

## PART 1

To,  
Chief Operating Officer & Compliance Officer,  
Axis Trustee Services Limited,  
The Ruby, 2<sup>nd</sup> Floor (SW),  
29, Senapati Bapat Marg, Dadar (West),  
Mumbai – 400 028.

August 8, 2025

Dear Sir/Madam,

**Ref.: 8.50% Unsecured NCDs Tranche XIX Series 1 ₹ 100 Crores;**  
**8.60% Unsecured NCDs Tranche XIX Series 2 ₹ 100 Crores**

**Sub.: NCDs Compliance Report for the quarter ended June 30, 2025**

In compliance with the Securities and Exchange Board of India (~~SEBI~~) (~~Debenture Trustee~~) Regulations, 1993, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Companies Act, 2013, as amended from time to time, we furnish the required information for your needful.

Sr. No.	Particulars of Information/Documents	[Yes/ No/ Partially Furnished]
1.	Management Confirmations.	Yes
2.	Chief Financial Officer/ Statutory Auditor's Certifications.	Yes
3.	Original/Certified True Copies of documents annexed along with the QCR.	Yes

for **PRISM JOHNSON LIMITED**

Shailesh  
Nagindas  
Dholakia

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Shailesh Nagindas  
Dholakia  
Date: 2025.08.08  
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Shailesh Dholakia  
Company Secretary

## PART 2

### Management Confirmations viz., declaration/certificates to be signed by key managerial personnel [Managing Director/Whole Time Director/CEO/CS/CFO of the Issuer]

#### 1. Statutory/Compliance Confirmations

Sr. No.	Particulars
a.	The Company is in compliance with the provisions of the Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, the listing agreement of the stock exchange or the trust deed or any other regulations issued by the Board pertaining to debt issue, as applicable and there is no event of default which has occurred or continuing or subsisting as on date.  Yes
b.	There is no major change in composition of its Board of Directors, which may amount to change in control as defined in SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011. <i>(Changes (if any) to be disclosed along with copies of intimation made to the stock exchanges)</i>  We confirm that, there is no change in composition of Board of Directors, which may amount to change in control, during the quarter ended June 30, 2025.
c.	There is no change in nature and conduct of business of the Company. <i>[Changes (if any) whether pre intimated to the debenture trustee along with copies of the pre intimation)</i>  Yes. No change.
d.	The submissions to the stock exchange have been done in timely manner as per applicable Law and requisite information has been provided to the Debenture Trustee and debenture holders, as applicable.  Yes
e.	The quarterly compliance report on Integrated Governance has been submitted to the Stock Exchange, in the format prescribed by SEBI, within the timelines prescribed in the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the same has been attached as Annexure D

#### 2. Others

Sr. No.	Particulars
a.	Details of Fraud/defaults by promoter or key managerial personnel or by the Company or arrest of key managerial personnel or promoter;  No

<p>b.</p>	<p>Confirmation that a functional website containing, amongst other requirements as per Reg. 62 of the SEBI LODR, the following information is maintained by the issuer :</p> <ul style="list-style-type: none"> <li>- Details of business – Yes</li> <li>- Composition of Board – Yes</li> <li>- Financial Information including :                         <ul style="list-style-type: none"> <li>(i) Notice of Meeting of Board of Directors where financial results shall be discussed – Yes</li> <li>(ii) Financial results, on the conclusion of the meeting of the board of directors where the financial results were approved – Yes</li> <li>(iii) Complete copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report etc. – Yes</li> </ul> </li> <li>- email address for grievance redressal and contact information of designated officials of issuer handling investor grievance. – Yes</li> <li>- name of the debenture trustees with full contact details. – Yes</li> <li>- the information, report, notices, call letters, circulars, proceedings, etc., concerning new issuance of NCDs. – Yes</li> <li>- all information and reports including compliance reports filed by the Company. - Yes</li> <li>- Default by Company to pay interest or redemption amount [if any] - None</li> <li>- Failure to create a charge on the assets [if any]. - Not Applicable</li> <li>- All credit ratings obtained by the Company for all its listed non-convertible securities, updated immediately upon any revision in the ratings [if any] – Yes</li> <li>- Statements of deviation(s) or variation(s) as specified in sub-regulation (7) and sub-regulation (7A) of regulation 52 of these regulations. –Complied*</li> <li>- Annual Return as provided under section 92 of the Companies Act, 2013 and the rules made thereunder. – Annual Return for the year ended March 31, 2025, will be filed after 33<sup>rd</sup> Annual General Meeting scheduled to be held on August 7, 2025, draft of which is available on the website of the Company.</li> </ul> <p>*Statements of no deviation(s) or no variation(s) was submitted to the stock exchanges on November 13, 2024 <b>However, it is not applicable for the quarter ended June 30, 2025.</b></p>
<p>c.</p>	<p><b>Information to be submitted to the Debenture holders (Regulation 58)</b></p>

	<p>Confirmation that we shall in terms of the Regulation 58 of the SEBI (Listing Obligations and Disclosure Requirements) 2015 send to the Debenture Holders the following documents and information :</p> <p>(i) Soft copies of full Annual Reports to those who have registered their email address(es) either with the Company or with any depository. – Yes</p> <p>Hard copy of statement containing the salient features of all the documents, as specified in Section 136 of Companies Act, 2013 and rules made thereunder to those holders who have not registered their email address. – No (As per the General Circular No.9/2024 dated September 19, 2024 issued by the Ministry of Corporate Affairs (‘MCA’) in continuation to the circulars issued earlier by MCA (‘MCA Circulars’), the Company sends notice of Annual General Meeting and Annual Report containing all documents specified in Section 136 of the Companies Act, 2013 through electronic mode only to all shareholders whose email address are registered with the Company or its RTA or Depository or Depository Participants. Physical copy of these documents is being sent to those shareholders who request for such documents.</p> <p>(ii) Hard copies of full Annual Reports to those who request for the same - Yes</p> <p>(iii) Notice(s) of all meetings of holders of non-convertible debt securities specifically stating that the provisions for appointment of proxy as mentioned in Section 105 of the Companies Act, 2013, shall be applicable for such meeting. – Not Applicable</p> <p>(iv) Proxy forms to holders of non-convertible debt securities which shall be worded in such a manner that holders of these securities may vote either for or against each resolution. – Not Applicable</p>
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### 3. **ISIN WISE CONFIRMATIONS**

#### a. **Details of Issue size, outstanding amount and other details as on 30.06.2025 (date will change for each quarter)**

Sr No	ISIN	Issue Size	Outstanding as on 30.06.2025	Early payment details (if any)	Call/Put Option details (if exercised in past)
1	INE010A08149	100 Crores	100 Crores	NA	No Call/Put Option exercised during the quarter
2	INE010A08156	100 Crores	100 Crores	NA	No Call/Put Option exercised during the quarter

**b. Details of Interest/principal payment due in the quarter**

ISIN No.	Series/ Tranche	Due date of <del>redemption</del> and/or interest (falling in the quarter)	If Paid		If delayed/ Unpaid/ defaulted	
			Date of payment	Date of intimation to Stock Exchange of payment status within one working day of its becoming due  As per Reg. 57 SEBI LODR	Reasons thereof and further action taken, if any	Date of intimation to Stock Exchange of payment status within one working day of its becoming due  as per Reg. 57 SEBI LODR
<i>Not Applicable</i>						

**c. Details of complaints/grievances in the following format. In case no complaints have been received, a confirmation thereof.**

ISIN No.	No. of pending Complaints at the end of last quarter	No. of complaints received during the quarter	Nature of the Complaint(s)  [delay/default in interest/redemption/others]	No. of complaints resolved during Quarter [within 30 days]	No. of complaints unresolved during Quarter [more than 30 days]	Reason (if pending for more than 30 days)	Steps taken to resolve the complaint
<i>Not Applicable</i>							

There were no complaints/grievances received during the quarter ended June 30, 2025 from the debentureholders.

for **PRISM JOHNSON LIMITED**

Shailesh Nagindas Dholakia  
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Shailesh Dholakia  
Company Secretary  
August 8, 2025

## PART 4

Original /Certified True Copies of documents [as applicable] to be annexed to the QCR

Sr. No.	Particulars of Documents				
a.	An updated list of Debenture holders registered in the Register of Debenture Holders/BENPOS as on June 30, 2025 in the following format :				
<b>ISSUE-WISE PARTICULARS</b>					
ISIN No.	Series/ tranche	Name(s) of Debenture Holder	Address	Contact No.	Email Id
INE010A08149	Tranche – XIX Series 1 Rs. 70 Crores	ICICI Prudential Credit Risk Fund	SBI SG Global Securities Services Pvt. Ltd., Jeevan Seva, Annexe Building, ‘A’ Wing, Ground Floor, S. V. Road, Santacruz (West), Mumbai – 400054.	Tel. 4206 6100 Fax. 2610 8574	<a href="mailto:e-voting@sbigcsl.co.in">e-voting@sbigcsl.co.in</a>
	Tranche – XIX Series 1 Rs. 30 Crores	ICICI Prudential Regular Savings Fund	HDFC Bank Limited, Custody Operation, Sempire Plaza Twr-1, 4th Floor, Chandan Nagar, Lbs Marg, Vikhroli West, Mumbai - 400 083	Tel. 3075 2800 Fax. 3075 2846	<a href="mailto:corporateaction.debt@hdfcbank.com">corporateaction.debt@hdfcbank.com</a>
INE010A08156	Tranche – XIX Series 2 Rs. 70 Crores	ICICI Prudential Credit Risk Fund	SBI SG Global Securities Services Pvt. Ltd., Jeevan Seva, Annexe Building, ‘A’ Wing, Ground Floor, S. V. Road, Santacruz	Tel. 4206 6100 Fax. 2610 8574	<a href="mailto:e-voting@sbigcsl.co.in">e-voting@sbigcsl.co.in</a>



			(West), Mumbai – 400054.		
	Tranche – XIX Series 2 Rs. 30 Crores	ICICI Prudential Regular Savings Fund	Custody Operation, Sempire Plaza Twr-1, 4th Floor, Chandan Nagar, Lbs Marg, Vikhroli West, Mumbai - 400 083	Tel. 3075 2800 Fax. 3075 2846	<a href="mailto:corporateaction.debt@hdfcbank.com">corporateaction.debt@hdfcbank.com</a>
<b>b.</b>	<i>Letter from Credit Rating Agency along with rationale for revision</i>				
	ISIN Nos.	Issue Size (Rs. 10 Lakh each)/Tranche	Name of CRA/s	Previous Rating	Revision in Credit Ratings
	INE010A08149– Series 1	₹ 100 Crores	India Ratings and Research Private Limited	IND A+/ Positive	There was no change in Credit Rating during the quarter ended June 30, 2025.
	INE010A08156– Series 2	₹ 100 Crores			
<b>c.</b>	Issue Wise/ISIN Wise Utilisation Statement submitted to Stock Exchange as per Reg. 52(7) of SEBI LODR on quarterly basis untill the debenture proceeds are completely utilised or the purpose for which the funds have been raised is achieved.-Complied				
	Note- : Annual confirmation from Statutory Auditor is due by 75 <sup>th</sup> day from the end of financial year.				
	Issue Wise/ISIN Wise Utilisation Statement was submitted to Stock Exchanges, in the prescribed format along with unaudited financial results for the quarter ended September 30, 2024. However, it is not applicable for the quarter ended June 30, 2025.				
<b>d.</b>	ISIN wise intimations sent to Stock Exchange as per Regulation 57 of the SEBI LODR with respect to interest/principal payment of Debentures.				
	Not Applicable				
<b>e.</b>	Annual report as per Reg. 53(2)(a) of SEBI LODR for financial year end.				
	Yes. Soft copy of Annual Report for FY 2024-25 submitted.				



f. Stock Exchange confirmation on the REF created or replenished during the quarter, the annual confirmation is due by 75<sup>th</sup> day from the end of financial year.

Not Applicable, as during the quarter ended June 30, 2025 no NCDs were issued/raised by the Company.

for **PRISM JOHNSON LIMITED**

Shailesh Nagindas Dholakia  
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Date: 2025.08.08 16:16:00 +05'30'

Shailesh Dholakia  
Company Secretary

August 8, 2025

## PART 2

### Management Confirmations viz., declaration/certificates to be signed by key managerial personnel [Managing Director/Whole Time Director/CEO/CS/CFO of the Issuer]

#### 1. Statutory/Compliance Confirmations

Sr. No.	Particulars
a.	There are no additional covenants (including side letters, accelerated payment clause, etc.) other than those covered in transaction documents. <i>(Changes if any by way of inclusion of additional covenants to be disclosed along with copies thereof).</i>  Yes
b.	There are no changes to material modification or restructuring of the terms of Issue like maturity date, coupon rate, face value, redemption schedule, nature of the non-convertible debt securities (Secured/Unsecured) etc. <i>(Changes (if any) to be disclosed along with copies of intimation made to the stock exchanges)</i>  There are no such changes during the quarter ended June 30, 2025.
c.	There is no amalgamation, demerger, merger or corporate restructuring or reconstruction scheme proposed by the Company. <i>(Proposals (if any) to be disclosed along with copies of intimation made to the stock exchanges alongwith scheme copies).</i>  Yes.
d.	There are no outstanding litigations, orders, directions, notices, of court/tribunal affecting, or likely to materially affect the interests of the Debenture holders or the assets, mortgaged and charged under security creation documents, if any. <i>[Litigations, orders, directions etc.,(if any) be disclosed along with copies of orders, directions, notices etc.,].</i>  Yes
e.	There were no proposals placed before the Board of Directors, for considering alterations to any ISIN for which ATSL is debenture trustee, seeking :  - alteration in the form or nature of the ISIN; - alteration in rights or privileges of the holders thereof; - alteration in the due dates on which interest or redemption is payable; - any matter affecting the rights or interests of holders. <i>(Alterations [if any] to be disclosed along with copies of intimation made to the stock exchanges)</i>  Yes
f.	There are no changes to the security provisions such as :  - a change in underlying security; - creation of additional security or; - creation of security in case of unsecured debt securities.

	NCDs are unsecured, hence Not Applicable.
g.	<p>There were no disclosures made to the stock exchange in terms of Regulation 51(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which may have a bearing on the performance/operation of the Company, price sensitive information or on the payment of interest or redemption of the Debentures.</p> <p><i>(Disclosures [if any] to be disclosed along with copies of intimation made to the stock exchanges)</i></p> <p>No such disclosures were made to the stock exchanges. Disclosures made under Regulation 30 of SEBI LODR during the quarter under review are enclosed herewith as <b>Annexure – A ‘1’-A ‘14’</b>.</p>
h.	<p>Status with respect to compliance of all covenants of the listed debt securities.</p> <p><i>(Waivers in compliance of covenants [if any] to be disclosed along with copies of consents/waivers on record, in case of breach of covenants, to provide reasons and further action taken thereof)</i></p> <p>Yes complied with all covenants of NCDs. Certificate of Statutory Auditor for half year ended March 31, 2025 has been attached for your reference as <b>Annexure B</b>.</p>
i.	<p>The Debentures have not been issued for financing of any project or for financing working capital. In case the Debentures have been issued for the same then the Company to provide the following :</p> <ol style="list-style-type: none"> <li>Reports from the lead bank regarding progress of the project during the implementation period of the project:</li> <li>Statutory auditor certificate regarding utilisation of funds.</li> </ol> <p>Not Applicable. Further no NCDs were issued/raised by the Company during the quarter ended June 30, 2025.</p>

## 2. Secured Issuance Confirmations – Not Applicable as all issued NCDs are Unsecured

Sr. No.	Particulars
	In the event any security has been provided in terms of the transaction documents :
a.	<p>The Security Documents executed by the Company remain valid (including but not limited to the purpose of and as provided in Limitation Act 1963), subsisting and binding upon the Issuer.</p> <p>Not Applicable</p>
b.	<p>The assets of the Company and of the third-party security providers, if any, which are available by way of security/cashflows/profits are sufficient to discharge the claims of the debenture holders as and when they become due and that such assets are free from any other encumbrances except those which are specifically agreed to by the debenture holders.</p> <p>Not Applicable</p>
c.	<p>The Secured Assets have been insured against all risks as prescribed in the Prospectus/Information Memorandum of the captioned Debentures and Security Documents thereof.</p> <p>Not Applicable</p>

d.	All the Insurance policies obtained are valid, enforceable and cover the risks as required under the Information Memorandum/Debenture Trust Deed and are endorsed in favour of Debenture Trustee as 'Loss Payee'. The premium in respect of the following insurance policies have been paid.  Not Applicable
e.	The Company is maintaining hundred percent security cover or higher security cover as per the terms of offer document/ Information Memorandum and/or Debenture Trust Deed, including compliance with all the covenants of the Debentures.  <i>(If there is a fall in the security cover or breach of covenants, to provide reasons and further action taken thereof)</i>  Not Applicable as NCDs are unsecured.

### 3. Others

Sr. No.	Particulars
a.	Details of Corporate Debt Restructuring proposed or implemented or under implementation [if any].  Not Applicable
b.	Details of lenders/creditors joining or entering into Inter Creditor Agreement as per RBI guidelines.  Not Applicable
c.	Details of one-time settlement with any bank (if any).  No
d.	Details of Reference to Insolvency or a petition (if any) filed by any creditor.  No Insolvency petition has been filed by any creditor of the Company during the quarter against the Company.
e.	<b>Documents and Intimation to Debenture Trustees (Regulation 56 of SEBI LODR Regs)</b>  Please provide confirmation (along with necessary details of the intimation done to ATSL) on the following documents and information sent to ATSL. In case any of the following points are not applicable – you are requested to provide rationale for the non-applicability.  1. A copy of the annual report & end use report/certificate (as may be applicable) as per Reg. 56 (1)(a) of SEBI LODR Regulations. – Yes 2. Copy of notices, resolutions, report, call letters, circulars, proceedings, etc., concerning new issuance of NCDs and meetings of NCD holders in the manner specified in Reg. 56 (1)(b) of SEBI LODR Regs.- Not Applicable, as no new issuance of NCDs done during the quarter ending June 30, 2025 and no meeting of NCD holders was held during the quarter ended June 30, 2025. 3. Details regarding :(i) any revision in the rating;(ii) any default in timely payment of interest or redemption or both in respect of the non-convertible debt securities;(iii) failure to create charge on the assets;(iv) all covenants of the issue (including side letters, accelerated payment clause, etc. in the manner specified in Reg. 56 (1)(c) of SEBI LODR Regs.- Not Applicable

	<p>4. Details of all material events and/or information as disclosed under regulation 51 of SEBI LODR Regulations in the manner provided in Reg. 56(1) (1A) of SEBI LODR Regulations - No such disclosures were made to the stock exchanges.</p> <p>Disclosures made under Regulation 30 of SEBI LODR during the quarter ended June 30, 2025 are enclosed herewith as <b>Annexure A '1'- A '14'</b></p>
f.	<p>Issuer to provide status of compliance and details of disclosures with respect to issue of green debt securities, if applicable.</p> <p>Not Applicable</p>

#### 4. ISIN WISE CONFIRMATIONS

##### a. Recovery Expense Fund

Issue Size (in ₹ crores)	ISINs	Size/Value of Recovery fund maintained	Date of creation of REF	Mode of maintenance	Addition in the Recovery Expense Fund during the quarter	Details of funds withdrawn on account of redemption, in other issuances or otherwise if any, during the quarter
Rs. 100 Crores	INE010A0 8149	Rs. 2,00,000*	02-07-2024	Cash	Nil	Nil
Rs. 100 Crores	INE010A0 8156					

\*Recovery Expense fund @0.01 % of issue size of Rs. 200 Crore was created with BSE Limited.

##### b. Debenture Redemption Reserve as per Companies (Share Capital and Debentures) Rules, 2014

Issue size (including ISIN)	Type of entity (NBFC/ HFC/FI/ Other) alongwith listing status	Applicability of Debenture Redemption Reserve [DRR]	DRR [in % and in amount Crs.] created as per Companies (Share Capital and Debentures) Rules, 2014)	Details of depletion of the DRR /invocation of guarantee which could affect the payment of debt obligations (if any)
Not Applicable				

**c. Debenture Redemption Funds as per Companies (Share Capital and Debentures) Rules, 2014**

ISIN (that is maturing in the current FY)	Issue Size (in ₹ crores)	Amount outstanding	Status of maintenance of DRF <sup>1</sup> (15% of amount of debentures maturing during the year ending on 31st March or invest in securities enlisted in Rule 18 (1) (c) of Companies (Share Capital and Debenture) Rules, 2014)
Not Applicable			

**d. Security Cover**

Issue size (including ISIN)	Security in terms of Information Memorandum/ Debenture Trust Deed created within due date (Yes/No)	Security Cover Stipulated in terms of Information Memorandum/ Debenture Trust Deed	Details of pending security ( <i>if any</i> )	Reasons for delay ( <i>waiver if any or extensions if any</i> )	Actual Security Cover maintained
Not Applicable as all NCDS are unsecured					

**e. Unclaimed Interest/Redemption**

ISIN no. for which interest /redemption is unclaimed	No. of days for which unclaimed	If more than 30 days, whether transferred to escrow account [if so, provide details]	If unclaimed for more than seven years whether transferred to the 'Investor Education and Protection Fund'
Not Applicable			

There was no unclaimed principal amount of NCDs and interest thereon as on June 30, 2025.

for **PRISM JOHNSON LIMITED**

**ARUN KUMAR  
AGARWAL**

Arun Kumar Agarwal  
Chief Financial Officer

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AGARWAL  
Date: 2025.08.08 16:50:36 +05'30'

August 8, 2025

## Part 3

### Chief Financial Officer/ ~~Statutory Auditor~~ Confirmations ~~{duly signed and on letter head of Statutory Audit Firm}~~

Sr.	Particulars of Information/Documents
<b>A</b>	<b>Unsecured /<del>Secured</del> Listed Debt Issuances</b>
<b>1</b>	<b>Quarterly Confirmations :</b>
	<ul style="list-style-type: none"> <li>➤ Security cover certificate shall be prepared and submitted on quarterly basis wherein the book values of the assets provided in the certificate shall be duly certified by the statutory auditor of the listed entity and the format of certificate shall contain market values under the market value column along with the reference date based on which such values are arrived.  Not Applicable for the quarter ended June 30, 2025 as all NCDs are unsecured.</li> <li>➤ The security cover ratios shall be calculated using the formulas provided under clause 3 of Ch.V of the SEBI Circular No. SEBI/HO/DDHS/P/CIR/2023/50 dated March 31, 2023.  Not Applicable for the quarter ended June 30, 2025 as all NCDs are unsecured.</li> <li>➤ Compliance status with respect to financial covenants. Statutory auditor certificate for compliance of covenants to be submitted. – Complied  The statutory auditor’s certificate for compliance of all covenants on a half yearly basis i.e. for the half year ended March 31, 2025 is annexed as Annexure B.</li> <li>➤ Compliance status with respect to all other covenants mentioned in IM and DTD.  The Certificate issued by the statutory auditor of the issuer company shall have the Unique Document Identification Number (UDIN) generated in the manner prescribed by the relevant regulatory authority. – Complied.</li> </ul>
<b>2</b>	<b>Half Yearly Confirmations :</b>
	<p>Half yearly certificate regarding confirmations of compliance of all covenants with respect to the debt securities shall be submitted for HY1 and HY2 as per Reg 56 (1)(d) of SEBI LODR Regulations alongwith Q2 and Q4 QCR.- Not Applicable</p> <ul style="list-style-type: none"> <li>➤ The Certificate issued by the statutory auditor of the issuer company shall have the Unique Document Identification Number (UDIN) generated in the manner prescribed by the relevant regulatory authority. - Not Applicable</li> </ul>
<b>B</b>	<b>Other Confirmations (Applicable for Secured and Unsecured Listed Debt Issuances):</b>
	<ul style="list-style-type: none"> <li>➤ End Utilisation of Funds certificate from statutory auditor of the entity along with quarterly financial result :</li> </ul>



- Where the funds are raised for financing projects – Certificate from the statutory auditor of the entity in respect of utilisation of funds for the implementation period of the project for which the funds have been raised;
- Where the funds are raised for financing working capital or general corporate purposes or for capital raising purposes – Auditor certificate be submitted at the end of each financial year till the funds have been fully utilised or the purpose for which these funds were intended has been achieved.
- Annual confirmation from Statutory Auditor is due by 75<sup>th</sup> day from the end of financial year

Statutory auditor's certificate dated January 29, 2025 stating that proceeds of NCDs have been utilised fully for the purpose for which it was raised and that no amount has remained unutilized is enclosed herewith as Annexure C.

for **PRISM JOHNSON LIMITED**

**ARUN KUMAR  
AGARWAL**

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Date: 2025.08.08 16:51:30 +05'30'

Arun Kumar Agarwal  
Chief Financial Officer

August 8, 2025



## PART 4

### Original /Certified True Copies of documents [as applicable] to be annexed to the QCR

Sr. No.	Particulars of Documents										
a.	<p>All Insurance Policies duly endorsed in favour of the Debenture Trustee as 'Loss Payee'.</p> <table border="1" data-bbox="304 524 1437 629"> <thead> <tr> <th data-bbox="304 524 440 591">Issue Size</th> <th data-bbox="440 524 587 591">Policy No.</th> <th data-bbox="587 524 778 591">Coverage (Rs.)</th> <th data-bbox="778 524 1026 591">Period &amp; expiry date</th> <th data-bbox="1026 524 1437 591">Status of Endorsement</th> </tr> </thead> <tbody> <tr> <td data-bbox="304 591 440 629"></td> <td data-bbox="440 591 587 629"></td> <td data-bbox="587 591 778 629"></td> <td data-bbox="778 591 1026 629"></td> <td data-bbox="1026 591 1437 629"></td> </tr> </tbody> </table> <p>Not Applicable as all NCDs are unsecured.</p>	Issue Size	Policy No.	Coverage (Rs.)	Period & expiry date	Status of Endorsement					
Issue Size	Policy No.	Coverage (Rs.)	Period & expiry date	Status of Endorsement							
b.	<p>Copy of <i>un-audited</i> quarterly financials [signed by MD/Executive Director] along with Limited Review Report prepared by the statutory auditors*</p> <ul style="list-style-type: none"> <li>- To cover line items mentioned under Reg 52(4), 54(2) &amp; 54(3) of SEBI LODR</li> <li>- To be submitted within forty- five days from the end of the quarter except last quarter</li> <li>- To be submitted to the trustee on same day as submitted to stock exchanges</li> </ul> <p>* In case issuer's accounts are audited by Comptroller and Auditor General of India, the report to be provided by any practicing Chartered Accountant.</p> <p>Note: The Listed entity to submit :</p> <ol style="list-style-type: none"> <li>i. statement of assets and liabilities and statement of cash flows as at the end of every half year, by way of a note, along with the financial results.[Reg.52(2A) of SEBI LODR]</li> <li>ii. a statement indicating the utilisation of the issue proceeds of non-convertible securities, in such prescribed format along with quarterly financial results till such proceeds of issue have been fully utilised or the purpose for which the proceeds were raised has been achieved. [Reg.52(7) of SEBI LODR]</li> <li>iii. Statutory Auditors certificate for end use of NCD for year ending March 31, 2025 is due by 75<sup>th</sup> day from the end of financial year</li> </ol> <p>Statutory auditors certificate stating that proceeds of NCDs have been utilised fully for the purpose for which it was raised and that no amount has remained unutilized is enclosed herewith as Annexure C.</p> <p>Copy of un-audited quarterly financials [signed by MD/Executive Director] along with Limited Review Report prepared by the statutory auditors for the quarter ended June 30, 2025 is enclosed herewith as Annexure E</p>										
c.	<p>Copy of <i>audited</i> quarterly and year to date standalone financial results [signed by MD/Executive Director]</p> <ul style="list-style-type: none"> <li>- To cover line items mentioned under Reg 52 (4), 54(2) &amp; 54(3) of SEBI LODR</li> <li>- To be submitted within 45 days from the end of the quarter except last quarter.</li> <li>- To be submitted within 60 days from the end of last quarter i.e. March quarter.</li> </ul>										

