



Ref. : ASK/UD/848/2019-20/UFR-Q3

February 11, 2020

The National Stock Exchange (India) Ltd., 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

Sub. : Consolidated and Standalone Unaudited Financial Results
for the quarter and nine months ended December 31, 2019

Dear Sir,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Regulations”), this is to inform you that the Company’s Board of Directors has, at its Meeting held on February 11, 2020, taken on record the Consolidated and Standalone Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2019, along with the Limited Review Report of the Auditors, M/s. G. M. Kapadia & Co., thereon.

The meeting commenced at 10.30 a.m. and concluded at 12.45 p.m.

Thanking you,

Yours faithfully,

for **PRISM JOHNSON LIMITED**

ANEETA S. KULKARNI
COMPANY SECRETARY

Encl. : As above



G. M. KAPADIA & CO.
(REGISTERED)

CHARTERED ACCOUNTANTS

1007, RAHEJA CHAMBERS, 213, NARIMAN POINT, MUMBAI 400 021. INDIA

PHONE : (91-22) 6611 6611 FAX : (91-22) 6611 6600

Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the quarter and nine months ended on December 31, 2019 of Prism Johnson Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Prism Johnson Limited,
Mumbai.

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Prism Johnson Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit / (loss) after tax and total comprehensive income / (loss) of its associates and joint venture for the quarter and nine months ended December 31, 2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations"). Attention is drawn to the fact that the consolidated figures for the quarter and nine month ended December 31, 2018, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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. 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 circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015, as amended to the extent applicable.

4. The Statement includes the standalone financial results / consolidated financial results wherever applicable, of the following entities:

S. No.	Name of the Entities
	Subsidiaries (Standalone financial statements)
1	Raheja QBE General Insurance Company Limited
2	RMC Readymix Porselano (India) Limited
3	Milano Bathroom Fittings Private Limited
4	Silica Ceramica Private Limited
5	Sentini Cermica Private Limited
6	Coral Gold Tiles Private Limited
7	Spectrum Johnson Tiles Private Limited
	Subsidiaries (Consolidated financial statements)
8	H. & R. Johnson (India) TBK Limited
9	Antique Marbonite Private Limited
10	Small Johnson Floor Tiles Private Limited
	Joint Venture (Consolidated financial statements)
11	Ardex Endura (India) Private Limited
	Associates (Standalone financial statements)
12	CSE Solar Parks Satna Private Limited
13	Prism Power and Infrastructure Private Limited
14	Sunspring Solar Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The unaudited consolidated financial results includes the standalone / consolidated financial results of ten subsidiaries which have not been reviewed / audited by their auditors, whose standalone / consolidated financial results reflect total revenue of ₹ 283.69 and ₹ 846.19 crores, total net loss after tax of ₹ 6.92 and ₹ 40.85 crores and total comprehensive loss of ₹



15.03 and ₹ 38.68 crores for the quarter and nine months ended December 31, 2019, respectively as considered in the Statement. The Statement also includes the Group's share of net loss after tax of ₹ 1.93 and ₹ 6.15 crores and total comprehensive income of ₹ 1.93 and ₹ 6.15 crores for the quarter and nine months ended December 31, 2019, respectively as considered in the Statement in respect of one joint venture based on its consolidated financial results and three associates based on their standalone financial results which have not been reviewed / audited by their auditors.

Our conclusion on the Statement is not modified in respect of the above matter.

For G. M. KAPADIA & CO.
Chartered Accountants
Firm Registration No. 104767W



A handwritten signature in blue ink, appearing to read "Atul Shah".

