February 13, 2026

To,
Department of Corporate Services
BSE Limited,
P.J. Tower, Dalal Street,
Mumbai - 400 001.

BSE Scrip Code: 540027

Name of the Company: Prabhat Technologies (India) Limited

Sub: Outcome of Board Meeting (Resolution Professional "RP") concluded on Friday, February 13, 2026.

Dear Sir / Madam,

Pursuant to Regulation 33 and Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and other regulations, if applicable, we wish to inform you that the adjourned Board Meeting (Resolution Professional "RP") held on Friday, February 13, 2026 at the registered office of the Company inter-alia to noted/approved the following items:

1. Un-audited Financial Results (Standalone) together with Limited Review Report for the quarter ended June 30, 2025.

2. Un-audited Financial Results (Consolidated) together with Limited Review Report for the quarter ended June 30, 2025.

Further, in accordance with Regulation 47(1)(b) of the Listing Regulations, the Company would be publishing the Un-audited Consolidated and Standalone Financial Results for the quarter ended June 30, 2025 in the newspapers.

The meeting commenced at 03:00 p.m. and concluded at 06:55 p.m.

We request you to take the aforesaid on records.

Thanking You,

For **Prabhat Technologies (India) Limited**

Parag Rameshchandra Malde
Digitally signed by Parag Rameshchandra Malde
Date: 2026.02.13 18:58:50 +05'30'

Parag Malde
Chief Financial Officer

Encl. e/a

Harish Arora & Associates
Chartered accountants

CA Harish Arora
M.Com. FCA

A-56, Kumbha Nagar,
Chittorgarh- Rajasthan
Branch- Amet, Rajsamand (Raj.)
+91-94147-34801
Email :harisharoraassociates@gmail.com

Independent Auditor's Review Report On consolidated unaudited quarterly results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Limited Review Report

To,
The Resolution Professional (RP) of
Prabhat Technologies (India) Limited (A Company under Corporate Insolvency resolution process vide NCLT Order)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Prabhat Technologies (India) Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter ended 30th June' 2025 being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the **Companies Act, 2013**, and other accounting principles generally accepted in India. 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. 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 circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Harish Arora & Associates
FRN-015226C
CHITTORGARH
Chartered Accountants

Harish Arora & Associates
Chartered accountants

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M.Com. FCA

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4. The Statement includes the results of the following entities:

1. Prabhat Global Industries Private Limited
2. Prabhat Telecom (Hongkong) Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and paragraph 7 below, except for the basis of Qualified Conclusion 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 Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Qualified Conclusion

We draw attention to the following matter:

The Company had recognised Non-Sustainable Debt pursuant to CIRP as part of Reserves during the period ended March 31, 2020 on the basis of the decision taken as part of COC resolution meeting approved by 98.15% COC Members through vote. However, such transactions are subject to NCLT approval and should have been acknowledged on duly confirmation/acceptance from the NCLT court.

6. **Emphasis of Matter paragraph**

We draw attention to fact that The Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT") admitted an insolvency and bankruptcy petition filed by a financial creditor against Prabhat Technologies (India) Limited ("the Company") and appointed Resolution Professional (RP) who has been vested with management of affairs and powers of the Board of Directors with direction to initiate appropriate action contemplated with extant provisions of the Insolvency and Bankruptcy Code, 2016 and other related rules.

Our conclusion is not modified in respect of this matter.

7. The accompanying statement includes unaudited financial statement and other unaudited financial information in respect of one subsidiary namely Prabhat Telecom Hongkong PTE whose financial statement and other financial information reflects total assets of Rs. NIL as at 30th June' 2025 and total income Rs. NIL, and total net profit / loss NIL and total comprehensive income / loss Rs. NIL for the quarter ended on 30th Juner'2025, whose financial statement and other financial information are not audited by us.

