

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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

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

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

₹ Crores

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

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

Notes :

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 2, 2023. The Statutory Auditors have carried out the limited review of the results.
- 2 Subsequent to the end of the quarter and on receipt of statutory approvals, the Company has executed relevant agreements to transfer the mining lease and transfer/release certain assets and benefits pertaining to the Andhra Pradesh project in favour of The Ramco Cements Limited.
- 3 Additional disclosures as per clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 :

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2023 Unaudited	March 31, 2023 Unaudited	June 30, 2022 Unaudited	March 31, 2023 Audited
i	Outstanding Debt (₹ Crores)	1,237.88	1,262.51	1,362.62	1,262.51
ii	Net Worth (₹ Crores)	1,215.82	1,205.40	1,301.49	1,205.40
iii	Capital Redemption Reserve (₹ Crores)	10.75	10.75	10.75	10.75
iv	Debt Service Coverage Ratio (times) {Net profit/(loss) after tax + Depreciation and amortisations + Interest + loss/(gain) on sale of fixed assets / (Interest + Lease payments + Principal repayment of long term loans)}	1.16	2.07	2.93	1.20
v	Interest Service Coverage Ratio (times) (Profit/(Loss) before Depreciation, Interest and Tax / Interest)	3.64	3.40	4.71	2.84
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	1.02	1.05	1.05	1.05
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings)	0.92	0.87	1.01	0.87
viii	Long term debt to Working Capital (times) {(Non-current Borrowings + Current maturities of long term debt) / Net working capital excluding current borrowings}	-7.82	-4.53	89.21	-4.53
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables)	0.05%	0.62%	0.01%	0.83%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings / Total liabilities)	51.44%	52.84%	47.27%	52.84%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	24.38%	24.43%	26.87%	24.43%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables) - annualised	9.67	10.63	9.72	9.57
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	27.57	27.61	23.31	27.50
xiv	Operating Margin (%) (Profit/(Loss) before Depreciation, Interest, Tax and Exceptional items less Other income / Sales of products and services)	7.04%	6.65%	9.17%	5.91%
xv	Net Profit Margin (%) (Profit/(Loss) after Tax / Sales of Products and services)	0.57%	0.24%	2.01%	-0.88%
xvi	Asset Cover Ratio (times) (Net assets available for unsecured lenders / Outstanding unsecured borrowings)	4.32	4.68	3.66	4.68

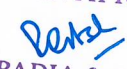
- 4 Figures of the previous periods have been regrouped wherever necessary. The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full FY 2022-23 and the published year to date unaudited figures upto December 31, 2022.

For and on behalf of the Board of Directors



VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : August 2, 2023

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STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2023

₹ Crores

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

Notes :


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

For and on behalf of the Board of Directors



VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : August 2, 2023

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

₹ Crores

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

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Notes :

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 2, 2023. The Statutory Auditors have carried out the limited review of the results.
- 2 Subsequent to the end of the quarter and on receipt of statutory approvals, the Company has executed relevant agreements to transfer the mining lease and transfer/release certain assets and benefits pertaining to the Andhra Pradesh project in favour of The Ramco Cements Limited.
- 3 Additional disclosures as per clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 :

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2023 Unaudited	March 31, 2023 Unaudited	June 30, 2022 Unaudited	March 31, 2023 Audited
i	Outstanding Debt (₹ Crores)	1,446.72	1,467.65	1,571.55	1,467.65
ii	Net Worth (₹ Crores)	1,228.99	1,206.69	1,323.17	1,206.69
iii	Capital Redemption Reserve (₹ Crores)	12.69	12.69	12.69	12.69
iv	Debt Service Coverage Ratio (times) {Net profit/(loss) after tax + Depreciation and amortisations + Interest + loss/(gain) on sale of fixed assets / (Interest + Lease payments + Principal repayment of long term loans)}	1.25	1.98	1.94	0.99
v	Interest Service Coverage Ratio (times) (Profit/(Loss) before Depreciation, Interest and Tax / Interest)	3.79	3.49	3.37	2.33
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	1.18	1.22	1.19	1.22
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings)	0.89	0.83	0.95	0.83
viii	Long term debt to Working Capital (times) {(Non-current Borrowings + Current maturities of long term debt) / Net working capital excluding current borrowings}	-4.53	-2.95	-12.38	-2.95
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables)	0.04%	0.66%	0.10%	0.93%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings / Total liabilities)	52.01%	53.43%	48.55%	53.43%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	22.47%	22.39%	24.36%	22.39%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables) - annualised	9.63	10.53	9.72	9.54
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	22.27	22.20	18.91	22.07
xiv	Operating Margin (%) (Profit/(Loss) before Depreciation, Interest, Tax and Exceptional item less Other income / Sales of products and services)	7.97%	7.16%	6.78%	5.00%
xv	Net Profit Margin (%) (Profit/(Loss) after Tax / Sales of Products and services)	1.09%	0.21%	-0.90%	-2.19%

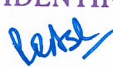
- 4 Figures of the previous periods have been regrouped wherever necessary. The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures in respect of the full FY 2022-23 and the published year to date unaudited figures upto December 31, 2022.

For and on behalf of the Board of Directors



VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : August 2, 2023

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CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2023

₹ Crores

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

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



VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : August 2, 2023

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