

Ref : 2023-24/UFR/Q-1

August 2, 2023

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

Dear Sir,

Sub. : Unaudited Financial Results for the quarter ended June 30, 2023

Pursuant to Regulations 30, 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), this is to inform you that the Board of Directors of the Company, at its meeting held today i.e. August 2, 2023, has, *inter alia*, approved the Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2023, duly reviewed and recommended by the Audit Committee, along with the Limited Review Reports of the Auditors thereon.

The Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2023 along with Limited Review Reports of the Auditors thereon are enclosed herewith.

The meeting commenced at 10.30 a.m. and concluded at 11.45 a.m.

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

Thanking you,

Yours faithfully,

For **PRISM JOHNSON LIMITED**

SHAILESH DHOLAKIA

Company Secretary &  
Compliance Officer

Encl. : As above

# G. M. KAPADIA & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

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

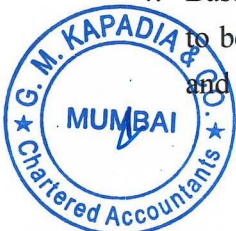
PHONE : (91-22) 6611 6611 FAX : (91-22) 6611 6600

## **Independent Auditor's Review Report on unaudited standalone quarterly financial results of Prism Johnson Limited for the quarter ended June 30, 2023 pursuant to the Regulations 33 and 52 of the Securities and Exchange Board of India (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 ended June 30, 2023, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the Securities and Exchange Board of India (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 the Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Regulations 33 and 52 of the Listing Regulations. 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 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 might be identified in an audit. 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



G. M. KAPADIA & CO.

other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations 33 and 52 of the Listing Regulations, 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



*Rajen Ashar*

**Rajen Ashar**  
Partner

Membership No. 048243

UDIN: 23048243BGXPVY9398

Place: Mumbai

Date: August 02, 2023

**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 ENDED JUNE 30, 2023**

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2023 Unaudited	March 31, 2023 Unaudited	June 30, 2022 Unaudited	March 31, 2023 Audited
<b>1</b>	<b>Revenue from Operations :</b>				
(a)	Net Sales	1,786.75	1,938.04	1,635.05	6,677.94
(b)	Other Operating Income	5.31	9.54	4.78	33.52
2	Other Income	13.54	9.79	5.76	33.38
<b>3</b>	<b>Total Income</b>	<b>1,805.60</b>	<b>1,957.37</b>	<b>1,645.59</b>	<b>6,744.84</b>
<b>4</b>	<b>Expenses :</b>				
(a)	Cost of materials consumed	391.75	423.64	399.64	1,543.67
(b)	Purchases of stock-in-trade	341.00	372.25	289.24	1,276.47
(c)	Changes in inventories	(29.71)	72.66	(78.57)	(3.07)
(d)	Power and fuel	352.26	345.84	356.73	1,316.47
(e)	Freight outward	251.72	252.81	196.02	815.40
(f)	Other manufacturing expenses	80.11	96.49	84.24	365.26
(g)	Employee benefits expense	143.50	128.23	132.59	523.41
(h)	Finance costs	42.88	45.17	38.03	166.94
(i)	Depreciation, amortisation and impairment expense	82.66	92.84	73.87	338.21
(j)	Other expenses	135.72	126.86	109.93	479.42
<b>5</b>	<b>Total Expenses</b>	<b>1,791.89</b>	<b>1,956.79</b>	<b>1,601.72</b>	<b>6,822.18</b>
6	Profit/(Loss) before Exceptional items & Tax	13.71	0.58	43.87	(77.34)
7	Exceptional Items :				
	Incremental Stamp Duty levied on amalgamation	-	-	-	6.84
<b>8</b>	<b>Profit/(Loss) before Tax</b>	<b>13.71</b>	<b>0.58</b>	<b>43.87</b>	<b>(84.18)</b>
9	Tax expenses :				
	Current Tax	-	-	9.65	-
	Adjustment of tax relating to earlier periods	-	(5.70)	-	(5.70)
	Deferred Tax	3.45	1.71	1.39	(19.62)
<b>10</b>	<b>Net Profit/(Loss) for the period after Tax</b>	<b>10.26</b>	<b>4.57</b>	<b>32.83</b>	<b>(58.86)</b>
11	Other Comprehensive Income (net of tax)				
	Items that will not be re-classified to Profit/(Loss)	0.16	(4.69)	(0.22)	(4.62)
	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/(Loss) for the period)</b>	<b>10.42</b>	<b>(0.12)</b>	<b>32.61</b>	<b>(63.48)</b>
13	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36
14	Other Equity				702.04
15	Earning Per Share - (Basic, diluted and not annualised) (₹)	0.20	0.09	0.65	-1.17

