

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, 2026 and for the year ended March 31, 2026 ("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 loss and other comprehensive loss and other financial information of the Company for the quarter ended March 31, 2026 and of the net profit and other comprehensive loss and other financial information of the Company for the year ended March 31, 2026.

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 loss and other comprehensive loss of the Company and other financial information for the quarter ended March 31, 2026 and of the net profit and other comprehensive loss of the Company and other financial information for the year ended March 31, 2026 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, 2026

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

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

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 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: 26109360NARQVC4135



Place: Mumbai

Date: May 14, 2026

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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

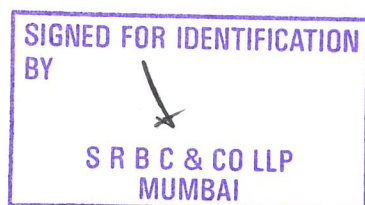
Phone : +91-40-23400218 ; Fax : +91-40-23402249 ; e-mail : investor@prismjohnson.in ; website : www.prismjohnson.in

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

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026 Audited (Refer note no. 6)	Dec. 31, 2025 Unaudited	March 31, 2025 Audited (Refer note no. 6)	March 31, 2026 Audited	March 31, 2025 Audited
1	Revenue from Operations :					
(a)	Net Sales	2,069.30	1,718.84	1,927.82	7,254.41	6,697.40
(b)	Other Operating Income	18.05	16.08	10.99	52.95	28.29
2	Other Income (Refer note no. 4)	11.20	7.41	13.02	48.11	131.36
3	Total Income	2,098.55	1,742.33	1,951.83	7,355.47	6,857.05
4	Expenses :					
(a)	Cost of materials consumed	454.31	415.22	404.79	1,670.62	1,513.98
(b)	Purchases of stock-in-trade	373.09	305.03	371.01	1,245.94	1,253.46
(c)	Changes in inventories	126.05	(4.39)	(13.41)	89.95	(43.11)
(d)	Power and fuel expenses	244.84	242.71	295.43	1,035.69	1,032.23
(e)	Freight outward expenses	261.79	219.58	242.31	919.48	866.54
(f)	Other manufacturing expenses	168.73	147.20	152.29	579.66	565.48
(g)	Employee benefits expense	142.25	133.93	135.59	559.08	541.90
(h)	Finance costs	36.30	41.82	49.34	160.17	201.67
(i)	Depreciation, amortisation and impairment expense	117.74	120.65	117.70	480.59	430.52
(j)	Other expenses	149.47	129.83	169.01	555.21	597.62
5	Total Expenses	2,074.57	1,751.58	1,924.06	7,296.39	6,960.29
6	Profit / (Loss) before Exceptional items and Tax	23.98	(9.25)	27.77	59.08	(103.24)
7	Exceptional Items ((Income) / expense) - Refer note no. 2	79.03	(112.41)	(147.33)	(32.88)	(145.86)
8	Profit / (Loss) before Tax	(55.05)	103.16	175.10	91.96	42.62
9	Tax expenses :					
	Current Tax	7.29	15.72	4.55	39.84	4.55
	Deferred Tax	(14.90)	10.19	36.38	(10.81)	2.80
	Adjustment of tax relating to earlier periods (Refer note no. 4)	-	-	1.15	6.94	(66.92)
10	Net Profit / (Loss) for the period	(47.44)	77.25	133.02	55.99	102.19
11	Other Comprehensive Income					
	Items that will not be re-classified to Profit or Loss	(0.69)	(3.15)	0.95	(4.23)	(2.59)
	Income tax relating to items that will not be reclassified to profit or loss	0.17	0.79	(0.24)	1.06	0.65
	Other Comprehensive Income for the period	(0.52)	(2.36)	0.71	(3.17)	(1.94)
12	Total Comprehensive Income for the period	(47.96)	74.89	133.73	52.82	100.25
13	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36	503.36
14	Other Equity				1,040.71	987.89
15	Earning Per Share - (Basic, diluted and not annualised except for year ended March 31, 2026 & March 31, 2025) (₹)	(0.94)	1.53	2.64	1.11	2.03



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Notes :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 14, 2026.
- Exceptional items included in the financial results are as below :

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	Dec. 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
a	Impairment of Investment in Raheja QBE General Insurance Company Limited - Subsidiary (refer note no. 3 below)	79.03	-	-	79.03	-
b	Gain from sale of office premises of HRJ and RMC Division	-	(151.46)	-	(151.46)	-
c	Impact of New labour codes	-	39.05	-	39.05	-
d	Loss due to fire in office premises of RMC Division	-	-	-	0.50	-
e	Gain from sale of part industrial premises at Pen plant of HRJ Division	-	-	(149.19)	-	(149.19)
f	Retrenchment compensation on closure of plants of RMC Division	-	-	1.86	-	4.98
g	Reversal of Stamp duty provision pursuant to favourable order for matter under litigation of HRJ Division	-	-	-	-	(1.65)
	Total	79.03	(112.41)	(147.33)	(32.88)	(145.86)

