S R B C & CO LLP
Chartered Accountants

12th Floor, The Ruby
29 Senapati Bapat Marg
Dadar (West)
Mumbai - 400 028, India
Tel : +91 22 6819 8000

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

Review Report to
The Board of Directors
Prism Johnson Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Prism Johnson Limited (the "Company") for the quarter ended September 30, 2026 and year to date from April 1, 2026 to September 30, 2026 (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: 26109360HAMBEZ2943
Place: Mumbai
Date: November 6, 2026

S R B C & CO LLP MUMBAI CHARTERED ACCOUNTANTS

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033
Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016
Phone : +91-40-23400218 ; Fax : +91-40-23402249 ; e-mail : investor@prismjohnson.in ; website : www.prismjohnson.in
Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2026 Unaudited	June 30, 2026 Unaudited	Sept. 30, 2025 Unaudited	Sept. 30, 2026 Unaudited	Sept. 30, 2025 Unaudited	March 31, 2026 Audited
1	**Revenue from Operations :**						
(a)	Net Sales	1,841.64	1,793.80	1,703.50	3,635.44	3,466.27	7,254.41
(b)	Other Operating Income	5.59	23.48	10.72	29.07	18.82	52.95
2	Other Income	12.48	23.34	19.24	35.82	29.50	48.11
3	**Total Income**	**1,859.71**	**1,840.62**	**1,733.46**	**3,700.33**	**3,514.59**	**7,355.47**
4	**Expenses :**						
(a)	Cost of materials consumed	415.63	433.83	404.70	849.46	801.09	1,670.62
(b)	Purchases of stock-in-trade	370.10	305.15	293.87	675.25	567.82	1,245.94
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(18.11)	(104.06)	(8.30)	(122.17)	(31.71)	89.95
(d)	Power and fuel expenses	296.57	299.16	251.68	595.73	548.14	1,035.69
(e)	Freight outward expenses	211.96	249.81	198.14	461.77	438.11	919.48
(f)	Other manufacturing expenses	146.72	161.48	129.35	308.20	263.73	579.66
(g)	Employee benefits expense	122.17	141.94	139.53	264.11	282.90	559.08
(h)	Finance costs	27.55	33.76	40.28	61.31	82.05	160.17
(i)	Depreciation, amortisation and impairment expense	106.64	113.82	122.74	220.46	242.20	480.59
(j)	Other expenses	126.90	117.83	128.74	244.73	275.91	555.21
5	**Total Expenses**	**1,806.13**	**1,752.72**	**1,700.73**	**3,558.85**	**3,470.24**	**7,296.39**
6	Profit / (Loss) before Exceptional items and Tax	53.58	87.90	32.73	141.48	44.35	59.08
7	Exceptional Items {(Income) / expense} - Refer note no. 2	-	(32.97)	-	(32.97)	0.50	(32.88)
8	**Profit / (Loss) before Tax**	**53.58**	**120.87**	**32.73**	**174.45**	**43.85**	**91.96**
9	Tax expenses :						
	Current Tax	18.09	26.46	13.09	44.55	16.83	39.84
	Deferred Tax	(4.66)	0.44	(5.16)	(4.22)	(6.10)	(10.81)
	Adjustment of tax relating to earlier periods	-	-	6.94	-	6.94	6.94
10	**Net Profit / (Loss) for the period**	**40.15**	**93.97**	**17.86**	**134.12**	**26.18**	**55.99**
11	Other Comprehensive Income						
	Items that will not be re-classified to Profit or Loss	10.60	(0.78)	(0.40)	9.82	(0.39)	(4.23)
	Income tax relating to items that will not be reclassified to Profit or Loss	(2.67)	0.20	0.10	(2.47)	0.10	1.06
	Other Comprehensive Income for the period	**7.93**	**(0.58)**	**(0.30)**	**7.35**	**(0.29)**	**(3.17)**
12	**Total Comprehensive Income for the period**	**48.08**	**93.39**	**17.56**	**141.47**	**25.89**	**52.82**
13	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36	503.36	503.36
14	Other Equity						1,040.71
15	Earning Per Share - (Basic, diluted and not annualised except for year ended March 31, 2026) (₹)	0.80	1.87	0.35	2.67	0.52	1.11

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MUMBAI

PRISM JOHNSON LIMITED
MUMBAI

Notes :

1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 6, 2026. The Statutory Auditors have carried out the limited review of the results.

2 Exceptional items included in the financial results are as below :

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2026 Unaudited	June 30, 2026 Unaudited	Sept. 30, 2025 Unaudited	Sept. 30, 2026 Unaudited	Sept. 30, 2025 Unaudited	March 31, 2026 Audited
a	Gain from sale of property of RMC Division (*)	-	(32.97)	-	(32.97)	-	-
b	Impairment of Investment in Raheja QBE General Insurance Company Limited - Subsidiary	-	-	-	-	-	79.03
c	Gain from sale of office premises of HRJ and RMC Division	-	-	-	-	-	(151.46)
d	Impact of New labour codes	-	-	-	-	-	39.05
e	Loss due to fire in office premises of RMC Division	-	-	-	-	0.50	0.50
	Total	-	**(32.97)**	-	**(32.97)**	**0.50**	**(32.88)**

(*) During the quarter ended June 30, 2026, the Company concluded the sale of property located at Nacharam, Hyderabad, for a total consideration of ₹ 34.00 Crores.

