



PRISM JOHNSON LIMITED

February 6, 2025

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. : Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Pursuant to the Securities and Exchange Board of India circular dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, please find attached the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The above information is available on the website of the Company at www.prismjohnson.in.

This is for your information and records.

Thanking you,

Yours faithfully,

For **PRISM JOHNSON LIMITED**

SHAILESH DHOLAKIA
Company Secretary &
Compliance Officer

Encl. : As above



Quarterly Integrated Filing (Financial)

A. Financial Results

S R B C & COLL P

Chartered Accountants

12th Floor, The Ruby
29 Senapati Bapat Marg
Dadar (West)
Mumbai - 400 028, India

Tel : +91 22 6819 8000

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 December 31, 2024 and year to date from April 1, 2024 to December 31, 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 & COLL P

Chartered Accountants

Prism Johnson Limited

Unaudited Standalone Financial Results - December 31, 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: 25109360BMKYFK4877



Place: Mumbai

Date: February 6, 2025

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 NINE MONTHS ENDED DECEMBER 31, 2024

₹ Crores

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec. 31, 2024 Unaudited	Sept. 30, 2024 Unaudited	Dec. 31, 2023 Unaudited	Dec. 31, 2024 Unaudited	Dec. 31, 2023 Unaudited	March 31, 2024 Audited
1	Revenue from Operations :						
(a)	Net Sales	1,622.96	1,516.57	1,649.97	4,769.58	5,082.66	7,029.75
(b)	Other Operating Income	9.79	5.28	7.30	17.30	18.18	38.84
2	Other Income (Refer note no. 3)	88.97	14.75	3.27	118.34	24.90	39.26
3	Total Income	1,721.72	1,536.60	1,660.54	4,905.22	5,125.74	7,107.85
4	Expenses :						
(a)	Cost of materials consumed	366.63	370.06	384.52	1,109.19	1,136.33	1,548.15
(b)	Purchases of stock-in-trade	299.23	292.88	315.76	882.45	1,024.13	1,389.36
(c)	Changes in inventories	66.03	(7.95)	(100.22)	(29.70)	(122.96)	(17.30)
(d)	Power and fuel	215.49	230.43	314.72	736.80	918.99	1,186.26
(e)	Freight outward	213.42	183.72	226.62	624.23	688.82	938.19
(f)	Other manufacturing expenses	153.36	130.53	114.29	413.19	309.38	454.87
(g)	Employee benefits expense	139.91	136.91	126.55	406.31	386.04	512.62
(h)	Finance costs	50.97	52.13	43.65	152.33	124.68	170.55
(i)	Depreciation, amortisation and impairment expense	107.15	103.95	89.56	312.82	257.54	370.77
(j)	Other expenses	141.12	142.75	142.62	428.61	428.37	601.46
5	Total Expenses	1,753.31	1,635.41	1,658.07	5,036.23	5,151.32	7,154.93
6	Profit / (Loss) before Exceptional Items & Tax	(31.59)	(98.81)	2.47	(131.01)	(25.58)	(47.08)
7	Exceptional Items (Refer note no. 2)	-	1.47	-	1.47	(248.06)	(242.55)
8	Profit / (Loss) before Tax	(31.59)	(100.28)	2.47	(132.48)	222.48	195.47
9	Tax expenses :						
	Current Tax	27.31	(27.13)	1.00	-	58.20	25.71
	Deferred Tax	(35.68)	2.06	(0.31)	(33.58)	(21.05)	6.67
	Adjustment of tax relating to earlier periods (Refer note no. 3)	(70.89)	2.82	-	(68.07)	(5.07)	(27.16)
10	Net Profit / (Loss) for the period after Tax	47.67	(78.03)	1.78	(30.83)	190.40	190.25
11	Other Comprehensive Income						
	Items that will not be re-classified to Profit or Loss	(1.03)	(1.03)	(0.28)	(3.54)	0.16	(6.22)
	Income tax relating to items that will not be reclassified to profit or loss	0.26	0.26	0.07	0.89	(0.04)	1.57
12	Total Comprehensive Income for the period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	46.90	(78.80)	1.57	(33.48)	190.52	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) (₹)	0.95	(1.55)	0.04	(0.61)	3.78	3.78