	<p>- To be submitted to the trustee on same day as submitted to stock exchanges. Note: The Listed entity to submit a statement of assets and liabilities and statement of cash flows as at the end of every half year, by way of a note, along with the financial results.]</p> <p>Not Applicable for the quarter ended June 30, 2025</p>
<b>d.</b>	<p>Annual audited standalone and consolidated financial results, along with the statutory auditor's report, the directors report, annual report, profit and loss accounts, balance sheets.</p> <ul style="list-style-type: none"> <li>- To cover line items mentioned under Reg 52 (4), 54(2) &amp; 54(3) of SEBI LODR</li> <li>- To be submitted on the same day as submitted to the stock exchanges which shall be within 60 days from the end of the financial year.</li> <li>- In case issuers are audited by Comptroller and Auditor General of India <ul style="list-style-type: none"> <li>(i) financial results audited by auditor appointed by the Comptroller and Auditor General of India to be submitted to the Stock Exchange(s) and trustees within sixty days from the end of the financial year.</li> <li>(ii) on completion of audit by the Comptroller and Auditor General of India - the financial results to be submitted to the Stock exchange(s) and debenture trustee within nine months from the end of the financial year.</li> </ul> </li> </ul> <p>Not Applicable for the quarter ended June 30, 2025</p>
<b>e.</b>	<p>Issue Wise/ISIN Wise Utilisation Statement submitted to Stock Exchange as per Reg. 52(7) of SEBI LODR on quarterly basis until the debenture proceeds are completely utilised for the purpose for which the funds have been raised is achieved. Note- Annual confirmation from Statutory Auditor is due by 75th day from the end of financial year</p> <p>Issue Wise/ISIN Wise Utilisation Statement was submitted to Stock Exchanges, in the prescribed format along with unaudited financial results for the quarter ended September 30, 2024. However, it is not applicable for the quarter ended June 30, 2025.</p>
<b>f.</b>	<p>Material deviation in the use of proceeds as compared to the objects submitted to stock exchange, if applicable.</p> <p>Not Applicable.</p>
<b>g.</b>	<p>Comments/report received from Monitoring agency, appointed if any, to monitor utilisation of proceeds of public issue or rights issue or preferential issue or qualified institutions placement, if applicable.</p> <p>Note: The listed entity is required to submit such comments/report received from monitoring agency with the stock exchanges within 45 days from end of each quarter. The said requirement is effective from 14.11.2022 [Reg 32(6) of SEBI LODR]</p> <p>Not Applicable.</p>
<b>h.</b>	<p>Confirmation on whether the report received from monitoring agency as mentioned in sr.no.(g) above has been placed before Audit Committee meeting on quarterly basis, promptly upon its receipt, if applicable. [Reg 32(7) of SEBI LODR]- Not Applicable.</p>



<b>i.</b>	Periodical reports from lead bank regarding progress of the Project [in case debentures are raised for financing projects]  Not Applicable
<b>j.</b>	<ul style="list-style-type: none"><li>a. All information, documents/reports/certificates/confirmations required for conduct of continuous due diligence by trustee empanelled agencies. Asset Cover. - Not Applicable</li><li>b. A statement of value of Debt Service Reserve Account or any other form of security (quarterly) - Not Applicable</li><li>c. A statement of value of pledged securities (quarterly) - Not Applicable</li><li>d. Net worth certificate of personal guarantors [if any] (half yearly) - Not Applicable</li><li>e. Financials/value of corporate guarantor [If any] prepared on basis of audited financial statement etc. of the guarantors<sup>2</sup> (annually) - Not Applicable</li><li>f. Valuation report for immovable and movable secured assets (annually) - Not Applicable</li><li>g. Title search report for immovable secured assets (annually) - Not Applicable</li></ul>

for **PRISM JOHNSON LIMITED**

**ARUN KUMAR  
AGARWAL**

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AGARWAL  
Date: 2025.08.08 16:52:09 +05'30'

Arun Kumar Agarwal  
Chief Financial Officer

August 8, 2025



ISO 9001 : 2015 (Excl. Design)  
ISO 14001:2015  
ISO : 45001:2018  
ISO : 50001:2018  
SA 8000:2014  
BUREAU VERITAS Certifications



# PRISM JOHNSON LIMITED

Annexure A'1'

April 2, 2025

National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Corporate Relationship Department, Bandra (East), Mumbai - 400 051.	BSE Limited, P. J. Towers, Dalal Street, Fort, Mumbai - 400 023.
Code : PRSMJOHNSN	Code: 500338

Dear Sir,

**Sub.: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Update on manufacturing tie-up.**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and our disclosure dated November 13, 2024, we wish to inform you that M/s RLJ Cement Limited (“RLJ”), with whom the Company has entered into a Non-Exclusive Supply Agreement for manufacture and supply of cement as per Prism Cement's quality and other specifications for onward sale by the Company to its customers, vide letter dated April 2, 2025 has informed the Company about nearing completion of enhancement in cement production capacity by 0.36 MTPA at its Mirzapur Plant, Uttar Pradesh, which will be operational by June 30, 2025 as against earlier planned for March 2025. The total cement production capacity of RLJ, after the proposed enhancement, would be 0.66 MTPA.

The delay in commencement of incremental production capacity of RLJ, as mentioned above, would not affect the Company's operation in the state of Uttar Pradesh as the Company will cater to the demand from its cement manufacturing plants at Satna, Madhya Pradesh.

The Company's outsourced grinding capacity through supply agreements with several grinding units, will increase from 1.3 MTPA currently to 1.44 MTPA by June 2025.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

For **PRISM JOHNSON LIMITED**

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DHOLAKIA

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SHAILESH NAGINDAS  
DHOLAKIA  
Date: 2025.04.02  
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Shailesh Dholakia  
Company Secretary &  
Compliance Officer



Corporate Office: "Rahejas", Main Avenue, V.P. Road, Santacruz (W), Mumbai - 400 054. India. T: +91-22-6104 2200 |  
Registered Office: Prism Johnson Limited, 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016, India.  
W: www.prismjohnson.in | E: Info@prismjohnson.in | CIN: L26942TG1992PLC014033

Date & Time of Download : 25/07/2025 12:50:42

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9417829
<b>Date and Time of Submission</b>	4/2/2025 3:58:26 PM
<b>Scripcode and Company Name</b>	500338 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Disclosure Under Regulation 30 Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 – Update On Manufacturing Tie-Up
<b>Submitted By</b>	Anjali Singh
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



National Stock Exchange Of India Limited

*Date of*

25-Jul-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	PRSMJOHNSN
<b>Name of the Company: -</b>	Prism Johnson Limited
<b>Submission Type:-</b>	Announcements
<b>Short Description:-</b>	Updates
<b>Date of Submission:-</b>	02-Apr-2025 03:58:48 PM
<b>NEAPS App. No:-</b>	2025/Apr/73020/864

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.



# PRISM JOHNSON LIMITED

Annexure A "2"

April 3, 2025

BSE Ltd.,  
Listing Department,  
P. J. Towers, Dalal Street, Fort,  
Mumbai - 400 023.

BSE Code: 500338

Dear Sir / Madam,

**Sub : Details of Privately Placed Non-convertible Debentures issued by the Company**

**Ref: BSE Security Codes 975809 & 975810**

This is in reference to the Securities and Exchange Board of India Master Circular bearing reference No. SEBI/HO/DDHS/PoD1/P/CIR/2024/54 dated May 22, 2024 as updated from time to time and in connection with specifications related to International Securities Identification Number (ISINs) for debt securities issued under the SEBI (Issue and Listing of Non-Convertible Securities) Regulations, 2021, we hereby provide details of privately placed Non-convertible Debentures issued by the Company as on March 31, 2025 in the format prescribed in the above circular.

ISIN Number	Issuance Date	Maturity Date	Coupon Rate	Payment Frequency	Embedded option if any	Amount Issued (₹)	Amount Outstanding (₹)
INE010A08149	05-07-2024	05-07-2028	8.50% p.a.	Annually	Put / Call Option Available	100,00,00,000	100,00,00,000
INE010A08156	05-07-2024	05-07-2029	8.60% p.a.	Annually	Put / Call Option Available	100,00,00,000	100,00,00,000

We request you to take note of the same.

Thanking you,  
Yours faithfully,  
For **PRISM JOHNSON LIMITED**

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SHAILESH DHOLAKIA  
Company Secretary &  
Compliance Officer



Date & Time of Download : 25/07/2025 12:53:44

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9428241
<b>Date and Time of Submission</b>	4/3/2025 7:54:59 PM
<b>Scripcode and Company Name</b>	975809 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Compliances-Half Yearly Report (SEBI Circular No. CIR/IMD/DF-1/67/2017)
<b>Submitted By</b>	Anjali Singh
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.

Date & Time of Download : 25/07/2025 17:18:03

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9428242
<b>Date and Time of Submission</b>	4/3/2025 7:54:59 PM
<b>Scripcode and Company Name</b>	975810 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Compliances-Half Yearly Report (SEBI Circular No. CIR/IMD/DF-1/67/2017)
<b>Submitted By</b>	Anjali Singh
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



# PRISM JOHNSON LIMITED

Annexure A "3"

April 07, 2025

BSE Ltd., Listing Department, P. J. Towers, Dalal Street, Fort, Mumbai - 400 023.  BSE Code: 500338	National Securities Depository Limited, Trade World, 5th Floor, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel, Mumbai – 400 013.	Central Depository Services (India) Ltd., 25 <sup>th</sup> Floor, 'A' Wing, Marathon Futurex, Mafatlal Mills Compound, N.M. Joshi Marg, Lower Parel (East), Mumbai- 400 013.
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Dear Sir / Madam,

**Sub: Record Date Intimation under Regulation 60(2) of the SEBI (Listing Obligations Disclosure Requirements) Regulations 2015**

Pursuant to Regulation 60(2) of the SEBI (Listing Obligations Disclosure Requirements) Regulations 2015, this is to inform you that following are the record dates for payment of interest of Unsecured Non-convertible Debentures ('NCDs'). The details are as under:

Security Code/ISIN Number	Record date	Purpose
INE010A08149	20.06.2025	Payment of Interest on NCD's Tranche-XIX, Series -1, due on July 05, 2025 *
INE010A08156	20.06.2025	Payment of Interest on NCD's Tranche-XIX, Series-2, due on July 05, 2025*

*\*As per the terms of the Offer Document the due date of payment of interest being a non-Business Day, the payment of interest shall be made on the immediate succeeding Business Day i.e. on July 07, 2025.*

We request you to take note of the same.

Thanking you,

Yours faithfully,

For **PRISM JOHNSON LIMITED**

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SHAILESH DHOLAKIA  
Company Secretary &  
Compliance Officer



Date & Time of Download : 25/07/2025 17:20:24

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9455562
<b>Date and Time of Submission</b>	4/7/2025 6:47:22 PM
<b>Scripcode and Company Name</b>	975809 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Regulation 60(2) Record Date Interest Payment / Redemption / Dividend
<b>Submitted By</b>	Riddhi Jain
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.

Date & Time of Download : 25/07/2025 17:21:57

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9455563
<b>Date and Time of Submission</b>	4/7/2025 6:47:22 PM
<b>Scripcode and Company Name</b>	975810 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Regulation 60(2) Record Date Interest Payment / Redemption / Dividend
<b>Submitted By</b>	Riddhi Jain
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



# PRISM JOHNSON LIMITED

Annexure A "4"

Ref : 2024-25/Q-4

May 8, 2025

The National Stock Exchange of India Ltd., Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051.	BSE Limited, Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai – 400 023.
Code : PRSMJOHNSN	Code : 500338

Dear Sir,

**Sub. : Board Meeting for approval of Audited Financial Results  
for the quarter and year ended March 31, 2025**

Pursuant to Regulation 29 and Regulation 50 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that a meeting of the Board of Directors of the Company will be held on Thursday, May 15, 2025, *inter alia* to consider and approve, the Standalone and Consolidated Audited Financial Results of the Company for the quarter and year ended March 31, 2025.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

for **PRISM JOHNSON LIMITED**

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DHOLAKIA

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SHAILESH NAGINDAS  
DHOLAKIA  
Date: 2025.05.08  
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SHAILESH DHOLAKIA  
Company Secretary &  
Compliance Officer



Corporate Office: "Rahejas", Main Avenue, V.P. Road, Santacruz (W), Mumbai - 400 054. India. T: +91-22-6104 2200 |  
Registered Office: Prism Johnson Limited, 305, Laxmi Niwas Apartments, Armeerpeta, Hyderabad - 500 016, India.  
W: www.prismjohnson.in | E: info@prismjohnson.in | CIN: L26942TG1992PLC014033

Date & Time of Download : 25/07/2025 17:23:49

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9692561
<b>Date and Time of Submission</b>	5/8/2025 8:16:59 PM
<b>Scripcode and Company Name</b>	500338 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Board Meeting Intimation for Approval Of Audited Financial Results For The Quarter And Year Ended March 31, 2025
<b>Submitted By</b>	Anjali Singh
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



National Stock Exchange Of India Limited

**Date of**

26-Jul-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	PRSMJOHNSN
<b>Name of the Company: -</b>	Prism Johnson Limited
<b>Submission Type:-</b>	Announcements
<b>Short Description:-</b>	Board Meeting Intimation
<b>Date of Submission:-</b>	08-May-2025 08:18:30 PM
<b>NEAPS App. No:-</b>	2025/May/91644/4619

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.



National Stock Exchange Of India Limited

*Date of*

25-Jul-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	PRSMJOHNSN
<b>Name of the Company: -</b>	Prism Johnson Limited
<b>Submission Type:-</b>	Board Meetings
<b>Short Description:-</b>	Financial Results
<b>Date of Submission:-</b>	08-May-2025 08:16:29 PM
<b>NEAPS App. No:-</b>	2025/May/91638/4613

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.



# PRISM JOHNSON LIMITED

Annexure A "5"

Ref : 2024-25/AFR/Q-4

May 15, 2025

The National Stock Exchange of India Limited, Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051.	BSE Limited, Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai – 400 023.
Code : PRSMJOHNSN	Code : 500338

Dear Sir,

Sub.: Audited Financial Results for the quarter and year ended March 31, 2025

Pursuant to Regulations 30, 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), this is to inform you that the Board of Directors of the Company, at its meeting held today i.e. May 15, 2025, has, *inter alia*, approved the Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2025, duly reviewed by the Auditors of the Company and recommended by the Audit Committee.

In compliance with the provisions of Regulation 33(3)(d) of the Listing Regulations, the Company hereby declares that the Statutory Auditors, M/s. S R B C & Co. LLP, Chartered Accountants, have issued the Audit Reports with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2025.

The Audited Standalone and Consolidated Financial Results along with the Auditors' Reports with unmodified opinion thereon are attached herewith and the same are also available on the website of the Company at [www.prismjohnson.in](http://www.prismjohnson.in).

The meeting commenced at 10.45 a.m. and concluded at 01.30 p.m.

We request you to kindly bring the above information to the notice of your members.

Thanking you,  
Yours faithfully,

For **PRISM JOHNSON LIMITED**

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Date: 2025.05.15 13:31:17  
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SHAILESH DHOLAKIA

Company Secretary &  
Compliance Officer

Encl. : As above



**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:

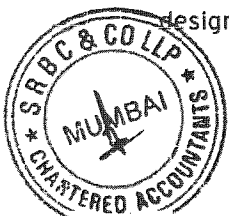
- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and 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.

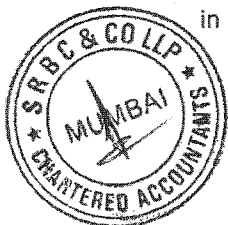
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **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**

**Page 3 of 3**

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

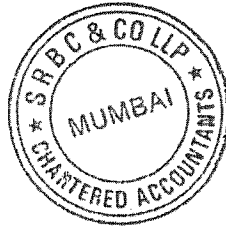
ICAI Firm Registration Number: 324982E/E300003



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

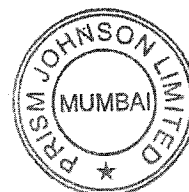
Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

**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
<b>1</b>	<b>Revenue from Operations :</b>					
(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
<b>2</b>	<b>Other Income (Refer note no. 3)</b>	<b>13.02</b>	<b>88.97</b>	<b>14.36</b>	<b>131.36</b>	<b>39.26</b>
<b>3</b>	<b>Total Income</b>	<b>1,951.83</b>	<b>1,721.72</b>	<b>1,982.11</b>	<b>6,857.05</b>	<b>7,107.85</b>
<b>4</b>	<b>Expenses :</b>					
(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
<b>5</b>	<b>Total Expenses</b>	<b>1,924.06</b>	<b>1,753.31</b>	<b>2,003.61</b>	<b>6,960.29</b>	<b>7,154.93</b>
<b>6</b>	<b>Profit / (Loss) before Exceptional items &amp; Tax</b>	<b>27.77</b>	<b>(31.59)</b>	<b>(21.50)</b>	<b>(103.24)</b>	<b>(47.08)</b>
<b>7</b>	<b>Exceptional Items (Refer note no. 2)</b>	<b>(147.33)</b>	<b>-</b>	<b>5.51</b>	<b>(145.86)</b>	<b>(242.55)</b>
<b>8</b>	<b>Profit / (Loss) before Tax</b>	<b>175.10</b>	<b>(31.59)</b>	<b>(27.01)</b>	<b>42.62</b>	<b>195.47</b>
<b>9</b>	<b>Tax expenses :</b>					
	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)
<b>10</b>	<b>Net Profit / (Loss) for the period after Tax</b>	<b>133.02</b>	<b>47.67</b>	<b>(0.15)</b>	<b>102.19</b>	<b>190.25</b>
<b>11</b>	<b>Other Comprehensive Income</b>					
	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
<b>12</b>	<b>Total Comprehensive Income for the period (comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>133.73</b>	<b>46.90</b>	<b>(4.92)</b>	<b>100.25</b>	<b>185.60</b>
<b>13</b>	<b>Paid-up Equity Share Capital (Face value ₹ 10/- per share)</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>
<b>14</b>	<b>Other Equity</b>				<b>987.89</b>	<b>887.64</b>
<b>15</b>	<b>Earning Per Share - (Basic, diluted and not annualised) (₹)</b>	<b>2.64</b>	<b>0.95</b>	<b>(0.00)</b>	<b>2.03</b>	<b>3.78</b>

SIGNED FOR IDENTIFICATION  
BY  
↓  
SRBC & COLLP  
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 HRI 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 :

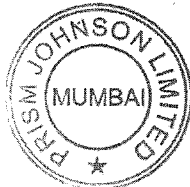
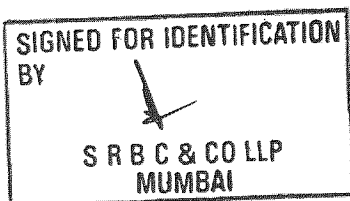
Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2025	Dec. 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Audited	Unaudited	Audited	Audited	Audited
i	Outstanding Debt ( ₹ Crores)	897.85	1,333.16	1,142.84	897.85	1,142.84
ii	Net Worth ( ₹ Crores)	1,491.25	1,357.52	1,391.00	1,491.25	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

VUJAY 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	<b>Segment Revenue</b>					
	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
	<b>Total Revenue from operations</b>	<b>1,938.81</b>	<b>1,632.75</b>	<b>1,967.75</b>	<b>6,725.69</b>	<b>7,068.59</b>
2	<b>Segment Results (Refer note no. 2 below)</b>					
	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)
	<b>Total Profit / (Loss) before Tax</b>	<b>175.10</b>	<b>(31.59)</b>	<b>(27.01)</b>	<b>42.62</b>	<b>195.47</b>
		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	<b>Segment Assets</b>					
	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	<b>Segment Liabilities</b>					
	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	<b>Capital Employed</b>					
	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

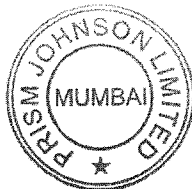
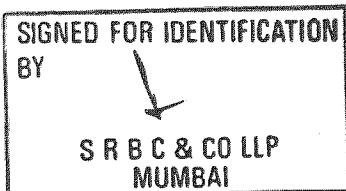
**Notes :**

- 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

VIJAY AGGARWAL  
MANAGING DIRECTOR

Place : Mumbai  
Date : May 15, 2025



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

₹ Crores

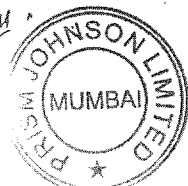
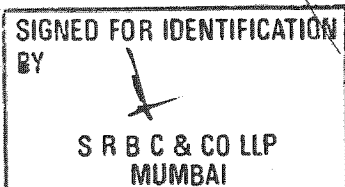
Sr. No.	Particulars	Audited as at	
		March 31, 2025	March 31, 2024
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets :</b>		
(a)	Property, Plant and Equipment	2,405.05	2,396.14
(b)	Capital work-in-progress	117.57	120.78
(c)	Other Intangible assets	37.72	28.57
(d)	Intangible assets under development	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
		<b>3,704.05</b>	<b>3,569.76</b>
<b>2</b>	<b>Current Assets :</b>		
(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
		<b>1,947.71</b>	<b>2,086.35</b>
	<b>Total Assets</b>	<b>5,651.76</b>	<b>5,656.11</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity :</b>		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	987.89	887.64
		<b>1,491.25</b>	<b>1,391.00</b>
<b>2</b>	<b>Liabilities :</b>		
<b>I</b>	<b>Non-current Liabilities :</b>		
(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
		<b>1,706.87</b>	<b>1,736.47</b>
<b>II</b>	<b>Current Liabilities :</b>		
(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
		<b>2,453.64</b>	<b>2,528.64</b>
	<b>Total Equity and Liabilities</b>	<b>5,651.76</b>	<b>5,656.11</b>

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

For and on behalf of the Board of Directors

Place : Mumbai  
Date : May 15, 2025

VIJAY AGGARWAL  
MANAGING DIRECTOR



PRISM JOHNSON LIMITED

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

₹ Crores

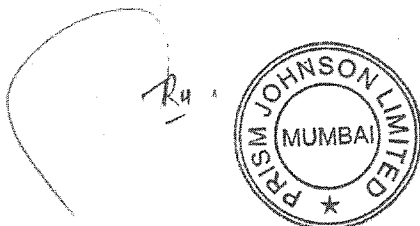
Particulars	Audited year ended	
	March 31, 2025	March 31, 2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) before Tax	42.62	195.47
<b>Non-cash Adjustment to Profit / (Loss) before tax :</b>		
Depreciation, amortisation and impairment expense	430.52	370.77
Provision for non-current assets 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)
<b>Operating profit before change in operating assets and liabilities</b>	<b>497.81</b>	<b>472.58</b>
<b>Change in operating assets and liabilities :</b>		
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)
<b>Cash generated from operations</b>	<b>667.40</b>	<b>488.74</b>
Direct taxes paid (net of refunds)	(100.58)	34.63
<b>Net cash flow from operating activities (A)</b>	<b>767.98</b>	<b>454.11</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
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	-
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>(249.36)</b>	<b>50.97</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
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)
<b>Net cash flow used in financing activities (C)</b>	<b>(544.48)</b>	<b>(341.60)</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(25.86)</b>	<b>163.48</b>
Cash and cash equivalents at the beginning of the year	413.83	250.35
<b>Cash and cash equivalents at the end of the year</b>	<b>387.97</b>	<b>413.83</b>

Notes :

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

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:**

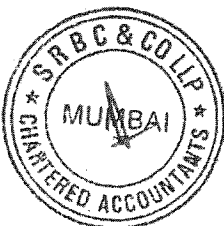
Prism Johnson Limited

**(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 Porselano (India) Limited
14. Prism Concrete Solutions Limited
15. Prism Johnson Building Solutions Limited
16. PJJ 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**  
**Page 2 of 5**

**(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**

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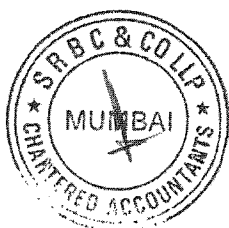
The respective Board of Directors of the companies included in the Group and of its associates and joint ventures are also responsible for overseeing the financial reporting process of their respective companies.

**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

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- 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.

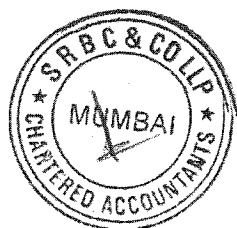
We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies 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.

