



PRISM JOHNSON LIMITED

Ref : 2024-25/UFR/Q-2

November 13, 2024

The National Stock Exchange of India Limited, Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051.	BSE Limited, Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai – 400 023.
Code : PRSMJOHNSN	Code : 500338

Dear Sir,

Sub. : Unaudited Financial Results for the quarter and half year ended September 30, 2024

Pursuant to Regulations 30, 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), this is to inform you that the Board of Directors of the Company, at its meeting held today i.e. November 13, 2024, has, *inter alia*, approved the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2024, duly reviewed by the Auditors of the Company and recommended by the Audit Committee.

The Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2024, along with Limited Review Reports of the Auditors thereon are enclosed herewith and the same are also available on the website of the Company at www.prismjohnson.in.

The meeting commenced at 10.30 a.m. and concluded at 12.20 p.m.

We request you to kindly bring the above information to the notice of your members.

Thanking you,

Yours faithfully,

For **PRISM JOHNSON LIMITED**

SHAILESH DHOLAKIA

Company Secretary &
Compliance Officer

Encl. : As above



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Prism Johnson Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Prism Johnson Limited (the "Company") for the quarter ended September 30, 2024 and year to date from April 1, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement 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 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



S R B C & CO LLP

Chartered Accountants

Prism Johnson Limited

Unaudited Standalone Financial Results - September 30, 2024

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4. 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 accounting principles generally accepted in India, 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 S R B C & CO LLP

Chartered Accountants

ICAI Firm registration number: 324982E/E300003



per Firoz Pradhan

Partner

Membership No.: 109360

UDIN: 24109360BKFMFX6055



Place: Mumbai

Date: November 13, 2024

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016

Phone : +91-40-23400218 ; Fax : +91-40-23402249 ; e-mail : investor@prismjohnson.in ; website : www.prismjohnson.in

Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2024 Unaudited	June 30, 2024 Unaudited	Sept. 30, 2023 Unaudited	Sept. 30, 2024 Unaudited	Sept. 30, 2023 Unaudited	March 31, 2024 Audited
1	Revenue from Operations :						
(a)	Net Sales	1,516.57	1,630.05	1,645.94	3,146.62	3,432.69	7,029.75
(b)	Other Operating Income	5.28	2.23	5.57	7.51	10.88	38.84
2	Other Income	14.75	14.62	8.09	29.37	21.63	39.26
3	Total Income	1,536.60	1,646.90	1,659.60	3,183.50	3,465.20	7,107.85
4	Expenses :						
(a)	Cost of materials consumed	370.06	372.50	360.06	742.56	751.81	1,548.15
(b)	Purchases of stock-in-trade	292.88	290.34	367.37	583.22	708.37	1,389.36
(c)	Changes in inventories	(7.95)	(87.78)	6.97	(95.73)	(22.74)	(17.30)
(d)	Power and fuel	230.43	290.88	252.01	521.31	604.27	1,186.26
(e)	Freight outward	183.72	227.09	210.48	410.81	462.20	938.19
(f)	Other manufacturing expenses	130.53	129.30	108.86	259.83	195.09	454.87
(g)	Employee benefits expense	136.91	129.49	124.75	266.40	259.49	512.62
(h)	Finance costs	52.13	49.23	38.15	101.36	81.03	170.55
(i)	Depreciation, amortisation and impairment expense	103.95	101.72	85.32	205.67	167.98	370.77
(j)	Other expenses	142.75	144.74	147.39	287.49	285.75	601.46
5	Total Expenses	1,635.41	1,647.51	1,701.36	3,282.92	3,493.25	7,154.93
6	Profit / (Loss) before Exceptional Items & Tax	(98.81)	(0.61)	(41.76)	(99.42)	(28.05)	(47.08)
7	Exceptional Items (Refer note no. 2)	1.47	-	(248.06)	1.47	(248.06)	(242.55)
8	Profit / (Loss) before Tax	(100.28)	(0.61)	206.30	(100.89)	220.01	195.47
9	Tax expenses :						
	Current Tax	(27.13)	(0.18)	57.20	(27.31)	57.20	25.71
	Deferred Tax	2.06	0.04	(24.19)	2.10	(20.74)	6.67
	Adjustment of tax relating to earlier periods	2.82	-	(5.07)	2.82	(5.07)	(27.16)
10	Net Profit / (Loss) for the period after Tax	(78.03)	(0.47)	178.36	(78.50)	188.62	190.25
11	Other Comprehensive Income						
	Items that will not be re-classified to Profit or Loss	(1.03)	(1.48)	0.22	(2.51)	0.44	(6.22)
	Income tax relating to items that will not be reclassified to profit or loss	0.26	0.37	(0.05)	0.63	(0.11)	1.57
12	Total Comprehensive Income for the period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	(78.80)	(1.58)	178.53	(80.38)	188.95	185.60
13	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36	503.36	503.36
14	Other Equity						887.64
15	Earning Per Share - (Basic, diluted and not annualised) (₹)	(1.55)	(0.01)	3.54	(1.56)	3.75	3.78

SIGNED FOR IDENTIFICATION
BY

S R B C & CO LLP
MUMBAI





Notes :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13, 2024. The Statutory Auditors have carried out the limited review of the results.
- Exceptional items included in the financial results are as below:

