

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited 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

**Review Report to
The Board of Directors
Prism Johnson Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Prism Johnson Limited (the "Company") for the quarter ended September 30, 2025 and year to date from April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Prism Johnson Limited

Unaudited Standalone Financial Results - September 30, 2025

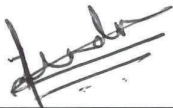
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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S R B C & CO LLP

Chartered Accountants

ICAI Firm registration number: 324982E/E300003



per Firoz Pradhan

Partner

Membership No.: 109360

UDIN: 25109360BMKYJI7314



Place: Mumbai

Date: November 7, 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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2025 Unaudited	June 30, 2025 Unaudited	Sept. 30, 2024 Unaudited	Sept. 30, 2025 Unaudited	Sept. 30, 2024 Unaudited	March 31, 2025 Audited
1	Revenue from Operations :						
(a)	Net Sales	1,703.50	1,762.77	1,516.57	3,466.27	3,146.62	6,697.40
(b)	Other Operating Income	10.72	8.10	5.28	18.82	7.51	28.29
2	Other Income	19.24	10.26	14.75	29.50	29.37	131.36
3	Total Income	1,733.46	1,781.13	1,536.60	3,514.59	3,183.50	6,857.05
4	Expenses :						
(a)	Cost of materials consumed	404.70	396.39	370.06	801.09	742.56	1,513.98
(b)	Purchases of stock-in-trade	293.87	273.95	292.88	567.82	583.22	1,253.46
(c)	Changes in inventories	(8.30)	(23.41)	(7.95)	(31.71)	(95.73)	(43.11)
(d)	Power and fuel	251.68	296.46	230.43	548.14	521.31	1,032.23
(e)	Freight outward	198.14	239.97	183.72	438.11	410.81	866.54
(f)	Other manufacturing expenses	129.35	134.38	130.53	263.73	259.83	565.48
(g)	Employee benefits expense	139.53	143.37	136.91	282.90	266.40	541.90
(h)	Finance costs	40.28	41.77	52.13	82.05	101.36	201.67
(i)	Depreciation, amortisation and impairment expense	122.74	119.46	103.95	242.20	205.67	430.52
(j)	Other expenses	128.74	147.17	142.75	275.91	287.49	597.62
5	Total Expenses	1,700.73	1,769.51	1,635.41	3,470.24	3,282.92	6,960.29
6	Profit / (Loss) before Exceptional items and Tax	32.73	11.62	(98.81)	44.35	(99.42)	(103.24)
7	Exceptional Items ((Income) / expense) - Refer note no. 2	-	0.50	1.47	0.50	1.47	(145.86)
8	Profit / (Loss) before Tax	32.73	11.12	(100.28)	43.85	(100.89)	42.62
9	Tax expenses :						
	Current Tax	13.09	3.74	(27.13)	16.83	(27.31)	4.55
	Deferred Tax	(5.16)	(0.94)	2.06	(6.10)	2.10	2.80
	Adjustment of tax relating to earlier periods	6.94	-	2.82	6.94	2.82	(66.92)
10	Net Profit / (Loss) for the period	17.86	8.32	(78.03)	26.18	(78.50)	102.19
11	Other Comprehensive Income						
	Items that will not be re-classified to Profit or Loss	(0.40)	0.01	(1.03)	(0.39)	(2.51)	(2.59)
	Income tax relating to items that will not be reclassified to profit or loss	0.10	-	0.26	0.10	0.63	0.65
	Other Comprehensive Income for the period	(0.30)	0.01	(0.77)	(0.29)	(1.88)	(1.94)
12	Total Comprehensive Income for the period	17.56	8.33	(78.80)	25.89	(80.38)	100.25
13	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36	503.36	503.36
14	Other Equity						987.89
15	Earning Per Share - (Basic, diluted and not annualised) (₹)	0.35	0.17	(1.55)	0.52	(1.56)	2.03



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Notes :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 7, 2025. The Statutory Auditors have carried out the limited review of the results.
- Exceptional items included in the financial results are as below :

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2025 Unaudited	June 30, 2025 Unaudited	Sept. 30, 2024 Unaudited	Sept. 30, 2025 Unaudited	Sept. 30, 2024 Unaudited	March 31, 2025 Audited
1	Loss due to fire in office premises of RMC Division	-	0.50	-	0.50	-	-
2	Gain from sale of part industrial premises at Pen plant of HRJ Division	-	-	-	-	-	(149.19)
3	Retrenchment compensation on closure of plants of RMC Division	-	-	3.12	-	3.12	4.98
4	Reversal of Stamp duty provision pursuant to favourable order for matter under litigation of HRJ Division	-	-	(1.65)	-	(1.65)	(1.65)
	Total	-	0.50	1.47	0.50	1.47	(145.86)

- Additional disclosures as per clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 :

