

**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 FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023**

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2023 Unaudited	Dec. 31, 2022 Unaudited	March 31, 2022 Unaudited	March 31, 2023 Audited	March 31, 2022 Audited
<b>1</b>	<b>Revenue from Operations :</b>					
(a)	Net Sales	1,938.04	1,601.59	1,641.22	6,677.94	5,537.41
(b)	Other Operating Income	9.54	9.32	19.12	33.52	31.38
<b>2</b>	<b>Other Income</b>	<b>9.79</b>	<b>11.02</b>	<b>9.66</b>	<b>33.38</b>	<b>34.93</b>
<b>3</b>	<b>Total Income</b>	<b>1,957.37</b>	<b>1,621.93</b>	<b>1,670.00</b>	<b>6,744.84</b>	<b>5,603.72</b>
<b>4</b>	<b>Expenses :</b>					
(a)	Cost of materials consumed	423.64	366.18	403.87	1,543.67	1,366.03
(b)	Purchases of stock-in-trade	372.25	321.46	322.54	1,276.47	1,017.61
(c)	Changes in inventories	72.66	2.79	(30.96)	(3.07)	(77.91)
(d)	Power and fuel	345.84	305.41	312.17	1,316.47	887.60
(e)	Freight outward	252.81	192.05	191.76	815.40	663.06
(f)	Other manufacturing expenses	96.49	102.45	74.50	365.26	311.99
(g)	Employee benefits expense	128.23	134.46	119.94	523.41	478.30
(h)	Finance costs	45.17	43.99	39.16	166.94	170.15
(i)	Depreciation, amortisation and impairment expense	92.84	90.27	85.08	338.21	275.38
(j)	Other expenses	126.86	122.66	119.07	479.42	346.39
<b>5</b>	<b>Total Expenses</b>	<b>1,956.79</b>	<b>1,681.72</b>	<b>1,637.13</b>	<b>6,822.18</b>	<b>5,438.60</b>
<b>6</b>	<b>Profit/(Loss) before Exceptional items &amp; Tax</b>	<b>0.58</b>	<b>(59.79)</b>	<b>32.87</b>	<b>(77.34)</b>	<b>165.12</b>
<b>7</b>	<b>Exceptional Items :</b>					
	Retrenchment/VRS cost at Plants of HRJ Division	-	-	-	-	1.88
	Incremental Stamp Duty levied on amalgamation	-	-	-	6.84	-
	Loss/(Gain) on sale of Land/Building	-	-	(10.87)	-	(10.87)
<b>8</b>	<b>Profit/(Loss) before Tax</b>	<b>0.58</b>	<b>(59.79)</b>	<b>43.74</b>	<b>(84.18)</b>	<b>174.11</b>
<b>9</b>	<b>Tax expenses :</b>					
	Current Tax	-	-	-	-	-
	Adjustment of tax relating to earlier periods	(5.70)	-	(1.24)	(5.70)	(1.24)
	Deferred Tax	1.71	(15.05)	9.29	(19.62)	42.10
<b>10</b>	<b>Net Profit/(Loss) for the period after Tax</b>	<b>4.57</b>	<b>(44.74)</b>	<b>35.69</b>	<b>(58.86)</b>	<b>133.25</b>
<b>11</b>	<b>Other Comprehensive Income (net of tax)</b>					
	Items that will not be re-classified to Profit/(Loss)	(4.69)	1.14	(2.33)	(4.62)	(3.58)
	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>(0.12)</b>	<b>(43.60)</b>	<b>33.36</b>	<b>(63.48)</b>	<b>129.67</b>
<b>13</b>	<b>Paid-up Equity Share Capital (Face value ₹ 10/- per share)</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>
<b>14</b>	<b>Other Equity</b>				<b>702.04</b>	<b>765.52</b>
<b>15</b>	<b>Earning Per Share - (Basic, diluted and not annualised) (₹)</b>	<b>0.09</b>	<b>-0.89</b>	<b>0.71</b>	<b>-1.17</b>	<b>2.65</b>