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

**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 August 2, 2023. The Statutory Auditors have carried out the limited review of the results.
- 2 Subsequent to the end of the quarter and on receipt of statutory approvals, the Company has executed relevant agreements to transfer the mining lease and transfer/release certain assets and benefits pertaining to the Andhra Pradesh project in favour of The Ramco Cements Limited.
- 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		Year ended	
		June 30, 2023 Unaudited	March 31, 2023 Unaudited	June 30, 2022 Unaudited	March 31, 2023 Audited
i	Outstanding Debt ( ₹ Crores)	1,237.88	1,262.51	1,362.62	1,262.51
ii	Net Worth ( ₹ Crores)	1,215.82	1,205.40	1,301.49	1,205.40
iii	Capital Redemption Reserve ( ₹ Crores)	10.75	10.75	10.75	10.75
iv	Debt Service Coverage Ratio (times) {Net profit/(loss) after tax + Depreciation and amortisations + Interest + loss/(gain) on sale of fixed assets / (Interest + Lease payments + Principal repayment of long term loans)}	1.16	2.07	2.93	1.20
v	Interest Service Coverage Ratio (times) (Profit/(Loss) before Depreciation, Interest and Tax / Interest)	3.64	3.40	4.71	2.84
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	1.02	1.05	1.05	1.05
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings)	0.92	0.87	1.01	0.87
viii	Long term debt to Working Capital (times) {(Non-current Borrowings + Current maturities of long term debt) / Net working capital excluding current borrowings}	-7.82	-4.53	89.21	-4.53
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables)	0.05%	0.62%	0.01%	0.83%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings / Total liabilities)	51.44%	52.84%	47.27%	52.84%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	24.38%	24.43%	26.87%	24.43%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables) - annualised	9.67	10.63	9.72	9.57
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	27.57	27.61	23.31	27.50
xiv	Operating Margin (%) (Profit/(Loss) before Depreciation, Interest, Tax and Exceptional items less Other income / Sales of products and services)	7.04%	6.65%	9.17%	5.91%
xv	Net Profit Margin (%) (Profit/(Loss) after Tax / Sales of Products and services)	0.57%	0.24%	2.01%	-0.88%
xvi	Asset Cover Ratio (times) (Net assets available for unsecured lenders / Outstanding unsecured borrowings)	4.32	4.68	3.66	4.68

- 4 Figures of the previous periods have been regrouped wherever necessary. The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full FY 2022-23 and the published year to date unaudited figures upto December 31, 2022.

For and on behalf of the Board of Directors



VIJAY AGGARWAL  
MANAGING DIRECTOR

Place : Mumbai  
Date : August 2, 2023

SIGNED FOR IDENTIFICATION  
BY  
*Retkd*  
G.M. KAPADIA & CO.  
MUMBAI.

