

PRISM JOHNSON LIMITED

**UNAUDITED STANDALONE ACCOUNTS
FOR THE PERIOD ENDED JUNE 30, 2020
(April, 2020 to June, 2020)**

Prism Johnson Limited

Unaudited Standalone Balance Sheet as at June 30, 2020

All amounts are in ₹ Crores unless otherwise stated

Particulars	Note No.	As at June 30, 2020	As at March 31, 2020
ASSETS			
Non-current Assets			
Property, plant and equipment	2.01	1,993.51	2,030.19
Right of Use assets		189.12	176.52
Capital work-in-progress		290.75	256.65
Intangible assets	2.02	23.56	24.53
Financial assets			
Investments	2.03	469.57	469.52
Loans	2.04	57.23	57.61
Other financial assets	2.05	78.29	73.76
Other non-current assets	2.06	158.42	162.17
Total Non-current Assets		3,260.45	3,250.95
Current Assets			
Inventories	2.07	468.67	518.49
Financial assets			
Trade receivables	2.08	450.37	678.27
Cash and cash equivalents	2.09	211.49	118.62
Bank balances other than Cash and cash equivalents	2.10	297.49	257.97
Loans	2.04	3.86	4.51
Other financial assets	2.05	3.57	7.05
Current tax assets (net)	2.11	43.50	45.89
Other current assets	2.06	119.21	109.49
Non-current assets classified as held for sale		1.09	1.65
Total Current Assets		1,599.25	1,741.94
TOTAL ASSETS		4,859.70	4,992.89
EQUITY AND LIABILITIES			
Equity			
Equity share capital	2.12	503.36	503.36
Other equity	2.13	568.40	620.16
Total Equity		1,071.76	1,123.52
Liabilities			
Non-current Liabilities			
Financial liabilities			
Borrowings	2.14	1,142.08	1,287.49
Lease Liability		163.21	136.18
Other financial liabilities	2.16	275.90	310.82
Provisions	2.17	30.91	23.91
Deferred tax Liabilities (net)		51.06	50.81
Other non-current liabilities	2.18	28.13	28.30
Total Non-current Liabilities		1,691.29	1,837.51


Prism Johnson Limited**Unaudited Standalone Balance Sheet as at June 30, 2020**


All amounts are in ₹ Crores unless otherwise stated

Particulars	Note No.	As at June 30,	As at March 31,
		2020	2020
Current Liabilities			
Financial liabilities			
Borrowings	2.14	137.72	145.31
Lease Liability		20.19	33.94
Trade payables			
Total outstanding dues of Micro Enterprises & Small Enterprises	2.15	1.58	13.70
Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	2.15	736.55	721.37
Other financial liabilities	2.16	946.56	859.40
Current tax liabilities (net)	2.19	-	3.22
Provisions	2.17	44.10	42.97
Other current liabilities	2.18	209.95	211.95
Total Current Liabilities		2,096.65	2,031.86
TOTAL EQUITY AND LIABILITIES		4,859.70	4,992.89

The accompanying notes are an integral part of the financial statements.

For and on behalf of the Board

Place : Mumbai
Date : August 13, 2020

 Vijay Aggarwal
 (Managing Director)


 Vivek K. Agnihotri
 (Executive Director &
 CEO - Cement)

Prism Johnson Limited

Unaudited Standalone Statement of Profit and Loss for the period ended June 30, 2020

All amounts are in ₹ Crores unless otherwise stated

Particulars	Note No.	Period ended June 30,	
		2020	2019
INCOME			
Revenue From Operations	3.01	764.54	1,507.66
Other Income	3.02	9.19	9.66
Total Income		773.73	1,517.32
EXPENSES			
Cost of materials consumed		102.52	360.19
Purchase of stock-in-trade		86.02	247.98
Changes in inventories	3.03	88.78	(27.05)
Power and fuel expenses		112.32	239.51
Freight outward expenses		121.45	206.13
Other manufacturing expenses	3.04	38.30	85.36
Employee benefits expense	3.05	104.51	118.18
Finance costs	3.06	47.80	46.70
Depreciation, Amortization and Impairment expense	3.07	54.16	45.86
Other expenses	3.08	70.37	92.30
Total Expenses		826.23	1,415.16
Profit before exceptional items and tax		(52.50)	102.16
Exceptional items		-	-
Profit before tax		(52.50)	102.16
Tax expenses			
Current tax	3.09	-	23.45
Deferred tax	3.09	-	13.15
Total tax expenses		-	36.60
Profit for the year		(52.50)	65.56
Other Comprehensive Income / (Loss)			
Items that will not be reclassified to profit or loss			
Remeasurements of the defined benefit plans		0.99	0.21
Income Tax relating to items that will not be reclassified to profit or loss	3.09	(0.25)	(0.07)
Total Other Comprehensive Income / (Loss)		0.74	0.14
Total Comprehensive Income for the year		(51.76)	65.70