**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 May 10, 2023.
- 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			Year ended	
		March 31, 2023 Unaudited	Dec. 31, 2022 Unaudited	March 31, 2022 Unaudited	March 31, 2023 Audited	March 31, 2022 Audited
i	Outstanding Debt ( ₹ Crores)	1,262.51	1,488.07	1,343.34	1,262.51	1,343.34
ii	Net Worth ( ₹ Crores)	1,205.40	1,205.52	1,268.88	1,205.40	1,268.88
iii	Capital Redemption Reserve ( ₹ Crores)	10.75	10.75	10.75	10.75	10.75
iv	Debt Service Coverage Ratio (times) (Net profit after tax + Depreciation and amortisations + Interest + loss on sale of fixed assets / (Interest + Lease payments + Principal repayment of long term loans))	2.07	1.29	3.55	1.20	2.08
v	Interest Service Coverage Ratio (times) (Profit before Depreciation, Interest and Tax / Interest)	3.40	1.89	4.86	2.84	4.10
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	1.05	1.23	1.06	1.05	1.06
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings)	0.87	0.98	0.97	0.87	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)	-4.53	-37.40	-26.83	-4.53	-26.83
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables)	0.62%	0.11%	1.22%	0.83%	9.98%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings / Total liabilities)	52.84%	47.50%	48.17%	52.84%	48.17%
xi	Total Debts to Total Assets Ratio (%) ((Short Term Debt + Long Term Debt) / Total assets)	24.43%	28.89%	26.54%	24.43%	26.54%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables) - annualised	10.63	9.15	9.85	9.57	8.24
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	27.61	20.12	29.07	27.50	27.36
xiv	Operating Margin (%) (Profit before Depreciation, Interest, Tax and Exceptional item less Other income / Sales of products and services)	6.65%	3.96%	8.98%	5.91%	10.40%
xv	Net Profit Margin (%) (Profit after Tax / Sales of Products and services)	0.24%	-2.79%	2.17%	-0.88%	2.41%
xvi	Asset Cover Ratio (times) (Net assets available for unsecured lenders / Outstanding unsecured borrowings)	4.68	3.46	3.50	4.68	3.50

- 3 Figures of the previous periods have been regrouped wherever necessary. The figures for the quarter ended 31st March are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto 31st December.

Place : Mumbai  
Date : May 10, 2023

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

For and on behalf of the Board of Directors

  
VIJAY AGGARWAL  
MANAGING DIRECTOR

**PRISM JOHNSON LIMITED**

CIN : L26942TG1992PLC014033

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

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

**STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023**


₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2023 Unaudited	Dec. 31, 2022 Unaudited	March 31, 2022 Unaudited	March 31, 2023 Audited	March 31, 2022 Audited
1	<b>Segment Revenue</b>					
	a) Cement	938.06	700.39	680.15	3,029.98	2,407.60
	b) HRJ	643.52	569.78	634.20	2,289.62	1,987.13
	c) RMC	369.93	343.23	353.04	1,401.30	1,197.46
	Total	1,951.51	1,613.40	1,667.39	6,720.90	5,592.19
	Less : Inter Segment Revenue	3.93	2.49	7.05	9.44	23.40
	<b>Total Revenue from operations</b>	<b>1,947.58</b>	<b>1,610.91</b>	<b>1,660.34</b>	<b>6,711.46</b>	<b>5,568.79</b>
2	<b>Segment Results</b>					
	a) Cement	27.87	(16.02)	19.51	50.74	220.25
	b) HRJ	4.48	(2.55)	51.26	30.81	108.17
	c) RMC	3.75	(8.06)	2.66	(31.40)	(18.29)
	Total	36.10	(26.63)	73.43	50.15	310.13
	Less : (i) Finance costs	45.17	43.99	39.16	166.94	170.15
	(ii) Other Un-allocable expenditure net of un-allocable income	(9.65)	(10.83)	(9.47)	(32.61)	(34.13)
	<b>Total Profit/(Loss) before Tax</b>	<b>0.58</b>	<b>(59.79)</b>	<b>43.74</b>	<b>(84.18)</b>	<b>174.11</b>
3	<b>Segment Assets</b>					
		As at March 31, 2023 Unaudited	As at Dec. 31, 2022 Unaudited	As at March 31, 2022 Unaudited	As at March 31, 2023 Audited	As at March 31, 2022 Audited
	a) Cement	2,875.88	3,033.16	2,955.00	2,875.88	2,955.00
	b) HRJ	1,214.15	1,123.21	1,102.00	1,214.15	1,102.00
	c) RMC	518.72	518.54	495.57	518.72	495.57
	d) Unallocated	558.90	476.67	516.09	558.90	516.09
	<b>Total</b>	<b>5,167.65</b>	<b>5,151.58</b>	<b>5,068.66</b>	<b>5,167.65</b>	<b>5,068.66</b>
4	<b>Segment Liabilities</b>					
	a) Cement	1,539.57	1,382.19	1,303.28	1,539.57	1,303.28
	b) HRJ	739.48	648.09	740.91	739.48	740.91
	c) RMC	370.15	378.93	342.17	370.15	342.17
	d) Unallocated	1,313.05	1,536.85	1,413.42	1,313.05	1,413.42
	<b>Total</b>	<b>3,962.25</b>	<b>3,946.06</b>	<b>3,799.78</b>	<b>3,962.25</b>	<b>3,799.78</b>
5	<b>Capital Employed</b>					
	a) Cement	1,336.31	1,650.97	1,651.72	1,336.31	1,651.72
	b) HRJ	474.67	475.12	361.09	474.67	361.09
	c) RMC	148.57	139.61	153.40	148.57	153.40
	d) Unallocated	(754.15)	(1,060.18)	(897.33)	(754.15)	(897.33)
	<b>Total</b>	<b>1,205.40</b>	<b>1,205.52</b>	<b>1,268.88</b>	<b>1,205.40</b>	<b>1,268.88</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.