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According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

8. Other Matters

a. Pursuant to applications filed by Paramount Consultant & Corporate Advisors Private Limited before the National Company Law Tribunal, Mumbai Bench ("NCLT") in terms of Section 9 of the Insolvency and Bankruptcy Code, 2016 read with the rules and regulations framed thereunder ("Code"), the NCLT had admitted the applications and ordered the commencement of corporate insolvency resolution process ("CIRP") of Prabhat Technologies (India) Limited ("the Company"), (the "Corporate Debtors") vide its orders dated October 10 2019. The committee of creditors ("CoC") of the Corporate Debtors, at the meetings of the CoC held on 27.10.2020, resolved with the requisite voting share i.e., with 98.15%, to approve the resolution plan placed by the promoter of the Company. The Promoters of the Companies were eligible to be Resolution Applicant in terms of Section 29A of IBC, 2016 since the Company is MSME.

b. As per Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the consolidated financial results of the Company submitted to the stock exchange shall be signed by the Chairperson or Managing Director or Whole Time Director or in absence of all of them, it shall be signed by any Director of the Company who is duly authorized by the Board of Directors to sign the consolidated financial results. As mentioned in Note No 1 of the statement of financial results, in view of the on-going Corporate Insolvency Resolution Process, the powers of the board of directors stand suspended and are exercised by the Resolution Professional.

Our conclusion on the Statement is not modified in respect of the above matters.

FOR HARISH ARORA & ASSOCIATES
Chartered Accountants
ICAI Firm Registration No.: 015226C

Harish Arora & Associates
CA
FRN-015226C
CHITTORGARH
Chartered Accountants

HARISH ARORA
Partner
Membership Number: 407420
UDIN: **26407420CETTQW4862**
Place of signature: Chittorgarh
Date: 13/02/2026

Harish Arora & Associates
Chartered accountants

CA Harish Arora
M.Com. FCA

A-56, Kumbha Nagar,
Chittorgarh- Rajasthan
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Independent Auditor's Review Report On standalone unaudited quarterly results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Limited Review Report

To,
The Resolution Professional (RP) of
Prabhat Technologies (India) Limited (A Company under Corporate Insolvency resolution process vide NCLT Order)

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Prabhat Technologies (India) Limited and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter ended 30th June' 2025 being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the **Companies Act, 2013**, and other accounting principles generally accepted in India. 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. 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 circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

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4. Based on our review conducted and procedures performed as stated in paragraph 3 above, except for the basis of Qualified Conclusion 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 Standard 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Qualified Conclusion

We draw attention to the following matter:

The Company had recognised Non-Sustainable Debt pursuant to CIRP as part of Reserves during the period ended March 31, 2020 on the basis of the decision taken as part of COC resolution meeting approved by 98.15% COC Members through vote. However, such transactions are subject to NCLT approval and should have been acknowledged on duly confirmation/acceptance from the NCLT court.

5. Emphasis of Matter paragraph

We draw attention to fact that The Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT") admitted an insolvency and bankruptcy petition filed by a financial creditor against Prabhat Technologies (India) Limited ("the Company") and appointed Resolution Professional (RP) who has been vested with management of affairs and powers of the Board of Directors with direction to initiate appropriate action contemplated with extant provisions of the Insolvency and Bankruptcy Code, 2016 and other related rules.

Our conclusion is not modified in respect of this matter.

6. Other Matters

a. Pursuant to applications filed by Paramount Consultant & Corporate Advisors Private Limited before the National Company Law Tribunal, Mumbai Bench ("NCLT") in terms of Section 9 of the Insolvency and Bankruptcy Code, 2016 read with the rules and regulations framed thereunder ("Code"), the NCLT had admitted the applications and ordered the commencement of corporate insolvency resolution process ("CIRP") of Prabhat Technologies (India) Limited ("the Company"), (the "Corporate Debtors") vide its orders dated October 10 2019. The committee of creditors ("CoC") of the Corporate Debtors, at the meetings of the CoC held on 27.10.2020, resolved with the requisite voting share i.e., with 98.15%, to approve the resolution plan placed by the promoter of the Company. The Promoters of the Companies were eligible to be Resolution Applicant in terms of Section 29A of IBC, 2016 since the Company is MSME.

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b. As per Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the standalone financial results of the Company submitted to the stock exchange shall be signed by the Chairperson or Managing Director or Whole Time Director or in absence of all of them, it shall be signed by any Director of the Company who is duly authorized by the Board of Directors to sign the standalone financial results. As mentioned in Note No 1 of the statement of financial results, in view of the on-going Corporate Insolvency Resolution Process, the powers of the board of directors stand suspended and are exercised by the Resolution Professional.

Our conclusion on the Statement is not modified in respect of the above matters.