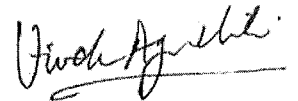
Particulars	Note No.	Period ended June 30,	
		2020	2019
Earnings per share (Face value of ₹ 10/- each):			
Basic (in ₹)		-1.04	1.30
Diluted (in ₹)		-1.04	1.30

The accompanying notes are an integral part of the financial statements.

For and on behalf of the Board



Vijay Aggarwal
(Managing Director)



Vivek K. Agnihotri
(Executive Director &
CEO - Cement)

Place : Mumbai

Date : August 13, 2020

Prism Johnson Limited

Unaudited Standalone Statement of Changes in Equity for the period ended June 30, 2020

All amounts are in ₹ Crores unless otherwise stated

A. EQUITY SHARE CAPITAL	Note No.	Amount
Balance as at April 1, 2019	2.12	503.36
Changes in equity share capital during the year		-
Balance as at March 31, 2020	2.12	503.36
Changes in equity share capital during the period		-
Balance as at June 30, 2020	2.12	503.36

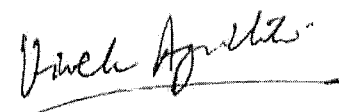
B. OTHER EQUITY	Reserves and Surplus (refer note 2.13)				Total
	Capital Redemption Reserve	Debenture Redemption Reserve	General Reserve	Retained Earnings	
Balance as at April 1, 2019	10.75	96.25	155.67	376.08	638.75
Profit for the year	-	-	-	56.45	56.45
Other Comprehensive Income / (loss)	-	-	-	(14.36)	(14.36)
Total Comprehensive Income for the year	10.75	96.25	155.67	418.17	680.84
Transferred to Retained Earnings	-	(96.25)	-	-	(96.25)
Dividend and Dividend Distribution Tax	-	-	-	(60.68)	(60.68)
Transferred from Debenture Redemption Reserve	-	-	-	96.25	96.25
Balance as at March 31, 2020	10.75	-	155.67	453.74	620.16
Balance as at April 1, 2020	10.75	-	155.67	453.74	620.16
Profit / (Loss) for the period	-	-	-	(52.50)	(52.50)
Other Comprehensive Income / (loss)	-	-	-	0.74	0.74
Balance as at June 30, 2020	10.75	-	155.67	401.98	568.40

The accompanying notes are an integral part of the financial statements.

For and on behalf of the Board



Vijay Aggarwal
(Managing Director)



Vivek K. Agnihotri
(Executive Director & CEO- Cement)