Place : Mumbai  
Date : May 10, 2023

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BY**  
  
**G.M. KAPADIA & CO.  
MUMBAI.**

For and on behalf of the Board of Directors

  
**VIJAY AGGARWAL  
MANAGING DIRECTOR**



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**STATEMENT OF STANDALONE ASSETS & LIABILITIES AS AT MARCH 31, 2023**

₹ Crores

Sr. No.	Particulars	Audited as at	
		March 31, 2023	March 31, 2022
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets :</b>		
(a)	Property, Plant and Equipment	2,310.30	2,337.50
(b)	Right of Use Assets	163.88	174.38
(c)	Capital work-in-progress	233.44	200.63
(d)	Other Intangible assets	31.96	36.36
(e)	Financial Assets		
(i)	Investments	376.13	326.10
(ii)	Loans	0.65	3.67
(iii)	Others	137.22	125.48
(f)	Other non-current assets	96.94	78.86
		<b>3,350.52</b>	<b>3,282.98</b>
<b>2</b>	<b>Current Assets :</b>		
(a)	Inventories	620.86	664.87
(b)	Financial Assets		
(i)	Trade receivables	647.56	570.80
(ii)	Cash and cash equivalents	250.63	245.13
(iii)	Bank balances other than (ii) above	62.05	56.28
(iv)	Loans	0.49	0.94
(v)	Others	5.73	15.75
(c)	Current Tax Assets (net)	32.32	40.61
(d)	Other current assets	196.36	184.39
(e)	Non-current assets classified as held for sale	1.13	0.32
		<b>1,817.13</b>	<b>1,779.09</b>
	<b>Total Assets</b>	<b>5,167.65</b>	<b>5,062.07</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity :</b>		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	702.04	765.52
	Equity attributable to owners of the Company	<b>1,205.40</b>	<b>1,268.88</b>
<b>2</b>	<b>Liabilities :</b>		
<b>I</b>	<b>Non-current Liabilities :</b>		
(a)	Financial Liabilities		
(i)	Borrowings	897.75	1,104.54
(ii)	Lease liabilities	154.59	154.45
(iii)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	-	-
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	18.11	12.80
(iv)	Other financial liabilities	298.93	309.58
(b)	Provisions	26.26	24.56
(c)	Deferred Tax liabilities (net)	50.54	70.08
(d)	Other non-current liabilities	37.37	26.67
		<b>1,483.55</b>	<b>1,702.68</b>
<b>II</b>	<b>Current Liabilities :</b>		
(a)	Financial Liabilities		
(i)	Borrowings	364.67	238.46
(ii)	Lease liabilities	20.47	24.91
(iii)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	121.50	102.64
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	1,216.11	1,051.39
(iv)	Other financial liabilities	423.50	388.28
(b)	Provisions	84.19	77.92
(c)	Other current liabilities	248.26	206.91
		<b>2,478.70</b>	<b>2,090.51</b>
	<b>Total Equity and Liabilities</b>	<b>5,167.65</b>	<b>5,062.07</b>

