

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Prism Johnson Limited

Report on the audit of the Standalone Financial Results**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of Prism Johnson Limited (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2025 and of the net profit and other comprehensive loss and other financial information of the Company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information for the quarter ended March 31, 2025 and of the net profit and other comprehensive loss of the Company and other financial information for the year ended March 31, 2025 and in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were



operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



S R B C & C O L L P

Chartered Accountants

Prism Johnson Limited

Audited Standalone Financial Results - March 31, 2025

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

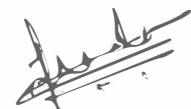
Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S R B C & C O L L P

Chartered Accountants

ICAI Firm Registration Number: 324982E/E300003



per **Firoz Pradhan**

Partner

Membership No.: 109360

UDIN: 25109360BMKYGT8687



Place: Mumbai

Date: May 15, 2025

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, 2025

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2025 Audited	Dec. 31, 2024 Unaudited	March 31, 2024 Audited	March 31, 2025 Audited	March 31, 2024 Audited
1	Revenue from Operations :					
(a)	Net Sales	1,927.82	1,622.96	1,947.09	6,697.40	7,029.75
(b)	Other Operating Income	10.99	9.79	20.66	28.29	38.84
2	Other Income (Refer note no. 3)	13.02	88.97	14.36	131.36	39.26
3	Total Income	1,951.83	1,721.72	1,982.11	6,857.05	7,107.85
4	Expenses :					
(a)	Cost of materials consumed	404.79	366.63	411.82	1,513.98	1,548.15
(b)	Purchases of stock-in-trade	371.01	299.23	365.23	1,253.46	1,389.36
(c)	Changes in inventories	(13.41)	66.03	105.66	(43.11)	(17.30)
(d)	Power and fuel	295.43	215.49	267.27	1,032.23	1,186.26
(e)	Freight outward	242.31	213.42	249.37	866.54	938.19
(f)	Other manufacturing expenses	152.29	153.36	145.49	565.48	454.87
(g)	Employee benefits expense	135.59	139.91	126.58	541.90	512.62
(h)	Finance costs	49.34	50.97	45.87	201.67	170.55
(i)	Depreciation, amortisation and impairment expense	117.70	107.15	113.23	430.52	370.77
(j)	Other expenses	169.01	141.12	173.09	597.62	601.46
5	Total Expenses	1,924.06	1,753.31	2,003.61	6,960.29	7,154.93
6	Profit / (Loss) before Exceptional items & Tax	27.77	(31.59)	(21.50)	(103.24)	(47.08)
7	Exceptional Items (Refer note no. 2)	(147.33)	-	5.51	(145.86)	(242.55)
8	Profit / (Loss) before Tax	175.10	(31.59)	(27.01)	42.62	195.47
9	Tax expenses :					
	Current Tax	4.55	27.31	(32.49)	4.55	25.71
	Deferred Tax	36.38	(35.68)	27.72	2.80	6.67
	Adjustment of tax relating to earlier periods (Refer note no. 3)	1.15	(70.89)	(22.09)	(66.92)	(27.16)
10	Net Profit / (Loss) for the period after Tax	133.02	47.67	(0.15)	102.19	190.25
11	Other Comprehensive Income					
	Items that will not be re-classified to Profit or Loss	0.95	(1.03)	(6.38)	(2.59)	(6.22)
	Income tax relating to items that will not be reclassified to profit or loss	(0.24)	0.26	1.61	0.65	1.57
12	Total Comprehensive Income for the period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	133.73	46.90	(4.92)	100.25	185.60
13	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36	503.36
14	Other Equity				987.89	887.64
15	Earning Per Share - (Basic, diluted and not annualised) (₹)	2.64	0.95	(0.00)	2.03	3.78

SIGNED FOR IDENTIFICATION
BY
↓
S R B C & CO LLP
MUMBAI



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 May 15, 2025.
- Exceptional items included in the financial results are as below :

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2025	Dec. 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Audited	Unaudited	Audited	Audited	Audited
1	Gain from sale of part industrial premises at Pen plant of HRJ Division (refer note below)	(149.19)	-	-	(149.19)	-
2	Retrenchment compensation on closure of plants of RMC Division	1.86	-	-	4.98	-
3	Reversal of Stamp duty provision pursuant to favourable order for matter under litigation of HRJ Division	-	-	-	(1.65)	-
4	Gain from transfer of Andhra Pradesh project *	-	-	-	-	(390.48)
5	Provision for insurance claim receivable *	-	-	-	-	58.94
6	Provision for entry tax matter *	-	-	-	-	55.77
7	Provision for electricity cess matter *	-	-	-	-	27.71
8	Provision for VAT matter *	-	-	5.51	-	5.51
	Total	(147.33)	-	5.51	(145.86)	(242.55)

* pertains to Cement division

During the quarter and year ended March 31, 2025, the Company concluded the part sale of its industrial premises located at Company's tile plant at Pen, Maharashtra for a total consideration of ₹ 164.63 Crores.

