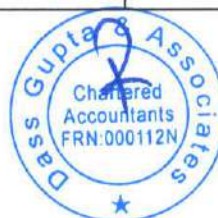
Mr. Prem Kishan Dass Gupta

Mr. Ishaan Gupta

Mr. Samvid Gupta

(b) Transactions during the year:

S. No.	Nature of Transactions	Relationship	2021-22 In Rupees	2020-21 In Rupees
1	Interest Paid - Perfect Communications Private Limited	Wholly Owned Subsidiary Company	56,25,000	42,43,151
	Reimbursement of Expenses - Perfect Communications Private Limited			
2	Investment in Equity Shares - Gateway Distriparks Limited (Formerly Gateway Rail Freight Limited)	Associate Company	-	37,35,99,936
	Dividend Received - Gateway Distriparks Limited Formerly Gateway Rail Freight Limited)			



4	Loan Received			
	- Perfect Communications Private Limited	Wholly Owned Subsidiary Company	-	5,50,00,000
	- Mr. Prem Kishan Dass Gupta	Key Management Personnel	14,65,20,000	9,17,75,000
	- Mr. Ishaan Gupta	Key Management Personnel	4,97,95,000	3,29,25,000
5	Loan Repaid			
	- Perfect Communications Private Limited	Wholly Owned Subsidiary Company	-	1,00,00,000
	- Mr. Prem Kishan Dass Gupta	Key Management Personnel	8,40,20,000	8,29,25,000
	- Mr. Ishaan Gupta	Key Management Personnel	87,95,000	9,25,000
	- Mr. Samvid Gupta	Key Management Personnel	85,00,000	9,25,000

(c) Balances outstanding at the year end:

S. No	Nature of Transactions	Relationship	As At 31st March 2022 In Rupees	As At 31st March 2021 In Rupees
1	Amount Payable			
	- Perfect Communications Private Limited	Wholly Owned Subsidiary Company	4,50,00,000	4,50,00,000
	- Mr. Prem Kishan Dass Gupta	Key Management Personnel	62,30,00,000	56,05,00,000
	- Mr. Ishaan Gupta	Key Management Personnel	12,05,00,000	7,95,00,000
	- Mr. Samvid Gupta	Key Management Personnel	10,65,00,000	6,70,00,000

Note:

All outstanding balances are unsecured and are receivable / repayable in cash.

22. Earnings per share

Particulars		For the year ended 31 March 2022	For the year ended 31 March 2021
a). Profit/(Loss) for the year attributable to equity shareholders	(Rupees)	9,33,87,976	5,54,50,592
b). Weighted average number of shares outstanding during the year	Nos	1,21,05,140	1,21,05,140
c). Nominal value of each share	(Rupees)	10	10
d). Basic and diluted earnings per share (a/b)	(Rupees)	7.71	4.58

23. Provisions

Disclosures pursuant to Accounting Standard-29, "Provisions Contingent Liabilities and Contingent Assets" specified under section 133 of the Companies Act, 2013 are given below: -

Provisions are recognized for Income Tax and Employee Benefits i.e. Ex-Gratia and Gratuity. The Provisions are recognized on the basis of past events and the probable settlement of the present obligations as a result of the past events. The movements in provisions are as under:

(Amount in Rupees)

	Income Tax		Employee Benefit	
	As At 31st March 2022	As At 31st March 2021	As At 31st March 2022	As At 31st March 2021
Balance as per last financial statement	2,60,673	-	87,548	66,154
Additional provision made during the year	3,40,27,222	1,88,34,367	36,856	41,394
Utilised during the year	3,42,87,895	1,85,73,694	-	-
Reversals	-	-	26,250	20,000
At the end of the year	-	2,60,673	98,154	87,548
Current portion	-	-	22,000	26,250
Non- Current portion	-	-	76,154	61,298

24. Corporate Social Responsibility (CSR)

The provision of section 135 of Companies Act 2013 read with Rule 2(1) (f) of Companies (Corporate Social Responsibility Policy) Rules, 2014 is not applicable to the Company.