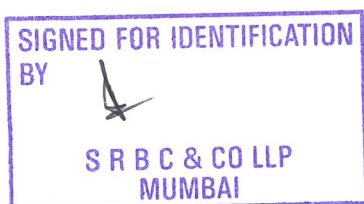
- The Board of Directors of the Company in its meeting held on March 2, 2026, considered and approved, inter alia, subject to shareholders, regulatory and other approvals, sale of the Company's entire shareholding in Raheja QBE General Insurance Company Limited ("RQBE"), a subsidiary of the Company, to QBE Holdings (AAP) Pty Limited (the "Purchaser"), the existing shareholder of RQBE, for a consideration in accordance with the terms of the share purchase agreement between the Company, RQBE and the Purchaser. Subsequently, the Shareholders' approval was obtained on April 17, 2026. Insurance Regulatory and Development Authority of India (IRDAI) approval was also received on May 7, 2026. However, since as on March 31, 2026, the transaction is not concluded, the investment in RQBE has been classified as "non-current asset held for sale" in the Statement of Assets and Liabilities in accordance with Ind AS 105 - Non-current Assets Held for Sale and Discontinued Operations, after recognizing an impairment loss of ₹ 79.03 Crores shown as an "exceptional item" in the financial results.
- During the year ended March 31, 2025, the Company had 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 had 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 financial results.
- 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, 2026	Dec. 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
i	Outstanding Debt (₹ Crores)	955.70	1,195.72	897.85	955.70	897.85
ii	Net Worth (₹ Crores)	1,544.07	1,592.03	1,491.25	1,544.07	1,491.25
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 / (gain) on sale of fixed assets + Impairment of investment / (Interest expense + Lease payments + Principal repayment of long term loans)}	2.84	3.31	3.76	2.74	1.76
v	Interest Service Coverage Ratio (times) {Profit (including exceptional items) before Depreciation, Interest expense and Tax / Interest expense}	3.54	8.08	8.93	5.96	4.20
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.62	0.75	0.60	0.62	0.60
vii	Current Ratio (times) (Current Assets including assets held for sale / Current Liabilities excluding current borrowings and current lease liabilities)	1.08	1.01	0.86	1.08	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}	5.76	39.78	(2.77)	5.76	(2.77)
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables {Gross})	0.36%	0.79%	0.55%	2.52%	2.39%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities)	53.51%	49.37%	54.60%	53.51%	54.60%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	17.08%	20.46%	15.89%	17.08%	15.89%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables {Net}) - annualised	11.35	9.88	11.69	10.25	10.23
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	15.09	15.00	18.05	14.16	15.85
xiv	Operating Margin (%) (Profit before depreciation, interest expense, exceptional item and Tax less other income / Sales of products and services)	8.06%	8.48%	9.43%	8.98%	5.94%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	-2.29%	4.49%	6.90%	0.77%	1.53%

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

For and on behalf of the Board of Directors

Place : Mumbai
Date : May 14, 2026



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

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STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026 Audited (Refer note no. 3)	Dec. 31, 2025 Unaudited	March 31, 2025 Audited (Refer note no. 3)	March 31, 2026 Audited	March 31, 2025 Audited
1	Segment Revenue					
	a) Cement	947.12	782.91	896.14	3,405.10	3,022.28
	b) HRJ	714.10	566.21	674.51	2,391.66	2,308.16
	c) RMC	434.11	390.99	373.91	1,533.60	1,413.54
	Total	2,095.33	1,740.11	1,944.56	7,330.36	6,743.98
	Less : Inter segment revenue	7.98	5.19	5.75	23.00	18.29
	Total Revenue from operations	2,087.35	1,734.92	1,938.81	7,307.36	6,725.69
2	Segment Results before Exceptional Items					
	a) Cement	5.87	17.21	53.13	149.54	(5.73)
	b) HRJ	43.11	8.92	25.31	52.27	20.80
	c) RMC	3.34	2.46	(8.80)	(12.75)	(23.83)
	Total	52.32	28.59	69.64	189.06	(8.76)
	Exceptional items [(income) / expense]					
	a) Cement	-	13.42	-	13.42	-
	b) HRJ	-	(80.05)	(149.19)	(80.05)	(150.84)
	c) RMC	-	(45.78)	1.86	(45.28)	4.98
	d) Unallocated (Refer note no. 2 below)	79.03	-	-	79.03	-
	Total Exceptional items	79.03	(112.41)	(147.33)	(32.88)	(145.86)
	Segment Results after Exceptional Items					
	a) Cement	5.87	3.79	53.13	136.12	(5.73)
	b) HRJ	43.11	88.97	174.50	132.32	171.64
	c) RMC	3.34	48.24	(10.66)	32.53	(28.81)
	Total	52.32	141.00	216.97	300.97	137.10
	Less : (i) Finance costs	36.30	41.82	49.34	160.17	201.67
	(ii) Other Un-allocable expenditure net of un-allocable income (Refer note no. 2 below)	71.07	(3.98)	(7.47)	48.84	(107.19)
	Profit / (Loss) before Tax	(55.05)	103.16	175.10	91.96	42.62
3	Segment Assets					
	a) Cement	2,689.82	2,810.92	2,739.43	2,689.82	2,739.43
	b) HRJ	1,395.03	1,368.74	1,368.64	1,395.03	1,368.64
	c) RMC	701.20	725.68	742.56	701.20	742.56
	d) Unallocated	809.71	938.61	801.13	809.71	801.13
	Total	5,595.76	5,843.95	5,651.76	5,595.76	5,651.76
4	Segment Liabilities					
	a) Cement	1,697.33	1,653.71	1,682.34	1,697.33	1,682.34
	b) HRJ	763.03	717.41	817.81	763.03	817.81
	c) RMC	562.02	582.44	686.44	562.02	686.44
	d) Unallocated	1,029.31	1,298.36	973.92	1,029.31	973.92
	Total	4,051.69	4,251.92	4,160.51	4,051.69	4,160.51
5	Capital Employed					
	a) Cement	992.49	1,157.21	1,057.09	992.49	1,057.09
	b) HRJ	632.00	651.33	550.83	632.00	550.83
	c) RMC	139.18	143.24	56.12	139.18	56.12
	d) Unallocated	(219.60)	(359.75)	(172.79)	(219.60)	(172.79)
	Total	1,544.07	1,592.03	1,491.25	1,544.07	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.
- Other un-allocable expenditure net of un-allocable income includes the impact of impairment of investment as given in note no. 3 and interest on income tax refund as given in note no. 4 of 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 ended 31st March and the published year to date figures upto 31st December.