- The Company has received favourable orders from the Income Tax Appellate Tribunal ("ITAT") for assessment years 2006-2007 to 2010-2011, pertaining to additional grounds filed by the Company during assessment proceedings primarily relating to treatment of VAT/Sales tax subsidy and other matters. Consequently, the Company has accounted for tax credit amounting to ₹ 70.89 Crores disclosed under "Adjustment of tax relating to earlier periods" and interest thereon of ₹ 82.33 Crores disclosed under "Other income" in the above financial results for the quarter ended December 31, 2024 and year ended March 31, 2025.
- 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, 2025	Dec. 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Audited	Unaudited	Audited	Audited	Audited
i	Outstanding Debt (₹ Crores)	897.85	1,333.16	1,142.84	897.85	1,142.84
ii	Net Worth (₹ Crores)	1,491.25	1,357.52	1,391.00	1,491.25	1,391.00
iii	Capital Redemption Reserve (₹ Crores)	10.75	10.75	10.75	10.75	10.75
iv	Debt Service Coverage Ratio (times) {Net profit after exceptional item & tax + Depreciation and amortisations + Interest expense + loss on sale of fixed assets / (Interest expense + Lease payments + Principal repayment of long term loans)}	3.76	2.56	2.30	1.76	1.98
v	Interest Service Coverage Ratio (times) {Profit (including exceptional items) before Depreciation, Interest expense and Tax / Interest expense}	8.93	3.07	3.67	4.20	4.89
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.60	0.98	0.82	0.60	0.82
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings and current lease liabilities)	0.86	0.98	0.96	0.86	0.96
viii	Long term debt to Working Capital (times) {(Non-current Borrowings + Current maturities of long term debt) / Net working capital excluding current borrowings and current lease liabilities}	(2.77)	(25.91)	(11.58)	(2.77)	(11.58)
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables (Gross))	0.55%	0.54%	1.06%	2.39%	1.29%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities)	54.60%	47.39%	50.93%	54.60%	50.93%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	15.89%	23.56%	20.21%	15.89%	20.21%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables (Net)) - annualised	11.69	9.91	11.50	10.23	10.85
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	13.05	13.99	17.16	15.85	17.69
xiv	Operating Margin (%) (Profit before depreciation, interest expense, exceptional item and Tax less other income / Sales of products and services)	9.43%	2.31%	6.33%	5.94%	6.47%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	6.90%	2.94%	-0.01%	1.53%	2.71%

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

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : May 15, 2025



PRISM JOHNSON LIMITED

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STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2025 Audited	Dec. 31, 2024 Unaudited	March 31, 2024 Audited	March 31, 2025 Audited	March 31, 2024 Audited
1	Segment Revenue					
	a) Cement	896.14	729.96	906.87	3,022.28	3,318.20
	b) HRJ	674.51	561.41	676.69	2,308.16	2,305.59
	c) RMC	373.91	345.73	394.03	1,413.54	1,471.49
	Total	1,944.56	1,637.10	1,977.59	6,743.98	7,095.28
	Less : Inter segment revenue	5.75	4.35	9.84	18.29	26.69
	Total Revenue from operations	1,938.81	1,632.75	1,967.75	6,725.69	7,068.59
2	Segment Results (Refer note no. 2 below)					
	a) Cement	53.13	(59.59)	(18.33)	(5.73)	335.82
	b) HRJ	174.50	4.78	13.04	171.64	5.55
	c) RMC	(10.66)	(11.21)	10.01	(28.81)	(13.89)
	Total	216.97	(66.02)	4.72	137.10	327.48
	Less : (i) Finance costs	49.34	50.97	45.87	201.67	170.55
	(ii) Other Un-allocable expenditure net of un-allocable income (Refer note no. 3 below)	(7.47)	(85.40)	(14.14)	(107.19)	(38.54)
	Total Profit / (Loss) before Tax	175.10	(31.59)	(27.01)	42.62	195.47
3	Segment Assets	As at March 31, 2025	As at Dec. 31, 2024	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
		Audited	Unaudited	Audited	Audited	Audited
	a) Cement	2,739.43	2,746.44	2,785.75	2,739.43	2,785.75
	b) HRJ	1,368.64	1,339.62	1,319.71	1,368.64	1,319.71
	c) RMC	742.56	752.39	781.82	742.56	781.82
	d) Unallocated	801.13	820.96	769.03	801.13	769.03
	Total	5,651.76	5,659.41	5,656.31	5,651.76	5,656.31
4	Segment Liabilities					
	a) Cement	1,682.34	1,547.07	1,734.27	1,682.34	1,734.27
	b) HRJ	817.81	708.59	695.11	817.81	695.11
	c) RMC	686.44	673.62	619.17	686.44	619.17
	d) Unallocated	973.92	1,372.61	1,216.76	973.92	1,216.76
	Total	4,160.51	4,301.89	4,265.31	4,160.51	4,265.31
5	Capital Employed					
	a) Cement	1,057.09	1,199.37	1,051.48	1,057.09	1,051.48
	b) HRJ	550.83	631.03	624.60	550.83	624.60
	c) RMC	56.12	78.77	162.65	56.12	162.65
	d) Unallocated	(172.79)	(551.65)	(447.73)	(172.79)	(447.73)
	Total	1,491.25	1,357.52	1,391.00	1,491.25	1,391.00

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". The Operating Segments have been reported in a manner consistent with the internal reporting provided to the Executive Management Committee, which is the Chief Operating Decision Maker.
- Segment results includes the impact of exceptional items as given in note no. 2 of audited financial results.
- Other un-allocable expenditure net of un-allocable income includes the impact of interest on income tax refund as given in note no. 3 of audited financial results.
- The figures for segment revenue and segment results 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.
- Figures of the previous periods have been regrouped wherever necessary.