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

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2026 Unaudited	June 30, 2026 Unaudited	Sept. 30, 2025 Unaudited	Sept. 30, 2026 Unaudited	Sept. 30, 2025 Unaudited	March 31, 2026 Audited
i	Outstanding Debt (₹ Crores)	488.64	1,047.60	1,145.27	488.64	1,145.27	955.70
ii	Net Worth (₹ Crores)	1,685.54	1,637.46	1,517.14	1,685.54	1,517.14	1,544.07
iii	Capital Redemption Reserve (₹ Crores)	10.75	10.75	10.75	10.75	10.75	10.75
iv	Debt Service Coverage Ratio (times) {Net profit after exceptional item & tax + Depreciation and amortisation + Interest expense + loss / (gain) on sale of fixed assets + Impairment of investment / (Interest expense + Lease payments + Principal repayment of long term loans)}	2.96	3.51	2.46	3.26	2.41	2.74
v	Interest Service Coverage Ratio (times) {Profit (including exceptional items) before Depreciation, Interest expense and Tax / Interest expense}	9.55	10.15	6.39	9.89	5.93	5.96
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.29	0.64	0.75	0.29	0.75	0.62
vii	Current Ratio (times) {Current Assets including assets held for sale / Current Liabilities excluding current borrowings and current lease liabilities}	0.96	1.20	0.94	0.96	0.94	1.08
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}	(5.84)	2.57	(9.54)	(5.84)	(9.54)	5.76
ix	Bad debts to Account Receivable Ratio (%) (Bad debts / Average Trade receivables {Gross})	0.51%	0.18%	0.85%	0.67%	1.43%	2.52%
x	Current Liability Ratio (%) {Current Liabilities excluding current borrowings and current lease liabilities / Total liabilities}	58.37%	51.77%	47.14%	58.37%	47.14%	53.51%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	9.71%	18.55%	20.69%	9.71%	20.69%	17.08%
xii	Debtors Turnover (times) {Sales of products and services / Average Trade receivables {Net}} - annualised	10.18	9.79	10.07	9.78	10.29	10.25
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	12.98	13.38	14.83	14.35	15.67	14.16
xiv	Operating Margin (%) (Profit before depreciation, interest expense, exceptional item and Tax less other income / Sales of products and services)	9.52%	11.83%	10.36%	10.66%	9.78%	8.98%
xv	Net Profit Margin (%) (Profit after exceptional item & Tax / Sales of Products and services)	2.18%	5.24%	1.05%	3.69%	0.76%	0.77%

4 During the quarter ended September 30, 2026, upon completion of all conditions precedent as stipulated in the Share Purchase Agreement, the Company completed the sale of its entire shareholding in Raheja QBE General Insurance Company Limited ("RQBE"), a subsidiary, to QBE Asia Pacific Holdings Pty Limited (QBE) on July 1, 2026. Consequently, RQBE ceased to be a subsidiary of the Company w.e.f. July 1, 2026.

For and on behalf of the Board of Directors

PRISM JOHNSON LIMITED MUMBAI

VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : November 6, 2026

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

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033
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STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2026 Unaudited	June 30, 2026 Unaudited	Sept. 30, 2025 Unaudited	Sept. 30, 2026 Unaudited	Sept. 30, 2025 Unaudited	March 31, 2026 Audited
1	**Segment Revenue**						
	a) Cement	773.83	902.53	761.52	1,676.36	1,675.07	3,405.10
	b) HRJ	684.48	515.32	578.29	1,199.80	1,111.35	2,391.66
	c) RMC	395.23	408.07	377.78	803.30	708.50	1,533.60
	Total	1,853.54	1,825.92	1,717.59	3,679.46	3,494.92	7,330.36
	Less : Inter segment revenue	6.31	8.64	3.37	14.95	9.83	23.00
	Total Revenue from operations	**1,847.23**	**1,817.28**	**1,714.22**	**3,664.51**	**3,485.09**	**7,307.36**
2	**Segment Results before Exceptional Items**						
	a) Cement	25.96	67.03	52.18	92.99	126.46	149.54
	b) HRJ	44.17	19.76	10.67	63.93	0.24	52.27
	c) RMC (Refer note no. 2 below)	2.67	15.86	(2.64)	18.53	(18.55)	(12.75)
	Total	**72.80**	**102.65**	**60.21**	**175.45**	**108.15**	**189.06**
	Exceptional items [(income) / expense]						
	a) Cement	-	-	-	-	-	13.42
	b) HRJ	-	-	-	-	-	(80.05)
	c) RMC	-	(32.97)	-	(32.97)	0.50	(45.28)
	d) Unallocated	-	-	-	-	-	79.03
	Total Exceptional items	**-**	**(32.97)**	**-**	**(32.97)**	**0.50**	**(32.88)**
	Segment Results after Exceptional Items						
	a) Cement	25.96	67.03	52.18	92.99	126.46	136.12
	b) HRJ	44.17	19.76	10.67	63.93	0.24	132.32
	c) RMC	2.67	48.83	(2.64)	51.50	(19.05)	32.53
	Total	**72.80**	**135.62**	**60.21**	**208.42**	**107.65**	**300.97**
	Less : (i) Finance costs	27.55	33.76	40.28	61.31	82.05	160.17
	(ii) Other Un-allocable expenditure net of un-allocable income	(8.33)	(19.01)	(12.80)	(27.34)	(18.25)	48.84
	Profit / (Loss) before Tax	**53.58**	**120.87**	**32.73**	**174.45**	**43.85**	**91.96**
		As at Sept. 30, 2026 Unaudited	As at June 30, 2026 Unaudited	As at Sept. 30, 2025 Unaudited	As at Sept. 30, 2026 Unaudited	As at Sept. 30, 2025 Unaudited	As at March 31, 2026 Audited
3	**Segment Assets**						
	a) Cement	2,693.44	2,715.45	2,784.62	2,693.44	2,784.62	2,689.82
	b) HRJ	1,425.90	1,387.12	1,347.81	1,425.90	1,347.81	1,395.03
	c) RMC	632.91	652.54	739.67	632.91	739.67	701.20
	d) Unallocated	280.81	893.08	662.45	280.81	662.45	809.71
	Total	**5,033.06**	**5,648.19**	**5,534.55**	**5,033.06**	**5,534.55**	**5,595.76**
4	**Segment Liabilities**						
	a) Cement	1,474.57	1,557.55	1,547.21	1,474.57	1,547.21	1,697.33
	b) HRJ	798.87	800.13	647.79	798.87	647.79	763.03
	c) RMC	492.41	508.29	594.20	492.41	594.20	562.02
	d) Unallocated	581.67	1,144.76	1,228.21	581.67	1,228.21	1,029.31
	Total	**3,347.52**	**4,010.73**	**4,017.41**	**3,347.52**	**4,017.41**	**4,051.69**
5	**Capital Employed**						
	a) Cement	1,218.87	1,157.90	1,237.41	1,218.87	1,237.41	992.49
	b) HRJ	627.03	586.99	700.02	627.03	700.02	632.00
	c) RMC	140.50	144.25	145.47	140.50	145.47	139.18
	d) Unallocated	(300.86)	(251.68)	(565.76)	(300.86)	(565.76)	(219.60)
	Total	**1,685.54**	**1,637.46**	**1,517.14**	**1,685.54**	**1,517.14**	**1,544.07**

Notes :

1 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.