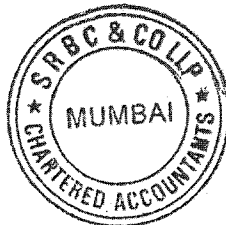
- d. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial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

**For SRBC & COLLP**  
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

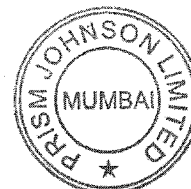
**STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025**

₹ 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
<b>1</b>	<b>Revenue from Operations :</b>					
(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
<b>2</b>	<b>Other Income (Refer note no. 3)</b>	<b>12.86</b>	<b>87.46</b>	<b>9.70</b>	<b>128.17</b>	<b>34.56</b>
<b>3</b>	<b>Total Income</b>	<b>2,115.19</b>	<b>1,908.11</b>	<b>2,075.56</b>	<b>7,438.38</b>	<b>7,461.16</b>
<b>4</b>	<b>Expenses :</b>					
(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
<b>5</b>	<b>Total Expenses</b>	<b>2,103.15</b>	<b>1,945.60</b>	<b>2,132.24</b>	<b>7,598.49</b>	<b>7,544.05</b>
<b>6</b>	<b>Profit / (Loss) before Share in Profit of Associates &amp; Joint Ventures, Exceptional items &amp; Tax</b>	<b>12.04</b>	<b>(37.49)</b>	<b>(56.68)</b>	<b>(160.11)</b>	<b>(82.89)</b>
<b>7</b>	<b>Share of Profit / (Loss) of Associates &amp; Joint Ventures accounted by using the equity method</b>	<b>6.60</b>	<b>3.78</b>	<b>4.56</b>	<b>18.76</b>	<b>14.63</b>
<b>8</b>	<b>Exceptional Items (Refer note no. 2)</b>	<b>(147.33)</b>	<b>-</b>	<b>5.51</b>	<b>(145.86)</b>	<b>(242.55)</b>
<b>9</b>	<b>Profit / (Loss) before Tax</b>	<b>165.97</b>	<b>(33.71)</b>	<b>(57.63)</b>	<b>4.51</b>	<b>174.29</b>
<b>10</b>	<b>Tax expenses :</b>					
	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)
<b>11</b>	<b>Net Profit / (Loss) for the period after Tax</b>	<b>121.01</b>	<b>46.03</b>	<b>(30.50)</b>	<b>45.11</b>	<b>161.93</b>
	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
<b>12</b>	<b>Other Comprehensive Income</b>					
	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	-	-	-	-	-
	<b>Other Comprehensive Income for the period</b>	<b>8.44</b>	<b>(2.66)</b>	<b>1.80</b>	<b>14.97</b>	<b>9.45</b>
	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
<b>13</b>	<b>Total Comprehensive Income for the period (comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>129.45</b>	<b>43.37</b>	<b>(28.70)</b>	<b>60.08</b>	<b>171.38</b>
	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
<b>14</b>	<b>Paid-up Equity Share Capital (Face value ₹ 10/- per share)</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>
<b>15</b>	<b>Other Equity</b>				<b>974.65</b>	<b>885.60</b>
<b>16</b>	<b>Earning Per Share - (Basic, diluted and not annualised) (₹)</b>	<b>2.57</b>	<b>0.96</b>	<b>(0.32)</b>	<b>1.59</b>	<b>3.60</b>

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

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

₹ Crores

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
	<b>Total</b>	<b>(147.33)</b>	<b>-</b>	<b>5.51</b>	<b>(145.86)</b>	<b>(242.55)</b>

\* pertains to Cement division

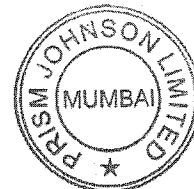
During the quarter and year ended March 31, 2025, the Company concluded the part sale of its industrial premises located at Company's tile plant at Pen, Maharashtra for a total consideration of ₹ 164.63 Crores.

- 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)	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%

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



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.

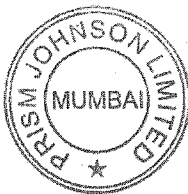
(c) Claims payable (including IBNR) from other liabilities to other financial liabilities amounting to ₹ 412.75 Crores (current) and ₹ 234.16 Crores (non-current) as at March 31, 2024.

(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.

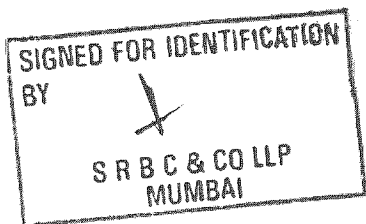
The management believes that the above reclassification does not have any material impact on information presented in the financial results of the comparative periods.

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
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

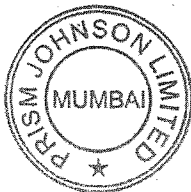
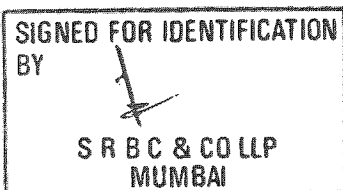
**Notes :**

- 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

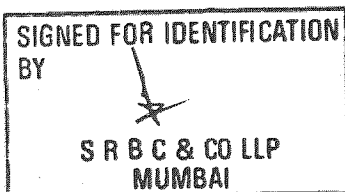
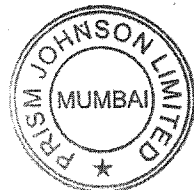
Sr. No.	Particulars	March 31, 2025	March 31, 2024
		Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current Assets :</b>		
(a)	Property, plant and equipment	2,825.00	2,788.46
(b)	Capital work-in-progress	121.74	122.82
(c)	Goodwill	24.23	21.41
(d)	Other Intangible assets	44.35	33.54
(e)	Intangible 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)	<b>Financial Assets</b>		
(i)	Investments	927.91	704.27
(ii)	Loans	0.30	0.37
(iii)	Others (Refer note no. 7)	148.88	101.77
(f)	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
		<b>4,799.45</b>	<b>4,443.51</b>
<b>2</b>	<b>Current Assets :</b>		
(a)	Inventories	773.83	825.56
(b)	<b>Financial Assets</b>		
(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
		<b>2,518.41</b>	<b>2,645.97</b>
	<b>Total Assets</b>	<b>7,317.86</b>	<b>7,089.48</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity :</b>		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	974.65	885.60
	Equity attributable to owners of the Holding Company	<b>1,478.01</b>	<b>1,388.96</b>
(c)	Non-controlling Interest	290.05	254.47
<b>2</b>	<b>Liabilities :</b>		
<b>I</b>	<b>Non-current Liabilities :</b>		
(a)	<b>Financial Liabilities</b>		
(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
		<b>2,210.98</b>	<b>2,086.49</b>
<b>II</b>	<b>Current Liabilities :</b>		
(a)	<b>Financial Liabilities</b>		
(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
		<b>3,338.82</b>	<b>3,359.56</b>
	<b>Total Equity and Liabilities</b>	<b>7,317.86</b>	<b>7,089.48</b>

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

For and on behalf of the Board of Directors

Place : Mumbai  
Date : May 15, 2025

VUJAY 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 YEAR ENDED MARCH 31, 2025**

₹ Crores


Particulars	Audited Year ended	
	March 31, 2025	March 31, 2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before tax	4.51	174.29
<b>Non-cash Adjustment to Profit/(Loss) before tax :</b>		
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)
<b>Operating profit before change in operating assets and liabilities</b>	<b>448.53</b>	<b>454.05</b>
<b>Change in operating assets and liabilities :</b>		
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
<b>Cash generated from operations</b>	<b>657.31</b>	<b>512.01</b>
Direct taxes paid (net of refunds)	(79.97)	39.20
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>737.28</b>	<b>472.81</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
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
<b>Net cash flow from / (used in) Investing activities (B)</b>	<b>(238.77)</b>	<b>72.30</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
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)
<b>Net cash flow used in financing activities (C)</b>	<b>(526.54)</b>	<b>(371.09)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(28.03)</b>	<b>174.02</b>
Cash and cash equivalents at the beginning of the year	436.01	261.99
<b>Cash and cash equivalents at the end of the year</b>	<b>407.98</b>	<b>436.01</b>

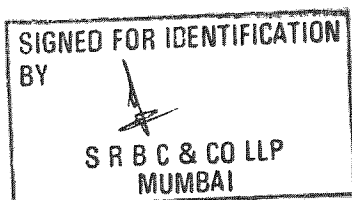
**Notes :**

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

For and on behalf of the Board of Directors

Place : Mumbai  
Date : May 15, 2025

  
VIJAY AGGARWAL  
MANAGING DIRECTOR



Date & Time of Download : 25/07/2025 17:28:34

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9748832
<b>Date and Time of Submission</b>	5/15/2025 1:36:18 PM
<b>Scripcode and Company Name</b>	500338 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Audited Financial Results For The Quarter And Year Ended March 31, 2025
<b>Submitted By</b>	Riddhi Jain
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



National Stock Exchange Of India Limited

*Date of*

25-Jul-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	PRSMJOHNSN
<b>Name of the Company: -</b>	Prism Johnson Limited
<b>Submission Type:-</b>	Announcements
<b>Short Description:-</b>	Outcome of Board Meeting
<b>Date of Submission:-</b>	15-May-2025 01:35:14 PM
<b>NEAPS App. No:-</b>	2025/May/96872/9764

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.



# PRISM JOHNSON LIMITED

Annexure A "6"

May 15, 2025

The National Stock Exchange of India Ltd., Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051.	BSE Limited, Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai – 400 023.
Code : PRSMJOHNSN	Code : 500338

Dear Sir,

## Sub: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Appointment of Key Managerial Personnel

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and our disclosure dated March 24, 2025, we wish to inform you that based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company at its meeting held today i.e. May 15, 2025, *inter-alia*, approved the appointment of Mr. Sanjay Roy, Chief Executive Officer (RMC) as Key Managerial Personnel of the Company within the meaning of the Companies Act, 2013 with effect from May 15, 2025.

Details required under Regulation 30 of the SEBI LODR read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in the enclosed Annexure I.

The meeting of the Board of Directors of the Company commenced at 10.45 a.m. and concluded at 01.30 p.m.

Please take the above information on record.

Thanking you,

Yours faithfully,

For **PRISM JOHNSON LIMITED**

SHAILESH  
NAGINDAS  
DHOLAKIA

Digitally signed by  
SHAILESH NAGINDAS  
DHOLAKIA  
Date: 2025.05.15 13:36:44  
+05'30'

SHAILESH DHOLAKIA  
Company Secretary &  
Compliance Officer

Encl.: As above





# PRISM JOHNSON LIMITED

## Annexure I

Details under Regulation 30 of the SEBI LODR read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are as follows:

Sr. No.	Disclosure Requirements	Particulars
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment of Mr. Sanjay Roy, Chief Executive Officer (RMC) as Key Managerial Personnel of the Company within the meaning of the Companies Act, 2013.
2	Date of appointment / re-appointment / cessation (as applicable) & term of appointment / re-appointment	Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company appointed Mr. Sanjay Roy, Chief Executive Officer (RMC) as Key Managerial Personnel of the Company with effect from May 15, 2025.
3	Brief profile	Mr. Sanjay Roy, 56 years holds a Bachelor Degree in Civil Engineering (B.E.) from Pune University and MBA in Marketing Management from Corporate Executive Board, UK. He has over 32 years of rich experience in the Ready Mix Concrete and Construction Industry. He has worked in ACC Limited, part of Adani Group, where his last position was Chief Executive - Concrete Business. Prior to joining the Company he was in Aparna RMC as Head of Concrete Business. Mr. Roy has led various functions such as Business Development, Strategic Planning, Capex and Project Management, Profit Centre & Key Account Management, Cost saving initiatives, Resource Optimisation etc. During his career span, Mr. Roy was instrumental in various turnarounds in all strategic markets.
4	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

Date & Time of Download : 25/07/2025 17:31:55

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9748847
<b>Date and Time of Submission</b>	5/15/2025 1:45:39 PM
<b>Scripcode and Company Name</b>	500338 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Announcement under Regulation 30 (LODR)-Change in Management
<b>Submitted By</b>	Riddhi Jain
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



National Stock Exchange Of India Limited

*Date of*

25-Jul-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	PRSMJOHNSN
<b>Name of the Company: -</b>	Prism Johnson Limited
<b>Submission Type:-</b>	Announcements
<b>Short Description:-</b>	Appointment
<b>Date of Submission:-</b>	15-May-2025 01:39:34 PM
<b>NEAPS App. No:-</b>	2025/May/96878/9770

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.



# PRISM JOHNSON LIMITED

Annexure A "7"

May 15, 2025

The National Stock Exchange of India Ltd., Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051.	BSE Limited, Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai – 400 023.
Code : PRSMJOHNSN	Code : 500338

Dear Sir,

**Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Appointment of Secretarial Auditor**

Pursuant to Regulation 24A and Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), this is to inform you that based on the recommendation of the Audit Committee, the Board of Directors of the Company at its meeting held today i.e. May 15, 2025 has, *inter-alia*, approved the appointment of M/s. Savita Jyoti Associates, a Peer Reviewed Practicing Company Secretaries, Hyderabad (FCS No.3738 & CP No.1796), as the Secretarial Auditor of the Company for a term of five consecutive years commencing from FY 2025-26 till FY 2029-2030 and recommended the same to the shareholders for approval.

Details required under Regulation 30 of the SEBI LODR read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in the enclosed Annexure I.

The meeting of the Board of Directors of the Company commenced at 10.45 a.m. and concluded at 01.30 p.m.

You are requested to kindly take the same on record.



ISO 9001 : 2008 (Excl.Design)  
ISO 14001 2004  
OHSAS 18001 : 2007  
SA 8000 : 2008  
**BUREAU VERITAS**  
Certification



# PRISM JOHNSON LIMITED

Thanking you,

Yours faithfully,

For **PRISM JOHNSON LIMITED**

**SHAILESH** Digitally signed by  
**NAGINDAS** SHAILESH NAGINDAS  
**DHOLAKIA** DHOLAKIA  
**DHOLAKIA** Date: 2025.05.15  
13:41:34 +05'30'

**SHAILESH DHOLAKIA**  
**COMPANY SECRETARY AND**  
**COMPLIANCE OFFICER**

Encl.: As above

**PRISM**  
CEMENT  
वृक्ष की सीमा

**JOHNSON**  
DESIGNERS' CHOICE



Corporate Office: "Rahejas", Main Avenue, V.P. Road, Santacruz (W), Mumbai - 400 054. India. T: +91-22-6104 2200 |  
Registered Office: Prism Johnson Limited, 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016, India.  
W: www.prismjohnson.in | E: Info@prismjohnson.in | CIN: L26942TG1992PLC014033



# PRISM JOHNSON LIMITED

## Annexure I

Details under Regulation 30 of the SEBI LODR read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are as follows:

Sr. No.	Particulars	Disclosure
1	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment of M/s. Savita Jyoti Associates, a Peer Reviewed Practicing Company Secretaries, Hyderabad, as the Secretarial Auditor of the Company for a term of five consecutive years commencing from FY 2025-26 till FY 2029-2030.
2	Date of appointment / re-appointment / cessation (as applicable) & term of appointment / re-appointment	Subject to the approval of the Shareholders, M/s. Savita Jyoti Associates, a Peer Reviewed Practicing Company Secretaries, Hyderabad, has been appointed as the Secretarial Auditor of the Company, for a term of five consecutive years commencing from FY 2025-26 till FY 2029-2030.
3	Brief profile	<p>M/s. Savita Jyoti Associates ('the Firm') is an established firm of Practicing Company Secretaries providing innovative solutions in secretarial, legal, compliance and corporate governance areas.</p> <p>The Firm founded in 1991 has over 30 years of experience in secretarial and legal fields and legal domains. The Core area of services includes Corporate Law Advisory, Audit &amp; Certification, Restructuring, Capital Market Transactions, Business Formation, Regulatory Representation.</p> <p>The Firm provides strategic secretarial consultancy to a diverse portfolio of clients,</p>

ISO 9001 : 2008 (Excl.Design)  
ISO 14001 2004  
OHSAS 18001 : 2007  
SA 8000 : 2008  
**BUREAU VERITAS**  
Certification



# PRISM JOHNSON LIMITED

		<p>ranging from large corporates to emerging businesses.</p> <p>M/s. Savita Jyoti Associates continues to uphold the highest standards of professionalism, accuracy, and integrity, offering customized solutions that align with clients' business goals and regulatory obligations.</p>
4	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

**PRISM**  
CEMENT  
सुर की सोच

**JOHNSON**  
DESIGNERS' CHOICE



Corporate Office: "Rahejas", Main Avenue, V.P. Road, Santacruz (W), Mumbai - 400 054, India. T: +91-22-6104 2200 |  
Registered Office: Prism Johnson Limited, 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016, India.  
W: www.prismjohnson.in | E: info@prismjohnson.in | CIN: L26942TG1992PLC014033

Date & Time of Download : 25/07/2025 17:33:17

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9748850
<b>Date and Time of Submission</b>	5/15/2025 1:47:56 PM
<b>Scripcode and Company Name</b>	500338 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Disclosure Under Regulation 30 Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 - Appointment Of Secretarial Auditor
<b>Submitted By</b>	Riddhi Jain
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



National Stock Exchange Of India Limited

*Date of*

25-Jul-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	PRSMJOHNSN
<b>Name of the Company: -</b>	Prism Johnson Limited
<b>Submission Type:-</b>	Announcements
<b>Short Description:-</b>	Change in Auditors
<b>Date of Submission:-</b>	15-May-2025 01:44:16 PM
<b>NEAPS App. No:-</b>	2025/May/96883/9775

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.



# PRISM JOHNSON LIMITED

Annexure A "8"

Ref. : 2024-25/Q-4/IP

May 15, 2025

The National Stock Exchange of India Limited, Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051.	BSE Limited, Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai – 400 023.
Code : PRSMJOHNSN	Code : 500338

Dear Sir,

Pursuant to Regulation 30 and 51 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith a copy of the Investor Presentation dated May 15, 2025 on the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2025.

The said Investor Presentation is also available on the website of the Company at [www.prismjohnson.in](http://www.prismjohnson.in).

We request you to kindly bring the above information to the notice of your members.

Thanking you,

Yours faithfully,

For **PRISM JOHNSON LIMITED**

SHAILESH  
NAGINDAS  
DHOLAKIA  
Digitally signed by  
SHAILESH NAGINDAS  
DHOLAKIA  
Date: 2025.05.15 13:46:44  
+05'30'

SHAILESH DHOLAKIA

Company Secretary &  
Compliance Officer

Encl. : As above



Date & Time of Download : 25/07/2025 17:34:33

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9748862
<b>Date and Time of Submission</b>	5/15/2025 1:51:31 PM
<b>Scripcode and Company Name</b>	500338 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Announcement under Regulation 30 (LODR)-Investor Presentation
<b>Submitted By</b>	Riddhi Jain
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



National Stock Exchange Of India Limited

*Date of* 25-Jul-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	PRSMJOHNSN
<b>Name of the Company: -</b>	Prism Johnson Limited
<b>Submission Type:-</b>	Announcements
<b>Short Description:-</b>	General Updates
<b>Date of Submission:-</b>	15-May-2025 01:50:07 PM
<b>NEAPS App. No:-</b>	2025/May/96887/9779

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.



# PRISM JOHNSON LIMITED

Annexure A "9"

May 15, 2025

The National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Corporate Relationship Department, Bandra (East), Mumbai - 400 051.	The BSE Limited, P. J. Towers, Dalal Street, Fort, Mumbai - 400 023.
<b>Code : PRSMJOHNSN</b>	<b>Code: 500338</b>

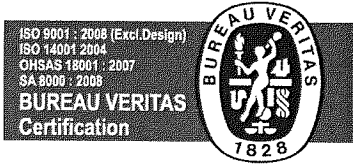
Dear Sir,

**Sub.: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In furtherance to the disclosure made by the Company regarding appointment of Key Managerial Personnel informed vide letter dated May 15, 2025, please note that the Board of Directors of the Company have authorised below Key Managerial Personnel to determine the materiality of any information or transaction or event and disclosure thereof to stock exchanges pursuant to Regulation 30(5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 w.e.f May 15, 2025. Their contact details are as under:

Sr. No.	Name	Designation	Contact details
1	Mr. Vijay Aggarwal	Managing Director	Phone : +91-22-66754142 / +91-22-66754143  Email id : investor@prismjohnson.in
2	Mr. Raakesh Jain	Executive Director & CEO (Cement)	
3	Mr. Sarat Chandak	Executive Director & CEO (HRJ)	
4	Mr. Sanjay Roy	Chief Executive Officer (RMC)	
4	Mr. Arun Kumar Agarwal	Chief Financial Officer	
5	Mr. Shailesh Dholakia	Company Secretary	





# PRISM JOHNSON LIMITED

The said details are also uploaded on the Company's website [www.prismjohnson.in](http://www.prismjohnson.in)

Thanking you,

Yours faithfully,  
for **PRISM JOHNSON LIMITED**

SHAILESH  
NAGINDAS  
DHOLAKIA

Digitally signed by  
SHAILESH NAGINDAS  
DHOLAKIA  
Date: 2025.05.15 16:00:50  
+05'30'

SHAILESH DHOLAKIA  
Company Secretary &  
Compliance Officer



Corporate Office: "Rahejas", Main Avenue, V.P. Road, Santacruz (W), Mumbai - 400 054, India. T: +91-22-6104 2200 |  
Registered Office: Prism Johnson Limited, 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016, India.  
W: [www.prismjohnson.in](http://www.prismjohnson.in) | E: [info@prismjohnson.in](mailto:info@prismjohnson.in) | CIN: L26942TG1992PLC014033

Date & Time of Download : 25/07/2025 17:39:48

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9749502
<b>Date and Time of Submission</b>	5/15/2025 4:48:42 PM
<b>Scripcode and Company Name</b>	500338 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Disclosure Under Regulation 30 Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015
<b>Submitted By</b>	Anjali Singh
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



National Stock Exchange Of India Limited

*Date of*

25-Jul-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	PRSMJOHNSN
<b>Name of the Company: -</b>	Prism Johnson Limited
<b>Submission Type:-</b>	Announcements
<b>Short Description:-</b>	General Updates
<b>Date of Submission:-</b>	15-May-2025 04:47:52 PM
<b>NEAPS App. No:-</b>	2025/May/97254/10135

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.



# PRISM JOHNSON LIMITED

Annexure A '10'

May 21, 2025

The National Stock Exchange of India Limited, Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai - 400 051.	BSE Limited, Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai - 400 023.
Code : PRSMJOHNSN	Code : 500338

Dear Sir,

Sub : Intimation of Analyst/Institutional Investors Conference

Pursuant to Regulation 30(6) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find below the schedule of investor conference in which the Company will be participating :

- Day/Date : Monday, May 26, 2025
- Name of Conference/Conference organised by : Nirmal Bang Conference
- Type of Meeting : Group
- Venue : Taj Hotel – Santacruz, Chhatrapati Shivaji Maharaj International Airport, T1, Off, Western Express Highway, Navpada, Vile Parle (East), Santacruz (East), Mumbai 400 099.

The discussion would revolve around the Investor Presentation and Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2025 published on May 15, 2025, which are already in public domain and are available on the stock exchange websites [www.nseindia.com](http://www.nseindia.com), [www.bseindia.com](http://www.bseindia.com) and on the Company's website [www.prismjohnson.in](http://www.prismjohnson.in).

Please note that the above shall be subject to changes in case of exigencies, if any, on the part of Investor/Company.

This is for your information and record.

Thanking you,

Yours faithfully,

For **PRISM JOHNSON LIMITED**

SHAILESH  
NAGINDAS  
DHOLAKIA

Digitally signed by  
SHAILESH NAGINDAS  
DHOLAKIA  
Date: 2025.05.21 18:39:47  
+05'30'

SHAILESH DHOLAKIA  
COMPANY SECRETARY &  
COMPLIANCE OFFICER



Corporate Office: "Rahejas", Main Avenue, V.P. Road, Santacruz (W), Mumbai - 400 054. India. T: +91-22-6104 2200 |  
Registered Office: Prism Johnson Limited, 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016, India.  
W: [www.prismjohnson.in](http://www.prismjohnson.in) | E: [info@prismjohnson.in](mailto:info@prismjohnson.in) | CIN: L26942TG1992PLC014033

Date & Time of Download : 25/07/2025 17:46:29

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9824499
<b>Date and Time of Submission</b>	5/21/2025 6:46:16 PM
<b>Scripcode and Company Name</b>	500338 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Announcement under Regulation 30 (LODR)-Analyst / Investor Meet - Intimation
<b>Submitted By</b>	Anjali Singh
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



National Stock Exchange Of India Limited

*Date of*

25-Jul-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	PRSMJOHNSN
<b>Name of the Company: -</b>	Prism Johnson Limited
<b>Submission Type:-</b>	Announcements
<b>Short Description:-</b>	Analysts/Institutional Investor Meet/Con. Call Updates
<b>Date of Submission:-</b>	21-May-2025 06:45:52 PM
<b>NEAPS App. No:-</b>	2025/May/103630/16385

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.



# PRISM JOHNSON LIMITED

Annexure A "11"

May 26, 2025

The National Stock Exchange of India Limited, Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051.	BSE Limited, Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai – 400 023.
Code : PRSMJOHNSN	Code : 500338

Dear Sir,

**Sub.: Notice to Shareholders regarding transfer of unclaimed dividend and relevant Equity Shares to the Investor Education and Protection Fund (IEPF)**

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III Part A Para A, we enclose herewith :

- i. Letter of Intimation being sent to concerned shareholders; and
- ii. Notice to the attention of the shareholders published in Business Standard (all India edition in English language) & Nava Telangana (Telangana edition in Telugu language) newspapers on May 26, 2025

with respect to unclaimed dividend and relevant equity shares liable for transfer to the IEPF Authority pursuant to Section 124(6) of the Companies Act, 2013 read with Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016.

The above information are also available on the Company's website [www.prismjohnson.in](http://www.prismjohnson.in).

Kindly take the same on your record.

Thanking you,  
Yours faithfully,  
For **PRISM JOHNSON LIMITED**

SHAILESH  
NAGINDAS  
DHOLAKIA

Digitally signed by SHAILESH  
NAGINDAS DHOLAKIA  
Date: 2025.05.26 23:04:34  
+05'30'

SHAILESH DHOLAKIA  
Company Secretary & Compliance Officer  
Encl.: As above



## 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](mailto:investor@prismjohnson.in) ; website : [www.prismjohnson.in](http://www.prismjohnson.in)

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

PRATIMA CHANDRA  
TYPE 6/1  
INCOME TAX COLONY  
MALVIYA NAGAR  
JAIPUR RAJASTHAN  
PIN : 0

Date: May 22, 2025

**Folio No./DPID/CLIENT ID: 1201770100214566**

Dear Shareholder(s),

**Sub: Transfer of unclaimed dividend and relevant Equity Shares of Prism Johnson Limited ('the Company') to the Investor Education and Protection Fund (IEPF) Authority**

In accordance with the provisions of Section 124(5) of the Companies Act, 2013 (the 'Act'), all dividend which remains unpaid or unclaimed for a period of seven years from the date of transfer to Unpaid Dividend Account shall be transferred by the Company to the Investor Education and Protection Fund (IEPF) established by the Central Government under Section 125(1) of the Act.