For and on behalf of the Board of Directors

Place : Mumbai
Date : May 15, 2025

VIJAY AGGARWAL
MANAGING DIRECTOR

**SIGNED FOR IDENTIFICATION
BY**
↓
**S R B C & CO LLP
MUMBAI**



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STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2025

₹ Crores

Sr. No.	Particulars	Audited as at	
		March 31, 2025	March 31, 2024
A	ASSETS		
1	Non-current Assets :		
(a)	Property, Plant and Equipment	2,405.05	2,396.14
(b)	Capital work-in-progress	117.57	120.78
(c)	Other Intangible assets	37.72	28.57
(d)	Intangible assets under development	18.51	18.53
(e)	Right of Use Assets	383.34	406.29
(f)	Financial Assets		
(i)	Investments	468.51	401.36
(ii)	Loans	47.13	14.32
(iii)	Others	82.71	78.11
(g)	Non-current tax assets	48.47	-
(h)	Other non-current assets	95.04	105.66
		3,704.05	3,569.76
2	Current Assets :		
(a)	Inventories	654.50	713.85
(b)	Financial Assets		
(i)	Trade receivables	661.82	648.05
(ii)	Cash and cash equivalents	387.97	413.83
(iii)	Bank balances other than (ii) above	66.51	66.77
(iv)	Loans	2.06	0.84
(v)	Others	22.94	10.40
(c)	Current tax Assets (net)	-	86.68
(d)	Other current assets	151.91	145.93
		1,947.71	2,086.35
	Total Assets	5,651.76	5,656.11
B	EQUITY AND LIABILITIES		
1	Equity :		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	987.89	887.64
		1,491.25	1,391.00
2	Liabilities :		
I	Non-current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	836.31	884.00
(ii)	Lease liabilities	269.01	305.71
(iii)	Other financial liabilities	359.52	310.44
(b)	Provisions	32.57	28.52
(c)	Deferred tax liabilities (net)	76.07	73.92
(d)	Other non-current liabilities	133.39	133.88
		1,706.87	1,736.47
II	Current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	61.54	258.78
(ii)	Lease liabilities	120.62	97.56
(iii)	Supplier's credit	446.37	494.78
(iv)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	131.00	127.74
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	967.64	923.66
(v)	Other financial liabilities	177.21	142.02
(b)	Other current liabilities	474.79	412.44
(c)	Provisions	74.47	71.66
		2,453.64	2,528.64
	Total Equity and Liabilities	5,651.76	5,656.11

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

For and on behalf of the Board of Directors

Place : Mumbai
Date : May 15, 2025

VIJAY AGGARWAL
MANAGING DIRECTOR



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STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

₹ Crores

Particulars	Audited year ended	
	March 31, 2025	March 31, 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax	42.62	195.47
Non-cash Adjustment to Profit / (Loss) before tax :		
Depreciation, amortisation and impairment expense	430.52	370.77
Provision for non-current assets and receivables	-	147.93
Impairment on trade receivables	9.87	(68.08)
Reversal of impairment of non-current assets	(0.35)	(0.13)
Finance costs	196.83	165.44
Amortisation of processing fees	4.84	5.11
Bad debts written off	6.41	77.15
Unwinding of interests and discounts	(1.25)	(1.25)
Gain on disposal of Property, plant and equipment	(152.68)	(392.92)
Gain on buyback of investments	-	(4.70)
Dividend and interest income	(26.27)	(15.74)
Balances written back	(13.45)	(5.82)
Exchange differences (net)	0.80	(0.57)
Other non-cash Items	(0.08)	(0.08)
Operating profit before change in operating assets and liabilities	497.81	472.58
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	(30.03)	(9.55)
Decrease/(increase) in inventories	59.35	(92.99)
Increase/(decrease) in trade payables	59.87	78.26
Increase/(decrease) in supplier's credit	(48.41)	(32.79)
Decrease/(increase) in other financial assets	(17.41)	(3.91)
Decrease/(increase) in loans	0.29	(0.28)
Decrease/(increase) in other non-current and current assets	7.72	40.40
Increase/(decrease) in provisions	4.26	8.70
Increase/(decrease) in other current and non-current financial liabilities	71.99	38.73
Increase/(decrease) in other current and non-current liabilities	61.96	(10.41)
Cash generated from operations	667.40	488.74
Direct taxes paid (net of refunds)	(100.58)	34.63
Net cash flow from operating activities (A)	767.98	454.11
CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, plant and equipment & development of intangible assets	(351.55)	(467.28)
Payments for purchase of investments	(62.09)	(27.72)
Proceeds from sale of investments	-	8.13
Proceeds from disposal of Property, plant and equipment	176.94	540.48
Investment in bank deposits	(66.12)	(65.70)
Redemption / maturity of bank deposits	65.85	61.37
Interest received	26.43	15.64
Loans given to related party	(40.02)	(13.95)
Repayment of loans given to related party	1.20	-
Net cash flow from / (used in) investing activities (B)	(249.36)	50.97
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	479.34	598.61
Repayment of long term borrowings	(576.59)	(856.10)
Proceeds from short term borrowings	70.00	160.00
Repayment of short term borrowings	(150.00)	(85.53)
Net movement in short term borrowings (original maturities less than three months)	(67.74)	63.35
Repayment of Lease Liability	(147.09)	(66.01)
Interest paid	(152.40)	(155.92)
Net cash flow used in financing activities (C)	(544.48)	(341.60)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(25.86)	163.48
Cash and cash equivalents at the beginning of the year	413.83	250.35
Cash and cash equivalents at the end of the year	387.97	413.83

