May 30, 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 held on Saturday, May 30, 2026, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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 Board Meeting held on Saturday, May 30, 2026 at the registered office of the Company inter-alia to approved the following items:

1. Audited Financial Results (Standalone) along with Audit Report for the quarter and year ended March 31, 2026.

2. Audited Financial Results (Consolidated) along with Audit Report for the quarter and year ended March 31, 2026.

Further, in accordance with Regulation 47(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") the Company shall publish the Audited Financial Results for the quarter and year ended March 31, 2026 in the newspapers..

The meeting commenced at 03:00 p.m. and concluded at 08:00 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: 2026.05.30 20:29:50 +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 Report On The quarterly and year to date Audited standalone financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To,
The Board Of Directors
Prabhat Technologies (India) Limited

Opinion

We have audited the accompanying statement of audited financial results of Prabhat Technologies (India) Limited (The Company) for the quarter and year ended March 31st 2026, attached herewith, being submitted by the company pursuant of the requirement of the regulation 33 of SEBI (Listing obligation and disclosure requirements) Regulation, 2015 as amended ("Listing Regulation").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone financial results:

i. are presented in accordance with the requirements of the Regulation 33 of the listing regulation in this regard. and
ii. gives a true and fair view in conformity with the recognition and measurement principal led down in the Indian accounting standards and other accounting principles generally accepted in India, of the net Profit / loss and other comprehensive income and other financial information for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act'2013, as amended ("The Act").. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the audit of the standalone financial results" section of our report. We are independent of the Company in accordance with the Code of Ethics Issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Harish Arora & Associates
FRN-015226C
CHITTORGARH
Chartered Accountants

Scanned with OKEN Scanner

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

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income / loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent: and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

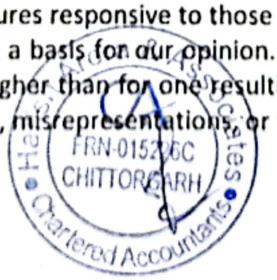
In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Scanned with OKEN Scanner

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

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act. We are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of ·accounting estimates and related disclosures made by the Board of Directors.

• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required Independent auditor's report on the audit of the standalone financial results to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matters

a. 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

Harish Arora & Associates
FRN-015226C
CHITTORGARH
Chartered Accountants

Scanned with OKEN Scanner

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

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.

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

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

Harish Arora & Associates
FRN-015226C
CHITTORGARH
Chartered Accountants

HARISH ARORA
Partner
Membership Number: 407420
UDIN: **26407420KHFGCB7660**
Place of signature: Mumbai
Date: 30.05.2026

Scanned with OKEN Scanner

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 and year ended March 31, 2026

(Amount in Lakhs except earning per share)

Sr. No.	Particulars	Standalone				
		Quarter Ended			Year ended	Year ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
1	Revenue from operations	-	-	99.86	0.02	99.86
2	Other Income	318.30	20.08	92.22	399.02	92.22
3	**Total Revenue (1+2)**	**318.30**	**20.08**	**192.08**	**399.04**	**192.09**
4	**Expenses**					
	(a) Cost of Materials consumed	-	-	-	-	-
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.30	-	101.10	0.30	101.10
	(d) Employee benefits expense	3.50	3.65	13.04	14.06	13.04
	(e) Finance Cost	1.50	(2.65)	0.08	0.02	0.08
	(f) Depreciation and amortization expenses	37.51	11.66	37.94	108.86	37.94
	(g) Other Expenses	157.95	8.29	97.00	197.00	97.00
	Total Expenses	**200.76**	**20.95**	**249.16**	**320.24**	**249.16**
5	**Profit(+)/(Loss (-) before exceptional items and tax (3-4)**	**117.54**	**(0.87)**	**(57.08)**	**78.80**	**(57.07)**
6	Prior Period Expenses	-	-	35.65	-	35.65
7	Exceptional items	-	(1,564.13)	-	(1,564.13)	(1,564.13)
8	**Profit(+)/(Loss (-) before tax (5-6)**	**117.54**	**(1,565.00)**	**(92.73)**	**(1,485.33)**	**(1,656.85)**
9	**Tax Expense**	-	-	-	-	-
	(a) Current Tax	19.78	-	-	19.78	-
	(b) Deferred Tax	(2,416.52)	(399.53)	(39.51)	(2,416.52)	(39.51)
10	**Profit(+)/(Loss (-) after tax (7-8)**	**(2,318.76)**	**(1,165.47)**	**(53.22)**	**(3,921.63)**	**(1,617.34)**
11	**Other Comprehensive income:**					
	Items that will not be re-classified to profit or loss	-	-	-	-	-
12	**Total comprehensive income (9+/-10)**	**(2,318.76)**	**(1,165.47)**	**(53.22)**	**(3,921.63)**	**(1,617.34)**
13	**Paid-up equity share capital**	**1,070.63**	**1,070.63**	**1,070.63**	**1,070.63**	**1,070.63**
14	**Earnings per equity share (EPS)**					
	(1) Basic	(21.66)	(10.89)	(0.50)	(36.63)	(15.11)
	(2) Diluted	(21.66)	(10.89)	(0.50)	(36.63)	(15.11)

