



Ref. : ASK/UD/2018-19/Q-3 UFR

February 6, 2019

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

Sub. : Standalone Unaudited Financial Results  
for the quarter and nine months ended December 31, 2018

Dear Sir,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Company's Board of Directors has, at its Meeting held on February 6, 2019, taken on record the Standalone Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2018, along with the Limited Review Report of the Auditors, M/s. G. M. Kapadia & Co., thereon.

The meeting commenced at 11.00 a.m. and concluded at 12.30 p.m.

Thanking you,

Yours faithfully,

for **PRISM JOHNSON LIMITED**

**ANEETA S. KULKARNI**  
**COMPANY SECRETARY**

Encl. : As above



**PRISM JOHNSON LIMITED**

(Formerly Prism Cement Limited)

CIN : L26942TG1992PLC014033

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

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

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

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2018**

₹ Crores

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec. 31, 2018 Unaudited	Sept. 30, 2018 Unaudited	Dec. 31, 2017 Unaudited	Dec. 31, 2018 Unaudited	Dec. 31, 2017 Unaudited	March 31, 2018 Audited
<b>1</b>	<b>Revenue from Operations :</b>						
(a)	Net Sales	1,434.43	1,330.69	1,296.32	4,260.74	3,892.33	5,500.39
(b)	Other Operating Income	5.39	4.58	8.62	12.04	14.01	19.61
<b>2</b>	<b>Other Income</b>	<b>2.35</b>	<b>12.06</b>	<b>12.98</b>	<b>17.59</b>	<b>61.29</b>	<b>66.16</b>
<b>3</b>	<b>Total Income</b>	<b>1,442.17</b>	<b>1,347.33</b>	<b>1,317.92</b>	<b>4,290.37</b>	<b>3,967.63</b>	<b>5,586.16</b>
<b>4</b>	<b>Expenses :</b>						
(a)	Cost of materials consumed	333.79	331.01	320.62	1,023.08	941.97	1,305.16
(b)	Purchases of stock-in-trade	260.36	237.78	255.58	731.74	795.31	1,119.75
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(27.56)	(27.35)	4.55	(67.61)	27.88	54.16
(d)	Power and fuel	240.15	216.83	173.76	693.12	507.65	732.69
(e)	Freight outward	212.09	188.83	177.43	613.43	464.29	670.04
(f)	Excise Duty	-	-	-	-	111.51	111.51
(g)	Other manufacturing expenses	101.63	89.39	82.12	278.83	248.73	335.36
(h)	Employee benefits expense	113.47	115.85	103.71	339.97	310.54	413.99
(i)	Finance costs	43.66	43.55	48.72	131.99	142.03	187.28
(j)	Depreciation and amortisation expense	39.99	38.48	40.23	116.07	114.20	153.07
(k)	Other expenses	96.88	102.62	96.35	290.01	288.47	398.09
<b>5</b>	<b>Total Expenses</b>	<b>1,414.46</b>	<b>1,336.99</b>	<b>1,303.07</b>	<b>4,150.63</b>	<b>3,952.58</b>	<b>5,481.10</b>
<b>6</b>	<b>Profit before Tax</b>	<b>27.71</b>	<b>10.34</b>	<b>14.85</b>	<b>139.74</b>	<b>15.05</b>	<b>105.06</b>
<b>7</b>	<b>Tax expenses</b>						
	Current tax	7.40	2.61	-	32.83	5.42	27.00
	Deferred tax	1.29	0.69	-	10.65	1.96	7.65
<b>8</b>	<b>Net Profit for the period after Tax</b>	<b>19.02</b>	<b>7.04</b>	<b>14.85</b>	<b>96.26</b>	<b>7.67</b>	<b>70.41</b>
<b>9</b>	<b>Other Comprehensive Income (net of tax)</b>						
	Items that will not be re-classified to Profit/(Loss)	(0.07)	(0.12)	(0.87)	(0.25)	(1.92)	(0.23)
	Items that will be re-classified to Profit/(Loss)	-	-	-	-	-	-
<b>10</b>	<b>Total Comprehensive Income for the period (comprising Profit and Other Comprehensive Income for the period)</b>	<b>18.95</b>	<b>6.92</b>	<b>13.98</b>	<b>96.01</b>	<b>5.75</b>	<b>70.18</b>
<b>11</b>	<b>Paid-up Equity Share Capital (Face value ₹ 10/- per share)</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>	<b>503.36</b>
<b>12</b>	<b>Other Equity</b>						<b>522.47</b>
<b>13</b>	<b>Earning Per Share - (Basic, diluted and not annualised) (₹)</b>	<b>0.36</b>	<b>0.14</b>	<b>0.29</b>	<b>1.91</b>	<b>0.15</b>	<b>1.40</b>

**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 February 6, 2019. The Statutory Auditors have carried out the limited review of the results for the quarter and nine months ended December 31, 2018.
- Sales for the quarter April 1, 2017 to June 30, 2017 is inclusive of excise duty. Sales for the period July 1, 2017 to December 31, 2018 is net of Goods and Services Tax. For comparison purposes, sales excluding excise duty is given below :

Particulars	Quarter ended			Nine months ended		Year ended
	Dec. 31, 2018 Unaudited	Sept. 30, 2018 Unaudited	Dec. 31, 2017 Unaudited	Dec. 31, 2018 Unaudited	Dec. 31, 2017 Unaudited	March 31, 2018 Audited
Net Sales excluding excise duty	1,434.43	1,330.69	1,296.32	4,260.74	3,780.82	5,388.88


