



Ref : ASK/UD/2020-21/Q-3

January 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 nine months ended December 31, 2020**

Dear Sir,

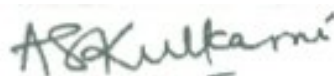
Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Company's Board of Directors has, at its Meeting held on January 28, 2021, approved the Consolidated and Standalone Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2020, along with the Limited Review Report of the Auditors, M/s. G. M. Kapadia & Co., thereon.

The meeting commenced at 9.30 a.m. and concluded at 10.45 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 Limited Review Report on unaudited consolidated financial results for the quarter and nine months ended on December 31, 2020 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 ("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 venture and associates for the quarter and nine months ended December 31, 2020, 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 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.



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5. The Statement includes unaudited 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
8	Small Johnson Floor Tiles Private Limited
9	Sanskar Ceramics Private Limited
	Subsidiaries (Consolidated financial statements)
10	H. & R. Johnson (India) TBK Limited
11	Antique Marbonite Private Limited
	Joint Venture (Consolidated financial statements)
12	Ardex Endura (India) Private Limited
	Associates (Standalone financial statements)
13	CSE Solar Parks Satna Private Limited
14	Prism Power and Infrastructure Private Limited
15	Sunspring Solar Private Limited

6. Based on our review conducted and procedures performed as stated in paragraph 3 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 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 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 ten subsidiaries included in the Statement whose financial results reflects total revenues of ₹284.73 crores and ₹650.25 crores, total net profit / (loss) after tax of ₹7.68 crores and ₹(8.62) crores and total comprehensive income / (loss) of ₹7.60 crores and ₹(8.62) crores for the quarter and nine months ended December 31, 2020, respectively as considered in the Statement. The unaudited consolidated financial result of one joint venture is included in the Statement in which the Group's share of net profit / (loss) after tax is ₹2.92 crores and ₹1.20 crores and total comprehensive loss of ₹2.92 crores and ₹1.20 crores for the quarter and nine months ended December 31, 2020, 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



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in respect of these subsidiaries and joint venture, 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 includes the standalone financial result of one subsidiary which has not been reviewed / audited by its auditor or by us, whose financial results reflects total revenues of ₹81.87 crores and ₹206.45 crores, total net profit / (loss) after tax of ₹(26.59) crores and ₹(57.17) crores and total comprehensive income / (loss) of ₹(22.20) crores and ₹(50.47) crores for the quarter and nine months ended December 31, 2020, respectively. The Statement also includes the Group's share of net profit / (loss) after tax of ₹(0.03) crores and ₹(0.02) crores and total comprehensive income / (loss) of ₹(0.03) crores and ₹(0.02) crores for the quarter and nine months ended December 31, 2020, respectively in respect of three associates based on their standalone financial results which have not been reviewed / audited by their auditors or by us. Our conclusion on the Statement is not modified in respect of the above matters.

For G M KAPADIA & CO.

Chartered Accountants

Firm Registration No. 104767W



Atul Shah

Atul Shah

Partner

Membership No. 039569

UDIN: 21039569AAAABI7353

Place: Mumbai

Dated: January 28, 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 NINE MONTHS ENDED DECEMBER 31, 2020

