May 20, 2025

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 Tuesday, May 20, 2025.

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 meeting of the Board Meeting (Resolution Professional "RP") held on Tuesday, May 20, 2025 at the registered office of the Company inter-alia to noted/approved the following items:

1. Audited Financial Results (Standalone) for the quarter and year ended March 31, 2025.

2. Audited Financial Results (Consolidated) for the quarter and year ended March 31, 2025.

3. Audit Report of the Company for the quarter and year ended March 31, 2025.

4. Ratification of related party transactions for Financial Year 2024-2025 and approved the related party transactions for the Financial Year 2025-26.

Further, in accordance with Regulation 47(1)(b) of the Listing Regulations, the Company would be publishing the Audited Consolidated and Standalone Financial Results for the quarter and year ended March 31, 2025 in the newspapers.

The meeting commenced at 03:00 p.m. and concluded at 07:11 p.m.

We request you to take the aforesaid on records.

Thanking You,

For **Prabhat Technologies (India) Limited**

PARAG RAMESH CHANDRA MALDE
Digitally signed by PARAG RAMESHCHANDRA MALDE
Date: 2025.05.20 19:15:51 +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.)
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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 Resolution Professional (RP) of
Prabhat Technologies (India) Limited (A Company under Corporate Insolvency resolution process vide NCLT Order)
Report of the audit standalone Financial Results.

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 2025, 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, 2025 and for the year ended March 31, 2025.

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.



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Qualified Conclusion

We draw attention to the following matter:

The Company has 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.

Emphasis of Matters

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.

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.



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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

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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. 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 the Company is MSME.

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.

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c. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 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: **25407420BMKRHQ2390**
Place of signature: Mumbai
Date: 20/05/2025

ANNEXURE I

Statement on Impact of Audit Qualifications - *Standalone*
(for audit report with modified opinion) submitted along-with Yearly Audited Financial Results)

(Amount in Lacs Except EPS)

Statement on Impact of Audit Qualifications for the Year ended March 31, 2025 [*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	**Sl. No.**	**Particulars**	**Audited Figures (as reported before adjusting for qualifications)**	**Adjusted Figures (Audited figures after adjusting for qualifications)**
	1.	Turnover / Total income	192.08	192.08
	2.	Total Expenditure	249.16	249.16
	3.	Net Profit/(Loss)	(57.08)	(57.08)
	4.	Earnings Per Share	(0.04)	(0.04)
	5.	Total Assets	5445.08	5445.08
	6.	Total Liabilities	5156.06	5156.06
	7.	Net Worth	289.02	289.02
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	**Audit Qualification (each audit qualification separately):** **1. Details of Audit Qualification:** I. The Company had recognized 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.			
2.	**Type of Audit Qualification:** Qualified Opinion			
3.	**Frequency of qualification:** Repetitive			
4.	**For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** Not Applicable			
5.	**For Audit Qualification(s) where the impact is not quantified by the auditor** **(i) Management's estimation on the impact of audit qualification:** Not Applicable			

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Chartered Accountants

6.	(i) **If management is unable to estimate the impact, reasons for the same:** The Audit Qualification- In Auditors opinion, such transactions are subject to NCLT approval and should have been acknowledged on duly confirmation/acceptance from the NCLT court. Management believes that the aforesaid adjustment is important and could impact the decision of the reader of the Financial Statement. Therefore the same has been considered as Adjusting event.
7.	(iii) **Auditors' Comments on (i) above:** Not Applicable
III.	<u>Signatories</u> **Resolution Professional** **Statutory Auditor**



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, 2025

(Amount in Lakhs except earning per share)