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

For and on behalf of the Board of Directors

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

Place : Mumbai  
Date : May 10, 2023

  
**VIJAY AGGARWAL  
MANAGING DIRECTOR**

**PRISM JOHNSON LIMITED**

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

**STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2023**

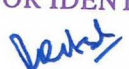
₹ Crores

Particulars	Audited year ended	
	March 31, 2023	March 31, 2022
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before Tax	(84.18)	174.11
<b>Non-cash Adjustment to Profit/(Loss) before tax :</b>		
Depreciation, amortisation and impairment expense	338.21	275.38
Impairment on trade receivables	(1.06)	(56.68)
Impairment/write-off of non-current assets	4.23	(0.86)
Finance costs	164.16	163.93
Amortisation of processing fees	2.78	6.22
Bad debts written off	5.81	67.05
Unwinding of interests and discounts	(0.94)	(1.69)
(Gain)/Loss on disposal of Property, plant and equipment	1.65	(3.81)
Dividend and interest income	(12.98)	(11.07)
Balances written back	(10.29)	(6.76)
Exchange differences (net)	16.57	0.51
Loss on shortage of inventories	3.10	-
Other non-cash Items	1.31	(0.85)
<b>Operating profit before change in operating assets and liabilities</b>	<b>428.37</b>	<b>605.48</b>
<b>Change in operating assets and liabilities :</b>		
Decrease/(increase) in trade receivables	(81.48)	(43.39)
Decrease/(increase) in inventories	40.91	(194.40)
Increase/(decrease) in trade payables	192.80	195.71
Decrease/(increase) in other financial assets	(8.19)	0.04
Decrease/(increase) in loans	0.67	1.38
Decrease/(increase) in other non-current and current assets	(15.31)	(10.03)
Increase/(decrease) in provisions	7.97	13.67
Increase/(decrease) in other current and non-current financial liabilities	12.85	3.35
Increase/(decrease) in other current and non-current liabilities	33.62	(53.86)
<b>Cash generated from operations</b>	<b>612.21</b>	<b>517.95</b>
Direct taxes paid (net of refunds)	(13.99)	(16.06)
<b>Net cash flow from operating activities (A)</b>	<b>626.20</b>	<b>534.01</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Payments for acquisition of Property, plant and equipment	(306.00)	(314.70)
Payments for purchase of investments	(54.99)	(50.92)
Proceeds from sale of investments	-	4.88
Proceeds from disposal of Property, plant and equipment	11.62	12.18
Investment in Fixed Deposits (net)	0.15	91.69
Interest received	12.75	11.36
<b>Net cash flow used in investing activities (B)</b>	<b>(336.47)</b>	<b>(245.51)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from borrowings	200.00	363.60
Repayment of long term borrowings	(236.80)	(588.08)
Movement in short term borrowings (net)	(44.46)	38.97
Repayment of Loan given to others	-	1.81
Interest received on Loan given to Subsidiary	-	0.43
Repayment of Lease Liability	(39.04)	(41.24)
Interest paid	(163.67)	(159.27)
<b>Net cash flow used in financing activities (C)</b>	<b>(283.97)</b>	<b>(383.78)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>5.76</b>	<b>(95.28)</b>
Effect of exchange differences on cash & cash equivalent held in foreign currency	(0.26)	(0.33)
Cash and cash equivalents at the beginning of the year	245.13	340.74
<b>Cash and cash equivalents at the end of the year</b>	<b>250.63</b>	<b>245.13</b>

**Notes :**

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

Place : Mumbai  
Date : May 10, 2023

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

For and on behalf of the Board of Directors

  
**VIJAY AGGARWAL  
MANAGING DIRECTOR**

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**STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023**