Further, in accordance with the provisions of Section 124(6) of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund), Rules 2016 (the 'IEPF Rules') all equity shares, in respect of which dividends have remained unpaid or unclaimed for seven consecutive years or more, shall also be transferred to the IEPF Authority.

Please note that as per the records of the Company, the interim dividend declared by the Board of Directors of the Company on July 27, 2018 for the financial year 2018-19 remaining unclaimed, is due for transfer to IEPF, in accordance with the provisions of the Act read with the rules made thereunder. Details of shareholders whose unclaimed dividend and relevant equity shares are liable to be transferred to the IEPF Authority is available on the website of the Company at <https://www.prismjohnson.in/details-of-equity-shares-liable-for-transfer-to-iepf-suspense-account/>.

We request you to claim your unclaimed dividend from the year 2018-19 onwards, by making an application with the documents as mentioned below and send the same to KFin Technologies Limited, Registrar & Share Transfer Agent of the Company ('KFin' or 'RTA'), on or before August 31, 2025, failing which your dividend and relevant equity shares (whether held in physical or demat form) will be transferred by the Company to the IEPF Authority, without any further notice, in accordance with the provisions of the Act read with the rules made thereunder.

You may kindly note that subsequent to such transfer of equity shares to the IEPF Authority, all future benefits which may accrue there under, including future dividend, will be credited to IEPF.

You may also note that in terms of Section 124(6) of the Act and IEPF Rules, in the event of transfer of unclaimed dividends and / or shares to the IEPF Authority, you are entitled to claim the same from the IEPF Authority by submitting an online application in the prescribed Form IEPF-5 available on the website [www.iepf.gov.in](http://www.iepf.gov.in) and send the same duly signed along with requisite documents to the Company or RTA for verification of the claim.

To enable the Company to make the payment of unclaimed dividend through electronic mode, you are requested to provide the following documents:

**a. Equity Shares held in Demat Mode:**

Self-attested copy of Client Master List (CML) showing your name, address, email, contact no., demat details and updated bank account details registered against the demat account OR original cancelled cheque leaf bearing the name of the first holder.

**b. Equity Shares held in Physical Mode:**

Shareholders holding equity shares in physical form are requested to send the application duly filled & signed along with Investor Service Request Form ISR – 1, Form ISR - 2 and Form No. SH - 13 (Nomination Form) duly filled as per the instructions stated therein along with the supporting documents including original cancelled cheque stating your name as the Account holder OR bank attested copy of the first page of the Bank Passbook/ Statement of Account in original and a cancelled cheque.

Please note that as per SEBI circular dated November 3, 2021 and December 14, 2021 unclaimed dividend will be credited directly to the bank account of the shareholder if the folio is KYC Compliant. Please note that payment of unclaimed dividend without bank details will not be processed and the same will be liable to be rejected by the Company or RTA.

In case, the dividend amounts are not claimed within the stipulated time period i.e. on or before August 31, 2025, and continue to remain unclaimed, the Company will be compelled to transfer the equity shares to IEPF Authority, without any further notice as follows:

In case the equity shares are held:

- **In physical form**, new share certificate(s) will be issued in lieu of the original share certificate(s) and transferred to IEPF Authority on completion of necessary formalities. The original share certificate(s) which stand registered in your name(s) and held by you, will stand automatically cancelled and be deemed non-negotiable.
- **In Demat form**, the Company shall transfer the equity shares by way of corporate action through the Depositories to the IEPF Authority.

Please also note that no claim shall lie against the Company in respect of unclaimed dividend amount and equity shares transferred to IEPF Authority pursuant to the said IEPF Rules.

For further clarifications or assistance, you may write to us at:

Mr. Mohd. Mohsinuddin Senior Manager, M/s. KFin Technologies Ltd. <b>Unit: Prism Johnson Limited</b> Selenium Building, Tower B, Plot 31-32, Financial District, Nanakramguda, Serilingampally, Hyderabad, Rangareddy, Telangana – 500 032 Toll Free no. 1800-309-4001 E-mail: einward.ris@kfintech.com	Mr. Shailesh Dholakia Company Secretary & Nodal Officer Prism Johnson Limited Rahejas, Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054 Email ID: <a href="mailto:investor@prismjohnson.in">investor@prismjohnson.in</a> Tel: +91-22-61042200
---	--

The Company urges you to keep your most updated email ID registered with the Company/your Depository Participant, to receive timely communications.

In case you have encashed / claimed your dividend, kindly ignore this communication.

Thanking you,

Yours faithfully,

**For Prism Johnson Limited**

**Shailesh Dholakia**

**Company Secretary and Compliance Officer**

Note: Please mention your Folio No./ DP ID & Client ID in all your Correspondence.

This communication is computer generated and hence does not require signature.

# Business Standard

VOLUME XXV NUMBER 52  
HYDERABAD | MONDAY, 26 MAY 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

### **NOTICE TO THE SHAREHOLDERS OF THE COMPANY for transfer of equity shares to the Investor Education and Protection Fund Authority (As per Section 124(6) of the Companies Act, 2013)**

Notice is hereby given that in terms of requirements of Section 124(6) of the Companies Act, 2013 read with the Investor Education and Protection Fund (IEPF) Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules"), as amended, the equity shares of those shareholders, who have not encashed or claimed their dividend for seven consecutive years or more, are liable to be transferred to IEPF Authority

A separate communication in this regard is being sent to all the Shareholders at their registered address whose equity shares are liable to be transferred to IEPF Authority due to non-encashment of interim dividend for the financial year 2018-19 and all the subsequent dividends declared and paid by the Company, a list of such shareholders is available on the website of the Company at <https://www.prismjohnson.in/dividend-credited-to-iepf/>

Shareholders are requested to forward the requisite documents, as per the above-mentioned communication, to the Company's Registrar and Share Transfer Agent (RTA), to claim the unclaimed dividend amount on or before August 31, 2025. In absence of receipt of a valid claim from the shareholders / claimants, the Company would be transferring the said equity shares and unclaimed dividend amount to IEPF in accordance with the requirement of the said Rules without any further notice as follows:

In case the equity shares are held:

- **In physical form**, new share certificate(s) will be issued in lieu of the original share certificate(s) and transferred to IEPF Authority on completion of necessary formalities. The original share certificate(s) which stand registered in your name(s) and held by you, will stand automatically cancelled and be deemed non-negotiable.
- **In Demat form**, the Company shall transfer the equity shares by way of corporate action through the Depositories to the IEPF Authority.

Please note that as per applicable SEBI circulars unclaimed dividend will be credited directly to the bank account of the shareholder, if the folio is KYC Compliant, and payment of unclaimed dividend without bank details will not be processed and the same will be liable to be rejected by the Company or RTA. The concerned shareholders are further informed that subsequent to transfer of equity shares to IEPF, all future benefits which may accrue there under, including dividend, would also be transferred to IEPF.

Please note that no claim shall lie against the Company in respect of unclaimed dividend amount and equity shares transferred to IEPF pursuant to the said Rules. Please note that after such transfer, Shareholders/Claimants can claim the transferred equity shares along with unclaimed dividends from the IEPF Authority, for which details are available at [www.iepf.gov.in](http://www.iepf.gov.in).

For any information/clarifications on this matter, the concerned Shareholders/Claimants may write to the Company at [investor@prismjohnson.in](mailto:investor@prismjohnson.in) or to the RTA, M/s. KFin Technologies Limited, Selenium Tower B, Plot No. 31-32, Gachibowli Financial District, Nanakramguda, Hyderabad - 500 032, Toll Free No.: 1800 309 4001, E-mail ID: [einward.ris@kfintech.com](mailto:einward.ris@kfintech.com).

For Prism Johnson Limited

Date : May 24, 2025  
Place : Mumbai

**Shailesh Dholakia**  
Company Secretary & Compliance Officer

**PRISM**  
CEMENT  
सुरभी सोल

**JOHNSON**  
DESIGNERS' CHOICE

TILES  
AND  
BATHWARE

**PRISM  
RMC**

**ప్రిజమ్ జాన్సన్ లిమిటెడ్**

CIN : L26942TG1992PLC014033

సమాచిత కార్యాలయం: 305, లక్ష్మీ నివాస్ అపార్టుమెంట్స్, ఆపీర్ పేట్, హైదరాబాద్-500 018  
 ఫోన్ : + 91 40 23400218, ఫ్యాక్స్ : + 91-40-23402249  
 ఇ-మెయిల్: investor@prismjohnson.in; వెబ్సైట్ : www.prismjohnson.in  
 కార్పొరేట్ ఆఫీసు: రహేజాన్, మెయిన్ అవెన్యూ, వి.పి.రోడ్, సంకాశ్వుడే (వెస్ట్), ముంబయి-400054

**కంపెనీ వాటాదారులకు ప్రకటన  
 ఇన్వెస్టర్ ఎడ్యుకేషన్ అండ్ ప్రొవిజన్ ఫండ్ అథారిటీకి  
 ఈక్విటీ షేర్లను బదిలీ చేయడానికి  
 (కంపెనీల చట్టం, 2013 లోని సెక్షన్ 124(6) ప్రకారం)**

కంపెనీల చట్టం, 2013 లోని సెక్షన్ 124(6)లోని అవసరాల ప్రకారం, ఇన్వెస్టర్ ఎడ్యుకేషన్ అండ్ ప్రొవిజన్ ఫండ్ (ఐఐఎఫ్) అథారిటీ (ఐకాంటింగ్, ఆడిట్, ట్రాన్స్పారెన్స్ అండ్ రిఫండ్) యాక్ట్, 2016 ("నియమాలు")తో వదలబడిన సవరణ ప్రకారం, వరుసగా ఏడు సంవత్సరాలు లేదా అంతకు మించిన ఎక్కువ కాలం తమ డివిడెండ్స్ ఎన్కామ్ చేయని లేదా క్లెయిమ్ చేయని వాటాదారుల ఈక్విటీ షేర్లను ఐఐఎఫ్ అథారిటీకి బదిలీ చేయడానికి బాధ్యత నహిస్తామని ఇందుమూలంగా నోటీసు ఇవ్వబడింది.

2018-19 ఆర్థిక సంవత్సరానికి మధ్యంకర డివిడెండ్స్ను ఎన్కామ్ చేయకపోవడం మరియు కంపెనీ ప్రకటించిన మరియు చెల్లించిన అన్ని తదుపరి డివిడెండ్ల కారణంగా, ఈక్విటీ షేర్లను ఐఐఎఫ్ అథారిటీకి బదిలీ చేయడానికి బాధ్యత వహించే వారి రిజిస్టర్డ్ చిరునామాలోని అందరూ వాటాదారులకు ఈ విషయంలో ప్రత్యేక తమూనాకేషన్ పంపబడింది, అటువంటి వాటాదారుల బాలిజా కంపెనీ వెబ్సైట్: <https://www.prismjohnson.in/dividend-credit-led-to-iepf/> పై అందుబాటులో ఉంది.

పైన పేర్కొన్న సమాచారం ప్రకారం, వాటాదారులు ఆగస్టు 31, 2025న లేదా అంతకు ముందు క్లెయిమ్ చేయని డివిడెండ్ మొత్తాన్ని క్లెయిమ్ చేయడానికి కంపెనీ రిజిస్ట్రార్ మరియు షేర్ ట్రాన్స్ఫర్ ఏజెంట్ (ఆర్డీఏ)కి అవసరమైన పత్రాలను పంపవలసిందిగా అభ్యర్థించబడ్డారు. వాటాదారులు/హక్కుదారుల సుండి డెల్టాబాటు ఆయ్య్ క్లెయిమ్ అందకపోతే, కంపెనీ పేర్కొన్న నిబంధనల ప్రకారం ఈ క్రింది విధంగా తదుపరి నోటీసు లేకుండా పేర్కొన్న ఈక్విటీ షేర్ల మరియు క్లెయిమ్ చేయని డివిడెండ్ మొత్తాన్ని ఐఐఎఫ్ కి బదిలీ చేస్తుంది:

ఈక్విటీ షేర్లు కలిగియున్న విషయంలో:

భౌతిక రూపంలో, ఒరిజినల్ షేర్ సర్టిఫికేట్ (ఐ) స్థానంలో కొత్త షేర్ సర్టిఫికేట్ (ఐ) బారి చేయబడతాయి మరియు అవసరమైన ఫార్మాటిల్లు పూర్తయిన తర్వాత ఐఐఎఫ్ అథారిటీకి బదిలీ చేయబడతాయి. మీ పేరు (అ)లో సమాధుచేయబడిన మరియు మీ వద్ద ఉన్న ఒరిజినల్ షేర్ సర్టిఫికేట్ (ఐ) ఆటోమేటికల్ గా రద్దు చేయబడతాయి మరియు చర్చించలేనివిగా పరిగణించబడతాయి.

డీవ్యాల్ రూపంలో, కంపెనీ డివిడెండ్ల ద్వారా కార్పొరేట్ సర్దు ద్వారా ఈక్విటీ షేర్లను ఐఐఎఫ్ అథారిటీకి బదిలీ చేస్తుంది.

వర్తించే సెటిల్ సర్దులర్ల ప్రకారం, కెనైసి కంప్లయంట్ అయితే, క్లెయిమ్ చేయని డివిడెండ్ నేరుగా వాటాదారుడి బ్యాంక్ ఖాతాకు ఇమి చేయబడుతుంది మరియు బ్యాంక్ వివరాలు లేకుండా క్లెయిమ్ చేయని డివిడెండ్ చెల్లింపు ప్రొసెస్ చేయబడదు మరియు కంపెనీ లేదా ఆర్డీఏ ద్వారా తిరస్కరించబడుతుంది. ఐఐఎఫ్ కి ఈక్విటీ షేర్లను బదిలీ చేసిన తర్వాత, భవిష్యత్తులో వచ్చే డివిడెండ్తో సహా దానికింద వచ్చే అన్ని భవిష్యత్తు ప్రయోజనాలు కూడా ఐఐఎఫ్ కి బదిలీ చేయబడతాయని సంబంధిత వాటాదారులకు తెలియజేయబడింది.

పేర్కొన్న నిబంధనల ప్రకారం క్లెయిమ్ చేయని డివిడెండ్ మొత్తం మరియు ఐఐఎఫ్ కి బదిలీ చేయబడిన ఈక్విటీ షేర్లకు సంబంధించి కంపెనీపై ఎటువంటి క్లెయిమ్ ఉండదని దయచేసి గమనించండి. అటువంటి బదిలీ తర్వాత, వాటాదారులు/హక్కుదారులు ఐఐఎఫ్ అథారిటీ సుండి క్లెయిమ్ చేయని డివిడెండ్లతో పాటు బదిలీ చేయబడిన ఈక్విటీ షేర్లను క్లెయిమ్ చేయవచ్చని దయచేసి గమనించండి. దీని వివరాలు [www.iepf.gov.in](http://www.iepf.gov.in)లో అందుబాటులో ఉన్నాయి.

ఈ విషయంలో ఏదైనా సమాచారం/స్పష్టీకరణల కోసం, సంబంధిత వాటాదారులు/హక్కుదారులు investor@prismjohnson.in కు కంపెనీకి లేదా ఆర్డీఏ, మెన్స్ టెక్స్ టెక్నాలజీస్ లిమిటెడ్, సెలీనియం టవర్ ఓ, ప్లాట్ నెం. 31-32, గచ్చిబౌలి ఫైనాన్షియల్ డిస్ట్రిక్ట్, నానక్రా-మేగూడ, హైదరాబాద్-500 032, లోట్ డ్రీ నెం.: 1800 309 4001, ఇ-మెయిల్ ఐడి: [enward.ris@kfintech.com](mailto:enward.ris@kfintech.com) కు వ్రాయవచ్చు.

పోర్టు ఆఫ్ రికార్డర్ల ఉత్తర్యుల మేరకు  
**ప్రిజమ్ జాన్సన్ లిమిటెడ్** తరఫున  
 కైలేష్ ధోరాకియా  
 కంపెనీ సెక్రటరీ & కార్పొరేట్ అఫీసర్

తేదీ : 24 మే, 2025  
 ప్రదేశం : ముంబయి



Date & Time of Download : 25/07/2025 17:48:52

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9870268
<b>Date and Time of Submission</b>	5/26/2025 11:12:40 PM
<b>Scripcode and Company Name</b>	500338 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Announcement under Regulation 30 (LODR)-Newspaper Publication
<b>Submitted By</b>	Anjali Singh
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



National Stock Exchange Of India Limited

*Date of*

25-Jul-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	PRSMJOHNSN
<b>Name of the Company: -</b>	Prism Johnson Limited
<b>Submission Type:-</b>	Announcements
<b>Short Description:-</b>	Copy of Newspaper Publication
<b>Date of Submission:-</b>	26-May-2025 11:12:20 PM
<b>NEAPS App. No:-</b>	2025/May/109117/21766

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.



# PRISM JOHNSON LIMITED

Annexure A "12"

May 28, 2025

The National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Corporate Relationship Department, Bandra (East), Mumbai - 400 051.	The BSE Limited, P. J. Towers, Dalal Street, Fort, Mumbai - 400 023.
Code : PRSMJOHNSN	Code: 500338

Dear Sir,

**Sub.: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Update on Credit Rating and Outlook**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR'), we wish to inform you that the India Ratings & Research Private Limited ('India Ratings') has affirmed its ratings/outlook for the existing Non-convertible Debentures, term loans and fund based working capital limits of the Company as 'IND A+/Positive'. Further, the ratings for non-fund based working capital limits, unsecured short-term loans and commercial paper program of the Company has been affirmed as 'IND A1+'.

The ratings of unallocated fund based / non-fund based limits of INR 11 million have been withdrawn in line with India Ratings' policy on Withdrawal of Ratings given that the facility rating is no longer required to be maintained as this debt is not expected to be availed.

Rating rationale dated May 27, 2025 published by India Ratings on its website in this regards is enclosed herewith.

The above is for your information and record.

Thanking you,  
Yours faithfully,  
for **PRISM JOHNSON LIMITED**

SHAILESH  
NAGINDAS  
DHOLAKIA

Digitally signed by SHAILESH  
NAGINDAS DHOLAKIA  
Date: 2025.05.28 10:05:43  
+05'30'

SHAILESH DHOLAKIA  
Company Secretary &  
Compliance Officer

Encl.: As above



Corporate Office: "Rahejas", Main Avenue, V.P. Road, Santacruz (W), Mumbai - 400 054. India. T: +91-22-6104 2200 |  
Registered Office: Prism Johnson Limited, 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016, India.  
W: www.prismjohnson.in | E: info@prismjohnson.in | CIN: L26942TG1992PLC014033

## India Ratings Affirms Prism Johnson and its NCDs at 'IND A+' / Positive

May 27, 2025 | Cement & Cement Products

India Ratings and Research (Ind-Ra) has affirmed Prism Johnson Limited's (PJL) long-term issuer rating at 'IND A+' with a Positive Outlook. The detailed rating actions are as follows:

### Details of Instruments

Instrument Type	Date of Issuance	Coupon Rate	Maturity Date	Size of Issue (million)	Rating assigned along with Outlook/Watch	Rating Action
Issuer rating	-	-	-	-	IND A+/Positive	Affirmed
Term loan	-	-	31 March 2031	INR7,376 (reduced from INR10,048)	IND A+/Positive	Affirmed
Fixed deposit	-	-	-	INR1	IND A+/Positive	Affirmed
Unsecured short term loan	-	-	-	INR1,700 (reduced from INR2,700)	IND A1+	Affirmed
Commercial paper*	-	-	-	INR2,000	IND A1+	Affirmed
Fund-based working capital limits	-	-	-	INR3,990 (reduced from INR4,290)	IND A+/Positive	Affirmed
Non-convertible debentures#	-	-	-	INR2,000 (reduced from INR2000)	IND A+/Positive	Affirmed
Non-fund-based working capital limits	-	-	-	INR7,710 (reduced from INR8,750)	IND A1+	Affirmed
Fund-based/Non-fund-based limit^	-	-	-	INR11	WD	Withdrawn

#Details in annexure

\*The CP will be carved out of PJL's fund-based working capital limits and will be used for meeting its working capital requirements

^Ind-Ra is no longer required to maintain the rating as the debt is no longer expected to proceed as previously envisaged. This is consistent with Ind-Ra's Policy on Withdrawal of Ratings.

WD – Rating withdrawn

### Analytical Approach

Ind-Ra continues to take a fully consolidated view of PJL and its subsidiaries (excluding Raheja QBE General Insurance Company Limited (RQBE)), together referred to as PJL, because of the strong operational and strategic linkages among them. Ind-Ra has not considered RQBE while taking the consolidated view due to its non-strategic nature.

### Detailed Rationale of the Rating Action

The Positive Outlook reflects the likelihood of an improvement in PJL's operating profitability in FY26, after a subdued FY25, leading to an improvement in its credit profile. The fall in realisations amid a tepid demand and an increasing competitive intensity, led to a fall in EBITDA in FY25, as against Ind-Ra's expectation of an improvement. However, the agency expects an improvement in cement demand and increased realisations, coupled with cost optimisation measures,

across segments to result in an improvement in the EBITDA in FY26. Furthermore, despite the fall in the EBITDA, the company reduced its net debt by monetising non-core assets in 4QFY25, resulting in a flattish net leverage. The interest coverage, which fell in FY25 due to a lower EBITDA, is likely to improve in FY26 with the recovery in EBITDA and debt reduction. The liquidity remains adequate with sizeable, unencumbered cash and equivalents and unutilised bank lines.

## List of Key Rating Drivers

### Strengths

- Robust market position; diversified business profile
- Assets monetisation aided debt reduction; credit metrics to improve in FY26
- Cost optimisation to aid recovery in cement EBITDA in FY26 after a weak FY25
- RMC EBITDA doubles on multi-year high margins; sustainability key

### Weaknesses

- HRJ profitability flattish in FY25; plant modernisation and brand building initiative to help gradual recovery
- Fall in EBITDA leads to weak RoCE
- Profitability susceptible to volatility in input prices

## Detailed Description of Key Rating Drivers

**Robust Market Position; Diversified Business Profile:** PJL has a diversified business profile with an established presence in three segments (cement, tiles and sanitaryware (HRJ) and ready-mix concrete (RMC)). It is a prominent cement manufacturer in central India with an installed capacity of 5.6mtpa at end-March 2025. It is also among the leading manufacturers of tiles with a track record of over six decades and a capacity of around 64 million square metres across 11 manufacturing units and a leading player in the RMC segment. Cement has been the largest revenue contributor, accounting for around 45% of total revenue over FY23-FY25, followed by HRJ (35%) and RMC (20%). While all the three segments are driven by demand from infrastructure and housing, the different supply and pricing dynamics provide some mitigation from weakness in a particular segment. This was witnessed in FY25 when the doubling of RMC EBITDA and a stable performance in HRJ cushioned the impact of a sharp fall in the cement profitability on PJL's overall EBITDA. While the cement EBITDA fell 32% yoy to INR2.3 billion in FY25, the overall EBITDA fell by a moderate 13% yoy to INR4.5 billion.

**Assets Monetisation Aided Debt Reduction; Credit Metrics to Improve in FY26:** Notwithstanding a fall in the EBITDA in FY25, PJL's adjusted net leverage (net debt including supplier's credit/operating EBITDA) remained flattish at 2.4x (FY24: 2.6x, FY23: 3.8x) owing to a reduction in the net debt (ex-RQBE, including supplier's credit) to INR11.1 billion (INR13.4 billion, INR16.8 billion). The reduction in net debt was led by the monetisation of a part of the industrial premises located at PJL's tile plant at Pen, Maharashtra to JSW Steel Limited ([IND AA/Rating Watch with Developing Implications](#)) for INR1.6 billion and the receipt of income tax refund pertaining to AY07-AY11 (assessment year) of INR1.5 billion in 2HFY25. However, given that the large part of debt reduction took place in 4QFY25, PJL's interest coverage ratio fell to 2x in FY25 (FY24: 2.7x, FY23: 2.4x).

Ind-Ra expects a recovery in the EBITDA in FY26, driven by an improvement in the demand and profitability in the cement business on the back of better realisations and cost efficiencies. The profitability in the tiles division is likely to be supported by the recently completed modernisation in the Vijayawada tile plant which should add value-added premium products in addition to improved capacity utilisation. Continued cost optimisation measures adopted by the company in RMC segment, along with a reduction in cement prices, has led to improved profitability in the segment in FY25 and the improvement is likely to sustain. PJL had also undertaken asset monetisation in FY24 by way of transfer of the mining lease and the sale of certain freehold land parcels in Andhra Pradesh to The Ramco Cements Ltd to pare debt, indicating its commitment to maintaining a healthy balance sheet. Ind-Ra understands from the management that PJL's annual capex is likely to be INR3 billion-3.5 billion each year over FY26-FY27, which, coupled with a healthy EBITDA generation, is likely to ensure a continued improvement in the credit metrics with the adjusted net leverage likely to reduce below 2x and the interest coverage to increase materially.

**Cost Optimisation to Aid Recovery in Cement EBITDA in FY26 after a Weak FY25:** Cement demand remained subdued in 1HFY25 on account of the slowdown in the infrastructure spending in the election year, with a pick-up in demand witnessed only since November 2024. As a result, after falling in 1HFY25, PJL's cement sale volumes picked-up in 2H resulting in 1% yoy growth to 6.6mnt in FY25. The subdued demand, coupled with an increasing competitive intensity given the supply additions and ongoing capex plans of large players, led to the cement prices witnessing a decadal high fall in FY25. Ind-Ra expects a single-digit demand growth for PJL in FY26, led by the demand from housing and infrastructure segments in the underpenetrated central India market. With high capacity utilisation of its own plant, PJL adopted an asset-light model to ensure growth and entered into supply arrangements with three grinding units based out of Uttar Pradesh to cater to the new untapped markets. The supply arrangements add up to a grinding capacity of 1.08 million tonnes per annum (mtpa) at end-March 2025, which is likely to increase to 1.44mtpa by end-June 2025. Ind-Ra understands that cement prices have improved in April 2025, but the sustainability remains a monitorable, given the influx of capacities and a high competitive intensity.