Sr. No.	Particulars	Standalone				
		Quarter Ended			Year ended	Year ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Un-Audited	Audited	Audited	Audited
1	Revenue from operations	0.30	99.26	0.71	99.86	154.59
2	Other Income	22.82	22.81	4.40	92.22	79.70
3	**Total Revenue (1+2)**	**23.12**	**122.07**	**5.11**	**192.08**	**234.30**
4	**Expenses**					
	(a) Cost of Materials consumed	-	-	0.06	-	119.75
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	100.92	0.61	101.10	18.46
	(d) Employee benefits expense	3.15	3.24	3.93	13.04	18.11
	(e) Finance Cost	0.01	0.00	-	0.08	0.05
	(f) Depreciation and amortization expenses	9.64	9.85	18.63	37.94	46.06
	(g) Other Expenses	19.64	46.19	31.81	97.00	93.53
	Total Expenses	**32.44**	**160.20**	**55.04**	**249.16**	**295.96**
5	**Profit(+)/(Loss (-) before exceptional items and tax (3-4)**	**(9.32)**	**(38.13)**	**(49.93)**	**(57.08)**	**(61.66)**
6	Prior Period Expenses	-	35.65	-	35.65	-
7	Exceptional items	-	-	-	-	-
8	**Profit(+)/(Loss (-) before tax (5-6)**	**(9.32)**	**(73.78)**	**(49.93)**	**(92.73)**	**(61.66)**
9	**Tax Expense**	-	-	-	-	-
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	(39.51)	-	**(32.53)**	**(39.51)**	**(32.53)**
10	**Profit(+)/(Loss (-) after tax (7-8)**	**30.19**	**(73.78)**	**(17.40)**	**(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)**	**30.19**	**(73.78)**	**(17.40)**	**(53.22)**	**(29.13)**
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	0.28	(0.69)	(0.16)	(0.50)	(0.27)
	(2) Diluted	0.28	(0.69)	(0.16)	(0.50)	(0.27)

For Prabhat Technologies (India) Limited

PARAG RAMESHCHANDRA MALDE

Date:- 20th May 2025
Place: Mumbai

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

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 May 20th, 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 and year ended on March 31, 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) has 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. Subsequently, the matter has been adjudicated and a final judgment has been passed on 06.05.2024, whereby the Hon'ble NCLAT has set aside the order of liquidation dated 09th Jan 2024of the NCLT and remanded the matter back to the Hon'ble NCLT for fresh consideration. The matter is now pending adjudication before the Hon'ble NCLT.

3 As per the Code, IRP has received, collected, verified and admitted all the claims submitted by the Creditors and employees of the Company. Pursuant to Indian Accounting Standard (Ind AS) 10 Events after the Reporting Period The Impact of claims and payment proposed to Financial Creditor, Operational Creditor, Statutory Dues and Employees has been taken into consideration. The Amount payable to Financial Creditor, Operational Creditor, Statutory Dues and Employees has been reduced to the extent of amount proposed as per the resolution plan approved by the CoC. The Amount Written back is credited to Reserves & Surplus Account as on 31.03.2020 since the written back amount is in the nature of Capital receipt to the extent of Rs. 6199.24 Lakh. 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	Continuing & Non-Continuing Employees	9,23,905	9,23,905	9,23,905	-
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	82,96,62,981	22,41,78,894	22,41,78,894	60,54,84,087
4	Operational Creditors	81,45,475	12,21,821	12,21,821	69,23,654
5	Statutory Dues	1,10,16,91,251	35,00,000	35,00,000	1,09,81,91,251
	Total	3,17,53,11,772	62,98,24,620	62,98,24,620	2,54,54,87,152

4 During the period ended 31st March 2021 , The Unsecured Financial Creditor, as stated in Para 3 above, were included creditors to the extent of Rs. 1606.80 Lakh arising out of invocation of Financial Guarantee. The Hon'ble National Company Law Tribunal vide its order dated 06.01.2021 has classified above Financial Creditor as Operational Creditor. As per Resolution Plan, being Operational Creditor above creditor are entitled to Rs. 49.35 Lakh. The Difference being Rs. Rs. 1557.45 Lakh is written back to Reserve & Surplus to follow the practice of Transferring the amount to Reserve and Surplus carried out in Previous Year 2019-20.

5 The closing stock has been valued at book value

6 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.

7 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".