For and on behalf of the Board of Directors

Place : Mumbai
Date : May 14, 2026



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VIJAY AGGARWAL
MANAGING DIRECTOR



PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2026

₹ Crores

Sr. No.	Particulars	Audited as at	
		March 31, 2026	March 31, 2025
A	ASSETS		
1	Non-current Assets :		
(a)	Property, Plant and Equipment	2,432.82	2,405.05
(b)	Capital work-in-progress	43.97	117.57
(c)	Intangible assets	55.59	37.72
(d)	Intangible assets under development	0.96	18.51
(e)	Right of Use Assets	298.23	383.34
(f)	Financial Assets		
(i)	Investments	179.79	468.51
(ii)	Loans	35.68	47.13
(iii)	Other financial assets	77.72	82.71
(g)	Non-current tax assets (net)	42.96	48.47
(h)	Other non-current assets	93.96	95.04
		3,261.68	3,704.05
2	Current Assets :		
(a)	Inventories	587.85	654.50
(b)	Financial Assets		
(i)	Trade receivables	753.16	661.82
(ii)	Cash and cash equivalents	473.33	387.97
(iii)	Bank balances other than cash and cash equivalents	66.88	66.51
(iv)	Loans	2.04	2.06
(v)	Other financial assets	10.53	22.94
(c)	Other current assets	115.43	151.91
		2,009.22	1,947.71
(d)	Assets held for sale	324.86	-
	Total Assets	5,595.76	5,651.76
B	EQUITY AND LIABILITIES		
1	Equity :		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	1,040.71	987.89
		1,544.07	1,491.25
2	Liabilities :		
I	Non-current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	908.41	836.31
(ii)	Lease liabilities	210.62	269.01
(iii)	Other financial liabilities	370.32	359.52
(b)	Provisions	44.58	32.57
(c)	Deferred tax liabilities (net)	64.20	76.07
(d)	Other non-current liabilities	141.36	133.39
		1,739.49	1,706.87
II	Current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	47.29	61.54
(ii)	Lease liabilities	96.82	120.62
(iii)	Supplier's credit	230.52	446.37
(iv)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	226.91	131.00
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	876.49	967.64
(v)	Other financial liabilities	148.31	177.21
(b)	Other current liabilities	557.79	474.79
(c)	Provisions	118.66	74.47
(d)	Current tax liabilities (net)	9.41	-
		2,312.20	2,453.64
	Total Equity and Liabilities	5,595.76	5,651.76

For and on behalf of the Board of Directors

Place : Mumbai
Date : May 14, 2026

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

VIJAY AGGARWAL
MANAGING DIRECTOR



PRISM JOHNSON LIMITED
CIN : L26942TG1992PLC014033

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STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

₹ Crores

Particulars	Audited year ended	
	March 31, 2026	March 31, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax	91.96	42.62
Non-cash Adjustment to Profit / (Loss) before tax :		
Depreciation, amortisation and impairment expense	480.59	430.52
Gain on termination of lease	(3.90)	-
Impairment on trade receivables	10.39	9.87
Loss on sale of investments	0.79	-
Impairment of investment	79.03	-
Reversal of impairment of non-current assets	(0.90)	(0.35)
Finance costs	157.70	196.83
Amortisation of processing fees	2.47	4.84
Bad debts written off	8.35	6.41
Unwinding of interests and discounts	(1.37)	(1.25)
Gain on disposal of Property, plant and equipment	(152.48)	(152.68)
Dividend and interest income	(28.06)	(26.27)
Balances written back	(10.75)	(13.45)
Exchange differences (net)	18.45	0.80
Other non-cash items	-	(0.08)
Operating profit before change in operating assets and liabilities	652.27	497.81
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	(110.57)	(30.03)
Decrease/(increase) in inventories	66.65	59.35
Increase/(decrease) in trade payables	15.22	59.87
Increase/(decrease) in supplier's credit	(233.46)	(48.41)
Decrease/(increase) in other financial assets	17.01	(17.41)
Decrease/(increase) in loans	(0.18)	0.29
Decrease/(increase) in other non-current and current assets	36.33	7.72
Increase/(decrease) in provisions	51.97	4.26
Increase/(decrease) in other current and non-current financial liabilities	(13.72)	71.99
Increase/(decrease) in other current and non-current liabilities	86.00	61.96
Cash generated from operations	567.52	667.40
Direct taxes paid (net of refunds)	31.86	(100.58)
Net cash flow from operating activities (A)	535.66	767.98
CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, plant and equipment & development of intangible assets	(331.99)	(351.55)
Payments for purchase of investments in subsidiary companies	(113.45)	(62.09)
Proceeds from sale of investments of subsidiary companies	0.11	-
Proceeds from disposal of Property, plant and equipment	174.94	176.94
Advance towards sale of Property, plant and equipment	5.00	-
Investment in bank deposits	(66.03)	(66.12)
Proceeds from maturity of bank deposits	65.84	65.85
Interest received	20.75	26.43
Dividend received	7.50	-
Loans given to related party	(17.40)	(40.02)
Repayment of loans given to related party	29.00	1.20
Net cash flow used in investing activities (B)	(225.73)	(249.36)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	308.87	479.34
Repayment of long term borrowings	(251.02)	(576.59)
Proceeds from short term borrowings	50.00	70.00
Repayment of short term borrowings	(50.00)	(150.00)
Net movement in short term borrowings (original maturities less than three months)	-	(67.74)
Repayment of lease liabilities	(159.32)	(147.09)
Interest paid	(123.10)	(152.40)
Net cash flow used in financing activities (C)	(224.57)	(544.48)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	85.36	(25.86)
Cash and cash equivalents at the beginning of the year	387.97	413.83
Cash and cash equivalents at the end of the year	473.33	387.97