For Prabhat Technologies (India) Limited

Chhedilal Pandey — Digitally signed by Chhedilal Pandey Date: 2026.05.30 19:54:10 +05'30'

Sd/-

Anil Kumar Sinha
(Director)
DIN: 10405808

Chhedilal Pandey
(Director)
DIN: 10405681

Date:
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 31st Mar 2026

(All amounts are ₹ in lacs unless stated otherwise)

Particulars	Notes	As at Mar 31, 2026	As at March 31, 2025
ASSETS			
(1) Non-current assets			
(a) Property, plant and Equipment	3	1,614.45	1,913.03
(b) Capital work-in-progress		-	-
(c) Other Intangible assets	4	0.50	0.50
(d) Financial assets			0
(i) Investments	5	-	5.60
(ii) Loans		-	-
(iii) Others	6	2.74	2.74
(e) Other non-current assets	7	-	-
(f) Deferred tax assets (Net)	18	436.90	2,853.42
Total non-current assets		**2,054.58**	**4,775.29**
(2) Current assets			
(a) Inventories	8	-	0.30
(b) Financial assets			
(i) Trade receivables	9	67.39	407.77
(ii) Cash and cash equivalents	10	10.49	20.74
(iii) Bank balances other than (ii) above	11	-	19.50
(v) Others		-	-
(c) Other current assets	14	452.17	221.48
Total current assets		**530.05**	**669.78**
			-
TOTAL ASSETS		**2,584.63**	**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	(2,510.45)	(781.62)
TOTAL EQUITY		**(1,439.83)**	**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
(ii) Other Unsecured Creditors		0.81	725.04
Total non-current liabilities		**0.81**	**4,725.04**
(2) Current liabilities			-
(a) Financial liabilities			
(i) Borrowings	19	4,005.34	25.51
(ii) Trade payables	20	5.40	19.70
(iii) Other financial liabilities	21	11.48	361.38
(b) Provisions	22	-	17.58
(c) Current Tax Liabilities (Net)		-	-
(d) Other Current Liabilities	23	1.42	6.86
Total current liabilities		**4,023.64**	**431.03**
TOTAL LIABILITIES		**4,024.45**	**5,156.06**
TOTAL EQUITY AND LIABILITIES		**2,584.63**	**5,445.07**

Summary of significant accounting policies
As per our report of even date

For M/s. Harish Arora & Associates
ICAI firm registration number: 015226C
Chartered Accountants

CA. Harish Arora
Partner
Membership no.: 407420

Place: Mumbai
Date:
UDIN:

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

Sd/-
Anil Kumar Sinha
(Director)
DIN: 10405808

Chhedila l Pandey Digitally signed by Chhedilal Pandey Date: 2026.05.30 19:56:51 +05'30'
Chhedilal Pandey
(Director)
DIN: 10405681