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2024	June 30, 2024	Sept. 30, 2023	Sept. 30, 2024	Sept. 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Retrenchment compensation on closure of plants of RMC Division	3.12	-	-	3.12	-	-
2	Reversal of Stamp duty provision pursuant to favourable order for matter under litigation	(1.65)	-	-	(1.65)	-	-
3	Provision for insurance claim receivable	-	-	58.94	-	58.94	58.94
4	Provision for entry tax matter	-	-	55.77	-	55.77	55.77
5	Provision for electricity cess matter	-	-	27.71	-	27.71	27.71
6	Provision for VAT matter	-	-	-	-	-	5.51
7	Gain from transfer of Andhra Pradesh project	-	-	(390.48)	-	(390.48)	(390.48)
	Total	1.47	-	(248.06)	1.47	(248.06)	(242.55)

- On August 22, 2024, the Company acquired 50% equity share capital of Sunbath Sanitary Private Limited for a consideration of ₹ 18.72 Crores. Consequently, it became a subsidiary of the Company from the aforesaid date.
- Additional disclosures as per clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 :

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2024	June 30, 2024	Sept. 30, 2023	Sept. 30, 2024	Sept. 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
i	Outstanding Debt (₹ Crores)	1,166.03	1,116.37	1,096.39	1,166.03	1,096.39	1,142.84
ii	Net Worth (₹ Crores)	1,310.62	1,389.42	1,394.35	1,310.62	1,394.35	1,391.00
iii	Capital Redemption Reserve (₹ Crores)	10.75	10.75	10.75	10.75	10.75	10.75
iv	Debt Service Coverage Ratio (times) {Net profit after exceptional item & tax + Depreciation and amortisations + Interest + loss on sale of fixed assets / (Interest + Lease payments + Principal repayment of long term loans)}	0.42	1.95	2.30	0.88	1.79	1.98
v	Interest Service Coverage Ratio (times) {Profit (including exceptional items) before Depreciation, Interest and Tax / Interest}	1.33	3.85	10.13	2.54	6.62	4.89
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.89	0.80	0.79	0.89	0.79	0.82
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings and current lease liabilities)	0.92	0.94	0.96	0.92	0.96	0.96
viii	Long term debt to Working Capital (times) {(Non-current Borrowings + Current maturities of long term debt) / Net working capital excluding current borrowings and current lease liabilities}	(6.58)	(7.92)	(10.16)	(6.58)	(10.16)	(11.58)
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables)	0.86%	0.45%	0.09%	1.30%	0.14%	1.29%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities)	48.58%	52.05%	53.84%	48.58%	53.84%	50.93%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	21.30%	19.57%	20.85%	21.30%	20.85%	20.21%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables) - annualised	9.35	10.09	9.96	9.68	10.41	10.85
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	11.85	13.96	16.11	13.70	17.46	17.69
xiv	Operating Margin (%) (Profit before depreciation, interest, exceptional item and Tax less other income / Sales of products and services)	2.80%	8.33%	4.47%	5.66%	5.81%	6.47%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	-5.15%	-0.03%	10.84%	-2.49%	5.49%	2.71%

- Figures of the previous periods have been regrouped wherever necessary.

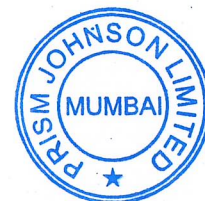
Place : Mumbai
Date : November 13, 2024



For and on behalf of the Board of Directors

(Signature)

VIJAY AGGARWAL
MANAGING DIRECTOR



PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016

Phone : +91-40-23400218 ; Fax : +91-40-23402249 ; e-mail : investor@prismjohnson.in ; website : www.prismjohnson.in

Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2024 Unaudited	June 30, 2024 Unaudited	Sept. 30, 2023 Unaudited	Sept. 30, 2024 Unaudited	Sept. 30, 2023 Unaudited	March 31, 2024 Audited
1	Segment Revenue						
	a) Cement	622.74	773.44	752.56	1,396.18	1,663.06	3,318.20
	b) HRJ	562.39	509.85	564.21	1,072.24	1,084.02	2,305.59
	c) RMC	340.58	353.32	341.90	693.90	707.94	1,471.49
	Total	1,525.71	1,636.61	1,658.67	3,162.32	3,455.02	7,095.28
	Less : Inter segment revenue	3.86	4.33	7.16	8.19	11.45	26.69
	Total Revenue from operations	1,521.85	1,632.28	1,651.51	3,154.13	3,443.57	7,068.59
2	Segment Results (Refer note no. 2 below)						
	a) Cement	(49.01)	49.74	236.34	0.73	299.40	335.82
	b) HRJ	4.45	(12.09)	14.25	(7.64)	(1.17)	5.55
	c) RMC	(10.07)	3.13	(14.08)	(6.94)	(18.47)	(13.89)
	Total	(54.63)	40.78	236.51	(13.85)	279.76	327.48
	Less : (i) Finance costs	52.13	49.23	38.15	101.36	81.03	170.55
	(ii) Other Un-allocable expenditure net of un-allocable income	(6.48)	(7.84)	(7.94)	(14.32)	(21.28)	(38.54)
	Total Profit / (Loss) before Tax	(100.28)	(0.61)	206.30	(100.89)	220.01	195.47
		As at Sept. 30, 2024 Unaudited	As at June 30, 2024 Unaudited	As at Sept. 30, 2023 Unaudited	As at Sept. 30, 2024 Unaudited	As at Sept. 30, 2023 Unaudited	As at March 31, 2024 Audited
3	Segment Assets						
	a) Cement	2,834.23	2,863.66	2,890.40	2,834.23	2,890.40	2,785.75
	b) HRJ	1,332.08	1,305.56	1,231.55	1,332.08	1,231.55	1,319.71
	c) RMC	757.76	776.21	549.37	757.76	549.37	781.82
	d) Unallocated	549.75	759.08	588.42	549.75	588.42	769.03
	Total	5,473.82	5,704.51	5,259.74	5,473.82	5,259.74	5,656.31
4	Segment Liabilities						
	a) Cement	1,552.65	1,801.44	1,728.27	1,552.65	1,728.27	1,734.27
	b) HRJ	704.69	671.18	644.16	704.69	644.16	695.11
	c) RMC	664.44	652.51	359.69	664.44	359.69	619.17
	d) Unallocated	1,241.42	1,189.96	1,133.27	1,241.42	1,133.27	1,216.76
	Total	4,163.20	4,315.09	3,865.39	4,163.20	3,865.39	4,265.31
5	Capital Employed						
	a) Cement	1,281.58	1,062.22	1,162.13	1,281.58	1,162.13	1,051.48
	b) HRJ	627.39	634.38	587.39	627.39	587.39	624.60
	c) RMC	93.32	123.70	189.68	93.32	189.68	162.65
	d) Unallocated	(691.67)	(430.88)	(544.85)	(691.67)	(544.85)	(447.73)
	Total	1,310.62	1,389.42	1,394.35	1,310.62	1,394.35	1,391.00

