

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 HALF YEAR ENDED SEPTEMBER 30, 2022

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2022 Unaudited	June 30, 2022 Unaudited	Sept. 30, 2021 Unaudited	Sept. 30, 2022 Unaudited	Sept. 30, 2021 Unaudited	March 31, 2022 Audited
1	Revenue from Operations :						
(a)	Net Sales	1,503.26	1,635.05	1,329.64	3,138.31	2,444.53	5,537.41
(b)	Other Operating Income	9.88	4.78	5.73	14.66	7.72	31.38
2	Other Income	6.81	5.76	9.28	12.57	14.37	34.93
3	Total Income	1,519.95	1,645.59	1,344.65	3,165.54	2,466.62	5,603.72
4	Expenses :						
(a)	Cost of materials consumed	354.21	399.64	328.84	753.85	609.33	1,366.03
(b)	Purchases of stock-in-trade	293.52	289.24	247.75	582.76	378.54	1,017.61
(c)	Changes in inventories	0.05	(78.57)	(26.30)	(78.52)	(77.27)	(77.91)
(d)	Power and fuel	308.49	356.73	204.97	665.22	397.91	887.60
(e)	Freight outward	174.52	196.02	149.52	370.54	307.59	663.06
(f)	Other manufacturing expenses	82.08	84.24	73.93	166.32	150.20	311.99
(g)	Employee benefits expense	128.13	132.59	121.13	260.72	234.93	478.30
(h)	Finance costs	39.75	38.03	45.33	77.78	89.66	170.15
(i)	Depreciation, amortisation and impairment expense	81.23	73.87	62.02	155.10	123.81	275.38
(j)	Other expenses	119.97	109.93	74.97	229.90	143.84	346.39
5	Total Expenses	1,581.95	1,601.72	1,282.16	3,183.67	2,358.54	5,438.60
6	Profit/(Loss) before Exceptional Items & Tax	(62.00)	43.87	62.49	(18.13)	108.08	165.12
7	Exceptional Items :						
	Retrenchment/VRS cost at Plants of HRJ Division	-	-	1.88	-	1.88	1.88
	Incremental Stamp Duty levied on amalgamation	6.84	-	-	6.84	-	-
	Loss/(Gain) on sale of Land/Building	-	-	-	-	-	(10.87)
8	Profit/(Loss) before Tax	(68.84)	43.87	60.61	(24.97)	106.20	174.11
9	Tax expenses :						
	Current Tax	(9.65)	9.65	-	-	-	-
	Current Tax of earlier years	-	-	-	-	-	(1.24)
	Deferred Tax	(7.67)	1.39	15.25	(6.28)	26.73	42.10
10	Net Profit/(Loss) for the period after Tax	(51.52)	32.83	45.36	(18.69)	79.47	133.25
11	Other Comprehensive Income (net of tax)						
	Items that will not be re-classified to Profit/(Loss)	(0.85)	(0.22)	(0.55)	(1.07)	(1.12)	(3.58)
	Items that will be re-classified to Profit/(Loss)	-	-	-	-	-	-
12	Total Comprehensive Income for the period (comprising Profit/(Loss) and Other Comprehensive Income/(Loss) for the period)	(52.37)	32.61	44.81	(19.76)	78.35	129.67
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						765.52
15	Earning Per Share - (Basic, diluted and not annualised) (₹)	-1.02	0.65	0.90	-0.37	1.58	2.65

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 November 10, 2022. The Statutory Auditors have carried out the limited review of the results.