- The Company has created and maintained adequate security with respect to its secured listed non-convertible debt.
- Figures of the previous period have been regrouped wherever necessary.

for and on behalf of the Board of Directors



VIJAY AGGARWAL  
MANAGING DIRECTOR

Place : Mumbai  
Date : February 6, 2019

SIGNED FOR IDENTIFICATION  
BY  
  
G. M. KAPADIA & CO.  
MUMBAI.



**PRISM JOHNSON LIMITED**

(Formerly Prism Cement Limited)

CIN : L26942TG1992PLC014033

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**STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2018**


₹ Crores

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		Dec. 31, 2018 Unaudited	Sept. 30, 2018 Unaudited	Dec. 31, 2017 Unaudited	Dec. 31, 2018 Unaudited	Dec. 31, 2017 Unaudited	March 31, 2018 Audited
1	<b>Segment Revenue</b>						
	a) Cement	658.62	586.31	571.40	1,977.94	1,697.56	2,453.13
	b) HRJ	425.38	409.70	390.32	1,233.37	1,231.79	1,708.77
	c) RMC	373.14	340.31	348.00	1,086.75	990.26	1,376.26
	Total	1,457.14	1,336.32	1,309.72	4,298.06	3,919.61	5,538.16
	Less : Inter Segment Revenue	17.32	1.05	4.78	25.28	13.27	18.16
	<b>Total Revenue from operations</b>	<b>1,439.82</b>	<b>1,335.27</b>	<b>1,304.94</b>	<b>4,272.78</b>	<b>3,906.34</b>	<b>5,520.00</b>
2	<b>Segment Results</b>						
	a) Cement	77.12	55.15	60.70	275.10	175.70	279.33
	b) HRJ	(8.36)	(6.26)	(4.48)	(23.77)	(31.84)	(22.28)
	c) RMC	0.46	1.77	4.84	12.82	(4.84)	6.32
	Total	69.22	50.66	61.06	264.15	139.02	263.37
	Less : (i) Finance costs	43.66	43.55	48.72	131.99	142.03	187.28
	(ii) Other Un-allocable expenditure net of un-allocable income	(2.15)	(3.23)	(2.51)	(7.58)	(18.06)	(28.97)
	<b>Total Profit before Tax</b>	<b>27.71</b>	<b>10.34</b>	<b>14.85</b>	<b>139.74</b>	<b>15.05</b>	<b>105.06</b>
3	<b>Segment Assets</b>						
	a) Cement	2,487.38	2,517.17	2,339.40	2,487.38	2,339.40	2,326.13
	b) HRJ	1,200.93	1,210.46	1,158.31	1,200.93	1,158.31	1,204.54
	c) RMC	531.08	507.83	482.02	531.08	482.02	470.74
	d) Unallocated	196.05	186.75	201.34	196.05	201.34	206.31
	<b>Total</b>	<b>4,415.44</b>	<b>4,422.21</b>	<b>4,181.07</b>	<b>4,415.44</b>	<b>4,181.07</b>	<b>4,207.72</b>
4	<b>Segment Liabilities</b>						
	a) Cement	998.93	967.98	789.39	998.93	789.39	789.55
	b) HRJ	474.77	498.32	441.25	474.77	441.25	529.69
	c) RMC	358.08	344.39	295.75	358.08	295.75	291.23
	d) Unallocated	1,492.16	1,538.97	1,693.28	1,492.16	1,693.28	1,571.42
	<b>Total</b>	<b>3,323.94</b>	<b>3,349.66</b>	<b>3,219.67</b>	<b>3,323.94</b>	<b>3,219.67</b>	<b>3,181.89</b>
5	<b>Capital Employed</b>						
	a) Cement	1,488.45	1,549.19	1,550.01	1,488.45	1,550.01	1,536.58
	b) HRJ	726.16	712.14	717.06	726.16	717.06	674.85
	c) RMC	173.00	163.44	186.27	173.00	186.27	179.51
	d) Unallocated	(1,296.11)	(1,352.22)	(1,491.94)	(1,296.11)	(1,491.94)	(1,365.11)
	<b>Total</b>	<b>1,091.50</b>	<b>1,072.55</b>	<b>961.40</b>	<b>1,091.50</b>	<b>961.40</b>	<b>1,025.83</b>

**Notes :**

- The operating segments identified are a) Cement b) HRJ -Tile & Bath 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".
- Figures of the previous period have been regrouped wherever necessary.

Place : Mumbai  
Date : February 6, 2019

SIGNED FOR IDENTIFICATION  
BY  
  
G. M. KAPADIA & CO.  
MUMBAI.

for and on behalf of the Board of Directors

  
VIJAY AGGARWAL  
MANAGING DIRECTOR

**G. M. KAPADIA & CO.**  
(REGISTERED)

CHARTERED ACCOUNTANTS

1007, RAHEJA CHAMBERS, 213, NARIMAN POINT, MUMBAI 400 021. INDIA

PHONE : (91-22) 6611 6611 FAX : (91-22) 6611 6600

**Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of Prism Johnson Limited (Formerly Prism Cement Limited) for the Quarter and Nine months ended December 31, 2018 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
**The Board of Directors**  
**Prism Johnson Limited**  
Mumbai

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of Prism Johnson Limited (Formerly Prism Cement Limited) ("the Company") for the quarter and nine months ended December 31, 2018, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For G. M. KAPADIA & CO.**  
Chartered Accountants  
Firm Registration No. 104767W



Mumbai  
Dated: February 06, 2019

  
**Atul Shah**  
Partner  
Membership No. 039569