Notes :

- The operating segments identified are a) Cement b) HRJ and c) RMC - Ready mixed Concrete. 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. 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". The Operating Segments have been reported in a manner consistent with the internal reporting provided to the Executive Management Committee, which is the Chief Operating Decision Maker.
- Segment results includes the impact of exceptional items as given in note no. 2 of unaudited financial results.
- Figures of the previous periods have been regrouped wherever necessary.



Place : Mumbai
Date : November 13, 2024

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR



PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

₹ Crores

Sr. No.	Particulars	September 30, 2024	March 31, 2024
		Unaudited	Audited
A	ASSETS		
1	Non-current Assets :		
(a)	Property, Plant and Equipment	2,409.14	2,396.14
(b)	Right of Use Assets	378.15	406.29
(c)	Capital work-in-progress	112.74	120.78
(d)	Other Intangible assets	39.75	28.57
(e)	Intangible assets under development	11.01	18.53
(f)	Financial Assets		
(i)	Investments	445.37	401.36
(ii)	Loans	29.16	14.32
(iii)	Others	84.67	78.11
(g)	Other non-current assets	111.68	105.66
		3,621.67	3,569.76
2	Current Assets :		
(a)	Inventories	732.95	713.85
(b)	Financial Assets		
(i)	Trade receivables	652.59	648.05
(ii)	Cash and cash equivalents	98.59	413.83
(iii)	Bank balances other than (ii) above	65.47	66.77
(iv)	Loans	0.66	0.84
(v)	Others	8.59	10.40
(c)	Current tax Assets (net)	111.95	86.68
(d)	Other current assets	181.35	145.93
		1,852.15	2,086.35
	Total Assets	5,473.82	5,656.11
B	EQUITY AND LIABILITIES		
1	Equity :		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	807.26	887.64
		1,310.62	1,391.00
2	Liabilities :		
I	Non-current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	943.87	884.00
(ii)	Lease liabilities	278.12	305.71
(iii)	Other financial liabilities	354.03	310.44
(b)	Provisions	30.70	28.52
(c)	Deferred tax liabilities (net)	75.39	73.92
(d)	Other non-current liabilities	133.80	133.88
		1,815.91	1,736.47
II	Current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	222.16	258.78
(ii)	Lease liabilities	102.69	97.56
(iii)	Supplier's credit	373.42	494.78
(iv)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	107.62	127.74
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	941.39	923.66
(v)	Other financial liabilities	157.98	142.02
(b)	Provisions	74.93	71.66
(c)	Other current liabilities	367.10	412.44
		2,347.29	2,528.64
	Total Equity and Liabilities	5,473.82	5,656.11

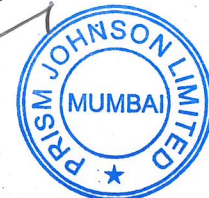
Note : Figures of the previous year have been regrouped wherever necessary.

For and on behalf of the Board of Directors

Place : Mumbai
Date : November 13, 2024



VIJAY AGGARWAL
MANAGING DIRECTOR



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STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

