

PRISM FINANCE LIMITED

[CIN: L63910GJ1994PLC021915]

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

31st October, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Company Code No. 531735

Dear Sir,

Sub: Outcome of Board Meeting - Submission of Unaudited Financial Results for the quarter ended on 30th September, 2026

We refer to our letter dated 21st October, 2026 informing the date of Meeting of the Board of Directors of the Company. Please note that the Board of Directors in their meeting held today, have taken on record the Unaudited Financial Results and Limited Review Report for the quarter ended on 30th September, 2026.

We are enclosing herewith copy of the said Unaudited Financial Results for the quarter ended 30th September, 2026 along with Limited Review Report thereon- Integrated Filing (Financial).

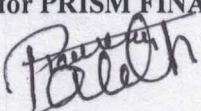
Please further note that the Board of Directors in their meeting held today have authorised Ms. Rajkumari Udhvani (DIN: 02636225), Director to sign the Statement of Unaudited Financial Results for the quarter ended on 30th September, 2026 pursuant to Regulation 33(2)(b) of the SEBI (LODR) Regulations, 2015. Necessary resolution passed in this regard is attached herewith.

The meeting of Board of Directors of the Company commenced on 3:30 p.m. and concluded at 4:00 p.m.

This is as per Regulation – 33 of the SEBI (LODR) Regulations, 2015.

Thanking you.

Yours faithfully,
for PRISM FINANCE LIMITED


PARTH B. THAKKAR
DIRECTOR
(DIN: 10709057)



Encl: As above.

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CERTIFIED TRUE COPY OF THE RESOLUTION PASSED IN THE MEETING OF THE BOARD OF DIRECTORS OF THE COMPANY HELD ON 31ST OCTOBER, 2026:

RESOLUTION FOR UNAUDITED FINANCIAL RESULTS AND LIMITED REVIEW REPORT FOR THE QUARTER YEAR ENDED 30TH SEPTEMBER, 2026:

“RESOLVED THAT (1) Unaudited Financial Results; (2) Limited Review Report for the Unaudited Financial Results obtained from the Statutory Auditors; (3) Draft of Newspaper Advertisement for the quarter ended on 30th September, 2026 which have been reviewed by the Audit Committee and as placed before this meeting be and are hereby approved and taken on record.”

“RESOLVED FURTHER THAT as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Unaudited Financial Results along with Limited Review Report thereon for the quarter ended on 30th September, 2026 be submitted to BSE Limited.”

“RESOLVED FURTHER THAT as per Regulation 33(2)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Ms. Rajkumari Udhwani (DIN: 02636225), Director of the Company be and is hereby authorised to sign and submit the Unaudited Financial Results for the quarter ended on 30th September, 2026 to BSE Limited.”

“RESOLVED FURTHER THAT the Unaudited Financial Results for the quarter ended 30th September, 2026 be published in the newspapers as per Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.”

**CERTIFIED TO BE TRUE,
For, PRISM FINANCE LIMITED**



**PARTH B. THAKKAR
DIRECTOR
(DIN: 10709057)**



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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30, 2026

(Rs. In lakh)

Particulars (Refer Notes Below)		Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2026
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations						
	Interest Income	-	-	-	-	-	-
	Dividend Income	3.94	3.23	5.14	7.16	7.18	10.20
	Rental Income	-	-	-	-	-	-
	Fees and commission income	-	-	-	-	-	-
	Net gain on fair value changes	71.65	656.25	-	727.90	-	-
	Net gain on derecognition of financial instruments	47.00	20.64	2.69	67.64	421.68	516.13
	Sale of products (including Excise duty)	-	-	-	-	-	-
	Sale of services	-	-	-	-	-	-
	Other revenue from operations	-	-	-	-	-	-
	Total revenue from operations	122.58	680.12	7.83	802.70	428.86	526.33
2	Other income	-	-	36.12	-	36.12	36.12
3	Total Income (1+2)	122.58	680.12	43.95	802.70	464.97	562.45
4	Expenses						
	a. Cost of Materials consumed	-	-	-	-	-	-
	b. Purchases of stock-in-trade	-	-	-	-	-	-
	c. Changes in inventories of finished goods, work-in- progress and stock-in-trade	-	-	-	-	-	-
	d. Employee benefits expense	8.53	12.87	11.74	21.40	25.11	53.59
	e. Finance costs	1.20	1.54	0.36	2.74	0.92	6.64
	f. Depreciation & amortisation expense	2.82	2.82	0.28	5.65	1.17	6.81
	g. Fees and commission income	-	3.58	0.01	3.58	3.74	5.43
	h. Net loss on fair value changes	-	-	109.92	-	9.13	481.57
	i. Net loss on derecognition of financial instruments	10.94	16.17	-	27.11	16.41	351.22
	j. Impairment on financial instruments	-	-	-	-	-	-
	k. Other expenses	7.81	7.19	12.10	15.00	21.78	44.64
	Total Expenses	31.30	44.18	134.41	75.48	78.26	949.90
5	Profit / (Loss) before exceptional items and tax (3-4)	91.28	635.94	(90.46)	727.23	386.71	(387.45)
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5+6)	91.28	635.94	(90.46)	727.23	386.71	(387.45)
8	Tax expense:						
	Current tax	-	-	-	-	-	13.01
	Tax for Earlier year	-	-	-	-	-	6.11
	Deferred tax	9.29	85.29	(34.47)	94.58	65.70	(52.22)
9	Profit (Loss) for the period from continuing operations (7- 8)	82.00	550.66	(55.99)	632.65	321.01	(354.35)
10	Profit/(loss) from discontinuing operations before Tax	-	-	-	-	-	-



