

Ref : ASK/UD/2021-22/Q-2

October 28, 2021

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 half year ended September 30, 2021**

Dear Sir,

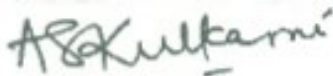
Pursuant to Regulations 30, 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Company's Board of Directors has, at its Meeting held on October 28, 2021, taken on record the Consolidated and Standalone Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2021, along with the Limited Review Report of the Auditors, M/s. G. M. Kapadia & Co., thereon.

The meeting commenced at 9.40 a.m. and concluded at 10.33 a.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 of Prism Johnson Limited pursuant to the Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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To  
The Board of Directors  
**Prism Johnson Limited**  
Mumbai

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") 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 joint ventures and associates for the quarter and half year ended September 30, 2021, being submitted by the Parent pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
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. 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.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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

S. No.	Name of the Entities
	<b>Subsidiaries (Standalone financial statements)</b>
1	Raheja QBE General Insurance Company Limited
2	RMC Readymix Porselano (India) Limited
3	Sentini Cermica Private Limited
4	Coral Gold Tiles Private Limited
5	Spectrum Johnson Tiles Private Limited
6	Small Johnson Floor Tiles Private Limited
7	Sanskar Ceramics Private Limited
8	H. & R. Johnson (India) TBK Limited
9	TBK Samiyaz Tile Bath Kitchen Private Limited
10	TBK Rangoli Tile Bath Kitchen Private Limited
11	TBK Venkataramiah Tile Bath Kitchen Private Limited
12	TBK Prathap Tile Bath Kitchen Private Limited
	<b>Subsidiary (Consolidated financial statement)</b>
13	Antique Marbonite Private Limited
	<b>Joint Ventures (Consolidated financial statements)</b>
14	Ardex Endura (India) Private Limited
15	TBK Florance Ceramics Private Limited
	<b>Joint Venture (Standalone financial statement)</b>
16	TBK Deepgiri Tile Bath Kitchen Private Limited
	<b>Associates (Standalone financial statements)</b>
17	CSE Solar Parks Satna Private Limited
18	Sunspring Solar Private Limited

6. Based on our review conducted and procedures performed as stated in paragraph 3 and 4 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, 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 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
7. We did not review the unaudited standalone financial results / consolidated financial results of thirteen subsidiaries included in the Statement, whose financial results reflects total assets of ₹1,698.86 crores as at September 30, 2021 and total revenues of ₹335.06 crores and ₹615.63 crores, total net loss after tax of ₹18.43 crores and ₹56.88 crores and total comprehensive loss of ₹15.18 crores and ₹54.51 crores for the quarter and half year ended September 30, 2021,

respectively and cash outflows net of ₹2.89 crores for the half year ended September 30, 2021 as considered in the Statement. The unaudited standalone financial results / consolidated financial result of three joint ventures are included in the Statement in which the Group's share of net profit after tax is ₹2.30 crores and ₹2.48 crores and total comprehensive loss of ₹2.30 crores and ₹2.48 crores for the quarter and half year ended September 30, 2021, respectively as considered in the Statement. These unaudited financial results have been reviewed by other auditors whose reports 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 included in respect of these subsidiaries and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matters.

8. The Statement also includes the Group's share of net loss after tax of ₹0.45 crores and ₹ 0.38 crores and total comprehensive loss of ₹0.45 crore and ₹0.38 crores for the quarter and half year ended September 30, 2021, respectively as considered in the Statement in respect of two 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 matters.

9. Attention is drawn to facts stated in note no. 2 to the Statement regarding restatement of the figures for the half year and quarter ended September 30, 2021 on account of the Composite Scheme of Arrangement and Amalgamation coming into force.