FOR HARISH ARORA & ASSOCIATES
Chartered Accountants
ICAI Firm Registration No.: 015226C

HARISH ARORA
Partner
Membership Number: 407420
UDIN: **26407420DCMXLD6785**
Place of signature: Chittorgarh
Date: 13/02/2026

Harish Arora & Associates
FRN-015226C
CHITTORGARH
Chartered Accountants

Prabhat Technologies (India) Limited
CIN : L72100MH2007PLC169551
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbai 400066
Statement Of Un- Audited Consolidated Financial Results for the Quarter ended June 30, 2025

(Amount in Lakhs except earning per share)

Sr. No.	Particulars	Consolidated			
		Quarter Ended 30.06.2025 Un-Audited	Quarter Ended 30.06.2024 Un-Audited	Year ended 31.03.2025 Audited	Year ended 31.03.2024 Audited
1	Revenue from operations	0.02	37.50	137.39	655.47
2	Other Income	37.59	23.76	95.18	79.70
3	**Total Revenue (1+2)**	**37.61**	**61.26**	**232.57**	**735.18**
4	**Expenses**				
	(a) Cost of Materials consumed	-		-	387.40
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	0.32	101.41	18.46
	(c) Employee benefits expense	3.43	3.50	13.04	160.01
	(d) Finance Cost	2.74	1.94	10.11	13.22
	(e) Depreciation and amortization expenses	29.68	9.23	38.09	47.42
	(f) Other Expenses	16.41	16.63	129.47	221.98
	Total Expenses	**52.27**	**31.63**	**292.12**	**848.49**
5	**Profit(+)/(Loss (-) before exceptional items and tax**	**(14.66)**	**29.63**	**(59.55)**	**(113.31)**
6	**Prior Period Items**	-		**35.65**	
7	Exceptional Items	1,564.13	-	-	-
8	**Profit(+)/(Loss (-) before tax (5-6)**	**(1,578.79)**	**29.63**	**(95.20)**	**(113.31)**
9	**Tax Expense**				
	(a) Current Tax			-	
	(b) Deferred Tax	**403.85**	-	**(40.25)**	**(45.59)**
10	**Profit(+)/(Loss (-) after tax (7-8)**	**(1,174.94)**	**29.63**	**(54.95)**	**(67.72)**
11	**Other Comprehensive income:**				
	Items that will not be re-classified to profit or loss	-	-	-	-
12	**Total comprehensive income (9+/-10)**	**(1,174.94)**	**29.63**	**(54.95)**	**(67.72)**
13	**Paid-up equity share capital**	**1,070.63**	**1,070.63**	**1,070.63**	**1,070.63**
14	**Earnings per equity share (EPS)**				
	(1) Basic	(10.97)	0.28	(0.51)	(0.63)
	(2) Diluted	(10.97)	0.28	(0.51)	(0.63)

For and on behalf of the board of directors of
Prabhat Technologies India Limited

Rajendra Karanmal Bhuta
Resolution Professional
Reg. no. IBBI/IPA-001/IP-

Parag Malde
CFO

Date:- 13.02.2026
Place: Mumbai

Prabhat Technologies (India) Limited Mumbai

Notes :

1 CIRP Petition under insolvency and bankruptcy code 2016 with national company law tribunal (NCLT) is filed against the company. Accordingly the IRP has been appointed vide dated 10th Oct 2019. Pursuant to order the power of the board of directors has been suspended after commencement of the CIRP process and are exercisable by Mr. R.K. Bhuta, the IRP appointed by the NCLT, Mumbai However the financial results has been signed by Chief Financial Officer of the Company, confirming completeness and accuracy of the results. The Financial results thereafter taken on record by RP on August 28th, 2025 for filing with Stock exchange. The RP has relied upon the assistance provided by the management in relation to these financial results.
The RP approved these financial results only to the limited extent of discharging powers of Board of Directors of the Company conferred on him in terms of Section 17 of the Code. The Statutory Auditors of the Company have carried out Limited Review of the Statement for the quarter ended on June 30, 2025, as required under regulation 33 of SEBI (Listing Obligation and Disclosure requirements) regulation 2015.