2 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, 2022 Unaudited	June 30, 2022 Unaudited	Sept. 30, 2021 Unaudited	Sept. 30, 2022 Unaudited	Sept. 30, 2021 Unaudited	March 31, 2022 Audited
i	Outstanding Debt (₹ Crores)	1,335.73	1,362.62	1,384.03	1,335.73	1,384.03	1,343.34
ii	Net Worth (₹ Crores)	1,249.12	1,301.49	1,217.56	1,249.12	1,217.56	1,268.88
iii	Capital Redemption Reserve (₹ Crores)	10.75	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)}	0.36	2.66	2.18	0.88	1.70	1.95
v	Interest Service Coverage Ratio (times) (Profit before Depreciation, Interest and Tax / Interest)	1.49	4.71	4.14	3.05	4.00	4.10
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	1.07	1.05	1.14	1.07	1.14	1.06
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings)	0.95	1.01	0.96	0.95	0.96	0.97
viii	Long term debt to Working Capital (times) {(Non-current Borrowings + Current maturities of long term debt) / Net working capital excluding current borrowings}	-14.69	89.21	-21.77	-14.69	-21.77	-26.83
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables)	0.07%	0.01%	1.21%	0.08%	1.41%	9.98%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings / Total liabilities)	48.32%	47.27%	43.53%	48.32%	43.53%	48.17%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	26.58%	26.87%	29.16%	26.58%	29.16%	26.54%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables) - annualised	8.83	9.72	8.39	9.39	7.29	8.24
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) -- annualised	18.80	23.31	23.37	22.37	24.20	27.36
xiv	Operating Margin (%) (Profit before Depreciation, Interest, Tax and Exceptional item less Other income / Sales of products and services)	3.47%	9.17%	12.08%	6.44%	12.57%	10.40%
xv	Net Profit Margin (%) (Profit after Tax / Sales of Products and services)	-3.43%	2.01%	3.41%	-0.60%	3.25%	2.41%
xvi	Asset Cover Ratio (times) (Net assets available for unsecured lenders / Outstanding unsecured borrowings)	5.67	3.66	3.07	5.67	3.07	3.50

3 Figures of the previous periods have been regrouped wherever necessary.

For and on behalf of the Board of Directors

Place : Mumbai
Date : November 10, 2022

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

Vijay Aggarwal
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 SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2022 Unaudited	June 30, 2022 Unaudited	Sept. 30, 2021 Unaudited	Sept. 30, 2022 Unaudited	Sept. 30, 2021 Unaudited	March 31, 2022 Audited
1	Segment Revenue						
	a) Cement	647.89	743.64	554.12	1,391.53	1,159.91	2,407.60
	b) HRJ	533.28	543.04	493.41	1,076.32	774.43	1,987.13
	c) RMC	333.31	354.83	292.79	688.14	527.68	1,197.46
	Total	1,514.48	1,641.51	1,340.32	3,155.99	2,462.02	5,592.19
	Less : Inter Segment Revenue	1.34	1.68	4.95	3.02	9.77	23.40
	Total Revenue from operations	1,513.14	1,639.83	1,335.37	3,152.97	2,452.25	5,568.79
2	Segment Results						
	a) Cement	(20.71)	59.60	75.93	38.89	193.43	220.25
	b) HRJ	5.96	22.92	26.95	28.88	10.05	108.17
	c) RMC	(20.94)	(6.15)	(6.05)	(27.09)	(21.51)	(18.29)
	Total	(35.69)	76.37	96.83	40.68	181.97	310.13
	Less : (i) Finance costs	39.75	38.03	45.33	77.78	89.66	170.15
	(ii) Other Un-allocable expenditure net of un-allocable income	(6.60)	(5.53)	(9.11)	(12.13)	(13.89)	(34.13)
	Total Profit/(Loss) before Tax	(68.84)	43.87	60.61	(24.97)	106.20	174.11
		As at Sept. 30, 2022 Unaudited	As at June 30, 2022 Unaudited	As at Sept. 30, 2021 Unaudited	As at Sept. 30, 2022 Unaudited	As at Sept. 30, 2021 Unaudited	As at March 31, 2022 Audited
3	Segment Assets						
	a) Cement	3,000.30	3,014.72	2,891.36	3,000.30	2,891.36	2,955.00
	b) HRJ	1,086.61	1,050.37	975.81	1,086.61	975.81	1,102.00
	c) RMC	510.23	540.48	479.29	510.23	479.29	495.57
	d) Unallocated	429.36	464.81	404.63	429.36	404.63	516.09
	Total	5,026.50	5,070.38	4,751.09	5,026.50	4,751.09	5,068.66
4	Segment Liabilities						
	a) Cement	1,386.19	1,327.01	1,104.25	1,386.19	1,104.25	1,303.28
	b) HRJ	627.82	645.43	655.01	627.82	655.01	740.91
	c) RMC	364.20	362.43	334.74	364.20	334.74	342.17
	d) Unallocated	1,399.17	1,434.02	1,439.53	1,399.17	1,439.53	1,413.42
	Total	3,777.38	3,768.89	3,533.53	3,777.38	3,533.53	3,799.78
5	Capital Employed						
	a) Cement	1,614.11	1,687.71	1,787.11	1,614.11	1,787.11	1,651.72
	b) HRJ	458.79	404.94	320.80	458.79	320.80	361.09
	c) RMC	146.03	178.05	144.55	146.03	144.55	153.40
	d) Unallocated	(969.81)	(969.21)	(1,034.90)	(969.81)	(1,034.90)	(897.33)
	Total	1,249.12	1,301.49	1,217.56	1,249.12	1,217.56	1,268.88