2 For the quarter ended June 30, 2026 and half year ended September 30, 2026, the amount includes ₹ 11.62 Crores towards recovery of bad debts written off in earlier periods.

Place : Mumbai
Date : November 6, 2026

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

PRISM JOHNSON LIMITED MUMBAI

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR

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STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

₹ Crores

Sr. No.	Particulars	September 30, 2026 Unaudited	March 31, 2026 Audited
A	**ASSETS**		
1	**Non-current Assets :**		
(a)	Property, Plant and Equipment	2,362.25	2,432.82
(b)	Capital work-in-progress	27.95	43.97
(c)	Intangible assets	52.56	55.59
(d)	Intangible assets under development	1.04	0.96
(e)	Right of Use Assets	268.83	298.23
(f)	Financial Assets		
(i)	Investments	194.05	179.79
(ii)	Loans	39.89	35.68
(iii)	Other financial assets	84.11	77.72
(g)	Non-current tax assets (net)	25.18	42.96
(h)	Other non-current assets	107.03	93.96
		3,162.89	**3,261.68**
2	**Current Assets :**		
(a)	Inventories	670.87	587.85
(b)	Financial Assets		
(i)	Investments	2.16	-
(ii)	Trade receivables	734.29	753.16
(iii)	Cash and cash equivalents	174.79	473.33
(iv)	Bank balances other than cash and cash equivalents	139.73	66.88
(v)	Loans	1.42	2.04
(vi)	Other financial assets	5.72	10.53
(c)	Other current assets	141.19	115.43
		1,870.17	**2,009.22**
(d)	Assets held for sale	-	324.86
	Total Assets	**5,033.06**	**5,595.76**
B	**EQUITY AND LIABILITIES**		
1	**Equity :**		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	1,182.18	1,040.71
		1,685.54	**1,544.07**
2	**Liabilities :**		
I	**Non-current Liabilities :**		
(a)	Financial Liabilities		
(i)	Borrowings	446.95	908.41
(ii)	Lease liabilities	191.09	210.62
(iii)	Other financial liabilities	379.83	370.32
(b)	Provisions	44.89	44.58
(c)	Deferred tax liabilities (net)	62.45	64.20
(d)	Other non-current liabilities	141.37	141.36
		1,266.58	**1,739.49**
II	**Current Liabilities :**		
(a)	Financial Liabilities		
(i)	Borrowings	41.69	47.29
(ii)	Lease liabilities	85.39	96.82
(iii)	Supplier's credit	78.19	230.52
(iv)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	201.81	226.91
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	880.37	876.49
(v)	Other financial liabilities	123.27	148.31
(b)	Other current liabilities	530.56	557.79
(c)	Provisions	109.08	118.66
(d)	Current tax liabilities (net)	30.58	9.41
		2,080.94	**2,312.20**
	Total Equity and Liabilities	**5,033.06**	**5,595.76**

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : November 6, 2026

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STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

₹ Crores

Particulars	Unaudited half year ended	
	September 30, 2026	September 30, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before Tax	174.45	43.85
Non-cash Adjustment to Profit / (Loss) before tax :		
Depreciation, amortisation and impairment expense	220.46	242.20
Gain on termination of lease	(2.38)	(0.78)
Impairment on trade receivables	4.05	9.64
Gain on sale of investment	(1.87)	-
Impairment / Provision of current and non-current assets	1.71	-
Finance costs	58.67	81.18
Amortisation of processing fees	2.64	0.87
Bad debts written off	1.24	0.51
Unwinding of interests and discounts	(0.71)	(0.68)
Gain on disposal of Property, plant and equipment	(33.28)	(3.59)
Dividend and interest income	(13.02)	(18.12)
Balances written back	(1.88)	(4.53)
Exchange differences (net)	2.99	(0.24)
Operating profit before change in operating assets and liabilities	**413.07**	**350.31**
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	19.30	(34.65)
Decrease/(increase) in inventories	(83.02)	(8.16)
Increase/(decrease) in trade payables	(25.64)	(123.83)
Increase/(decrease) in supplier's credit	(152.33)	(200.67)
Decrease/(increase) in other financial assets	(1.63)	19.26
Decrease/(increase) in loans	0.11	(0.44)
Decrease/(increase) in other non-current and current assets	(28.91)	(14.04)
Increase/(decrease) in provisions	0.55	11.50
Increase/(decrease) in other current and non-current financial liabilities	8.28	(5.71)
Increase/(decrease) in other current and non-current liabilities	(27.29)	(20.30)
Cash generated from operations	**122.49**	**(26.73)**
Direct taxes paid (net of refunds)	5.60	5.15
Net cash flow generated from / (used in) operating activities (A)	**116.89**	**(31.88)**
CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, plant and equipment & development of intangible assets	(94.58)	(204.41)
Payments for purchase of investments in subsidiary	(15.31)	(113.44)
Payments for purchase of investments	(11.34)	-
Proceeds from sale of subsidiary	325.87	-
Proceeds from sale of investments	0.41	-
Proceeds from disposal of Property, plant and equipment	36.01	8.22
Investment in bank deposits	(139.16)	(64.32)
Proceeds from maturity of bank deposits	66.03	65.85
Interest received	13.88	10.94
Dividend received	-	7.50
Loans given to related party	(4.20)	(7.75)
Repayment of loans given to related party	0.50	29.00
Net cash flow generated from / (used in) investing activities (B)	**178.11**	**(268.41)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	99.98	308.27
Repayment of long term borrowings	(567.04)	(60.85)
Repayment of lease liabilities	(69.03)	(81.79)
Interest paid	(56.81)	(69.25)
Net cash flow generated from / (used in) financing activities (C)	**(592.90)**	**96.38**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**(297.90)**	**(203.91)**
Cash and cash equivalents at the beginning of the year (refer note no. 3 below)	472.69	387.97
Cash and cash equivalents at the end of the half year	**174.79**	**184.06**