**For G M KAPADIA & CO.**

Chartered Accountants  
Firm Registration No. 104767W

**Rajen Ashar**

Partner

Membership No. 048243

UDIN: 21048243AAAAGS2869

Mumbai

Dated: October 28<sup>th</sup>, 2021

**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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021**

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2021 Unaudited	June 30, 2021 Unaudited	Sept. 30, 2020 Unaudited	Sept. 30, 2021 Unaudited	Sept. 30, 2020 Unaudited	March 31, 2021 Audited
<b>1</b>	<b>Revenue from Operations :</b>						
(a)	Net Sales	1,473.03	1,266.54	1,326.28	2,739.57	2,172.40	5,494.92
(b)	Other Operating Income	36.53	45.15	24.55	81.68	39.13	92.22
2	Other Income	10.74	5.18	9.49	15.92	19.43	38.15
<b>3</b>	<b>Total Income</b>	<b>1,520.30</b>	<b>1,316.87</b>	<b>1,360.32</b>	<b>2,837.17</b>	<b>2,230.96</b>	<b>5,625.29</b>
<b>4</b>	<b>Expenses :</b>						
(a)	Cost of materials consumed	430.07	353.17	340.00	783.24	468.37	1,392.74
(b)	Purchases of stock-in-trade	90.75	57.28	76.08	148.03	100.88	306.82
(c)	Changes in inventories	(26.11)	(54.17)	12.23	(80.28)	143.64	187.07
(d)	Power and fuel	269.17	233.76	245.93	502.93	370.27	917.16
(e)	Freight outward	149.76	158.33	138.93	308.09	260.44	658.86
(f)	Other manufacturing expenses	82.20	82.90	90.69	165.10	131.92	306.57
(g)	Employee benefits expense	153.74	145.45	138.41	299.19	268.75	549.89
(h)	Finance costs	48.66	48.30	53.56	96.96	111.63	210.38
(i)	Depreciation, amortisation and impairment expense	70.25	70.27	78.26	140.52	144.81	292.52
(j)	Other expenses	210.25	214.92	137.11	425.17	273.55	646.21
<b>5</b>	<b>Total Expenses</b>	<b>1,478.74</b>	<b>1,310.21</b>	<b>1,311.20</b>	<b>2,788.95</b>	<b>2,274.26</b>	<b>5,468.22</b>
6	Profit/(Loss) before Share in Profit of Associates & Joint ventures, Exceptional items & Tax	41.56	6.66	49.12	48.22	(43.30)	157.07
7	Share of Profit/(Loss) of Associates & Joint Ventures accounted by using the equity method	1.73	0.11	0.49	1.84	(1.37)	4.25
8	Exceptional Items :						
	Retrenchment/VRS cost at Plants of HRJ Division	1.88	-	18.14	1.88	18.14	24.07
	Gain on sale of Land	-	-	-	-	-	(32.57)
	Indirect Tax adjustments for earlier years (net)/Settlement of Indirect tax demands under Amnesty scheme	-	-	-	-	-	13.28
<b>9</b>	<b>Profit/(Loss) before Tax</b>	<b>41.41</b>	<b>6.77</b>	<b>31.47</b>	<b>48.18</b>	<b>(62.81)</b>	<b>156.54</b>
10	Tax expenses :						
	Current Tax	0.33	0.34	2.54	0.67	2.54	10.37
	Deferred Tax	12.06	10.63	2.19	22.69	(0.32)	5.83
<b>11</b>	<b>Net Profit/(Loss) for the period after Tax</b>	<b>29.02</b>	<b>(4.20)</b>	<b>26.74</b>	<b>24.82</b>	<b>(65.03)</b>	<b>140.34</b>
	Non-controlling Interest (on net profit/(loss) for the period)	(9.00)	(18.89)	(2.50)	(27.89)	(14.21)	(30.89)
	Net Profit/(Loss) after tax and Non-controlling Interest (net of tax)	38.02	14.69	29.24	52.71	(50.82)	171.23
12	Other Comprehensive Income (net of tax)						
	Items that will not be re-classified to Profit/(Loss)	(0.54)	(0.54)	0.79	(1.08)	1.54	(2.38)
	Items that will be re-classified to Profit/(Loss)	3.24	(0.91)	1.19	2.33	2.32	(3.56)
	<b>Other Comprehensive Income/(Loss) for the period</b>	<b>2.70</b>	<b>(1.45)</b>	<b>1.98</b>	<b>1.25</b>	<b>3.86</b>	<b>(5.94)</b>
	Non-controlling Interest (Other Comprehensive Income)	1.59	(0.43)	0.63	1.16	1.18	(1.66)
	Other Comprehensive Income after Non-controlling Interest (net of tax)	1.11	(1.02)	1.35	0.09	2.68	(4.28)
13	Total Comprehensive Income for the period comprising Profit/(Loss) and Other Comprehensive Income for the period	31.72	(5.65)	28.72	26.07	(61.17)	134.40
	Total Non-controlling Interest	(7.41)	(19.32)	(1.87)	(26.73)	(13.03)	(32.55)
	Total Comprehensive Income for the period after Non-controlling Interest comprising Profit/(Loss) and Other Comprehensive Income for the period	39.13	13.67	30.59	52.80	(48.14)	166.95
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						738.18
16	Earning Per Share - (Basic, diluted and not annualised) (₹)	0.76	0.29	0.58	1.05	-1.01	3.40

**Notes :**

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 28, 2021. The Statutory Auditors have carried out the limited review of the results.
- 2 Figures of the previous periods have been regrouped wherever necessary. In the last quarter of the financial year 2020-21, the Company gave effect to the Composite Scheme of Arrangement and Amalgamation and restated financial statements of comparative periods in terms of the applicable accounting standard from the beginning of the comparative period. Consequently, figures for the quarter ended September 30, 2020 stated hereinabove have also been restated and as a result, the same would differ from the results of that quarter published earlier.
- 3 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, 2021	Sept. 30, 2020	Sept. 30, 2021	Sept. 30, 2020	March 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
i	Outstanding Debt ( ₹ Crores)	1,571.60	1,972.27	1,571.60	1,972.27	1,727.94
ii	Net Worth ( ₹ Crores)	1,294.34	1,026.98	1,294.34	1,026.98	1,241.54
iii	Capital Redemption Reserve ( ₹ Crores)	12.69	11.94	12.69	11.94	12.69
iv	Debt Service Coverage Ratio (times) {Net profit after tax + Depreciation and amortisations + Interest + loss on sale of fixed assets / (Interest + Lease payments + Principal repayment of long term loans)}	1.89	1.95	1.39	0.53	1.26
v	Interest Service Coverage Ratio (times) (Profit before Depreciation, Interest and Tax / Interest)	3.63	3.36	3.27	1.91	3.42
vi	Debt - Equity Ratio (times) (Total Debt/Equity)	1.21	1.92	1.21	1.92	1.39
vii	Current Ratio (times) (Current Assets/Current Liabilities excl. current borrowings)	0.93	1.09	0.93	1.09	1.04
viii	Long term debt to Working capital (times) {(Non-current Borrowings + Current maturities of long term debt)/Net working capital excl. current borrowings}	-10.37	11.39	-10.37	11.39	17.96
ix	Bad debts to Account receivable Ratio (%) (Bad debts/Average Trade receivables)	1.09%	0.66%	1.26%	0.85%	1.96%
x	Current liability Ratio (%) (Current Liabilities excl. current borrowings/Total liabilities)	45.54%	38.30%	45.54%	38.30%	45.00%
xi	Total debts to Total assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	25.89%	34.17%	25.89%	34.17%	28.03%
xii	Debtors turnover (times) (Sales of products and services / Average Trade receivables) - annualised	8.37	7.76	7.30	5.56	6.74
xiii	Inventory turnover (times) (Sales of products and services / Average inventory) - annualised	19.74	18.89	20.19	12.54	16.93
xiv	Operating margin (%) (Profit before Depreciation, Interest, Tax and Exceptional item less Other income/Sales of products and services)	10.16%	12.93%	9.85%	8.92%	11.32%
xv	Net profit margin (%) (Profit after Tax/ Sales of Products and services)	1.97%	2.02%	0.91%	-2.99%	2.55%