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

Place : Mumbai
Date : May 15, 2025

VIJAY AGGARWAL
MANAGING DIRECTOR



Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Prism Johnson Limited

Report on the audit of the Consolidated Financial Results**Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Prism Johnson Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associates and joint ventures for the quarter ended March 31, 2025 and for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiaries, associates and joint ventures, the Statement:

i. includes the results of the following entities:

(a) Holding company:

Prism Johnson Limited

(b) Subsidiaries:

1. Raheja QBE General Insurance Company Limited
2. H & R Johnson (India) TBK Limited
3. Antique Granito Private Limited (formerly known as Antique Marbonite Private Limited)
4. Small Luxetile Tiles Private Limited (formerly known as Small Johnson Floor Tiles private Limited)
5. Stellar Ceramics Private Limited (formerly known as Spectrum Johnson Tiles Private Limited)
6. Sentini Cermica Private Limited
7. Coral Gold Tiles Private Limited
8. TBK Venkataramiah Tile Bath Kitchen Private Limited
9. TBK Prathap Tile Bath Kitchen Private Limited
10. TBK Samiyaz Tile Bath Kitchen Private Limited
11. TBK Rangoli Tile Bath Kitchen Private Limited
12. Sanskar Ceramics Private Limited
13. RMC Readymix Porcelano (India) Limited
14. Prism Concrete Solutions Limited
15. Prism Johnson Building Solutions Limited
16. PJL Cement Limited
17. Sunbath Sanitary Private Limited (w.e.f August 22, 2024)

(c) Associates:

1. CSE Solar Parks Satna Private Limited
2. Renew Green (MPR Two) Private Limited
3. Sunspring Solar Private Limited



Prism Johnson Limited

Audited Consolidated Financial Results - March 31, 2025

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(d) Joint ventures:

1. Ardex Endura (India) Private Limited
 2. TBK Deepgiri Tile Bath Kitchen Private Limited
 3. TBK Florance Ceramics Private Limited
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2025 and for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, its associates and joint ventures in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates and joint ventures in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates and joint ventures are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.



Prism Johnson Limited**Audited Consolidated Financial Results - March 31, 2025****Page 3 of 5**

The respective Board of Directors of the companies included in the Group and of its associates and joint ventures are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and joint ventures to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and joint ventures to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.



Prism Johnson Limited**Audited Consolidated Financial Results - March 31, 2025****Page 4 of 5**

- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its associates and joint ventures of which we are the independent auditors and whose financial information we have audited to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

- a. The accompanying Statement includes the audited financial results and other financial information, in respect of:
 - 17 subsidiaries, whose financial results include total assets of Rs. 2,265.87 crores as at March 31, 2025, total revenues of Rs. 387.84 crores and Rs. 1,364.80 crores, total net loss after tax of Rs. 18.58 crores and Rs. 76.20 crores, total comprehensive loss of Rs. 10.77 crores and Rs. 59.21 crores, for the quarter and the year ended on that date respectively, and net cash outflow of Rs. 2.25 crores for the year ended March 31, 2025, as considered in the Statement which have been audited by their respective independent auditors.
 - 2 associates and 3 joint ventures, whose financial results include Group's share of net profit of Rs. 6.20 crores and Rs. 18.71 crores and Group's share of total comprehensive income of Rs. 6.20 crores and Rs. 18.71 crores for the quarter and for the year ended March 31, 2025 respectively, as considered in the Statement whose financial results, other financial information have been audited by their respective independent auditors.

The independent auditor's report on the financial statements of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, joint ventures and associates is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.



Prism Johnson Limited**Audited Consolidated Financial Results - March 31, 2025****Page 5 of 5**

b. The accompanying Statement includes unaudited financial results and other unaudited financial information in respect of:

- 1 associate, whose financial results includes the Group's share of net profit of Rs. 0.40 crores and Rs. 0.05 crores and Group's share of total comprehensive income of Rs. 0.40 crores and Rs. 0.05 crores for the quarter and for the year ended March 31, 2025 respectively, as considered in the Statement whose financial results and other financial information have not been audited by its auditor.

These unaudited financial results have been approved and furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate, is based solely on such unaudited financial results. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

c. The statutory auditors of Raheja QBE General Insurance Limited ("Raheja QBE"), a subsidiary company, without modifying their opinion on the audited financial results of Raheja QBE has stated in the Other Matter section that:

The estimate of liabilities of claims Incurred but Not Reported ('IBNR'), claims Incurred But Not Enough Reported ('IBNER') and Premium Deficiency Reserve ('PDR') as of 31st March 2025 has been duly certified by the Raheja QBE's Appointed Actuary on consulting basis and, assumptions considered for such valuation are in accordance with the guidelines and norms issued by the IRDAI and the Institute of Actuaries of India in concurrence with the IRDAI. The joint statutory auditors of Raheja QBE have relied upon the Appointed Actuary's certificate in this regard for forming an opinion on the financial statements of Raheja QBE.