₹ Crores

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec. 31, 2020 Unaudited	Sept. 30, 2020 Unaudited	Dec. 31, 2019 Unaudited	Dec. 31, 2020 Unaudited	Dec. 31, 2019 Unaudited	March 31, 2020 Audited
1	Revenue from Operations :						
(a)	Net Sales	1,500.66	1,326.28	1,447.73	3,673.06	4,426.92	5,890.07
(b)	Other Operating Income	24.75	24.55	14.68	63.88	46.19	66.13
2	Other Income	6.74	9.20	7.07	25.88	18.49	28.16
3	Total Income	1,532.15	1,360.03	1,469.48	3,762.82	4,491.60	5,984.36
4	Expenses :						
(a)	Cost of materials consumed	422.83	340.00	410.86	891.20	1,295.96	1,728.83
(b)	Purchases of stock-in-trade	89.10	76.08	90.60	189.98	236.52	316.30
(c)	Changes in inventories	9.49	12.24	(20.80)	153.14	(26.99)	(71.30)
(d)	Power and fuel	243.90	245.93	266.56	614.17	805.98	1,059.85
(e)	Freight outward	169.04	138.93	184.82	429.48	565.64	760.76
(f)	Other manufacturing expenses	91.02	90.69	108.95	222.94	303.23	391.47
(g)	Employee benefits expense	141.75	138.41	148.00	410.50	444.31	595.73
(h)	Finance costs	50.27	53.57	67.96	161.91	189.51	251.60
(i)	Depreciation, amortisation and impairment expense	63.63	78.26	59.88	208.44	175.77	250.56
(j)	Other expenses	167.95	136.83	145.71	441.22	443.63	635.40
5	Total Expenses	1,448.98	1,310.94	1,462.54	3,722.98	4,433.56	5,919.20
6	Profit before Share in Profit of Associates & Joint Ventures, Exceptional items & Tax	83.17	49.09	6.94	39.84	58.04	65.16
7	Share of Profit of Associates & Joint Ventures accounted by using the equity method	2.77	0.49	0.92	1.40	6.12	7.27
8	Exceptional Items :						
	Retrenchment/VRS cost at Pen Plant	-	18.14	-	18.14	-	-
	Indirect Tax adjustments for earlier years (net) / Settlement of Indirect tax demands under Amnesty scheme	11.95	-	-	11.95	-	10.32
9	Profit before Tax	73.99	31.44	7.86	11.15	64.16	62.11
10	Tax expenses :						
	Current Tax	5.41	2.74	4.24	8.15	25.91	8.60
	Deferred Tax	21.36	2.31	0.97	21.06	13.38	74.16
11	Net Profit/(Loss) for the period after Tax	47.22	26.39	2.65	(18.06)	24.87	(20.65)
	Non-controlling Interest (on net profit/(loss) for the period)	(8.02)	(2.56)	(0.77)	(22.08)	(7.53)	(22.30)
	Net Profit/(Loss) after tax and Non-controlling Interest (net of tax)	55.24	28.95	3.42	4.02	32.40	1.65
12	Other Comprehensive Income (net of tax)						
	Items that will not be re-classified to Profit/(Loss)	0.25	0.80	(0.02)	1.79	(0.29)	(14.34)
	Items that will be re-classified to Profit/(Loss)	4.40	1.19	(7.98)	6.72	2.90	4.26
	Other Comprehensive Income/(Loss) for the period	4.65	1.99	(8.00)	8.51	2.61	(10.08)
	Non-controlling Interest (Other Comprehensive Income)	2.10	0.63	(3.97)	3.28	1.09	2.17
	Other Comprehensive Income after Non-controlling Interest (net of tax)	2.55	1.36	(4.03)	5.23	1.52	(12.25)
13	Total Comprehensive Income for the period comprising Profit and Other Comprehensive Income for the period	51.87	28.38	(5.35)	(9.55)	27.48	(30.73)
	Total Non-controlling Interest	(5.92)	(1.93)	(4.74)	(18.80)	(6.44)	(20.13)
	Total Comprehensive Income for the period after Non-controlling Interest comprising Profit and Other Comprehensive Income for the period	57.79	30.31	(0.61)	9.25	33.92	(10.60)
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						545.61
16	Earning Per Share - (Basic, diluted and not annualised) (₹)	1.10	0.58	0.07	0.08	0.64	0.03

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 January 28, 2021. The Statutory Auditors have carried out the limited review of the results.
- The Board of Directors had earlier approved the Composite Scheme of Arrangement and Amalgamation ('Scheme') as under :
 - Demerger of retail/trading business undertakings of TBK Rangoli Tile Bath Kitchen Private Limited, TBK Venkataramiah Tile Bath Kitchen Private Limited and TBK Samiyaz Tile Bath Kitchen Private Limited, into its holding company H. & R. Johnson (India) TBK Limited ("HRJ TBK") and subsequent demerger of retail/trading business undertaking of HRJ TBK into the Company.
 - Subsequent amalgamation of Milano Bathroom Fittings Private Limited and Silica Ceramica Private Limited, with the Company.