After recovering to INR522 in FY24 (FY23: INR445), PJL's EBITDA per metric tonne declined to INR351 in FY25 on account of a fall in realisations exacerbated by longer-than-usual plant shutdowns in 2QFY25-3QFY25, which led to shutdown expenses of around INR200/mt over the period. The EBITDA/mt improved to INR579 in 4QFY25 (3Q: INR11, 2Q: INR58, 1Q: INR654) as volumes increased during the quarter which brought in the benefits of economies of scale. Ind-Ra expects some recovery in the profitability in FY26, on the back of the cost savings arising from an increase in the proportion of green power (FY25: 32%, FY24: 29%) with the addition of 8MW of solar power in January 2025 and a 24MW captive wind power by 2HFY26. Furthermore, the rising share of PJL's premium branded cement (FY25: 42%, FY24: 34%, FY21: 28%) should support profitability. However, the impact of geo-political issues on fuel prices will remain a monitorable.

**RMC EBITDA Doubles on Multi-year High Margins; Sustainability Key:** RMC business's EBITDA jumped to an all-time high of INR0.8 billion in FY25 (FY24: INR0.4 billion), aided by the strong order execution in mega projects as well as the various measures taken by the company including increased share of value-added products, individual home builder segment, adoption of franchise model and cost optimisation. Moreover, the segment's EBITDA margins rose to 5.8% in FY25 (FY24: 2.7%, FY23: 0.4%), highest since FY11. With the completion of orders from a few mega projects, volumes declined in 4QFY25. However, Ind-Ra expects the growth in real estate and infrastructure segments, coupled with franchisee scale-up, to support PJL's RMC revenue (FY25: INR14.2 billion, FY24: INR14.7 billion) as it looks to secure new orders even as the sustainability of the strong margins witnessed in FY25 would be monitorable.

**HRJ Profitability Flattish in FY25; Plant Modernisation and Brand Building Initiative to Help Gradual Recovery:** After successive falls over FY23-FY24 from the decadal highs of 10.6% in FY22, HRJ division's EBITDA margin remained flattish at 5.8% in FY25 (FY24: 5.7%, FY23: 7.3%). With volumes also remaining flattish, the EBITDA remained at INR1.4 billion in FY25 (FY24: INR1.4 billion), lower than the levels witnessed over FY21-FY23. Ind-Ra opines that a sharp fall in India's tiles exports affected the demand-supply balance in FY25, exerting pressure on prices. While the urban demand is likely to remain subdued in 1QFY26, a gradual improvement is likely over FY26. PJL completed the modernisation of its Vijayawada plant in August 2024, to increase its presence in high-value and premium products. The company also plans to increase its marketing and brand building initiatives to increase its penetration and market share over the medium term which may initially put some pressure on profitability; however, these initiatives, coupled with the ramp-up of the Panagarh plant (completed in October 2023) will gradually aid recovery in profitability. During FY25, PJL acquired a 50% stake in Gujarat-based Sunbath Sanitary Pvt. Ltd. for a cash consideration of INR0.2 billion to secure an uninterrupted supply of sanitaryware at competitive prices in a growing market. Sunbath has an annual production capacity of around 11,000 tonnes.

**Fall in EBITDA leads to Weak RoCE:** From an average of INR6 billion-6.5 billion over FY19-FY22, PJL's EBITDA fell to an average of less than INR5 billion over FY23-FY25 on account of various factors, including high fuel costs in FY23 and weak realisations in FY25. The fall in EBITDA has resulted in a significant weakening of the return on capital employed (RoCE) (including other income) to around 5% over FY23-FY25 (FY25: 5.2%) from the healthy levels of around 15% over FY19-FY22. The company incurred an average capex of INR4 billion over FY23-FY25 consisting of a mix of expansion, efficiency improvement and maintenance. However, with the completion of expansion and modernisation in the tiles

business and no major capex planned in the cement segment in the near term, the capex requirement is likely to moderate to INR3 billion-3.5 billion in FY26. However, a sustained increase in the EBITDA is critical for an improvement in the RoCE and will be a key rating monitorable.

**Profitability Susceptible to Volatility in Input Prices:** Any sharp increase in the key input prices, including pet coke, coal, gas and diesel, not matched by a corresponding increase in the cement prices, could affect the company's EBITDA and profitability. After recovering to 7.3% in FY24 (FY23: 6.5%), the EBITDA moderated to 6.7% in FY25 as cement prices remained subdued owing to increased supply and competition. The profitability had fallen sharply in FY23 (FY22: 10.5%) due to soaring high fuel prices which could not be fully passed on.

## Liquidity

**Adequate:** The average utilisation of PJL's standalone fund-based limits was around 16% (of drawing power, sanctioned limit is higher) during the 12 months ended March 2025, indicating significant liquidity cushion. In addition, the consolidated cash and equivalents (including RQBE) stood at INR4.8 billion at FYE25 (FYE24: INR5.1 billion, FYE23: INR3.3 billion). PJL's cash flow from operations (post interest; including RQBE) increased to INR6.5 billion in FY25 (FY24: INR3.7 billion, FY23: INR4.8 billion), driven by the release of working capital and proceeds from income tax refunds. PJL has minimal scheduled repayment obligations of about INR0.2 billion for FY26 given the prepayments in FY26. The entity has scheduled repayments of around INR2.0 billion for FY27, and Ind-Ra opines that internal accruals would be sufficient to meet the same. Besides, with the financial flexibility from being a part of the Rajan Raheja group, the company has a history of successfully refinancing its debt obligations within a year from maturity. Ind-Ra also draws comfort from the management's guidance of a minimum liquidity of around INR2.0 billion to be maintained in business.

## Rating Sensitivities

**Positive:** A substantial improvement in the operating performance and profitability, along with the adjusted net leverage reducing below 2.0x, on a sustained and consolidated basis, could be positive for the ratings.

**Negative:** A weaker-than-Ind-Ra-expected operating performance and/or higher-than-expected capex, leading to the adjusted net leverage remaining above 2.0x, on a sustained and consolidated basis, could be negative for the ratings.

## Any Other Information

**Standalone Profile:** During FY25, the company posted a revenue of INR67.3 billion (FY24: INR70.7 billion, FY23: INR67.1 billion), EBITDA of INR3.9 billion (INR4.5 billion, INR3.9 billion), adjusted net leverage (including supplier's credit) of 2.2x (2.5, 3.7x) and gross interest coverage of 2.0x (2.7x, 2.4x).

**Investments in RQBE to Continue:** PJL continues to evaluate divestment opportunities in RQBE as it remains non-strategic but is likely to invest INR0.5 billion-0.6 billion (FY25: INR0.4 billion) annually in the near term to support the latter's business requirements. PJL's share in RQBE's losses stood at INR0.2 billion in FY25 (FY24 losses: INR0.2 billion, FY23 losses: INR0.4 billion). PJL's earlier planned divestment of its entire holding of 51% in RQBE was automatically terminated in May 2022 due to a delay in the receipt of regulatory approvals.

## ESG Issues

**ESG Factors Minimally Relevant to Rating:** Unless otherwise disclosed in this section, the ESG issues are credit neutral or have only a minimal credit impact on PJL, either due to their nature or the way in which they are being managed by the entity. For more information on Ind-Ra's ESG Relevance Disclosures, please click [here](#). For answers to frequently asked questions regarding ESG Relevance Disclosures and their impact on ratings, please click [here](#).

## About the Company

PJL, incorporated in 1992, is a leading manufacturer of building material such as cement, RMC, and ceramic tiles in India. It also has interests in building materials, sanitary-ware and insurance through subsidiaries and joint ventures.

The cement division (Prism Cement) has an installed capacity of 5.6mtpa in Satna (Madhya Pradesh) and supply agreements with three grinding units, situated in Uttar Pradesh, for an aggregate capacity of 1.08mtpa which is likely to increase to 1.44mtpa by end-June 2025. With three decades of operations, Prism Cement had a distribution network of 2,400 effective dealers and nearly 5,800 effective retailers as of end-March 2025, catering to cement demand in Uttar Pradesh, Madhya Pradesh and Bihar. The company produces Portland Pozzolana Cement under four brands - Champion, and three premium brands, Champion Plus, Champion All Weather and Duratech - and Ordinary Portland Cement at its Satna plant. At end-March 2025, it had a trade to non-trade mix of 72:28, and the share of premium products in the revenue was 42%, up from 34% last year.

HRJ has been operating since 1958 in India. The company offers a diversified product portfolio of tiles, sanitary ware, bath fittings and engineered marble and quartz. HRJ's products are sold under the brand names of Johnson Tiles, Johnson Marbonite, Johnson Porselano, Johnson Endura, Johnson International and Johnson Marble & Quartz. The division has a distribution network of about 900 dealers, and it operates 21 large format experience centres. This segment operates 11 tile plants (including joint ventures) with a total capacity of around 64 million square metres, and two-bathroom fittings plants with a total capacity of 3.6 million pieces per annum.

Prism RMC is among the top three players in the RMC sector, with a pan-India presence. As of March 2025, it had a capacity of 11.6 million cubic meter and operated 98 plants across 45 location.

RQBE is a subsidiary of PJL, where PJL holds 51% stake and rest is owned by Australia-based QBE Insurance Group.

## Key Financial Indicators

Particulars (INR billion)	FY25	FY24
Revenue	68.3	71.8
Operating EBITDA	4.6	5.2
Operating EBITDA margin (%)	6.7	7.3
Interest coverage (x)	2.0	2.7
Net adjusted leverage (x)	2.4	2.6
Source: PJL, Ind-Ra		
Note: Consolidated financials excluding RQBE		

## Correction in Previous Rating Action Commentary

Ind-Ra updates the [rating action commentary](#) published on 28 May 2024 to include affirmation of the long-term issuer rating.

## Status of Non-Cooperation with previous rating agency

Not applicable

## Rating History

Instrument Type	Rating Type	Rated Limits (million)	Current Ratings	Historical Rating/Outlook		
				28 May 2024	21 February 2024	23 February 2023
Issuer rating	Long-term	-	IND A+/Positive	IND A+/Positive	IND A+/Positive	IND A+/ Stable
Commercial paper	Short-term	INR2,000	IND A1+	IND A1+	IND A1+	IND A1+
Non-convertible debentures	Long-term	INR2,000	IND A+/Positive	IND A+/Positive	IND A+/Positive	IND A+/ Stable

Fixed deposit	Long-term	INR1	IND A+/Positive	IND A+/Positive	IND A+/Positive	IND A+/ Stable
Fund-based working capital limit	Long-term	INR3,990	IND A+/Positive	IND A+/Positive	IND A+/Positive	IND A+/ Stable
Non-fund-based working capital limits	Short-term	INR7,710	IND A1+	IND A1+	IND A1+	IND A1+
Unsecured short-term loans	Short-term	INR1,700	IND A1+	IND A1+	IND A1+	IND A1+
Term loan	Long-term	INR7,376	IND A+/Positive	IND A+/Positive	IND A+/Positive	IND A+/ Stable
Fund/Non-fund based working capital limit	Long-term/ Short-term	INR11	WD	IND A+/Positive/ IND A1+	IND A+/Positive/ IND A1+	-

## Bank wise Facilities Details

### Complexity Level of the Instruments

Instrument Type	Complexity Indicator
Commercial paper	Low
Fixed deposit	Low
Fund-based working capital limit	Low
Fund-/Non-fund-based working capital limit	Low
Non-convertible debenture	Low
Non-convertible debenture	Low
Non-fund-based working capital limit	Low
Term loan	Low
Unsecured short-term loans	Low

For details on the complexity level of the instruments, please visit <https://www.indiaratings.co.in/complexity-indicators>.

## Annexure

Instrument Type	ISIN	Date of Issuance	Coupon Rate (%)	Maturity Date	Size of Issue (million)	Rating/Outlook
Non-convertible debentures	INE010A08131	26 August 2021	8.2	26 August 2024	INR950	WD (paid in full)
Non-convertible debentures	INE010A08149	5 July 2024	8.5	5 July 2028	INR1,000	IND A+/Positive
Non-convertible debentures	INE010A08156	5 July 2024	8.6	5 July 2029	INR1,000	IND A+/Positive
Source: NSDL, PJI						

## Contact

### Primary Analyst

Mahima Jain

Analyst

India Ratings and Research Pvt Ltd

DLF Epitome, Level 16, Building No. 5, Tower B DLF Cyber City, Gurugram Haryana - 122002

1246687268

For queries, please contact: [infogrp@indiaratings.co.in](mailto:infogrp@indiaratings.co.in)

### Secondary Analyst

Sarthak Bhauwala

Senior Analyst

02240356154

**Media Relation**

Ameya Bodkhe  
Marketing Manager  
+91 22 40356121

**About India Ratings and Research:** India Ratings and Research (Ind-Ra) is committed to providing India's credit markets accurate, timely and prospective credit opinions. Built on a foundation of independent thinking, rigorous analytics, and an open and balanced approach towards credit research, Ind-Ra has grown rapidly during the past decade, gaining significant market presence in India's fixed income market.

Ind-Ra currently maintains coverage of corporate issuers, financial institutions (including banks and insurance companies), finance and leasing companies, managed funds, urban local bodies and project finance companies.

Headquartered in Mumbai, Ind-Ra has seven branch offices located in Ahmedabad, Bengaluru, Chennai, Delhi, Hyderabad, Kolkata and Pune. Ind-Ra is recognised by the Securities and Exchange Board of India, the Reserve Bank of India and National Housing Bank.

India Ratings is a 100% owned subsidiary of the Fitch Group.

For more information, visit [www.indiaratings.co.in](http://www.indiaratings.co.in).

**APPLICABLE CRITERIA AND POLICIES**

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**Evaluating Corporate Governance****Corporate Rating Methodology****The Rating Process****Parent and Subsidiary Rating Linkage****Short-Term Ratings Criteria for Non-Financial Corporates****DISCLAIMER**

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Date & Time of Download : 25/07/2025 17:49:50

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9883107
<b>Date and Time of Submission</b>	5/28/2025 10:12:34 AM
<b>Scripcode and Company Name</b>	500338 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Announcement under Regulation 30 (LODR)-Credit Rating
<b>Submitted By</b>	Anjali Singh
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



National Stock Exchange Of India Limited

*Date of* 25-Jul-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	PRSMJOHNSN
<b>Name of the Company: -</b>	Prism Johnson Limited
<b>Submission Type:-</b>	Announcements
<b>Short Description:-</b>	Credit Rating
<b>Date of Submission:-</b>	28-May-2025 10:12:12 AM
<b>NEAPS App. No:-</b>	2025/May/110619/23238

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.



# PRISM JOHNSON LIMITED

Annexure A '13'

May 30, 2025

The National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Corporate Relationship Department, Bandra (East), Mumbai - 400 051.	The BSE Limited, P. J. Towers, Dalal Street, Fort, Mumbai - 400 023.
<b>Code : PRSMJOHNSN</b>	<b>Code: 500338</b>

Dear Sir,

**Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Termination of Captive Wind Power Project.**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and further to our disclosures vide letters dated November 10, 2022, June 1, 2023 & February 2, 2024, we wish to inform you that setting up of the captive wind power project aggregating 24 MW for supply to the Cement Plant of the Company at Satna, Madhya Pradesh ('Project') through Renew Green (MPR Two) Private Limited ('ReNew'), a Special Purpose Vehicle, has been terminated by the Company pursuant to material breach of the terms of the Power Consumption Agreement by ReNew, leading to termination of the Share Subscription and Shareholders Agreement ('SSSHA') and Power Consumption Agreement ('PCA') entered by the Company with Renew and ReNew Green Energy Solutions Private Limited.

Details required under Regulation 30 of SEBI LODR read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in the enclosed Annexure.

We request you to kindly note and take the above information on record.



Corporate Office: "Rahejas", Main Avenue, V.P. Road, Santacruz (W), Mumbai - 400 054, India. T: +91-22-6104 2200 |  
Registered Office: Prism Johnson Limited, 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016, India.  
W: www.prismjohnson.in | E: info@prismjohnson.in | CIN: L26942TG1992PLC014033



# PRISM JOHNSON LIMITED

Thanking you,

Yours faithfully,  
for **PRISM JOHNSON LIMITED**

SHAILESH  
NAGINDAS  
DHOLAKIA  
SHAILESH DHOLAKIA  
COMPANY SECRETARY

Digitally signed by  
SHAILESH NAGINDAS  
DHOLAKIA  
Date: 2025.05.30 22:59:13  
+05'30'

Encl.: As above



Corporate Office: "Rahejas", Main Avenue, V.P. Road, Santacruz (W), Mumbai - 400 054. India. T: +91-22-6104 2200 |  
Registered Office: Prism Johnson Limited, 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016, India.  
W: www.prismjohnson.in | E: info@prismjohnson.in | CIN: L26942TG1992PLC014033



# PRISM JOHNSON LIMITED

## Annexure

Details required under Regulation 30 of SEBI LODR read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr. No.	Particulars	Details
1.	Name of parties to the agreement	(i) Prism Johnson Limited (ii) ReNew Green Energy Solutions Private Limited (iii) ReNew Green (MPR TWO) Private Limited
2.	Nature of the agreement	Termination of the Share Subscription and Shareholders Agreement and Power Consumption Agreement executed on May 31, 2023
3.	Date of execution of the agreement	Termination Notice dated May 30, 2025.
4.	Details of amendment and impact thereof or reasons of termination and impact thereof	Pursuant to material breach of the terms of the Power Consumption Agreement by ReNew Green (MPR TWO) Private Limited ('ReNew'), the Company, vide Termination Notice dated May 30, 2025, has terminated the Share Subscription and Shareholders Agreement ('SSSHA') and Power Consumption Agreement ('PCA') dated May 31, 2023 entered by the Company with ReNew and ReNew Green Energy Solutions Private Limited.  In view of the aforesaid, the Company is entitled to claim Liquidated Damages and Termination Payment in terms of



Corporate Office: "Rahejas", Main Avenue, V.P. Road, Santacruz (W), Mumbai - 400 054. India. T: +91-22-6104 2200 |  
Registered Office: Prism Johnson Limited, 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016, India.  
W: www.prismjohnson.in | E: info@prismjohnson.in | CIN: L26942TG1992PLC014033

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ISO 14001 2004  
OHSAS 18001 - 2007  
SA 8000 - 2008  
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Certification



# PRISM JOHNSON LIMITED

		<p>provisions of the PCA from ReNew in addition to any other claims that the Company is entitled to in law including legal expenses.</p> <p>The Company reserves its right to take further recourse including making claims upon ReNew that the Company is entitled to make in terms of the PCA, SSSHA and the applicable law.</p>
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**PRISM**  
CEMENT  
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**JOHNSON**  
DESIGNERS CHOICE



Corporate Office: "Rahejas", Main Avenue, V.P. Road, Santacruz (W), Mumbai - 400 054, India. T: +91-22-6104 2200 |  
Registered Office: Prism Johnson Limited, 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016, India.  
W: [www.prismjohnson.in](http://www.prismjohnson.in) | E: [info@prismjohnson.in](mailto:info@prismjohnson.in) | CIN: L26942TG1992PLC014033

Date & Time of Download : 25/07/2025 17:51:04

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	9924282
<b>Date and Time of Submission</b>	5/30/2025 11:26:43 PM
<b>Scripcode and Company Name</b>	500338 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Disclosure Under Regulation 30 Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 – Termination Of Captive Wind Power Project.
<b>Submitted By</b>	Anjali Singh
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



National Stock Exchange Of India Limited

*Date of*

25-Jul-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	PRSMJOHNSN
<b>Name of the Company: -</b>	Prism Johnson Limited
<b>Submission Type:-</b>	Announcements
<b>Short Description:-</b>	Rescission/termination(s)
<b>Date of Submission:-</b>	30-May-2025 11:22:28 PM
<b>NEAPS App. No:-</b>	2025/May/116224/28639

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.



# PRISM JOHNSON LIMITED

## Annexure A "14"

June 25, 2025

The National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Corporate Relationship Department, Bandra (East), Mumbai - 400 051.	The BSE Limited, P. J. Towers, Dalal Street, Fort, Mumbai - 400 023.
Code : PRSMJOHNSN	Code: 500338

Dear Sir,

**Sub.: Disclosure under Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 – Further investment in subsidiary company pursuant to Rights Issue.**

Pursuant to Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ('SEBI LODR'), we wish to inform you that the Company has acquired 1,68,17,073 equity shares of ₹ 10 each at a premium of ₹ 5.17 per equity share ('Rights Shares') aggregating to ₹ 25,51,14,997.41 offered by Raheja QBE General Insurance Company Limited ('RQBE'), a subsidiary of the Company, on a rights basis.

RQBE informed the Company today that the Rights Shares have been allotted by RQBE to the Company on June 24, 2025. There is no change in shareholding percentage of the Company in RQBE pursuant to such acquisition.

Details required under Regulation 30 of SEBI LODR read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are provided in the enclosed Annexure.

The above is for your information and record.

Thanking you,  
Yours faithfully,  
for **PRISM JOHNSON LIMITED**

SHAILESH NAGINDAS  
DHOLAKIA

Digitally signed by SHAILESH  
NAGINDAS DHOLAKIA  
Date: 2025.06.25 17:14:42  
+05'30'

SHAILESH DHOLAKIA  
Company Secretary &  
Compliance Officer

Encl : As above





# PRISM JOHNSON LIMITED

## ANNEXURE

Details under Regulation 30 of the SEBI LODR read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are as follows:

Sr. No.	Details of events that need to be provided	Information of such event(s)
(a)	Name of the target entity, details in brief such as size, turnover etc.	Raheja QBE General Insurance Company Limited (RQBE), a Subsidiary of the Company
(b)	whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	The acquisition falls within related party transaction.  The promoter/promoter group/ group companies have no interest in RQBE.  The transaction is done at arm length basis.
(c)	industry to which the entity being acquired belongs	General Insurance
(d)	objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	The Company has made further investment by subscribing equity shares offered by RQBE on a rights basis.
(e)	brief details of any governmental or regulatory approvals required for the acquisition	None
(f)	indicative time period for completion of the acquisition	Equity Shares are allotted on rights basis by RQBE on June 24, 2025.
(g)	consideration - whether cash consideration or share swap or any other form and details of the same	Cash Consideration



ISO 9001 : 2008 (Excl.Design)  
 ISO 14001 2004  
 OHSAS 18001 : 2007  
 SA 8000 : 2008  
**BUREAU VERITAS**  
 Certification



# PRISM JOHNSON LIMITED

(h)	cost of acquisition and/or the price at which the shares are acquired	1,68,17,073 equity shares of ₹ 10 each acquired at a premium of ₹ 5.17 per equity share aggregating to ₹ 25,51,14,997.41 on a rights basis.
(i)	percentage of shareholding/control acquired and / or number of shares acquired	There is no change in shareholding percentage of the Company in RQBE pursuant to such acquisition.
(j)	brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)	<p>RQBE is a General Insurance company incorporated on 14<sup>th</sup> August 2007 having presence in India. RQBE, <i>inter alia</i>, provides general insurance services to the customers in the areas, such as Liability, Health, Property, Motor etc. The turnover of RQBE for last 3 years is as under:</p> <p>FY 2024-25 : ₹ 512 Crores          FY 2023-24 : ₹ 316 Crores          FY 2022-23 : ₹ 396 Crores</p>



Corporate Office: "Rahejas", Main Avenue, V.P. Road, Santacruz (W), Mumbai - 400 054, India. T: +91-22-6104 2200 |  
 Registered Office: Prism Johnson Limited, 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016, India.  
 W: www.prismjohnson.in | E: info@prismjohnson.in | CIN: L26942TG1992PLC014033

Date & Time of Download : 25/07/2025 17:53:44

**BSE ACKNOWLEDGEMENT**

<b>Acknowledgement Number</b>	10107715
<b>Date and Time of Submission</b>	6/25/2025 7:32:46 PM
<b>Scripcode and Company Name</b>	500338 - Prism Johnson Ltd
<b>Subject / Compliance Regulation</b>	Announcement under Regulation 30 (LODR)-Acquisition
<b>Submitted By</b>	Riddhi Jain
<b>Designation</b>	Designated Officer for Filing

**Disclaimer** : - Contents of filings has not been verified at the time of submission.



National Stock Exchange Of India Limited

*Date of*

25-Jul-2025

**NSE Acknowledgement**

<b>Symbol:-</b>	PRSMJOHNSN
<b>Name of the Company: -</b>	Prism Johnson Limited
<b>Submission Type:-</b>	Announcements
<b>Short Description:-</b>	General Updates
<b>Date of Submission:-</b>	25-Jun-2025 07:32:20 PM
<b>NEAPS App. No:-</b>	2025/Jun/127858/10784

Disclaimer : We hereby acknowledge receipt of your submission through NEAPS. Please note that the content and information provided is pending to be verified by NSEIL.

**Independent Auditor's Report on the Statement showing compliance with all Covenants as on March 31, 2025 pursuant to Regulation 56(1)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) for submission to Axis Trustee Services Limited (the 'Debenture Trustee')**

To  
The Board of Directors  
Prism Johnson Limited  
"Rahejas", Main Avenue,  
V P Road, Santacruz (West),  
Mumbai - 400 054

1. This Report is issued in accordance with the terms of our master engagement agreement dated August 28, 2023, amendment to master engagement dated January 05, 2024 and service scope letter dated September 18, 2024 with Prism Johnson Limited (hereinafter the "Company").
2. We, S R B C & CO LLP, Chartered Accountants, are the Statutory Auditors of the Company and have been requested by the Company to examine the accompanying Annexure I on 'Statement of Compliance of Financial Covenants' and the accompanying Annexure II on 'Statement of Compliance with Informative, Positive and Negative Covenants' for Unsecured, Redeemable, Non-Convertible Debentures @8.50% for Rs. 100 Crores (Series I) and @8.60% for Rs. 100 Crores (Series II), thus aggregating to Rs. 200 Crores (hereinafter the "Statements") as at March 31, 2025 which have been prepared by the Company from the Board approved audited standalone financial statements, underlying books of account and other relevant records and documents maintained by the Company as at and for the year ended March 31, 2025 pursuant to the requirements of the Regulation 56(1)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The Statements have been initialed by us for identification purpose only.
3. This Report is required by the Company for the purpose of submission with Axis Trustee Services Limited (hereinafter the "Debenture Trustee") of the Company to ensure compliance with the SEBI Regulations in respect of its 8.50% listed Non-Convertible Debentures amounting to Rs. 100 Crores and its 8.60% listed Non-Convertible Debentures amounting to Rs. 100 Crores, thus aggregating to Rs. 200 Crores ('Debentures'). The Company has entered into an agreement with the Debenture Trustee vide agreement dated June 20, 2024 in respect of such Debentures.