Place : Mumbai

Date : August 13, 2020

Prism Johnson Limited

Unaudited Standalone Cash Flow Statement for the period ended June 30, 2020

All amounts are in ₹ Crores unless otherwise stated


Particulars	Period ended June 30,	
	2020	2019
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	(52.50)	102.16
Non-cash Adjustment to Profit before tax:		
Depreciation, amortisation and impairment expense	54.16	45.86
Impairment on trade receivables	19.21	6.64
Impairment/write-off of non current assets	1.39	0.17
Amortisation of processing fees	0.87	2.24
Bad debts written off	2.11	0.76
Unwinding of interests and discounts	(0.83)	(0.54)
(Gain)/Loss on disposal of Property, plant and equipment	(0.28)	0.02
Gain on sale of investments	-	(5.31)
Dividend and interest income	(6.36)	(1.95)
Finance costs	46.93	44.46
Balances written back	0.02	-
Exchange differences (net)	(0.55)	(1.05)
Impairment/write-off of Inventories	3.78	-
Other non-cash Items	(0.26)	0.04
Operating profit before change in operating assets and liabilities	67.69	193.50
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	206.62	(26.71)
Decrease/(increase) in inventories	47.54	(116.70)
Increase/(decrease) in trade payables	3.06	(19.77)
Decrease/(increase) in other financial assets	(0.82)	0.25
Decrease/(increase) in loans	2.52	1.24
Decrease/(increase) in other non-current and current assets	(52.56)	(50.03)
Increase/(decrease) in provisions	8.14	8.11
Increase/(decrease) in other current and non-current financial liabilities	99.15	80.86
Increase/(decrease) in other current and non-current liabilities	(2.88)	(45.74)
Cash generated from operations	378.46	25.01
Direct taxes paid (net of refunds)	0.83	20.83
Net cash flow from operating activities (A)	377.63	4.18
CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, plant and equipment	(56.23)	(53.51)
Proceeds from sale of investments	-	1.53
Proceeds from disposal of Property, plant and equipment	1.26	0.02
Interest received	6.13	2.23
Net cash flow used in investing activities (B)	(48.83)	(49.73)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from borrowings	206.39	133.25
Repayment of long term borrowings	(341.47)	(76.20)
Repayment of Lease Liability	7.09	(7.52)
Movement in short term borrowings (net)	(7.59)	33.35
Interest paid	(100.88)	(31.30)
Commission received	0.53	0.15
Net cash flow from/(used in) financing activities (C)	(235.93)	51.73
Net increase in cash and cash equivalents (A+B+C)	92.87	6.18
Cash and cash equivalents at the beginning of the period	118.62	52.54
Cash and cash equivalents at the end of the period	211.49	58.72


Particulars	Period ended June 30,	
	2020	2019
Cash and cash equivalents comprise of :		
Balances with bank	209.55	55.96
Cheques/drafts on hand	1.09	1.77
Cash on hand	0.85	0.99
Total	211.49	58.72

Notes:

1. The Cash Flow Statement has been prepared using the Indirect Method set out in Ind AS 7- Statement of Cash Flows.
2. Payments for acquisition of Property, plant and equipment include movement in capital work-in-progress.

For and on behalf of the Board


Vijay Aggarwal
(Managing Director)


Vivek K. Agnihoiri
(Executive Director & CEO-
Cement)

Place : Mumbai
Date : August 13, 2020

2.01 Property, Plant and Equipment :

Particulars	Gross Carrying Amount			Depreciation/Impairment		Net Carrying Amount		
	As at April 1, 2020	Addition/Adjustments	Disposal/Adjustments	As at June 30, 2020	For the Period April 1, 2020 to June 30, 2020	Elimination on disposal/Adjustments	As at June 30, 2020	As at March 31, 2020
Own Assets:								
Land - Freehold	668.43	0.83	-	669.26	2.08	-	31.34	637.92
Buildings	200.32	0.65	-	200.97	2.74	-	54.75	146.22
Plant and Machinery	1,551.44	0.48	-	1,551.92	28.48	-	486.01	1,065.91
Railway siding	4.46	-	-	4.46	0.07	-	1.12	3.34
Office Equipment	15.62	0.04	0.03	15.63	0.49	0.03	8.59	7.04
Computers	16.81	0.05	0.08	16.78	0.62	0.07	11.28	5.50
Mines Development	226.79	4.60	-	231.39	6.99	-	147.30	84.09
Furniture & Fixtures	43.97	-	-	43.97	1.10	0.00	17.98	25.99
Vehicles	17.02	-	0.32	16.70	0.53	0.30	9.23	7.47
Truck Mixers, Loaders and Dumpers	10.67	-	-	10.67	0.14	-	7.98	2.69
Total A	2,755.53	6.65	0.43	2,761.75	43.24	0.39	775.58	1,986.17
Leased Assets								
Leasehold Land (Long term) B	7.48	-	-	7.48	0.05	-	0.14	7.34
Total A+B	2,763.01	6.65	0.43	2,769.23	43.29	0.39	775.72	1,993.51
								2,030.19

Prism Johnson Limited

Notes to Unaudited Standalone Financial Statements for the period ended June 30, 2020