The Scheme has received necessary approval of the respective shareholders and creditors in the month of November, 2020. The final hearing before the Hon'ble NCLT, Hyderabad is scheduled in the month of February, 2021. The appointed date for the said scheme is April 1, 2018 and the accounting impact will be given once the Scheme comes into effect.
- Figures of the previous periods have been regrouped wherever necessary.

for and on behalf of the Board of Directors

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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

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

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

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2020

₹ Crores

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec. 31, 2020 Unaudited	Sept. 30, 2020 Unaudited	Dec. 31, 2019 Unaudited	Dec. 31, 2020 Unaudited	Dec. 31, 2019 Unaudited	March 31, 2020 Audited
1	Segment Revenue						
	a) Cement	619.57	590.18	616.96	1,758.10	1,917.77	2,584.04
	b) HRJ	542.29	489.52	467.79	1,218.32	1,398.62	1,822.55
	c) RMC	292.02	211.30	344.20	576.22	1,060.34	1,413.87
	d) Insurance	81.87	68.08	46.49	206.39	135.39	189.46
	Total	1,535.75	1,359.08	1,475.44	3,759.03	4,512.12	6,009.92
	Less : Inter Segment Revenue	10.34	8.25	13.03	22.09	39.01	53.72
	Total Revenue from operations	1,525.41	1,350.83	1,462.41	3,736.94	4,473.11	5,956.20
2	Segment Results						
	a) Cement	87.86	101.78	75.83	292.75	271.81	385.02
	b) HRJ	49.14	(9.14)	0.40	(30.34)	1.89	(20.70)
	c) RMC	2.57	(4.33)	(1.78)	(60.46)	(5.42)	(13.93)
	d) Insurance	(13.52)	(8.48)	(4.36)	(29.11)	(20.40)	(34.22)
	Total	126.05	79.83	70.09	172.84	247.88	316.17
	Less : (i) Finance costs	50.27	53.57	67.96	161.91	189.51	251.60
	(ii) Other Un-allocable expenditure net of un-allocable income	(6.23)	(7.74)	(6.50)	(22.30)	(13.32)	(19.84)
	Total Profit before Tax	82.01	34.00	8.63	33.23	71.69	84.41
3	Segment Assets						
		As at Dec. 31, 2020 Unaudited	As at Sept. 30, 2020 Unaudited	As at Dec. 31, 2019 Unaudited	As at Dec. 31, 2020 Unaudited	As at Dec. 31, 2019 Unaudited	As at March 31, 2020 Audited
	a) Cement	2,706.32	2,626.43	2,666.42	2,706.32	2,666.42	2,620.97
	b) HRJ	1,600.11	1,585.31	1,937.54	1,600.11	1,937.54	1,871.15
	c) RMC	473.68	446.75	589.55	473.68	589.55	578.49
	d) Insurance	759.86	714.28	522.10	759.86	522.10	577.07
	e) Unallocated	327.94	371.26	309.34	327.94	309.34	428.27
	Total	5,867.91	5,744.03	6,024.95	5,867.91	6,024.95	6,075.95
4	Segment Liabilities						
	a) Cement	1,124.27	1,046.02	1,013.17	1,124.27	1,013.17	1,000.89
	b) HRJ	790.01	706.08	768.98	790.01	768.98	766.38
	c) RMC	341.26	336.43	436.55	341.26	436.55	428.36
	d) Insurance	658.64	603.18	434.72	658.64	434.72	503.15
	e) Unallocated	1,897.96	2,054.34	2,273.71	1,897.96	2,273.71	2,328.20
	Total	4,812.14	4,746.05	4,927.13	4,812.14	4,927.13	5,026.98
5	Capital Employed						
	a) Cement	1,582.05	1,580.41	1,653.25	1,582.05	1,653.25	1,620.08
	b) HRJ	810.10	879.23	1,168.56	810.10	1,168.56	1,104.77
	c) RMC	132.42	110.32	153.00	132.42	153.00	150.13
	d) Insurance	101.22	111.10	87.38	101.22	87.38	73.92
	e) Unallocated	(1,570.02)	(1,683.08)	(1,964.37)	(1,570.02)	(1,964.37)	(1,899.93)
	Total	1,055.77	997.98	1,097.82	1,055.77	1,097.82	1,048.97