Notes :

1. The Cash Flows Statement has been prepared using the Indirect Method set out in Ind AS 7- Statement of Cash Flows.
2. Payments for acquisition of Property, plant and equipment include movement in capital work-in-progress.
3. Cash and cash equivalents balances as on April 1, 2026 has been restated pursuant to amendment to Ind AS 109 - Financial Instruments.

Place : Mumbai
Date : November 6, 2026

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

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR

PRISM JOHNSON LIMITED MUMBAI

S R B C & CO LLP
Chartered Accountants

12th Floor, The Ruby
29 Senapati Bapat Marg
Dadar (West)
Mumbai - 400 028, India
Tel : +91 22 6819 8000

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

Review Report to
The Board of Directors
Prism Johnson Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Prism Johnson Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associates and joint ventures for the quarter ended September 30, 2026 and year to date from April 1, 2026 to September 30, 2026 (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 (upto July 1, 2026)
   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. TBK Prathap Tile Bath Kitchen Private Limited
9. Sanskar Ceramics Private Limited
10. RMC Readymix Porselano (India) Limited
11. RMC Readymix (India) Concrete Solutions Limited
    (formerly known as Prism Concrete Solutions Limited)
12. H&R Johnson (India) Building Solutions Limited
    (formerly known as Prism Johnson Building Solutions Limited)
13. PJL Cement Limited
14. Sunbath Sanitary Private Limited

(c) Associates:

1. CSE Solar Parks Satna Private Limited
2. 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, in respect of:
   - 14 subsidiaries, whose unaudited interim financial results include total assets of Rs. 766.02 Crores as at September 30, 2026, total revenues of Rs. 221.44 Crores and Rs. 477.28 Crores, total net profit after tax of Rs. 3.70 Crores and Rs. 18.87 Crores, total comprehensive income of Rs. 3.89 Crores and Rs. 27.64 Crores, for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026 respectively, and net cash inflows of Rs. 8.75 Crores for the period from April 1, 2025 to September 30, 2026, 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. 3.11 Crores and Rs. 6.77 Crores and Group's share of total comprehensive income of Rs. 3.11 Crores and Rs. 6.77 Crores for the quarter ended September 30, 2026 and for the period from April 1, 2026 to September 30, 2026 respectively, 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.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
   - 2 associates, whose interim financial results includes the Group's share of net profit of Rs. Nil and Rs. Nil and Group's share of total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended September 30, 2026 and for the period ended from April 1, 2026 to September 30, 2026 respectively.

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

   Our conclusion on the Statement in respect of matters stated in para 6 and 7 above 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.

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

per Firoz Pradhan
Partner
Membership No.: 109360
UDIN: 26109360RSLCHT5029
Place: Mumbai
Date: November 6, 2026