Notes :

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

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : May 14, 2026



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, 2026 and for the year ended March 31, 2026 ("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 Private Limited (formerly known as Small Johnson Floor Tiles Private Limited)
5. Samini Ceramics Limited (formerly known as Sentini Cermica Limited)
6. Stellar Ceramics Private Limited (formerly known as Spectrum Johnson Tiles Private Limited)
7. Coral Gold Tiles Private Limited
8. Venkataramiah Tile Bath Kitchen Private Limited (formerly known as TBK Venkataramiah Tile Bath Kitchen Private Limited) (upto March 30, 2026)
9. TBK Prathap Tile Bath Kitchen Private Limited
10. Samiyaz Tile Bath Kitchen Private Limited (formerly known as TBK Samiyaz Tile Bath Kitchen Private Limited) (upto March 30, 2026)
11. Tescon Buildcon Private Limited (formerly known as TBK Rangoli Tile Bath Kitchen Private Limited) (upto March 30, 2026)
12. Sanskar Ceramics Private Limited
13. RMC Readymix Porselano (India) Limited
14. RMC Readymix (India) Concrete Solutions Limited (formerly known as Prism Concrete Solutions Limited)
15. H&R Johnson (India) Building Solutions Limited (formerly known as Prism Johnson Building Solutions Limited)
16. P.J.L Cement Limited



Prism Johnson Limited
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17. Sunbath Sanitary Private Limited

(c) Associates:

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

(d) Joint ventures:

1. Ardex Endura (India) Private Limited
 2. TBK Deepgiri Tile Bath Kitchen Private Limited
 3. TBK Florance Ceramics Private Limited
- 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 loss and other comprehensive loss and other financial information of the Group for the quarter ended March 31, 2026 and of the consolidated net profit and other comprehensive loss and other financial information of the Group for the year ended March 31, 2026.

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 loss and other comprehensive loss and other financial information of the Group for the quarter ended March 31, 2026 and of the net profit and other comprehensive loss and other financial information of the Group for the year ended March 31, 2026 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



Prism Johnson Limited

Audited Consolidated Financial Results - March 31, 2026

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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.

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.



Prism Johnson Limited

Audited Consolidated Financial Results - March 31, 2026

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- 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.
- 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. 2,311.32 crores as at March 31, 2026, total revenues of Rs. 391.39 crores and Rs. 1,311.25 crores, total net loss after tax of Rs. 49.60 crores and Rs. 108.96 crores, total comprehensive loss of Rs. 64.51 crores and Rs. 116.70 crores, for the quarter and the year ended March 31, 2026 respectively, and net cash outflow of Rs. 6.87 crores for the year ended March 31, 2026, 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. 4.22 crores and Rs. 13.52 crores and Group's share of total comprehensive income of Rs. 4.22 crores and Rs. 13.52 crores for the quarter and for the year ended March 31, 2026 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.



S R B C & COLL P

Chartered Accountants

Prism Johnson Limited
Audited Consolidated Financial Results - March 31, 2026
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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.

- b. The statutory auditors of Raheja QBE General Insurance Company 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 (the "PDR") as at March 31, 2026 has been duly certified by the 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 opinion is not modified in respect to the above matter based on opinion formed by the joint statutory auditors of Raheja QBE.

- c. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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