₹ Crores

Particulars	Unaudited half year ended	
	September 30, 2024	September 30, 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax	(100.89)	220.01
Non-cash Adjustment to Profit / (Loss) before tax :		
Depreciation, amortisation and impairment expense	205.67	167.98
Provision for non-current assets and receivables	-	142.42
Impairment on trade receivables	7.81	5.78
Reversal of impairment of non-current assets	(0.81)	(0.01)
Finance costs	99.43	78.12
Amortisation of processing fees	1.93	2.91
Bad debts written off	0.97	1.06
Unwinding of interests and discounts	(0.62)	(0.62)
Gain on disposal of Property, plant and equipment	(5.18)	(392.92)
Dividend and interest income	(13.06)	(8.41)
Balances written back	(6.91)	(2.33)
Exchange differences (net)	2.35	(0.76)
Other non-cash Items	(0.04)	0.96
Operating profit before change in operating assets and liabilities	190.65	214.19
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	(13.59)	(30.86)
Decrease/(increase) in inventories	(19.10)	(148.31)
Increase/(decrease) in trade payables	2.44	(35.66)
Increase/(decrease) in supplier's credit	(121.36)	64.93
Decrease/(increase) in other financial assets	(4.71)	(3.47)
Decrease/(increase) in loans	0.20	0.25
Decrease/(increase) in other non-current and current assets	(24.05)	(7.37)
Increase/(decrease) in provisions	2.94	5.37
Increase/(decrease) in other current and non-current financial liabilities	50.27	16.60
Increase/(decrease) in other current and non-current liabilities	(45.35)	(93.38)
Cash generated from operations	18.34	(17.71)
Direct taxes paid (net of refunds)	0.78	12.85
Net cash flow from / (used in) operating activities (A)	17.56	(30.56)
CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, plant and equipment & development of intangible assets	(173.60)	(188.46)
Payments for purchase of investments	(39.13)	(27.68)
Proceeds from sale of investments	-	0.60
Proceeds from disposal of Property, plant and equipment	11.08	535.63
Investment in bank deposits	(63.59)	(62.78)
Redemption / maturity of bank deposits	64.92	61.22
Interest received	13.22	8.52
Loans given to related party	(19.36)	(9.60)
Net cash flow from / (used in) investing activities (B)	(206.46)	317.45
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from borrowings	379.62	119.10
Repayment of long term borrowings	(253.66)	(456.11)
Movement in short term borrowings (net)	(102.78)	170.94
Repayment of Lease Liability	(65.86)	(21.51)
Interest paid	(83.66)	(81.13)
Net cash flow used in financing activities (C)	(126.34)	(268.71)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(315.24)	18.18
Cash and cash equivalents at the beginning of the year	413.83	250.35
Cash and cash equivalents at the end of the half year	98.59	268.53

Notes :

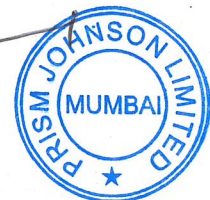
- The Cash Flow Statement has been prepared using the Indirect Method set out in Ind AS 7- Statement of Cash Flows.
- Payments for acquisition of Property, plant and equipment include movement in capital work-in-progress.

Place : Mumbai
Date : November 13, 2024



For and on behalf of the Board of Directors


VIJAY AGGARWAL
 MANAGING DIRECTOR



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Prism Johnson Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Prism Johnson Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associates and joint ventures for the quarter ended September 30, 2024 and year to date from April 1, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement 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 and 52 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

(a) Holding Company:

Prism Johnson Limited

(b) Subsidiaries:

1. Raheja QBE General Insurance Company Limited
2. H & R Johnson (India) TBK Limited
3. Antique Marbonite Private Limited
4. Small Johnson Floor Tiles Private Limited
5. Sentini Cermica Private Limited
6. Spectrum Johnson Tiles Private Limited
7. Coral Gold Tiles Private Limited
8. TBK Venkataramiah Tile Bath Kitchen Private Limited
9. TBK Prathap Tile Bath Kitchen Private Limited



Prism Johnson Limited

Unaudited Consolidated Financial Results - September 30, 2024

Page 2 of 3

10. TBK Samiyaz Tile Bath Kitchen Private Limited
11. TBK Rangoli Tile Bath Kitchen Private Limited
12. Sanskar Ceramics Private Limited
13. RMC Readymix Porselano (India) Limited
14. Prism Concrete Solutions Limited
15. Prism Johnson Building Solutions Limited
16. PJJ Cement Limited
17. Sunbath Sanitary Private Limited (w.e.f August 22, 2024)

(c) Associates:

1. CSE Solar Parks Satna Private Limited
2. Renew Green (MPR Two) Private Limited
3. Sunspring Solar Private Limited

(d) Joint ventures:

1. Ardex Endura (India) Private Limited
2. TBK Deepgiri Tile Bath Kitchen Private Limited
3. TBK Florance Ceramics Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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 accounting principles generally accepted in India, 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.
6. The accompanying Statement includes the unaudited interim financial results, in respect of:
 - 17 subsidiaries, whose unaudited interim financial results include total assets of Rs. 2,070.52 crores as at September 30, 2024, total revenues of Rs 668.57 crores and Rs 347.24 crores, total net loss after tax of Rs. 52.10 crores and Rs. 30.09 crores, total comprehensive loss of Rs. 41.04 crores and Rs. 19.80 crores, for the quarter ended September 30, 2024 and the period ended on that date respectively, and net cash outflows of Rs. 11.78 crores for the period from April 1, 2024 to September 30, 2024, as considered in the Statement which have been reviewed by their respective independent auditors.
 - 3 joint ventures, whose unaudited interim financial results include Group's share of net profit of Rs. 8.22 crores and Rs. 4.21 crores and Group's share of total comprehensive income of Rs. 8.22 crores and Rs. 4.21 crores for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024 respectively, as considered in the Statement whose interim financial results, other financial information have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and joint ventures is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.