SIGNED FOR IDENTIFICATION
BY

SRBC & 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 February 6, 2025. 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			Nine months ended		Year ended
		Dec. 31, 2024 Unaudited	Sept. 30, 2024 Unaudited	Dec. 31, 2023 Unaudited	Dec. 31, 2024 Unaudited	Dec. 31, 2023 Unaudited	March 31, 2024 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
4	Provision for entry tax matter	-	-	-	-	55.77	55.77
5	Provision for electricity cess matter	-	-	-	-	27.71	27.71
6	Provision for VAT matter	-	-	-	-	-	5.51
7	Gain from transfer of Andhra Pradesh project	-	-	-	-	(390.48)	(390.48)
	Total	-	1.47	-	1.47	(248.06)	(242.55)

- During the quarter ended December 31, 2024, the Company has received favourable orders from the Income Tax Appellate Tribunal ("ITAT") for assessment years 2006-2007 to 2010-2011, pertaining to additional grounds filed by the Company during assessment proceedings primarily relating to treatment of VAT/Sales tax subsidy and other matters. Consequently, the Company has accounted for tax credit amounting to ₹ 70.89 Crores disclosed under "Adjustment of tax relating to earlier periods" and interest thereon of ₹ 82.33 Crores disclosed under "Other income" in the above financial results.
- 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			Nine months ended		Year ended
		Dec. 31, 2024 Unaudited	Sept. 30, 2024 Unaudited	Dec. 31, 2023 Unaudited	Dec. 31, 2024 Unaudited	Dec. 31, 2023 Unaudited	March 31, 2024 Audited
i	Outstanding Debt (₹ Crores)	1,333.16	1,166.03	1,050.24	1,333.16	1,050.24	1,142.84
ii	Net Worth (₹ Crores)	1,357.52	1,310.62	1,395.92	1,357.52	1,395.92	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 expense + loss on sale of fixed assets / (Interest expense + Lease payments + Principal repayment of long term loans)}	2.56	0.42	2.39	1.28	1.91	1.98
v	Interest Service Coverage Ratio (times) {Profit (including exceptional items) before Depreciation, Interest expense and Tax / Interest expense}	3.07	1.33	3.09	2.72	5.27	4.89
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.98	0.89	0.75	0.98	0.75	0.82
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings and current lease liabilities)	0.98	0.92	0.91	0.98	0.91	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}	(25.91)	(6.58)	(4.22)	(25.91)	(4.22)	(11.58)
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables)	0.54%	0.86%	0.03%	1.84%	0.17%	1.29%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities)	47.39%	48.58%	54.25%	47.39%	54.25%	50.93%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	23.56%	21.30%	20.04%	23.56%	20.04%	20.21%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables) - annualised	9.91	9.35	9.58	9.74	10.01	10.85
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	13.99	11.85	14.68	15.17	15.51	17.69
xiv	Operating Margin (%) (Profit before depreciation, interest expense, exceptional item and Tax less other income / Sales of products and services)	2.31%	2.80%	8.02%	4.52%	6.53%	6.47%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	2.94%	-5.15%	0.11%	-0.65%	3.75%	2.71%

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

For and on behalf of the Board of Directors

(Signature)

VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : February 6, 2025



(Handwritten initials)



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 NINE MONTHS ENDED DECEMBER 31, 2024