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2023 Unaudited	Dec. 31, 2022 Unaudited	March 31, 2022 Unaudited	March 31, 2023 Audited	March 31, 2022 Audited
1	<b>Revenue from Operations :</b>					
(a)	Net Sales	2,056.43	1,738.68	1,789.85	7,209.54	6,129.16
(b)	Other Operating Income	55.30	35.62	64.12	150.98	177.26
2	Other Income	9.66	12.64	12.77	34.47	39.57
3	<b>Total Income</b>	<b>2,121.39</b>	<b>1,786.94</b>	<b>1,866.74</b>	<b>7,394.99</b>	<b>6,345.99</b>
4	<b>Expenses :</b>					
(a)	Cost of materials consumed	503.70	451.23	506.06	1,897.00	1,755.38
(b)	Purchases of stock-in-trade	157.54	121.76	129.76	505.18	412.08
(c)	Changes in inventories	88.12	3.85	(27.93)	0.25	(95.30)
(d)	Power and fuel	430.05	389.24	404.15	1,664.11	1,177.81
(e)	Freight outward	253.45	192.63	192.07	817.30	664.10
(f)	Other manufacturing expenses	104.32	110.42	84.15	397.92	345.59
(g)	Employee benefits expense	162.67	167.95	156.25	665.81	615.23
(h)	Finance costs	49.64	49.42	43.07	185.84	185.14
(i)	Depreciation, amortisation and impairment expense	104.54	101.34	94.05	390.06	309.65
(j)	Other expenses	264.69	277.08	271.68	1,052.12	908.24
5	<b>Total Expenses</b>	<b>2,118.72</b>	<b>1,864.92</b>	<b>1,853.31</b>	<b>7,575.59</b>	<b>6,277.92</b>
6	Profit/(Loss) before Share in Profit of Associates & Joint Ventures, Exceptional items & Tax	2.67	(77.98)	13.43	(180.60)	68.07
7	Share of Profit/(Loss) of Associates & Joint Ventures accounted by using the equity method	3.82	0.99	3.46	9.65	6.87
8	Exceptional Items :					
	Retrenchment/VRS cost at Plants of HRJ Division	-	-	-	-	1.88
	Incremental Stamp Duty levied on amalgamation	-	-	-	6.84	-
	Loss/(Gain) on sale of Land/Building	-	-	(10.87)	-	(10.87)
9	<b>Profit/(Loss) before Tax</b>	<b>6.49</b>	<b>(76.99)</b>	<b>27.76</b>	<b>(177.79)</b>	<b>83.93</b>
10	Tax expenses :					
	Current Tax	1.26	0.95	1.43	3.74	3.84
	Adjustment of tax relating to earlier periods	(4.31)	-	(1.39)	(4.31)	(1.39)
	Deferred Tax	5.29	(14.59)	7.87	(19.49)	37.53
11	<b>Net Profit/(Loss) for the period after Tax</b>	<b>4.25</b>	<b>(63.35)</b>	<b>19.85</b>	<b>(157.73)</b>	<b>43.95</b>
	Non-controlling Interest (on net profit/(loss) for the period)	(2.65)	(10.04)	(9.75)	(54.50)	(47.82)
	<b>Net Profit/(Loss) after tax and Non-controlling Interest (net of tax)</b>	<b>6.90</b>	<b>(53.31)</b>	<b>29.60</b>	<b>(103.23)</b>	<b>91.77</b>
12	Other Comprehensive Income (net of tax)					
	Items that will not be re-classified to Profit/(Loss)	(3.44)	1.24	(2.09)	(3.20)	(3.24)
	Items that will be re-classified to Profit/(Loss)	(3.18)	(0.24)	(5.48)	(21.78)	(8.34)
	<b>Other Comprehensive Income/(Loss) for the period</b>	<b>(6.62)</b>	<b>1.00</b>	<b>(7.57)</b>	<b>(24.98)</b>	<b>(11.58)</b>
	Non-controlling Interest (Other Comprehensive Income)	(0.99)	(0.05)	(2.59)	(9.99)	(3.95)
	<b>Other Comprehensive Income after Non-controlling Interest (net of tax)</b>	<b>(5.63)</b>	<b>1.05</b>	<b>(4.98)</b>	<b>(14.99)</b>	<b>(7.63)</b>
13	<b>Total Comprehensive Income for the period comprising Profit/(Loss) and Other Comprehensive Income for the period</b>	<b>(2.37)</b>	<b>(62.35)</b>	<b>12.28</b>	<b>(182.71)</b>	<b>32.37</b>
	Total Non-controlling Interest	(3.64)	(10.09)	(12.34)	(64.49)	(51.77)
	<b>Total Comprehensive Income for the period after Non-controlling Interest comprising Profit/(Loss) and Other Comprehensive Income/(Loss) for the period</b>	<b>1.27</b>	<b>(52.26)</b>	<b>24.62</b>	<b>(118.22)</b>	<b>84.14</b>
14	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36	503.36
15	Other Equity				703.33	819.65
16	Earning Per Share - (Basic, diluted and not annualised) (₹)	0.14	-1.06	0.59	-2.05	1.82