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 Standalone Profit and Loss for the year ended Mar 31, 2026

(All amounts are ₹ in lacs unless stated otherwise)

Particulars	Notes	For the year ended Mar 31, 2026	For the year ended March 31, 2025
Revenue from operations	24	0.02	99.86
Other income	25	399.02	92.22
Total income		**399.04**	**192.08**
Expenses			
Cost of Purchases	26	-	-
Changes in inventories of finished goods	27	0.30	101.10
Nete Loss/(Gain) in value changes		-	-
Employee benefits expense	28	14.06	13.04
Finance cost	29	0.02	0.08
Depreciation and amortization expense	3 & 4	108.86	37.94
Other expenses	30	197.00	74.07
Total expenses		**320.25**	**226.23**
Profit before tax from continuing operations		**78.79**	**(34.15)**
Less:- Exceptional Items			
Liabilities for Claims admitted under CIRP	31	1,564.13	-
Event after Balance sheet Date - Trade Liability			-
Total Exceptional Items		**1,564.13**	**-**
Profit before tax from continuing operations after Exceptional Items		**(1,485.33)**	**(34.15)**
Prior Period Expenses		-	**35.65**
Profit & Loss before Tax		**(1,485.33)**	**(69.80)**
Income tax (expense) benefit		(20)	-
Current tax		-	-
Deferred tax		(2,416.52)	39.51
Total tax (expense)		(2,436.31)	39.51
Profit for the year from continuing operations		**(3,921.64)**	**(30.28)**
Other comprehensive income (OCI)			
Other comprehensive income not to be reclassified to profit and loss in subsequent periods:		-	-
Loss on actuarial valuation of post employment benefits		-	-
Less: Income tax expense		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		**(3,921.64)**	**(30.28)**
Equity Share of par value Rs. 10 each			
Basic		(36.63)	(0.35)
Diluted		(36.63)	(0.35)

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements. **01-34**

As per our report of even date

For M/s. Harish Arora & Associates
ICAI firm registration number: 015226C
Chartered Accountants

CA. Harish Arora
Partner
Membership no.: 407420

Place: Mumbai
Date:
UDIN:

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

Sd/-
Anil Kumar Sinha
(Director)
DIN: 10405808

Chhedila l Pandey Digitally signed by Chhedilal Pandey Date: 2026.05.30 19:57:45 +05'30'
Chhedilal Pandey
(Director)
DIN: 10405681

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

Standalone Cash Flow Statement for the year ended March 31st, 2026
(All amounts are in ₹ in lacs unless stated otherwise)

Particulars	For the year ended Mar 31, 2026	For the year ended March 31, 2025
A. Cash flow from operating activities		
Profit before extraordinary items and tax	**(1,485.33)**	**(61.66)**
Adjustments for:		
Depreciation and amortisation expense	108.86	46.06
Finance costs	0.02	0.05
Rent received	(83.12)	(79.70)
Fair Valuation on Shares	9.21	-
Profit & Loss on Sale of Shares	0.05	-
Other Income	(301.26)	-
Operating profit before working capital changes	**(1,751.56)**	**(95.25)**
Changes in working capital:		
Adjustments for (increase)/ decrease in operating assets:		
Inventories	0.30	18.46
Trade receivables	340.38	(392.31)
Other non current financial assets	-	-
Other current assets	(230.69)	366.09
	109.99	**(7.76)**
Prior Period Items & Extra Ordinary Items	2,192.80	-
Operating Profit after Prior period, extraordinary items and tax	**2,302.79**	**(7.76)**
Adjustments for increase (decrease) in operating liabilities:		
Trade payables	(14.30)	(84.12)
Other current provisions	(17.58)	15.39
Other current liabilities	(5.44)	(0.39)
Other non-current financial liabilities	(349.90)	48.94
	(387.21)	**(20.18)**
Cash generated from operations	**164.02**	**(123.19)**
Net income tax paid	-	-
Net cash flow from operating activities (A)	**164.02**	**(123.19)**
B. Cash flow from investing activities		
Investment in shares & Mutual fund	(3.62)	-
Rent received	83.12	79.70
Profit & Loss on Sale of Shares	(0.05)	-
Payment for purchase of property, plant and equipment	189.72	0.01
Other Income	301.26	-
Net cash flow used in investing activities (B)	**570.43**	**79.71**
C. Cash flow from financing activities		
Repayment of borrowings	(724.22)	(9.26)
Net cash flow from/ (used in) financing activities (C)	**(724.22)**	**(9.26)**
Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	**10.23**	**(52.74)**