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2025 Unaudited	June 30, 2025 Unaudited	Sept. 30, 2024 Unaudited	Sept. 30, 2025 Unaudited	Sept. 30, 2024 Unaudited	March 31, 2025 Audited
i	Outstanding Debt (₹ Crores)	1,145.27	846.37	1,166.03	1,145.27	1,166.03	897.85
ii	Net Worth (₹ Crores)	1,517.14	1,499.58	1,310.62	1,517.14	1,310.62	1,491.25
iii	Capital Redemption Reserve (₹ Crores)	10.75	10.75	10.75	10.75	10.75	10.75
iv	Debt Service Coverage Ratio (times) {Net profit after exceptional item & tax + Depreciation and amortisations + Interest expense + loss / (gain) on sale of fixed assets / (Interest expense + Lease payments + Principal repayment of long term loans)}	2.46	2.35	0.42	2.41	0.88	1.76
v	Interest Service Coverage Ratio (times) {Profit (including exceptional items) before Depreciation, Interest expense and Tax / Interest expense}	6.39	5.48	1.33	5.93	2.54	4.20
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.75	0.56	0.89	0.75	0.89	0.60
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings and current lease liabilities)	0.94	0.81	0.92	0.94	0.92	0.86
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}	(9.54)	(2.05)	(6.58)	(9.54)	(6.58)	(2.77)
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables (Gross))	0.85%	0.58%	0.86%	1.43%	1.30%	2.39%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities)	47.14%	54.73%	48.58%	47.14%	48.58%	54.60%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	20.69%	15.30%	21.30%	20.69%	21.30%	15.89%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables (Net)) - annualised	10.07	10.61	9.35	10.29	9.68	10.23
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	14.83	15.75	11.85	15.67	13.70	15.85
xiv	Operating Margin (%) (Profit before depreciation, interest expense, exceptional item and Tax less other income / Sales of products and services)	10.36%	9.22%	2.80%	9.78%	5.66%	5.94%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	1.05%	0.47%	-5.15%	0.76%	-2.49%	1.53%



Place : Mumbai
Date : November 7, 2025

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For and on behalf of the Board of Directors

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VIJAY AGGARWAL
MANAGING DIRECTOR

PRISM JOHNSON LIMITED
CIN : L26942TG1992PLC014033

Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016
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STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

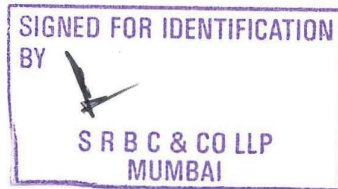
₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2025 Unaudited	June 30, 2025 Unaudited	Sept. 30, 2024 Unaudited	Sept. 30, 2025 Unaudited	Sept. 30, 2024 Unaudited	March 31, 2025 Audited
1	Segment Revenue						
	a) Cement	761.52	913.55	622.74	1,675.07	1,396.18	3,022.28
	b) HRJ	578.29	533.06	562.39	1,111.35	1,072.24	2,308.16
	c) RMC	377.78	330.72	340.58	708.50	693.90	1,413.54
	Total	1,717.59	1,777.33	1,525.71	3,494.92	3,162.32	6,743.98
	Less : Inter segment revenue	3.37	6.46	3.86	9.83	8.19	18.29
	Total Revenue from operations	1,714.22	1,770.87	1,521.85	3,485.09	3,154.13	6,725.69
2	Segment Results (Refer note no. 2 below)						
	a) Cement	52.18	74.28	(49.01)	126.46	0.73	(5.73)
	b) HRJ	10.67	(10.43)	4.45	0.24	(7.64)	171.64
	c) RMC	(2.64)	(16.41)	(10.07)	(19.05)	(6.94)	(28.81)
	Total	60.21	47.44	(54.63)	107.65	(13.85)	137.10
	Less : (i) Finance costs	40.28	41.77	52.13	82.05	101.36	201.67
	(ii) Other Un-allocable expenditure net of un-allocable income	(12.80)	(5.45)	(6.48)	(18.25)	(14.32)	(107.19)
	Profit / (Loss) before Tax	32.73	11.12	(100.28)	43.85	(100.89)	42.62
3	Segment Assets						
	a) Cement	2,784.62	2,819.67	2,834.23	2,784.62	2,834.23	2,739.43
	b) HRJ	1,347.81	1,344.47	1,332.08	1,347.81	1,332.08	1,368.64
	c) RMC	739.67	748.93	757.76	739.67	757.76	742.56
	d) Unallocated	662.45	618.99	549.75	662.45	549.75	801.13
	Total	5,534.55	5,532.06	5,473.82	5,534.55	5,473.82	5,651.76
4	Segment Liabilities						
	a) Cement	1,547.21	1,787.54	1,552.65	1,547.21	1,552.65	1,682.34
	b) HRJ	647.79	684.87	704.69	647.79	704.69	817.81
	c) RMC	594.20	638.57	664.44	594.20	664.44	686.44
	d) Unallocated	1,228.21	921.50	1,241.42	1,228.21	1,241.42	973.92
	Total	4,017.41	4,032.48	4,163.20	4,017.41	4,163.20	4,160.51
5	Capital Employed						
	a) Cement	1,237.41	1,032.13	1,281.58	1,237.41	1,281.58	1,057.09
	b) HRJ	700.02	659.60	627.39	700.02	627.39	550.83
	c) RMC	145.47	110.36	93.32	145.47	93.32	56.12
	d) Unallocated	(565.76)	(302.51)	(691.67)	(565.76)	(691.67)	(172.79)
	Total	1,517.14	1,499.58	1,310.62	1,517.14	1,310.62	1,491.25