All amounts are in ₹ Crores unless otherwise stated

Particulars	Gross Carrying Amount			Depreciation/Impairment		Net Carrying Amount		
	As at April 1, 2019	Addition/ Adjustments	Disposal	As at March 31, 2020	For the Year	Elimination on disposal	As at March 31, 2020	As at March 31, 2019
Own Assets:								
Land - Freehold	614.23	54.21	6.01	668.43	8.30	-	639.17	593.27
Buildings	190.19	14.48	4.35	200.32	13.26	2.11	148.31	149.33
Plant and Machinery	1,477.85	99.17	25.58	1,551.44	101.32	22.40	1,093.91	1,099.24
Railway siding	4.46	-	-	4.46	0.29	-	3.41	3.70
Office Equipment	13.22	2.26	(0.14)	15.62	2.11	(0.16)	7.49	7.36
Computers	14.98	2.73	0.90	16.81	2.65	0.79	6.09	6.12
Mines Development	189.79	37.00	-	226.79	27.01	-	86.48	76.49
Furniture & Fixtures	39.85	7.05	2.93	43.97	4.73	2.86	27.09	24.84
Vehicles	17.83	1.78	2.59	17.02	2.49	1.91	9.00	9.41
Truck Mixers, Loaders and Dumpers	11.55	2.15	3.03	10.67	0.70	3.03	2.83	1.38
Total A	2,573.95	220.83	39.25	2,755.53	162.86	32.94	2,022.80	1,971.14
Leased Assets								
Leasehold Land (Long term) B	-	8.85	1.37	7.48	0.23	0.14	7.39	-
Assets taken on Finance Lease: (Under Ind AS 17)								
Land	10.05	-	10.05	-	-	1.20	-	8.85
Plant and Machinery	45.58	-	45.58	-	-	9.91	-	35.67
Vehicles	0.53	-	0.53	-	-	0.12	-	0.41
Total C	56.16	-	56.16	-	-	11.23	-	44.93
Total A+B-C	2,630.11	229.68	96.78	2,763.01	163.09	44.31	2,030.19	2,016.07

Notes :

- Depreciation for the period includes ₹ 0.57 Crores (FY 2019-20 : ₹ 2.86 Crores) considered for capitalisation.
- Amortisation in case of Freehold Land represent amortisation of mining reserve on extraction basis.
- Additions to Plant & Machinery during the period includes Nil (FY 2019-20 : ₹ 0.89 Crores) on account of Research assets.
- During the period, depreciation on Right of Use assets is ₹ 10.31 Crores (FY 2019-20 : ₹ 36.25 Crores) which is not forming part of the above schedule.
- Other adjustments include reclassification of assets taken on Finance Lease in terms of Ind AS 17 to Right of Use assets on account of adoption of Ind AS 116.
- Addition to Freehold Land is net-off liabilities no longer required to be paid.

Prism Johnson Limited

Notes to Unaudited Standalone Financial Statements for the period ended June 30, 2020

All amounts are in ₹ Crores unless otherwise stated

2.02 Intangible Assets :

Particulars	Gross Carrying Amount		Amortisation		Net Carrying Amount	
	As at April 1, 2020	As at June 30, 2020	For the period April 1, 2020 to June 30, 2020	Elimination on disposal	As at June 30, 2020	As at March 31, 2019
Software	26.50	0.16	12.29	0.92	13.21	14.21
Intellectual Property Rights	1.77	1.77	1.77	-	1.77	-
Mining Lease Rights	11.22	11.22	2.14	0.13	2.27	9.08
Minerals Procurement Rights	2.28	2.28	2.26	-	2.26	0.02
Technical Know-how	1.77	1.77	0.55	0.08	0.63	1.14
Total	43.54	0.16	19.01	1.13	20.14	24.53
Particulars	Gross Carrying Amount		Amortisation		Net Carrying Amount	
	As at April 1, 2019	As at March 31, 2020	For the Year April 1, 2019 to March 31, 2020	Elimination on disposal	As at March 31, 2020	As at March 31, 2019
Software	20.43	6.46	9.55	3.13	12.29	10.88
Intellectual Property Rights	1.77	1.77	1.77	-	1.77	-
Mining Lease Rights	8.25	2.97	1.68	0.46	2.14	6.57
Minerals Procurement Rights	2.28	2.28	2.26	-	2.26	0.02
Technical Know-how	1.27	0.50	0.27	0.28	0.55	1.00
Total	34.00	9.93	15.53	3.87	19.01	18.47

Prism Johnson Limited

Notes to Unaudited Standalone Financial Statements for the period ended June 30, 2020