Our opinion is not modified in respect to the above matter based on opinion formed by the joint statutory auditors of Raheja QBE.

d. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm Registration Number:324982E/E300003


per **Firoz Pradhan**
Partner

Membership No.: 109360

UDIN: 25109360BMKYGR5245

Place: Mumbai

Date: May 15, 2025



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 FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2025 Audited	Dec. 31, 2024 Unaudited	March 31, 2024 Audited	March 31, 2025 Audited	March 31, 2024 Audited
1	Revenue from Operations :					
(a)	Net Sales (Refer note no. 7)	2,073.39	1,792.19	2,030.79	7,211.47	7,331.29
(b)	Other Operating Income (Refer note no. 7)	28.94	28.46	35.07	98.74	95.31
2	Other Income (Refer note no. 3)	12.86	87.46	9.70	128.17	34.56
3	Total Income	2,115.19	1,908.11	2,075.56	7,438.38	7,461.16
4	Expenses :					
(a)	Cost of materials consumed	487.93	448.01	490.42	1,836.81	1,877.21
(b)	Purchases of stock-in-trade	157.84	126.96	166.16	528.62	629.43
(c)	Changes in inventories	10.91	68.60	131.94	(35.15)	(7.02)
(d)	Power and fuel	368.75	284.23	337.62	1,315.43	1,483.84
(e)	Freight outward	242.76	213.71	250.03	868.01	940.89
(f)	Other manufacturing expenses	162.36	161.40	153.13	598.70	486.18
(g)	Employee benefits expense	167.42	172.02	151.78	666.23	619.90
(h)	Finance costs	55.33	56.33	51.43	223.22	192.62
(i)	Depreciation, amortisation and impairment expense	132.99	121.11	126.28	483.42	413.80
(j)	Other expenses (Refer note no. 7)	316.86	293.23	273.45	1,113.20	907.20
5	Total Expenses	2,103.15	1,945.60	2,132.24	7,598.49	7,544.05
6	Profit / (Loss) before Share in Profit of Associates & Joint Ventures, Exceptional items & Tax	12.04	(37.49)	(56.68)	(160.11)	(82.89)
7	Share of Profit / (Loss) of Associates & Joint Ventures accounted by using the equity method	6.60	3.78	4.56	18.76	14.63
8	Exceptional Items (Refer note no. 2)	(147.33)	-	5.51	(145.86)	(242.55)
9	Profit / (Loss) before Tax	165.97	(33.71)	(57.63)	4.51	174.29
10	Tax expenses :					
	Current Tax	6.17	27.38	(32.20)	9.24	30.56
	Deferred Tax	37.67	(36.00)	27.51	3.06	7.73
	Adjustment of tax relating to earlier periods (Refer note no. 3)	1.12	(71.12)	(22.44)	(52.90)	(25.93)
11	Net Profit / (Loss) for the period after Tax	121.01	46.03	(30.50)	45.11	161.93
	Non-controlling Interest (on net profit / (loss) for the period)	(8.29)	(2.09)	(14.44)	(34.82)	(19.18)
	Net Profit / (Loss) after tax and Non-controlling Interest (net of tax)	129.30	48.12	(16.06)	79.93	181.11
12	Other Comprehensive Income					
	Items that will not be re-classified to profit or loss	1.23	(1.05)	(6.85)	(2.32)	(5.81)
	Income tax relating to items that will not be reclassified to profit or loss	(0.35)	0.26	1.83	0.54	1.57
	Items that will be re-classified to profit or loss	7.56	(1.87)	6.82	16.75	13.69
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income for the period	8.44	(2.66)	1.80	14.97	9.45
	Non-controlling Interest (Other Comprehensive Income)	3.83	(0.93)	3.18	8.33	6.89
	Other Comprehensive Income after Non-controlling Interest (net of tax)	4.61	(1.73)	(1.38)	6.64	2.56
13	Total Comprehensive Income for the period (comprising Profit / (Loss) and Other Comprehensive Income for the period)	129.45	43.37	(28.70)	60.08	171.38
	Total Non-controlling Interest	(4.46)	(3.02)	(11.26)	(26.49)	(12.29)
	Total Comprehensive Income for the period after Non-controlling Interest (comprising Profit / (Loss) and Other Comprehensive Income for the period)	133.91	46.39	(17.44)	86.57	183.67
14	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36	503.36
15	Other Equity				974.65	885.60
16	Earning Per Share - (Basic, diluted and not annualised) (₹)	2.57	0.96	(0.32)	1.59	3.60

**SIGNED FOR IDENTIFICATION
BY**

**S R B C & CO LLP
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 May 15, 2025.
- 2 Exceptional items included in the financial results are as below :

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2025	Dec. 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Audited	Unaudited	Audited	Audited	Audited
1	Gain from sale of part industrial premises at Pen plant of HRJ Division (refer note below)	(149.19)	-	-	(149.19)	-
2	Retrenchment compensation on closure of plants of RMC Division	1.86	-	-	4.98	-
3	Reversal of Stamp duty provision pursuant to favourable order for matter under litigation of HRJ Division	-	-	-	(1.65)	-
4	Gain from transfer of Andhra Pradesh project *	-	-	-	-	(390.48)
5	Provision for insurance claim receivable *	-	-	-	-	58.94
6	Provision for entry tax matter *	-	-	-	-	55.77
7	Provision for electricity cess matter *	-	-	-	-	27.71
8	Provision for VAT matter *	-	-	5.51	-	5.51
	Total	(147.33)	-	5.51	(145.86)	(242.55)

* pertains to Cement division

During the quarter and year ended March 31, 2025, the Company concluded the part sale of its industrial premises located at Company's tile plant at Pen, Maharashtra for a total consideration of ₹ 164.63 Crores.