**PRISM JOHNSON LIMITED**

CIN : L26942TG1992PLC014033

Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016  
Phone : +91-40-23400218 ; Fax : +91-40-23402249 ; e-mail : investor@prismjohnson.in ; website : www.prismjohnson.in  
Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

**STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2023**

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2023 Unaudited	March 31, 2023 Unaudited	June 30, 2022 Unaudited	March 31, 2023 Audited
1	<b>Segment Revenue</b>				
	a) Cement	910.50	938.06	743.64	3,029.98
	b) HRJ	519.81	643.52	543.04	2,289.62
	c) RMC	366.04	369.93	354.83	1,401.30
	Total	1,796.35	1,951.51	1,641.51	6,720.90
	Less : Inter Segment Revenue	4.29	3.93	1.68	9.44
	<b>Total Revenue from operations</b>	<b>1,792.06</b>	<b>1,947.58</b>	<b>1,639.83</b>	<b>6,711.46</b>
2	<b>Segment Results</b>				
	a) Cement	63.06	27.87	59.60	50.74
	b) HRJ	(15.42)	4.48	22.92	30.81
	c) RMC	(4.39)	3.75	(6.15)	(31.40)
	Total	43.25	36.10	76.37	50.15
	Less : (i) Finance costs	42.88	45.17	38.03	166.94
	(ii) Other Un-allocable expenditure net of un-allocable income	(13.34)	(9.65)	(5.53)	(32.61)
	<b>Total Profit/(Loss) before Tax</b>	<b>13.71</b>	<b>0.58</b>	<b>43.87</b>	<b>(84.18)</b>
		As at June 30, 2023 Unaudited	As at March 31, 2023 Unaudited	As at June 30, 2022 Unaudited	As at March 31, 2023 Audited
3	<b>Segment Assets</b>				
	a) Cement	2,935.61	2,875.88	3,014.72	2,875.88
	b) HRJ	1,193.22	1,214.15	1,050.37	1,214.15
	c) RMC	536.81	518.72	540.48	518.72
	d) Unallocated	412.75	558.90	464.81	558.90
	<b>Total</b>	<b>5,078.39</b>	<b>5,167.65</b>	<b>5,070.38</b>	<b>5,167.65</b>
4	<b>Segment Liabilities</b>				
	a) Cement	1,601.91	1,539.57	1,327.01	1,539.57
	b) HRJ	621.86	739.48	645.43	739.48
	c) RMC	346.87	370.15	362.43	370.15
	d) Unallocated	1,291.93	1,313.05	1,434.02	1,313.05
	<b>Total</b>	<b>3,862.57</b>	<b>3,962.25</b>	<b>3,768.89</b>	<b>3,962.25</b>
5	<b>Capital Employed</b>				
	a) Cement	1,333.70	1,336.31	1,687.71	1,336.31
	b) HRJ	571.36	474.67	404.94	474.67
	c) RMC	189.94	148.57	178.05	148.57
	d) Unallocated	(879.18)	(754.15)	(969.21)	(754.15)
	<b>Total</b>	<b>1,215.82</b>	<b>1,205.40</b>	<b>1,301.49</b>	<b>1,205.40</b>

**Notes :**


- The operating segments identified are a) Cement b) HRJ and c) RMC - Ready mixed Concrete. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Revenue, expenses, assets and liabilities, which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "Unallocated revenue / expenses / assets / liabilities".
- Figures of the previous period have been regrouped wherever necessary.

For and on behalf of the Board of Directors



VIJAY AGGARWAL  
MANAGING DIRECTOR

Place : Mumbai  
Date : August 2, 2023

SIGNED FOR IDENTIFICATION  
BY  
  
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 consolidated quarterly financial results of Prism Johnson Limited for the quarter ended June 30, 2023 pursuant to the Regulations 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 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 ended June 30, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 and 52 of the Securities and Exchange Board of India (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 and in compliance with the Regulations 33 and 52 of the Listing Regulations. 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
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
19	Renew Green (MPR Two) 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 of thirteen subsidiaries included in the Statement, whose unaudited standalone financial results reflect total revenues of ₹ 356.97 crores, total net profit after tax of ₹ 7.24 crores and total comprehensive income of ₹ 15.56 crores for the quarter ended June 30, 2023 as considered in the Statement. We did not review the unaudited standalone / consolidated financial result of three joint ventures included in the Statement in which the Group's share of net profit after tax is ₹ 5.27 crores and total comprehensive income of ₹ 5.27 crores for the quarter ended June 30, 2023, as considered in the Statement. These





unaudited standalone / consolidated 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 and 4 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 profit after tax of ₹ 0.15 crores and total comprehensive income of ₹ 0.15 crores for the quarter ended June 30, 2023, as considered in the Statement in respect of 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 matters.