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11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Profit / (Loss) for the period (9+12)	82.00	550.66	(55.99)	632.65	321.01	(354.35)
14	Other Comprehensive Income						
	<i>Items that will not be reclassified subsequently to profit or loss</i>	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<i>Items that will be reclassified subsequently to profit or loss</i>	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income, net of tax	-	-	-	-	-	-
15	Total Comprehensive Income for the period (13+14)	82.00	550.66	(55.99)	632.65	321.01	(354.35)
16	Paid-up equity shares capital (Face Value per share Rs. 10/-)	650.03	650.03	650.03	650.03	650.03	650.03
17	Reserves excluding Revaluation Reserves						1,208.25
18	Earnings Per Share of Rs. 10/- each (for continuing operations)						
	- Basic	1.26	8.47	(0.86)	9.73	4.94	(5.45)
	- Diluted	1.26	8.47	(0.86)	9.73	4.94	(5.45)
19	Earnings Per Share of Rs. 10/- each (for discontinued operations)						
	- Basic	-	-	-	-	-	-
	- Diluted	-	-	-	-	-	-
20	Earnings Per Share of Rs. 10/- each (for discontinued & continuing operations)						
	- Basic	1.26	8.47	(0.86)	9.73	4.94	(5.45)
	- Diluted	1.26	8.47	(0.86)	9.73	4.94	(5.45)
21	Debt Equity ratio	-	-	-	-	-	-
22	Debt service coverage ratio	-	-	-	-	-	-
23	Interest service coverage ratio	-	-	-	-	-	-



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STATEMENT OF STANDALONE ASSETS AND LIABILITIES

Sr. No.	Particulars	(Rs. In lakh)	
		As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)
	ASSETS		
1	Financial Assets		
	Cash and cash equivalents	2.47	4.99
	Bank balance other than (a) above	-	-
	Derivative Financial Instruments	-	-
	Receivables	-	-
	(i) Trade Receivables	-	-
	(ii) Other Receivables	-	-
	Loans	161.17	182.72
	Investments	2397.82	1641.46
	Other Financial Assets	21.44	18.29
	Total Financial Assets	2582.89	1847.46
-2	Non-Financial Assets		
	Inventories	-	-
	Current tax assets (Net)	-	-
	Deferred tax Assets (Net)	-	13.09
	Investment Property	-	-
	Biological assets other than bearer plants	-	-
	Property, Plant and Equipment	41.81	44.84
	Capital work in progress	-	-
	Intangible assets under development	-	-
	Right of Use	3.94	6.56
	Goodwill	-	-
	Current Intangible Assets	-	-
	Other non financial Assets	-	-
	Total Non-Financial Assets	45.74	64.49
	TOTAL ASSETS	2628.64	1911.94
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	650.03	650.03
	Other Equity	1840.90	1208.25
	Total Equity attributable to owners of parent	2490.93	1858.28
	Non controlling Interest	-	-
2	Liabilities		
2.1	Financial Liabilities		
	Derivative Financial Instruments:	-	-
	Payables	-	-
	(I) Trade Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	34.93	27.60
	(II) Other Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	Debt Securities	-	-
	Borrowings (Other than Debt Securities)	-	-
	Lease Liabilities	4.23	6.80
	Deposits	-	-
	Subordinated Liabilities	-	-
	Other Financial Liabilities	0.66	0.89
	Total Financial Liabilities	39.82	35.30
2.2	Non Financial Liabilities		
	Current Tax Liabilities (Net)	12.06	12.06
	Provisions	4.34	6.30
	Deferred tax Liabilities (Net)	81.48	-
	Other Non Financial Liabilities	-	-
	Total Non Financial Liabilities	97.89	18.36
	Total Liabilities	137.71	53.66
	TOTAL EQUITY AND LIABILITIES	2628.64	1911.94