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 unaudited financial results.

Place : Mumbai
Date : November 7, 2025



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For and on behalf of the Board of Directors

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VIJAY AGGARWAL
MANAGING DIRECTOR



PRISM JOHNSON LIMITED

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

₹ Crores

Sr. No.	Particulars	September 30, 2025	March 31, 2025
		Unaudited	Audited
A	ASSETS		
1	Non-current Assets :		
(a)	Property, Plant and Equipment	2,383.26	2,405.05
(b)	Capital work-in-progress	141.99	117.57
(c)	Other Intangible assets	55.10	37.72
(d)	Intangible assets under development	2.29	18.51
(e)	Right of Use Assets	353.16	383.34
(f)	Financial Assets		
(i)	Investments	582.39	468.51
(ii)	Loans	27.29	47.13
(iii)	Other financial assets	75.43	82.71
(g)	Non-current tax assets	42.92	48.47
(h)	Other non-current assets	96.87	95.04
		3,760.70	3,704.05
2	Current Assets :		
(a)	Inventories	662.66	654.50
(b)	Financial Assets		
(i)	Trade receivables	686.26	661.82
(ii)	Cash and cash equivalents	184.06	387.97
(iii)	Bank balances other than (ii) above	65.16	66.51
(iv)	Loans	1.04	2.06
(v)	Other financial assets	10.96	22.94
(c)	Other current assets	163.71	151.91
		1,773.85	1,947.71
	Total Assets	5,534.55	5,651.76
B	EQUITY AND LIABILITIES		
1	Equity :		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	1,013.78	987.89
		1,517.14	1,491.25
2	Liabilities :		
I	Non-current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	1,033.02	836.31
(ii)	Lease liabilities	235.78	269.01
(iii)	Other financial liabilities	364.56	359.52
(b)	Provisions	39.73	32.57
(c)	Deferred tax liabilities (net)	69.87	76.07
(d)	Other non-current liabilities	140.80	133.39
		1,883.76	1,706.87
II	Current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	112.25	61.54
(ii)	Lease liabilities	127.46	120.62
(iii)	Supplier's credit	245.70	446.37
(iv)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	234.24	131.00
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	735.77	967.64
(v)	Other financial liabilities	138.93	177.21
(b)	Other current liabilities	447.04	474.79
(c)	Provisions	79.19	74.47
(d)	Current tax liabilities (net)	13.07	-
		2,133.65	2,453.64
	Total Equity and Liabilities	5,534.55	5,651.76