2 Under the CIRP, a resolution plan was submitted for the consideration of Committee of Creditors (CoC), e-voting has taken place after 9th CoC Meeting held on 27th October,2020, the RP has placed on record the result of Evoting and informed the Member and Shareholder that Resolution has been approved with 98.15% votes in favor of the resolution plan. The said resolution plan filed for approval of National Company Law tribunal (NCLT), Mumbai Bench for its approval vide dated 7th November 2020. One of the financial creditor- State Bank of India (SBI) had withdrawn its approval to the resolution plan submitted for Tribunal's approval in IA-68/2021 & filed an appliaction with Hon NCLT. NCLT has considered the submission of SBI & has passed an order dated 9th Jan-2024 whereby the corporate Debtor is ordered for Liquidation. One of the Unsecured Financial Creditor being aggrieved by the order as filed an appeal before Hon. NCLAT against the order of Liquidation . The Hon'ble National Company Law Appellate Tribunal (NCLAT), vide its order dated 29.01.2024, had stayed the liquidation proceedings. The matter was adjudicated and a judgment was passed on 06.05.2025, whereby the Hon'ble NCLAT has set aside the order of liquidation dated 09th Jan 2024 of the NCLT and remanded the matter back to the Hon'ble NCLT for fresh consideration. The matter at NCLT is heard, and kept "reserve for order". The order is expected to be receive shortly.

3 The Corporate debtor has accounted for accepted claims as per the claims received and accepted by the resolution professional. The resolution professional has accepted the claims on account of Financial Guarantees of Ad Sonic and ATG India Ltd, The liabilities are accounted in the books by debiting Reserve and Surplus account. In respect of the claim loadged by Sales tax department the resolution professional had rejected the claim. The sales tax department had filed an IA for adjudication of the claim. The Hon. NCLT has directed Resolution Professional to accept the claim. The claim is accepted and accounted for. The amount approved under the resolution plan is considered as liability of the Corporate Debtor. The amount of liabilities in excess of the amount as per approved resolution plan is written back and has been credited to Reserves and Surplus. The summary is hereunder:

Sr. No.	Particulars	Total Claim amount	Amount as per Approved Resolution Plan	Amount considered as Liability	Amount Written Back as Events after reporting period
1	Employees	9,59,905	9,59,905	9,59,905	-
2	Secured Financial Creditors	1,23,48,88,160	40,00,00,000	40,00,00,000	83,48,88,160
3	Unsecured Financial Creditors	21,16,62,981	6,34,98,894	6,34,98,894	14,81,64,087
4	Operational Creditors -	61,80,00,000	16,06,80,000	16,06,80,000	45,73,20,000
4	Operational Creditors	81,45,475	12,21,821	12,21,821	69,23,654
5	Statutory Dues	1,89,43,25,878	41,67,517	41,67,517	1,89,01,58,361
	Total	**3,96,79,82,399**	**63,05,28,137**	**63,05,28,137**	**3,33,74,54,262**

4 The closing stock has been valued at book value

5 The Financial results are Audited Standalone Financial statements which are prepared in accordance with Indian Accounting standards (Ind AS) as prescribed under section 133 of Companies Act 2013 read with relevant rules issued thereunder.

6 The Company is primarily engaged in one business segment namely - "Technology & related technique equipment." - as determined by the chief operating decision maker in accordance with Ind AS 108 - "Operating Segment".

7 Figures of Corresponding periods are reclassified/ regrouped wherever necessary.

8 Prior Perioid expenses is on account of Reduction in the value of Inventories for correction in the computation of value of stock

For Prabhat Technologies (India) Limited

Rajendra Karanmal Bhuta — Insolvency Resolution Professional

Parag Malde — CFO

Prabhat Technologies (India) Limited Mumbai

Date:- 13.02.2026
Place: Mumbai

Prabhat Technologies (India) Limited
CIN : L72100MH2007PLC169551
Registered Office : Unit no 402,Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbai-400066

Consolidated Balance sheet as on 30th June 2025

(All amounts are ₹ in lacs unless stated otherwise)