**For G M KAPADIA & CO.**

Chartered Accountants

Firm Registration No. 104767W



A handwritten signature in blue ink, appearing to read "Rajen Ashar".

**Rajen Ashar**

Partner

Membership No. 048243

UDIN: 23048243BGXPVZ8782

Place: Mumbai

Dated August 02, 2023

**PRISM JOHNSON LIMITED**


CIN : L26942TG1992PLC014033

Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016  
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**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023**

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2023 Unaudited	March 31, 2023 Unaudited	June 30, 2022 Unaudited	March 31, 2023 Audited
<b>1</b>	<b>Revenue from Operations :</b>				
(a)	Net Sales	1,903.70	2,056.43	1,781.62	7,209.54
(b)	Other Operating Income	38.45	55.30	29.55	150.98
2	Other Income	14.45	9.66	5.68	34.47
<b>3</b>	<b>Total Income</b>	<b>1,956.60</b>	<b>2,121.39</b>	<b>1,816.85</b>	<b>7,394.99</b>
<b>4</b>	<b>Expenses :</b>				
(a)	Cost of materials consumed	474.21	503.70	505.93	1,897.00
(b)	Purchases of stock-in-trade	158.69	157.54	114.54	505.18
(c)	Changes in inventories	(30.80)	88.12	(100.29)	0.25
(d)	Power and fuel	426.24	430.05	457.89	1,664.11
(e)	Freight outward	252.70	253.45	196.33	817.30
(f)	Other manufacturing expenses	88.13	104.32	93.14	397.92
(g)	Employee benefits expense	173.71	162.67	168.85	665.81
(h)	Finance costs	48.45	49.64	42.48	185.84
(i)	Depreciation, amortisation and impairment expense	93.06	104.54	94.04	390.06
(j)	Other expenses	247.64	264.69	254.03	1,052.12
<b>5</b>	<b>Total Expenses</b>	<b>1,932.03</b>	<b>2,118.72</b>	<b>1,826.94</b>	<b>7,575.59</b>
6	Profit/(Loss) before Share in Profit of Associates & Joint Ventures, Exceptional items & Tax	24.57	2.67	(10.09)	(180.60)
7	Share of Profit/(Loss) of Associates & Joint Ventures accounted by using the equity method	2.77	3.82	2.79	9.65
8	Exceptional Items :				
	Incremental Stamp Duty levied on amalgamation	-	-	-	6.84
<b>9</b>	<b>Profit/(Loss) before Tax</b>	<b>27.34</b>	<b>6.49</b>	<b>(7.30)</b>	<b>(177.79)</b>
10	Tax expenses :				
	Current Tax	2.08	1.26	10.30	3.74
	Adjustment of tax relating to earlier periods	1.72	(4.31)	-	(4.31)
	Deferred Tax	2.78	5.29	(1.59)	(19.49)
<b>11</b>	<b>Net Profit/(Loss) for the period after Tax</b>	<b>20.76</b>	<b>4.25</b>	<b>(16.01)</b>	<b>(157.73)</b>
	Non-controlling Interest (on net profit/(loss) for the period)	2.87	(2.65)	(25.43)	(54.50)
	Net Profit/(Loss) after tax and Non-controlling Interest (net of tax)	17.89	6.90	9.42	(103.23)
12	Other Comprehensive Income (net of tax)				
	Items that will not be re-classified to Profit/(Loss)	0.38	(3.44)	(0.17)	(3.20)
	Items that will be re-classified to Profit/(Loss)	8.11	(3.18)	(17.75)	(21.78)
	<b>Other Comprehensive Income/(Loss) for the period</b>	<b>8.49</b>	<b>(6.62)</b>	<b>(17.92)</b>	<b>(24.98)</b>
	Non-controlling Interest (Other Comprehensive Income)	4.08	(0.99)	(8.66)	(9.99)
	Other Comprehensive Income after Non-controlling Interest (net of tax)	4.41	(5.63)	(9.26)	(14.99)
<b>13</b>	<b>Total Comprehensive Income for the period comprising Profit/(Loss) and Other Comprehensive Income for the period</b>	<b>29.25</b>	<b>(2.37)</b>	<b>(33.93)</b>	<b>(182.71)</b>
	Total Non-controlling Interest	6.95	(3.64)	(34.09)	(64.49)
	Total Comprehensive Income for the period after Non-controlling Interest comprising Profit/(Loss) and Other Comprehensive Income/(Loss) for the period	22.30	1.27	0.16	(118.22)
14	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36
15	Other Equity				703.33
16	Earning Per Share - (Basic, diluted and not annualised) (₹)	0.36	0.14	0.19	-2.05