All amounts are in ₹ Crores unless otherwise stated

2.03 Investments

Particulars	Face Value ₹	As at June 30, 2020		As at March 31, 2020	
		Qty	Amount	Qty	Amount
Investments in Equity Instruments (fully paid up) - Unquoted					
Investment in Subsidiaries - measured at cost					
- Raheja QBE General Insurance Company Limited	10	1055,70,000	105.57	1055,70,000	105.57
- Silica Ceramica Private Limited	10	1216,08,283	248.47	1216,08,283	248.47
- H. & R. Johnson (India) TBK Limited	100	1,61,020	29.71	1,61,020	29.71
- Antique Marbonite Private Limited	10	30,09,000	15.08	30,09,000	15.08
- Small Johnson Floor Tiles Private Limited	10	20,00,000	13.30	20,00,000	13.30
- Sendini Cermica Private Limited	10	17,10,000	8.55	17,10,000	8.55
- Milano Bathroom Fittings Private Limited	100	72,446	9.09	72,446	9.09
- Spectrum Johnson Tiles Private Limited	10	21,65,388	8.03	21,65,388	8.03
- Coral Gold Tiles Private Limited	10	26,00,000	5.46	26,00,000	5.46
- Sanskar Ceramics Private Limited	10	15,00,000	5.25	15,00,000	5.25
- RMC Reacymix Porselano (India) Limited	10	50,000	0.05	50,000	0.05
Investment in Joint Venture - measured at cost					
- Ardex Endura (India) Private Limited	10	65,00,000	6.50	65,00,000	6.50
Investment in Associates - measured at cost					
- Prism Power and Infrastructure Private Limited	10	4,900	-	4,900	-
- CSE Solar Parks Satna Private Limited	10	55,00,000	5.50	55,00,000	5.50
- Sunspring Solar Private Limited	10	14,78,412	1.48	14,78,412	1.48
Other Investments designated at FVTOCI					
- B L A Power Private Limited	10	175,00,000	5.18	175,00,000	5.18
			467.22		467.22

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Prism Johnson Limited

Notes to Unaudited Standalone Financial Statements for the period ended June 30, 2020

All amounts are in ₹ Crores unless otherwise stated

2.05 Other financial assets

Particulars	Non Current		Current	
	As at June 30, 2020	As at March 31, 2020	As at June 30, 2020	As at March 31, 2020
	Insurance claim receivable	58.94	58.94	2.22
Bank deposits with more than twelve months maturity (restricted use)	5.37	0.84	0.22	2.54
Accrued Interest	-	-	1.11	0.89
Balances in Escrow accounts with banks (restricted use)	0.05	0.05	-	-
Balances related to Coal Mine and Infrastructure	13.93	13.93	-	-
Other receivables	-	-	0.02	1.06
Total	78.29	73.76	3.57	7.05

2.06 Other assets

Particulars	Non Current		Current	
	As at June 30, 2020	As at March 31, 2020	As at June 30, 2020	As at March 31, 2020
	Capital Advances			
Unsecured, considered good	45.98	53.57	18.24	-
Doubtful	0.35	0.34	-	-
	46.33	53.91	18.24	-
Less : Provision for Impairment	0.26	0.17	-	-
	46.07	53.74	18.24	-
Advances other than Capital Advances				
Balances with government authorities:				
CENVAT/ VAT/GST receivables	-	-	24.35	30.55
Balances with statutory authorities	-	-	0.34	0.55
Excise/ VAT/ Service Tax/ Custom duty deposited under protest	35.40	31.07	0.27	0.19
Security Deposits	4.69	4.69	0.91	0.91
Advances to other parties (net of provision for impairment)	15.82	15.46	44.37	27.97
Prepaid expenses	1.97	2.73	14.54	17.05
Royalty refund receivable	-	-	14.00	17.12
Others	54.47	54.48	2.19	15.15
Total	158.42	162.17	119.21	109.49

Prism Johnson Limited**Notes to Unaudited Standalone Financial Statements for the period ended June 30, 2020**

All amounts are in ₹ Crores unless otherwise stated

2.07 Inventories Particulars	As at June 30,	As at March 31,
	2020	2020
Raw materials	120.77	122.09
Goods-in-transit	0.40	0.37
Stores and spares	61.43	61.08
Goods-in-transit	0.01	0.17
Fuel Stock	50.40	53.61
Goods-in-transit	48.82	5.55
Work-in-progress	27.43	69.19
Finished goods	104.30	142.18
Goods-in-transit	17.11	12.54
Stock-in-trade	37.87	51.69
Goods-in-transit	0.13	0.02
Total	468.67	518.49