- 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

Place : Mumbai
Date : November 10, 2022

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

Vijay Aggarwal
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

STATEMENT OF STANDALONE ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2022

₹ Crores

Sr. No.	Particulars	September 30, 2022	March 31, 2022
		Unaudited	Audited
A	ASSETS		
1	Non-current Assets :		
(a)	Property, Plant and Equipment	2,302.47	2,337.50
(b)	Right of Use Assets	164.54	174.38
(c)	Capital work-in-progress	222.22	200.63
(d)	Other Intangible assets	33.76	36.36
(e)	Financial Assets		
(i)	Investments	349.17	326.10
(ii)	Loans	3.49	3.67
(iii)	Others	133.72	125.48
(f)	Other non-current assets	76.73	78.86
		3,286.10	3,282.98
2	Current Assets :		
(a)	Inventories	693.81	664.87
(b)	Financial Assets		
(i)	Trade receivables	587.98	570.80
(ii)	Cash and cash equivalents	65.90	245.13
(iii)	Bank balances other than (ii) above	122.66	56.28
(iv)	Loans	1.05	0.94
(v)	Others	6.12	15.75
(c)	Current Tax Assets (net)	33.13	40.61
(d)	Other current assets	229.49	184.39
(e)	Non-current assets classified as held for sale	-	0.32
		1,740.14	1,779.09
	Total Assets	5,026.24	5,062.07
B	EQUITY AND LIABILITIES		
1	Equity :		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	745.76	765.52
	Equity attributable to owners of the Company	1,249.12	1,268.88
2	Liabilities :		
I	Non-current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	986.38	1,104.54
(ii)	Lease liabilities	152.66	154.45
(iii)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	-	-
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	12.80	12.80
(iv)	Other financial liabilities	312.39	309.58
(b)	Provisions	25.77	24.56
(c)	Deferred Tax liabilities (net)	63.44	70.08
(d)	Other non-current liabilities	27.40	26.67
		1,580.84	1,702.68
II	Current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	349.12	238.46
(ii)	Lease liabilities	22.15	24.91
(iii)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	76.73	102.64
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	1,074.05	1,051.39
(iv)	Other financial liabilities	426.93	388.28
(b)	Provisions	39.68	45.58
(c)	Other current liabilities	207.62	239.25
		2,196.28	2,090.51
	Total Equity and Liabilities	5,026.24	5,062.07

Note : Figures of the previous year have been regrouped wherever necessary.