Prism Johnson Limited

Unaudited Consolidated Financial Results - September 30, 2024

Page 3 of 3

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
- 3 associates, whose interim financial results includes the Group's share of net profit/(loss) of Rs. (0.07) crores and Rs. 0.03 crores and Group's share of total comprehensive income/(loss) of Rs. (0.07) and Rs. 0.03 for the quarter ended September 30, 2024 and for the period ended from April 1, 2024 to September 30, 2024 respectively.

The unaudited interim financial results and other unaudited financial information of these associates have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these associates, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 and 7 is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

8. The statutory auditors of Raheja QBE General Insurance Limited ("Raheja QBE"), a subsidiary company, without modifying their conclusion on the unaudited financial results of Raheja QBE has stated in the Other Matter section that:

The actuarial valuation of the Outstanding Claims Incurred but Not Reported (IBNR), Claims Incurred but Not Enough Reported (IBNER) and Premium Deficiency Reserve (the "PDR") that are estimated using statistical methods and IBNR reserve as at September 30, 2024 have been duly certified by the Appointed Actuary and in his opinion, the norms and assumptions for such valuation are in accordance with the guidelines issued by the Insurance Regulatory and Development Authority of India ("IRDAI"/ "Authority") and the Institute of Actuaries of India in concurrence with the Authority. The statutory auditors of Raheja QBE have relied upon the Appointed Actuary's certificate in this regard for forming an opinion on the valuation of liabilities for outstanding claims reserves.

Our conclusion is not modified in respect to the above matter based on the conclusion drawn by the statutory auditors of Raheja QBE.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm registration number: 324982E/E300003



per Firoz Pradhan

Partner

Membership No.: 109360

UDIN: 24109360BKFMFW3689



Place: Mumbai

Date: November 13, 2024

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016

Phone : +91-40-23400218 ; Fax : +91-40-23402249 ; e-mail : investor@prismjohnson.in ; website : www.prismjohnson.in

Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2024 Unaudited	June 30, 2024 Unaudited	Sept. 30, 2023 Unaudited	Sept. 30, 2024 Unaudited	Sept. 30, 2023 Unaudited	March 31, 2024 Audited
1	Revenue from Operations :						
(a)	Net Sales	1,638.86	1,746.92	1,730.21	3,385.78	3,633.91	7,394.18
(b)	Other Operating Income	46.52	16.23	107.60	62.75	146.05	193.33
2	Other Income	13.86	13.99	8.17	27.85	22.62	34.56
3	Total Income	1,699.24	1,777.14	1,845.98	3,476.38	3,802.58	7,622.07
4	Expenses :						
(a)	Cost of materials consumed	448.45	452.42	443.95	900.87	918.16	1,877.21
(b)	Purchases of stock-in-trade	118.94	124.88	179.36	243.82	338.05	629.43
(c)	Changes in inventories	(18.57)	(96.09)	1.45	(114.66)	(29.35)	(7.02)
(d)	Power and fuel	301.49	360.96	324.26	662.45	750.50	1,483.84
(e)	Freight outward	183.94	227.60	211.20	411.54	463.90	940.89
(f)	Other manufacturing expenses	138.72	136.22	117.62	274.94	211.87	486.18
(g)	Employee benefits expense	167.80	158.99	147.46	326.79	312.41	619.90
(h)	Finance costs	56.90	54.66	43.50	111.56	91.95	192.62
(i)	Depreciation, amortisation and impairment expense	117.75	111.57	95.17	229.32	188.23	413.80
(j)	Other expenses	298.48	265.93	320.09	564.41	570.37	1,068.11
5	Total Expenses	1,813.90	1,797.14	1,884.06	3,611.04	3,816.09	7,704.96
6	Profit / (Loss) before Share in Profit of Associates & Joint Ventures, Exceptional items & Tax	(114.66)	(20.00)	(38.08)	(134.66)	(13.51)	(82.89)
7	Share of Profit / (Loss) of Associates & Joint Ventures accounted by using the equity method	4.40	3.98	3.57	8.38	6.34	14.63
8	Exceptional Items (Refer note no. 2)	1.47	-	(248.06)	1.47	(248.06)	(242.55)
9	Profit / (Loss) before Tax	(111.73)	(16.02)	213.55	(127.75)	240.89	174.29
10	Tax expenses :						
	Current Tax	(26.18)	1.87	58.93	(24.31)	61.01	30.56
	Deferred Tax	1.03	0.36	(23.46)	1.39	(20.68)	7.73
	Adjustment of tax relating to earlier periods	17.09	0.01	(5.06)	17.10	(3.34)	(25.93)
11	Net Profit / (Loss) for the period after Tax	(103.67)	(18.26)	183.14	(121.93)	203.90	161.93
	Non-controlling Interest (on net profit / (loss) for the period)	(13.88)	(10.56)	0.41	(24.44)	3.28	(19.18)
	Net Profit / (Loss) after tax and Non-controlling Interest (net of tax)	(89.79)	(7.70)	182.73	(97.49)	200.62	181.11
12	Other Comprehensive Income						
	Items that will not be re-classified to profit or loss	(1.02)	(1.48)	0.52	(2.50)	1.03	(5.81)
	Income tax relating to items that will not be reclassified to profit or loss	0.26	0.37	(0.06)	0.63	(0.19)	1.57
	Items that will be re-classified to profit or loss	10.29	0.77	(3.45)	11.06	4.66	13.69
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the period	9.53	(0.34)	(2.99)	9.19	5.50	9.45
	Non-controlling Interest (Other Comprehensive Income)	5.05	0.38	(1.54)	5.43	2.54	6.89
	Other Comprehensive Income after Non-controlling Interest (net of tax)	4.48	(0.72)	(1.45)	3.76	2.96	2.56
13	Total Comprehensive Income for the period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	(94.14)	(18.60)	180.15	(112.74)	209.40	171.38
	Total Non-controlling Interest	(8.83)	(10.18)	(1.13)	(19.01)	5.82	(12.29)
	Total Comprehensive Income for the period after Non-controlling Interest (comprising Profit / (Loss) and Other Comprehensive Income for the period)	(85.31)	(8.42)	181.28	(93.73)	203.58	183.67
14	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36	503.36	503.36
15	Other Equity						885.60
16	Earning Per Share - (Basic, diluted and not annualised) (₹)	(1.78)	(0.15)	3.63	(1.94)	3.99	3.60