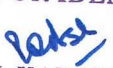


**Notes :**

- 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 May 10, 2023.
- 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			Year ended	
		March 31, 2023 Unaudited	Dec. 31, 2022 Unaudited	March 31, 2022 Unaudited	March 31, 2023 Audited	March 31, 2022 Audited
i	Outstanding Debt ( ₹ Crores)	1,467.65	1,712.39	1,560.26	1,467.65	1,560.26
ii	Net Worth ( ₹ Crores)	1,206.69	1,205.42	1,323.01	1,206.69	1,323.01
iii	Capital Redemption Reserve ( ₹ Crores)	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)}	1.98	1.06	2.68	0.99	1.69
v	Interest Service Coverage Ratio (times) (Profit before Depreciation, Interest and Tax / Interest)	3.49	1.63	4.21	2.33	3.45
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	1.22	1.42	1.18	1.22	1.18
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings)	0.83	0.91	0.94	0.83	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}	-2.95	-6.02	-9.07	-2.95	-9.07
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables)	0.66%	0.10%	1.12%	0.93%	8.93%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings / Total liabilities)	53.43%	49.39%	49.22%	53.43%	49.22%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	22.39%	25.97%	24.16%	22.39%	24.16%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables) - annualised	10.53	9.30	9.82	9.54	8.17
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	22.20	16.70	22.90	22.07	21.96
xiv	Operating Margin (%) (Profit before Depreciation, Interest, Tax and Exceptional item less Other income / Sales of products and services)	7.16%	3.46%	7.70%	5.00%	8.54%
xv	Net Profit Margin (%) (Profit after Tax / Sales of Products and services)	0.21%	-3.64%	1.11%	-2.19%	0.72%

- 3 Figures of the previous periods have been regrouped wherever necessary. The figures for the quarter ended 31st March are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto 31st December.

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

Place : Mumbai  
Date : May 10, 2023

For and on behalf of the Board of Directors



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 YEAR ENDED MARCH 31, 2023**

₹ Crores

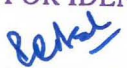
Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2023 Unaudited	Dec. 31, 2022 Unaudited	March 31, 2022 Unaudited	March 31, 2023 Audited	March 31, 2022 Audited
<b>1</b>	<b>Segment Revenue</b>					
	a) Cement	938.06	700.39	680.15	3,029.98	2,407.60
	b) HRJ	657.59	589.30	688.51	2,399.01	2,221.41
	c) RMC	369.93	343.23	353.04	1,401.30	1,197.46
	d) Insurance	150.22	144.15	139.45	540.16	503.76
	Total	2,115.80	1,777.07	1,861.15	7,370.45	6,330.23
	Less : Inter Segment Revenue	4.07	2.77	7.18	9.93	23.81
	<b>Total Revenue from operations</b>	<b>2,111.73</b>	<b>1,774.30</b>	<b>1,853.97</b>	<b>7,360.52</b>	<b>6,306.42</b>
<b>2</b>	<b>Segment Results</b>					
	a) Cement	28.29	(18.48)	19.57	48.55	219.78
	b) HRJ	19.29	8.44	54.73	58.17	125.94
	c) RMC	3.75	(8.06)	2.66	(31.40)	(18.29)
	d) Insurance	(2.03)	(11.84)	(8.67)	(46.31)	(48.67)
	Total	49.30	(29.94)	68.29	29.01	278.76
	Less : (i) Finance costs	49.64	49.42	43.07	185.84	185.14
	(ii) Other Un-allocable expenditure net of un-allocable income	(9.48)	(12.41)	(12.29)	(33.54)	(38.13)
	<b>Total Profit/(Loss) before Tax</b>	<b>9.14</b>	<b>(66.95)</b>	<b>37.51</b>	<b>(123.29)</b>	<b>131.75</b>
		As at March 31, 2023 Unaudited	As at Dec. 31, 2022 Unaudited	As at March 31, 2022 Unaudited	As at March 31, 2023 Audited	As at March 31, 2022 Audited
<b>3</b>	<b>Segment Assets</b>					
	a) Cement	2,873.18	3,030.04	2,954.49	2,873.18	2,954.49
	b) HRJ	1,792.94	1,716.33	1,693.83	1,792.94	1,693.83
	c) RMC	518.72	518.54	495.57	518.72	495.57
	d) Insurance	1,076.50	1,107.31	1,016.64	1,076.50	1,016.64
	e) Unallocated	294.71	221.08	303.08	294.71	303.08
	<b>Total</b>	<b>6,556.05</b>	<b>6,593.30</b>	<b>6,463.61</b>	<b>6,556.05</b>	<b>6,463.61</b>
<b>4</b>	<b>Segment Liabilities</b>					
	a) Cement	1,539.57	1,382.19	1,303.28	1,539.57	1,303.28
	b) HRJ	899.48	813.25	910.49	899.48	910.49
	c) RMC	370.15	378.93	342.17	370.15	342.17
	d) Insurance	992.16	1,025.37	925.77	992.16	925.77
	e) Unallocated	1,548.00	1,788.14	1,658.89	1,548.00	1,658.89
	<b>Total</b>	<b>5,349.36</b>	<b>5,387.88</b>	<b>5,140.60</b>	<b>5,349.36</b>	<b>5,140.60</b>
<b>5</b>	<b>Capital Employed</b>					
	a) Cement	1,333.61	1,647.85	1,651.21	1,333.61	1,651.21
	b) HRJ	893.46	903.08	783.34	893.46	783.34
	c) RMC	148.57	139.61	153.40	148.57	153.40
	d) Insurance	84.34	81.94	90.87	84.34	90.87
	e) Unallocated	(1,253.29)	(1,567.06)	(1,355.81)	(1,253.29)	(1,355.81)
	<b>Total</b>	<b>1,206.69</b>	<b>1,205.42</b>	<b>1,323.01</b>	<b>1,206.69</b>	<b>1,323.01</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 : May 10, 2023