for and on behalf of the Board of Directors

Place : Mumbai  
Date : October 28, 2021

VIJAY AGGARWAL  
MANAGING DIRECTOR

**PRISM JOHNSON LIMITED**

CIN : L26942TG1992PLC014033

Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016  
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**CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021**

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2021 Unaudited	June 30, 2021 Unaudited	Sept. 30, 2020 Unaudited	Sept. 30, 2021 Unaudited	Sept. 30, 2020 Unaudited	March 31, 2021 Audited
<b>1</b>	<b>Segment Revenue</b>						
	a) Cement	554.12	605.79	590.18	1,159.91	1,138.53	2,585.74
	b) HRJ	550.96	352.72	489.52	903.68	676.03	1,832.50
	c) RMC	294.11	234.89	211.30	529.00	284.20	907.86
	d) Insurance	115.46	123.25	68.08	238.71	124.52	292.98
	Total	1,514.65	1,316.65	1,359.08	2,831.30	2,223.28	5,619.08
	Less : Inter Segment Revenue	5.09	4.96	8.25	10.05	11.75	31.94
	<b>Total Revenue from operations</b>	<b>1,509.56</b>	<b>1,311.69</b>	<b>1,350.83</b>	<b>2,821.25</b>	<b>2,211.53</b>	<b>5,587.14</b>
<b>2</b>	<b>Segment Results</b>						
	a) Cement	75.68	117.52	101.78	193.20	204.89	424.51
	b) HRJ	30.94	(15.78)	(9.47)	15.16	(79.60)	(2.87)
	c) RMC	(6.05)	(15.46)	(4.33)	(21.51)	(63.03)	(15.86)
	d) Insurance	(12.13)	(17.11)	(8.48)	(29.24)	(15.59)	(43.04)
	Total	88.44	69.17	79.50	157.61	46.67	362.74
	Less : (i) Finance costs	48.66	48.30	53.56	96.96	111.63	210.38
	(ii) Other Un-allocable expenditure net of un-allocable income	(10.63)	(4.79)	(8.03)	(15.42)	(16.36)	(35.07)
	<b>Total Profit/(Loss) before Tax</b>	<b>50.41</b>	<b>25.66</b>	<b>33.97</b>	<b>76.07</b>	<b>(48.60)</b>	<b>187.43</b>
		<b>As at</b>	<b>As at</b>	<b>As at</b>	<b>As at</b>	<b>As at</b>	<b>As at</b>
		<b>Sept. 30, 2021</b>	<b>June 30, 2021</b>	<b>Sept. 30, 2020</b>	<b>Sept. 30, 2021</b>	<b>Sept. 30, 2020</b>	<b>March 31, 2021</b>
		<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Unaudited</b>	<b>Audited</b>
<b>3</b>	<b>Segment Assets</b>						
	a) Cement	2,891.09	2,828.14	2,626.43	2,891.09	2,626.43	2,717.22
	b) HRJ	1,550.57	1,545.07	1,619.99	1,550.57	1,619.99	1,635.81
	c) RMC	479.29	462.14	446.75	479.29	446.75	521.58
	d) Insurance	949.31	855.82	716.04	949.31	716.04	841.18
	e) Unallocated	204.72	283.95	367.25	204.72	367.25	454.00
	<b>Total</b>	<b>6,074.98</b>	<b>5,975.12</b>	<b>5,776.46</b>	<b>6,074.98</b>	<b>5,776.46</b>	<b>6,169.79</b>
<b>4</b>	<b>Segment Liabilities</b>						
	a) Cement	1,104.25	1,172.61	1,046.02	1,104.25	1,046.02	1,189.08
	b) HRJ	838.52	799.38	731.20	838.52	731.20	861.77
	c) RMC	334.74	329.62	336.43	334.74	336.43	351.12
	d) Insurance	846.69	769.26	604.94	846.69	604.94	736.43
	e) Unallocated	1,656.44	1,649.04	2,030.89	1,656.44	2,030.89	1,789.85
	<b>Total</b>	<b>4,780.64</b>	<b>4,719.91</b>	<b>4,749.48</b>	<b>4,780.64</b>	<b>4,749.48</b>	<b>4,928.25</b>
<b>5</b>	<b>Capital Employed</b>						
	a) Cement	1,786.84	1,655.53	1,580.41	1,786.84	1,580.41	1,528.14
	b) HRJ	712.05	745.69	888.79	712.05	888.79	774.04
	c) RMC	144.55	132.52	110.32	144.55	110.32	170.46
	d) Insurance	102.62	86.56	111.10	102.62	111.10	104.75
	e) Unallocated	(1,451.72)	(1,365.09)	(1,663.64)	(1,451.72)	(1,663.64)	(1,335.85)
	<b>Total</b>	<b>1,294.34</b>	<b>1,255.21</b>	<b>1,026.98</b>	<b>1,294.34</b>	<b>1,026.98</b>	<b>1,241.54</b>