For and on behalf of the Board of Directors

Place : Mumbai
Date : November 10, 2022

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

Vijay Aggarwal
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, 2022

₹ Crores

Particulars	Unaudited half year ended	
	September 30, 2022	September 30, 2021
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	(24.97)	106.20
Non-cash Adjustment to Profit/(Loss) before tax :		
Depreciation, amortisation and impairment expense	155.10	123.81
Impairment on trade receivables	(0.30)	(5.34)
Loss on shortage of inventories	2.77	-
Impairment/write-off of non-current assets	0.02	(0.16)
Amortisation of processing fees	1.08	4.05
Bad debts written off	0.52	9.46
Unwinding of interests and discounts	(0.43)	(0.37)
(Gain)/Loss on disposal of Property, plant and equipment	(2.44)	(0.13)
(Gain)/Loss on disposal of investments	(0.03)	-
Dividend and interest income	(6.81)	(10.40)
Finance costs	76.70	85.61
Balances written back	(1.44)	(1.33)
Exchange differences (net)	11.18	0.56
Other non-cash Items	(0.54)	(1.23)
Operating profit before change in operating assets and liabilities	210.41	310.73
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	(17.24)	16.91
Decrease/(increase) in inventories	(31.71)	(78.39)
Increase/(decrease) in trade payables	(1.70)	(105.18)
Decrease/(increase) in other financial assets	(3.68)	(9.50)
Decrease/(increase) in loans	0.07	8.79
Decrease/(increase) in other non-current and current assets	(34.14)	(39.50)
Increase/(decrease) in provisions	(4.57)	(0.44)
Increase/(decrease) in other current and non-current financial liabilities	58.23	34.90
Increase/(decrease) in other current and non-current liabilities	(43.49)	(63.29)
Cash generated from operations	132.18	75.03
Direct taxes paid (net of refunds)	(7.48)	5.39
Net cash flow from operating activities (A)	139.66	69.64
CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, plant and equipment	(136.54)	(128.39)
Payments for purchase of investments	(22.85)	(25.61)
Proceeds from sale of investments	-	0.88
Proceeds from disposal of Property, plant and equipment	10.42	1.41
Investment in Fixed Deposits (net)	(60.58)	10.44
Interest received	6.31	10.49
Net cash flow used in investing activities (B)	(203.24)	(130.78)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from borrowings	100.00	219.33
Repayment of long term borrowings	(142.37)	(368.75)
Movement in short term borrowings (net)	34.68	4.68
Repayment of Lease Liability	(20.26)	(20.57)
Interest paid	(87.33)	(92.17)
Net cash flow used in financing activities (C)	(115.28)	(257.48)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(178.86)	(318.62)
Effect of exchange differences on cash and cash equivalent held in foreign currency	(0.37)	0.19
Cash and cash equivalents at the beginning of the period	245.13	340.74
Cash and cash equivalents at the end of the period	65.90	22.31

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

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

Vijay Aggarwal
VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : November 10, 2022