SIGNED FOR IDENTIFICATION BY

S R B C & CO LLP

Place : Mumbai

Date : November 7, 2025

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR



PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

₹ Crores

Particulars	Unaudited half year ended	
	September 30, 2025	September 30, 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax	43.85	(100.89)
Non-cash Adjustment to Profit / (Loss) before tax :		
Depreciation, amortisation and impairment expense	242.20	205.67
Gain on lease rental waiver	(0.78)	-
Impairment on trade receivables	9.64	7.81
Reversal of impairment of non-current assets	-	(0.81)
Finance costs	81.18	99.43
Amortisation of processing fees	0.87	1.93
Bad debts written off	0.51	0.97
Unwinding of interests and discounts	(0.68)	(0.62)
Gain on disposal of Property, plant and equipment	(3.59)	(5.18)
Dividend and interest income	(18.12)	(13.06)
Balances written back	(4.53)	(6.91)
Exchange differences (net)	(0.24)	2.35
Other non-cash Items	-	(0.04)
Operating profit before change in operating assets and liabilities	350.31	190.65
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	(34.65)	(13.59)
Decrease/(increase) in inventories	(8.16)	(19.10)
Increase/(decrease) in trade payables	(123.83)	2.44
Increase/(decrease) in supplier's credit	(200.67)	(121.36)
Decrease/(increase) in other financial assets	19.26	(4.71)
Decrease/(increase) in loans	(0.44)	0.20
Decrease/(increase) in other non-current and current assets	(14.04)	(24.05)
Increase/(decrease) in provisions	11.50	2.94
Increase/(decrease) in other current and non-current financial liabilities	(5.71)	50.27
Increase/(decrease) in other current and non-current liabilities	(20.30)	(45.35)
Cash generated from operations	(26.73)	18.34
Direct taxes paid (net of refunds)	5.15	0.78
Net cash flow from / (used in) operating activities (A)	(31.88)	17.56
CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, plant and equipment & development of intangible assets	(204.41)	(173.60)
Payments for purchase of investments	(113.44)	(39.13)
Proceeds from disposal of Property, plant and equipment	8.22	11.08
Investment in bank deposits	(64.32)	(63.59)
Redemption / maturity of bank deposits	65.85	64.92
Interest received	10.94	13.22
Dividend received	7.50	-
Loans given to related party	(7.75)	(19.36)
Repayment of loans given to related party	29.00	-
Net cash flow used in investing activities (B)	(268.41)	(206.46)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	308.27	379.62
Repayment of long term borrowings	(60.85)	(253.66)
Proceeds from short term borrowings	-	20.00
Repayment of short term borrowings	-	(80.00)
Net movement in short term borrowings (original maturities less than three months)	-	(42.78)
Repayment of lease liabilities	(81.79)	(65.86)
Interest paid	(69.25)	(83.66)
Net cash flow from / (used in) financing activities (C)	96.38	(126.34)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(203.91)	(315.24)
Cash and cash equivalents at the beginning of the year	387.97	413.83
Cash and cash equivalents at the end of the half year	184.06	98.59

Notes :

- The Cash Flows 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 : November 7, 2025



For and on behalf of the Board of Directors


VIJAY AGGARWAL
MANAGING DIRECTOR



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited 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

**Review Report to
The Board of Directors
Prism Johnson Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Prism Johnson Limited (the "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 September 30, 2025 and year to date from April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement 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. Samini Ceramics Limited
(formerly known as Sentini Cermica Limited)
6. Stellar Ceramics Private Limited
(formerly known as Spectrum Johnson Tiles Private Limited)



Prism Johnson Limited**Unaudited Consolidated Financial Results - September 30, 2025**

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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 Porselano (India) Limited
14. RMC Readymix (India) Concrete Solutions Limited
(formerly known as Prism Concrete Solutions Limited)
15. H&R Johnson (India) Building Solutions Limited
(formerly known as Prism Johnson Building Solutions Limited)
16. PJJ Cement Limited
17. Sunbath Sanitary Private Limited

(c) Associates:

1. CSE Solar Parks Satna Private Limited
2. Sunsprng Solar Private Limited
3. Renew Green (MPR Two) Private Limited (upto May 30, 2025)

(d) Joint ventures:

1. Ardex Endura (India) Private Limited
2. TBK Deepgiri Tile Bath Kitchen Private Limited
3. TBK Florance Ceramics Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results, in respect of:
 - 17 subsidiaries, whose unaudited interim financial results include total assets of Rs. 2,383.57 Crores as at September 30, 2025, total revenues of Rs 308.78 Crores and Rs 630.12 Crores, total net loss after tax of Rs. 12.59 Crores and Rs. 29.58 Crores, total comprehensive loss of Rs. 15.58 Crores and Rs. 20.41 Crores, for the quarter ended September 30, 2025 and the period ended on that date respectively, and net cash outflows of Rs. 11.07 Crores for the period from April 1, 2025 to September 30, 2025, as considered in the Statement which have been reviewed by their respective independent auditors.
 - 3 joint ventures, whose unaudited interim financial results include Group's share of net profit of Rs. 3.57 Crores and Rs. 6.93 Crores and Group's share of total comprehensive income of Rs. 3.57 Crores and Rs. 6.93 Crores for the quarter ended September 30, 2025 and for the period from April 1, 2025 to September 30, 2025 respectively, as considered in the Statement whose interim financial results, other financial information have been reviewed by their respective independent auditors.



S R B C & C O L L P

Chartered Accountants

Prism Johnson Limited

Unaudited Consolidated Financial Results - September 30, 2025

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The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and joint ventures is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

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

- 2 associates, whose interim financial results includes the Group's share of net profit of Rs. Nil and Rs Nil and Group's share of total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended September 30, 2025 and for the period ended from April 1, 2025 to September 30, 2025 respectively.

The unaudited interim financial results and other unaudited financial information of these associates have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these associates, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 and 7 is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

8. The joint statutory auditors of Raheja QBE General Insurance Limited ("Raheja QBE"), a subsidiary company, without modifying their conclusion on the unaudited 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 (the "PDR") as at September 30, 2025 have been duly certified by Raheja QBE's Appointed Actuary and in his opinion, the norms and assumptions for such valuation are in accordance with the guidelines issued by the Insurance Regulatory and Development Authority of India ("IRDAI"/"Authority") and the Institute of Actuaries of India in concurrence with the Authority. The joint statutory auditors of Raheja QBE have relied upon the Appointed Actuary's certificate in this regard for forming an opinion on the valuation of liabilities for outstanding claims reserves.