₹ Crores

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec. 31, 2024 Unaudited	Sept. 30, 2024 Unaudited	Dec. 31, 2023 Unaudited	Dec. 31, 2024 Unaudited	Dec. 31, 2023 Unaudited	March 31, 2024 Audited
1	Segment Revenue						
	a) Cement	729.96	622.74	748.27	2,126.14	2,411.33	3,318.20
	b) HRJ	561.41	562.39	544.88	1,633.65	1,628.90	2,305.59
	c) RMC	345.73	340.58	369.52	1,039.63	1,077.46	1,471.49
	Total	1,637.10	1,525.71	1,662.67	4,799.42	5,117.69	7,095.28
	Less : Inter segment revenue	4.35	3.86	5.40	12.54	16.85	26.69
	Total Revenue from operations	1,632.75	1,521.85	1,657.27	4,786.88	5,100.84	7,068.59
2	Segment Results (Refer note no. 2 below)						
	a) Cement	(59.59)	(49.01)	54.75	(58.86)	354.15	335.82
	b) HRJ	4.78	4.45	(6.32)	(2.86)	(7.49)	5.55
	c) RMC	(11.21)	(10.07)	(5.43)	(18.15)	(23.90)	(13.89)
	Total	(66.02)	(54.63)	43.00	(79.87)	322.76	327.48
	Less : (i) Finance costs	50.97	52.13	43.65	152.33	124.68	170.55
	(ii) Other Un-allocable expenditure net of un-allocable income (Refer note no. 3 below)	(85.40)	(6.48)	(3.12)	(99.72)	(24.40)	(38.54)
	Total Profit / (Loss) before Tax	(31.59)	(100.28)	2.47	(132.48)	222.48	195.47
		As at Dec. 31, 2024 Unaudited	As at Sept. 30, 2024 Unaudited	As at Dec. 31, 2023 Unaudited	As at Dec. 31, 2024 Unaudited	As at Dec. 31, 2023 Unaudited	As at March 31, 2024 Audited
3	Segment Assets						
	a) Cement	2,746.44	2,834.23	2,960.03	2,746.44	2,960.03	2,785.75
	b) HRJ	1,339.62	1,332.08	1,263.92	1,339.62	1,263.92	1,319.71
	c) RMC	752.39	757.76	609.13	752.39	609.13	781.82
	d) Unallocated	820.96	549.75	407.48	820.96	407.48	769.03
	Total	5,659.41	5,473.82	5,240.56	5,659.41	5,240.56	5,656.31
4	Segment Liabilities						
	a) Cement	1,547.07	1,552.65	1,736.16	1,547.07	1,736.16	1,734.27
	b) HRJ	708.59	704.69	618.16	708.59	618.16	695.11
	c) RMC	673.62	664.44	410.55	673.62	410.55	619.17
	d) Unallocated	1,372.61	1,241.42	1,079.77	1,372.61	1,079.77	1,216.76
	Total	4,301.89	4,163.20	3,844.64	4,301.89	3,844.64	4,265.31
5	Capital Employed						
	a) Cement	1,199.37	1,281.58	1,223.87	1,199.37	1,223.87	1,051.48
	b) HRJ	631.03	627.39	645.76	631.03	645.76	624.60
	c) RMC	78.77	93.32	198.58	78.77	198.58	162.65
	d) Unallocated	(551.65)	(691.67)	(672.29)	(551.65)	(672.29)	(447.73)
	Total	1,357.52	1,310.62	1,395.92	1,357.52	1,395.92	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.
- Other un-allocable expenditure net of un-allocable income includes the impact of interest on income tax refund as given in note no. 3 of unaudited financial results.
- Figures of the previous periods have been regrouped wherever necessary.

For and on behalf of the Board of Directors



VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai

Date : February 6, 2025



**SIGNED FOR IDENTIFICATION
BY**

**S R B C & CO LLP
MUMBAI**



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 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 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 December 31, 2024 and year to date from April 1, 2024 to December 31, 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



Prism Johnson Limited

Unaudited Consolidated Financial Results - December 31, 2024

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9. TBK Prathap Tile Bath Kitchen Private Limited
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. PJI 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 revenues of Rs. 1,076.15 crores and Rs. 407.58 crores, total net loss after tax of Rs. 57.62 crores and Rs. 5.52 crores, total comprehensive loss of Rs. 48.44 crores and Rs. 7.41 crores, for the quarter ended December 31, 2024 and the period ended on that date respectively, 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. 12.05 crores and Rs. 3.84 crores and Group's share of total comprehensive income of Rs. 12.05 crores and Rs. 3.84 crores for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 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 - December 31, 2024

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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 of Rs. 0.11 crores and net loss of Rs. 0.06 crores and Group's share of total comprehensive income of Rs. 0.11 crores and total comprehensive loss of Rs. 0.06 crores for the quarter ended December 31, 2024 and for the period ended on that date 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) (Including IBNER) and Premium Deficiency Reserve (the "PDR") that are estimated using statistical methods and IBNR reserve as at December 31, 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: 25109360BMKYFJ6309