**SIGNED FOR IDENTIFICATION  
BY**  
  
**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

STATEMENT OF CONSOLIDATED ASSETS & LIABILITIES AS AT MARCH 31, 2023

₹ Crores

Sr. No.	Particulars	Audited as at	
		March 31, 2023	March 31, 2022
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets :</b>		
(a)	Property, Plant and Equipment	2,713.42	2,728.61
(b)	Right of Use Assets	175.33	178.22
(c)	Capital work-in-progress	239.97	204.10
(d)	Goodwill	21.41	22.73
(e)	Other Intangible assets	37.30	40.67
(f)	Intangible assets under development	-	0.03
(g)	Investment accounted using the Equity Method	89.83	80.14
(h)	Financial Assets		
(i)	Investments	737.00	716.84
(ii)	Loans	0.44	0.68
(iii)	Others	146.68	129.81
(i)	Deferred Tax Assets (net)	9.16	9.15
(j)	Other non-current assets	119.55	106.51
		<b>4,290.09</b>	<b>4,217.49</b>
<b>2</b>	<b>Current Assets :</b>		
(a)	Inventories	747.58	804.86
(b)	Financial Assets		
(i)	Investments	83.85	37.19
(ii)	Trade receivables	694.71	623.80
(iii)	Cash and cash equivalents	262.27	257.05
(iv)	Bank balances other than (iii) above	64.40	117.05
(v)	Loans	0.78	1.29
(vi)	Others	25.58	36.23
(c)	Current Tax Assets (net)	34.45	43.94
(d)	Other current assets	350.94	317.53
(e)	Non-current assets classified as held for sale	1.40	0.59
		<b>2,265.96</b>	<b>2,239.53</b>
	<b>Total Assets</b>	<b>6,556.05</b>	<b>6,457.02</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity :</b>		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	703.33	819.65
	Equity attributable to owners of the Holding Company	<b>1,206.69</b>	<b>1,323.01</b>
(c)	Non-controlling Interest	256.07	272.53
<b>2</b>	<b>Liabilities :</b>		
<b>I</b>	<b>Non-current Liabilities :</b>		
(a)	Financial Liabilities		
(i)	Borrowings	957.69	1,177.01
(ii)	Lease liabilities	163.97	157.41
(iii)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	-	-
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	18.11	12.80
(iv)	Other financial liabilities	299.55	309.59
(b)	Provisions	41.92	34.43
(c)	Deferred tax liabilities (net)	79.24	98.29
(d)	Other non-current liabilities	279.13	269.76
		<b>1,839.61</b>	<b>2,059.29</b>
<b>II</b>	<b>Current Liabilities :</b>		
(a)	Financial Liabilities		
(i)	Borrowings	509.87	382.91
(ii)	Lease liabilities	22.61	26.69
(iii)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	140.27	111.06
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	1,175.12	1,026.87
(iv)	Other financial liabilities	455.82	422.76
(b)	Current Tax liabilities (net)	1.11	0.34
(c)	Provisions	106.82	101.54
(d)	Other current liabilities	842.06	730.02
		<b>3,253.68</b>	<b>2,802.19</b>
	<b>Total Equity and Liabilities</b>	<b>6,556.05</b>	<b>6,457.02</b>