**Management's Responsibility**

4. The preparation of the Statement is the responsibility of the Management including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
5. The Management of the Company is also responsible for ensuring that the Company complies with all the requirements of the SEBI Regulations. The management is also responsible for providing all relevant information to the Debenture Trustee and for complying with all the covenants as prescribed in the Debenture Trust Deed dated June 20, 2024, entered between the Company and the Debenture Trustee ('Debenture Trust Deed').

#### Auditor's Responsibility

6. It is our responsibility to provide a limited assurance and conclude as to whether the Company is in compliance with all the covenants as mentioned in the accompanying Annexure I and Annexure II as at March 31, 2025.
7. We have audited the financial statements of the company as of and for the financial year ended March 31, 2025, on which we issued an unmodified audit opinion vide our report dated May 15, 2025. Our audit of these financial statements was conducted in accordance with the Standards on Auditing, as specified under Section 143(10) of the Companies Act, 2013, as amended and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("ICAI"). Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.
8. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
10. A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the applicable criteria, mentioned in paragraph 6 above. The procedures performed vary in nature and timing from, and are less extent than for, a reasonable assurance. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we have performed the following procedures in relation to the Statements:
  - a. Traced and agreed the amounts included in the Financial Ratios listed in Annexure I to the attached Statement, with the audited standalone financial results and books of accounts underlying the audited standalone financial results of the Company as at and for the year ended March 31, 2025.
  - b. Obtained and read the signed copy of the Debenture Trust Deed.
  - c. Tested the arithmetical accuracy of the Financial Ratios as appearing in the Statement.
  - d. Verified whether the Financial Ratios in the Statement are in compliance with the Debt Covenants as stated in the Debenture Trust Deed.
  - e. With respect to compliance with informative, positive and negative covenants included in Annexure II to the attached Statement, the management has represented and confirmed that the Company has complied with all the covenants including informative, positive and negative covenants, as prescribed in the Debenture Trust Deed, as at March 31, 2025. We have relied on the same and not performed any independent procedures in this regard.
  - f. Performed necessary inquiries with the Management and obtained necessary representations. Further, it has been represented to us that there have been no amendments to the Debenture Trust Deed. We have relied on the same and performed no independent procedure in this regard.

11. We did not perform any tests to ensure the legality or otherwise of interpretation of the definitions provided for the various items used in calculation of financial ratios specified in the Statement. Such interpretation and information are solely the responsibility of the Management. We have relied solely on Management's representations in relation to these matters.

#### Conclusion

12. Based on the procedures performed by us under paragraph 10 above, and according to information and explanations received and management representations obtained, nothing has come to our attention that causes us to believe that the Company is not in compliance with all the covenants as mentioned in the accompanying Annexure I and Annexure II as at March 31, 2025.

#### Restriction on use

13. This Report is addressed to and provided to the Board of Directors of the Company solely in connection with the purpose mentioned in paragraph 2 above and to submit the accompanying Statement to the Debenture Trustee and should not be used by any other person or for any other purpose or distributed to any other parties. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

For S R B C & CO LLP  
Chartered Accountants  
ICAI Firm Registration Number: 324982E/E300003

**Firoz Anis  
Pradhan**

Digitally signed by Firoz Anis  
Pradhan  
DN: cn=Firoz Anis Pradhan,  
o=Personal,  
email=firoz.pradhan@srb.in  
Date: 2025.05.30 14:40:41 +05'30'

per Firoz Pradhan  
Partner  
Membership Number: 109360  
UDIN: 25109360BMKYHA2707  
Place of Signature: Mumbai  
Date: May 30, 2025



## Annexure I

Statement showing compliance of Financial Covenants by the Prism Johnson Limited (“the Company”) on a standalone basis as at March 31, 2025

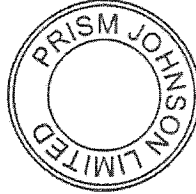
(Amount in Rs. crores)

Sr No.	Particulars	Covenant	As per Debenture Trust Deed	Notes
1	Net Debt/ EBITDA (in times)	0.84	Does not exceed 3.75 times	
	Net Debt	444.06		a
	EBITDA	528.95		b
2	Net Debt/ Adjusted Tangible Net worth (in times)	0.30	Does not exceed 1.25 times	
	Net Debt	444.06		a
	Adjusted Tangible Net Worth	1,468.44		c

The Financial Covenants and definitions are as prescribed under clause 2.5.1 of the Debenture Trust Deed dated June 20, 2024.

For Prism Johnson Limited

ARUN KUMAR AGARWAL Digitally signed by ARUN KUMAR AGARWAL  
Date: 2025.05.30  
13:48:22 +05'30'



Arun Kumar Agarwal  
Chief Financial Officer

Mumbai, May 30, 2025



**Note a**

**Net Debt:** As per clause 2.5.1 of the Debenture Trust Deed dated June 20, 2024, Net Debt shall mean, the Gross Debt less the unencumbered Cash and Cash Equivalents.

Gross Debt shall mean the gross debt as reported in the Company's financial statements on a standalone basis (including but not limited to corporate guarantees, shortfall undertaking in the nature of guarantee provided by the Company).

Cash & Cash Equivalents shall mean cash and bank balance

**Computation of Net Debt as at March 31, 2025:**

Particular	Reference	Amount in Rs. crores
Gross Debt	I	897.85
Less: Unencumbered Cash & Cash Equivalents*	II	453.79
<b>Net Debt</b>	<b>I-II</b>	<b>444.06</b>

\* excluding restricted bank deposit amounting to Rs. 0.69 crores.

**Note b**

**EBIDTA:** As per clause 2.5.1 of the Debenture Trust Deed dated June 20, 2024, EBIDTA shall mean profit before tax (including other income) + interest expense + depreciation & amortization but excluding exceptional items

**Computation of EBIDTA for 12 months ending March 31, 2025**

(Amount in Rs. crores)

Particulars	Reference	For the 12 months ending March 31, 2025
Profit before exceptional items & tax	I	(103.24)
Add: Interest cost	II	201.67
Add: Depreciation and amortization	III	430.52
<b>EBITDA</b>	<b>I+II+III</b>	<b>528.95</b>

**Note c**

**Adjusted Tangible Net worth:** As per clause 2.5.1 of the Debenture Trust Deed dated June 20, 2024, Adjusted Tangible Net worth shall mean the issued and paid up share capital (+) all reserves (excluding revaluation reserve) (-) any dividend declared (-) intangibles (including but not restricted to brand valuation, goodwill etc. but excluding software) as per latest audited financials of the company

**Computation of Adjusted Tangible Net worth as at March 31, 2025**

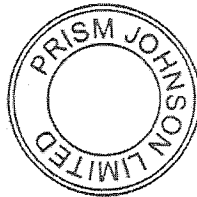
Particulars	Reference	Amount in Rs. Crores
Paid up share capital & Reserves (excluding revaluation reserve)	I	1,491.25
Less: Any dividend declared	II	-
Less: Intangibles (excluding software)	III	22.81
<b>Adjusted Tangible Net Worth</b>	<b>I-II-III</b>	<b>1,468.44</b>

**For Prism Johnson Limited**

ARUN KUMAR  
 AGARWAL

Digitally signed by ARUN  
 KUMAR AGARWAL  
 Date: 2025.05.30 13:49:04  
 +05'30'

Arun Kumar Agarwal  
 Chief Financial Officer  
 Date: May 30, 2025

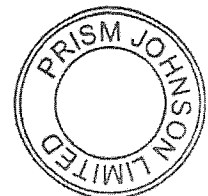




Annexure II

Statement showing Compliance with Informative, Positive and Negative Covenants by the Company as at March 31,2025

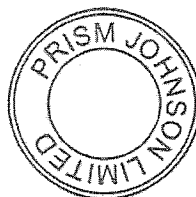
COVENANTS UNDER THE DEBENTURE TRUST DEED OTHER THAN FINANCIAL COVENANT	Management remarks on the Compliance Status as at and for the year ended March 31,2025
1.1.1. Information Covenants	
The Company shall provide / cause to be provided information in respect of the following, promptly:	
(a) Notify the Debenture Trustee promptly and in any event within 1 (One) calendar day, in writing of any notice of any application or any step for winding up having been made or receipt of any statutory notice of winding up under the provisions of the Act or any other notice under any other Law or otherwise of any suit or legal process intended to be filed or initiated against the Company.	Not Applicable, no winding-up proceeding or any other notice under any other Law or otherwise of any suit or legal process intended to be filed or initiated against the Company
(b) Notify the Debenture Trustee promptly and in any event within 1 (One) calendar day, in writing of any notice or any application under IBC by any financial creditor.	Not Applicable, no notice or any application under IBC by any financial creditor against the Company
(c) Notify the Debenture Trustee promptly and in any event within 1 (One) calendar day, in writing of any notice or any application under IBC by an operational creditor in the event, the claimed amount under any notice or application is exceeding INR 10,00,00,000 (Rupees Ten Crores only) against the Company.	Not Applicable, no notice or any application under IBC by any operational creditors exceeding INR 10,00,00,000 (Rupees Ten Crores only) against the Company
(d) Notify the Debenture Trustee in writing no later than 3 (Three) calendar days from the date of its occurrence, of any legal proceeding pending or threatened, regulatory notices or judicial orders against the Company, or any dispute between the Company or any Governmental Authority, which has a Material Adverse Effect and affects the ability of the Company to discharge its obligations under the Transaction Documents or impacts the interests of the Debenture Trustee and/or Debenture Holders.	Not Applicable, no legal proceeding pending or threatened, regulatory notices or judicial orders against the Company, or any dispute between the Company or any Governmental Authority, which has a Material Adverse Effect and affects the ability of the Company to discharge its obligations
(e) Notify the Debenture Trustee of any material litigation, arbitration or administrative proceedings which may have Material Adverse Effect.	Not Applicable, no material litigation, arbitration or administrative proceedings which may have Material Adverse Effect on the Company
(f) Notify the Debenture Trustee promptly of any revision in the rating provided by the Rating Agency in the Issue.	No change in Rating
(g) Notify the Debenture Trustee of any circumstance which may adversely affect the financial position of the Company, including any action taken by any creditor against the Company to that effect.	Not Applicable, no circumstance which may adversely affect the financial position of the Company, including any action taken by any creditor against the Company to that effect.





# PRISM JOHNSON LIMITED

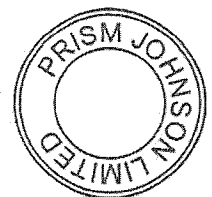
(h) Notify the Debenture Trustee in writing no later than 3 (Three) calendar days from the date of becoming aware of any fact, matter or circumstance which would cause any of the representations and warranties of the Company under any of the Transaction Documents to become untrue or inaccurate or misleading in any respect.	Not Applicable, There were no matters /circumstances that could cause any of the representations and warranties of the Company under the Transaction Documents to become untrue or inaccurate or misleading in any respect
(i) Notify the Debenture Trustee in writing no later than 3 (Three) calendar days from the date on which the Company becomes aware of any default being committed or occurrence of any breach of any of its covenants by the Company under any Transaction Document.	Not Applicable, no default being committed or occurrence of any breach of any of its covenants by the Company under any Transaction Document.
(j) Notify the Debenture Trustee in writing no later than 1 (One) calendar day from the date on which the Company becomes aware of its occurrence, of any event which constitutes an Event of Default, specifying the nature of such event and any steps the Company is taking and proposes to take to remedy the same.	Not Applicable, There were no events which constitutes Event of Default
(k) Deliver to the Debenture Trustee, no later than 1 (One) calendar days from the date of its occurrence, copies of all notices of default, termination, or material claims or demands made, against it or by it and notify the Debenture Trustee about any action or event pertaining to or having the effect of revocation, repudiation, denial or cancellation of any authorization that may have been taken by the Company for this Issue.	Not Applicable, no occurrence, copies of all notices of default, termination, or material claims or demands made, against it or by it and notify the Debenture Trustee about any action or event pertaining to or having the effect of revocation, repudiation, denial or cancellation of any authorization that may have been taken by the Company for this Issue
(l) Notify the Debenture Trustee in writing, promptly, of any of any proposed change in the nature or scope or the business or operations of the Company or the entering into any agreement or arrangement by any Person that may affect the assets and liabilities of the Company at least 3 (Three) Business Days prior to the date on which such action is proposed to be given effect.	Not Applicable, There was no change in the nature or scope or the business or operations of the Company or not entered into any agreement or arrangement by any Person that might have affected the assets and liabilities of the Company
(m) Notify the Debenture Trustee, no later than 1 (One) day from the date of its occurrence, in writing of any letters of offer or any document pursuant to which a change in Management Control with respect to the Company may occur.	Not Applicable, The Company has not issued any letter of offer or any document pursuant to which a change in Management Control with respect to the Company had occurred
(n) Notify the Debenture Trustee, no later than 1 (One) day from the date of its occurrence, any Mandatory Redemption Events occurring under the Debenture Trust Deed or other Transaction Documents;	Not Applicable, There was no event occurred which caused Mandatory Redemption of the Debentures under the Debenture Trust Deed or other Transaction Documents





# PRISM JOHNSON LIMITED

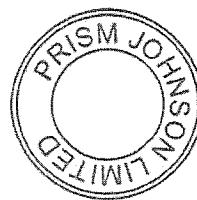
(o) Annual (audited) financial statements of the Company within 60 (sixty) calendar days following the closure of the preceding Financial Year. Quarterly unaudited profit and loss statement and unaudited balance sheet of the Company to be provided within 45 (forty-five) calendar days following the closure of the preceding Financial Quarter.	The Company has complied with the same
(p) Inform Debenture Trustee of any change in composition of its board of directors.	The Company has informed the debenture trustee about the change in composition of the Board of Directors as & when required
(q) Within 5 (Five) days of receipt of a request from the Debenture Trustee, the Company shall authenticate any information relating to the Debentures, to be submitted by Debenture Trustee and/or any Debenture Holder with the Information Utility.	Not applicable, The Company has not received any such request from the debenture trustee
(r) On half-yearly basis, submit to Debenture Trustee a certificate by its statutory auditor regarding compliance with all the covenants in relation to the Debentures along with the financial results in the manner and format as may be specified by SEBI.	The Company has complied with the same
<b>1.1.2. Positive Covenants</b>	
The Company hereby covenants and agrees that until the Final Settlement Date, the Company shall comply with the following:	
(a) The Company shall utilise the Issue proceeds solely towards the End Use and undertakes not to utilize the Issue proceeds for any illegal or unlawful purposes or for investing in real estate or using it for any speculative purpose.	The Company has complied with the same
(b) Give to the Debenture Trustee any information, relating to the business, property and affairs of the Company, that affects the ability of the Company to discharge its obligations under the Transaction Documents or impacts the interests of the Debenture Trustee and/or Debenture Holders.	Not Applicable, no such information relating to the business, property and affairs of the Company that affects the ability of the Company to discharge its obligations under the Transaction Documents or impacts the interests of the Debenture Trustee and/or Debenture Holders
(c) The Company shall conduct its business in a proper, orderly and efficient manner and must not cease its business.	The Company has complied with the same
(d) Pursuant to the Act and the relevant rules thereunder, the Company undertakes to make the necessary filings of the documents mandated therein including the Form PAS-3 for return of allotment with the Registrar of Companies and/or SEBI within the timelines stipulated under the Act and other Applicable Law.	The Company has complied with the same
<b>(e) Compliance with laws</b>	
<b>1.1 The Company shall comply with:</b>	





# PRISM JOHNSON LIMITED

<p>(i) all laws, rules, regulations and guidelines (including the Act) as applicable in respect to the Issue, and obtain such regulatory approvals as may be required from time to time, including but not limited, in relation to the following (i) the SEBI Debt Listing Regulations, as may be in force from time to time during the currency of the Debentures; (ii) the provisions of the listing agreement entered into by the Company with the stock exchange in relation to the Debentures including the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), each as amended, modified or supplemented from time to time, and (iii) the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the other notified rules under the Act, each as amended, modified or supplemented from time to time;</p>	<p>The Company has complied with the same</p>
<p>(ii) comply with all the applicable provisions as mentioned in the Securities and Exchange Board of India (Debenture Trustee) Regulations, 1993 read along with the DT Master Circular, the SEBI Debt Listing Regulations and/or any other notification, circular, press release issued by the SEBI/RBI, each as amended, modified or supplemented from time to time.</p>	<p>The Company has complied with the same</p>
<p>(iii) The Company shall, while submitting quarterly/ annual financial results to the Exchange disclose <i>inter alia</i> the following line items along with the financial results and the same shall be communicated to the Debenture Holder(s) on a half-yearly basis:</p>	<p>The Company has complied with the same</p>
<p>A. debt-equity ratio;</p>	<p>The Company has complied with the same</p>
<p>B. debt service coverage ratio;</p>	<p>The Company has complied with the same</p>
<p>C. interest service coverage ratio;</p>	<p>The Company has complied with the same</p>
<p>D. outstanding redeemable preference shares (quantity and value);</p>	<p>The Company has complied with the same</p>
<p>E. capital redemption reserve/debenture redemption reserve (if applicable);</p>	<p>The Company has complied with the same</p>
<p>F. net worth;</p>	<p>The Company has complied with the same</p>
<p>G. net profit after tax;</p>	<p>The Company has complied with the same</p>
<p>H. earnings per share;</p>	<p>The Company has complied with the same</p>
<p>I. current ratio;</p>	<p>The Company has complied with the same</p>
<p>J. long term debt to working capital;</p>	<p>The Company has complied with the same</p>
<p>K. bad debts to Account receivable ratio;</p>	<p>The Company has complied with the same</p>
<p>L. current liability ratio;</p>	<p>The Company has complied with the same</p>
<p>M. total debts to total assets;</p>	<p>The Company has complied with the same</p>
<p>N. debtors turnover;</p>	<p>The Company has complied with the same</p>
<p>O. inventory turnover;</p>	<p>The Company has complied with the same</p>
<p>P. operating margin (%);</p>	<p>The Company has complied with the same</p>
<p>Q. net profit margin (%);</p>	<p>The Company has complied with the same</p>
<p>Provided that if the information mentioned in sub-clause (iii) above is not applicable to the Company, it shall disclose such other ratio/equivalent financial information, as may be required to be maintained under Applicable Laws, if any.</p>	
<p>(f) Financial Statements</p>	





# PRISM JOHNSON LIMITED

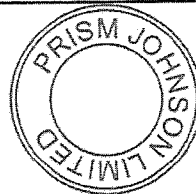
(i) The Company shall submit to the Debenture Trustee a copy of the latest annual report and the latest audited financial statements to the Trustee, as per the timelines provided under SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 and other Applicable Laws, and the Debenture Trustee shall be obliged to share the details submitted under this clause with all Debenture Holders within 2 (Two) working days of their specific request.	The Company has complied with the same
(ii) The Company shall submit to the Debenture Trustee (and to the Debenture Holder(s), if so requested), its unaudited quarterly financial information, within 45 (Forty Five) days from the end of the relevant financial quarter.	The Company has complied with the same
<b>(g) Notify the Debenture Trustee</b>	
The Company shall provide / cause to be provided information in respect of the following promptly and no later than 5 (Five) Business Days from the occurrence of such event (unless otherwise specifically provided):	
(i) inform the Debenture Trustee of any significant change in the composition of the Board of Directors of the Company which may amount to a change in 'control' (as defined under clause (h) of sub-section (2) of Section 11 of the Securities and Exchange Board of India Act, 1992);	The Company has complied with the same. There was no significant change in the composition of Board of Directors which could amount to change in control
(ii) inform the Debenture Trustee promptly of any amalgamation, merger, acquisition, or reconstruction scheme proposed by the Company.	Not Applicable, no amalgamation, merger, acquisition, or reconstruction scheme proposed by the Company.
(iii) The Company agrees that it shall forward to the Debenture Trustee promptly, which information can be forwarded in electronic form or fax:	The Company has complied with the same
A. a copy of the Statutory Auditors' and Directors' Annual Report, Balance Sheet and Profit & Loss Account and of all periodical and special reports within 3 (three) working days from the date of issuance.	The Company has complied with the same
B. a copy of all notices, resolutions and circulars relating to new issue of debt securities at the same time as they are sent to shareholders/ holders of debt securities; and	Not applicable, no new issue of debt securities
C. a copy of all the notices, call letters, circulars, etc. of the meetings of debt security holders at the same time as they are sent to the holders of debt securities or advertised in the media.	Not applicable, no such meeting has taken place
(h) The Company shall notify the Debenture Trustee in writing, of any proposed change in the nature or scope or the business or operations of the Company or the entering into any agreement or arrangement by any person that may materially affect the assets and liabilities of the Company, at least 1 (One) Business Day prior to the date on which such action is proposed to be given effect.	Not Applicable, There was no change or proposed change in the nature or scope or the business or operations of the Company or not entered into any agreement or arrangement by any Person that might have affected the assets and liabilities of the Company
(i) The Company shall at all times act and proceed in relation to its affairs and business in compliance with law.	The Company has complied with the same
<b>(j) Furnish Information to Debenture Trustee</b>	





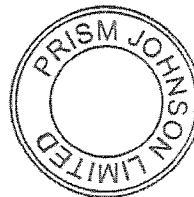
# PRISM JOHNSON LIMITED

The Company shall provide to the Debenture Trustee or their nominee(s) (and to the Debenture Holder(s), if so requested), information in respect of the following within a maximum of within 45 (Forty five) calendar days from the end of each Financial Quarter or from the occurrence of such event, as the case may be:	
(i) The Company shall submit such information as the Debenture Holders may require as to all matters relating to the business, property and affairs of the Company that materially impacts the interests of the Debenture Holders.	The Company has complied with the same
(ii) The Company shall furnish quarterly (unless specified otherwise, in which case, reports shall be submitted according to the specified timeline) report to the Debenture Trustee (and to the Debenture Holders), containing the following particulars: -	The Company has complied with the same
A. Periodical status/performance reports from the Company within 7 (Seven) days of the relevant board meeting or within 45 (Forty Five) days of the respective quarter, whichever is earlier;	Quarterly Report on status / performance was submitted to Debenture Trustee on May 06, 2025
B. Updated list of the names and addresses of the Debenture Holder(s);	The Company has complied with the same
C. Details of the payments to be made, but unpaid and reasons for the non-payment thereof;	Not Applicable, no such payment was required to be made
D. The number and nature of grievances received from the Debenture Holder(s) and resolved by the Company, and those grievances not yet solved to the satisfaction of the Debenture Holder(s);	No grievance received from Debenture holder
E. Promptly and expeditiously attend to and redress the grievances, if any, of the Debenture Holder(s). The Company further undertakes that it shall promptly comply with the suggestions and directions that may be given in this regard, from time to time, by the Debenture Trustee and shall advise the Debenture Trustee periodically of its compliance.	No grievance received from Debenture holder
F. Statement that the quarterly compliance report on corporate governance (if applicable) has been submitted to the Stock Exchange, in the format prescribed by SEBI, within the timelines prescribed in the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	The Company has complied with the same
(iii) The Company shall furnish to the Debenture Trustee details of all grievances received from the Debenture Holders and the steps taken by the Company to redress the same. At the request of the Debenture Holders, the Debenture Trustee shall, by notice to the Company, call upon the Company to take appropriate steps to redress such grievance and shall, if necessary, at the request of any Debenture Holders representing not less than one-tenth in value of the nominal amount of the Debentures for the time being outstanding, call a meeting of the Debenture Holders;	Not Applicable, no grievances received from the Debenture Holders





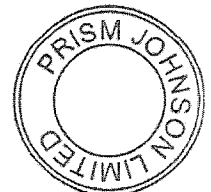
(iv) The Company undertakes to provide all information/ documents required to be submitted to the Debenture Trustee, to enable it to carry out the due diligence in terms of the DT Master Circular and necessary reports / certificates to the stock exchanges / SEBI and make the necessary disclosures on its website, in terms of the DT Master Circular, as amended, replaced or modified from time to time.	The Company has complied with the same
(k) The Company shall comply with the provisions of the Act relating to transfer of unclaimed redemption and coupon amounts of Debentures to Investor Education and Protection Fund ("IEPF"), if applicable to it.	Not Applicable, no redemption of NCD
(l) The Company is aware that in terms of Regulation 14 of the SEBI (Debenture Trustees) Regulations, 1993, as amended from time to time, the Trust Deed has to contain the matters specified in Section 71 of the Act and Form No. SH.12 specified under the Companies (Share Capital and Debentures) Rules, 2014. The Company hereby agrees to comply with all the clauses of Form No. SH.12 as specified under the Companies (Share Capital and Debentures) Rules, 2014 to the extent applicable to it as if they are actually and physically incorporated herein in the Debenture Trust Deed.	The Company has complied with the same
(m) Subject to Applicable Law, the Company shall permit the inspection of all books of accounts and other records maintained by them, to the Debenture Trustee and any of its representatives, auditors and professional advisors, subject to prior written notice of 3 (Three) Business Days from the Debenture Trustee.	The Company has complied with the same
(n) Submit such other disclosure to the Debenture Trustee as may be required under the Securities and Exchange Board of India (Debenture Trustee) Regulations, 1993 read along with the DT Master Circular and other Applicable Laws.	The Company has complied with the same
(o) The Company shall provide to the Debenture Trustee such information as it may require for any filings, statements, reports that the Debenture Trustee is required to provide to any Governmental Authority under Applicable Laws.	The Company has complied with the same
(p) The Company shall appoint the person nominated by the Debenture Trustee in terms of clause (e) of sub-regulation (1) of regulation 15 of the Securities and Exchange Board of India (Debenture Trustees) Regulations, 1993, as a director on its Board of Directors at the earliest and not later than one month from the date of receipt of nomination from the Debenture Trustee as to appointment of Nominee Director.	Not Applicable, no nomination from the Debenture Trustee as to appointment of Nominee Director is received
(q) The Company shall ensure that all the Financial Indebtedness availed of by the Company from its associates or Affiliates or any member of their group shall be subordinated at all times in all respects including repayment terms, to the Debentures.	The Company has complied with the same
(r) The Company hereby undertakes that it shall:	