Place: Mumbai

Date: February 6, 2025

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 NINE MONTHS ENDED DECEMBER 31, 2024

₹ Crores

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec. 31, 2024 Unaudited	Sept. 30, 2024 Unaudited	Dec. 31, 2023 Unaudited	Dec. 31, 2024 Unaudited	Dec. 31, 2023 Unaudited	March 31, 2024 Audited
1	Revenue from Operations :						
(a)	Net Sales	1,817.17	1,638.86	1,714.53	5,202.95	5,348.44	7,394.18
(b)	Other Operating Income	41.37	46.52	13.80	104.12	159.85	193.33
2	Other Income (Refer note no. 3)	87.46	13.86	2.24	115.31	24.86	34.56
3	Total Income	1,946.00	1,699.24	1,730.57	5,422.38	5,533.15	7,622.07
4	Expenses :						
(a)	Cost of materials consumed	448.01	448.45	468.63	1,348.88	1,386.79	1,877.21
(b)	Purchases of stock-in-trade	126.96	118.94	125.22	370.78	463.27	629.43
(c)	Changes in inventories	68.60	(18.57)	(109.61)	(46.06)	(138.96)	(7.02)
(d)	Power and fuel	284.23	301.49	395.72	946.68	1,146.22	1,483.84
(e)	Freight outward	213.71	183.94	226.96	625.25	690.86	940.89
(f)	Other manufacturing expenses	161.40	138.72	121.18	436.34	333.05	486.18
(g)	Employee benefits expense	172.02	167.80	155.71	498.81	468.12	619.90
(h)	Finance costs	56.33	56.90	49.24	167.89	141.19	192.62
(i)	Depreciation, amortisation and impairment expense	121.11	117.75	99.29	350.43	287.52	413.80
(j)	Other expenses	331.12	298.48	210.93	895.53	781.30	1,068.11
5	Total Expenses	1,983.49	1,813.90	1,743.27	5,594.53	5,559.36	7,704.96
6	Profit / (Loss) before Share in Profit of Associates & Joint Ventures, Exceptional items & Tax	(37.49)	(114.66)	(12.70)	(172.15)	(26.21)	(82.89)
7	Share of Profit / (Loss) of Associates & Joint Ventures accounted by using the equity method	3.78	4.40	3.73	12.16	10.07	14.63
8	Exceptional Items (Refer note no. 2)	-	1.47	-	1.47	(248.06)	(242.55)
9	Profit / (Loss) before Tax	(33.71)	(111.73)	(8.97)	(161.46)	231.92	174.29
10	Tax expenses :						
	Current Tax	27.38	(26.18)	1.75	3.07	62.76	30.56
	Deferred Tax	(36.00)	1.03	0.90	(34.61)	(19.78)	7.73
	Adjustment of tax relating to earlier periods (Refer note no. 3)	(71.12)	17.09	(0.15)	(54.02)	(3.49)	(25.93)
11	Net Profit / (Loss) for the period after Tax	46.03	(103.67)	(11.47)	(75.90)	192.43	161.93
	Non-controlling Interest (on net profit / (loss) for the period)	(2.09)	(13.88)	(8.02)	(26.53)	(4.74)	(19.18)
	Net Profit / (Loss) after tax and Non-controlling Interest (net of tax)	48.12	(89.79)	(3.45)	(49.37)	197.17	181.11
12	Other Comprehensive Income						
	Items that will not be re-classified to profit or loss	(1.05)	(1.02)	0.01	(3.55)	1.04	(5.81)
	Income tax relating to items that will not be reclassified to profit or loss	0.26	0.26	(0.07)	0.89	(0.26)	1.57
	Items that will be re-classified to profit or loss	(1.87)	10.29	2.21	9.19	6.87	13.69
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the period	(2.66)	9.53	2.15	6.53	7.65	9.45
	Non-controlling Interest (Other Comprehensive Income)	(0.93)	5.05	1.17	4.50	3.71	6.89
	Other Comprehensive Income after Non-controlling Interest (net of tax)	(1.73)	4.48	0.98	2.03	3.94	2.56
13	Total Comprehensive Income for the period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	43.37	(94.14)	(9.32)	(69.37)	200.08	171.38
	Total Non-controlling Interest	(3.02)	(8.83)	(6.85)	(22.03)	(1.03)	(12.29)
	Total Comprehensive Income for the period after Non-controlling Interest (comprising Profit / (Loss) and Other Comprehensive Income for the period)	46.39	(85.31)	(2.47)	(47.34)	201.11	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) (₹)	0.96	(1.78)	(0.07)	(0.98)	3.92	3.60