Atul Shah
Partner

Membership No. 39569
UDIN: 20039569AAAABP7929

Mumbai
Dated: February 11, 2020

PRISM JOHNSON LIMITED

(Formerly Prism Cement Limited)

CIN : L26942TG1992PLCO14033

Registered Office : 305, Laxmi Nilwas 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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2019

₹ Crores


Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec. 31, 2019 Unaudited	Sept. 30, 2019 Unaudited	Dec. 31, 2018 Unaudited	Dec. 31, 2019 Unaudited	Dec. 31, 2018 Unaudited	March 31, 2019 Audited
1	Revenue from Operations :						
(a)	Net Sales	1,447.73	1,398.54	1,487.42	4,426.92	4,390.76	6,123.84
(b)	Other Operating Income	14.68	15.76	13.71	46.19	48.62	70.58
2	Other Income	7.07	4.69	3.22	18.49	21.77	26.64
3	Total Income	1,469.48	1,418.99	1,504.35	4,491.60	4,461.15	6,221.06
4	Expenses :						
(a)	Cost of materials consumed	410.86	414.45	441.11	1,295.96	1,303.77	1,798.06
(b)	Purchases of stock-in-trade	90.60	78.45	70.60	236.52	193.34	278.23
(c)	Changes in inventories	(20.80)	33.36	(47.94)	(26.99)	(110.47)	(96.39)
(d)	Power and fuel	266.56	231.24	310.96	805.98	881.26	1,208.76
(e)	Freight outward	184.82	174.48	212.29	565.64	613.99	843.16
(f)	Other manufacturing expenses	108.95	99.67	110.97	303.23	308.08	405.48
(g)	Employee benefits expense	148.00	146.12	142.24	444.31	421.69	565.55
(h)	Finance costs	67.96	62.43	55.59	189.51	165.80	219.55
(i)	Depreciation, amortisation and impairment expense	59.88	58.71	50.11	175.77	145.89	200.04
(j)	Other expenses	145.71	150.50	144.61	443.63	423.69	590.56
5	Total Expenses	1,462.54	1,449.41	1,490.54	4,433.56	4,347.04	6,013.00
6	Profit/(Loss) before Share in Profit of Associates & Joint ventures, Exceptional Items & Tax	6.94	(30.42)	13.81	58.04	114.11	208.06
7	Share of Profit of Associates & Joint ventures accounted by using the equity method	0.92	2.05	0.95	6.12	2.27	4.41
8	Exceptional Items :						
	Indirect Tax adjustments for earlier years (net)	-	-	-	-	-	11.26
9	Profit/(Loss) before Tax	7.86	(28.37)	14.76	64.16	116.38	201.21
10	Tax expenses :						
	Current Tax	4.24	(3.97)	9.08	25.91	38.47	61.75
	Deferred Tax	0.97	4.42	(0.32)	13.38	9.80	29.86
11	Net Profit/(Loss) for the period after Tax	2.65	(28.82)	6.00	24.87	68.11	109.60
	Non-controlling Interest (on net profit/loss for the period)	(0.77)	(5.41)	(4.35)	(7.53)	(6.44)	(6.80)
	Net Profit/(Loss) after tax and Non-controlling Interest (net of tax)	3.42	(23.41)	10.35	32.40	74.55	116.40
12	Other Comprehensive Income (net of tax)						
	Items that will not be re-classified to Profit/(Loss)	(0.02)	(0.22)	(0.26)	(0.29)	(0.69)	0.09
	Items that will be re-classified to Profit/(Loss)	(7.98)	7.99	3.76	2.90	(5.70)	0.69
	Other Comprehensive Income/(Loss) for the period	(8.00)	7.77	3.50	2.61	(6.39)	0.78
	Non-controlling Interest (Other Comprehensive Income)	(3.97)	3.73	1.78	1.09	(2.97)	0.07
	Other Comprehensive Income after Non-controlling Interest (net of tax)	(4.03)	4.04	1.72	1.52	(3.42)	0.71
13	Total Comprehensive Income for the period comprising Profit and Other Comprehensive Income for the period	(5.35)	(21.05)	9.50	27.48	61.72	110.38
	Total Non-controlling Interest	(4.74)	(1.68)	(2.57)	(6.44)	(9.41)	(6.73)
	Total Comprehensive Income for the period after Non-controlling Interest comprising Profit and Other Comprehensive Income for the period	(0.61)	(19.37)	12.07	33.92	71.13	117.11
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						622.75
16	Earning Per Share - (Basic, diluted and not annualised) (₹)	0.07	-0.47	0.21	0.64	1.48	2.31