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

For and on behalf of the Board of Directors

Place : Mumbai  
Date : May 10, 2023

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

*Vijay Aggarwal*  
VIJAY AGGARWAL  
MANAGING DIRECTOR

**PRISM JOHNSON LIMITED**

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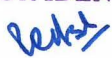
**CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2023**

₹ Crores

Particulars	Audited year ended	
	March 31, 2023	March 31, 2022
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before tax	(177.79)	83.93
<b>Non-cash Adjustment to Profit/(Loss) before tax :</b>		
Share of (Profit)/Loss of Joint Ventures and Associates	(9.65)	(6.87)
Depreciation, amortisation and impairment expense	390.06	309.65
Impairment on trade receivables	(1.01)	(52.82)
Impairment/write-off of non-current assets	(0.38)	(0.86)
Finance costs	182.10	178.21
Amortisation of processing fees	3.08	6.51
Bad debts written off	7.06	67.05
Unwinding of interest and discounts	(0.37)	(0.25)
(Gain)/Loss on disposal of Property, plant and equipment	2.30	(4.00)
(Gain)/Loss on disposal of investments	(2.48)	(0.29)
Dividend and interest income	(65.46)	(61.29)
Balances written back	(10.33)	(8.39)
Exchange differences (net)	15.64	(0.04)
Impairment on financial assets	-	(0.31)
Loss on shortage of inventories	3.10	-
Other non-cash Items	1.01	0.32
<b>Operating profit before change in operating assets and liabilities</b>	<b>336.88</b>	<b>510.55</b>
<b>Change in operating assets and liabilities :</b>		
Decrease/(increase) in trade receivables	(75.93)	(6.61)
Decrease/(increase) in inventories	54.18	(224.36)
Increase/(decrease) in trade payables	186.71	200.49
Decrease/(increase) in other financial assets	(10.36)	(1.24)
Decrease/(increase) in loans	0.75	(1.45)
Decrease/(increase) in other non-current and current assets	(34.20)	(82.42)
Increase/(decrease) in provisions	25.22	30.11
Increase/(decrease) in other current and non-current financial liabilities	5.63	0.76
Increase/(decrease) in other current and non-current liabilities	92.15	135.06
<b>Cash generated from operations</b>	<b>581.03</b>	<b>560.89</b>
Direct taxes paid (net of refunds)	(10.83)	(11.82)
<b>Net cash flow from operating activities (A)</b>	<b>591.86</b>	<b>572.71</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Payments for acquisition of Property, plant and equipment	(369.10)	(367.69)
Payments for purchase of investments	(532.46)	(666.16)
Proceeds from sale of investments	493.10	536.28
Proceeds from disposal of Property, plant and equipment	18.13	16.04
Investment in Fixed deposit (net)	(0.66)	92.46
Disposal of Subsidiary (net)	-	(0.07)
Interest received	71.40	68.98
<b>Net cash flow used in investing activities (B)</b>	<b>(319.59)</b>	<b>(320.16)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Share Capital to Non-controlling Interest	48.03	41.66
Proceeds from borrowings	222.05	397.26
Repayment of long term borrowings	(267.86)	(623.43)
Movement in short term borrowings (net)	(45.70)	58.72
Repayment of loan given to others	-	1.68
Repayment of Lease Liability	(41.68)	(43.38)
Share issue expenses	(0.25)	(0.25)
Interest paid	(181.38)	(173.80)
<b>Net cash flow used in financing activities (C)</b>	<b>(266.79)</b>	<b>(341.54)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>5.48</b>	<b>(88.99)</b>
Effect of exchange differences on cash and cash equivalent held in foreign currency	(0.26)	(0.33)
Cash and cash equivalents at the beginning of the year	257.05	346.37
<b>Cash and cash equivalents at the end of the year</b>	<b>262.27</b>	<b>257.05</b>


**Notes :**

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

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

Place : Mumbai  
Date : May 10, 2023

For and on behalf of the Board of Directors

  
**VIJAY AGGARWAL**  
**MANAGING DIRECTOR**