**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

Place : Mumbai  
Date : October 28, 2021

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

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**STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2021**

₹ Crores

Sr. No.	Particulars	September 30, 2021	March 31, 2021
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets :</b>		
(a)	Property, Plant and Equipment	2,654.33	2,691.60
(b)	Right of Use Assets	196.24	208.25
(c)	Capital work-in-progress	224.92	132.44
(d)	Goodwill	22.73	22.73
(e)	Other Intangible assets	22.04	23.90
(f)	Investments in Joint Ventures and Associates	75.03	73.19
(g)	Financial Assets		
(i)	Investments	667.38	497.54
(ii)	Loans	0.94	1.04
(iii)	Others	128.88	139.62
(h)	Deferred Tax Assets (net)	5.13	5.76
(i)	Other non-current assets	163.90	190.64
		<b>4,161.52</b>	<b>3,986.71</b>
<b>2</b>	<b>Current Assets :</b>		
(a)	Inventories	665.41	580.50
(b)	Financial Assets		
(i)	Investments	97.22	160.24
(ii)	Trade receivables	581.51	625.45
(iii)	Cash and cash equivalents	25.04	346.37
(iv)	Bank balances other than (iii) above	167.26	198.39
(v)	Loans	3.10	3.75
(vi)	Others	39.47	23.92
(c)	Current Tax Assets (net)	63.41	57.64
(d)	Other current assets	263.98	180.04
(e)	Non-current assets classified as held for sale	2.07	2.08
		<b>1,908.47</b>	<b>2,178.38</b>
	<b>Total Assets</b>	<b>6,069.99</b>	<b>6,165.09</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity :</b>		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	790.98	738.18
	Equity attributable to owners of the Holding Company	<b>1,294.34</b>	<b>1,241.54</b>
(c)	Non-controlling Interest	280.18	282.40
<b>2</b>	<b>Liabilities :</b>		
<b>I</b>	<b>Non-current Liabilities :</b>		
(a)	Financial Liabilities		
(i)	Borrowings	1,217.92	1,429.81
(ii)	Lease liabilities	164.02	170.72
(iii)	Other financial liabilities	293.36	302.93
(b)	Provisions	35.07	32.64
(c)	Deferred tax liabilities (net)	83.71	61.18
(d)	Other non-current liabilities	271.77	225.22
		<b>2,065.85</b>	<b>2,222.50</b>
<b>II</b>	<b>Current Liabilities :</b>		
(a)	Financial Liabilities		
(i)	Borrowings	353.25	297.64
(ii)	Lease liabilities	29.23	32.30
(iii)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	56.79	56.77
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	793.21	880.25
(iv)	Other financial liabilities	476.60	444.46
(b)	Current Tax Liabilities (net)	1.13	0.73
(c)	Provisions	60.59	63.11
(d)	Other current liabilities	658.82	643.39
		<b>2,429.62</b>	<b>2,418.65</b>
	<b>Total Equity and Liabilities</b>	<b>6,069.99</b>	<b>6,165.09</b>

**Note :** Figures of the previous period have been regrouped/reclassified wherever necessary, to conform to current period's classification in order to comply with the requirements of amended Schedule III to the Companies Act, 2013 effective April 1, 2021.

for and on behalf of the Board of Directors

Place : Mumbai  
Date : October 28, 2021

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 FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021**