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 11, 2020. The Statutory Auditors have carried out the limited review of the results for the quarter and nine months ended December 31, 2019 only. The financial results and other financial information for the quarter and nine months ended December 31, 2018 have not been subjected to limited review/audit. However, the management has exercised due diligence to ensure that such financial results provide a true and fair view of its affairs.
- The Board of Directors has approved on October 23, 2019 a Composite Scheme of Arrangement and Amalgamation ("the Scheme") of H. & R. Johnson (India) TBK Limited ("HRJ TBK"), Milano Bathroom Fittings Private Limited and Silica Ceramica Private Limited, wholly owned subsidiaries of the Company and TBK Rangoli Tile Bath Kitchen Private Limited, TBK Venkataramiah Tile Bath Kitchen Private Limited and TBK Samlyaz Tile Bath Kitchen Private Limited, wholly owned subsidiaries of HRJ TBK, subject to necessary approvals. The accounting effect in the financial results will be given once the Scheme is approved by various government agencies, NCLT etc.
- Figures of the previous periods have been regrouped wherever necessary.

for and on behalf of the Board of Directors

Place : Mumbai
Date : February 11, 2020

SIGNED FOR IDENTIFICATION
BY

G. M. KAPADIA & CO.
MUMBAI


VIJAY AGGARWAL
MANAGING DIRECTOR

PRISM JOHNSON LIMITED
(Formerly Prism Cement 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 NINE MONTHS ENDED DECEMBER 31, 2019

₹ Crores

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec. 31, 2019 Unaudited	Sept. 30, 2019 Unaudited	Dec. 31, 2018 Unaudited	Dec. 31, 2019 Unaudited	Dec. 31, 2018 Unaudited	March 31, 2019 Audited
1	Segment Revenue						
	a) Cement	616.96	572.48	658.62	1,917.77	1,977.94	2,773.33
	b) HRJ	467.79	463.29	448.79	1,398.62	1,286.13	1,827.32
	c) RMC	344.20	345.73	373.14	1,060.34	1,086.75	1,480.67
	d) Insurance	46.49	45.87	37.98	135.39	114.05	153.02
	Total	1,475.44	1,427.37	1,518.53	4,512.12	4,464.87	6,234.34
	Less : Inter Segment Revenue	13.03	13.07	17.40	39.01	25.49	39.92
	Total Revenue from operations	1,462.41	1,414.30	1,501.13	4,473.11	4,439.38	6,194.42
2	Segment Results						
	a) Cement	75.83	50.12	77.12	271.81	275.10	401.54
	b) HRJ	0.40	0.68	(0.62)	1.89	(4.25)	4.98
	c) RMC	(1.78)	(4.50)	0.46	(5.42)	12.82	17.33
	d) Insurance	(4.36)	(8.79)	(4.18)	(20.40)	(6.54)	(11.85)
	Total	70.09	37.51	72.78	247.88	277.13	412.00
	Less : (i) Finance costs	67.96	62.43	55.59	189.51	165.80	219.55
	(ii) Other Un-allocable expenditure net of un-allocable income	(6.50)	(1.96)	(1.92)	(13.32)	(11.49)	(15.56)
	Total Profit/(Loss) before Tax	8.63	(22.96)	19.11	71.69	122.82	208.01
		As at	As at	As at	As at	As at	As at
		Dec. 31, 2019	Sept. 30, 2019	Dec. 31, 2018	Dec. 31, 2019	Dec. 31, 2018	March 31, 2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
3	Segment Assets						
	a) Cement	2,666.42	2,598.05	2,487.38	2,666.42	2,487.38	2,466.28
	b) HRJ	1,937.54	1,977.52	1,864.52	1,937.54	1,864.52	1,907.65
	c) RMC	589.55	554.73	531.08	589.55	531.08	508.84
	d) Insurance	522.10	516.17	448.09	522.10	448.09	481.85
	e) Unallocated	309.34	237.21	91.77	309.34	91.77	69.38
	Total	6,024.95	5,883.68	5,422.84	6,024.95	5,422.84	5,434.00
4	Segment Liabilities						
	a) Cement	1,013.17	954.66	998.93	1,013.17	998.93	924.95
	b) HRJ	768.98	797.24	671.94	768.98	671.94	726.94
	c) RMC	436.55	406.67	358.08	436.55	358.08	340.13
	d) Insurance	434.72	418.06	342.86	434.72	342.86	376.29
	e) Unallocated	2,273.71	2,205.33	1,972.39	2,273.71	1,972.39	1,939.58
	Total	4,927.13	4,781.96	4,344.20	4,927.13	4,344.20	4,307.89
5	Capital Employed						
	a) Cement	1,653.25	1,643.39	1,488.45	1,653.25	1,488.45	1,541.33
	b) HRJ	1,168.56	1,180.28	1,192.58	1,168.56	1,192.58	1,180.71
	c) RMC	153.00	148.06	173.00	153.00	173.00	168.71
	d) Insurance	87.38	98.11	105.23	87.38	105.23	105.56
	e) Unallocated	(1,964.37)	(1,968.12)	(1,880.62)	(1,964.37)	(1,880.62)	(1,870.20)
	Total	1,097.82	1,101.72	1,078.64	1,097.82	1,078.64	1,126.11