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

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 for the quarter and nine months ended on December 31, 2020 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 on December 31, 2020, being submitted by the Company pursuant to the requirement of Regulation 33 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



G. M. KAPADIA & CO.

Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations as amended, 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



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

Atul Shah
Partner

Membership No. 039569

UDIN: 21039569AAAABH5305

Mumbai

Dated: January 28, 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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2020

₹ Crores

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec. 31, 2020 Unaudited	Sept. 30, 2020 Unaudited	Dec. 31, 2019 Unaudited	Dec. 31, 2020 Unaudited	Dec. 31, 2019 Unaudited	March 31, 2020 Audited
1	Revenue from Operations :						
(a)	Net Sales	1,368.28	1,201.05	1,373.64	3,332.52	4,188.01	5,553.47
(b)	Other Operating Income	7.04	4.60	5.19	12.99	12.67	18.82
2	Other Income	8.26	8.03	6.36	25.48	18.70	26.46
3	Total Income	1,383.58	1,213.68	1,385.19	3,370.99	4,219.38	5,598.75
4	Expenses :						
(a)	Cost of materials consumed	297.07	231.68	320.82	631.27	990.91	1,319.67
(b)	Purchases of stock-in-trade	292.68	243.97	267.00	622.67	761.32	986.14
(c)	Changes in inventories	4.11	11.64	(28.62)	104.53	(19.58)	(43.60)
(d)	Power and fuel	183.94	187.16	211.02	483.42	621.94	819.46
(e)	Freight outward	168.94	138.81	184.67	429.20	564.98	759.95
(f)	Other manufacturing expenses	77.56	78.03	100.08	193.89	276.71	357.30
(g)	Employee benefits expense	103.33	102.71	115.35	310.55	348.29	464.07
(h)	Finance costs	40.73	43.54	57.33	132.07	155.55	205.85
(i)	Depreciation, amortisation and impairment expense	51.97	54.91	48.84	161.04	142.44	200.35
(j)	Other expenses	68.80	58.49	96.84	197.66	276.77	387.60
5	Total Expenses	1,289.13	1,150.94	1,373.33	3,266.30	4,119.33	5,456.79
6	Profit before Exceptional items & Tax	94.45	62.74	11.86	104.69	100.05	141.96
7	Exceptional Items :						
	Retrenchment/VRS cost at Pen Plant	-	18.14	-	18.14	-	-
	Indirect Tax adjustments for earlier years (net) / Settlement of Indirect tax demands under Amnesty scheme	11.95	-	-	11.95	-	10.32
8	Profit before Tax	82.50	44.60	11.86	74.60	100.05	131.64
9	Tax expenses :						
	Current Tax	-	-	3.24	-	18.83	-
	Deferred Tax	18.77	-	1.03	18.77	16.85	75.19
10	Net Profit for the period after Tax	63.73	44.60	7.59	55.83	64.37	56.45
11	Other Comprehensive Income (net of tax)						
	Items that will not be re-classified to Profit/(Loss)	0.40	0.73	0.16	1.87	0.46	(14.36)
	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)	64.13	45.33	7.75	57.70	64.83	42.09
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						620.16
15	Earning Per Share - (Basic, diluted and not annualised) (₹)	1.27	0.89	0.15	1.11	1.28	1.12

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 January 28, 2021. The Statutory Auditors have carried out the limited review of the results.
- The Board of Directors had earlier approved the Composite Scheme of Arrangement and Amalgamation ('Scheme') as under :
 - Demerger of retail/trading business undertakings of TBK Rangoli Tile Bath Kitchen Private Limited, TBK Venkataramiah Tile Bath Kitchen Private Limited and TBK Samiyaz Tile Bath Kitchen Private Limited, into its holding company H. & R. Johnson (India) TBK Limited ("HRJ TBK") and subsequent demerger of retail/trading business undertaking of HRJ TBK into the Company.
 - Subsequent amalgamation of Milano Bathroom Fittings Private Limited and Silica Ceramica Private Limited, with the Company. The Scheme has received necessary approval of the respective shareholders and creditors in the month of November, 2020. The final hearing before the Hon'ble NCLT, Hyderabad is scheduled in the month of February, 2021. The appointed date for the said scheme is April 1, 2018 and the accounting impact will be given once the Scheme comes into effect.
- Figures of the previous period have been regrouped wherever necessary.