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STATEMENT OF CASH FLOWS FOR THE PERIOD FROM APRIL 1, 2026 TO SEPTEMBER 30, 2026

(Rs. In lakh)

PARTICULARS	Half Year ended	Year Ended On
	As at 30-09-2025	As at 31-03-2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax & Extra-ordinary items	727.23	(387.45)
Adjustments for :-		
Net gain on fair value changes	(727.90)	481.57
Finance Cost	2.74	6.64
Net Gain on Property, Plant Equipment	-	(36.16)
Deferred Tax	-	(1.03)
Depreciation	5.65	6.81
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	7.71	70.39
Adjustments for :-		
Provision	(1.96)	(23.68)
Other Financial & Non-Financial Assets	(3.14)	31.14
Long/Short term Loans & Advances	21.55	(148.61)
Trade payables & Other Liabilities	7.33	19.16
Other Financial & Non-Financial Liabilities	(0.24)	(0.33)
CASH GENERATED FROM OPERATIONS	31.25	(51.92)
Income tax paid	-	(13.32)
NET CASH FROM OPERATING ACTIVITIES (A)	31.25	(65.24)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Sales/reduction in Investments measured at FVTPL	-	-
Purchase of /additions in investments measured at FVTPL	(28.47)	104.98
Property, Plant and Equipment	-	49.50
Right to Use Asset	0.00	(9.19)
NET CASH FLOW FROM INVESTMENT ACTIVITIES (B)	(28.46)	145.29
C. CASH FLOW FROM FINANCING ACTIVITIES		
Short Term/Long Term Borrowing	-	(77.60)
Finance Cost	(2.74)	(6.64)
Lease Liabilities	(2.57)	6.80
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	(5.31)	(77.44)
NET DECREASE IN CASH & CASH EQUIVALENTS (A+B+C)	(2.52)	2.61
Cash & Cash Equivalents at the beginning of the Year	4.99	2.38
Cash & Cash Equivalents at the end of the Year	2.47	4.99



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Notes:

1	The Company is operating only in one segment i.e. Finance and Investment. Hence segment reporting is not given.
2	The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended, prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder.
3	The Company does not have any subsidiary / associate.
4	Figures, wherever required, are regrouped / rearranged.
5	Provision for taxation, if any, will be made at the year end.
6	The above results have been reviewed by audit committee and approved by Board of Directors of Company at its meeting held on 31 st October, 2026.

For PRISM FINANCE LIMITED



RAJKUMARI R. UDHWANI
DIRECTOR
(DIN: 02636225)

Date: 31st October, 2026
Place: Ahmedabad

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

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: Not Applicable

Sr. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A.	Total amount outstanding as on date	0
B.	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS: Not Applicable

As the Company had not exceeded the prescribed threshold limits for applicability of certain Corporate Governance provisions under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations) including those prescribed under Regulation 27 of SEBI Listing Regulations, the provisions of Corporate Governance as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of Schedule V of SEBI Listing Regulations are not applicable to the Company for the quarter ended 30th September, 2026.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): Not Applicable

Date: 31st October, 2026
Place: Ahmedabad



For PRISM FINANCE LIMITED

RAJKUMARI R. UDHWANI
DIRECTOR
(DIN: 02636225)



H K Shah & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly and Half Year ended Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report

To

The Board of Directors,

PRISM FINANCE LIMITED

[CIN: L63910GJ1994PLC021915]

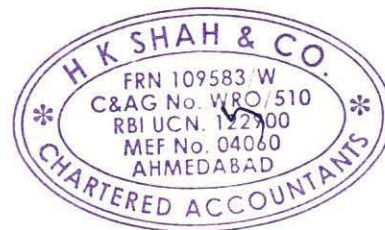
Ahmedabad

We have reviewed the accompanying statement of unaudited financial results of PRISM FINANCE LIMITED ("The Company") for the quarter and half year ended September 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Scope Of Review

This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of Listing Regulation read with circulars issued by SEBI. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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



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**Branch
Offices**

Gujarat, Maharashtra, Tamil Nadu &
Uttar Pradesh

Conclusion

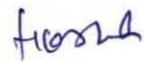
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For

H K Shah & Co.,

Chartered Accountants

FRN.: 109583W


H K Shah

Partner

M.No.: 042758

Place: Ahmedabad

Date: October 31, 2026

UDIN: 26042758VKMX1E7364