Notes :

- The operating segments identified are a) Cement b) HRJ - Tile & Bath 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".
- Figures of the previous period have been regrouped wherever necessary.

for and on behalf of the Board of Directors

(Signature)

VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : February 11, 2020

SIGNED FOR IDENTIFICATION
BY
(Signature)
G. M. KAPADIA & CO.
MUMBAI.

G. M. KAPADIA & CO.
(REGISTERED)

CHARTERED ACCOUNTANTS

1007, RAHEJA CHAMBERS, 213, NARIMAN POINT, MUMBAI 400 021. INDIA

PHONE : (91-22) 6611 6611 FAX : (91-22) 6611 6600

Independent Auditor's Review Report on Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2019 of Prism Johnson Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors,
Prism Johnson Limited,
Mumbai.

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Prism Johnson Limited ("the Company") for the quarter and nine months ended December 31, 2019, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. This Statement, is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on the statement based on our review.
2. This Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 'Interim Financial Reporting' ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
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 financial statements are 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 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. We have not performed an audit and accordingly, we do not express an audit opinion.



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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G. M. KAPADIA & CO.

Chartered Accountants

Firm Registration No. 104767W



Atul Shah

Atul Shah

Partner

Membership No. 39569

UDIN: 20039569AAAABO8450

Mumbai

Dated: February 11, 2020

PRISM JOHNSON LIMITED

(Formerly Prism Cement 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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2019