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

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: 25109360BMKYJJ9260



Place: Mumbai

Date: November 7, 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 UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2025 Unaudited	June 30, 2025 Unaudited	Sept. 30, 2024 Unaudited	Sept. 30, 2025 Unaudited	Sept. 30, 2024 Unaudited	March 31, 2025 Audited
1	Revenue from Operations :						
(a)	Net Sales	1,826.75	1,895.37	1,617.68	3,722.12	3,345.89	7,211.47
(b)	Other Operating Income	28.35	26.38	22.72	54.73	41.34	98.74
2	Other Income	10.37	8.17	13.86	18.54	27.85	128.17
3	Total Income	1,865.47	1,929.92	1,654.26	3,795.39	3,415.08	7,438.38
4	Expenses :						
(a)	Cost of materials consumed	473.21	469.60	448.45	942.81	900.87	1,836.81
(b)	Purchases of stock-in-trade	136.60	117.49	118.94	254.09	243.82	528.62
(c)	Changes in inventories	(12.44)	(35.01)	(18.57)	(47.45)	(114.66)	(35.15)
(d)	Power and fuel	313.39	362.78	301.49	676.17	662.45	1,315.43
(e)	Freight outward	199.55	241.53	183.94	441.08	411.54	868.01
(f)	Other manufacturing expenses	137.56	142.81	138.72	280.37	274.94	598.70
(g)	Employee benefits expense	173.00	173.94	167.80	346.94	326.79	666.23
(h)	Finance costs	44.22	46.33	56.90	90.55	111.56	223.22
(i)	Depreciation, amortisation and impairment expense	139.68	135.68	117.75	275.36	229.32	483.42
(j)	Other expenses	248.06	280.20	253.50	528.26	503.11	1,113.20
5	Total Expenses	1,852.83	1,935.35	1,768.92	3,788.18	3,549.74	7,598.49
6	Profit / (Loss) before Share of Profit of Associates & Joint Ventures, Exceptional items & Tax	12.64	(5.43)	(114.66)	7.21	(134.66)	(160.11)
7	Share of Profit / (Loss) of Associates & Joint Ventures	3.57	3.36	4.40	6.93	8.38	18.76
8	Exceptional Items ((Income) / expense) - Refer note no. 2	-	0.50	1.47	0.50	1.47	(145.86)
9	Profit / (Loss) before Tax	16.21	(2.57)	(111.73)	13.64	(127.75)	4.51
10	Tax expenses :						
	Current Tax	13.49	4.39	(26.18)	17.88	(24.31)	9.24
	Deferred Tax	(5.81)	(1.40)	1.03	(7.21)	1.39	3.06
	Adjustment of tax relating to earlier periods	6.94	-	17.09	6.94	17.10	(52.90)
11	Net Profit / (Loss) for the period	1.59	(5.56)	(103.67)	(3.97)	(121.93)	45.11
	Non-controlling Interest (on net profit / (loss) for the period)	(1.22)	(8.10)	(13.88)	(9.32)	(24.44)	(34.82)
	Net Profit / (Loss) after tax and Non-controlling Interest (net of tax)	2.81	2.54	(89.79)	5.35	(97.49)	79.93
12	Other Comprehensive Income						
	Items that will not be re-classified to profit or loss	(0.30)	0.09	(1.02)	(0.21)	(2.50)	(2.32)
	Income tax relating to items that will not be reclassified to profit or loss	0.07	(0.02)	0.26	0.05	0.63	0.54
	Items that will be re-classified to profit or loss	(3.05)	12.09	10.29	9.04	11.06	16.75
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the period	(3.28)	12.16	9.53	8.88	9.19	14.97
	Non-controlling Interest (Other Comprehensive Income)	(1.45)	5.95	5.05	4.50	5.43	8.33
	Other Comprehensive Income after Non-controlling Interest (net of tax)	(1.83)	6.21	4.48	4.38	3.76	6.64
13	Total Comprehensive Income for the period	(1.69)	6.60	(94.14)	4.91	(112.74)	60.08
	Total Non-controlling Interest	(2.67)	(2.15)	(8.83)	(4.82)	(19.01)	(26.49)
	Total Comprehensive Income for the period after Non-controlling Interest	0.98	8.75	(85.31)	9.73	(93.73)	86.57
14	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36	503.36	503.36
15	Other Equity						974.65
16	Earning Per Share - (Basic, diluted and not annualised) (₹)	0.06	0.05	(1.78)	0.11	(1.94)	1.59