Particulars	Notes	As at June 30, 2025	As at March 31, 2025
ASSETS			
(1) Non-current assets			
(a) Property, plant and Equipment	3	1,884.72	1,914.41
(b) Capital work-in-progress			-
(c) Other Intangible assets	4	0.50	0.50
(d) Financial assets			
(i) Investments	5	5.60	5.60
(ii) Short Term Loand & Advances	5.2	-	45.36
(iii) Others	6	2.74	2.74
(e) Other non-current assets	7		-
(f) Deferred tax assets (Net)	18	3,271.07	2,867.21
Total non-current assets		**5,164.62**	**4,835.81**
(2) Current assets			
(a) Inventories	8	0.30	0.30
(b) Financial assets			
(i) Trade receivables	9	401.13	416.47
(ii) Cash and cash equivalents	10	39.79	22.77
(iii) Bank balances other than (ii) above	11	19.50	19.50
(v) Others			-
(c) Other current assets	14	271.21	222.05
Total current assets		**731.93**	**681.09**
			-
TOTAL ASSETS		**5,896.55**	**5,516.90**
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	15	1,070.63	1,070.63
(b) Other equity			
(i) Reserves and surplus	16	(1,829.32)	(964.78)
TOTAL EQUITY		**(758.69)**	**105.85**
Non-current liabilities			
(i) Borrowings			
(ii) Other financial liabilities	14		
(c) Deferred tax liabilities (Net)			
Liabilites under resolution Plan			
(i) Financial Creditors	17	4,000.00	4,000.00
(ii) Other Unsecured Creditors		2,305.28	725.04
Total non-current liabilities		**6,305.28**	**4,725.04**
(2) Current liabilities			-
(a) Financial liabilities			-
(i) Borrowings	19	251.95	269.49
(ii) Trade payables	20	31.45	29.08
(iii) Other financial liabilities	21	15.58	361.38
(b) Provisions	22	17.10	18.78
(c) Current Tax Liabilities (Net)			-
(d) Other Current Liabilities	23	33.88	7.30
Total current liabilities		**349.96**	**686.04**
TOTAL LIABILITIES		**6,655.24**	**5,411.07**
TOTAL EQUITY AND LIABILITIES		**5,896.55**	**5,516.92**

Summary of significant accounting policies
The accompanying notes are an integral part of the financial statement **01-34**
As per our report of even date

For and on behalf of the board of directors of
Prabhat Technologies India Limited

Date: 13.02.2026
Place: Mumbai

Rajendra Karanmal Bhuta
Resolution Professional
Reg. no. IBBI/IPA-001/IP-P00141/2017-18/10305

Parag Malde
CFO

Prabhat Technologies (India) Limited Mumbai

Prabhat Technologies (India) Limited
CIN : L72100MH2007PLC169551
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbai 400066
Statement Of Audited Standalone Financial Results for the Quarter ended June 30, 2025

(Amount in Lakhs except earning per share)

Sr. No.	Particulars	Standalone			
		Quarter Ended	Quarter Ended	Year ended	Year ended
		30.06.2025	30.06.2024	31.03.2025	31.03.2024
		Un-Audited	Un-Audited	Audited	Audited
1	Revenue from operations	0.02	0.21	99.86	154.59
2	Other Income	37.59	23.76	92.22	79.70
3	**Total Revenue (1+2)**	**37.61**	**23.97**	**192.08**	**234.30**
4	**Expenses**				
	(a) Cost of Materials consumed	-		-	119.75
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	0.18	101.10	18.46
	(d) Employee benefits expense	3.43	3.50	13.04	18.11
	(e) Finance Cost	-	-	0.08	0.05
	(f) Depreciation and amortization expenses	29.68	9.19	37.94	46.06
	(g) Other Expenses	16.41	16.93	97.00	93.53
	Total Expenses	**49.52**	**29.80**	**249.16**	**295.96**
5	**Profit(+)/(Loss (-) before exceptional items and tax (3-4)**	**(11.91)**	**(5.83)**	**(57.08)**	**(61.66)**
6	Prior Period Expenses	-	-	35.65	-
7	Exceptional items	(1,564.13)	-	-	-
8	**Profit(+)/(Loss (-) before tax (5-6)**	**(1,576.04)**	**(5.83)**	**(92.73)**	**(61.66)**
9	**Tax Expense**	-	-	-	-
	(a) Current Tax	-	-	-	-
	(b) Deferred Tax	403.85	-	**(39.51)**	**(32.53)**
10	**Profit(+)/(Loss (-) after tax (7-8)**	**(1,172.19)**	**(5.83)**	**(53.22)**	**(29.13)**
11	**Other Comprehensive income:**				
	Items that will not be re-classified to profit or loss	-	-	-	-
12	**Total comprehensive income (9+/-10)**	**(1,172.19)**	**(5.83)**	**(53.22)**	**(29.13)**
13	**Paid-up equity share capital**	**1,070.63**	**1,070.63**	**1,070.63**	**1,070.63**
14	**Earnings per equity share (EPS)**				
	(1) Basic	(10.95)	(0.05)	(0.50)	(0.27)
	(2) Diluted	(10.95)	(0.05)	(0.50)	(0.27)