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G.M. KAPADIA & CO.  
MUMBAI.

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**Notes :**

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 2, 2023. The Statutory Auditors have carried out the limited review of the results.
- Subsequent to the end of the quarter and on receipt of statutory approvals, the Company has executed relevant agreements to transfer the mining lease and transfer/release certain assets and benefits pertaining to the Andhra Pradesh project in favour of The Ramco Cements Limited.
- 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			Year ended
		June 30, 2023 Unaudited	March 31, 2023 Unaudited	June 30, 2022 Unaudited	March 31, 2023 Audited
i	Outstanding Debt ( ₹ Crores)	1,446.72	1,467.65	1,571.55	1,467.65
ii	Net Worth ( ₹ Crores)	1,228.99	1,206.69	1,323.17	1,206.69
iii	Capital Redemption Reserve ( ₹ Crores)	12.69	12.69	12.69	12.69
iv	Debt Service Coverage Ratio (times) {Net profit/(loss) after tax + Depreciation and amortisations + Interest + loss/(gain) on sale of fixed assets / (Interest + Lease payments + Principal repayment of long term loans)}	1.25	1.98	1.94	0.99
v	Interest Service Coverage Ratio (times) (Profit/(Loss) before Depreciation, Interest and Tax / Interest)	3.79	3.49	3.37	2.33
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	1.18	1.22	1.19	1.22
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings)	0.89	0.83	0.95	0.83
viii	Long term debt to Working Capital (times) {(Non-current Borrowings + Current maturities of long term debt) / Net working capital excluding current borrowings}	-4.53	-2.95	-12.38	-2.95
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables)	0.04%	0.66%	0.10%	0.93%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings / Total liabilities)	52.01%	53.43%	48.55%	53.43%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	22.47%	22.39%	24.36%	22.39%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables) - annualised	9.63	10.53	9.72	9.54
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	22.27	22.20	18.91	22.07
xiv	Operating Margin (%) (Profit/(Loss) before Depreciation, Interest, Tax and Exceptional item less Other income / Sales of products and services)	7.97%	7.16%	6.78%	5.00%
xv	Net Profit Margin (%) (Profit/(Loss) after Tax / Sales of Products and services)	1.09%	0.21%	-0.90%	-2.19%

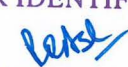
- Figures of the previous periods have been regrouped wherever necessary. The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full FY 2022-23 and the published year to date unaudited figures upto December 31, 2022.