The net profit of the company was negative after excluding the dividend of Rs. 12.04 Crore received in the preceding financial year from its associate company i.e. M/s. Gateway Distriparks Limited (Formerly Gateway Rail Freight Limited) had complied with the provisions of Section 135 of the Companies Act, 2013. The net worth and turnover of the company was less than the limits as specified in section 135 of the Companies Act, 2013, and, therefore, Company is not required to constitute Corporate Social Responsibility Committee.



25. Disclosures required under Section 22 of Micro, Small and Medium Enterprises Development Act, 2006

S.No	Particulars	As At 31st March 2022 In Rupees	As At 31st March 2021 In Rupees
(i)	Principal amount remaining unpaid to any SME supplier as at the end of the accounting year	-	-
(ii)	Interest due thereon remaining unpaid to an supplier as at the end of the accounting year	-	-
(iii)	The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day	-	-
(iv)	The amount of interest due and payable for the year	-	-
(v)	The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(vi)	The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid	-	-

The above information regarding dues to Micro and Small Enterprises has been determined to the extent such parties have been identified on the basis of information collected with the Company. This has been relied upon by the auditors

26. DISCLOSURE OF RATIOS

		Year ended 31st March 2022	Year ended 31st March 2021	Variations	Basis of Computing Ratios	Explanation for variations above 25%
(a)	Current Ratio	0.01	0.02	-64.45%	Total Current Assets /(Total Current Liabilities	Short Term Borrowings are rescheduled and renewed further period of 2 Years
(b)	Debt-Equity Ratio	0.76	0.89	-14.40%	Debts Equity Ratio:- (Long Term Borrowings + Short Term Borrowings) /Total Equity	
(c)	Debt Service Coverage Ratio	0.24	0.30	-21.41%	Profit before interest and Depreciation but after Tax/(Principal Debt Repayments + Gross Interest)	
(d)	Return on Equity Ratio	0.07	0.05	58.64%	(Net Profits after taxes – Preference Dividend)/Average Shareholder's Equity	Increase in profitability during the year ended 31 March 2022 and reduction in Finance Cost and Debts
(e)	Inventory Turnover Ratio	NA	NA	NA	(Revenue from sales of Products /Average Inventories), Annualized	
(f)	Trade Receivables Turnover Ratio	NA	NA	NA	(Revenue from sales of Products /Average Trade Receivables)	
(g)	Trade payable Turnover Ratio	NA	NA	NA	(Operating Expenses /Average Trade payables)	
(h)	Net Capital Turnover Ratio	N.A.	N.A.	N.A.	(Net sales = Total sales - sales return) / (Working capital = Current assets – Current liabilities)	
(i)	Net Profit Ratio	0.62	0.46	35.47%	Net Profit After tax/ Total Income	Increase in profitability during the year ended 31 March 2022
(j)	Return on Capital employed	0.06	0.05	26.34%	Earnings before interest and taxes / (Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability)	Increase in profitability during the year ended 31 March 2022
(k)	Return on Investment	0.04	0.02	68.42%	Net income / Cost of investment	Higher Dividend amount earned during the year ended 31 March 2022 as compared to previous year 2021 and reduction in Finance Cost