₹ Crores

Particulars	Unaudited half year ended	
	September 30, 2021	September 30, 2020
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before tax	48.18	(62.81)
<b>Non-cash Adjustment to Profit/(Loss) before tax :</b>		
Share of (Profit)/Loss of Joint Ventures and Associates	(1.84)	1.37
Depreciation, amortisation and impairment expense	140.52	144.81
Impairment on trade receivables	(5.34)	17.81
Impairment/write-off of non current assets	0.01	2.14
Amortisation of processing fees	4.17	2.38
Bad debts written off	9.46	6.65
Unwinding of interest and discounts	(0.37)	(0.60)
(Gain)/Loss on disposal of Property, plant and equipment	(0.23)	0.83
Gain on disposal of investments	(0.30)	(1.68)
Dividend and interest income	(34.28)	(27.92)
Finance costs	89.54	108.98
Exchange differences (net)	0.53	(1.48)
Impairment on financial assets	(0.53)	0.48
Balances written back	(1.33)	(0.72)
Gain on Lease Rental Waiver	-	(1.45)
Impairment/write-off of Inventories	-	(0.24)
Other non-cash Items	(1.87)	(0.58)
<b>Operating profit before change in operating assets and liabilities</b>	<b>246.32</b>	<b>187.97</b>
<b>Change in operating assets and liabilities :</b>		
Decrease/(increase) in trade receivables	39.68	143.70
Decrease/(increase) in inventories	(84.91)	189.87
Increase/(decrease) in trade payables	(85.64)	(69.19)
Decrease/(increase) in other financial assets	(9.46)	(14.52)
Decrease/(increase) in loans	8.96	3.91
Decrease/(increase) in other non-current and current assets	(82.69)	19.53
Increase/(decrease) in provisions	(0.11)	13.10
Increase/(decrease) in other current and non-current financial liabilities	41.99	104.79
Increase/(decrease) in other current and non-current liabilities	51.75	56.84
<b>Cash generated from operations</b>	<b>125.89</b>	<b>636.00</b>
Direct taxes paid (net of refunds)	5.33	2.53
<b>Net cash flow from operating activities (A)</b>	<b>120.56</b>	<b>633.47</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Payments for acquisition of Property, plant and equipment	(151.39)	(96.17)
Payments for purchase of investments	(365.62)	(351.35)
Investment in fixed deposits (net)	9.81	112.26
Proceeds from sale of investments	278.49	216.28
Proceeds from disposal of Property, plant and equipment	2.01	4.35
Interest received	36.34	31.87
<b>Net cash flow used in investing activities (B)</b>	<b>(190.36)</b>	<b>(82.76)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Share Capital to Non-controlling interest	24.51	49.02
Proceeds from borrowings	229.30	691.28
Repayment of long term borrowings	(376.89)	(934.25)
Repayment of Lease Liability	(20.63)	(25.23)
Movement in Short Term Borrowings (net)	(8.67)	(29.67)
Interest paid	(99.19)	(230.08)
Share issue expenses	(0.15)	-
<b>Net cash flow used in financing activities (C)</b>	<b>(251.72)</b>	<b>(478.93)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+ C)</b>	<b>(321.52)</b>	<b>71.78</b>
Effect of exchange differences on cash & cash equivalent held in foreign currency	0.19	-
Cash and cash equivalents at the beginning of the year	346.37	137.04
<b>Cash and cash equivalents at the end of the half year</b>	<b>25.04</b>	<b>208.82</b>

**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 : October 28, 2021

VIJAY AGGARWAL  
MANAGING DIRECTOR

**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 Limited Review Report on unaudited standalone financial results of Prism Johnson Limited pursuant to the Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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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 half year ended on September 30, 2021, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the 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 read with the relevant rules issued thereunder 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. 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 of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that may be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the

**G. M. KAPADIA & CO.**

information required to be disclosed in terms of Regulation 33 and 52 of the Listing Regulations as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Attention is drawn to facts stated in note no. 2 to the Statement regarding restatement of the figures for the half year and quarter ended September 30, 2021 on account of the Composite Scheme of Arrangement and Amalgamation coming into force.

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

**Rajen Ashar**  
Partner  
Membership No. 048243  
UDIN: 21048243AAAAGR2343

Mumbai  
Dated: October 28, 2021

**PRISM JOHNSON LIMITED**

CIN : L26942TG1992PLC014033

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

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**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021**