per **Firoz Pradhan**
Partner

Membership No.: 109360
UDIN: 26109360MMKAYR9851
Place: Mumbai
Date: May 14, 2026



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 AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026 Audited (Refer note no. 4)	Dec. 31, 2025 Unaudited (*)	March 31, 2025 Audited (*) (Refer note no. 4)	March 31, 2026 Audited	March 31, 2025 Audited (*)
	Continuing Operations :					
1	Revenue from Operations :					
(a)	Net Sales	2,091.62	1,736.95	1,948.92	7,326.00	6,780.46
(b)	Other Operating Income	18.77	16.42	11.57	54.62	30.99
2	Other Income (Refer note no. 3)	10.08	6.44	12.50	35.06	128.18
3	Total Income	2,120.47	1,759.81	1,972.99	7,415.68	6,939.63
4	Expenses :					
(a)	Cost of materials consumed	535.28	470.36	487.93	1,948.45	1,836.81
(b)	Purchases of stock-in-trade	176.91	152.75	157.84	583.75	528.62
(c)	Changes in inventories	160.37	0.94	10.91	113.86	(35.15)
(d)	Power and fuel expenses	305.15	305.10	368.75	1,286.42	1,315.43
(e)	Freight outward expenses	263.73	221.02	242.76	925.83	868.01
(f)	Other manufacturing expenses	177.47	155.57	162.36	613.41	598.70
(g)	Employee benefits expense	162.71	155.76	158.30	644.27	627.28
(h)	Finance costs	40.40	45.96	55.18	176.65	222.54
(i)	Depreciation, amortisation and impairment expense	128.26	131.09	131.10	530.71	476.08
(j)	Other expenses	153.98	133.67	174.28	571.34	616.08
5	Total Expenses	2,104.26	1,772.22	1,949.41	7,394.69	7,054.40
6	Profit / (Loss) before Share of Profit / Loss of Joint Ventures & Associates, Exceptional items & Tax from continuing operations	16.21	(12.41)	23.58	20.99	(114.77)
7	Share of Profit / (Loss) of Joint Ventures & Associates	4.22	2.37	6.60	13.52	18.76
8	Profit / (Loss) before Exceptional items & Tax from continuing operations	20.43	(10.04)	30.18	34.51	(96.01)
9	Exceptional Items ((Income) / expense) from continuing operations - Refer note no. 2	-	(111.64)	(147.33)	(111.14)	(145.86)
10	Profit / (Loss) before Tax from Continuing Operations	20.43	101.60	177.51	145.65	49.85
11	Tax expenses :					
	Current Tax	8.19	16.47	6.17	42.54	9.24
	Deferred Tax	(15.71)	13.01	35.16	(9.41)	0.55
	Adjustment of tax relating to earlier periods (Refer note no. 3)	0.12	-	1.12	7.06	(52.90)
12	Net Profit / (Loss) for the period from Continuing Operations	27.83	72.12	135.06	105.46	92.96
	Non-controlling Interest (on net profit / (loss) for the period) for Continuing Operations	(0.93)	(0.32)	(1.40)	(5.92)	(11.37)
	Net Profit / (Loss) after tax and Non-controlling Interest (net of tax) for Continuing Operations	28.76	72.44	136.46	111.38	104.33
13	Discontinued Operations :					
	Profit / (Loss) before Exceptional items and Tax	(36.28)	(20.72)	(11.54)	(66.98)	(45.34)
	Exceptional Items ((Income) / expense)	-	2.37	-	2.37	-
	Tax expenses	7.50	(0.90)	2.51	6.10	2.51
	Net Profit / (Loss) for the period from discontinued operations	(43.78)	(22.19)	(14.05)	(75.45)	(47.85)
	Non-controlling Interest (on net profit / (loss) for the period) for discontinued operations	(21.45)	(10.87)	(6.89)	(36.97)	(23.45)
	Net Profit / (Loss) after tax and Non-controlling Interest (net of tax) for discontinued operations	(22.33)	(11.32)	(7.16)	(38.48)	(24.40)
14	Net Profit / (Loss) for the period (12+13)	(15.95)	49.93	121.01	30.01	45.11
	Non-controlling Interest (on net profit / (loss) for the period)	(22.38)	(11.19)	(8.29)	(42.89)	(34.82)
	Net Profit / (Loss) after tax and Non-controlling Interest (net of tax)	6.43	61.12	129.30	72.90	79.93
15	Other Comprehensive Income					
	Items that will not be re-classified to profit or loss	(0.20)	(2.71)	1.23	(3.12)	(2.32)
	Income tax relating to items that will not be reclassified to profit or loss	0.03	0.68	(0.35)	0.76	0.54
	Items that will be re-classified to profit or loss	(15.26)	(2.34)	7.56	(8.56)	16.75
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income for the period	(15.43)	(4.37)	8.44	(10.92)	14.97
	Non-controlling Interest (Other Comprehensive Income)	(7.30)	(1.00)	3.83	(3.80)	8.33
	Other Comprehensive Income after Non-controlling Interest (net of tax)	(8.13)	(3.37)	4.61	(7.12)	6.64
16	Total Comprehensive Income for the period (14+15)	(31.38)	45.56	129.45	19.09	60.08
	Total Non-controlling Interest	(29.68)	(12.19)	(4.46)	(46.69)	(26.49)
	Total Comprehensive Income for the period after Non-controlling Interest	(1.70)	57.75	133.91	65.78	86.57



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Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026 Audited (Refer note no. 4)	Dec. 31, 2025 Unaudited (*)	March 31, 2025 Audited (*) (Refer note no. 4)	March 31, 2026 Audited	March 31, 2025 Audited (*)
17	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36	503.36
18	Other Equity				1,024.84	974.65
19	Earning Per Share (Basic, diluted and not annualised except for year ended March 31, 2026 & March 31, 2025) (₹) :					
	For Continuing operations	0.57	1.44	2.71	2.21	2.07
	For Discontinued operations	(0.44)	(0.23)	(0.14)	(0.76)	(0.48)
	For Continuing and Discontinued operations	0.13	1.21	2.57	1.45	1.59

(*) Re-presented refer note no. 6

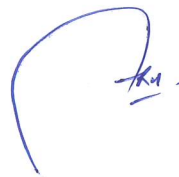
Notes :

- 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 14, 2026.
- Exceptional items included in the financial results are as below for continuing operations :