Rn. ✓



Notes :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 7, 2025. The Statutory Auditors have carried out the limited review of the results.
- Exceptional items included in the financial results are as below :

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2025	June 30, 2025	Sept. 30, 2024	Sept. 30, 2025	Sept. 30, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Loss due to fire in office premises of RMC Division	-	0.50	-	0.50	-	-
2	Gain from sale of part industrial premises at Pen plant of HRJ Division	-	-	-	-	-	(149.19)
3	Retrenchment compensation on closure of plants of RMC Division	-	-	3.12	-	3.12	4.98
4	Reversal of Stamp duty provision pursuant to favourable order for matter under litigation of HRJ Division	-	-	(1.65)	-	(1.65)	(1.65)
	Total	-	0.50	1.47	0.50	1.47	(145.86)

- Additional disclosures as per clause 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 :

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2025	June 30, 2025	Sept. 30, 2024	Sept. 30, 2025	Sept. 30, 2024	March 31, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
i	Outstanding Debt (₹ Crores)	1,324.00	1,028.02	1,358.83	1,324.00	1,358.83	1,108.25
ii	Net Worth (₹ Crores)	1,461.12	1,486.76	1,295.23	1,461.12	1,295.23	1,478.01
iii	Capital Redemption Reserve (₹ Crores)	20.71	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 / (gain) on sale of fixed assets / (Interest expense + Lease payments + Principal repayment of long term loans))	2.23	2.12	0.35	2.17	0.77	1.62
v	Interest Service Coverage Ratio (times) (Profit (including exceptional items) before Depreciation, Interest expense and Tax / Interest expense)	5.71	4.92	1.26	5.30	2.25	3.82
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.91	0.69	1.05	0.91	1.05	0.75
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings and current lease liabilities)	0.94	0.86	0.85	0.94	0.85	0.84
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)	(6.84)	(2.26)	(2.86)	(6.84)	(2.86)	(2.04)
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables (Gross))	0.57%	0.44%	0.61%	1.05%	1.04%	1.90%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities)	48.75%	53.14%	50.89%	48.75%	50.89%	53.91%
xi	Total Debts to Total Assets Ratio (%) ((Short Term Debt + Long Term Debt) / Total assets)	18.13%	14.02%	19.35%	18.13%	19.35%	15.14%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables (Net)) - annualised	7.79	8.45	9.40	8.46	9.75	9.40
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	12.60	13.51	10.22	13.39	11.63	13.72
xiv	Operating Margin (%) (Profit before depreciation, interest expense, exceptional item and Tax less other income / Sales of products and services)	10.19%	8.89%	2.85%	9.53%	5.33%	5.80%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	0.09%	-0.29%	-6.41%	-0.11%	-3.64%	0.63%

- During the quarter, the Company has subscribed to the right issue of Samini Ceramics Limited ("Samini") (Formerly known as Sentini Cermica Limited), the subsidiary company, increasing its shareholding from 50% to 90%. Additionally, the Company has entered into a share purchase agreement with the minority shareholder of Samini to acquire an additional 8.50% equity share, subject to the fulfilment of Condition Precedents. The said transactions have been accounted for in the above financial results.
- During the year ended March 31, 2025, the Group based on commonly prevailing practices had reviewed and reassessed the classification of certain income and expenses pertaining to insurance business and accordingly figures for the quarter and the half year ended September 30, 2024 have been regrouped/reclassified to conform to current period's classification, as given under :

- Reinsurance premium expenses of ₹ 21.17 Crores and ₹ 39.88 Crores for the quarter and half year ended September 30, 2024 respectively classified under other expenses have been netted off against premium income classified under revenue from operations.
- Reinsurance claim recoveries of ₹ 22.52 Crores and ₹ 18.84 Crores for the quarter and half year ended September 30, 2024 respectively and commission income of ₹ 1.29 Crores and ₹ 2.58 Crores for the quarter and half year ended September 30, 2024 respectively classified under other operating income have been netted off against claim expense and commission expense respectively classified under other expenses.

The management believes that the above reclassification does not have any material impact on the information presented.

Place : Mumbai
Date : November 7, 2025



[Signature]