2.08 Trade receivables Particulars	As at June 30,	As at March 31,
	2020	2020
Secured, considered good	69.50	81.60
Unsecured, considered good	380.87	596.67
Unsecured, credit impaired	159.90	140.77
Less: Provision for impairment	610.27	819.04
Total	159.90	140.77
	450.37	678.27

Prism Johnson Limited
Notes to Unaudited Standalone Financial Statements for the period ended June 30, 2020
 All amounts are in ₹ Crores unless otherwise stated

2.09 Cash and Cash equivalents	As at June 30, 2020	As at March 31, 2020
Particulars		
Balances with banks:		
In current accounts	26.40	5.10
Deposits with original maturity of less than three months	183.15	112.52
Cheques / drafts on hand	1.09	0.09
Cash on hand	0.85	0.91
Total	211.49	118.62
2.10 Bank balances other than Cash and cash equivalents		
Particulars		
Unclaimed Dividend	0.65	0.65
Term Deposits (original maturity for more than three months but less than twelve months)	293.10	256.68
Term Deposits (original maturity for more than three months but less than twelve months -restricted use)	3.74	0.64
Total	297.49	257.97
2.11 Current Tax Assets (net)		
Particulars		
Current Tax Assets		
Taxes paid (net of provision)	43.50	45.89
Total	43.50	45.89

Prism Johnson Limited**Notes to Unaudited Standalone Financial Statements for the period ended June 30, 2020**

All amounts are in ₹ Crores unless otherwise stated

2.12 Equity Share Capital

Particulars	As at June 30, As at March 31,	
	2020	2020
Authorised Share Capital :		
52,50,00,000 (Previous year : 52,50,00,000) Equity shares of ₹10/- each	525.00	525.00
Total	<u>525.00</u>	<u>525.00</u>
Issued, Subscribed and Paid up :		
50,33,56,580 (Previous year : 50,33,56,580) Equity shares of ₹10/- each	503.36	503.36
Total	<u>503.36</u>	<u>503.36</u>

2.13 Other Equity

Particulars	As at June 30, As at March 31,	
	2020	2020
General reserve	155.67	155.67
Retained earnings	401.98	453.74
Capital redemption reserve	10.75	10.75
Total	<u>568.40</u>	<u>620.16</u>

Prism Johnson Limited

Notes to Unaudited Standalone Financial Statements for the period ended June 30, 2020

All amounts are in ₹ Crores unless otherwise stated

2.14 Borrowings

Particulars	Non Current	
	As at June 30, 2020	As at March 31, 2020
Secured		
Bonds / Debentures		
- 10.40% Non-convertible Debentures	80.00	80.00
{800 Nos. (Previous year : 800 Nos.) debentures of ₹ 0.10 Crore each}		
- 10.40% Non-convertible Debentures	120.00	120.00
{1200 Nos. (Previous year : 1200 Nos.) debentures of ₹ 0.10 Crore each}		
- 10.70% Non-Convertible Debentures	-	100.00
{Nil (Previous year : 1000 Nos.) debentures of ₹ 0.10 Crore each}		
- 9.25% Non-convertible Debentures	-	178.10
{Nil (Previous year : 1781 Nos.) debentures of ₹ 0.10 Crore each}		
Term loans		
from others	200.00	-
from banks	789.44	811.11
Vehicle loans		
from banks	2.50	2.83
Particulars		
Unsecured		
- 10.70% Non-Convertible Debentures	115.00	115.00
{1150 Nos. (Previous year : 1150 Nos.) debentures of ₹ 0.10 Crore each}		
- 10.00% Non-Convertible Debentures	84.00	84.00
{840 Nos. (Previous year : 840 Nos.) debentures of ₹ 0.10 Crore each}		
- 10.40% Non-Convertible Debentures	50.00	50.00
{500 Nos. (Previous year : 500 Nos.) debentures of ₹ 0.10 Crore each}		
- 10.65% Non-Convertible Debentures	-	75.00
{Nil (Previous year : 750 Nos.) debentures of ₹ 0.10 Crore each}		
- 10.25% Non-Convertible Debentures	50.00	-
{500 Nos. (Previous year : Nil) debentures of ₹ 0.10 Crore each}		
Term loans from banks	79.84	89.82
Fixed deposits from public	0.57	0.57
	1,571.35	1,706.43