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026 Audited	Dec. 31, 2025 Unaudited	March 31, 2025 Audited	March 31, 2026 Audited	March 31, 2025 Audited
a	Gain from sale of office premises of HRJ and RMC Division	-	(151.46)	-	(151.46)	-
b	Impact of New labour codes	-	39.82	-	39.82	-
c	Loss due to fire in office premises of RMC Division	-	-	-	0.50	-
d	Gain from sale of part industrial premises at Pen plant of HRJ Division	-	-	(149.19)	-	(149.19)
e	Retrenchment compensation on closure of plants of RMC Division	-	-	1.86	-	4.98
f	Reversal of Stamp duty provision pursuant to favourable order for matter under litigation of HRJ Division	-	-	-	-	(1.65)
	Total	-	(111.64)	(147.33)	(111.14)	(145.86)

₹ Crores

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



Notes :

5 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, 2026 Audited	Dec. 31, 2025 Unaudited (*)	March 31, 2025 Audited (*)	March 31, 2026 Audited	March 31, 2025 Audited (*)
i	Outstanding Debt (₹ Crores)	1,112.60	1,371.11	1,108.25	1,112.60	1,108.25
ii	Net Worth (₹ Crores)	1,528.20	1,529.90	1,478.01	1,528.20	1,478.01
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 from continuing operations + Depreciation and amortisations + Interest expense + loss / (gain) on sale of fixed assets / (Interest expense + Lease payments + Principal repayment of long term loans)}	2.65	2.81	3.57	2.55	1.72
v	Interest Service Coverage Ratio (times) {Profit from continuing operations (including exceptional items) before Depreciation, Interest expense and Tax / Interest expense}	5.77	7.47	8.09	6.03	4.03
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.73	0.90	0.75	0.73	0.75
vii	Current Ratio (times) (Current Assets including assets held for sale / Current Liabilities excluding current borrowings and current lease liabilities, including Liabilities directly associated with the assets held for sale)	1.09	1.00	0.84	1.09	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, including Liabilities directly associated with the assets held for sale}	3.18	83.79	(2.04)	3.18	(2.04)
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables (Gross))	0.37%	0.59%	0.53%	2.23%	1.90%
x	Current Liability Ratio (%) (Current Liabilities excluding current borrowings and current lease liabilities, including Liabilities directly associated with the assets held for sale / Total liabilities)	62.07%	50.41%	53.91%	62.07%	53.91%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	15.17%	17.90%	15.14%	15.17%	15.14%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables {Net}) - annualised	9.53	7.33	9.25	9.05	8.84
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	12.93	12.09	14.26	12.04	12.90
xiv	Operating Margin (%) (Profit from continuing operations before depreciation, interest expense, exceptional item and Tax less other income / Sales of products and services)	8.36%	9.11%	10.13%	9.46%	6.72%
xv	Net Profit Margin (%) (Profit from continuing operations after exceptional item & Tax / Sales of Products and services)	1.33%	4.15%	6.93%	1.44%	1.37%

(*) Re-presented refer note no. 6

- 6 The Board of Directors of the Company, in its meeting held on March 2, 2026, considered and approved, inter alia, subject to shareholders, regulatory and other approvals, sale of the Company's entire shareholding in Raheja QBE General Insurance Company Limited ("RQBE"), a subsidiary of the Company, to QBE Holdings (AAP) Pty Limited (the "Purchaser"), the existing shareholder of RQBE, for a consideration in accordance with the terms of the share purchase agreement between the Company, RQBE and the Purchaser.

In terms of the requirements of Ind AS, the assets and liabilities of RQBE have been classified as "Assets held for sale" and "Liabilities directly associated with the assets held for sale" respectively in the Statement of Consolidated Assets and Liabilities as at March 31, 2026. Further, the Insurance Business of the Group have been classified as 'Discontinued Operations' for the year ended March 31, 2026 and comparative information in the financial results has been presented accordingly.

Subsequently, the Shareholders' approval was obtained on April 17, 2026 and Insurance Regulatory and Development Authority of India (IRDAI) approval was also received on May 7, 2026.

Brief particulars of the Discontinued Operations are given as under:

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026 Audited	Dec. 31, 2025 Unaudited	March 31, 2025 Audited	March 31, 2026 Audited	March 31, 2025 Audited
a	Revenue from Operations	170.63	90.59	141.99	521.21	498.91
b	Total Income	170.63	90.59	142.36	521.21	498.91
c	Total Expenses	206.91	111.31	153.90	588.19	544.25
d	Profit / (loss) before exceptional items and tax (b-c)	(36.28)	(20.72)	(11.54)	(66.98)	(45.34)
e	Exceptional Items (Impact of New labour codes)	-	2.37	-	2.37	-
f	Tax expenses	7.50	(0.90)	2.51	6.10	2.51
g	Profit / (loss) for the period (d-e-f)	(43.78)	(22.19)	(14.05)	(75.45)	(47.85)
h	Other Comprehensive Income	(15.26)	(2.34)	7.53	(8.56)	16.72
i	Total Comprehensive Income (g+h)	(59.04)	(24.53)	(6.52)	(84.01)	(31.13)

₹ Crores

Place : Mumbai
Date : May 14, 2026



For and on behalf of the Board of Directors

[Signature]