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Notes :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13, 2024. The Statutory Auditors have carried out the limited review of the results.
- Exceptional items included in the financial results are as below:

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2024	June 30, 2024	Sept. 30, 2023	Sept. 30, 2024	Sept. 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Retrenchment compensation on closure of plants of RMC Division	3.12	-	-	3.12	-	-
2	Reversal of Stamp duty provision pursuant to favourable order for matter under litigation	(1.65)	-	-	(1.65)	-	-
3	Provision for insurance claim receivable	-	-	58.94	-	58.94	58.94
4	Provision for entry tax matter	-	-	55.77	-	55.77	55.77
5	Provision for electricity cess matter	-	-	27.71	-	27.71	27.71
6	Provision for VAT matter	-	-	-	-	-	5.51
7	Gain from transfer of Andhra Pradesh project	-	-	(390.48)	-	(390.48)	(390.48)
	Total	1.47	-	(248.06)	1.47	(248.06)	(242.55)

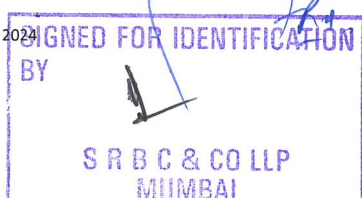
- On August 22, 2024, the Holding Company acquired 50% equity share capital of Sunbath Sanitary Private Limited ("Sunbath") for a consideration of ₹ 18.72 Crores. Consequently, it became a subsidiary of the Holding Company from the aforesaid date. The fair value of assets and liabilities acquired have been provisionally determined and recorded in accordance with Ind AS 103 on 'Business Combinations'. Accordingly, the consolidated financial results for the quarter and half year ended September 30, 2024 include those of Sunbath from the date of acquisition of control and hence are not comparable with the previous periods.

- Additional disclosures as per clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 :

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2024	June 30, 2024	Sept. 30, 2023	Sept. 30, 2024	Sept. 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
i	Outstanding Debt (₹ Crores)	1,358.83	1,275.12	1,296.15	1,358.83	1,296.15	1,333.30
ii	Net Worth (₹ Crores)	1,295.23	1,380.54	1,410.27	1,295.23	1,410.27	1,388.96
iii	Capital Redemption Reserve (₹ Crores)	20.71	20.71	13.94	20.71	13.94	20.71
iv	Debt Service Coverage Ratio (times) {Net profit after exceptional item & tax + Depreciation and amortisations + Interest + loss on sale of fixed assets / (Interest + Lease payments + Principal repayment of long term loans)}	0.35	1.63	2.23	0.77	1.79	1.82
v	Interest Service Coverage Ratio (times) {Profit (including exceptional items) before Depreciation, Interest and Tax / Interest}	1.26	3.30	9.32	2.25	6.33	4.46
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	1.05	0.92	0.92	1.05	0.92	0.96
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings and current lease liabilities)	0.85	0.90	0.97	0.85	0.97	0.93
viii	Long term debt to Working Capital (times) {(Non-current Borrowings + Current maturities of long term debt) / Net working capital excluding current borrowings and current lease liabilities}	(2.86)	(3.95)	(10.72)	(2.86)	(10.72)	(5.13)
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables)	0.61%	0.41%	0.09%	1.04%	0.13%	1.69%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities)	50.89%	53.48%	53.65%	50.89%	53.65%	52.40%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	19.35%	17.86%	19.52%	19.35%	19.52%	18.81%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables) - annualised	9.52	10.02	9.65	9.87	10.12	10.64
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	10.36	12.23	13.16	11.76	14.25	14.67
xiv	Operating Margin (%) (Profit before depreciation, interest, exceptional item and Tax less other income / Sales of products and services)	2.81%	7.57%	5.34%	5.27%	6.72%	6.61%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	-6.33%	-1.05%	10.58%	-3.60%	5.61%	2.19%

- Figures of the previous periods have been regrouped wherever necessary.