27. Contingent Liabilities against the company and Commitments – Rs. NIL



28. In opinion of board, the assets other than non-current Investment have a value on realisation in the ordinary course of business equal to the amount at which these are stated in the Balance Sheet.
29. (a) The Company has no pending litigations to impact its financial position in the financial statements.
 (b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 (c) The Company did not require transferring funds to the Investor Education and Protection Fund.
30. The Company has considered the possible effects that may arise out of the still unfolding COVID-19 pandemic on the carrying amounts of property, plant & equipment, investments, trade receivables, etc. For this purpose, the Company has considered internal and external sources of information up to the date of approval of these Financial Statements. Based on the current estimates, the Company does not expect any significant impact on such carrying values.
31. **Additional regulatory information required by Schedule III**
- (i) **Details of benami property held**
 No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.
- (ii) **Borrowing secured against current assets**
 The Company has no borrowings from banks and financial institutions on the basis of security of current assets.
- (iii) **Wilful defaulter**
 The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- (iv) **Relationship with struck off companies**
 The Company has no transactions with the companies struck off under Companies Act, 2013.
- (v) **Compliance with number of layers of companies**
 The Company has complied with the number of layers prescribed under the Companies Act, 2013.
- (vi) **Utilisation of borrowed funds and share premium**
 The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
 b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries
- (vii) **Undisclosed income**
 There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
- (viii) **Details of crypto currency or virtual currency**
 The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.
- (ix) **Valuation of PP&E, intangible asset and investment property**
 The Company does not have any property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.
- (x) **Registration of charges or satisfaction with Registrar of Companies**
 There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.
- (xi) **Utilisation of borrowings availed from banks and financial institutions**
 The company have not obtained any borrowings from banks and financial institutions during the year
- (xii) **Compliance with approved Scheme(s) of Arrangements**
- (xiii) **There are no Scheme of Arrangements that have been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.**
32. The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective. Based on a preliminary assessment, the entity believes the impact of the change will not be significant.
33. Previous year's figures have been regrouped /reclassified wherever necessary to make them comparable with the current year's classification /disclosure.
34. Schedule in terms of Paragraph 21 of Core Investment Companies (RB) Directions, 2016 is appended herewith (Refer Annexure A).

For Dass Gupta & Associates

(Raaja Jindal)
 Partner
 M No. 504111
 Firm Regn. No. 000112N



For and on behalf of the board of directors of
 Prism International Private Limited

Ishaan Gupta
 (Ishaan Gupta)
 Director
 DIN: 05298583

Samid
 (Samvid Gupta)
 Director
 DIN: 05320765

Neha Verma
 (Neha Verma)
 Company Secretary
 Membership No. ACS 37786

Place: New Delhi

Date: 17.06.2022

2 Unquoted: (i) Shares: (a) Equity (b) Preference (ii) Debentures and Bonds (iii) Units of mutual funds (iv) Government Securities (v) Others (please specify)	Nil Nil Nil Nil Nil Nil
Long Term Investments 1 Quoted: (i) Shares: (a) Equity (b) Preference (ii) Debentures and Bonds (iii) Units of mutual funds (iv) Government Securities (v) Others (please specify) 2 Unquoted: (i) Shares: (a) Equity (b) Preference (ii) Debentures and Bonds (iii) Units of mutual funds (iv) Government Securities (v) Others (please specify)	21,907.30 21,907.30 Nil Nil Nil Nil Nil 1,481.07 1,481.07 Nil Nil Nil Nil

(5) Borrower group-wise classification of all assets, financed in (2) and (3) above:				
Please see Note 2 Below				
Category		Amount of net provisions		
		Secured	Unsecured	Total
1	Related Parties			
	(a) Subsidiaries	Nil	Nil	Nil
	(b) Companies in the same group	Nil	Nil	Nil
	(c) Other related parties	Nil	Nil	Nil
	Other than related parties	Nil	Nil	Nil
	Total	Nil	Nil	Nil

(6) Investor group-wise classification of all investments (current and long term) in shares and securities (both quoted and unquoted):			
Please see note 3 Below			
Category		Value	Book Value (Net of Provision)
1	Related Parties (Refer Note '6.1')		
	(a) Subsidiaries (Refer Note '6.2')	7,216.54	1,481.07
	(b) Companies in the same group (Refer Note '6.3')	82,249.86	21,907.30
	(c) Other related parties	Nil	Nil
	Other than related parties	Nil	Nil
	Total	89,466.40	23,388.37

Notes:

- 6.1 As per Accounting Standard 23 of ICAI - 'Refer Note '21' of Notes to financial statement.
- 6.2 Value of Rs. 7,216.54 Lakhs has been stated as per Break up Value method in accordance with clause (iii) of Paragraph 3 of Chapter II of Core Investment Companies (RB) Directions, 2016
- 6.3 Value of Rs. 82,249.86 Lakhs has been adopted as per Market Value in accordance with clause (xvii) of Paragraph 3 of Chapter II of Core Investment Companies (RB) Directions, 2016



(7) Other Information		Particulars	Amount
(i)	Gross Non-Performing Assets		
	(a)	Related parties	Nil
(ii)	Net Non-Performing Assets		
	(a)	Related parties	Nil
(iii)	Assets acquired in satisfaction of debt		
	(b)	Other than related parties	Nil

Notes:

- As defined in Core Investment Companies (Reserve Bank) Directions, 2016.
- Provisioning norms shall be applicable as prescribed in these Directions.
- All Accounting Standards and Guidance Notes issued by ICAI are applicable including for valuation of investments and other assets as also assets acquired in satisfaction of debt. However, market value in respect of quoted investments and break up/fair value/NAV in respect of unquoted investments shall be disclosed irrespective of whether they are classified as long term or current in (4) above.

(8) Components of ANW and other related information		(Rupees in Lakh)	
		2021-22	2020-21
(i)	ANW as a % of Risk Weighted Assets	185.81%	89.15%
(ii)	unrealized appreciation in the book value of quoted investments	60,342.56	16,997.34
(iii)	diminution in the aggregate book value of quoted investments	Nil	Nil
(iv)	Leverage Ratio	0.23 times	0.53 times

(9) Investment in other CICs		(Rupees in Lakh)	
		2021-22	2020-21
(a)	Total amount representing any direct or indirect capital contribution made by one CIC in another CIC (including name of CICs)	Nil	Nil
(b)	Number of CICs with their names wherein the direct or indirect capital contribution exceeds 10% of Owned Funds	Nil	Nil
(c)	Number of CICs with their names wherein the direct or indirect capital contribution is less than 10% of Owned Funds	Nil	Nil

(10) Off Balance Sheet Exposure		(Rupees in Lakh)	
		2021-22	2020-21
(i)	Off balance sheet exposure	Nil	Nil
(ii)	Financial Guarantee as a % of total off balance sheet exposure	Nil	Nil
(iii)	Non-Financial Guarantee as a % of total off balance sheet exposure	Nil	Nil
(iv)	Off balance sheet exposure to overseas subsidiaries	Nil	Nil
(iv)	Letter of Comfort issued to any subsidiary	Nil	Nil

(11) Investments		(Rupees in Lakh)	
		2021-22	2020-21
(1)	Value of Investments		
	(i)	Gross Value of Investments	
		(a)	In India
	(b)	Outside India	Nil
	(ii)	Provision for Depreciation	
		(a)	In India
	(b)	Outside India	Nil
	(iii)	Net Value of Investments	
		(a)	In India
	(b)	Outside India	Nil
(2)	Movement of provisions held towards depreciation on investments		
	(i)	Opening balance	Nil
	(ii)	Add : Provisions made during the year	Nil
	(iii)	Less : Write-off / Write-back of excess provisions during the year	Nil
	(iv)	Closing balance	Nil



(Rupees in Lakh)

(12) (i)	ALM - Maturity pattern of Assets and Liabilities				2021-22
Period	Advances	Investments	Borrowings	Foreign Currency assets	Foreign Currency liabilities
1 to 7 days	0.02	NIL	NIL	NIL	NIL
8 to 14 days	NIL	NIL	NIL	NIL	NIL
15 to 30/31 days	NIL	NIL	NIL	NIL	NIL
Over 1 month upto 2 months	NIL	NIL	NIL	NIL	NIL
Over 2 months upto 3 months	NIL	NIL	475.00	NIL	NIL
Over 3 months upto 6 months	NIL	NIL	NIL	NIL	NIL
Over 6 months upto 1 year	0.68	NIL	1,150.00	NIL	NIL
Over 1 year upto 3 years	NIL	NIL	2,296.85	NIL	NIL
Over 3 years upto 5 years	NIL	NIL	3,804.45	NIL	NIL
Over 5 years	NIL	23,388.37	2,373.70	NIL	NIL
Total	0.70	23,388.37	10,100.00	NIL	NIL