VIJAY AGGARWAL
MANAGING DIRECTOR



PRISM JOHNSON LIMITED
CIN : L26942TG1992PLC014033

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

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026 Audited (Refer note no. 3)	Dec. 31, 2025 Unaudited (*)	March 31, 2025 Audited (*)	March 31, 2026 Audited	March 31, 2025 Audited (*)
1	Segment Revenue					
	a) Cement	947.12	782.91	896.14	3,405.10	3,022.28
	b) HRJ	732.61	581.15	694.54	2,447.14	2,392.55
	c) RMC	438.64	394.50	375.56	1,551.38	1,414.91
	Total	2,118.37	1,758.56	1,966.24	7,403.62	6,829.74
	Less : Inter segment revenue	7.98	5.19	5.75	23.00	18.29
	Total Revenue from Continuing operations	2,110.39	1,753.37	1,960.49	7,380.62	6,811.45
2	Segment Results before Exceptional Items					
	a) Cement	5.87	17.21	55.46	149.54	(3.38)
	b) HRJ	45.53	13.36	31.91	57.80	50.33
	c) RMC	1.05	1.13	(10.04)	(19.10)	(28.50)
	Total	52.45	31.70	77.33	188.24	18.45
	Exceptional Items [(Income)/expense]					
	a) Cement	-	13.42	-	13.42	-
	b) HRJ	-	(79.28)	(149.19)	(79.28)	(150.84)
	c) RMC	-	(45.78)	1.86	(45.28)	4.98
	Total Exceptional Items	-	(111.64)	(147.33)	(111.14)	(145.86)
	Segment Results after Exceptional Items					
	a) Cement	5.87	3.79	55.46	136.12	(3.38)
	b) HRJ	45.53	92.64	181.10	137.08	201.17
	c) RMC	1.05	46.91	(11.90)	26.18	(33.48)
	Total	52.45	143.34	224.66	299.38	164.31
	Less : (i) Finance costs	40.40	45.96	55.18	176.65	222.54
	(ii) Other Un-allocable expenditure net of un-allocable income (Refer note no. 2 below)	(8.38)	(4.22)	(8.03)	(22.92)	(108.08)
	Profit / (Loss) before tax from Continuing Operations	20.43	101.60	177.51	145.65	49.85
3	Segment Assets					
		As at March 31, 2026 Audited	As at Dec. 31, 2025 Unaudited	As at March 31, 2025 Audited	As at March 31, 2026 Audited	As at March 31, 2025 Audited
	a) Cement	2,692.30	2,813.40	2,741.91	2,692.30	2,741.91
	b) HRJ	1,884.19	1,883.03	1,909.81	1,884.19	1,909.81
	c) RMC	695.54	721.90	741.53	695.54	741.53
	d) Unallocated	487.23	538.31	475.09	487.23	475.09
	Total	5,759.26	5,956.64	5,868.34	5,759.26	5,868.34
4	Segment Liabilities					
	a) Cement	1,697.33	1,653.71	1,682.34	1,697.33	1,682.34
	b) HRJ	896.65	857.33	928.49	896.65	928.49
	c) RMC	568.25	588.24	690.84	568.25	690.84
	d) Unallocated	1,219.35	1,508.10	1,218.26	1,219.35	1,218.26
	Total	4,381.58	4,607.38	4,519.93	4,381.58	4,519.93
5	Capital Employed					
	a) Cement	994.97	1,159.69	1,059.57	994.97	1,059.57
	b) HRJ	987.54	1,025.70	981.32	987.54	981.32
	c) RMC	127.29	133.66	50.69	127.29	50.69
	d) Unallocated	(732.12)	(969.79)	(743.17)	(732.12)	(743.17)
	Total	1,377.68	1,349.26	1,348.41	1,377.68	1,348.41

(*) Re-presented refer note no. 6 of financial results.

Discontinued Operations :

₹ Crores

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026 Audited	Dec. 31, 2025 Unaudited	March 31, 2025 Audited	March 31, 2026 Audited	March 31, 2025 Audited
1	Segment Revenue	170.63	90.59	141.99	521.21	498.91
2	Profit / (loss) after exceptional items and before tax	(36.28)	(23.09)	(11.54)	(69.35)	(45.34)
3	Segment Assets	1,573.48	1,704.74	1,449.52	1,573.48	1,449.52
4	Segment Liabilities (including Non-controlling Interest)	1,422.96	1,524.10	1,319.92	1,422.96	1,319.92
5	Capital Employed	150.52	180.64	129.60	150.52	129.60

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.
- 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 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 ended 31st March and the published year to date figures upto 31st December.

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR



Place : Mumbai
Date : May 14, 2026



(Handwritten signature)

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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

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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT MARCH 31, 2026