For and on behalf of the Board of Directors



VIJAY AGGARWAL  
MANAGING DIRECTOR

Place : Mumbai  
Date : August 2, 2023

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

**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 ENDED JUNE 30, 2023**

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2023 Unaudited	March 31, 2023 Unaudited	June 30, 2022 Unaudited	March 31, 2023 Audited
<b>1</b>	<b>Segment Revenue</b>				
	a) Cement	910.50	938.06	743.64	3,029.98
	b) HRJ	548.50	657.59	593.43	2,399.01
	c) RMC	366.04	369.93	354.83	1,401.30
	d) Insurance	121.40	150.22	120.95	540.16
	Total	1,946.44	2,115.80	1,812.85	7,370.45
	Less : Inter Segment Revenue	4.29	4.07	1.68	9.93
	<b>Total Revenue from operations</b>	<b>1,942.15</b>	<b>2,111.73</b>	<b>1,811.17</b>	<b>7,360.52</b>
<b>2</b>	<b>Segment Results</b>				
	a) Cement	63.11	28.29	59.73	48.55
	b) HRJ	(1.21)	19.29	19.72	58.17
	c) RMC	(4.39)	3.75	(6.15)	(31.40)
	d) Insurance	1.16	(2.03)	(18.13)	(46.31)
	Total	58.67	49.30	55.17	29.01
	Less : (i) Finance costs	48.45	49.64	42.48	185.84
	(ii) Other Un-allocable expenditure net of un-allocable income	(14.25)	(9.48)	(5.44)	(33.54)
	<b>Total Profit/(Loss) before Tax</b>	<b>24.47</b>	<b>9.14</b>	<b>18.13</b>	<b>(123.29)</b>
		As at June 30, 2023 Unaudited	As at March 31, 2023 Unaudited	As at June 30, 2022 Unaudited	As at March 31, 2023 Audited
<b>3</b>	<b>Segment Assets</b>				
	a) Cement	2,932.96	2,873.18	3,014.34	2,873.18
	b) HRJ	1,778.21	1,792.94	1,651.56	1,792.94
	c) RMC	536.81	518.72	540.48	518.72
	d) Insurance	1,041.84	1,076.50	984.93	1,076.50
	e) Unallocated	148.21	294.71	260.72	294.71
	<b>Total</b>	<b>6,438.03</b>	<b>6,556.05</b>	<b>6,452.03</b>	<b>6,556.05</b>
<b>4</b>	<b>Segment Liabilities</b>				
	a) Cement	1,601.91	1,539.57	1,327.01	1,539.57
	b) HRJ	777.66	899.48	840.56	899.48
	c) RMC	346.87	370.15	362.43	370.15
	d) Insurance	951.60	992.16	928.08	992.16
	e) Unallocated	1,531.00	1,548.00	1,670.78	1,548.00
	<b>Total</b>	<b>5,209.04</b>	<b>5,349.36</b>	<b>5,128.86</b>	<b>5,349.36</b>
<b>5</b>	<b>Capital Employed</b>				
	a) Cement	1,331.05	1,333.61	1,687.33	1,333.61
	b) HRJ	1,000.55	893.46	811.00	893.46
	c) RMC	189.94	148.57	178.05	148.57
	d) Insurance	90.24	84.34	56.85	84.34
	e) Unallocated	(1,382.79)	(1,253.29)	(1,410.06)	(1,253.29)
	<b>Total</b>	<b>1,228.99</b>	<b>1,206.69</b>	<b>1,323.17</b>	<b>1,206.69</b>

**Notes :**

- The operating segments identified are a) Cement b) HRJ c) RMC - Ready mixed Concrete and d) Insurance. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Revenue, expenses, assets and liabilities, which relate to the Company as a whole and are not allocable to segments on reasonable basis have been included under "Unallocated revenue / expenses / assets / liabilities".
- Figures of the previous period have been regrouped wherever necessary.

For and on behalf of the Board of Directors



Place : Mumbai  
Date : August 2, 2023

VIJAY AGGARWAL  
MANAGING DIRECTOR