For and on behalf of the Board of Directors

[Signature]
VIJAY AGGARWAL
MANAGING DIRECTOR

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016
Phone : +91-40-23400218 ; Fax : +91-40-23402249 ; e-mail : investor@prismjohnson.in ; website : www.prismjohnson.in
Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2025 Unaudited	June 30, 2025 Unaudited	Sept. 30, 2024 Unaudited	Sept. 30, 2025 Unaudited	Sept. 30, 2024 Unaudited	March 31, 2025 Audited
1	Segment Revenue						
	a) Cement	761.52	913.55	622.74	1,675.07	1,396.18	3,022.28
	b) HRJ	587.01	546.37	574.68	1,133.38	1,113.70	2,392.55
	c) RMC	382.39	335.85	340.48	718.24	693.65	1,414.91
	d) Insurance	127.55	132.44	106.36	259.99	191.89	498.91
	Total	1,858.47	1,928.21	1,644.26	3,786.68	3,395.42	7,328.65
	Less : Inter segment revenue	3.37	6.46	3.86	9.83	8.19	18.44
	Total Revenue from operations	1,855.10	1,921.75	1,640.40	3,776.85	3,387.23	7,310.21
2	Segment Results (Refer note no. 2 below)						
	a) Cement	52.18	74.28	(48.93)	126.46	0.75	(3.38)
	b) HRJ	9.08	(10.17)	12.45	(1.09)	16.15	201.17
	c) RMC	(4.21)	(17.57)	(10.89)	(21.78)	(8.58)	(33.48)
	d) Insurance	(2.06)	(7.66)	(12.98)	(9.72)	(37.21)	(44.66)
	Total	54.99	38.88	(60.35)	93.87	(28.89)	119.65
	Less : (i) Finance costs	44.22	46.33	56.90	90.55	111.56	223.22
	(ii) Other Un-allocable expenditure net of un-allocable income	(5.44)	(4.88)	(5.52)	(10.32)	(12.70)	(108.08)
	Profit / (Loss) before Tax	16.21	(2.57)	(111.73)	13.64	(127.75)	4.51
3	Segment Assets						
	a) Cement	2,787.10	2,822.15	2,831.90	2,787.10	2,831.90	2,741.91
	b) HRJ	1,868.93	1,886.98	1,921.64	1,868.93	1,921.64	1,909.81
	c) RMC	742.11	749.34	758.22	742.11	758.22	741.53
	d) Insurance	1,632.10	1,609.61	1,266.02	1,632.10	1,266.02	1,442.73
	e) Unallocated	271.93	265.94	245.99	271.93	245.99	481.88
	Total	7,302.17	7,334.02	7,023.77	7,302.17	7,023.77	7,317.86
4	Segment Liabilities						
	a) Cement	1,547.21	1,787.54	1,552.65	1,547.21	1,552.65	1,682.34
	b) HRJ	801.62	817.33	858.17	801.62	858.17	928.49
	c) RMC	604.90	645.80	667.77	604.90	667.77	690.84
	d) Insurance	1,446.37	1,459.21	1,166.68	1,446.37	1,166.68	1,319.92
	e) Unallocated	1,440.95	1,137.38	1,483.27	1,440.95	1,483.27	1,218.26
	Total	5,841.05	5,847.26	5,728.54	5,841.05	5,728.54	5,839.85
5	Capital Employed						
	a) Cement	1,239.89	1,034.61	1,279.25	1,239.89	1,279.25	1,059.57
	b) HRJ	1,067.31	1,069.65	1,063.47	1,067.31	1,063.47	981.32
	c) RMC	137.21	103.54	90.45	137.21	90.45	50.69
	d) Insurance	185.73	150.40	99.34	185.73	99.34	122.81
	e) Unallocated	(1,169.02)	(871.44)	(1,237.28)	(1,169.02)	(1,237.28)	(736.38)
	Total	1,461.12	1,486.76	1,295.23	1,461.12	1,295.23	1,478.01

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

Place : Mumbai
Date : November 7, 2025



For and on behalf of the Board of Directors

(Signature)
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

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

₹ Crores

Sr. No.	Particulars	September 30, 2025	March 31, 2025
		Unaudited	Audited
A	ASSETS		
1	Non-current Assets :		
(a)	Property, plant and equipment	2,787.56	2,825.00
(b)	Capital work-in-progress	142.20	121.74
(c)	Goodwill	24.23	24.23
(d)	Other Intangible assets	62.82	44.35
(e)	Intangible assets under development	3.61	19.74
(f)	Right of Use assets	359.46	391.06
(g)	Investment accounted using the equity method	132.61	132.97
(h)	Financial Assets		
(i)	Investments	958.23	927.91
(ii)	Loans	0.27	0.30
(iii)	Other financial assets	167.18	148.88
(i)	Deferred tax assets (net)	10.23	9.32
(j)	Non-current tax assets	45.20	49.47
(k)	Other non-current assets	106.00	104.48
		4,799.60	4,799.45
2	Current Assets :		
(a)	Inventories	796.05	773.83
(b)	Financial Assets		
(i)	Investments	111.18	52.94
(ii)	Trade receivables	920.45	839.62
(iii)	Cash and cash equivalents	193.00	407.98
(iv)	Bank balances other than (iii) above	68.88	70.24
(v)	Loans	2.13	1.76
(vi)	Other financial assets	143.37	148.27
(c)	Current tax assets (net)	-	0.69
(d)	Other current assets	267.24	222.81
(e)	Non-current assets classified as held for sale	0.27	0.27
		2,502.57	2,518.41
	Total Assets	7,302.17	7,317.86
B	EQUITY AND LIABILITIES		
1	Equity :		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	957.76	974.65
	Equity attributable to owners of the Holding Company	1,461.12	1,478.01
(c)	Non-controlling Interest	351.41	290.05
2	Liabilities :		
I	Non-current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	1,076.23	884.91
(ii)	Lease liabilities	239.46	274.35
(iii)	Other financial liabilities	807.69	748.61
(b)	Provisions	49.60	41.16
(c)	Deferred tax liabilities (net)	103.36	109.76
(d)	Other non-current liabilities	158.61	152.19
		2,434.95	2,210.98
II	Current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	247.77	223.34
(ii)	Lease liabilities	130.72	123.53
(iii)	Supplier's credit	258.64	471.67
(iv)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	261.91	163.32
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	728.28	850.43
(v)	Other financial liabilities	648.88	714.85
(b)	Other current liabilities	683.31	714.79
(c)	Provisions	81.59	76.64
(d)	Current tax liabilities (net)	13.59	0.25
		3,054.69	3,338.82
	Total Equity and Liabilities	7,302.17	7,317.86