- 3 The Company has received favourable orders from the Income Tax Appellate Tribunal ("ITAT") for assessment years 2006-2007 to 2010-2011, pertaining to additional grounds filed by the Company during assessment proceedings primarily relating to treatment of VAT/Sales tax subsidy and other matters. Consequently, the Company has accounted for tax credit amounting to ₹ 70.89 Crores disclosed under "Adjustment of tax relating to earlier periods" and interest thereon of ₹ 82.33 Crores disclosed under "Other income" in the above financial results for the quarter ended December 31, 2024 and year ended March 31, 2025.
- 4 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, 2025	Dec. 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Audited	Unaudited	Audited	Audited	Audited
i	Outstanding Debt (₹ Crores)	1,108.25	1,530.27	1,333.30	1,108.25	1,333.30
ii	Net Worth (₹ Crores)	1,478.01	1,344.33	1,388.96	1,478.01	1,388.96
iii	Capital Redemption Reserve (₹ Crores)	20.71	20.71	20.71	20.71	20.71
iv	Debt Service Coverage Ratio (times) {Net profit after exceptional item & tax + Depreciation and amortisations + Interest expense + loss on sale of fixed assets / (Interest expense + Lease payments + Principal repayment of long term loans)}	3.41	2.46	1.78	1.62	1.82
v	Interest Service Coverage Ratio (times) {Profit (including exceptional items) before Depreciation, Interest expense and Tax / Interest expense}	7.87	3.02	2.80	3.82	4.46
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.75	1.14	0.96	0.75	0.96
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings and current lease liabilities)	0.84	0.93	0.93	0.84	0.93
viii	Long term debt to Working Capital (times) {(Non-current Borrowings + Current maturities of long term debt) / Net working capital excluding current borrowings and current lease liabilities}	(2.04)	(6.35)	(5.13)	(2.04)	(5.13)
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables (Gross))	0.53%	0.39%	1.46%	1.90%	1.69%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities)	53.91%	49.44%	52.40%	53.91%	52.40%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	15.14%	20.88%	18.81%	15.14%	18.81%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables (Net)) - annualised	9.84	9.41	11.27	9.40	10.55
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	15.17	12.01	14.30	13.72	14.54
xiv	Operating Margin (%) (Profit before depreciation, interest expense, exceptional item and Tax less other income / Sales of products and services)	9.04%	2.93%	5.48%	5.80%	6.67%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	5.84%	2.57%	-1.50%	0.63%	2.21%



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- 5 On August 22, 2024, the Holding Company acquired 50% equity share capital of Sunbath Sanitary Private Limited ("Sunbath") for a consideration of ₹ 18.72 Crores. Consequently, it became a subsidiary of the Holding Company from the aforesaid date.

The fair value of assets and liabilities acquired which were provisionally determined have been updated and recorded in accordance with Ind AS 103 on 'Business Combinations'. The excess of purchase price over the fair value of the net assets acquired have been allocated to Goodwill amounting to ₹ 2.82 Crores.

Accordingly, the consolidated financial results for the quarter ended March 31, 2025 and December 31, 2024 and year ended March 31, 2025 include those of Sunbath from the date of acquisition of control and hence are not comparable with the previous periods.

- 6 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.
- 7 Previous year figures have been regrouped/reclassified to conform to current year's classification wherein, during the year ended March 31, 2025, the Group based on commonly prevailing practices has reviewed and reassessed the classification of certain income, expenses, assets and liabilities pertaining to insurance business as under:
- (a) Reinsurance premium expenses of ₹ 62.89 Crores for the year ended March 31, 2024 (quarter ended March 31, 2024: ₹ 14.95 Crores and December 31, 2024: ₹ 24.98 Crores) classified under other expenses have been netted off against premium income classified under revenue from operations.
- (b) Reinsurance claim recoveries of ₹ 94.28 Crores for the year ended March 31, 2024 (quarter ended March 31, 2024: ₹ (3.33) Crores and December 31, 2024: ₹ 10.73 Crores) and commission income of ₹ 3.74 Crores for the year ended March 31, 2024 (quarter ended March 31, 2024: ₹ 1.74 Crores and December 31, 2024: ₹ 2.17 Crores) classified under other operating income have been netted off against claim expense and commission expense respectively classified under other expenses.
- (c) Claims payable (including IBNR) from other liabilities to other financial liabilities amounting to ₹ 412.75 Crores (current) and ₹ 234.16 Crores (non-current) as at March 31, 2024.
- (d) Claims receivable from reinsurance business from other assets to other financial assets amounting to ₹ 116.40 Crores (current) and ₹ 15.32 Crores (non-current) as at March 31, 2024.

The management believes that the above reclassification does not have any material impact on information presented in the financial results of the comparative periods.