... Continued on Page 2

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

Standalone Cash Flow Statem+ent for the year ended March 31, 2026

Add: Cash and cash equivalents at the beginning of the year	20.95	73.76
Cash and cash equivalents at the end of the year *	**31.18**	**21.01**
Cash and cash equivalents at the end of the year*		
*Comprises of:		
(a) Cash on hand	0.24	0.02
(b) Balances with banks		
(i) In current accounts	10.25	20.93
Assets Acquire on account of Amalgamation	-	-
Current Investments		
	10.49	**20.95**

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

For M/s. Harish Arora & Associates
ICAI firm registration number: 015226C
Chartered Accountants

CA. Harish Arora
Partner
Membership no.: 407420

Place: Mumbai
Date:
UDIN:

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

Chhedila l Pandey — Digitally signed by Chhedilal Pandey Date: 2026.05.30 19:59:11 +05'30'

Anil Kumar Sinha
(Director)
DIN: 10405808

Chhedilal Pandey
(Director)
DIN: 10405681

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

Scanned with OKEN Scanner

Independent Auditor's Report On The quarterly and year to date Audited consolidated financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To,
The Board Of Directors
Prabhat Technologies (India) Limited

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Prabhat Technologies (India) Limited (The Holding Company) for the quarter and year ended March 31st 2026, attached herewith, being submitted by the company pursuant of the requirement of the regulation 33 of SEBI (Listing obligation and disclosure requirements) Regulation, 2015 as amended ("Listing Regulation").

In our opinion and to the best of our information and according to the explanations given to us, the consolidated financial results:

i.includes the results of the following entities:
a.Prabhat Global Industries Pvt. Ltd.
b. Prabhat Telecom Hongkong PTE

ii. are presented in accordance with the requirements of the Regulation 33 of the listing regulation in this regard. And

iii. gives a true and fair view in conformity with the recognition and measurement principal led down in the Indian accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income / Loss and other financial information for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act'2013, as amended ("The Act").. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the audit of the consolidated financial results" section of our report. We are independent of the Company in accordance with the Code of Ethics Issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the

Harish Arora & Associates
FRN-016226C
CHITTORGARH
Chartered Accountants

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

Scanned with OKEN Scanner

Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

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 31st March'2026 and total income Rs. NIL, and total net profit/loss NIL and total comprehensive income/loss Nil for the quarter and year ended on that respectively for the year ended on 31st March'2026 whose financial statements and other financial information are not audited by their auditor.
Audited financial statement and other audited financial information in respect of one subsidiary namely Prabhat Global Industries Pvt. Ltd. whose financial statement and other financial information reflects total assets of Rs. 17.54 Lacs as at 31st March'2026 and total income Rs. 111.85 Lacs, and total net profit 110.68 Lacss and total comprehensive profit 89.68 Lacs for the quarter and year ended on that respectively for the year ended on 31st March'2026.

According to information and explanation given to us by the management these unaudited financial statement / financial information / financial results are not material to the group.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income / loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent: and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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

Scanned with OKEN Scanner

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act. We are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of ·accounting estimates and related disclosures made by the Board of Directors.

• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required Independent auditor's report on the audit of the standalone financial results to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Harish Arora & Associates
FRN 011226C
CHITTORGARH
Chartered Accountants

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

Scanned with OKEN Scanner

• Evaluate the overall presentation, structure and content of the Statement, including the isclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matters

a. 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.