S R B C & CO LLP MUMBAI CHARTERED ACCOUNTANTS

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033
Registered Office : 305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016
Phone : +91-40-23400218 ; Fax : +91-40-23402249 ; e-mail : investor@prismjohnson.in ; website : www.prismjohnson.in
Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2026 Unaudited	June 30, 2026 Unaudited	Sept. 30, 2025 Unaudited (*)	Sept. 30, 2026 Unaudited	Sept. 30, 2025 Unaudited (*)	March 31, 2026 Audited
	Continuing Operations :						
1	**Revenue from Operations :**						
(a)	Net Sales	1,861.81	1,811.36	1,716.71	3,673.17	3,497.43	7,326.00
(b)	Other Operating Income	5.99	23.87	10.84	29.86	19.43	54.62
2	Other Income	9.44	22.05	10.37	31.49	18.54	35.06
3	**Total Income**	**1,877.24**	**1,857.28**	**1,737.92**	**3,734.52**	**3,535.40**	**7,415.68**
4	**Expenses :**						
(a)	Cost of materials consumed	499.77	497.43	473.21	997.20	942.81	1,948.45
(b)	Purchases of stock-in-trade	191.02	159.86	136.60	350.88	254.09	583.75
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(54.76)	(112.07)	(12.44)	(166.83)	(47.45)	113.86
(d)	Power and fuel expenses	392.11	367.64	313.39	759.75	676.17	1,286.42
(e)	Freight outward expenses	213.88	251.32	199.55	465.20	441.08	925.83
(f)	Other manufacturing expenses	157.40	168.63	137.56	326.03	280.37	613.41
(g)	Employee benefits expense	144.44	160.83	161.02	305.27	325.80	644.27
(h)	Finance costs	31.19	36.83	44.10	68.02	90.29	176.65
(i)	Depreciation, amortisation and impairment expense	115.25	122.13	137.63	237.38	271.36	530.71
(j)	Other expenses	129.68	121.08	132.48	250.76	283.69	571.34
5	**Total Expenses**	**1,819.98**	**1,773.68**	**1,723.10**	**3,593.66**	**3,518.21**	**7,394.69**
6	Profit / (Loss) before Share of Profit / (Loss) of Joint Ventures & Associates, Exceptional items & Tax from continuing operations	57.26	83.60	14.82	140.86	17.19	20.99
7	Share of Profit / (Loss) of Joint Ventures & Associates	3.11	3.66	3.57	6.77	6.93	13.52
8	Profit / (Loss) before Exceptional items & Tax from continuing operations	60.37	87.26	18.39	147.63	24.12	34.51
9	Exceptional Items {(Income) / expense) from continuing operations - Refer note no. 2	-	(32.97)	-	(32.97)	0.50	(111.14)
10	**Profit / (Loss) before Tax from Continuing Operations**	**60.37**	**120.23**	**18.39**	**180.60**	**23.62**	**145.65**
11	Tax expenses :						
	Current Tax	19.60	26.50	13.49	46.10	17.88	42.54
	Deferred Tax	(4.19)	(0.28)	(5.47)	(4.47)	(6.71)	(9.41)
	Adjustment of tax relating to earlier periods	(0.01)	-	6.94	(0.01)	6.94	7.06
12	**Net Profit / (Loss) for the period from Continuing Operations**	**44.97**	**94.01**	**3.43**	**138.98**	**5.51**	**105.46**
	Non-controlling Interest (on net profit / (loss) for the period) for Continuing Operations	1.65	(0.69)	(0.31)	0.96	(4.67)	(5.92)
	Net Profit / (Loss) after tax and Non-controlling Interest (net of tax) for Continuing Operations	43.32	94.70	3.74	138.02	10.18	111.38
13	**Discontinued Operations :**						
	Profit / (Loss) before Exceptional items and Tax	1.61	18.69	(2.18)	20.30	(9.98)	(66.98)
	Exceptional Items {(Income) / expense) - Refer note no. 4	(161.56)	-	-	(161.56)	-	2.37
	Tax expenses	-	-	(0.34)	-	(0.50)	6.10
	Net Profit / (Loss) for the period from Discontinued Operations	**163.17**	**18.69**	**(1.84)**	**181.86**	**(9.48)**	**(75.45)**
	Non-controlling Interest (on net profit / (loss) for the period) for Discontinued Operations	0.79	9.16	(0.91)	9.95	(4.65)	(36.97)
	Net Profit / (Loss) after tax and Non-controlling Interest (net of tax) for Discontinued Operations	162.38	9.53	(0.93)	171.91	(4.83)	(38.48)
14	**Net Profit / (Loss) for the period (12+13)**	**208.14**	**112.70**	**1.59**	**320.84**	**(3.97)**	**30.01**
	Non-controlling Interest (on net profit / (loss) for the period)	2.44	8.47	(1.22)	10.91	(9.32)	(42.89)
	Net Profit / (Loss) after tax and Non-controlling Interest (net of tax)	205.70	104.23	2.81	309.93	5.35	72.90
15	**Other Comprehensive Income**						
	Items that will not be re-classified to profit or loss	10.84	(0.49)	(0.30)	10.35	(0.21)	(3.12)
	Income tax relating to items that will not be reclassified to profit or loss	(2.71)	0.13	0.07	(2.58)	0.05	0.76
	Items that will be re-classified to profit or loss	(1.61)	8.36	(3.05)	6.75	9.04	(8.56)
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the period	**6.52**	**8.00**	**(3.28)**	**14.52**	**8.88**	**(10.92)**
	Non-controlling Interest (Other Comprehensive Income)	(0.69)	4.20	(1.45)	3.51	4.50	(3.80)
	Other Comprehensive Income after Non-controlling Interest (net of tax)	7.21	3.80	(1.83)	11.01	4.38	(7.12)
16	**Total Comprehensive Income for the period (14+15)**	**214.66**	**120.70**	**(1.69)**	**335.36**	**4.91**	**19.09**
	Total Non-controlling Interest	1.75	12.67	(2.67)	14.42	(4.82)	(46.69)
	Total Comprehensive Income for the period after Non-controlling Interest	212.91	108.03	0.98	320.94	9.73	65.78

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

PRISM JOHNSON LIMITED MUMBAI

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2026 Unaudited	June 30, 2026 Unaudited	Sept. 30, 2025 Unaudited (*)	Sept. 30, 2026 Unaudited	Sept. 30, 2025 Unaudited (*)	March 31, 2026 Audited
17	Paid-up Equity Share Capital (Face value ₹ 10/- per share)	503.36	503.36	503.36	503.36	503.36	503.36
18	Other Equity						1,024.84
19	**Earning Per Share (Basic, diluted and not annualised except for year ended March 31, 2026) (₹) :**						
	For Continuing operations	0.86	1.88	0.08	2.74	0.21	2.21
	For Discontinued operations	3.23	0.19	(0.02)	3.42	(0.10)	(0.76)
	For Continuing and Discontinued operations	4.09	2.07	0.06	6.16	0.11	1.45

(*) Re-presented refer note no. 4

Notes :

1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 6, 2026. The Statutory Auditors have carried out the limited review of the results.

2 Exceptional items included in the financial results are as below for continuing operations

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2026 Unaudited	June 30, 2026 Unaudited	Sept. 30, 2025 Unaudited	Sept. 30, 2026 Unaudited	Sept. 30, 2025 Unaudited	March 31, 2026 Audited
a	Gain from sale of property in RMC Division (#)	-	(32.97)	-	(32.97)	-	-
b	Gain from sale of office premises of HRJ and RMC Division	-	-	-	-	-	(151.46)
c	Impact of New labour codes	-	-	-	-	-	39.82
d	Loss due to fire in office premises of RMC Division	-	-	-	-	0.50	0.50
	Total	**-**	**(32.97)**	**-**	**(32.97)**	**0.50**	**(111.14)**

(#) During the quarter ended June 30, 2026, the Holding Company concluded the sale of property located at Nacharam, Hyderabad, for a total consideration of ₹ 34.00 Crores.