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

9 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

PARAG RAMESHCHANDRA MALDE
Digitally signed by PARAG RAMESHCHANDRA MALDE
Date: 2025.05.20 19:13:10 +05'30'

Date:- 20th May 2025
Place: Mumbai

Rajendra Karanmal Bhuta
Insolvency Resolution Professional

Parag Malde
CFO

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 March 2025

(All amounts are ₹ in lacs unless stated otherwise)

Particulars	Notes	As at Mar 31, 2025	As at March 31, 2024
ASSETS			
(1) Non-current assets			
(a) Property, plant and Equipment	3	1,913.03	1,950.97
(b) Capital work-in-progress		-	-
(c) Other Intangible assets	4	0.50	0.50
(d) Financial assets			0
(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	2,853.42	2,813.91
Total non-current assets		**4,775.29**	**4,773.72**
(2) Current assets			
(a) Inventories	8	0.30	137.05
(b) Financial assets			
(i) Trade receivables	9	407.76	359.84
(ii) Cash and cash equivalents	10	20.75	20.95
(iii) Bank balances other than (ii) above	11	19.50	19.50
(v) Others		-	-
(c) Other current assets	14	221.48	268.17
Total current assets		**669.79**	**805.51**
			-
TOTAL ASSETS		**5,445.08**	**5,579.23**
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	15	1,070.63	1,070.63
(b) Other equity			
(i) Reserves and surplus	16	(781.61)	(728.40)
TOTAL EQUITY		**289.02**	**342.23**
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		725.04	729.24
Total non-current liabilities		**4,725.04**	**4,729.24**
(2) Current liabilities			-
(a) Financial liabilities			
(i) Borrowings	19	25.51	25.51
(ii) Trade payables	20	19.70	61.41
(iii) Other financial liabilities	21	361.38	396.58
(b) Provisions	22	17.58	17.35
(c) Current Tax Liabilities (Net)		-	-
(d) Other Current Liabilities	23	6.86	6.91
Total current liabilities		**431.03**	**507.76**
TOTAL LIABILITIES		**5,156.06**	**5,237.00**
TOTAL EQUITY AND LIABILITIES		**5,445.08**	**5,579.23**

Summary of significant accounting policies

ered Office : Unit no 402,Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbai-4

As per our report of even date

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

PARAG RAMESHCHANDRA MALDE
Digitally signed by PARAG RAMESHCHANDRA MALDE
Date: 2025.05.20 19:13:25 +05'30'

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

Parag Malde
CFO

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, 2025
(All amounts are in ₹ in lacs unless stated otherwise)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
A. Cash flow from operating activities		
Profit before extraordinary items and tax	**(92.73)**	**(61.66)**
Adjustments for:		
Depreciation and amortisation expense	37.94	46.06
Finance costs	0.08	0.05
Rent received	(92.21)	(79.70)
Fair Valuation on Shares	-	-
Profit & Loss on Sale of Shares	-	-
Other Income	(0.01)	-
Operating profit before working capital changes	**(146.93)**	**(95.25)**
Changes in working capital:		
Adjustments for (increase)/ decrease in operating assets:		
Inventories	136.75	18.46
Trade receivables	(47.91)	(392.31)
Other non current financial assets	-	-
Other current assets	46.70	366.09
	135.54	**(7.76)**
Prior Period Items & Extra Ordinary Items	-	-
Operating Profit after Prior period, extraordinary items and tax	**135.54**	**(7.76)**
Adjustments for increase (decrease) in operating liabilities:		
Trade payables	(41.72)	(84.12)
Other current provisions	0.23	15.39
Other current liabilities	(0.05)	(0.39)
Other non-current financial liabilities	(35.22)	48.94
	(76.76)	**(20.18)**
Cash generated from operations	**(88.14)**	**(123.19)**
Net income tax paid	-	-
Net cash flow from operating activities (A)	**(88.14)**	**(123.19)**
B. Cash flow from investing activities		
Investment in shares & Mutual fund	-	-
Rent received	92.21	79.70
Profit & Loss on Sale of Shares	-	-
Payment for purchase of property, plant and equipment	(0.00)	-
Finance costs	(0.08)	(0.05)
Other Income	0.01	-
Net cash flow used in investing activities (B)	**92.14**	**79.65**
C. Cash flow from financing activities		
Repayment of borrowings	(4.20)	(9.26)
Net cash flow from/ (used in) financing activities (C)	**(4.20)**	**(9.26)**
Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	**(0.21)**	**(52.80)**

... 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, 2025

Add: Cash and cash equivalents at the beginning of the year	20.96	73.76
Cash and cash equivalents at the end of the year *	**20.74**	**20.96**
Cash and cash equivalents at the end of the year*		
*Comprises of:		
(a) Cash on hand	0.20	0.02
(b) Balances with banks		
(i) In current accounts	20.54	20.94
Assets Acquire on account of Amalgamation	-	-
Current Investments		
	20.74	**20.96**

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

PARAG RAMESHCHANDRA MALDE
Digitally signed by PARAG RAMESHCHANDRA MALDE
Date: 2025.05.20 19:13:42 +05'30'

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

Parag Malde
CFO

Harish Arora & Associates
Chartered accountants

CA Harish Arora
M.Com. FCA

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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 Resolution Professional (RP) of
Prabhat Technologies (India) Limited (A Company under Corporate Insolvency resolution process vide NCLT Order)
Report of the audit consolidated Financial Results.