Prism Johnson Limited**Notes to Unaudited Standalone Financial Statements for the period ended June 30, 2020**

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Less: Disclosed under other Financial LiabilitiesCurrent maturities of Non-current borrowings
Unclaimed fixed deposits

	428.70	418.37
	0.57	0.57
Total	1,142.08	1,287.49

Particulars	Current	
	As at June 30, 2020	As at March 31, 2020
Secured		
Loans repayable to banks		
On Demand	11.10	19.36
Buyer's Credit	3.17	25.95
Bank Overdraft	0.04	-
Unsecured		
Bill Discounting	23.41	-
Commercial Papers	100.00	100.00
(Maximum balance outstanding during the year ₹ 100 Crores (Previous year : ₹ 100 Crores))		
Total	137.72	145.31

Prism Johnson Limited

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2.15 Trade payables

Particulars	As at June 30,		As at March 31,	
	2020		2020	
Total outstanding dues of Micro Enterprises & Small Enterprises		1.58		13.70
Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises		736.55		721.37
Total		738.13		735.07

2.16 Other financial liabilities

Particulars	Non Current		Current	
	As at June 30, 2020	As at March 31, 2020	As at June 30, 2020	As at March 31, 2020
Current maturities of non-current borrowings	-	-	428.70	418.37
Payables for acquisition of Property, plant and equipment	-	-	29.65	31.93
Interest accrued	-	37.53	79.39	96.85
Unclaimed dividends	-	-	0.65	0.65
Unpaid matured deposits and interest accrued thereon	-	-	0.77	0.78
Security deposits from customers / others	267.38	264.46	20.86	18.52
Payable to employees	-	-	8.72	7.53
Financial lease obligations	2.03	2.03	-	-
Finance guarantee obligations	0.01	0.01	-	-
Liability for expenses	6.48	6.79	376.28	283.42
Others	-	-	1.54	1.35
Total	275.90	310.82	946.56	859.40

Prism Johnson Limited

Notes to Unaudited Standalone Financial Statements for the period ended June 30, 2020

All amounts are in ₹ Crores unless otherwise stated

2.17 Provisions

Particulars	Non Current		Current	
	As at June 30, 2020	As at March 31, 2020	As at June 30, 2020	As at March 31, 2020
Employee benefits :				
Provision for Gratuity	0.35	0.35	-	-
Provision for Bonus	-	-	16.33	13.56
Provision for Leave Encashment	24.20	17.43	10.33	15.35
Others	-	-	17.44	14.06
(a)	24.55	17.78	44.10	42.97
Others :				
Provision for claims under litigations	0.07	0.07	-	-
Others	6.29	6.06	-	-
(b)	6.36	6.13	-	-
Total	30.91	23.91	44.10	42.97

2.18 Other liabilities

Particulars	Non Current		Current	
	As at June 30, 2020	As at March 31, 2020	As at June 30, 2020	As at March 31, 2020
Advance from customers	0.22	0.19	69.39	73.84
Statutory liabilities	26.19	26.19	78.13	59.11
Other employee benefit expenses	-	-	21.63	20.07
Others	1.72	1.92	40.80	58.93
Total	28.13	28.30	209.95	211.95

2.19 Current Tax Liabilities (net)

Particulars	As at June 30, 2020		As at March 31, 2020	
	As at June 30, 2020	As at March 31, 2020	As at June 30, 2020	As at March 31, 2020
Provision for Taxation (net of taxes paid/adjusted)	-	-	-	3.22
Total	-	-	-	3.22

Prism Johnson Limited

Notes to Unaudited Standalone Financial Statements for the period ended June 30, 2020

All amounts are in ₹ Crores unless otherwise stated

3.01 Revenue from operations

Particulars	Period ended June 30,	
	2020	2019
Revenue from operations		
Sale of products	756.56	1,496.95
Sale of services	6.63	6.70
Other operating revenue		
Scrap sales	0.20	0.95
Claims and recoveries	0.07	0.35
Export incentive	0.14	0.32
Others	0.94	2.39
Total	764.54	1,507.66