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

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

HARISH ARORA
Partner
Membership Number: 407420
UDIN: **26407420ROCXLM7641**
Place of signature: Mumbai
Date: 30.05.2026

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 Consolidated Financial Results for the Quarter and year ended March 31, 2026

(Amount in Lakhs except earning per share)

Sr. No.	Particulars	Standalone				
		Quarter Ended			Year ended	Year ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Audited	Audited	Audited	Audited
1	Revenue from operations	-	-	0.30	0.02	137.39
2	Other Income	430.18	20.08	22.50	510.87	95.18
3	**Total Revenue (1+2)**	**430.18**	**20.08**	**22.80**	**510.89**	**232.58**
4	**Expenses**	-				
	(a) Cost of Materials consumed	-	-	-	-	-
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.30	-	0.17	0.30	101.41
	(d) Employee benefits expense	3.50	3.65	3.15	14.06	13.04
	(e) Finance Cost	1.10	(2.65)	2.66	1.19	10.11
	(f) Depreciation and amortization expenses	37.51	11.66	9.68	108.86	38.09
	(g) Other Expenses	159.12	8.29	20.03	197.00	129.47
	Total Expenses	**201.53**	**20.95**	**35.69**	**321.41**	**292.12**
5	**Profit(+)/(Loss (-) before exceptional items and tax (3-4)**	**228.65**	**(0.87)**	**(12.90)**	**189.48**	**(59.55)**
6	Prior Period Expenses	-	-	-	-	35.65
7	Exceptional items	-	(1,564.13)	-	(1,564.13)	-
		-				
8	**Profit(+)/(Loss (-) before tax (5-6)**	**228.65**	**(1,565.00)**	**(12.90)**	**(1,374.65)**	**(95.20)**
		-				
9	**Tax Expense**	(20.00)			(20.00)	
	(a) Current Tax	(21.00)	-	-	(21.00)	-
	(b) Deferred Tax	(2,416.52)	(399.53)	(40.25)	(2,416.52)	(40.25)
10	**Profit(+)/(Loss (-) after tax (7-8)**	**(2,208.87)**	**(1,165.47)**	**27.35**	**1,083.08**	**(54.95)**
11	**Other Comprehensive income:**					
	Items that will not be re-classified to profit or loss	-	-	-	-	-
12	**Total comprehensive income (9+/-10)**	**(2,208.87)**	**(1,165.47)**	**27.35**	**1,083.08**	**(54.95)**
13	**Paid-up equity share capital**	**1,070.63**	**1,070.63**	**1,070.63**	**1,070.63**	**1,070.63**
14	**Earnings per equity share (EPS)**					
	(1) Basic	(20.63)	(10.89)	0.26	10.12	(0.51)
	(2) Diluted	(20.63)	(10.89)	0.26	10.12	(0.51)

For Prabhat Technologies (India) Limited

Sd/-

Chhedila l Pandey Digitally signed by Chhedilal Pandey Date: 2026.05.30 19:42:06 +05'30'

Anil Kumar Sinha
(Director)
DIN: 10405808

Chhedilal Pandey
(Director)
DIN: 10405681

Date:
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 31st Mar 2026

(All amounts are ₹ in lacs unless stated otherwise)