Date:- 13.02.2026
Place: Mumbai

Rajendra Karanmal Bhuta
Insolvency Resolution Professional

Prabhat Technologies (India) Limited Mumbai

Parag Malde
CFO

Notes :

1 CIRP Petition under insolvency and bankruptcy code 2016 with national company law tribunal (NCLT) is filed against the company. Accordingly the IRP has been appointed vide dated 10th Oct 2019. Pursuant to order the power of the board of directors has been suspended after commencement of the CIRP process and are exercisable by Mr. R.K. Bhuta, the IRP appointed by the NCLT, Mumbai However the financial results has been signed by Chief Financial Officer of the Company, confirming completeness and accuracy of the results. The Financial results thereafter taken on record by RP on August 28th, 2025 for filing with Stock exchange. The RP has relied upon the assistance provided by the management in relation to these financial results.
The RP approved these financial results only to the limited extent of discharging powers of Board of Directors of the Company conferred on him in terms of Section 17 of the Code. The Statutory Auditors of the Company have carried out Limited Review of the Statement for the quarter ended on June 30, 2025, as required under regulation 33 of SEBI (Listing Obligation and Disclosure requirements) regulation 2015.

2 Under the CIRP, a resolution plan was submitted for the consideration of Committee of Creditors (CoC), e-voting has taken place after 9th CoC Meeting held on 27th October,2020, the RP has placed on record the result of Evoting and informed the Member and Shareholder that Resolution has been approved with 98.15% votes in favor of the resolution plan. The said resolution plan filed for approval of National Company Law tribunal (NCLT), Mumbai Bench for its approval vide dated 7th November 2020. One of the financial creditor- State Bank of India (SBI) had withdrawn its approval to the resolution plan submitted for Tribunal's approval in IA-68/2021 & filed an appliaction with Hon NCLT. NCLT has considered the submission of SBI & has passed an order dated 9th Jan-2024 whereby the corporate Debtor is ordered for Liquidation. One of the Unsecured Financial Creditor being aggrieved by the order as filed an appeal before Hon. NCLAT against the order of Liquidation . The Hon'ble National Company Law Appellate Tribunal (NCLAT), vide its order dated 29.01.2024, had stayed the liquidation proceedings. The matter was adjudicated and a judgment was passed on 06.05.2025, whereby the Hon'ble NCLAT has set aside the order of liquidation dated 09th Jan 2024 of the NCLT and remanded the matter back to the Hon'ble NCLT for fresh consideration. The matter at NCLT is heard, and kept "reserve for order". The order is expected to be receive shortly.

3 The Corporate debtor has accounted for accepted claims as per the claims received and accepted by the resolution professional. The resolution professional has accepted the claims on account of Financial Guarantees of Ad Sonic and ATG India Ltd, The liabilities are accounted in the books by debiting Reserve and Surplus account. In respect of the claim loadged by Sales tax department the resolution professional had rejected the claim. The sales tax department had filed an IA for adjudication of the claim. The Hon. NCLT has directed Resolution Professional to accept the claim. The claim is accepted and accounted for. The amount approved under the resolution plan is considered as liability of the Corporate Debtor. The amount of liabilities in excess of the amount as per approved resolution plan is written back and has been credited to Reserves and Surplus. The summary is hereunder:

Sr. No.	Particulars	Total Claim amount	Amount as per Approved Resolution Plan	Amount considered as Liability	Amount Written Back as Events after reporting period
1	Employees	9,59,905	9,59,905	9,59,905	-
2	Secured Financial Creditors	1,23,48,88,160	40,00,00,000	40,00,00,000	83,48,88,160
3	Unsecured Financial Creditors	21,16,62,981	6,34,98,894	6,34,98,894	14,81,64,087
4	Operational Creditors - Guarantee	61,80,00,000	16,06,80,000	16,06,80,000	45,73,20,000
4	Operational Creditors	81,45,475	12,21,821	12,21,821	69,23,654
5	Statutory Dues	1,89,43,25,878	41,67,517	41,67,517	1,89,01,58,361
	Total	**3,96,79,82,399**	**63,05,28,137**	**63,05,28,137**	**3,33,74,54,262**

4 The closing stock has been valued at book value

5 The Financial results are Audited Standalone Financial statements which are prepared in accordance with Indian Accounting standards (Ind AS) as prescribed under section 133 of Companies Act 2013 read with relevant rules issued thereunder.