₹ Crores

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec. 31, 2019 Unaudited	Sept. 30, 2019 Unaudited	Dec. 31, 2018 Unaudited	Dec. 31, 2019 Unaudited	Dec. 31, 2018 Unaudited	March 31, 2019 Audited
1	Revenue from Operations :						
(a)	Net Sales	1,373.64	1,310.72	1,434.43	4,188.01	4,260.74	5,930.59
(b)	Other Operating Income	5.19	3.47	5.39	12.67	12.04	24.98
2	Other Income	6.36	2.68	2.35	18.70	17.59	20.73
3	Total Income	1,385.19	1,316.87	1,442.17	4,219.38	4,290.37	5,976.30
4	Expenses :						
(a)	Cost of materials consumed	320.82	309.90	333.79	990.91	1,023.08	1,408.15
(b)	Purchases of stock-in-trade	267.00	246.34	260.36	761.32	731.74	1,040.40
(c)	Changes in inventories	(28.62)	36.09	(27.56)	(19.58)	(67.61)	(75.40)
(d)	Power and fuel	211.02	171.41	240.15	621.94	693.12	958.46
(e)	Freight outward	184.67	174.18	212.09	564.98	613.43	842.31
(f)	Other manufacturing expenses	100.08	91.27	101.63	276.71	278.83	368.33
(g)	Employee benefits expense	115.35	114.76	113.47	348.29	339.97	454.33
(h)	Finance costs	57.33	51.52	43.66	155.55	131.99	174.06
(i)	Depreciation, amortisation and impairment expense	48.84	47.74	39.99	142.44	116.07	160.06
(j)	Other expenses	96.84	87.63	96.88	276.77	290.01	404.29
5	Total Expenses	1,373.33	1,330.84	1,414.46	4,119.33	4,150.63	5,734.99
6	Profit/(Loss) before Exceptional items & Tax	11.86	(13.97)	27.71	100.05	139.74	241.31
7	Exceptional Items :						
	Indirect Tax adjustments for earlier years (net)	-	-	-	-	-	11.26
8	Profit/(Loss) before Tax	11.86	(13.97)	27.71	100.05	139.74	230.05
9	Tax expenses :						
	Current Tax	3.24	(7.86)	7.40	18.83	32.83	53.15
	Deferred Tax	1.03	2.67	1.29	16.85	10.65	30.92
10	Net Profit/(Loss) for the period after Tax	7.59	(8.78)	19.02	64.37	96.26	145.98
11	Other Comprehensive Income (net of tax)						
	Items that will not be re-classified to Profit/(Loss)	0.16	0.16	(0.07)	0.46	(0.25)	0.64
	Items that will be re-classified to Profit/(Loss)	-	-	-	-	-	-
12	Total Comprehensive Income for the period (comprising Profit and Other Comprehensive Income for the period)	7.75	(8.62)	18.95	64.83	96.01	146.62
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						638.75
15	Earning Per Share - (Basic, diluted and not annualised) (₹)	0.15	-0.17	0.38	1.28	1.91	2.90

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 11, 2020. The Statutory Auditors have carried out the limited review of the results.
- The Government of India has Issued the Taxation Laws (Amendment) Act, 2019, which provides domestic companies an option to pay corporate tax at reduced rates effective April 1, 2019 subject to certain conditions. The Company is currently in the process of evaluating this option.
- The Board of Directors has approved on October 23, 2019 a Composite Scheme of Arrangement and Amalgamation ("the Scheme") of H. & R. Johnson (India) TBK Limited ("HRJ TBK"), Milano Bathroom Fittings Private Limited and Silica Ceramica Private Limited, wholly owned subsidiaries of the Company and TBK Rangoli Tile Bath Kitchen Private Limited, TBK Venkataramiah Tile Bath Kitchen Private Limited and TBK Saniyaz Tile Bath Kitchen Private Limited, wholly owned subsidiaries of HRJ TBK, subject to necessary approvals. The accounting effect in the financial results will be given once the Scheme is approved by various government agencies, NCLT etc.
- The Company has created and maintained adequate security with respect to its secured listed non-convertible debt securities.
- Figures of the previous period have been regrouped wherever necessary.

for and on behalf of the Board of Directors

Place : Mumbai
Date : February 11, 2020

SIGNED FOR IDENTIFICATION
BY
[Signature]
G. M. KAPADIA & CO.
MUMBAI.