₹ Crores

Sr. No.	Particulars	Audited as at	
		March 31, 2026	March 31, 2025
A	ASSETS		
1	Non-current Assets :		
(a)	Property, plant and equipment	2,814.90	2,825.00
(b)	Capital work-in-progress	44.41	121.74
(c)	Goodwill	24.23	24.23
(d)	Intangible assets	56.72	44.35
(e)	Intangible assets under development	0.96	19.74
(f)	Right of Use assets	299.17	391.06
(g)	Investment accounted using equity method	139.20	132.97
(h)	Financial Assets		
(i)	Investments	7.71	927.91
(ii)	Loans	0.26	0.30
(iii)	Other financial assets	81.10	148.88
(i)	Deferred tax assets (net)	0.73	9.32
(j)	Non-current tax assets (net)	43.75	49.47
(k)	Other non-current assets	95.63	104.48
		3,608.77	4,799.45
2	Current Assets :		
(a)	Inventories	683.79	773.83
(b)	Financial Assets		
(i)	Investments	-	52.94
(ii)	Trade receivables	778.64	839.62
(iii)	Cash and cash equivalents	476.70	407.98
(iv)	Bank balances other than cash and cash equivalents	70.83	70.24
(v)	Loans	2.01	1.76
(vi)	Other financial assets	11.66	148.27
(c)	Current tax assets	-	0.69
(d)	Other current assets	125.73	222.81
		2,149.36	2,518.14
(e)	Assets held for sale	1,574.61	0.27
	Total Assets	7,332.74	7,317.86
B	EQUITY AND LIABILITIES		
1	Equity :		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	1,024.84	974.65
	Equity attributable to owners of the Holding Company	1,528.20	1,478.01
(c)	Non-controlling Interest	312.72	290.05
2	Liabilities :		
I	Non-current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	941.66	884.91
(ii)	Lease liabilities	211.47	274.35
(iii)	Other financial liabilities	370.57	748.61
(b)	Provisions	53.15	41.16
(c)	Deferred tax liabilities (net)	97.05	109.76
(d)	Other non-current liabilities	141.36	152.19
		1,815.26	2,210.98
II	Current Liabilities :		
(a)	Financial Liabilities		
(i)	Borrowings	170.94	223.34
(ii)	Lease liabilities	97.04	123.53
(iii)	Supplier's credit	256.29	471.67
(iv)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	255.39	163.32
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	760.08	850.43
(v)	Other financial liabilities	152.52	714.85
(b)	Other current liabilities	575.56	714.79
(c)	Provisions	120.25	76.64
(d)	Current tax liabilities (net)	9.70	0.25
		2,397.77	3,338.82
(e)	Liabilities directly associated with the assets held for sale	1,278.79	-
	Total Equity and Liabilities	7,332.74	7,317.86

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR



Place : Mumbai
Date : May 14, 2026

SIGNED FOR IDENTIFICATION
BY

S R B C & CO LLP
MUMBAI

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033

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CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

₹ Crores

Particulars	Audited year ended	
	March 31, 2026	March 31, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax from continuing operations	145.65	49.85
Profit/(Loss) before tax from discontinued operations	(69.35)	(45.34)
Non-cash Adjustment to Profit/(Loss) before tax :		
Share of (Profit)/Loss of Joint Ventures and Associates	(13.52)	(18.76)
Depreciation, amortisation and impairment expense	539.20	483.42
Gain on termination of lease	(3.96)	-
Impairment on trade receivables	10.67	8.81
Reversal of impairment of non-current assets	0.05	(0.81)
Finance costs	174.63	216.86
Amortisation of processing fees	2.74	6.36
Bad debts written off	8.37	6.42
Unwinding of interest and discounts	(0.52)	(0.43)
Gain on disposal of Property, plant and equipment	(151.42)	(152.92)
Gain on disposal of investments	(4.42)	(4.43)
Dividend and interest income	(83.49)	(85.51)
Balances written back	(10.75)	(13.78)
Exchange differences (net)	18.45	0.62
Other non-cash items	2.92	(1.83)
Operating profit before change in operating assets and liabilities	565.25	448.53
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	(110.29)	(157.38)
Decrease/(increase) in inventories	90.03	65.64
Increase/(decrease) in trade payables	112.21	(13.30)
Increase/(decrease) in supplier's credit	(232.99)	(23.11)
Decrease/(increase) in other financial assets	(10.10)	(44.78)
Decrease/(increase) in loans	(0.21)	(0.07)
Decrease/(increase) in other non-current and current assets	(15.13)	12.48
Increase/(decrease) in provisions	57.59	5.52
Increase/(decrease) in other current and non-current financial liabilities	(0.43)	321.30
Increase/(decrease) in other current and non-current liabilities	81.63	42.48
Cash generated from operations	537.56	657.31
Direct taxes paid (net of refunds)	34.67	(79.97)
Net cash flow from operating activities (A)	502.89	737.28
CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, plant and equipment & development of intangible assets	(358.01)	(388.89)
Payments for purchase of investments	(428.04)	(590.74)
Proceeds from sale of investments	339.22	491.15
Proceeds from disposal of Property, plant and equipment	175.80	177.48
Advance towards sale of Property, plant and equipment	5.00	-
Cash consideration paid on acquisition of Subsidiary (net of cash and cash equivalents taken over of ₹ 0.05 Crore)	-	(18.67)
Investment in bank deposits	(66.03)	(67.74)
Proceeds from maturity of bank deposits	65.57	68.08
Interest received	86.23	90.56
Net cash flow used in investing activities (B)	(180.26)	(238.77)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	309.12	498.13
Repayment of long term borrowings	(271.12)	(612.52)
Proceeds from short term borrowings	50.00	70.00
Repayment of short term borrowings	(50.00)	(150.20)
Net movement in short term borrowings (original maturities less than three months)	(34.52)	(51.19)
Proceeds from Issue of Share Capital to Non-controlling Interest	61.27	41.77
Payment of dividend by subsidiary to Non-controlling Interest	(7.50)	-
Repayment of lease liabilities	(162.71)	(150.44)
Interest paid	(138.84)	(172.09)
Net cash flow used in financing activities (C)	(244.30)	(526.54)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	78.33	(28.03)
Cash and cash equivalents at the beginning of the year	407.98	436.01
Cash and cash equivalents of business classified as held for sale	(9.61)	-
Cash and cash equivalents at the end of the year	476.70	407.98

Notes :

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

For and on behalf of the Board of Directors


VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : May 14, 2026