6 The Company is primarily engaged in one business segment namely - "Technology & related technique equipment." - as determined by the chief operating decision maker in accordance with Ind AS 108 - "Operating Segment".

7 Figures of Corresponding periods are reclassified/ regrouped wherever necessary.

8 Prior Perioid expenses is on account of Reduction in the value of Inventories for correction in the computation of value of stock

For Prabhat Technologies (India) Limited

Rajendra Karanmal Bhuta — Insolvency Resolution Professional

Parag Malde — CFO

Prabhat Technologies (India) Limited Mumbai

Date:- 13.02.2026
Place: Mumbai

Prabhat Technologies (India) Limited
CIN : L72100MH2007PLC169551
Registered Office : Unit no 402,Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbai-400066

Standalone Balance sheet as on 30th June 2025

(All amounts are · in lacs unless stated otherwise)

Particulars	Notes	As at June 30, 2025	As at March 31, 2025
ASSETS			
(1) Non-current assets			
(a) Property, plant and Equipment	3	1,883.35	1,913.03
(b) Capital work-in-progress			-
(c) Other Intangible assets	4	0.50	0.50
(d) Financial assets			
(i) Investments	5	5.60	5.60
(ii) Loans			-
(iii) Others	6	2.74	2.74
(e) Other non-current assets	7		-
(f) Deferred tax assets (Net)	18	3,257.27	2,853.42
Total non-current assets		**5,149.46**	**4,775.29**
(2) Current assets			
(a) Inventories	8	0.30	0.30
(b) Financial assets			
(i) Trade receivables	9	392.42	407.76
(ii) Cash and cash equivalents	10	37.77	20.75
(iii) Bank balances other than (ii) above	11	19.50	19.50
(v) Others			-
(c) Other current assets	14	225.76	221.48
Total current assets		**675.75**	**669.78**
			-
TOTAL ASSETS		**5,825.21**	**5,445.07**
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	15	1,070.63	1,070.63
(b) Other equity			
(i) Reserves and surplus	16	(1,637.88)	(781.62)
TOTAL EQUITY		**(567.25)**	**289.01**
Non-current liabilities			
(i) Borrowings			
(ii) Other financial liabilities	14		
(c) Deferred tax liabilities (Net)			
Liabilites under resolution Plan			
(i) Financial Creditors	17	4,000.00	4,000.00
(ii) Other Unsecured Creditors		2,305.28	725.04
Total non-current liabilities		**6,305.28**	**4,725.04**
(2) Current liabilities			-
(a) Financial liabilities			
(i) Borrowings	19	-	25.51
(ii) Trade payables	20	22.07	19.70
(iii) Other financial liabilities	21	15.58	361.38
(b) Provisions	22	16.85	17.58
(c) Current Tax Liabilities (Net)			-
(d) Other Current Liabilities	23	32.68	6.86
Total current liabilities		**87.18**	**431.03**
TOTAL LIABILITIES		**6,392.46**	**5,156.06**
TOTAL EQUITY AND LIABILITIES		**5,825.21**	**5,445.07**

Summary of significant accounting policies

Registered Office : Unit no 402,Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbai-400066

As per our report of even date

For and on behalf of the board of directors of
Prabhat Technologies India Limited

Rajendra Karanmal Bhuta — Resolution Professional
Reg. no. IBBI/IPA-001/IP-P00141/2017-18/10305

Parag Malde — CFO

Date:- 13.02.2026
Place: Mumbai

Prabhat Technologies (India) Limited Mumbai

February 13, 2026

To,
Department of Corporate Services,
BSE Limited,
P.J. Tower, Dalal Street,
Mumbai- 400 001

BSE Scrip Code: 540027

Name of the Company: Prabhat Technologies (India) Limited

Subject: Declaration on the Limited Review Report with unmodified opinion pursuant to Regulation 33 (3) (d) of the SEBI (LODR) Regulations, 2015

DECLARATION

I, Parag Malde, Chief Financial Officer of the Company, hereby declare that the Statutory Auditors of the Company have issued a Limited Review Report with unmodified / unqualified Opinion on Un-audited Standalone and consolidated Financial Results of the Company for The Quarter ended on June 30, 2025.

Thanking you,

For Prabhat Technologies (India) Limited

Parag Rameshchandra Malde
Digitally signed by Parag Rameshchandra Malde
Date: 2026.02.13 18:59:43 +05'30'

Parag Malde
Chief Financial Officer