for and on behalf of the Board of Directors

Place : Mumbai
Date : January 28, 2021

VIJAY AGGARWAL
MANAGING DIRECTOR

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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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, 2020

₹ Crores

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec. 31, 2020 Unaudited	Sept. 30, 2020 Unaudited	Dec. 31, 2019 Unaudited	Dec. 31, 2020 Unaudited	Dec. 31, 2019 Unaudited	March 31, 2020 Audited
1	Segment Revenue						
	a) Cement	619.57	590.18	616.96	1,758.10	1,917.77	2,584.04
	b) HRJ	473.98	412.28	430.38	1,032.95	1,259.43	1,625.34
	c) RMC	292.02	211.30	344.20	576.22	1,060.34	1,413.87
	Total	1,385.57	1,213.76	1,391.54	3,367.27	4,237.54	5,623.25
	Less : Inter Segment Revenue	10.25	8.11	12.71	21.76	36.86	50.96
	Total Revenue from operations	1,375.32	1,205.65	1,378.83	3,345.51	4,200.68	5,572.29
2	Segment Results						
	a) Cement	87.92	101.78	75.63	292.82	271.37	384.99
	b) HRJ	24.67	(17.13)	(10.87)	(50.69)	(28.48)	(59.37)
	c) RMC	2.57	(4.33)	(1.78)	(60.46)	(5.42)	(13.93)
	Total	115.16	80.32	62.98	181.67	237.47	311.69
	Less : (i) Finance costs	40.73	43.54	57.33	132.07	155.55	205.85
	(ii) Other Un-allocable expenditure net of un-allocable income	(8.07)	(7.82)	(6.21)	(25.00)	(18.13)	(25.80)
	Total Profit before Tax	82.50	44.60	11.86	74.60	100.05	131.64
		As at Dec. 31, 2020 Unaudited	As at Sept. 30, 2020 Unaudited	As at Dec. 31, 2019 Unaudited	As at Dec. 31, 2020 Unaudited	As at Dec. 31, 2019 Unaudited	As at March 31, 2020 Audited
3	Segment Assets						
	a) Cement	2,706.42	2,626.47	2,666.04	2,706.42	2,666.04	2,621.00
	b) HRJ	1,149.35	1,116.43	1,344.99	1,149.35	1,344.99	1,286.77
	c) RMC	473.68	446.75	589.55	473.68	589.55	578.49
	d) Unallocated	467.77	508.72	395.42	467.77	395.42	513.61
	Total	4,797.22	4,698.37	4,996.00	4,797.22	4,996.00	4,999.87
4	Segment Liabilities						
	a) Cement	1,124.27	1,046.02	1,013.17	1,124.27	1,013.17	1,000.89
	b) HRJ	665.66	576.66	566.77	665.66	566.77	541.33
	c) RMC	341.26	336.43	436.55	341.26	436.55	428.36
	d) Unallocated	1,484.81	1,622.17	1,833.25	1,484.81	1,833.25	1,905.77
	Total	3,616.00	3,581.28	3,849.74	3,616.00	3,849.74	3,876.35
5	Capital Employed						
	a) Cement	1,582.15	1,580.45	1,652.87	1,582.15	1,652.87	1,620.11
	b) HRJ	483.69	539.77	778.22	483.69	778.22	745.44
	c) RMC	132.42	110.32	153.00	132.42	153.00	150.13
	d) Unallocated	(1,017.04)	(1,113.45)	(1,437.83)	(1,017.04)	(1,437.83)	(1,392.16)
	Total	1,181.22	1,117.09	1,146.26	1,181.22	1,146.26	1,123.52

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 : January 28, 2021

VIJAY AGGARWAL
MANAGING DIRECTOR