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2021 Unaudited	June 30, 2021 Unaudited	Sept. 30, 2020 Unaudited	Sept. 30, 2021 Unaudited	Sept. 30, 2020 Unaudited	March 31, 2021 Audited
<b>1</b>	<b>Revenue from Operations :</b>						
(a)	Net Sales	1,329.64	1,114.89	1,201.26	2,444.53	1,964.64	5,013.38
(b)	Other Operating Income	11.07	1.99	4.67	13.06	6.05	21.80
2	Other Income	9.28	5.09	8.03	14.37	16.90	36.20
<b>3</b>	<b>Total Income</b>	<b>1,349.99</b>	<b>1,121.97</b>	<b>1,213.96</b>	<b>2,471.96</b>	<b>1,987.59</b>	<b>5,071.38</b>
<b>4</b>	<b>Expenses :</b>						
(a)	Cost of materials consumed	328.84	280.49	249.95	609.33	356.00	1,052.73
(b)	Purchases of stock-in-trade	247.75	130.79	208.17	378.54	278.61	805.89
(c)	Changes in inventories	(26.30)	(50.97)	6.15	(77.27)	104.74	140.36
(d)	Power and fuel	204.97	192.94	196.34	397.91	310.39	741.72
(e)	Freight outward	149.52	158.07	138.86	307.59	260.32	658.61
(f)	Other manufacturing expenses	73.93	76.27	81.28	150.20	119.92	282.14
(g)	Employee benefits expense	121.13	113.80	108.04	234.93	216.82	433.70
(h)	Finance costs	45.33	44.33	48.91	89.66	102.00	191.18
(i)	Depreciation, amortisation and impairment expense	62.02	61.79	64.87	123.81	122.27	252.58
(j)	Other expenses	80.31	68.87	61.05	149.18	133.08	303.91
<b>5</b>	<b>Total Expenses</b>	<b>1,287.50</b>	<b>1,076.38</b>	<b>1,163.62</b>	<b>2,363.88</b>	<b>2,004.15</b>	<b>4,862.82</b>
6	Profit/(Loss) before Exceptional items & Tax	62.49	45.59	50.34	108.08	(16.56)	208.56
7	Exceptional Items :						
	Retrenchment/VRS cost at Plants of HRJ Division	1.88	-	18.14	1.88	18.14	24.07
	Gain on sale of Land	-	-	-	-	-	(32.57)
	Indirect Tax adjustments for earlier years (net)/Settlement of Indirect tax demands under Amnesty scheme	-	-	-	-	-	13.28
<b>8</b>	<b>Profit/(Loss) before Tax</b>	<b>60.61</b>	<b>45.59</b>	<b>32.20</b>	<b>106.20</b>	<b>(34.70)</b>	<b>203.78</b>
9	Tax expenses :						
	Current Tax	-	-	-	-	-	1.35
	Deferred Tax	15.25	11.48	-	26.73	-	2.48
<b>10</b>	<b>Net Profit/(Loss) for the period after Tax</b>	<b>45.36</b>	<b>34.11</b>	<b>32.20</b>	<b>79.47</b>	<b>(34.70)</b>	<b>199.95</b>
11	Other Comprehensive Income (net of tax)						
	Items that will not be re-classified to Profit/(Loss)	(0.55)	(0.57)	0.71	(1.12)	1.43	(2.56)
	Items that will be re-classified to Profit/(Loss)	-	-	-	-	-	-
<b>12</b>	<b>Total Comprehensive Income for the period (comprising Profit/(Loss) and Other Comprehensive Income for the period)</b>	<b>44.81</b>	<b>33.54</b>	<b>32.91</b>	<b>78.35</b>	<b>(33.27)</b>	<b>197.39</b>
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						635.85
15	Earning Per Share - (Basic, diluted and not annualised) (₹)	0.90	0.68	0.64	1.58	-0.69	3.97

**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 October 28, 2021. The Statutory Auditors have carried out the limited review of the results.
- Figures of the previous periods have been regrouped wherever necessary. In the last quarter of the financial year 2020-21, the Company gave effect to the Composite Scheme of Arrangement and Amalgamation and restated financial statements of comparative periods in terms of the applicable accounting standard from the beginning of the comparative period. Consequently, figures for the quarter ended September 30, 2020 stated hereinabove have also been restated and as a result, the same would differ from the results of that quarter published earlier.
- 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, 2021	Sept. 30, 2020	Sept. 30, 2021	Sept. 30, 2020	March 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
i	Outstanding Debt ( ₹ Crores)	1384.03	1761.49	1384.03	1761.49	1528.85
ii	Net Worth ( ₹ Crores)	1217.56	908.55	1217.56	908.55	1139.21
iii	Capital Redemption Reserve ( ₹ Crores)	10.75	10.75	10.75	10.75	10.75
iv	Debt Service Coverage Ratio (times) * {Net profit after tax + Depreciation and amortisations + Interest + loss on sale of fixed assets / (Interest + Lease payments + Principal repayment of long term loans)}	2.18	1.91	1.70	0.54	1.35
v	Interest Service Coverage Ratio (times) (Profit before Depreciation, Interest and Tax / Interest)	4.14	3.29	4.00	2.04	3.74
vi	Debt - Equity Ratio (times) (Total Debt/Equity)	1.14	1.94	1.14	1.94	1.34
vii	Current Ratio (times) (Current Assets/Current Liabilities excl. current borrowings)	0.95	1.02	0.95	1.02	0.99
viii	Long term debt to Working capital (times) {(Non-current Borrowings + Current maturities of long term debt)/Net working capital excl. current borrowings}	-16.64	69.31	-16.64	69.31	-157.86
ix	Bad debts to Account receivable Ratio (%) (Bad debts/Average Trade receivables)	1.21%	0.71%	1.41%	0.90%	2.11%
x	Current liability Ratio (%) (Current Liabilities excl. current borrowings/Total liabilities)	44.07%	37.82%	44.07%	37.82%	44.50%
xi	Total debts to Total assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	29.16%	37.92%	29.16%	37.92%	30.96%
xii	Debtors turnover (times) (Sales of products and services / Average Trade receivables) - annualised	8.39	7.75	7.29	5.41	6.68
xiii	Inventory turnover (times) (Sales of products and services / Average inventory) - annualised	23.37	23.77	24.20	15.63	21.46
xiv	Operating margin (%) (Profit before Depreciation, Interest, Tax and Exceptional item less Other income/Sales of products and services)	12.08%	12.99%	12.57%	9.71%	12.29%
xv	Net profit margin (%) (Profit after Tax/ Sales of Products and services)	3.41%	2.68%	3.25%	-1.77%	3.99%
xvi	Asset Cover Ratio (times) * (Net assets available for unsecured lenders / Outstanding unsecured borrowings)	3.07	2.22	3.07	2.22	1.75

\* Previous period ratio is recomputed based on formula adopted in the current period

for and on behalf of the Board of Directors

Place : Mumbai  
Date : October 28, 2021

VIJAY AGGARWAL  
MANAGING DIRECTOR

**PRISM JOHNSON LIMITED**

CIN : L26942TG1992PLC014033

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**STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021**