[Signature]
VIJAY AGGARWAL
MANAGING DIRECTOR

PRISM JOHNSON LIMITED

(Formerly Prism Cement Limited)
CIN : L26942TG1992PLC014033

Registered Office : 305, Laxmi Nilwas 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, 2019

₹ Crores

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec. 31, 2019 Unaudited	Sept. 30, 2019 Unaudited	Dec. 31, 2018 Unaudited	Dec. 31, 2019 Unaudited	Dec. 31, 2018 Unaudited	March 31, 2019 Audited
1	Segment Revenue						
	a) Cement	616.96	572.48	658.62	1,917.77	1,977.94	2,773.33
	b) HRJ	430.38	408.21	425.38	1,259.43	1,233.37	1,740.86
	c) RMC	344.20	345.73	373.14	1,060.34	1,086.75	1,480.67
	Total	1,391.54	1,326.42	1,457.14	4,237.54	4,298.06	5,994.86
	Less : Inter Segment Revenue	12.71	12.23	17.32	36.86	25.28	39.29
	Total Revenue from operations	1,378.83	1,314.19	1,439.82	4,200.68	4,272.78	5,955.57
2	Segment Results						
	a) Cement	75.63	49.87	77.12	271.37	275.10	401.60
	b) HRJ	(10.87)	(10.34)	(8.36)	(28.48)	(23.77)	(30.94)
	c) RMC	(1.78)	(4.50)	0.46	(5.42)	12.82	17.33
	Total	62.98	35.03	69.22	237.47	264.15	387.99
	Less : (I) Finance costs	57.33	51.52	43.66	155.55	131.99	174.06
	(II) Other Un-allocable expenditure net of un-allocable income	(6.21)	(2.52)	(2.15)	(18.13)	(7.58)	(16.12)
	Total Profit/(Loss) before Tax	11.86	(13.97)	27.71	100.05	139.74	230.05
		As at Dec. 31, 2019 Unaudited	As at Sept. 30, 2019 Unaudited	As at Dec. 31, 2018 Unaudited	As at Dec. 31, 2019 Unaudited	As at Dec. 31, 2018 Unaudited	As at March 31, 2019 Audited
3	Segment Assets						
	a) Cement	2,666.04	2,597.87	2,487.38	2,666.04	2,487.38	2,466.34
	b) HRJ	1,344.99	1,332.89	1,200.93	1,344.99	1,200.93	1,276.06
	c) RMC	589.55	554.73	531.08	589.55	531.08	508.84
	d) Unallocated	395.42	326.77	177.30	395.42	177.30	156.75
	Total	4,996.00	4,812.26	4,396.69	4,996.00	4,396.69	4,407.99
4	Segment Liabilities						
	a) Cement	1,013.17	954.66	998.93	1,013.17	998.93	924.95
	b) HRJ	566.77	558.43	474.77	566.77	474.77	541.09
	c) RMC	436.55	406.67	358.08	436.55	358.08	340.13
	d) Unallocated	1,833.25	1,753.99	1,473.41	1,833.25	1,473.41	1,459.71
	Total	3,849.74	3,673.75	3,305.19	3,849.74	3,305.19	3,265.88
5	Capital Employed						
	a) Cement	1,652.87	1,643.21	1,488.45	1,652.87	1,488.45	1,541.39
	b) HRJ	778.22	774.46	726.16	778.22	726.16	734.97
	c) RMC	153.00	148.06	173.00	153.00	173.00	168.71
	d) Unallocated	(1,437.83)	(1,427.22)	(1,296.11)	(1,437.83)	(1,296.11)	(1,302.96)
	Total	1,146.26	1,138.51	1,091.50	1,146.26	1,091.50	1,142.11

Notes :

- The operating segments identified are a) Cement b) HRJ - Tile & Bath 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".
- Figures of the previous period have been regrouped wherever necessary.

for and on behalf of the Board of Directors

Place : Mumbai
Date : February 11, 2020

SIGNED FOR IDENTIFICATION
BY
G. M. Kapadia
G. M. KAPADIA & CO.
MUMBAI.

Vijay Aggarwal

VIJAY AGGARWAL
MANAGING DIRECTOR