**SIGNED FOR IDENTIFICATION
BY**

**SRBC & 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 February 6, 2025. 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			Nine months ended		Year ended
		Dec. 31, 2024	Sept. 30, 2024	Dec. 31, 2023	Dec. 31, 2024	Dec. 31, 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
4	Provision for entry tax matter	-	-	-	-	55.77	55.77
5	Provision for electricity cess matter	-	-	-	-	27.71	27.71
6	Provision for VAT matter	-	-	-	-	-	5.51
7	Gain from transfer of Andhra Pradesh project	-	-	-	-	(390.48)	(390.48)
	Total	-	1.47	-	1.47	(248.06)	(242.55)

- During the quarter ended December 31, 2024, the Company has received favourable orders from the Income Tax Appellate Tribunal ("ITAT") for assessment years 2006-2007 to 2010-2011, pertaining to additional grounds filed by the Company during assessment proceedings primarily relating to treatment of VAT/Sales tax subsidy and other matters. Consequently, the Company has accounted for tax credit amounting to ₹ 70.89 Crores disclosed under "Adjustment of tax relating to earlier periods" and interest thereon of ₹ 82.33 Crores disclosed under "Other income" in the above financial results.
- 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			Nine months ended		Year ended
		Dec. 31, 2024	Sept. 30, 2024	Dec. 31, 2023	Dec. 31, 2024	Dec. 31, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
i	Outstanding Debt (₹ Crores)	1,530.27	1,358.83	1,243.87	1,530.27	1,243.87	1,333.30
ii	Net Worth (₹ Crores)	1,344.33	1,295.23	1,407.80	1,344.33	1,407.80	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 expense + loss on sale of fixed assets / (Interest expense + Lease payments + Principal repayment of long term loans)}	2.46	0.35	1.96	1.18	1.83	1.82
v	Interest Service Coverage Ratio (times) {Profit (including exceptional items) before Depreciation, Interest expense and Tax / Interest expense}	3.02	1.26	2.75	2.51	4.98	4.46
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	1.14	1.05	0.88	1.14	0.88	0.96
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings and current lease liabilities)	0.93	0.85	0.92	0.93	0.92	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}	(6.35)	(2.86)	(4.38)	(6.35)	(4.38)	(5.13)
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables)	0.39%	0.61%	0.03%	1.32%	0.16%	1.69%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities)	49.44%	50.89%	54.25%	49.44%	54.25%	52.40%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	20.88%	19.35%	18.82%	20.88%	18.82%	18.81%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables) - annualised	9.54	9.52	9.21	9.00	9.89	10.64
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	12.18	10.36	11.96	12.96	12.78	14.67
xiv	Operating Margin (%) (Profit before depreciation, interest expense, exceptional item and Tax less other income / Sales of products and services)	2.89%	2.81%	7.79%	4.44%	7.06%	6.61%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	2.53%	-6.33%	-0.67%	-1.46%	3.60%	2.19%

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

For and on behalf of the Board of Directors


VIJAY AGGARWAL
MANAGING DIRECTOR



PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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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 NINE MONTHS ENDED DECEMBER 31, 2024