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2021 Unaudited	June 30, 2021 Unaudited	Sept. 30, 2020 Unaudited	Sept. 30, 2021 Unaudited	Sept. 30, 2020 Unaudited	March 31, 2021 Audited
1	<b>Segment Revenue</b>						
	a) Cement	554.12	605.79	590.18	1,159.91	1,138.53	2,585.74
	b) HRJ	497.43	281.02	412.56	778.45	559.47	1,573.14
	c) RMC	294.11	234.89	211.30	529.00	284.20	907.86
	Total	1,345.66	1,121.70	1,214.04	2,467.36	1,982.20	5,066.74
	Less : Inter Segment Revenue	4.95	4.82	8.11	9.77	11.51	31.56
	<b>Total Revenue from operations</b>	<b>1,340.71</b>	<b>1,116.88</b>	<b>1,205.93</b>	<b>2,457.59</b>	<b>1,970.69</b>	<b>5,035.18</b>
2	<b>Segment Results</b>						
	a) Cement	75.93	117.50	101.78	193.43	204.90	424.33
	b) HRJ	26.95	(16.90)	(23.87)	10.05	(90.87)	(48.15)
	c) RMC	(6.05)	(15.46)	(4.33)	(21.51)	(63.03)	(15.86)
	Total	96.83	85.14	73.58	181.97	51.00	360.32
	Less : (i) Finance costs	45.33	44.33	48.91	89.66	102.00	191.18
	(ii) Other Un-allocable expenditure net of un-allocable income	(9.11)	(4.78)	(7.53)	(13.89)	(16.30)	(34.64)
	<b>Total Profit/(Loss) before Tax</b>	<b>60.61</b>	<b>45.59</b>	<b>32.20</b>	<b>106.20</b>	<b>(34.70)</b>	<b>203.78</b>
3	<b>Segment Assets</b>						
		As at Sept. 30, 2021 Unaudited	As at June 30, 2021 Unaudited	As at Sept. 30, 2020 Unaudited	As at Sept. 30, 2021 Unaudited	As at Sept. 30, 2020 Unaudited	As at March 31, 2021 Audited
	a) Cement	2,891.36	2,828.16	2,626.47	2,891.36	2,626.47	2,717.26
	b) HRJ	975.81	977.11	1,059.05	975.81	1,059.05	1,076.55
	c) RMC	479.29	462.14	446.75	479.29	446.75	521.58
	d) Unallocated	404.63	458.00	517.53	404.63	517.53	628.15
	<b>Total</b>	<b>4,751.09</b>	<b>4,725.41</b>	<b>4,649.80</b>	<b>4,751.09</b>	<b>4,649.80</b>	<b>4,943.54</b>
4	<b>Segment Liabilities</b>						
	a) Cement	1,104.25	1,172.61	1,046.02	1,104.25	1,046.02	1,189.08
	b) HRJ	655.01	581.89	569.35	655.01	569.35	706.13
	c) RMC	334.74	329.62	336.43	334.74	336.43	351.12
	d) Unallocated	1,439.53	1,468.54	1,789.45	1,439.53	1,789.45	1,558.00
	<b>Total</b>	<b>3,533.53</b>	<b>3,552.66</b>	<b>3,741.25</b>	<b>3,533.53</b>	<b>3,741.25</b>	<b>3,804.33</b>
5	<b>Capital Employed</b>						
	a) Cement	1,787.11	1,655.55	1,580.45	1,787.11	1,580.45	1,528.18
	b) HRJ	320.80	395.22	489.70	320.80	489.70	370.42
	c) RMC	144.55	132.52	110.32	144.55	110.32	170.46
	d) Unallocated	(1,034.90)	(1,010.54)	(1,271.92)	(1,034.90)	(1,271.92)	(929.85)
	<b>Total</b>	<b>1,217.56</b>	<b>1,172.75</b>	<b>908.55</b>	<b>1,217.56</b>	<b>908.55</b>	<b>1,139.21</b>

**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

**PRISM JOHNSON LIMITED**

CIN : L26942TG1992PLC014033

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**STATEMENT OF STANDALONE ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2021**