For and on behalf of the Board of Directors

Place : Mumbai
Date : May 15, 2025




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, 2025

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2025 Audited	Dec. 31, 2024 Unaudited	March 31, 2024 Audited	March 31, 2025 Audited	March 31, 2024 Audited
1	Segment Revenue					
	a) Cement	896.14	729.96	906.87	3,022.28	3,318.20
	b) HRJ	694.54	584.31	699.28	2,392.55	2,385.99
	c) RMC	375.56	345.70	393.72	1,414.91	1,471.18
	d) Insurance	141.99	165.03	75.90	498.91	277.99
	Total	2,108.23	1,825.00	2,075.77	7,328.65	7,453.36
	Less : Inter segment revenue	5.90	4.35	9.91	18.44	26.76
	Total Revenue from operations	2,102.33	1,820.65	2,065.86	7,310.21	7,426.60
2	Segment Results (Refer note no. 2 below)					
	a) Cement	55.46	(59.59)	(18.42)	(3.38)	336.17
	b) HRJ	181.10	3.92	20.29	201.17	51.51
	c) RMC	(11.90)	(13.00)	9.47	(33.48)	(14.43)
	d) Insurance	(11.76)	4.31	(27.03)	(44.66)	(40.18)
	Total	212.90	(64.36)	(15.69)	119.65	333.07
	Less : (i) Finance costs	55.33	56.33	51.43	223.22	192.62
	(ii) Other Un-allocable expenditure net of un-allocable income (Refer note no. 3 below)	(8.40)	(86.98)	(9.49)	(108.08)	(33.84)
	Total Profit / (Loss) before Tax	165.97	(33.71)	(57.63)	4.51	174.29
		As at March 31, 2025 Audited	As at Dec. 31, 2024 Unaudited	As at March 31, 2024 Audited	As at March 31, 2025 Audited	As at March 31, 2024 Audited
3	Segment Assets					
	a) Cement	2,741.91	2,746.82	2,783.40	2,741.91	2,783.40
	b) HRJ	1,909.81	1,909.30	1,868.03	1,909.81	1,868.03
	c) RMC	741.53	752.26	788.42	741.53	788.42
	d) Insurance	1,442.73	1,425.32	1,165.18	1,442.73	1,165.18
	e) Unallocated	481.88	495.13	484.65	481.88	484.65
	Total	7,317.86	7,328.83	7,089.68	7,317.86	7,089.68
4	Segment Liabilities					
	a) Cement	1,682.34	1,547.07	1,734.27	1,682.34	1,734.27
	b) HRJ	928.49	852.59	826.52	928.49	826.52
	c) RMC	690.84	677.60	626.36	690.84	626.36
	d) Insurance	1,319.92	1,302.27	1,073.74	1,319.92	1,073.74
	e) Unallocated	1,218.26	1,604.97	1,439.83	1,218.26	1,439.83
	Total	5,839.85	5,984.50	5,700.72	5,839.85	5,700.72
5	Capital Employed					
	a) Cement	1,059.57	1,199.75	1,049.13	1,059.57	1,049.13
	b) HRJ	981.32	1,056.71	1,041.51	981.32	1,041.51
	c) RMC	50.69	74.66	162.06	50.69	162.06
	d) Insurance	122.81	123.05	91.44	122.81	91.44
	e) Unallocated	(736.38)	(1,109.84)	(955.18)	(736.38)	(955.18)
	Total	1,478.01	1,344.33	1,388.96	1,478.01	1,388.96

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". The Operating Segments have been reported in a manner consistent with the internal reporting provided to the Executive Management Committee, which is the Chief Operating Decision Maker.
- Segment results includes the impact of exceptional items as given in note no. 2 of audited financial results.
- Other un-allocable expenditure net of un-allocable income includes the impact of interest on income tax refund as given in note no. 3 of audited financial results.
- The figures for segment revenue and segment results 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.
- Figures of the previous periods have been regrouped wherever necessary.