Particulars	Notes	As at Mar 31, 2026	As at March 31, 2025
ASSETS			
(1) Non-current assets			
(a) Property, plant and Equipment	3	1,615.82	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
(ii) Loans		0.25	45.36
(iii) Others	6	2.84	2.74
(e) Other non-current assets	7	-	-
(f) Deferred tax assets (Net)	18	450.70	2,867.22
Total non-current assets		**2,070.10**	**4,835.82**
(2) Current assets			
(a) Inventories	8	-	0.30
(b) Financial assets			
(i) Trade receivables	9	67.39	416.47
(ii) Cash and cash equivalents	10	12.51	22.76
(iii) Bank balances other than (ii) above	11	-	19.50
(v) Others		-	-
(c) Other current assets	14	452.17	222.04
Total current assets		**532.07**	**681.07**
			-
TOTAL ASSETS		**2,602.17**	**5,516.89**
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	15	1,070.63	1,070.63
(b) Other equity			
(i) Reserves and surplus	16	(2,603.95)	(964.80)
TOTAL EQUITY		**(1,533.33)**	**105.83**
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
(ii) Other Unsecured Creditors		0.81	725.04
Total non-current liabilities		**0.81**	**4,725.04**
(2) Current liabilities			-
(a) Financial liabilities			
(i) Borrowings	19	4,095.39	269.49
(ii) Trade payables	20	5.40	29.08
(iii) Other financial liabilities	21	11.48	361.38
(b) Provisions	22	21.00	18.78
(c) Current Tax Liabilities (Net)		-	-
(d) Other Current Liabilities	23	1.42	7.30
Total current liabilities		**4,134.69**	**686.03**
TOTAL LIABILITIES		**4,135.50**	**5,411.07**
TOTAL EQUITY AND LIABILITIES		**2,602.17**	**5,516.90**

Summary of significant accounting policies
The accompanying Notes are an Integral part of the finanacial statement **01-34**
As per our report of even date

For M/s. Harish Arora & Associates
ICAI firm registration number: 015226C
Chartered Accountants

CA. Harish Arora
Partner
Membership no.: 407420

Place: Mumbai
Date:
UDIN:

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

Sd/-

Anil Kumar Sinha
(Director)
DIN: 10405808

Chhedila l Pandey
Digitally signed by Chhedilal Pandey
Date: 2026.05.30 19:39:54 +05'30'

Chhedilal Pandey
(Director)
DIN: 10405681

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 Consolidated Profit and Loss for the year ended Mar 31, 2026
(All amounts are ₹ in lacs unless stated otherwise)

Particulars	Notes	For the year ended Mar 31, 2026	For the year ended March 31, 2025
Revenue from operations	24	0.02	137.39
Other income	25	510.87	95.18
Total income		**510.89**	**232.57**
Expenses			
Cost of Purchases	26	-	-
Changes in inventories of finished goods	27	0.30	101.41
Nete Loss/(Gain) in value changes		-	-
Employee benefits expense	28	14.06	13.04
Finance cost	29	1.19	10.11
Depreciation and amortization expense	3 & 4	108.86	38.10
Other expenses	30	197.00	129.47
Total expenses		**321.42**	**292.13**
Profit before tax from continuing operations		**189.47**	**(59.56)**
Less:- Exceptional Items			
Liabilities for Claims admitted under CIRP	31	1,564.13	-
Event after Balance sheet Date - Trade Liability			-
Total Exceptional Items		**1,564.13**	**-**
Profit before tax from continuing operations after Exceptional Items		**(1,374.65)**	**(59.56)**
Prior Period Expenses		-	35.65
Profit & Loss before Tax		**(1,374.65)**	**(95.21)**
Income tax (expense) benefit			
Current tax		(20)	-
Deferred tax		(21)	-
Total tax (expense)		(2,416.52)	40.25
Profit for the year from continuing operations		(2,457.31)	40.25
Other comprehensive income (OCI)		**(3,831.96)**	**(54.96)**
Other comprehensive income not to be reclassified to profit and loss in subsequent periods:			
Loss on actuarial valuation of post employment benefits		-	-
Less: Income tax expense		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		**-**	**-**
Equity Share of par value Rs. 10 each		**(3,831.96)**	**(54.96)**
Basic			
Diluted		(35.79)	(0.51)
		(35.79)	(0.51)

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

For M/s. Harish Arora & Associates
ICAI firm registration number: 015226C
Chartered Accountants

CA. Harish Arora
Partner
Membership no.: 407420
Place: Mumbai
Date:
UDIN:

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

Sd/-
Anil Kumar Sinha
(Director)
DIN: 10405808

Chhedilal Pandey
Digitally signed by Chhedilal Pandey
Date: 2026.05.30 19:40:40 +05'30'