3.02 Other Income

Particulars	Period ended June 30,	
	2020	2019
Interest income earned on financial assets :		
Bank deposits (at amortized cost)	3.93	0.38
Corporate guarantee / unwinding interest	0.61	0.39
Dividend on preference shares	0.05	0.04
Others	2.60	1.69
Other non - operating income :		
Liabilities no longer considered as payable	0.08	0.09
Government assistance- Tax Subsidy / Exemption	0.08	0.26
Miscellaneous income	0.35	0.05
Other gains and losses :		
Net gain on buyback of investments	-	5.31
Net gain on foreign exchange fluctuation	0.51	1.45
Net gain on disposal of Property, plant and equipment	0.28	-
Others	0.70	-
Total	9.19	9.66

3.03 Changes in inventories

Particulars	Period ended June 30,	
	2020	2019
Inventories at the end of the year (including in-transit)		
Stock-in-trade	38.00	40.01
Work-in-progress	27.43	82.62
Finished goods	121.41	136.44
	(a) 186.84	259.07
Inventories at the beginning of the year (including in-transit)		
Stock-in-trade	51.71	40.78
Work-in-progress	69.19	64.13
Finished goods	154.72	127.11
	(b) 275.62	232.02
Total	(a - b) (88.78)	27.05

Prism Johnson Limited**Notes to Unaudited Standalone Financial Statements for the period ended June 30, 2020**

All amounts are in ₹ Crores unless otherwise stated

3.04 Other manufacturing expenses

Particulars	Period ended June 30,	
	2020	2019
Stores and spares consumed	11.02	18.12
Plant and equipment hire charges	3.46	10.15
Repairs to plant and equipment	2.63	4.63
Royalty for minerals	7.74	14.92
Sub-contract charges	8.54	19.83
Plant upkeep expenses	4.45	11.74
Quarry expenses	0.24	4.60
Dies and punches consumed	0.01	0.56
Other manufacturing expenses	0.21	0.81
Total	38.30	85.36

3.05 Employee benefits expense

Particulars	Period ended June 30,	
	2020	2019
Salaries, wages and bonus	92.24	103.61
Contribution to provident and other funds	9.26	9.27
Staff welfare expenses	3.01	5.30
Total	104.51	118.18

3.06 Finance costs

Particulars	Period ended June 30,	
	2020	2019
Interest and Finance charges on financial liabilities		
Interest on overdraft / cash credit	1.60	1.02
Interest on borrowings	37.33	38.26
Interest on security deposits	3.04	3.28
Interest on lease obligation	4.63	1.88
Other borrowing costs	1.20	2.26
Total	47.80	46.70

3.07 Depreciation, Amortization and Impairment expense

Particulars	Period ended June 30,	
	2020	2019
Depreciation of Property, plant and equipment	42.72	41.69
Depreciation on Right of Use Assets	10.31	3.34
Impairment of Property, plant and equipment	-	0.50
Amortization of intangible assets	1.13	0.33
Total	54.16	45.86

Prism Johnson Limited

Notes to Unaudited Standalone Financial Statements for the period ended June 30, 2020

All amounts are in ₹ Crores unless otherwise stated

3.08 Other expenses

Particulars	Period ended June 30,	
	2020	2019
Rent expenses	5.97	6.26
Rates and taxes	2.15	2.07
Travelling and communication expenses	3.53	14.18
Commission on sales	4.42	6.91
Advertisement, sales promotion and other marketing expenses	4.80	18.19
Legal and professional fees	3.47	9.15
Insurance	4.57	2.81
Impairment of trade receivables	19.21	6.64
Bad debts written off	2.11	0.76
Loss on sale of assets	-	0.02
Concrete pumping expenses	1.54	3.72
Research expenses	0.59	0.89
Repairs to buildings	0.19	0.70
Repairs others	1.69	1.67
Bank charges	0.96	1.14
Impairment of non-current assets	1.39	0.17
Impairment/write-off of Inventories	3.78	-
Miscellaneous expenses	10.00	17.02
Total	70.37	92.30

3.09 Tax expenses

Particulars	Period ended June 30,	
	2020	2019
(a) Income tax expenses :		
Current tax		
In respect of the current year	-	23.45
Deferred tax		
In respect of the current year	-	13.15
Total	-	36.60
(b) Income tax recognised in Other Comprehensive Income		
Remeasurements of the defined benefit plans	0.25	0.07
Total income tax expenses recognised in the year (a + b)	0.25	36.67