# PRISM JOHNSON LIMITED

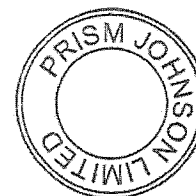
i. keep such adequate accounting and control systems, management information systems, books of account, and other records as are required to be maintained under law and such accounts as are adequate to reflect truly and fairly the financial condition and results of operations and which shall contain full, true and correct entries in conformity with GAAP consistently applied and all requirements of law; and	The Company has complied with the same
ii. in the event that auditors acting as the statutory auditors for the Company cease acting as the auditors for any reason, the Company shall promptly inform the Debenture Trustee of the reasons for such cessation and shall appoint in accordance with law and maintain as the auditors of the Company,	Not Applicable, no change in statutory auditors
(s) The Company shall ensure that it would not be required to be registered as a "non-banking financial company" or a "core investment company" under any Applicable Law, until the Final Settlement Date.	The Company has complied with the same
(t) The Company shall ensure that it would not carry on the business of a "non-banking financial institution" as defined under the Reserve Bank of India, 1934, until the Final Settlement Date.	The Company has complied with the same
(u) The Company shall perform all of its respective obligations under the terms of the applicable Transaction Documents and maintain in full force and effect each of the Transaction Documents to which it is a party.	The Company has complied with the same
(v) The Company shall promptly obtain all necessary consents and shall maintain and comply with the terms of all such consents, as maybe necessary for entering into the Transaction Documents.	The Company has complied with the same
(w) The Company shall maintain its existence, corporate or otherwise, and right to carry on business and operations and ensure that it has the appropriate, requisite consents and is duly qualified to conduct its business and operations as it is conducted in all applicable jurisdictions and will obtain and maintain all consents and rights necessary for the conduct of its business and operations in such jurisdictions.	The Company has complied with the same
(x) The Company shall promptly pay and discharge all its financial obligations and regularly make all payments due and payable by the Company, including but not limited to Taxes other than those being contested in good faith and also such payment due and payable under or in respect of any Transaction Document.	The Company has complied with the same
(y) The Company shall duly comply with all the requirements under the respective Tax laws as applicable to them and shall file tax returns within the period as permitted under Applicable Laws.	The Company has complied with the same
(z) The Company hereby covenants and undertakes that each of the representation and warranty provided by the Company in the Debenture Trust Deed and other Transaction Documents, other than those which have been given with reference to a specific date, shall continue to hold true and correct through the term of these Debentures and that the Company shall forthwith notify the Debenture Trustee of any breach thereof	The Company has complied with the same





# PRISM JOHNSON LIMITED

(aa) The Company shall execute and deliver at the expense of the Company, such other documents as shall be necessary or advisable in the opinion of the Debenture Trustee or that the Debenture Trustee may request in connection with the rights and remedies of the Debenture Holders granted or provided for by the Transaction Documents and to consummate the transactions contemplated therein.	The Company has complied with the same
(bb) Compliance with Anti-Money Laundering Laws and Standards	
i. The Company shall not (i) engage in corrupt practices, fraudulent practices, or other illegal practices in connection with their business and operations, or (ii) engage in money laundering or in breach of any anti-money laundering laws; or (iii) engage in the financing of terrorism.	The Company has complied with the same
ii. The Company shall (i) comply with all anti-money laundering laws and combating the financing of terrorism laws and obtain all authorisations required in connection thereto under Applicable Law; (ii) take all steps to comply with their obligations under all anti-money laundering laws (as amended or enacted from time to time); and (iii) further, also comply with the prevention of money laundering and combating the financing of terrorism standards, as may be set out by the Debenture Trustee, from time to time.	The Company has complied with the same
iii. The Company shall comply with all provisions of the Prevention of Money Laundering Act, 2002 and all circulars issued by the RBI in relation to money laundering and know-your-customer requirements.	The Company has complied with the same
(cc) The Company shall comply with such other conditions as may be prescribed by the Debenture Holders to be fulfilled from time to time.	The Company has complied with the same
<b>1.1.3. Negative Covenants</b>	
The Company hereby covenants and agrees that until the Final Settlement Date, the Company shall comply with the following:	
(a) The Company shall not declare or make or pay any Restricted Payment to any Person, during any Financial Year unless (i) it fails to meet its obligations to pay Coupon and/or installments and/or other monies due to the Debenture Holders and as long as it is in such default; or (ii) it is not in compliance of the Financial Covenants; or (iii) if an Event of Default has occurred and is continuing; or (iv) if the Restricted Payments are not permitted under Applicable Laws; or (v) if the credit rating of the Debentures has been suspended or withdrawn by the Rating Agency (in the event of the Debentures are being rated by multiple credit rating agencies, then the lowest rating shall be considered).	The Company has not breached this condition
(b) The Company shall not wind up, liquidate or dissolve its affairs and the Company shall ensure that neither of the other subsidiaries of the Company wind up, become insolvent or liquidate or dissolve their respective affairs.	No such incident occurred
(c) The Company shall not change, modify or alter its accounting policies unless expressly required under Applicable Law without prior written consent of the Debenture Trustee and which consent shall not be unreasonably withheld by the Debenture Trustee.	The Company has not breached this condition





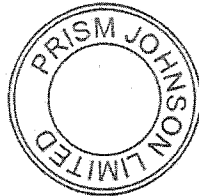
# PRISM JOHNSON LIMITED

(d) The Company shall not make any amendments in its constitutional documents if such amendment affects the performance of obligations of the Company under the Transaction Documents without prior written consent of the Debenture Trustee and which consent shall not be unreasonably withheld by the Debenture Trustee.	No such incident occurred
(e) The Company shall not enter into any scheme pertaining to amalgamation, acquisition, merger, demerger, buyback or reconstruction without the prior consent of the Debenture Trustee.	No such incident occurred
(f) The Company shall not enter into any compromise or arrangement or settlement with any of its secured creditors.	No such incident occurred
(g) The Company shall not enter into any arrangement, agreement or commitment (including any derivative transaction) with any person or pay any fees, commissions or other sums on any account whatsoever to any persons other than: (i) in the ordinary course of business, at arm's length and on normal commercial terms; or (ii) as required or permitted by the Transaction Documents.	The Company has not breached this condition
(h) The Company shall not enter into a single transaction or a series of transactions (whether related or not and whether voluntary or involuntary) to sell, lease, gift, vest, transfer, Encumber or otherwise dispose of any of its assets or otherwise re-structure its existing business or split its business without prior written consent of the Debenture Trustee and which consent shall not be unreasonably withheld by the Debenture Trustee. Nothing mentioned hereinabove shall apply to sale, lease, transfer or otherwise disposal of any asset of the Company (whether in a single transaction or a series of transactions) or otherwise re-structure its existing business or split its business aggregating to not more than INR 75,00,00,000 (Rupees Seventy Five Crores only) until the Final Settlement Date.	No such transaction has occurred
(i) The Company shall not change its Financial Year without the consent of the Debenture Trustee (acting on behalf of the Debenture Holders).	No such incident occurred
(j) The Company shall ensure that no applications are filed, or no proceedings are pending against the Company in National Company Law Tribunal in relation to IBC;	No such incident occurred

For Prism Johnson Limited

**ARUN  
 KUMAR  
 AGARWAL**

Digitally signed by  
 ARUN KUMAR  
 AGARWAL  
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**Arun Kumar Agarwal**  
 Chief Financial Officer  
 Mumbai, May 30, 2025



**Independent Auditor's Report on the manner of utilization of the funds raised through the issue of listed, unsecured, rated, redeemable, taxable, non-convertible debentures, as required by Clause 56 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors  
Prism Johnson Limited,  
"Rahejas", Main Avenue,  
V P Road, Santacruz (West),  
Mumbai - 400 054.

1. This Report is issued in accordance with the terms of our service scope letter dated January 17, 2025 read with Master Engagement Agreement dated August 28, 2023 and amendment to Master Engagement Agreement dated January 05, 2024, with Prism Johnson Limited (hereinafter the "Company").
2. The accompanying Statement contains details of manner of utilization of funds raised through the issue of listed, unsecured, rated, redeemable, taxable, non-convertible debentures (the "Statement"), as required by Clause 56 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Regulation"), by the Company, which we have initialled for identification purposes only. The funds were raised by the Company by way of private placement of upto 20,000 debentures bearing a face value of Rs. 1 lakh each at par, of the aggregate nominal value upto Rs. 200 Crores ("Debentures").

**Management's Responsibility for the Statement**

3. The preparation of the accompanying Statement is the responsibility of the Management of the Company, including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the Statement, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Company complies with the requirements of the Debenture Trust Deed, Clause 56 of the Regulation and for providing all relevant information to the Securities and Exchange Board of India.

**Auditor's Responsibility**

5. Pursuant to the requirements of Clause 56 of the Regulation, it is our responsibility to provide limited assurance in the form of a conclusion as to whether the Statement is in agreement with the underlying unaudited books and other relevant record of the Company.
6. We have performed a limited review of the unaudited standalone financial results of the Company for the quarter and six months period ended September 30, 2024, prepared by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended, and issued an unmodified conclusion dated November 13, 2024. Our review of those financial results was conducted 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 ("ICAI").

# SRBC & COLLP

Chartered Accountants

Prism Johnson Limited

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7. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
8. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
9. A limited assurance engagement involves performing procedures to obtain sufficient appropriate evidence on the reporting criteria mention in paragraph 5 above. The procedures performed vary in nature and timing from, and are less extent than for, a reasonable assurance. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we have performed the following procedures in relation to the Statement:

- a. Obtained and read the "Statement" prepared by the Company, including notes therein, containing details of proceeds of borrowings and utilisation of such proceeds by the Company.
- b. Obtained and read clause "2.1.16 on End Use" of the Debenture Trust Deed dated June 20, 2024 and obtained and read the paragraph on "Objects of the Issue/ Purpose for which there is requirement of funds" of the Key Information Document dated July 02,2024 and noted that the amount raised by the Company through issue of debentures is to be utilised towards general corporate purpose of the Company.
- c. We have traced the receipt and utilization of the funds as follows:

In respect of receipt of funds:

- i. Traced the proceeds from issue of debentures from the bank statement.
- ii. We noted that these proceeds were entirely placed into fixed deposits by the Company. Obtained the underlying fixed deposit receipts and verified the amount and maturity dates of these deposits.
- iii. Obtained the bank Statement and traced the proceeds of these deposits as per the maturity dates.

In respect of utilisation of funds:

- iv. Obtained the list of outstanding letters of credit (LC) payable to the vendors from the Management and verified the due dates of such payments from the LC payment advice.
- v. Traced the utilisation of the fixed deposits proceeds as mentioned in paragraph (iii) above towards payments as disclosed under the head "Repayment of letter of credit" in the Statement.
- d. Obtained and relied on the bank statements, underlying books of account and other relevant records and documents maintained and provided to us by the Company to verify the date and the amount of debenture proceeds received, and fund utilised as mentioned in the Statement. We have done no independent procedures in this regard.
- e. The Management has represented that the proceeds were utilized completely in the manner as stated in the Statement and in compliance with the permitted purpose as mentioned in paragraph 9b above and for no other purpose that that would result in a violation of the purpose for which these were obtained. We have relied on the representation and have performed no other procedures on the same.

# **S R B C & COLLP**

Chartered Accountants

**Prism Johnson Limited**

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- f. Performed necessary inquiries with the management and obtained necessary representations from the management.

The above-mentioned procedures include examining evidence supporting the particulars in the Statement on a test basis. Further, our scope of work did not involve us performing audit tests for the purposes of expressing an opinion on the fairness or accuracy of any of the financial information or the financial statements of the Company taken as a whole.

## **Conclusion**

10. Based on the information, explanations and management representations provided to us and procedures performed by us as stated in paragraph 9 above, nothing has come to our attention that causes us to believe that the Statement is not in agreement with the underlying unaudited books of account and other relevant records and documents of the Company and proceeds received from the loan were not utilized for the purpose as mentioned in the debenture trust deed.

## **Restriction on Use**

11. The Report is addressed to and provided to the Board of Directors of the Company solely for the purpose of enabling it to comply with its obligations under clause 56 of the Regulation and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

For S R B C & CO LLP  
Chartered Accountants  
ICAI Firm Registration Number: 324982E/E300003

**Firoz Anis**  
**Pradhan**  
Digitally signed by Firoz Anis Pradhan  
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o=Personal,  
email=firoz.pradhan@srb.in  
Date: 2025.01.29 18:44:57 +05'30'

per Firoz Pradhan  
Partner  
Membership Number: 109360  
UDIN: 25109360BMKYFF6349

Place of Signature: Mumbai  
Date: January 29, 2025



# PRISM JOHNSON LIMITED

Statement containing details of manner of utilization of the funds raised through the issue of 20,000 listed, unsecured, rated, redeemable, taxable, non-convertible debentures of face value of Rs. 1 lakh each amounting to Rs. 200 Crores ('Statement')

As per clause 2.1.16 of the Debenture Trust Deed dated June 20, 2024, entered into by the Company and the debenture trustee for 20,000 Unsecured, Rated, Listed, Redeemable, Non-convertible Debentures of face value of Rs. 1 lakh each, the proceeds of the debenture issue shall be utilised for general corporate purposes of the Company.

Accordingly, the Company has utilised the issue proceeds in conformity to the above for the following purpose:

Particulars	Amount (Rs. in crores)
Repayment of Letter of Credit	200.00

#### Notes:

1. The information has been extracted from the bank statements, underlying unaudited books and other relevant records of the Company.
2. We confirm that the proceeds were utilized completely in the manner as stated above and in compliance with the permitted purpose as mentioned in clause "2.1.16 on End Use" of the Debenture Trust Deed dated June 20, 2024, and as mentioned in paragraph on "Objects of the Issue/ Purpose for which there is requirement of funds" of the Key Information Document dated July 02, 2024.
3. We confirm that the funds were not used for any other purpose that would result in a violation of the purpose for which these were obtained.

For and on behalf of Prism Johnson Limited

**ARUN KUMAR  
AGARWAL**

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KUMAR AGARWAL  
Date: 2025.01.29 17:32:15  
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Arun Kumar Agarwal  
Chief Financial Officer  
Date: 29-01-2025  
Place: Mumbai



Corporate Office: "Rahejas", Main Avenue, V.P. Road, Santacruz (W), Mumbai- 400 054. India. T: +91-22-61042200 / 66754142 / 43 / 44  
Registered Office: Prism Johnson Limited, 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016. India.  
(W): [www.prismjohnson.in](http://www.prismjohnson.in), (E): [info@prismjohnson.in](mailto:info@prismjohnson.in)

CIN: L26942TG1992PLC014033

Home

Validate

General information about company		
Scrip code	500338	Enter the quarter ended date only
NSE Symbol	PRSMJOHNSN	
MSEI Symbol	NOTLISTED	
ISIN	INE010A01011	
Name of the entity	PRISM JOHNSON LIMITED	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Reporting Quarter Type	Quarterly	
Date of Quarter Ending	30-06-2025	
Type of company	Equity	
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	Yes	
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	Yes	
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity?	Yes	
Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?	Yes	
Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	Yes	
Risk management committee	Applicable	
Market Capitalisation as per immediate previous Financial Year	Top 1000 listed entities	
Is SCORE ID Available ?	Yes	
SCORE Registration ID	p00242	

Reason For No SCORE ID		
Type of Submission	Original	
Remarks (website dissemination)	<input type="button" value="Add Notes"/>	
Remarks for Exchange (not for Website Dissemination)	<input type="button" value="Add Notes"/>	



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**Annexure 1**

**II. Composition of Committees**

Disclosure of notes on composition of committees explanatory

For this quarter kindly note the following points:  
 1. Date of Appointment and Date of Cessation (if applicable) must be mandatorily filled for every Committee.  
 2. Date of Appointment can be any day upto September 30, 2022.  
 3. Date of Cessation must be for the current quarter only, i.e. July 1, 2022 to September 30, 2022

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

Audit Committee Details							
Whether the Audit Committee has a Regular Chairperson				Yes			
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00010576	Joseph Conrad Agnelo Dsouza	Non-Executive - Independent Director	Chairperson	29-03-2024		
2	02115056	Raveendra Subramanyam Chittoor	Non-Executive - Independent Director	Member	08-08-2017		
3	09380471	Ravina Vinay Rajpal	Non-Executive - Independent Director	Member	29-03-2024		
4	00288397	Akshay Rajan Raheja	Non-Executive - Non Independent Director	Member	29-03-2024		
5							
6							
7							
8							
9							
10							

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

Nomination and remuneration committee							
Whether the Nomination and remuneration committee has a Regular Chairperson				Yes			
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00010576	Joseph Conrad Agnelo Dsouza	Non-Executive - Independent Director	Chairperson	29-03-2024		
2	00037480	Rajan Beharilal Raheja	Non-Executive - Non Independent Director	Member	25-04-2002		
3	02115056	Raveendra Subramanyam Chittoor	Non-Executive - Independent Director	Member	08-08-2017		
4							
5							
6							
7							
8							
9							
10							

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be prefilled automatically

Stakeholders Relationship Committee		
Whether the Stakeholders Relationship Committee has a Regular Chairperson		Yes

Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	09380471	Ravina Vinay Rajpal	Non-Executive - Independent Director	Chairperson	29-03-2024		
2	00515412	Vijay Aggarwal	Executive Director	Member	10-05-2014		
3	02115056	Raveendra Subramanyam Chittoor	Non-Executive - Independent Director	Member	01-04-2019		
4							
5							
6							
7							
8							
9							
10							

Risk Management Committee							
Whether the Risk Management Committee has a Regular Chairperson				Yes			
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00515412	Vijay Aggarwal	Executive Director	Chairperson	17-10-2014		
2	10711581	Raakesh Jain	Executive Director	Member	17-08-2024		
3	06406126	Sarat Kumar Chandak	Executive Director	Member	12-11-2018		
4	00010576	Joseph Conrad Agnelo Dsouza	Non-Executive - Independent Director	Member	29-03-2024		
5	99999999	Arun Kumar Agarwal	CFO	Member	26-11-2023		1
6	99999999	Shallesh Nagindas Dholakia	Company Secretary	Member	01-04-2023		2
7	99999999	Sanjay Roy	Chief Executive Officer (RMC)	Member	15-05-2025		3
8							
9							
10							

1. Mr. Arun Kumar Agarwal - Chief Financial Officer of the Company hence dummy DIN mentioned.  
2. Mr. Shallesh Dholakia - Company Secretary of the Company hence dummy DIN mentioned.  
3. Mr. Sanjay Roy - Chief Executive Officer (RMC) of the Company hence dummy DIN mentioned.

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be pre-filled automatically

Corporate Social Responsibility Committee							
Whether the Corporate Social Responsibility Committee has a Regular Chairperson				Yes			
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	02115056	Raveendra Subramanyam Chittoor	Non-Executive - Independent Director	Chairperson	17-08-2024		
2	00515412	Vijay Aggarwal	Executive Director	Member	01-04-2014		
3	10711581	Raakesh Jain	Executive Director	Member	17-08-2024		
4	06406126	Sarat Kumar Chandak	Executive Director	Member	03-03-2019		
5	09380471	Ravina Vinay Rajpal	Non-Executive - Independent Director	Member	29-03-2024		
6							
7							
8							
9							

10							
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Other Committee						
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

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[Home](#)[Validate](#)**Annexure 1****III. Meeting of Board of Directors**

Disclosure of notes on meeting of board of directors explanatory

[Add Notes](#)

Sr. No.	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Notes for not providing Date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors as on date of the meeting	Number of Directors present* (All directors including Independent Director)	No. of Independent Directors attending the meeting*
1	06-02-2025			Yes	9	9	3
2	15-05-2025	97		Yes	8	8	3

[Add](#) [Delete](#)[Prev](#)[Next](#)

\* to be filled in only for the current quarter meetings

[Home](#)[Validate](#)**Annexure 1****IV. Meeting of Committees**

Disclosure of notes on meeting of committees explanatory

[Add Notes](#)

Sr	Name of Committee	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Name of other committee	Reason for not providing date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors in the Committee as on date of the meeting	Number of Directors Present (All Directors including Independent Director)	No. of Independent Directors attending the meeting*	No. of members attending the meeting (other than Board of Directors)
	<a href="#">Add</a>	<a href="#">Delete</a>								
1	Audit Committee	05-02-2025				Yes	4	4	3	0
2	Audit Committee	06-02-2025	0			Yes	4	4	3	0
3	Audit Committee	14-05-2025	96			Yes	4	4	3	0
4	Audit Committee	15-05-2025	0			Yes	4	4	3	0
5	Risk Management Committee	05-02-2025				Yes	5	5	1	2
6	Risk Management Committee	14-05-2025	97			Yes	4	4	1	2
7	Corporate Social Responsibility Committee	05-02-2025				Yes	6	6	2	0
8	Corporate Social Responsibility Committee	14-05-2025	97			Yes	5	5	2	0
9	Nomination and remuneration committee	06-02-2025				Yes	3	3	2	0
10	Nomination and remuneration committee	15-05-2025	97			Yes	3	3	2	0

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\* to be filled in only for the current quarter meetings

[Home](#)[Validate](#)**Annexure 1****V. Affirmations**

Sr	Subject	Compliance status (Yes/No)
1	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015	Yes
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 <b>a. Audit Committee</b>	Yes
3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. <b>b. Nomination &amp; remuneration committee</b>	Yes
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. <b>c. Stakeholders relationship committee</b>	Yes
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. <b>d. Risk management committee (applicable to the top 1000 listed entities)</b>	Yes
6	The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
7	The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	Yes
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	Yes
9	Any comments/observations/advice of Board of Directors may be mentioned here:	<a href="#">Add Notes</a>

[Prev](#)[Next](#)**Annexure 1**

Sr	Subject	Compliance status
1	Name of signatory	Mr. Shailesh Dholakia
2	Designation	Company secretary and Compliance Officer

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Details of Cyber security incidence	
Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter	No
Other details of cyber security incidence or breaches or loss of data event	<a href="#">Add Notes</a>
Number of cyber security incidence or breaches or loss of data event occurred during the quarter	
<b>Sr.</b>	<b>Date of the event</b>
	<b>Brief details of the event</b>

[Home](#)[Validate](#)**Signatory Details**

Name of signatory	Mr. Shailesh Dholakia
Designation of person	Company Secretary and Compliance Officer
Place	Mumbai
Date	28-07-2025

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[Home](#)[Validate](#)**Investor Grievance Details**

No. of investor complaints pending at the beginning of Quarter	0
No. of investor complaints received during the Quarter	5
No. of investor complaints disposed off during the Quarter	5
No. of investor complaints those remaining unresolved at the end of the Quarter	0



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## Disclosure of Imposition of Fine or Penalty

The details of imposition of fine or penalty during the quarter in terms of sub-para 20 of para A of Part A of Schedule III are given below:

Any Other Information for Disclosure of Imposition of Fine or Penalty					Add Notes
Sr. No.	Name of the authority	Nature and details of the action(s) taken or order(s) passed	Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the authority	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible
<div style="display: flex; justify-content: space-between;"> <span>Add</span> <span>Delete</span> </div>					
1	BSE LIMITED	Fine levied of Rs. 53,100 for non-compliance of disclosure of related party transactions on consolidated basis.	27-06-2025	Late submission of Related Party Disclosure under Regulation 23 (9) on consolidated basis for half year ended March 31, 2025.	No Impact
2	Judicial Magistrate First Class, Satna	Penalty levied of Rs. 2,000 under section 96 for acceptance of fault under section 91 of Factories Act, 1948	30-06-2025	Acceptance of fault under section 91 of Factories Act, 1948	No Impact
3	Assistant Commissioner, Jurisdiction:Sector 2 (Mobile Squad-2) Bareilly	Penalty levied of Rs. 67,200 pursuant to Order passed under section 129(3) of the CGST Act	07-05-2025	Goods transit without proper documents	No Impact
4	Assistant Commissioner Jurisdiction:Sector 2 (Mobile Squad-1) Prayagraj	pursuant to Order passed under	09-05-2025	Goods transit without proper documents	No Impact
5	Commercial Tax Officer (Vigilance)-15, Bengaluru.	pursuant to Order passed under	21-05-2025	Wrong vehicle no mentioned in E-way bill	No Impact
6	Deputy State Tax Officer (Intelligence), Rovind Squad -I, Madurai	pursuant to Order passed under	11-06-2025	Customer GST number was shown as URP in IRN/ QR Code	No Impact
7	Assistant Commissioner, Darbhanga Circle, Central Tax, Audit Commissionerate, Patna	Rs.9,796 pursuant to Section 74	10-05-2025	Payment made during Audit towards Non/ short payment of GST & wrong availment of ITC	No Impact
8	Traffic Police, Chennai, Tamil Nadu	Spot fine levied of Rs. 3,500	12-04-2025	Peak hour traffic violation	No Impact

[Home](#)[Validate](#)**Disclosure of Updates to Ongoing Tax Litigations or Disputes**

The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:

Any Other Information for Disclosure of Updates to Ongoing Tax Litigations or Disputes				<a href="#">Add Notes</a>
Sr. No.	Name of the opposing party	Date of initiation of the litigation / dispute	Status of the litigation / dispute as per last disclosure	Current status of the litigation / dispute
	<a href="#">Add</a>	<a href="#">Delete</a>		
1	The Commissioner, Central Excise & Service tax, Jabalpur (M.P.)	30-12-2020	Demand of Rs.22.57 Crore has been confirmed by the CESTAT vide Order dated 10.01.2025. Company has filed ROM Application and will file Appeal before the higher appellate authority [Supreme Court] within due date.	First hearing of ROM application has been done on 21.04.2025, Next hearing is scheduled on 14.07.2025
2	The Additional Commissioner, Central Goods & Service tax and Central Excise, Jabalpur (M.P.)	05-10-2021	Demand of Rs.22.70 Crore has been confirmed vide OIO dated 03-02-2025. Company is going to file Appeal before the higher appellate authority [Commissioner (Appeal)] within due date.	Company has filed Appeal before the Commissioner (Appeal) on 30.04.2025

**BSE LTD**  
**ACKNOWLEDGEMENT**

Acknowledgement No	: 2807202503031827	Date & Time	: 28/07/2025 03:03:18 PM
Scrip Code	: 500338		
Entity Name	: PRISM JOHNSON LIMITED		
Compliance Type	: Regulation 27(2)- Integrated Governance		
Quarter / Period	: 30/06/2025		
Mode	: XBRL E-Filing		



# PRISM JOHNSON LIMITED

Ref : 2025-26/UFR/Q-1

August 7, 2025

The National Stock Exchange of India Limited, Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051.	BSE Limited, Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai – 400 023.
Code : PRSMJOHNSN	Code : 500338

Dear Sir,

Sub.: Unaudited Financial Results for the quarter ended June 30, 2025

Pursuant to Regulations 30, 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), this is to inform you that the Board of Directors of the Company, at its meeting held today i.e. August 7, 2025, has, *inter alia*, approved the Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2025, duly reviewed by the auditors and reviewed and recommended by the Audit Committee.

The Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2025, along with Limited Review Reports of the Auditors thereon are attached herewith and the same are also available on the website of the Company at [www.prismjohnson.in](http://www.prismjohnson.in).

The meeting commenced at 10.45 a.m. and concluded at 12.30 p.m.

We request you to kindly bring the above information to the notice of your members.

Thanking you,  
Yours faithfully,

For **PRISM JOHNSON LIMITED**

Shailesh Nagindas  
Nagindas Dholakia  
Dholakia  
Digitally signed by Shailesh  
Nagindas Dholakia  
Date: 2025.08.07 12:30:29  
+05'30'

**SHAILESH DHOLAKIA**  
Company Secretary &  
Compliance Officer

Encl. : As above



**Independent Auditor's Review Report on the Quarterly 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 June 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.
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

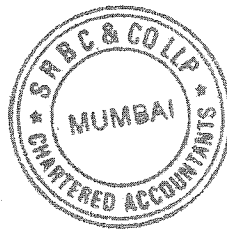
Partner

Membership No.: 109360

UDIN: 25109360BMKYHO4596

Place: Mumbai

Date: August 7, 2025



**PRISM JOHNSON LIMITED**

CIN : L26942TG1992PLC014033

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

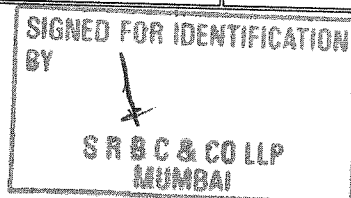
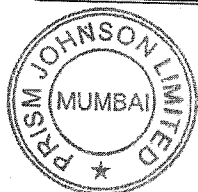
Phone : +91-40-23400218 ; Fax : +91-40-23402249 ; e-mail : investor@prismjohnson.in ; website : www.prismjohnson.in

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

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025**

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
<b>1</b>	<b>Revenue from Operations :</b>				
(a)	Net Sales	1,762.77	1,927.82	1,630.05	6,697.40
(b)	Other Operating Income	8.10	10.99	2.23	28.29
<b>2</b>	<b>Other Income</b>	<b>10.26</b>	<b>13.02</b>	<b>14.62</b>	<b>131.36</b>
<b>3</b>	<b>Total Income</b>	<b>1,781.13</b>	<b>1,951.83</b>	<b>1,646.90</b>	<b>6,857.05</b>
<b>4</b>	<b>Expenses :</b>				
(a)	Cost of materials consumed	396.39	404.79	372.50	1,513.98
(b)	Purchases of stock-in-trade	273.95	371.01	290.34	1,253.46
(c)	Changes in inventories	(23.41)	(13.41)	(87.78)	(43.11)
(d)	Power and fuel	296.46	295.43	290.88	1,032.23
(e)	Freight outward	239.97	242.31	227.09	866.54
(f)	Other manufacturing expenses	134.38	152.29	129.30	565.48
(g)	Employee benefits expense	143.37	135.59	129.49	541.90
(h)	Finance costs	41.77	49.34	49.23	201.67
(i)	Depreciation, amortisation and impairment expense	119.46	117.70	101.72	430.52
(j)	Other expenses	147.17	169.01	144.74	597.62
<b>5</b>	<b>Total Expenses</b>	<b>1,769.51</b>	<b>1,924.06</b>	<b>1,647.51</b>	<b>6,960.29</b>
<b>6</b>	<b>Profit / (Loss) before Exceptional items and Tax</b>	<b>11.62</b>	<b>27.77</b>	<b>(0.61)</b>	<b>(103.24)</b>
<b>7</b>	<b>Exceptional Items (Refer note no. 2)</b>	<b>0.50</b>	<b>(147.33)</b>	<b>-</b>	<b>(145.86)</b>
<b>8</b>	<b>Profit / (Loss) before Tax</b>	<b>11.12</b>	<b>175.10</b>	<b>(0.61)</b>	<b>42.62</b>
<b>9</b>	<b>Tax expenses :</b>				
	Current Tax	3.74	4.55	(0.18)	4.55
	Deferred Tax	(0.94)	36.38	0.04	2.80
	Adjustment of tax relating to earlier periods	-	1.15	-	(66.92)
<b>10</b>	<b>Net Profit / (Loss) for the period after Tax</b>	<b>8.32</b>	<b>133.02</b>	<b>(0.47)</b>	<b>102.19</b>
<b>11</b>	<b>Other Comprehensive Income</b>				
	Items that will not be re-classified to Profit or Loss	0.01	0.95	(1.48)	(2.59)
	Income tax relating to items that will not be reclassified to profit or loss	-	(0.24)	0.37	0.65
<b>12</b>	<b>Total Comprehensive Income for the period (comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>8.33</b>	<b>133.73</b>	<b>(1.58)</b>	<b>100.25</b>
<b>13</b>	<b>Paid-up Equity Share Capital (Face value ₹ 10/- per share)</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>
<b>14</b>	<b>Other Equity</b>				<b>987.89</b>
<b>15</b>	<b>Earning Per Share - (Basic, diluted and not annualised) (₹)</b>	<b>0.17</b>	<b>2.64</b>	<b>(0.01)</b>	<b>2.03</b>



*Handwritten signature*

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 August 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			Year ended
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
1	Loss due to fire in office premises of RMC Division	0.50	-	-	-
2	Gain from sale of part industrial premises at Pen plant of HRJ Division	-	(149.19)	-	(149.19)
3	Retrenchment compensation on closure of plants of RMC Division	-	1.86	-	4.98
4	Reversal of Stamp duty provision pursuant to favourable order for matter under litigation of HRJ Division	-	-	-	(1.65)
	<b>Total</b>	<b>0.50</b>	<b>(147.33)</b>	<b>-</b>	<b>(145.86)</b>

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

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
i	Outstanding Debt ( ₹ Crores)	846.37	897.85	1,116.37	897.85
ii	Net Worth ( ₹ Crores)	1,499.58	1,491.25	1,389.42	1,491.25
iii	Capital Redemption Reserve ( ₹ Crores)	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))	2.35	3.76	1.95	1.76
v	Interest Service Coverage Ratio (times) (Profit (including exceptional items) before Depreciation, Interest expense and Tax / Interest expense)	5.48	8.93	3.85	4.20
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.56	0.60	0.80	0.60
vii	Current Ratio (times) (Current Assets / Current Liabilities excluding current borrowings and current lease liabilities)	0.81	0.86	0.94	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)	(2.05)	(2.77)	(7.92)	(2.77)
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables (Gross))	0.58%	0.55%	0.45%	2.39%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities)	54.73%	54.60%	52.05%	54.60%
xi	Total Debts to Total Assets Ratio (%) (Short Term Debt + Long Term Debt) / Total assets)	15.30%	15.89%	19.57%	15.89%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables (Net)) - annualised	10.61	11.69	10.09	10.23
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	15.75	18.05	13.96	15.85
xiv	Operating Margin (%) (Profit before depreciation, interest expense, exceptional item and Tax less other income / Sales of products and services)	9.22%	9.43%	8.33%	5.94%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	0.47%	6.90%	-0.03%	1.53%

- During the quarter ended June 30, 2025, the Company has terminated the Power Consumption Agreement ("PCA") executed on May 31, 2023 with ReNew Green (MPR Two) Private Limited ("ReNew"), a special purpose vehicle for setting up captive wind power project aggregating 24 MW for supply to the Cement Plant of the Company at Satna, Madhya Pradesh in which the Company hold 45% shareholding having investment value of ₹ 7.28 Crores, pursuant to material breach of terms of the PCA by ReNew. As per the terms of the PCA, the Share Subscription and Shareholders Agreement dated May 30, 2023 also stands terminated, being co-terminus with PCA. Consequent to the termination of the above agreements, ReNew ceased to be an associate of the Company with effect from May 30, 2025 as per Indian Accounting Standards (Ind AS).

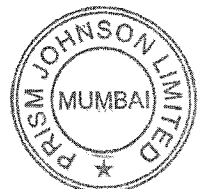
As efforts to amicably resolve the dispute reached an impasse, both parties have agreed to initiate arbitration proceedings. The Company believes it has strong case on merits and is likely to succeed in the matter.

- The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the published year to date figures upto December 31, 2024.

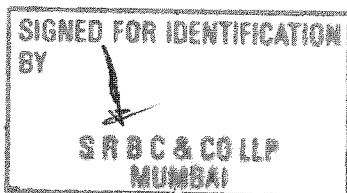
- Figures of the previous periods have been regrouped wherever necessary.

For and on behalf of the Board of Directors

VIJAY AGGARWAL  
MANAGING DIRECTOR



Place : Mumbai  
Date : August 7, 2025



*(Handwritten signature)*

**PRISM JOHNSON LIMITED**

CIN : L26942TG1992PLC014033

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

**STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2025**

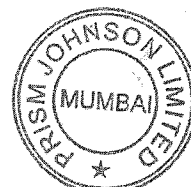
Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
1	<b>Segment Revenue</b>				
	a) Cement				
	b) HRJ	913.55	896.14	773.44	3,022.28
	c) RMC	533.06	674.51	509.85	2,308.16
	Total	330.72	373.91	353.32	1,413.54
	Less : Inter segment revenue	1,777.33	1,944.56	1,636.61	6,743.98
	<b>Total Revenue from operations</b>	6.46	5.75	4.33	18.29
		1,770.87	1,938.81	1,632.28	6,725.69
2	<b>Segment Results (Refer note no. 2 below)</b>				
	a) Cement				
	b) HRJ	74.28	53.13	49.74	(5.73)
	c) RMC	(10.43)	174.50	(12.09)	171.64
	Total	(16.41)	(10.66)	3.13	(28.81)
	Less : (i) Finance costs	47.44	216.97	40.78	137.10
	(ii) Other Un-allocable expenditure net of un-allocable income	41.77	49.34	49.23	201.67
	Total Profit / (Loss) before Tax	(5.45)	(7.47)	(7.84)	(107.19)
		11.12	175.10	(0.61)	42.62
		As at June 30, 2025 Unaudited	As at March 31, 2025 Audited	As at June 30, 2024 Unaudited	As at March 31, 2025 Audited
3	<b>Segment Assets</b>				
	a) Cement				
	b) HRJ	2,819.67	2,739.43	2,863.66	2,739.43
	c) RMC	1,344.47	1,368.64	1,305.56	1,368.64
	d) Unallocated	748.93	742.56	776.21	742.56
	Total	618.99	801.13	759.08	801.13
		5,532.06	5,651.76	5,704.51	5,651.76
4	<b>Segment Liabilities</b>				
	a) Cement				
	b) HRJ	1,787.54	1,682.34	1,801.44	1,682.34
	c) RMC	684.87	817.81	671.18	817.81
	d) Unallocated	638.57	686.44	652.51	686.44
	Total	921.50	973.92	1,189.96	973.92
		4,032.48	4,160.51	4,315.09	4,160.51
5	<b>Capital Employed</b>				
	a) Cement				
	b) HRJ	1,032.13	1,057.09	1,062.22	1,057.09
	c) RMC	659.60	550.83	634.38	550.83
	d) Unallocated	110.36	56.12	123.70	56.12
	Total	(302.51)	(172.79)	(430.88)	(172.79)
		1,499.58	1,491.25	1,389.42	1,491.25

**Notes :**

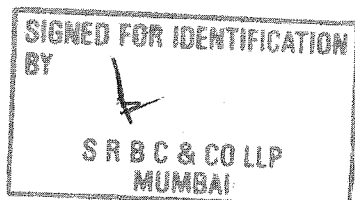
- The operating segments identified are a) Cement b) HRJ and c) RMC - Ready mixed Concrete. Segment revenue, segment expenses, segment assets and segment liabilities have been identified to segments on the basis of their relationship to the operating activities of the segment. Revenue, expenses, assets 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.
- The figures for segment revenue and segment results for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the published year to date figures upto December 31, 2024.
- 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 : August 7, 2025



**Independent Auditor's Review Report on the Quarterly 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 June 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. Sentini Cermica Private Limited
    6. Stellar Ceramics Private Limited  
(formerly known as Spectrum Johnson Tiles Private Limited)
    7. Coral Gold Tiles Private Limited



# **S R B C & CO LLP**

Chartered Accountants

**Prism Johnson Limited**

**Unaudited Consolidated Financial Results - June 30, 2025**

Page 2 of 3

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. Prism Concrete Solutions Limited
15. Prism Johnson Building Solutions Limited
16. P.J.L Cement Limited
17. Sunbath Sanitary Private Limited

**(c) Associates:**

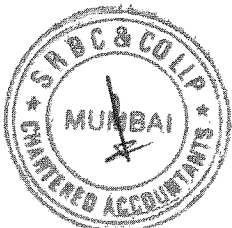
1. CSE Solar Parks Satna Private Limited
2. Renew Green (MPR Two) Private Limited (upto May 30, 2025)
3. Sunspring Solar Private Limited

**(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 and other financial information, in respect of:
  - 17 subsidiaries, whose unaudited interim financial results include total revenues of Rs 321.34 crores, total net loss after tax of Rs. 16.99 crores, total comprehensive loss of Rs. 4.84 crores, for the quarter ended June 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. 3.36 crores and Group's share of total comprehensive income of Rs. 3.36 crores for the quarter ended June 30, 2025, as considered in the Statement whose interim financial results, other financial information have been reviewed by their respective independent auditors.

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.



**Prism Johnson Limited  
Unaudited Consolidated Financial Results - June 30, 2025  
Page 3 of 3**

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
- 3 associates, whose interim financial results includes the Group's share of net profit/loss of Rs. Nil and Group's share of total comprehensive income of Rs. Nil for the quarter ended June 30, 2025.

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 June 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.

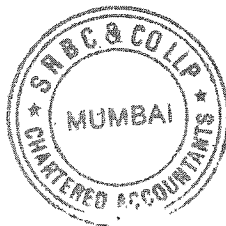
Our conclusion is not modified in respect to the above matter based on the conclusion drawn by the joint statutory auditors of Raheja QBE.

**For S R B C & CO LLP**  
Chartered Accountants  
ICAI Firm registration number: 324982E/E300003



per Firoz Pradhan  
Partner  
Membership No.: 109360  
UDIN: 25109360BMKYHP7835

Place: Mumbai  
Date: August 7, 2025



**PRISM JOHNSON LIMITED**

CIN : L26942TG1992PLC014033

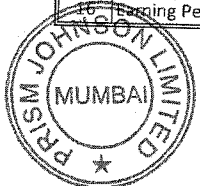
Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016

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 ENDED JUNE 30, 2025**

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Revenue from Operations :</b>				
(a)	Net Sales				
(b)	Other Operating Income	1,895.37	2,073.39	1,728.21	7,211.47
<b>2</b>	<b>Other Income</b>	26.38	28.94	18.62	98.74
<b>3</b>	<b>Total Income</b>	8.17	12.86	13.99	128.17
		<b>1,929.92</b>	<b>2,115.19</b>	<b>1,760.82</b>	<b>7,438.38</b>
<b>4</b>	<b>Expenses :</b>				
(a)	Cost of materials consumed	469.60	487.93	452.42	1,836.81
(b)	Purchases of stock-in-trade	117.49	157.84	124.88	528.62
(c)	Changes in inventories	(35.01)	10.91	(96.09)	(35.15)
(d)	Power and fuel	362.78	368.75	360.96	1,315.43
(e)	Freight outward	241.53	242.76	227.60	868.01
(f)	Other manufacturing expenses	142.81	162.36	136.22	598.70
(g)	Employee benefits expense	173.94	167.42	158.99	666.23
(h)	Finance costs	46.33	55.33	54.66	223.22
(i)	Depreciation, amortisation and impairment expense	135.68	132.99	111.57	483.42
(j)	Other expenses	280.20	316.86	249.61	1,113.20
<b>5</b>	<b>Total Expenses</b>	<b>1,935.35</b>	<b>2,103.15</b>	<b>1,780.82</b>	<b>7,598.49</b>
<b>6</b>	<b>Profit / (Loss) before Share in Profit of Associates &amp; Joint Ventures, Exceptional items &amp; Tax</b>	(5.43)	12.04	(20.00)	(160.11)
<b>7</b>	<b>Share of Profit / (Loss) of Associates &amp; Joint Ventures accounted by using the equity method</b>	3.36	6.60	3.98	18.76
<b>8</b>	<b>Exceptional Items (Refer note no. 2)</b>	0.50	(147.33)	-	(145.86)
<b>9</b>	<b>Profit / (Loss) before Tax</b>	(2.57)	165.97	(16.02)	4.51
<b>10</b>	<b>Tax expenses :</b>				
	Current Tax	4.39	6.17	1.87	9.24
	Deferred Tax	(1.40)	37.67	0.36	3.06
	Adjustment of tax relating to earlier periods	-	1.12	0.01	(52.90)
<b>11</b>	<b>Net Profit / (Loss) for the period after Tax</b>	(5.56)	121.01	(18.26)	45.11
	Non-controlling Interest (on net profit / (loss) for the period)	(8.10)	(8.29)	(10.56)	(34.82)
	Net Profit / (Loss) after tax and Non-controlling Interest (net of tax)	2.54	129.30	(7.70)	79.93
<b>12</b>	<b>Other Comprehensive Income</b>				
	Items that will not be re-classified to profit or loss				
	Income tax relating to items that will not be reclassified to profit or loss	0.09	1.23	(1.48)	(2.32)
	Items that will be re-classified to profit or loss	(0.02)	(0.35)	0.37	0.54
	Income tax relating to items that will be reclassified to profit or loss	12.09	7.56	0.77	16.75
	<b>Other Comprehensive Income for the period</b>	<b>12.16</b>	<b>8.44</b>	<b>(0.34)</b>	<b>14.97</b>
	Non-controlling Interest (Other Comprehensive Income)	5.95	3.83	0.38	8.33
	Other Comprehensive Income after Non-controlling Interest (net of tax)	6.21	4.61	(0.72)	6.64
<b>13</b>	<b>Total Comprehensive Income for the period (comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>6.60</b>	<b>129.45</b>	<b>(18.60)</b>	<b>60.08</b>
	Total Non-controlling Interest	(2.15)	(4.46)	(10.18)	(26.49)
	Total Comprehensive Income for the period after Non-controlling Interest (comprising Profit / (Loss) and Other Comprehensive Income for the period)	8.75	133.91	(8.42)	86.57
<b>14</b>	<b>Paid-up Equity Share Capital (Face value ₹ 10/- per share)</b>	503.36	503.36	503.36	503.36
<b>15</b>	<b>Other Equity</b>				974.65
<b>16</b>	<b>Earnings Per Share - (Basic, diluted and not annualised) (₹)</b>	0.05	2.57	(0.15)	1.59



SIGNED FOR IDENTIFICATION BY

SRBC & 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 August 7, 2025. The Statutory Auditors have carried out the limited review of the results.
- Exceptional items included in the financial results are as below :

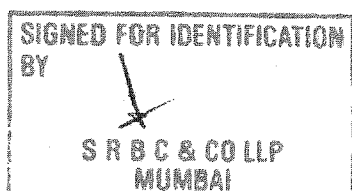
Sr. No.	Particulars	Quarter ended		Year ended	
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
1	Loss due to fire in office premises of RMC Division	0.50	-	-	-
2	Gain from sale of part industrial premises at Pen plant of HRJ Division	-	(149.19)	-	(149.19)
3	Retrenchment compensation on closure of plants of RMC Division	-	1.86	-	4.98
4	Reversal of Stamp duty provision pursuant to favourable order for matter under litigation of HRJ Division	-	-	-	(1.65)
	<b>Total</b>	<b>0.50</b>	<b>(147.33)</b>	<b>-</b>	<b>(145.86)</b>

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

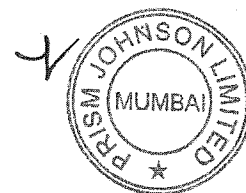
Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
i	Outstanding Debt ( ₹ Crores)	1,028.02	1,108.25	1,275.12	1,108.25
ii	Net Worth ( ₹ Crores)	1,486.76	1,478.01	1,380.54	1,478.01
iii	Capital Redemption Reserve ( ₹ Crores)	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)}	2.12	3.41	1.63	1.62
v	Interest Service Coverage Ratio (times) {Profit (including exceptional items) before Depreciation, Interest expense and Tax / Interest expense}	4.92	7.87	3.30	3.82
vi	Debt - Equity Ratio (times) {Total Debt / Equity}	0.69	0.75	0.92	0.75
vii	Current Ratio (times) {Current Assets / Current Liabilities excluding current borrowings and current lease liabilities}	0.86	0.84	0.90	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}	(2.26)	(2.04)	(3.95)	(2.04)
ix	Bad debts to Account Receivable Ratio (%) {Bad debts / Average Trade receivables (Gross)}	0.44%	0.53%	0.41%	1.90%
x	Current Liability Ratio (%) {Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities}	53.14%	53.91%	53.48%	53.91%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	14.02%	15.14%	17.86%	15.14%
xii	Debtors Turnover (times) {Sales of products and services / Average Trade receivables (Net)} - annualised	8.45	9.84	9.92	9.40
xiii	Inventory Turnover (times) {Sales of products and services / Average inventory} - annualised	13.51	15.17	12.10	13.72
xiv	Operating Margin (%) {Profit before depreciation, interest expense, exceptional item and Tax less other income / Sales of products and services}	8.89%	9.04%	7.65%	5.80%
xv	Net Profit Margin (%) {Profit after exceptional item & Tax / Sales of Products and services}	-0.29%	5.84%	-1.06%	0.63%

- During the quarter ended June 30, 2025, the Company has terminated the Power Consumption Agreement ("PCA") executed on May 31, 2023 with ReNew Green (MPR Two) Private Limited ("ReNew"), a special purpose vehicle for setting up captive wind power project aggregating 24 MW for supply to the Cement Plant of the Company at Satna, Madhya Pradesh in which the Company hold 45% shareholding having investment value of ₹ 7.28 Crores, pursuant to material breach of terms of the PCA by ReNew. As per the terms of the PCA, the Share Subscription and Shareholders Agreement dated May 30, 2023 also stands terminated, being co-terminus with PCA. Consequent to the termination of the above agreements, ReNew ceased to be an associate of the Company with effect from May 30, 2025 as per Indian Accounting Standards (Ind AS).

As efforts to amicably resolve the dispute reached an impasse, both parties have agreed to initiate arbitration proceedings. The Company believes it has strong case on merits and is likely to succeed in the matter.



*Ru.*



- 5 The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the published year to date figures upto December 31, 2024.
- 6 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 ended June 30, 2024 have been regrouped/reclassified to conform to current period's classification, as given under :
- (a) Reinsurance premium expenses of ₹ 18.71 Crores for the quarter ended June 30, 2024 classified under other expenses have been netted off against premium income classified under revenue from operations.
- (b) Reinsurance claim recoveries of ₹ (3.68) Crores and commission income of ₹ 1.29 Crores for the quarter ended June 30, 2024 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.

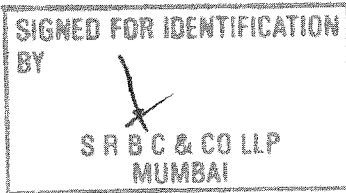
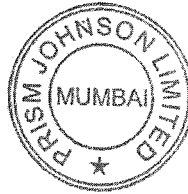


For and on behalf of the Board of Directors



VIJAY AGGARWAL  
MANAGING DIRECTOR

Place : Mumbai  
Date : August 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

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED JUNE 30, 2025

Sr. No.	Particulars	Quarter ended			₹ Crores
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	Year ended March 31, 2025 Audited
1	Segment Revenue				
	a) Cement	913.55	896.14	773.44	3,022.28
	b) HRJ	546.37	694.54	539.02	2,392.55
	c) RMC	335.85	375.56	353.17	1,414.91
	d) Insurance	132.44	141.99	85.53	498.91
	Total	1,928.21	2,108.23	1,751.16	7,328.65
	Less : Inter segment revenue	6.46	5.90	4.33	18.44
	Total Revenue from operations	1,921.75	2,102.33	1,746.83	7,310.21
2	Segment Results (Refer note no. 2 below)				
	a) Cement	74.28	55.46	49.68	(3.38)
	b) HRJ	(10.17)	181.10	3.70	201.17
	c) RMC	(17.57)	(11.90)	2.31	(33.48)
	d) Insurance	(7.66)	(11.76)	(24.23)	(44.66)
	Total	38.88	212.90	31.46	119.65
	Less : (i) Finance costs	46.33	55.33	54.66	223.22
	(ii) Other Un-allocable expenditure net of un-allocable income	(4.88)	(8.40)	(7.18)	(108.08)
	Total Profit / (Loss) before Tax	(2.57)	165.97	(16.02)	4.51
3	Segment Assets				
	a) Cement	2,822.15	2,741.91	2,861.25	2,741.91
	b) HRJ	1,886.98	1,909.81	1,849.42	1,909.81
	c) RMC	749.34	741.53	778.29	741.53
	d) Insurance	1,609.61	1,442.73	1,198.08	1,442.73
	e) Unallocated	265.94	481.88	453.08	481.88
	Total	7,334.02	7,317.86	7,140.12	7,317.86
4	Segment Liabilities				
	a) Cement	1,787.54	1,682.34	1,801.44	1,682.34
	b) HRJ	817.33	928.49	825.32	928.49
	c) RMC	645.80	690.84	656.24	690.84
	d) Insurance	1,459.21	1,319.92	1,097.04	1,319.92
	e) Unallocated	1,137.38	1,218.26	1,379.54	1,218.26
	Total	5,847.26	5,839.85	5,759.58	5,839.85
5	Capital Employed				
	a) Cement	1,034.61	1,059.57	1,059.81	1,059.57
	b) HRJ	1,069.65	981.32	1,024.10	981.32
	c) RMC	103.54	50.69	122.05	50.69
	d) Insurance	150.40	122.81	101.04	122.81
	e) Unallocated	(871.44)	(736.38)	(926.46)	(736.38)
	Total	1,486.76	1,478.01	1,380.54	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.
- The figures for segment revenue and segment results for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2025 and the published year to date figures upto December 31, 2024.
- 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 : August 7, 2025