Place : Mumbai
Date : November 13, 2024



For and on behalf of the Board of Directors

(Signature)
VIJAY AGGARWAL
MANAGING DIRECTOR

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016

Phone : +91-40-23400218 ; Fax : +91-40-23402249 ; e-mail : investor@prismjohnson.in ; website : www.prismjohnson.in

Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2024 Unaudited	June 30, 2024 Unaudited	Sept. 30, 2023 Unaudited	Sept. 30, 2024 Unaudited	Sept. 30, 2023 Unaudited	March 31, 2024 Audited
1	Segment Revenue						
	a) Cement	622.74	773.44	752.56	1,396.18	1,663.06	3,318.20
	b) HRJ	574.68	539.02	580.90	1,113.70	1,129.40	2,385.99
	c) RMC	340.48	353.17	341.90	693.65	707.94	1,471.18
	d) Insurance	151.34	101.85	169.61	253.19	291.01	438.90
	Total	1,689.24	1,767.48	1,844.97	3,456.72	3,791.41	7,614.27
	Less : Inter segment revenue	3.86	4.33	7.16	8.19	11.45	26.76
	Total Revenue from operations	1,685.38	1,763.15	1,837.81	3,448.53	3,779.96	7,587.51
2	Segment Results (Refer note no. 2 below)						
	a) Cement	(48.93)	49.68	236.58	0.75	299.69	336.17
	b) HRJ	12.45	3.70	25.72	16.15	25.64	51.51
	c) RMC	(10.89)	2.31	(14.08)	(8.58)	(18.47)	(14.43)
	d) Insurance	(12.98)	(24.23)	0.82	(37.21)	3.72	(40.18)
	Total	(60.35)	31.46	249.04	(28.89)	310.58	333.07
	Less : (i) Finance costs	56.90	54.66	43.50	111.56	91.95	192.62
	(ii) Other Un-allocable expenditure net of un-allocable income	(5.52)	(7.18)	(8.01)	(12.70)	(22.26)	(33.84)
	Total Profit / (Loss) before Tax	(111.73)	(16.02)	213.55	(127.75)	240.89	174.29
		As at	As at	As at	As at	As at	As at
		Sept. 30, 2024	June 30, 2024	Sept. 30, 2023	Sept. 30, 2024	Sept. 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
3	Segment Assets						
	a) Cement	2,831.90	2,861.25	2,887.99	2,831.90	2,887.99	2,783.40
	b) HRJ	1,921.64	1,849.42	1,807.04	1,921.64	1,807.04	1,868.03
	c) RMC	758.22	778.29	549.37	758.22	549.37	788.42
	d) Insurance	1,266.02	1,198.08	1,091.75	1,266.02	1,091.75	1,165.18
	e) Unallocated	245.99	453.08	303.55	245.99	303.55	484.65
	Total	7,023.77	7,140.12	6,639.70	7,023.77	6,639.70	7,089.68
4	Segment Liabilities						
	a) Cement	1,552.65	1,801.44	1,728.27	1,552.65	1,728.27	1,734.27
	b) HRJ	858.17	825.32	795.36	858.17	795.36	826.52
	c) RMC	667.77	656.24	359.69	667.77	359.69	626.36
	d) Insurance	1,166.68	1,097.04	982.62	1,166.68	982.62	1,073.74
	e) Unallocated	1,483.27	1,379.54	1,363.49	1,483.27	1,363.49	1,439.83
	Total	5,728.54	5,759.58	5,229.43	5,728.54	5,229.43	5,700.72
5	Capital Employed						
	a) Cement	1,279.25	1,059.81	1,159.72	1,279.25	1,159.72	1,049.13
	b) HRJ	1,063.47	1,024.10	1,011.68	1,063.47	1,011.68	1,041.51
	c) RMC	90.45	122.05	189.68	90.45	189.68	162.06
	d) Insurance	99.34	101.04	109.13	99.34	109.13	91.44
	e) Unallocated	(1,237.28)	(926.46)	(1,059.94)	(1,237.28)	(1,059.94)	(955.18)
	Total	1,295.23	1,380.54	1,410.27	1,295.23	1,410.27	1,388.96

Notes :

- The operating segments identified are a) Cement b) HRJ c) RMC - Ready mixed Concrete and d) Insurance. 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. 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". The Operating Segments have been reported in a manner consistent with the internal reporting provided to the Executive Management Committee, which is the Chief Operating Decision Maker.
- Segment results includes the impact of exceptional items as given in note no. 2 of unaudited financial results.
- Figures of the previous periods have been regrouped wherever necessary.

For and on behalf of the Board of Directors

Place : Mumbai

Date : November 13, 2024



VIJAY AGGARWAL
MANAGING DIRECTOR

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016

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Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