₹ Crores

Sr. No.	Particulars	September 30, 2021	March 31, 2021
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets :</b>		
(a)	Property, Plant and Equipment	2,296.28	2,327.20
(b)	Right of Use Assets	191.57	202.31
(c)	Capital work-in-progress	195.27	121.58
(d)	Other Intangible assets	19.74	21.03
(e)	Financial Assets		
(i)	Investments	305.27	280.45
(ii)	Loans	3.92	4.06
(iii)	Others	123.66	133.08
(f)	Other non-current assets	137.19	167.84
		<b>3,272.90</b>	<b>3,257.55</b>
<b>2</b>	<b>Current Assets :</b>		
(a)	Inventories	548.86	470.47
(b)	Financial Assets		
(i)	Trade receivables	516.57	537.74
(ii)	Cash and cash equivalents	22.31	340.74
(iii)	Bank balances other than (ii) above	137.82	148.22
(iv)	Loans	2.77	3.65
(v)	Others	19.38	8.40
(c)	Current Tax Assets (net)	60.82	55.43
(d)	Other current assets	162.87	114.83
(e)	Non-current assets classified as held for sale	1.80	1.81
		<b>1,473.20</b>	<b>1,681.29</b>
	<b>Total Assets</b>	<b>4,746.10</b>	<b>4,938.84</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity :</b>		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	714.20	635.85
	Equity attributable to owners of the Company	<b>1,217.56</b>	<b>1,139.21</b>
<b>2</b>	<b>Liabilities :</b>		
<b>I</b>	<b>Non-current Liabilities :</b>		
(a)	Financial Liabilities		
(i)	Borrowings	1,144.81	1,353.84
(ii)	Lease liabilities	160.14	165.81
(iii)	Other financial liabilities	293.34	303.32
(b)	Provisions	26.23	24.56
(c)	Deferred tax liabilities (net)	55.50	29.15
(d)	Other non-current liabilities	26.95	27.09
		<b>1,706.97</b>	<b>1,903.77</b>
<b>II</b>	<b>Current Liabilities :</b>		
(a)	Financial Liabilities		
(i)	Borrowings	238.79	174.52
(ii)	Lease liabilities	27.58	30.46
(iii)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	52.95	50.72
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	805.57	914.31
(iv)	Other financial liabilities	440.83	409.11
(b)	Provisions	43.06	45.12
(c)	Other current liabilities	212.79	271.62
		<b>1,821.57</b>	<b>1,895.86</b>
	<b>Total Equity and Liabilities</b>	<b>4,746.10</b>	<b>4,938.84</b>

**Note :** Figures of the previous period have been regrouped/reclassified wherever necessary, to conform to current period's classification in order to comply with the requirements of amended Schedule III to the Companies Act, 2013 effective April 1, 2021.

for and on behalf of the Board of Directors

Place : Mumbai  
Date : October 28, 2021

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 STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021**

₹ Crores

Particulars	Unaudited half year ended	
	September 30, 2021	September 30, 2020
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before tax	106.20	(34.70)
<b>Non-cash Adjustment to Profit/(Loss) before tax :</b>		
Depreciation, amortisation and impairment expense	123.81	122.27
Impairment on trade receivables	(5.34)	15.81
Impairment/write-off of non current assets	(0.16)	3.02
Amortisation of processing fees	4.05	2.25
Bad debts written off	9.46	6.51
Unwinding of interests and discounts	(0.37)	(0.51)
(Gain)/Loss on disposal of Property, plant and equipment	(0.13)	(0.49)
Dividend and interest income	(10.40)	(11.46)
Finance costs	85.61	99.75
Balances written back	(1.33)	(0.70)
Exchange differences (net)	0.56	(1.33)
Gain on Lease Rental Waiver	-	(1.45)
Impairment/write-off of Inventories	-	(0.24)
Other non-cash Items	(1.23)	0.95
<b>Operating profit before change in operating assets and liabilities</b>	<b>310.73</b>	<b>199.68</b>
<b>Change in operating assets and liabilities :</b>		
Decrease/(increase) in trade receivables	16.91	173.63
Decrease/(increase) in inventories	(78.39)	148.92
Increase/(decrease) in trade payables	(105.18)	3.63
Decrease/(increase) in other financial assets	(9.75)	(7.08)
Decrease/(increase) in loans	8.79	1.58
Decrease/(increase) in other non-current and current assets	(39.50)	15.58
Increase/(decrease) in provisions	(0.44)	10.51
Increase/(decrease) in other current and non-current financial liabilities	34.90	103.38
Increase/(decrease) in other current and non-current liabilities	(63.29)	(8.65)
<b>Cash generated from operations</b>	<b>74.78</b>	<b>641.18</b>
Direct taxes paid (net of refunds)	5.39	2.07
<b>Net cash flow from operating activities (A)</b>	<b>69.39</b>	<b>639.11</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Payments for acquisition of Property, plant and equipment	(128.39)	(90.10)
Payments for purchase of investments	(25.61)	(64.00)
Investment in fixed deposits (net)	10.44	118.53
Proceeds from sale of investments	0.88	0.01
Proceeds from disposal of Property, plant and equipment	1.41	2.17
Interest received	10.49	10.00
<b>Net cash flow used in investing activities (B)</b>	<b>(130.78)</b>	<b>(23.39)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from borrowings	219.33	657.24
Repayment of long term borrowings	(368.75)	(920.52)
Loan given to Subsidiary	-	(1.03)
Repayment of Loan given to others	-	0.78
Repayment of Lease liability	(20.57)	(23.34)
Movement in short term borrowings (net)	4.68	(27.82)
Interest paid	(92.17)	(220.36)
Interest received on Loan given to Subsidiary	0.25	0.19
<b>Net cash flow used in financing activities (C)</b>	<b>(257.23)</b>	<b>(534.86)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+ C)</b>	<b>(318.62)</b>	<b>80.86</b>
Effect of exchange differences on cash & cash equivalent held in foreign currency	0.19	-
Cash and cash equivalents at the beginning of the year	340.74	120.06
<b>Cash and cash equivalents at the end of the half year</b>	<b>22.31</b>	<b>200.92</b>

**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 includes movement in capital work-in-progress.

for and on behalf of the Board of Directors

Place : Mumbai  
Date : October 28, 2021

VIJAY AGGARWAL  
MANAGING DIRECTOR