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 2025, 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, 2025 and for the year ended March 31, 2025.

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

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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.

Qualified Conclusion

We draw attention to the following matter:

The Company has 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.

Emphasis of Matters

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.

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'2025 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'2025 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. 71.82 Lacs as at 31st March'2025 and total income Rs. 40.49 Lacs, and total net loss 2.48 Lacss and total comprehensive loss 1.74 Lacs for the quarter and year ended on that respectively for the year ended on 31st March'2025.

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.

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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.

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

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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.

• 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. 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

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"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 the Company is MSME.

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.

c. The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 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
CA
FRN-015226C
CHITTORGARH
Chartered Accountants

HARISH ARORA
Partner
Membership Number: 407420
UDIN: **25407420BMKRHP3402**
Place of signature: Mumbai
Date: 20/05/2025

ANNEXURE I

Statement on Impact of Audit Qualifications - *Consolidated*
(for audit report with modified opinion) submitted along-with Yearly ended Audited Financial Results)

(Amount in Lacs except EPS)s

Statement on Impact of Audit Qualifications for the Year ended March 31, 2025 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (Audited figures after adjusting for qualifications)
	1.	Turnover / Total income	232.57	232.57
	2.	Total Expenditure	292.12	292.12
	3.	Net Profit/(Loss)	(59.55)	(59.55)
	4.	Earnings Per Share	(0.51)	(0.51)
	5.	Total Assets	5516.91	5516.91
	6.	Total Liabilities	5411.06	5411.06
	7.	Net Worth	105.85	105.85
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-

II.	**Audit Qualification (each audit qualification separately):** 1. **Details of Audit Qualification:** I. The Company has recognized 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.
2.	**Type of Audit Qualification :** Qualified Opinion
3.	**Frequency of qualification:** Repetitive
4.	**For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** Not Applicable
5.	**For Audit Qualification(s) where the impact is not quantified by the auditor** (i) **Management's estimation on the impact of audit qualification:** Not Applicable

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6.	(i) **If management is unable to estimate the impact, reasons for the same:** The Audit Qualification- In Auditors opinion, such transactions are subject to NCLT approval and should have been acknowledged on duly confirmation/acceptance from the NCLT court. Management believes that the aforesaid adjustment is important and could impact the decision of the reader of the Financial Statement. Therefore the same has been considered as Adjusting event.
7.	(iii) **Auditors' Comments on (I) above:** Not Applicable
III.	**Signatories** **Resolution Professional** **Statutory Auditor** Harish Arora & Associates CA 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 Audited Consolidated Financial Results for the Quarter and year ended March 31, 2025

(Amount in Lakhs except earning per share)

Sr. No.	Particulars	Consolidated				
		Quarter Ended			Year ended	Year ended
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Un-Audited	Audited	Audited	Audited
1	Revenue from operations	0.30	99.26	84.33	137.39	655.47
2	Other Income	22.50	23.13	4.40	95.18	79.70
3	**Total Revenue (1+2)**	**22.80**	**122.39**	**88.73**	**232.57**	**735.18**
4	**Expenses**					
	(a) Cost of Materials consumed	-	-	23.12	-	387.40
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.17	100.92	(10.04)	101.41	18.46
	(c) Employee benefits expense	3.15	3.23	33.65	13.04	160.01
	(d) Finance Cost	2.66	2.71	3.29	10.11	13.22
	(e) Depreciation and amortization expenses	9.68	9.89	18.64	38.09	47.42
	(f) Other Expenses	20.03	46.29	60.62	129.47	221.98
	Total Expenses	**35.70**	**163.04**	**129.28**	**292.12**	**848.49**
5	**Profit(+)/(Loss (-) before exceptional items and tax (3-4)**	**(12.90)**	**(40.65)**	**(40.55)**	**(59.55)**	**(113.31)**
6	**Prior Period Items**	-	35.65		**35.65**	
7	Exceptional items	-	-	-	-	-
8	**Profit(+)/(Loss (-) before tax (5-6)**	**(12.90)**	**(76.30)**	**(40.55)**	**(95.20)**	**(113.31)**
9	**Tax Expense**					
	(a) Current Tax			-	-	
	(b) Deferred Tax	(40.25)		**(45.59)**	**(40.25)**	**(45.59)**
10	**Profit(+)/(Loss (-) after tax (7-8)**	**27.35**	**(76.30)**	**5.04**	**(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)**	**27.35**	**(76.30)**	**5.04**	**(54.95)**	**(67.72)**
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	0.26	(0.71)	0.05	(0.51)	(0.63)
	(2) Diluted	0.26	(0.71)	0.05	(0.51)	(0.63)