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : May 15, 2025



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 - 400054

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT MARCH 31, 2025

₹ Crores

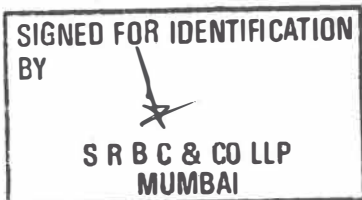
Sr. No.	Particulars	March 31, 2025	March 31, 2024
		Audited	Audited
A	ASSETS		
1	Non-current Assets :		
(a)	Property, plant and equipment	2,825.00	2,788.46
(b)	Capital work-in-progress	121.74	122.82
(c)	Goodwill	24.23	21.41
(d)	Other Intangible assets	44.35	33.54
(e)	Intangible assets under development	19.74	18.53
(f)	Right of Use assets	391.06	417.08
(g)	Investment accounted using the equity method	132.97	111.77
(h)	Financial Assets		
(i)	Investments	927.91	704.27
(ii)	Loans	0.30	0.37
(iii)	Others (Refer note no. 7)	148.88	101.77
(i)	Deferred tax assets (net)	9.32	8.84
(j)	Non-current tax assets	49.47	-
(k)	Other non-current assets (Refer note no. 7)	104.48	114.65
		4,799.45	4,443.51
2	Current Assets :		
(a)	Inventories	773.83	825.56
(b)	Financial Assets		
(i)	Investments	52.94	163.81
(ii)	Trade receivables	839.62	694.73
(iii)	Cash and cash equivalents	407.98	436.01
(iv)	Bank balances other than (iii) above	70.24	70.01
(v)	Loans	1.76	1.19
(vi)	Others (Refer note no. 7)	148.27	146.55
(c)	Current tax assets (net)	0.69	89.35
(d)	Other current assets (Refer note no. 7)	222.81	218.49
(e)	Non-current assets classified as held for sale	0.27	0.27
		2,518.41	2,645.97
	Total Assets	7,317.86	7,089.48
B	EQUITY AND LIABILITIES		
1	Equity :		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	974.65	885.60
	Equity attributable to owners of the Holding Company	1,478.01	1,388.96
(c)	Non-controlling Interest	290.05	254.47
2	Liabilities :		
I	Non-current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	884.91	927.38
(ii)	Lease liabilities	274.35	314.38
(iii)	Other financial liabilities (Refer note no. 7)	748.61	544.78
(b)	Provisions	41.16	35.92
(c)	Deferred tax liabilities (net)	109.76	103.36
(d)	Other non-current liabilities (Refer note no. 7)	152.19	160.67
		2,210.98	2,086.49
II	Current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	223.34	405.86
(ii)	Lease liabilities	123.53	100.16
(iii)	Supplier's credit	471.67	494.78
(iv)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	163.32	163.47
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	850.43	872.92
(v)	Other financial liabilities (Refer note no. 7)	714.85	582.16
(b)	Other current liabilities (Refer note no. 7)	714.79	663.14
(c)	Provisions	76.64	73.90
(d)	Current tax liabilities (net)	0.25	3.17
		3,338.82	3,359.56
	Total Equity and Liabilities	7,317.86	7,089.48

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

For and on behalf of the Board of Directors

Place : Mumbai
Date : May 15, 2025

VIJAY AGGARWAL
MANAGING DIRECTOR



PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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

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CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

₹ Crores

Particulars	Audited Year ended	
	March 31, 2025	March 31, 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	4.51	174.29
Non-cash Adjustment to Profit/(Loss) before tax :		
Share of (Profit)/Loss of Joint Ventures and Associates	(18.76)	(14.63)
Depreciation, amortisation and impairment expense	483.42	413.80
Provision for non-current assets and receivables	-	147.93
Impairment on trade receivables	8.81	(67.90)
Reversal of impairment of non-current assets	(0.81)	(0.13)
Finance costs	216.86	186.35
Amortisation of processing fees	6.36	5.41
Bad debts written off	6.42	80.71
Unwinding of interest and discounts	(0.43)	(0.52)
Gain on disposal of Property, plant and equipment	(152.92)	(392.39)
Gain on disposal of investments	(4.43)	(2.73)
Dividend and interest income	(85.51)	(67.42)
Balances written back	(13.78)	(5.83)
Exchange differences (net)	0.62	(0.76)
Other non-cash Items	(1.83)	(2.13)
Operating profit before change in operating assets and liabilities	448.53	454.05
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	(157.38)	(12.64)
Decrease/(increase) in inventories	65.64	(77.98)
Increase/(decrease) in trade payables	(13.30)	83.09
Increase/(decrease) in supplier's credit	(23.11)	(32.79)
Decrease/(increase) in other financial assets	(44.78)	(3.34)
Decrease/(increase) in loans	(0.07)	(0.34)
Decrease/(increase) in other non-current and current assets	12.48	5.13
Increase/(decrease) in provisions	5.52	(17.64)
Increase/(decrease) in other current and non-current financial liabilities	321.30	37.89
Increase/(decrease) in other current and non-current liabilities	42.48	76.58
Cash generated from operations	657.31	512.01
Direct taxes paid (net of refunds)	(79.97)	39.20
Net cash flow from / (used in) operating activities (A)	737.28	472.81
CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, plant and equipment & development of intangible assets	(388.89)	(495.18)
Payments for purchase of investments	(590.74)	(463.27)
Proceeds from sale of investments	491.15	420.91
Proceeds from disposal of Property, plant and equipment	177.48	541.54
Cash consideration paid on acquisition of Subsidiary (net of cash and cash equivalents taken over of ₹ 0.05 Crores)	(18.67)	-
Investment in bank deposits	(67.74)	(66.71)
Redemption/maturity of bank deposits	68.08	61.92
Interest received	90.56	73.09
Net cash flow from / (used in) investing activities (B)	(238.77)	72.30
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	498.13	608.94
Repayment of long term borrowings	(612.52)	(886.17)
Proceeds from short term borrowings	70.00	160.20
Repayment of short term borrowings	(150.20)	(85.53)
Net movement in short term borrowings (original maturities less than three months)	(51.19)	67.50
Proceeds from issue of share capital to Non-controlling interest	41.77	19.62
Capital payment towards buy-back of equity shares including tax thereon	-	(10.32)
Repayment of Lease Liability	(150.44)	(69.09)
Interest paid	(172.09)	(176.24)
Net cash flow used in financing activities (C)	(526.54)	(371.09)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(28.03)	174.02
Cash and cash equivalents at the beginning of the year	436.01	261.99
Cash and cash equivalents at the end of the year	407.98	436.01

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

Place : Mumbai
Date : May 15, 2025

VIJAY AGGARWAL
MANAGING DIRECTOR