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, 2022

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2022 Unaudited	June 30, 2022 Unaudited	Sept. 30, 2021 Unaudited	Sept. 30, 2022 Unaudited	Sept. 30, 2021 Unaudited	March 31, 2022 Audited
1	Revenue from Operations :						
(a)	Net Sales	1,632.81	1,781.62	1,473.03	3,414.43	2,739.57	6,129.16
(b)	Other Operating Income	30.51	29.55	31.19	60.06	76.34	177.16
2	Other Income	6.49	5.68	10.74	12.17	15.92	39.67
3	Total Income	1,669.81	1,816.85	1,514.96	3,486.66	2,831.83	6,345.99
4	Expenses :						
(a)	Cost of materials consumed	436.14	505.93	430.07	942.07	783.24	1,755.38
(b)	Purchases of stock-in-trade	111.34	114.54	90.75	225.88	148.03	412.08
(c)	Changes in inventories	8.57	(100.29)	(26.11)	(91.72)	(80.28)	(95.30)
(d)	Power and fuel	386.93	457.89	269.17	844.82	502.93	1,177.81
(e)	Freight outward	174.89	196.33	149.76	371.22	308.09	664.10
(f)	Other manufacturing expenses	90.04	93.14	82.20	183.18	165.10	345.59
(g)	Employee benefits expense	166.34	168.85	153.74	335.19	299.19	615.23
(h)	Finance costs	44.30	42.48	48.66	86.78	96.96	185.14
(i)	Depreciation, amortisation and impairment expense	90.14	94.04	70.25	184.18	140.52	309.65
(j)	Other expenses	256.32	254.03	204.91	510.35	419.83	908.24
5	Total Expenses	1,765.01	1,826.94	1,473.40	3,591.95	2,783.61	6,277.92
6	Profit/(Loss) before Share in Profit of Associates & Joint Ventures, Exceptional items & Tax	(95.20)	(10.09)	41.56	(105.29)	48.22	68.07
7	Share of Profit/(Loss) of Associates & Joint Ventures accounted by using the equity method	2.05	2.79	1.73	4.84	1.84	6.87
8	Exceptional Items :						
	Retrenchment/VRS cost at Plants of HRJ Division	-	-	1.88	-	1.88	1.88
	Incremental Stamp Duty levied on amalgamation	6.84	-	-	6.84	-	-
	Loss/(Gain) on sale of Land/Building	-	-	-	-	-	(10.87)
9	Profit/(Loss) before Tax	(99.99)	(7.30)	41.41	(107.29)	48.18	83.93
10	Tax expenses :						
	Current Tax	(8.77)	10.30	0.33	1.53	0.67	3.69
	Current Tax of earlier years	-	-	-	-	-	(1.24)
	Deferred Tax	(8.60)	(1.59)	12.06	(10.19)	22.69	37.53
11	Net Profit/(Loss) for the period after Tax	(82.62)	(16.01)	29.02	(98.63)	24.82	43.95
	Non-controlling Interest (on net profit/(loss) for the period)	(16.38)	(25.43)	(9.00)	(41.81)	(27.89)	(47.82)
	Net Profit/(Loss) after tax and Non-controlling Interest (net of tax)	(66.24)	9.42	38.02	(56.82)	52.71	91.77
12	Other Comprehensive Income (net of tax)						
	Items that will not be re-classified to Profit/(Loss)	(0.83)	(0.17)	(0.54)	(1.00)	(1.08)	(3.24)
	Items that will be re-classified to Profit/(Loss)	(0.61)	(17.75)	3.24	(18.36)	2.33	(8.34)
	Other Comprehensive Income/(Loss) for the period	(1.44)	(17.92)	2.70	(19.36)	1.25	(11.58)
	Non-controlling Interest (Other Comprehensive Income)	(0.29)	(8.66)	1.59	(8.95)	1.16	(3.95)
	Other Comprehensive Income after Non-controlling Interest (net of tax)	(1.15)	(9.26)	1.11	(10.41)	0.09	(7.63)
13	Total Comprehensive Income for the period comprising Profit/(Loss) and Other Comprehensive Income for the period	(84.06)	(33.93)	31.72	(117.99)	26.07	32.37
	Total Non-controlling Interest	(16.67)	(34.09)	(7.41)	(50.76)	(26.73)	(51.77)
	Total Comprehensive Income for the period after Non-controlling Interest comprising Profit/(Loss) and Other Comprehensive Income/(Loss) for the period	(67.39)	0.16	39.13	(67.23)	52.80	84.14
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						819.65
16	Earning Per Share - (Basic, diluted and not annualised) (₹)	-1.32	0.19	0.76	-1.13	1.05	1.82