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S R B C & CO LLP
MUMBAI

PRISM JOHNSON LIMITED MUMBAI

Notes :

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

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2026 Unaudited	June 30, 2026 Unaudited	Sept. 30, 2025 Unaudited (*)	Sept. 30, 2026 Unaudited	Sept. 30, 2025 Unaudited (*)	March 31, 2026 Audited
i	Outstanding Debt (₹ Crores)	657.04	1,183.23	1,324.00	657.04	1,324.00	1,112.60
ii	Net Worth (₹ Crores)	1,835.67	1,636.23	1,461.12	1,835.67	1,461.12	1,528.20
iii	Capital Redemption Reserve (₹ Crores)	20.71	20.71	20.71	20.71	20.71	20.71
iv	Debt Service Coverage Ratio (times) {Net profit after exceptional item & tax 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)}	2.93	3.37	2.24	3.17	2.23	2.55
v	Interest Service Coverage Ratio (times) {Profit from continuing operations (including exceptional items) before Depreciation, Interest expense and Tax / Interest expense}	8.75	9.34	5.71	9.08	5.39	6.03
vi	Debt - Equity Ratio (times) (Total Debt / Equity)	0.36	0.72	0.91	0.36	0.91	0.73
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)	1.06	1.18	0.94	1.06	0.94	1.09
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}	4.31	1.92	(6.84)	4.31	(6.84)	3.18
ix	Bad debts to Account Receivable Ratio (%) {Bad debts / Average Trade receivables (Gross)}	0.49%	0.14%	0.57%	0.61%	1.05%	2.23%
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)	54.49%	59.61%	48.75%	54.49%	48.75%	62.07%
xi	Total Debts to Total Assets Ratio (%) {(Short Term Debt + Long Term Debt) / Total assets}	11.88%	16.45%	18.13%	11.88%	18.13%	15.17%
xii	Debtors Turnover (times) (Sales of products and services / Average Trade receivables {Net}) - annualised	10.04	9.58	7.32	9.61	7.95	9.05
xiii	Inventory Turnover (times) (Sales of products and services / Average inventory) - annualised	10.98	11.62	11.84	11.97	12.59	12.04
xiv	Operating Margin (%) (Profit from continuing operations before depreciation, interest expense, exceptional item and Tax less other income / Sales of products and services)	10.43%	12.17%	10.85%	11.29%	10.30%	9.46%
xv	Net Profit Margin (%) (Profit from continuing operations after exceptional item & Tax / Sales of Products and services)	2.42%	5.19%	0.20%	3.78%	0.16%	1.44%

(*) Re-presented refer note no. 4

4 During the quarter ended September 30, 2026, upon completion of all conditions precedent as stipulated in the Share Purchase Agreement, the Holding Company completed the sale of its entire shareholding in Raheja QBE General Insurance Company Limited ("RQBE"), a subsidiary, to QBE Asia Pacific Holdings Pty Limited (QBE) on July 1, 2026 for a total consideration of ₹ 325.87 Crores and recognised a gain of ₹ 161.56 Crores on disposal of the subsidiary. Accordingly, RQBE ceased to be a subsidiary of the Group w.e.f. July 1, 2026. In accordance with the requirement of Ind AS, the insurance business of the group has been classified as "Discontinued Operations" and comparative information in the financial results has been presented accordingly.

Brief particulars of the Discontinued Operations are given as under:

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2026 Unaudited	June 30, 2026 Unaudited	Sept. 30, 2025 Unaudited	Sept. 30, 2026 Unaudited	Sept. 30, 2025 Unaudited	March 31, 2026 Audited
a	Revenue from Operations	-	83.59	127.55	83.59	259.99	521.21
b	Total Income	1.61	83.59	127.55	85.20	259.99	521.21
c	Total Expenses	-	64.90	129.73	64.90	269.97	588.19
d	Profit / (loss) before exceptional items and tax (b-c)	1.61	18.69	(2.18)	20.30	(9.98)	(66.98)
e	Exceptional Items {(Income) / expense} :						
	Gain on sale of subsidiary	(161.56)	-	-	(161.56)	-	-
	Impact of New labour codes	-	-	-	-	-	2.37
	Total Exceptional Items	(161.56)	-	-	(161.56)	-	2.37
f	Tax expenses	-	-	(0.34)	-	(0.50)	6.10
g	Profit / (loss) for the period (d-e-f)	163.17	18.69	(1.84)	181.86	(9.48)	(75.45)
h	Other Comprehensive Income	(1.61)	8.36	(3.05)	6.75	9.04	(8.56)
i	Total Comprehensive Income (g+h)	161.56	27.05	(4.89)	188.61	(0.44)	(84.01)

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : November 6, 2026

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

PRISM JOHNSON LIMITED MUMBAI

PRISM JOHNSON LIMITED

CIN : L26942TG1992PLC014033
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Phone : +91-40-23400218 ; Fax : +91-40-23402249 ; e-mail : investor@prismjohnson.in ; website : www.prismjohnson.in
Corporate Office : 'Rahejas', Main Avenue, V. P. Road, Santacruz (West), Mumbai - 400 054

CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2026 Unaudited	June 30, 2026 Unaudited	Sept. 30, 2025 Unaudited (*)	Sept. 30, 2026 Unaudited	Sept. 30, 2025 Unaudited (*)	March 31, 2026 Audited
1	**Segment Revenue**						
	a) Cement	773.83	902.53	761.52	1,676.36	1,675.07	3,405.10
	b) HRJ	690.19	521.94	587.01	1,212.13	1,133.38	2,447.14
	c) RMC	410.09	419.40	382.39	829.49	718.24	1,551.38
	Total	1,874.11	1,843.87	1,730.92	3,717.98	3,526.69	7,403.62
	Less : Inter segment revenue	6.31	8.64	3.37	14.95	9.83	23.00
	Total Revenue from Continuing Operations	**1,867.80**	**1,835.23**	**1,727.55**	**3,703.03**	**3,516.86**	**7,380.62**
2	**Segment Results before Exceptional Items**						
	a) Cement	25.96	67.03	52.18	92.99	126.46	149.54
	b) HRJ	57.11	22.82	9.08	79.93	(1.09)	57.80
	c) RMC (Refer note no. 2 below)	2.10	15.28	(4.21)	17.38	(21.28)	(19.10)
	Total	**85.17**	**105.13**	**57.05**	**190.30**	**104.09**	**188.24**
	Exceptional items [(income)/expense]						
	a) Cement	-	-	-	-	-	13.42
	b) HRJ	-	-	-	-	-	(79.28)
	c) RMC	-	(32.97)	-	(32.97)	0.50	(45.28)
	Total Exceptional items	**-**	**(32.97)**	**-**	**(32.97)**	**0.50**	**(111.14)**
	Segment Results after Exceptional Items						
	a) Cement	25.96	67.03	52.18	92.99	126.46	136.12
	b) HRJ	57.11	22.82	9.08	79.93	(1.09)	137.08
	c) RMC	2.10	48.25	(4.21)	50.35	(21.78)	26.18
	Total	**85.17**	**138.10**	**57.05**	**223.27**	**103.59**	**299.38**
	Less : (i) Finance costs	31.19	36.83	44.10	68.02	90.29	176.65
	(ii) Other Un-allocable expenditure net of un-allocable income	(6.39)	(18.96)	(5.44)	(25.35)	(10.32)	(22.92)
	Profit / (Loss) before tax from Continuing Operations	**60.37**	**120.23**	**18.39**	**180.60**	**23.62**	**145.65**
		As at Sept. 30, 2026 Unaudited	As at June 30, 2026 Unaudited	As at Sept. 30, 2025 Unaudited (*)	As at Sept. 30, 2026 Unaudited	As at Sept. 30, 2025 Unaudited (*)	As at March 31, 2026 Audited
3	**Segment Assets**						
	a) Cement	2,695.92	2,717.93	2,787.10	2,695.92	2,787.10	2,692.30
	b) HRJ	1,918.79	1,861.81	1,868.93	1,918.79	1,868.93	1,884.19
	c) RMC	634.41	652.24	742.11	634.41	742.11	695.54
	d) Unallocated	282.93	571.27	264.51	282.93	264.51	487.23
	Total	**5,532.05**	**5,803.25**	**5,662.65**	**5,532.05**	**5,662.65**	**5,759.26**
4	**Segment Liabilities**						
	a) Cement	1,474.57	1,557.55	1,547.21	1,474.57	1,547.21	1,697.33
	b) HRJ	930.59	939.94	801.62	930.59	801.62	896.65
	c) RMC	506.99	520.49	604.90	506.99	604.90	568.25
	d) Unallocated	784.23	1,313.35	1,440.95	784.23	1,440.95	1,219.35
	Total	**3,696.38**	**4,331.33**	**4,394.68**	**3,696.38**	**4,394.68**	**4,381.58**
5	**Capital Employed**						
	a) Cement	1,221.35	1,160.38	1,239.89	1,221.35	1,239.89	994.97
	b) HRJ	988.20	921.87	1,067.31	988.20	1,067.31	987.54
	c) RMC	127.42	131.75	137.21	127.42	137.21	127.29
	d) Unallocated	(501.30)	(742.08)	(1,176.44)	(501.30)	(1,176.44)	(732.12)
	Total	**1,835.67**	**1,471.92**	**1,267.97**	**1,835.67**	**1,267.97**	**1,377.68**

(*) Re-presented refer note no. 4 of financial results.

Discontinued Operations :

₹ Crores

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		Sept. 30, 2026 Unaudited	June 30, 2026 Unaudited	Sept. 30, 2025 Unaudited	Sept. 30, 2026 Unaudited	Sept. 30, 2025 Unaudited	March 31, 2026 Audited
1	Segment Revenue	-	83.59	127.55	83.59	259.99	521.21
2	Profit / (loss) after exceptional items and before tax	1.61	18.69	(2.18)	20.30	(9.98)	(69.35)
3	Gain on sale of subsidiary	161.56	-	-	161.56	-	-
4	Segment Assets	-	1,390.54	1,639.52	-	1,639.52	1,573.48
5	Segment Liabilities (including Non-controlling Interest)	-	1,226.23	1,446.37	-	1,446.37	1,422.96
6	Capital Employed	-	164.31	193.15	-	193.15	150.52

Notes :

1 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.

2 For the quarter ended June 30, 2026 and half year ended September 30, 2026, the amount includes ₹ 11.62 Crores towards recovery of bad debts written off in earlier periods.

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR

Place : Mumbai
Date : November 6, 2026

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

PRISM JOHNSON LIMITED MUMBAI

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 ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