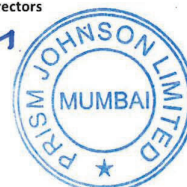
Place : Mumbai
Date : November 7, 2025

**SIGNED FOR IDENTIFICATION
BY**

**S R B C & CO LLP
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

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

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

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

₹ Crores

Particulars	Unaudited Half year ended	
	September 30, 2025	September 30, 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	13.64	(127.75)
Non-cash Adjustment to Profit/(Loss) before tax :		
Share of (Profit)/Loss of Joint Ventures and Associates	(6.93)	(8.38)
Depreciation, amortisation and impairment expense	275.36	229.32
Gain on lease rental waiver	(0.78)	-
Impairment on trade receivables	9.18	6.46
Reversal of impairment of non-current assets	-	(0.80)
Finance costs	89.47	109.08
Amortisation of processing fees	1.08	2.12
Bad debts written off	0.51	0.97
Unwinding of interest and discounts	(0.26)	(0.22)
Gain on disposal of Property, plant and equipment	(3.57)	(5.32)
Gain on disposal of investments	(2.28)	(2.59)
Dividend and interest income	(40.57)	(42.44)
Balances written back	(4.52)	(6.91)
Exchange differences (net)	(0.24)	2.42
Other non-cash items	0.84	(0.28)
Operating profit before change in operating assets and liabilities	330.93	155.68
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	(90.63)	11.78
Decrease/(increase) in inventories	(22.23)	(39.22)
Increase/(decrease) in trade payables	(18.73)	(24.18)
Increase/(decrease) in supplier's credit	(213.03)	(93.25)
Decrease/(increase) in other financial assets	(11.20)	(5.47)
Decrease/(increase) in loans	(0.34)	0.03
Decrease/(increase) in other non-current and current assets	(46.10)	(38.05)
Increase/(decrease) in provisions	13.18	3.68
Increase/(decrease) in other current and non-current financial liabilities	7.65	50.72
Increase/(decrease) in other current and non-current liabilities	(25.02)	44.50
Cash generated from operations	(75.52)	66.22
Direct taxes paid (net of refunds)	2.97	5.30
Net cash flow from / (used in) operating activities (A)	(78.49)	60.92
CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, plant and equipment & development of intangible assets	(222.56)	(189.48)
Payments for purchase of investments	(260.02)	(396.17)
Proceeds from sale of investments	185.39	295.55
Proceeds from disposal of Property, plant and equipment	8.46	11.26
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	(64.32)	(65.20)
Redemption/maturity of bank deposits	65.84	68.05
Interest received	42.24	42.22
Net cash flow from / (used in) investing activities (B)	(244.97)	(252.44)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	297.07	382.82
Repayment of long term borrowings	(60.85)	(282.89)
Proceeds from short term borrowings	-	20.00
Repayment of short term borrowings	-	(80.00)
Net movement in short term borrowings (original maturities less than three months)	(20.92)	(39.14)
Proceeds from Issue of Share Capital to Non-controlling Interest	61.26	24.11
Payment of dividend by subsidiary to Non-controlling Interest	(7.50)	-
Repayment of lease liabilities	(83.46)	(67.58)
Interest paid	(77.12)	(92.75)
Net cash flow from / (used in) financing activities (C)	108.48	(135.43)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(214.98)	(326.95)
Cash and cash equivalents at the beginning of the year	407.98	436.01
Cash and cash equivalents at the end of the half year	193.00	109.06

Notes :

- The Cash Flows 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 : November 7, 2025



For and on behalf of the Board of Directors


VIJAY AGGARWAL
MANAGING DIRECTOR