✓

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 November 10, 2022. The Statutory Auditors have carried out the limited review of the results.
- 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, 2022 Unaudited	June 30, 2022 Unaudited	Sept. 30, 2021 Unaudited	Sept. 30, 2022 Unaudited	Sept. 30, 2021 Unaudited	March 31, 2022 Audited
i	Outstanding Debt (₹ Crores)	1,547.56	1,571.55	1,571.60	1,547.56	1,571.60	1,560.26
ii	Net Worth (₹ Crores)	1,257.68	1,323.17	1,294.34	1,257.68	1,294.34	1,323.01
iii	Capital Redemption Reserve (₹ Crores)	12.69	12.69	12.69	12.69	12.69	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)}	0.25	1.80	1.89	0.64	1.39	1.59
v	Interest Service Coverage Ratio (times) (Profit before Depreciation, Interest and Tax / Interest)	0.82	3.37	3.63	2.06	3.27	3.45
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	1.23	1.19	1.21	1.23	1.21	1.18
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings)	0.88	0.95	0.94	0.88	0.94	0.94
viii	Long term debt to Working Capital (times) {(Non-current Borrowings + Current maturities of long term debt) / Net working capital excluding current borrowings}	-4.61	-12.38	-12.05	-4.61	-12.05	-9.07
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables)	0.06%	0.10%	1.09%	0.16%	1.26%	8.93%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings / Total liabilities)	50.00%	48.55%	45.11%	50.00%	45.11%	49.22%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	24.13%	24.36%	25.89%	24.13%	25.89%	24.16%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables) - annualised	8.90	9.72	8.37	9.46	7.28	8.17
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	15.45	18.91	19.74	18.33	20.19	21.96
xiv	Operating Margin (%) (Profit before Depreciation, Interest, Tax and Exceptional item less Other income / Sales of products and services)	2.01%	6.78%	10.16%	4.50%	9.85%	8.54%
xv	Net Profit Margin (%) (Profit after Tax / Sales of Products and services)	-5.06%	-0.90%	1.97%	-2.89%	0.91%	0.72%

- Figures of the previous periods have been regrouped wherever necessary.

For and on behalf of the Board of Directors

Place : Mumbai
Date : November 10, 2022

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



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 SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2022 Unaudited	June 30, 2022 Unaudited	Sept. 30, 2021 Unaudited	Sept. 30, 2022 Unaudited	Sept. 30, 2021 Unaudited	March 31, 2022 Audited
1	Segment Revenue						
	a) Cement	647.89	743.64	554.12	1,391.53	1,159.91	2,407.60
	b) HRJ	558.69	593.43	546.94	1,152.12	899.66	2,221.41
	c) RMC	333.31	354.83	292.79	688.14	527.68	1,197.46
	d) Insurance	124.84	120.95	115.46	245.79	238.71	503.66
	Total	1,664.73	1,812.85	1,509.31	3,477.58	2,825.96	6,330.13
	Less : Inter Segment Revenue	1.41	1.68	5.09	3.09	10.05	23.81
	Total Revenue from operations	1,663.32	1,811.17	1,504.22	3,474.49	2,815.91	6,306.32
2	Segment Results						
	a) Cement	(20.99)	59.73	75.68	38.74	193.20	219.78
	b) HRJ	10.72	19.72	30.94	30.44	15.16	125.94
	c) RMC	(20.94)	(6.15)	(6.05)	(27.09)	(21.51)	(18.29)
	d) Insurance	(14.31)	(18.13)	(12.13)	(32.44)	(29.24)	(48.77)
	Total	(45.52)	55.17	88.44	9.65	157.61	278.66
	Less : (i) Finance costs	44.30	42.48	48.66	86.78	96.96	185.14
	(ii) Other Un-allocable expenditure net of un-allocable income	(6.21)	(5.44)	(10.63)	(11.65)	(15.42)	(38.23)
	Total Profit/(Loss) before Tax	(83.61)	18.13	50.41	(65.48)	76.07	131.75
3	Segment Assets						
	a) Cement	2,999.64	3,014.34	2,891.09	2,999.64	2,891.09	2,954.49
	b) HRJ	1,654.47	1,651.56	1,550.57	1,654.47	1,550.57	1,693.83
	c) RMC	510.23	540.48	479.29	510.23	479.29	495.57
	d) Insurance	1,041.20	984.93	949.31	1,041.20	949.31	1,016.64
	e) Unallocated	206.93	260.72	204.72	206.93	204.72	303.08
	Total	6,412.47	6,452.03	6,074.98	6,412.47	6,074.98	6,463.61
4	Segment Liabilities						
	a) Cement	1,386.19	1,327.01	1,104.25	1,386.19	1,104.25	1,303.28
	b) HRJ	785.38	840.56	838.52	785.38	838.52	910.49
	c) RMC	364.20	362.43	334.74	364.20	334.74	342.17
	d) Insurance	981.94	928.08	846.69	981.94	846.69	925.77
	e) Unallocated	1,637.08	1,670.78	1,656.44	1,637.08	1,656.44	1,658.89
	Total	5,154.79	5,128.86	4,780.64	5,154.79	4,780.64	5,140.60
5	Capital Employed						
	a) Cement	1,613.45	1,687.33	1,786.84	1,613.45	1,786.84	1,651.21
	b) HRJ	869.09	811.00	712.05	869.09	712.05	783.34
	c) RMC	146.03	178.05	144.55	146.03	144.55	153.40
	d) Insurance	59.26	56.85	102.62	59.26	102.62	90.87
	e) Unallocated	(1,430.15)	(1,410.06)	(1,451.72)	(1,430.15)	(1,451.72)	(1,355.81)
	Total	1,257.68	1,323.17	1,294.34	1,257.68	1,294.34	1,323.01