For Prabhat Technologies (India) Limited

PARAG RAMESHCHANDRA MALDE

Digitally signed by PARAG RAMESHCHANDRA MALDE
Date: 2025.05.20 19:14:10 +05'30'

Date:- 20th May 2025
Place: Mumbai

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

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 May 20th, 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 and year ended on March 31, 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) has 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. Subsequently, the matter has been adjudicated and a final judgment has been passed on 06.05.2024, whereby the Hon'ble NCLAT has set aside the order of liquidation dated 09th Jan 2024of the NCLT and remanded the matter back to the Hon'ble NCLT for fresh consideration. The matter is now pending adjudication before the Hon'ble NCLT.

3 As per the Code, IRP has received, collected, verified and admitted all the claims submitted by the Creditors and employees of the Company. Pursuant to Indian Accounting Standard (Ind AS) 10 Events after the Reporting Period The Impact of claims and payment proposed to Financial Creditor, Operational Creditor, Statutory Dues and Employees has been taken into consideration. The Amount payable to Financial Creditor, Operational Creditor, Statutory Dues and Employees has been reduced to the extent of amount proposed as per the resolution plan approved by the CoC. The Amount Written back is credited to Reserves & Surplus Account as on 31.03.2020 since the written back amount is in the nature of Capital receipt to the extent of Rs. 6199.24 Lakh. 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	Continuing & Non-Continuing Employees	9,23,905	9,23,905	9,23,905	-
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	82,96,62,981	22,41,78,894	22,41,78,894	60,54,84,087
4	Operational Creditors	81,45,475	12,21,821	12,21,821	69,23,654
5	Statutory Dues	1,10,16,91,251	35,00,000	35,00,000	1,09,81,91,251
	Total	3,17,53,11,772	62,98,24,620	62,98,24,620	2,54,54,87,152

4 During the period ended 31st March 2021 , The Unsecured Financial Creditor, as stated in Para 3 above, were included creditors to the extent of Rs. 1606.80 Lakh arising out of invocation of Financial Guarantee. The Hon'ble National Company Law Tribunal vide its order dated 06.01.2021 has classified above Financial Creditor as Operational Creditor. As per Resolution Plan, being Operational Creditor above creditor are entitled to Rs. 49.35 Lakh. The Difference being Rs. Rs. 1557.45 Lakh is written back to Reserve & Surplus to follow the practice of Transferring the amount to Reserve and Surplus carried out in Previous Year 2019-20.

5 The closing stock has been valued at book value

6 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.

7 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".

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

9 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

PARAG RAMESHCHANDRA MALDE

Date:- 20th May 2025
Place: Mumbai

Rajendra Karanmal Bhuta
Insolvency Resolution Professional

Parag Malde
CFO

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 March 2025

(All amounts are ₹ in lacs unless stated otherwise)