Note:

Inter-Corporate Deposit of Rs. 1,150.00 Lakhs from others which is in maturity pattern of over 6 months but upto 1 year - Rs. 1,150 Lakh, the said outstanding Inter-Corporate Deposit of Rs. 1,150.00 Lakh has been fully repaid before maturity in the month of May, 2021 for Rs. 1,150.00

(Rupees in Lakh)

(12) (ii)	ALM - Maturity pattern of Assets and Liabilities				2020-21
Period	Advances	Investments	Borrowings	Foreign Currency assets	Foreign Currency liabilities
1 to 7 days	0.02	NIL	NIL	NIL	NIL
8 to 14 days	NIL	NIL	NIL	NIL	NIL
15 to 30/31 days	NIL	NIL	NIL	NIL	NIL
Over 1 month upto 2 months	NIL	NIL	NIL	NIL	NIL
Over 2 months upto 3 months	NIL	NIL	NIL	NIL	NIL
Over 3 months upto 6 months	NIL	NIL	450.00	NIL	NIL
Over 6 months upto 1 year	NIL	NIL	360.00	NIL	NIL
Over 1 year upto 3 years	NIL	NIL	2,674.28	NIL	NIL
Over 3 years upto 5 years	NIL	NIL	5,215.00	NIL	NIL
Over 5 years	NIL	23,388.37	2,270.00	NIL	NIL
Total	0.02	23,388.37	10,969.28	NIL	NIL



Note:

Term Loan of Rs. 3,449.28 Lakhs from M/s. Axis Finance Limited which is in maturity pattern of over 1 year but upto 3 years - Rs. 1,374.28 Lakh; over 3 years but upto 5 years - Rs. 1,400.00 Lakh and over 5 years - Rs. 675.00 Lakh, the said outstanding term loan of Rs. 3,449.28 Lakh has been fully repaid before maturity in the month of April, 2021 for Rs. 1,900.65 Lakh and in May, 2021 for Rs. 1,548.63 Lakh.

		(Rupees in Lakh)	
(13)	Business Ratios	2021-22	2020-21
	Return on Equity (RoE)	7.29%	4.59%
	Return on Assets (RoA)	3.99%	2.57%
	Net profit per employee	466.94	443.60

ROE = Profit After Tax / Average Equity during the year

ROA = Profit After Tax / Average Assets during the year

		(Rupees in Lakh)	
(14)	Provisions and Contingencies	2021-22	2020-21
	Provisions and Contingencies shall be presented as under:		
	Break up of 'Provisions and Contingencies' shown under the Profit & Loss Account		
	Provisions for depreciation on investment	Nil	Nil
	Provisions towards NPA	Nil	Nil
	Provisions made towards Income Tax	Nil	2.61
	Other Provisions and Contingencies (Refer Note 23 for more details)	0.98	0.88
	Provisions for Standard Assets	Nil	Nil

		(Rupees in Lakh)	
(15)	Concentration on NPAs	Amount	Exposure as a % of total assets
	Total Exposure to top five NPA accounts	Nil	Nil

		(Rupees in Lakh)	
(16)	Overseas Assets (for those with Joint Ventures and Subsidiaries abroad)	Nil	Nil

In terms of our report attached

For Dass Gupta & Associates
Chartered Accountants

(Raaja Jindal)
Partner

M No. 504111

Firm Regn. No. 000112N



For and on behalf of the board of directors of
M/s Prism International Private Limited

Ishaan Gupta
(Ishaan Gupta)
Director
DIN: 05298583

Samvid Gupta
(Samvid Gupta)
Director
DIN: 05320765

Neha Verma
(Neha Verma)
Company Secretary
Membership No. ACS 37786

Place: New Delhi

Date: 17.06.2022