Chhedilal Pandey
(Director)
DIN: 10405681

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

Consolidated Cash Flow Statement for the year ended March 31' 2026
(All amounts are in ₹ in lacs unless stated otherwise)

Particulars	For the year ended Mar 31, 2026	For the year ended March 31, 2025
A. Cash flow from operating activities		
Profit before extraordinary items and tax	**(1,374.65)**	**(95.21)**
Adjustments for:		
Depreciation and amortisation expense	108.86	38.10
Finance costs	1.19	10.11
Rent received	83.12	(92.21)
Fair Valuation on Shares	-	-
Profit & Loss on Sale of Shares	-	-
Other Income	301.26	(0.27)
Operating profit before working capital changes	**(880.23)**	**(139.48)**
Changes in working capital:		
Adjustments for (increase)/ decrease in operating assets:		
Inventories	(0.30)	137.06
Trade receivables	483.86	65.25
Other non current financial assets	-	0.35
Other current assets	222.04	82.00
	705.59	**284.66**
Prior Period Items & Extra Ordinary Items	2,192.81	-
Operating Profit after Prior period, extraordinary items and tax	**2,898.40**	**284.66**
Adjustments for increase (decrease) in operating liabilities:		
Trade payables	(23.69)	(64.43)
Other current provisions	-	0.48
Borrowings	(5.88)	(94.33)
Other current liabilities	-	-29.87
Other non-current financial liabilities	-	(35.21)
	(29.56)	**(223.36)**
Cash generated from operations	**1,988.61**	**(78.18)**
Net income tax paid	-	-
Net cash flow from operating activities (A)	**1,988.61**	**(78.18)**
B. Cash flow from investing activities		
Investment in shares & Mutual fund	-	-
Rent received	(83.12)	92.21
Profit & Loss on Sale of Shares	(0.05)	-
Payment for purchase of property, plant and equipment	189.72	0.00
Finance costs		(10.11)
Other Income	(301.26)	0.27
		-
Net cash flow used in investing activities (B)	**(194.70)**	**82.37**
C. Cash flow from financing activities		
Repayment of borrowings	(724.22)	(4.20)
Net cash flow from/ (used in) financing activities (C)	**(724.22)**	**(4.20)**
Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	**1,069.69**	**(0.02)**

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

Consolidated Cash Flow Statement for the year ended March 31' 2026
(All amounts are in ₹ in lacs unless stated otherwise)

Add: Cash and cash equivalents at the beginning of the year	22.76	22.78
Cash and cash equivalents at the end of the year *	**1,092.45**	**22.76**
Cash and cash equivalents at the end of the year*		
*Comprises of:		
(a) Cash on hand	2.07	2.03
(b) Balances with banks		
(i) In current accounts	10.44	20.73
Assets Acquire on account of Amalgamation	-	-
Current Investments		
	12.51	**22.76**

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

For M/s. Harish Arora & Associates
ICAI firm registration number: 015226C
Chartered Accountants

CA. Harish Arora
Partner
Membership no.: 407420
Place: Mumbai
Date:
UDIN:

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

Sd/-

Anil Kumar Sinha
(Director)
DIN: 10405808

Chhedilal Pandey Digitally signed by Chhedilal Pandey Date: 2026.05.30 19:41:20 +05'30'

Chhedilal Pandey
(Director)
DIN: 10405681

May 30, 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 pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 regarding Unmodified Audit Opinion on Annual Audited Financial Results (Standalone and Consolidated) for the Financial Year ended March 31, 2026

Dear Sir,

Pursuant to the provisions of Regulation 33(3) (d) of the Listing Regulations, we hereby declare that the Statutory Auditors of the Company have issued an Audit Report with unmodified Opinion on the Audited (Standalone and consolidated) Financial Results of the Company for the Quarter and year ended March 31, 2026.

Kindly take the same on your records.

Thanking you,

For Prabhat Technologies (India) Limited

Parag Rameshchandra Malde
Digitally signed by Parag Rameshchandra Malde
Date: 2026.05.30 20:31:04 +05'30'

Parag Malde
Chief Financial Officer