₹ Crores

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec. 31, 2024 Unaudited	Sept. 30, 2024 Unaudited	Dec. 31, 2023 Unaudited	Dec. 31, 2024 Unaudited	Dec. 31, 2023 Unaudited	March 31, 2024 Audited
1	Segment Revenue						
	a) Cement	729.96	622.74	748.27	2,126.14	2,411.33	3,318.20
	b) HRJ	584.31	574.68	557.31	1,698.01	1,686.71	2,385.99
	c) RMC	345.70	340.48	369.52	1,039.35	1,077.46	1,471.18
	d) Insurance	202.92	151.34	58.63	456.11	349.64	438.90
	Total	1,862.89	1,689.24	1,733.73	5,319.61	5,525.14	7,614.27
	Less : Inter segment revenue	4.35	3.86	5.40	12.54	16.85	26.76
	Total Revenue from operations	1,858.54	1,685.38	1,728.33	5,307.07	5,508.29	7,587.51
2	Segment Results (Refer note no. 2 below)						
	a) Cement	(59.59)	(48.93)	54.90	(58.84)	354.59	336.17
	b) HRJ	3.92	12.45	5.58	20.07	31.22	51.51
	c) RMC	(13.00)	(10.89)	(5.43)	(21.58)	(23.90)	(14.43)
	d) Insurance	4.31	(12.98)	(16.87)	(32.90)	(13.15)	(40.18)
	Total	(64.36)	(60.35)	38.18	(93.25)	348.76	333.07
	Less : (i) Finance costs	56.33	56.90	49.24	167.89	141.19	192.62
	(ii) Other Un-allocable expenditure net of un-allocable income (Refer note no. 3 below)	(86.98)	(5.52)	(2.09)	(99.68)	(24.35)	(33.84)
	Total Profit / (Loss) before Tax	(33.71)	(111.73)	(8.97)	(161.46)	231.92	174.29
		As at Dec. 31, 2024 Unaudited	As at Sept. 30, 2024 Unaudited	As at Dec. 31, 2023 Unaudited	As at Dec. 31, 2024 Unaudited	As at Dec. 31, 2023 Unaudited	As at March 31, 2024 Audited
3	Segment Assets						
	a) Cement	2,746.82	2,831.90	2,957.77	2,746.82	2,957.77	2,783.40
	b) HRJ	1,909.30	1,921.64	1,834.59	1,909.30	1,834.59	1,868.03
	c) RMC	752.26	758.22	609.13	752.26	609.13	788.42
	d) Insurance	1,425.32	1,266.02	1,084.74	1,425.32	1,084.74	1,165.18
	e) Unallocated	495.13	245.99	122.37	495.13	122.37	484.65
	Total	7,328.83	7,023.77	6,608.60	7,328.83	6,608.60	7,089.68
4	Segment Liabilities						
	a) Cement	1,547.07	1,552.65	1,736.16	1,547.07	1,736.16	1,734.27
	b) HRJ	852.59	858.17	767.17	852.59	767.17	826.52
	c) RMC	677.60	667.77	410.55	677.60	410.55	626.36
	d) Insurance	1,302.27	1,166.68	983.02	1,302.27	983.02	1,073.74
	e) Unallocated	1,604.97	1,483.27	1,303.90	1,604.97	1,303.90	1,439.83
	Total	5,984.50	5,728.54	5,200.80	5,984.50	5,200.80	5,700.72
5	Capital Employed						
	a) Cement	1,199.75	1,279.25	1,221.61	1,199.75	1,221.61	1,049.13
	b) HRJ	1,056.71	1,063.47	1,067.42	1,056.71	1,067.42	1,041.51
	c) RMC	74.66	90.45	198.58	74.66	198.58	162.06
	d) Insurance	123.05	99.34	101.72	123.05	101.72	91.44
	e) Unallocated	(1,109.84)	(1,237.28)	(1,181.53)	(1,109.84)	(1,181.53)	(955.18)
	Total	1,344.33	1,295.23	1,407.80	1,344.33	1,407.80	1,388.96

Notes :

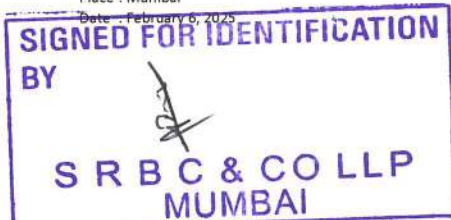
- The operating segments identified are a) Cement b) HRJ c) RMC - Ready mixed Concrete and d) Insurance. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Revenue, expenses, 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.
- Other un-allocable expenditure net of un-allocable income includes the impact of interest on income tax refund as given in note no. 3 of unaudited financial results.
- Figures of the previous periods have been regrouped wherever necessary.

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai

Date : February 6, 2025



- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT, ETC. – None.**
- C. DISCLOSURE OF OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – None.**
- D. DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable.**
- 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.**