₹ Crores

Sr. No.	Particulars	September 30, 2024	March 31, 2024
		Unaudited	Audited
A	ASSETS		
1	Non-current Assets :		
(a)	Property, plant and equipment	2,832.66	2,788.46
(b)	Right of Use assets	387.49	417.08
(c)	Capital work-in-progress	132.32	122.82
(d)	Goodwill	24.23	21.41
(e)	Other Intangible assets	43.53	33.54
(f)	Intangible assets under development	11.01	18.53
(g)	Investment accounted using the equity method	120.15	111.77
(h)	Financial Assets		
(i)	Investments	873.90	704.27
(ii)	Loans	0.35	0.37
(iii)	Others	92.44	86.45
(i)	Deferred tax assets (net)	10.25	8.84
(j)	Other non-current assets	134.50	129.97
		4,662.83	4,443.51
2	Current Assets :		
(a)	Inventories	878.69	825.56
(b)	Financial Assets		
(i)	Investments	103.61	163.81
(ii)	Trade receivables	677.86	694.73
(iii)	Cash and cash equivalents	109.06	436.01
(iv)	Bank balances other than (iii) above	68.69	70.01
(v)	Loans	1.61	1.19
(vi)	Others	33.59	30.15
(c)	Current tax assets (net)	114.24	89.35
(d)	Other current assets	373.32	334.89
(e)	Non-current assets classified as held for sale	0.27	0.27
		2,360.94	2,645.97
	Total Assets	7,023.77	7,089.48
B	EQUITY AND LIABILITIES		
1	Equity :		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	791.87	885.60
	Equity attributable to owners of the Holding Company	1,295.23	1,388.96
(c)	Non-controlling Interest	275.47	254.47
2	Liabilities :		
I	Non-current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	985.21	927.38
(ii)	Lease liabilities	285.45	314.38
(iii)	Other financial liabilities	354.10	310.62
(b)	Provisions	39.33	35.92
(c)	Deferred tax liabilities (net)	108.92	103.36
(d)	Other non-current liabilities	426.22	394.83
		2,199.23	2,086.49
II	Current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	373.62	405.86
(ii)	Lease liabilities	105.38	100.16
(iii)	Supplier's credit	401.53	494.78
(iv)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	129.40	163.47
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	881.77	872.92
(v)	Other financial liabilities	180.14	169.41
(b)	Current tax liabilities (net)	15.52	3.17
(c)	Provisions	77.29	73.90
(d)	Other current liabilities	1,089.19	1,075.89
		3,253.84	3,359.56
	Total Equity and Liabilities	7,023.77	7,089.48

Note : Figures of the previous year have been regrouped wherever necessary.

For and on behalf of the Board of Directors

Place : Mumbai

Date : November 13, 2024

SIGNED FOR IDENTIFICATION
BY

S R B C & CO LLP
MUMBAI



[Handwritten Signature]

VIJAY AGGARWAL
MANAGING DIRECTOR

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016

Phone : +91-40-23400218 ; Fax : +91-40-23402249 ; e-mail : investor@prismjohnson.in ; website : www.prismjohnson.in

Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

₹ Crores

Particulars	Unaudited Half year ended	
	September 30, 2024	September 30, 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	(127.75)	240.89
Non-cash Adjustment to Profit/(Loss) before tax :		
Share of (Profit)/Loss of Joint Ventures and Associates	(8.38)	(6.34)
Depreciation, amortisation and impairment expense	229.32	188.23
Provision for non-current assets and receivables	-	142.42
Impairment on trade receivables	6.46	9.60
Reversal of impairment of non-current assets	(0.80)	(0.01)
Finance costs	109.08	88.49
Amortisation of processing fees	2.12	3.01
Bad debts written off	0.97	1.06
Unwinding of interest and discounts	(0.22)	(0.26)
Gain on disposal of Property, plant and equipment	(5.32)	(392.91)
Gain on disposal of investments	(2.59)	(1.64)
Dividend and interest income	(42.44)	(34.29)
Balances written back	(6.91)	(2.34)
Exchange differences (net)	2.42	(0.81)
Impairment on financial assets	-	0.16
Other non-cash Items	(0.28)	0.51
Operating profit before change in operating assets and liabilities	155.68	235.77
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	11.78	(57.88)
Decrease/(increase) in inventories	(39.22)	(154.07)
Increase/(decrease) in trade payables	(24.18)	(79.45)
Increase/(decrease) in supplier's credit	(93.25)	95.05
Decrease/(increase) in other financial assets	(5.47)	(3.89)
Decrease/(increase) in loans	0.03	0.10
Decrease/(increase) in other non-current and current assets	(38.05)	(61.57)
Increase/(decrease) in provisions	3.68	3.28
Increase/(decrease) in other current and non-current financial liabilities	50.72	14.16
Increase/(decrease) in other current and non-current liabilities	44.50	(118.55)
Cash generated from operations	66.22	(127.05)
Direct taxes paid (net of refunds)	5.30	17.61
Net cash flow from / (used in) operating activities (A)	60.92	(144.66)
CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, plant and equipment & development of intangible assets	(189.48)	(198.98)
Payments for purchase of investments	(396.17)	(194.22)
Proceeds from sale of investments	295.55	255.58
Proceeds from disposal of Property, plant and equipment	11.26	535.64
Cash consideration paid on acquisition of Subsidiary (net of cash and cash equivalents taken over of ₹ 0.05 Crores)	(18.67)	-
Investment in bank deposits	(65.20)	(63.30)
Redemption/maturity of bank deposits	68.05	61.30
Interest received	42.22	36.75
Net cash flow from / (used in) investing activities (B)	(252.44)	432.77
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital to Non-controlling Interest	24.11	19.62
Proceeds from borrowings	382.82	122.82
Repayment of long term borrowings	(282.89)	(470.22)
Movement in short term borrowings (net)	(99.14)	175.63
Repayment of Lease Liability	(67.58)	(23.30)
Interest paid	(92.75)	(91.11)
Net cash flow used in financing activities (C)	(135.43)	(266.56)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(326.95)	21.55
Cash and cash equivalents at the beginning of the year	436.01	261.99
Cash and cash equivalents at the end of the half year	109.06	283.54

Notes :

- The Cash Flow Statement has been prepared using the Indirect Method set out in Ind AS 7- Statement of Cash Flows.
- Payments for acquisition of Property, plant and equipment include movement in capital work-in-progress.

For and on behalf of the Board of Directors

Place : Mumbai
Date : November 13, 2024



VIJAY AGGARWAL
MANAGING DIRECTOR