Notes :

1 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".

2 Figures of the previous period have been regrouped wherever necessary.

For and on behalf of the Board of Directors

Place : Mumbai
Date : November 10, 2022

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

Vijay Aggarwal
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

STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2022

₹ Crores

Sr. No.	Particulars	September 30, 2022	March 31, 2022
		Unaudited	Audited
A	ASSETS		
1	Non-current Assets :		
(a)	Property, Plant and Equipment	2,665.57	2,728.61
(b)	Right of Use Assets	167.55	178.22
(c)	Capital work-in-progress	228.65	204.10
(d)	Goodwill	22.73	22.73
(e)	Other Intangible assets	37.36	40.67
(f)	Intangible assets under development	0.03	0.03
(g)	Investment accounted using the Equity Method	84.99	80.14
(h)	Financial Assets		
(i)	Investments	765.99	716.84
(ii)	Loans	0.49	0.68
(iii)	Others	141.36	129.81
(i)	Deferred Tax Assets (net)	16.50	9.15
(j)	Other non-current assets	107.87	106.51
		4,239.09	4,217.49
2	Current Assets :		
(a)	Inventories	842.57	804.86
(b)	Financial Assets		
(i)	Investments	65.83	37.19
(ii)	Trade receivables	626.20	623.80
(iii)	Cash and cash equivalents	73.78	257.05
(iv)	Bank balances other than (iii) above	126.34	117.05
(v)	Loans	1.31	1.29
(vi)	Others	26.34	36.23
(c)	Current Tax Assets (net)	37.54	43.94
(d)	Other current assets	366.24	317.53
(e)	Non-current assets classified as held for sale	6.97	0.59
		2,173.12	2,239.53
	Total Assets	6,412.21	6,457.02
B	EQUITY AND LIABILITIES		
1	Equity :		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	754.32	819.65
	Equity attributable to owners of the Holding Company	1,257.68	1,323.01
(c)	Non-controlling Interest	238.93	272.53
2	Liabilities :		
I	Non-current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	1,051.36	1,177.01
(ii)	Lease liabilities	154.62	157.41
(iii)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	-	-
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	12.80	12.80
(iv)	Other financial liabilities	312.40	309.59
(b)	Provisions	43.38	34.43
(c)	Deferred tax liabilities (net)	88.67	98.29
(d)	Other non-current liabilities	274.58	269.76
		1,937.81	2,059.29
II	Current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	495.97	382.91
(ii)	Lease liabilities	24.07	26.69
(iii)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	78.28	111.06
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	1,054.00	1,026.87
(iv)	Other financial liabilities	450.40	422.76
(b)	Current Tax liabilities (net)	0.85	0.34
(c)	Provisions	54.40	69.20
(d)	Other current liabilities	819.82	762.36
		2,977.79	2,802.19
	Total Equity and Liabilities	6,412.21	6,457.02

Note : Figures of the previous year have been regrouped wherever necessary.