₹ Crores

Sr. No.	Particulars	September 30, 2026 Unaudited	March 31, 2026 Audited
A	**ASSETS**		
1	**Non-current Assets :**		
(a)	Property, plant and equipment	2,731.42	2,814.90
(b)	Capital work-in-progress	28.20	44.41
(c)	Goodwill	24.23	24.23
(d)	Intangible assets	53.57	56.72
(e)	Intangible assets under development	1.04	0.96
(f)	Right of Use assets	269.64	299.17
(g)	Investment accounted using equity method	145.98	139.20
(h)	Financial Assets		
(i)	Investments	8.34	7.71
(ii)	Loans	0.27	0.26
(iii)	Other financial assets	87.03	81.10
(i)	Deferred tax assets (net)	1.15	0.73
(j)	Non-current tax assets (net)	26.15	43.75
(k)	Other non-current assets	108.68	95.63
		3,485.70	**3,608.77**
2	**Current Assets :**		
(a)	Inventories	813.47	683.79
(b)	Financial Assets		
(i)	Trade receivables	750.52	778.64
(ii)	Cash and cash equivalents	181.91	476.70
(iii)	Bank balances other than cash and cash equivalents	143.79	70.83
(iv)	Loans	2.05	2.01
(v)	Other financial assets	6.77	11.66
(c)	Other current assets	147.57	125.73
		2,046.08	**2,149.36**
(d)	Assets held for sale	0.27	1,574.61
	Total Assets	**5,532.05**	**7,332.74**
B	**EQUITY AND LIABILITIES**		
1	**Equity :**		
(a)	Equity Share Capital	503.36	503.36
(b)	Other Equity	1,332.31	1,024.84
	Equity attributable to owners of the Holding Company	**1,835.67**	**1,528.20**
(c)	Non-controlling Interest	167.87	312.72
2	**Liabilities :**		
I	**Non-current Liabilities :**		
(a)	Financial Liabilities		
(i)	Borrowings	474.89	941.66
(ii)	Lease liabilities	191.81	211.47
(iii)	Other financial liabilities	380.08	370.57
(b)	Provisions	54.17	53.15
(c)	Deferred tax liabilities (net)	95.59	97.05
(d)	Other non-current liabilities	141.37	141.36
		1,337.91	**1,815.26**
II	**Current Liabilities :**		
(a)	Financial Liabilities		
(i)	Borrowings	182.15	170.94
(ii)	Lease liabilities	85.62	97.04
(iii)	Supplier's credit	78.19	256.29
(iv)	Trade payables		
	Total outstanding dues of Micro Enterprises & Small Enterprises	251.09	255.39
	Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	775.64	760.08
(v)	Other financial liabilities	130.81	152.52
(b)	Other current liabilities	544.66	575.56
(c)	Provisions	110.84	120.25
(d)	Current tax liabilities (net)	31.60	9.70
		2,190.60	**2,397.77**
(e)	Liabilities directly associated with the assets held for sale	-	1,278.79
	Total Equity and Liabilities	**5,532.05**	**7,332.74**

Place : Mumbai
Date : November 6, 2026

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MUMBAI

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR

PRISM JOHNSON LIMITED MUMBAI

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CIN : L26942TG1992PLC014033
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CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

₹ Crores

Particulars	Unaudited Half year ended	
	September 30, 2026	September 30, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax from continuing operations	180.60	23.62
Profit/(Loss) before tax from discontinued operations	181.86	(9.98)
Non-cash Adjustment to Profit/(Loss) before tax :		
Share of (Profit)/Loss of Joint Ventures and Associates	(6.77)	(6.93)
Depreciation, amortisation and impairment expense	239.13	275.36
Gain on termination of lease	(2.38)	(0.78)
Impairment on trade receivables	3.73	9.18
Impairment / Provision of current and non-current assets	1.76	-
Finance costs	65.32	89.47
Amortisation of processing fees	2.78	1.08
Bad debts written off	1.24	0.51
Unwinding of interest and discounts	(0.24)	(0.26)
Gain on disposal of Property, plant and equipment	(33.29)	(3.57)
Gain on disposal of investments	(1.38)	(2.28)
Interest income	(28.34)	(40.57)
Balances written back	(1.89)	(4.52)
Exchange differences (net)	2.99	(0.24)
Gain on sale of subsidiary	(161.56)	-
Gain from FVTOCI reclassified to profit and loss on sale of subsidiary	(1.61)	-
Other non-cash Items	1.40	0.84
Operating profit before change in operating assets and liabilities	**443.35**	**330.93**
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	126.48	(90.63)
Decrease/(increase) in inventories	(129.67)	(22.23)
Increase/(decrease) in trade payables	(23.26)	(18.73)
Increase/(decrease) in supplier's credit	(178.10)	(213.03)
Decrease/(increase) in other financial assets	43.28	(11.20)
Decrease/(increase) in loans	(0.05)	(0.34)
Decrease/(increase) in other non-current and current assets	(15.67)	(46.10)
Increase/(decrease) in provisions	2.22	13.18
Increase/(decrease) in other current and non-current financial liabilities	(120.63)	7.65
Increase/(decrease) in other current and non-current liabilities	(74.31)	(25.02)
Cash generated from / (used in) operations	**73.64**	**(75.52)**
Direct taxes paid (net of refunds)	5.98	2.97
Net cash flow generated from / (used in) operating activities (A)	**67.66**	**(78.49)**
CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, plant and equipment & development of intangible assets	(106.00)	(222.56)
Payments for purchase of investments	(45.14)	(260.02)
Proceeds from sale of subsidiary	325.87	-
Proceeds from sale of investments	82.46	185.39
Proceeds from disposal of Property, plant and equipment	36.01	8.46
Investment in bank deposits	(139.16)	(64.32)
Proceeds from maturity of bank deposits	66.20	65.84
Interest received	25.66	42.24
Net cash flow generated from / (used in) investing activities (B)	**245.90**	**(244.97)**
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	105.14	308.27
Repayment of long term borrowings	(575.86)	(72.05)
Net movement in short term borrowings (original maturities less than three months)	15.50	(20.92)
Acquisition of additional stake from Non-controlling interest	(15.31)	-
Proceeds from Issue of Share Capital to Non-controlling Interest	-	61.26
Payment of dividend by subsidiary to Non-controlling Interest	-	(7.50)
Repayment of lease liabilities	(70.02)	(83.46)
Interest paid	(62.21)	(77.12)
Net cash flow generated from / (used in) financing activities (C)	**(602.76)**	**108.48**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(289.20)	(214.98)
Cash and cash equivalents at the beginning of the year (refer note no. 3 below)	476.25	402.15
Opening cash and cash equivalents pertaining to Discontinued operations	9.61	5.83
Cash and cash equivalents of the Company ceasing to be subsidiary	(14.75)	(4.63)
Cash and cash equivalents at the end of the half year	**181.91**	**188.37**

Notes :

1. The Cash Flows Statement has been prepared using the Indirect Method set out in Ind AS 7- Statement of Cash Flows.
2. Payments for acquisition of Property, plant and equipment include movement in capital work-in-progress.
3. Cash and cash equivalents balances as on April 1, 2026 has been restated pursuant to amendment to Ind AS 109 - Financial Instruments.

For and on behalf of the Board of Directors

VIJAY AGGARWAL
MANAGING DIRECTOR

PRISM JOHNSON LIMITED MUMBAI

Place : Mumbai
Date : November 6, 2026

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