SIGNED FOR IDENTIFICATION (For) and on behalf of the Board of Directors
 BY 
 G. M. KAPADIA & CO.
 MUMBAI


 VIJAY AGGARWAL
 MANAGING DIRECTOR

Place : Mumbai

Date : November 10, 2022

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, 2022

₹ Crores

Particulars	Unaudited half year ended	
	September 30, 2022	September 30, 2021
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	(107.29)	48.18
Non-cash Adjustment to Profit/(Loss) before tax :		
Share of (Profit)/Loss of Joint Ventures and Associates	(4.84)	(1.84)
Depreciation, amortisation and impairment expense	184.18	140.52
Impairment on trade receivables	(0.30)	(5.34)
Impairment on non-current assets	0.02	0.01
Amortisation of processing fees	1.30	4.17
Bad debts written off	1.17	9.46
Unwinding of interest and discounts	(0.21)	(0.37)
(Gain)/Loss on disposal of Property, plant and equipment	(2.44)	(0.23)
(Gain)/Loss on disposal of investments	(0.53)	(0.30)
Dividend and interest income	(31.52)	(34.28)
Finance costs	85.32	89.54
Exchange differences (net)	10.06	0.53
Impairment on financial assets	-	(0.53)
Balances written back	(1.44)	(1.33)
Loss on shortage of inventories	2.77	-
Other non-cash Items	0.09	(0.93)
Operating profit before change in operating assets and liabilities	136.34	247.26
Change In operating assets and liabilities :		
Decrease/(increase) in trade receivables	(1.97)	37.94
Decrease/(increase) in inventories	(40.48)	(84.91)
Increase/(decrease) in trade payables	(4.10)	(87.22)
Decrease/(increase) in other financial assets	(7.22)	(7.69)
Decrease/(increase) in loans	0.17	8.96
Decrease/(increase) in other non-current and current assets	(40.75)	(82.69)
Increase/(decrease) in provisions	(5.67)	(0.11)
Increase/(decrease) in other current and non-current financial liabilities	59.80	43.57
Increase/(decrease) in other current and non-current liabilities	29.87	51.75
Cash generated from operations	125.99	126.86
Direct taxes paid (net of refunds)	(6.42)	5.33
Net cash flow from operating activities (A)	132.41	121.53
CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, plant and equipment	(154.58)	(151.39)
Payments for purchase of investments	(288.52)	(365.62)
Proceeds from sale of investments	249.88	278.49
Proceeds from disposal of Property, plant and equipment	14.69	2.01
Investment in Fixed deposit (net)	(61.00)	9.78
Interest received	35.41	36.34
Net cash flow used In Investing activities (B)	(204.12)	(190.39)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital to Non-controlling Interest	17.16	24.51
Proceeds from borrowings	112.01	229.30
Repayment of long term borrowings	(159.56)	(376.89)
Movement in short term borrowings (net)	36.56	(8.67)
Repayment of Lease Liability	(21.31)	(21.57)
Share issue expenses	(0.08)	(0.15)
Interest paid	(95.97)	(99.19)
Net cash flow used in financing activities (C)	(111.19)	(252.66)
Net Increase/(decrease) In cash and cash equivalents (A+B+C)	(182.90)	(321.52)
Effect of exchange differences on cash and cash equivalent held In foreign currency	(0.37)	0.19
Cash and cash equivalents at the beginning of the period	257.05	346.37
Cash and cash equivalents at the end of the period	73.78	25.04

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

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

[Signature]
VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai

Date : November 10, 2022