Particulars	Notes	As at Mar 31, 2025	As at March 31, 2024
ASSETS			
(1) Non-current assets			
(a) Property, plant and Equipment	3	1,914.41	1,952.50
(b) Capital work-in-progress		-	-
(c) Other Intangible assets	4	0.50	0.50
(d) Financial assets			0
(i) Investments	5	5.60	5.60
(ii) Short Term Loand & Advances	5.2	45.36	45.71
(iii) Others	6	2.74	2.74
(e) Other non-current assets	7	-	-
(f) Deferred tax assets (Net)	18	2,867.21	2,826.97
Total non-current assets		**4,835.82**	**4,834.06**
(2) Current assets			
(a) Inventories	8	0.30	137.37
(b) Financial assets			
(i) Trade receivables	9	416.47	481.72
(ii) Cash and cash equivalents	10	22.77	22.78
(iii) Bank balances other than (ii) above	11	19.50	19.50
(v) Others		-	-
(c) Other current assets	14	222.05	304.03
Total current assets		**681.09**	**965.40**
			-
TOTAL ASSETS		**5,516.91**	**5,799.43**
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	15	1,070.63	1,070.63
(b) Other equity			
(i) Reserves and surplus	16	(964.78)	(909.84)
TOTAL EQUITY		**105.85**	**160.78**
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		725.04	729.24
Total non-current liabilities		**4,725.04**	**4,729.24**
(2) Current liabilities			-
(a) Financial liabilities			
(i) Borrowings	19	269.49	363.83
(ii) Trade payables	20	29.08	93.52
(iii) Other financial liabilities	21	361.38	396.58
(b) Provisions	22	18.78	18.30
(c) Current Tax Liabilities (Net)		-	-
(d) Other Current Liabilities	23	7.30	37.16
Total current liabilities		**686.03**	**909.38**
TOTAL LIABILITIES		**5,411.06**	**5,638.62**
TOTAL EQUITY AND LIABILITIES		**5,516.91**	**5,799.43**

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

PARAG RAMESHCHANDRA MALDE — Digitally signed by PARAG RAMESHCHANDRA MALDE Date: 2025.05.20 19:14:49 +05'30'

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

Parag Malde
CFO

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 31st, 2025
(All amounts are in ₹ in lacs unless stated otherwise)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
A. Cash flow from operating activities		
Profit before extraordinary items and tax	**(95.20)**	(113.31)
Adjustments for:		
Depreciation and amortisation expense	38.09	47.42
Finance costs	10.11	13.22
Rent received	(92.21)	(79.70)
Fair Valuation on Shares	-	-
Profit & Loss on Sale of Shares	-	-
Other Income	(0.27)	-
Operating profit before working capital changes	**(139.48)**	**(132.37)**
Changes in working capital:		
Adjustments for (increase)/ decrease in operating assets:		
Inventories	137.07	31.87
Trade receivables	65.25	(514.18)
Other non current financial assets	0.35	(26.08)
Other current assets	81.98	377.86
	284.65	**(130.53)**
Prior Period Items & Extra Ordinary Items	-	-
Operating Profit after Prior period, extraordinary items and tax	**284.65**	**(130.53)**
Adjustments for increase (decrease) in operating liabilities:		
Trade payables	(64.43)	(59.66)
Other current provisions	0.48	12.29
Borrowings	(94.33)	
Other current liabilities	(29.86)	29.86
Other non-current financial liabilities	(35.21)	32.05
	(223.35)	**14.54**
Cash generated from operations	**(78.18)**	**(248.36)**
Net income tax paid	-	-
Net cash flow from operating activities (A)	**(78.18)**	**(248.36)**
B. Cash flow from investing activities		
Investment in shares & Mutual fund	-	0.00
Rent received	92.21	79.70
Profit & Loss on Sale of Shares	-	-
Payment for purchase of property, plant and equipment	-	(1.19)
Finance costs	(10.11)	(13.22)
Other Income	0.27	-
Net cash flow used in investing activities (B)	**82.37**	**65.30**
C. Cash flow from financing activities		
Repayment of borrowings	(4.20)	132.06
Net cash flow from/ (used in) financing activities (C)	**(4.20)**	**132.06**
Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	**(0.02)**	**(51.00)**

... 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-

Consolidated Cash Flow Statement for the year ended March 31st, 2025

Add: Cash and cash equivalents at the beginning of the year	22.78	73.81
Cash and cash equivalents at the end of the year *	**22.77**	22.78
Cash and cash equivalents at the end of the year*		
*Comprises of:		
(a) Cash on hand	2.03	0.02
(b) Balances with banks		
(i) In current accounts	20.74	22.75
Assets Acquire on account of Amalgamation	-	-
Current Investments		
	22.77	**22.78**

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

PARAG RAMESH CHANDR A MALDE
Digitally signed by PARAG RAMESHCHANDR A MALDE
Date: 2025.05.20 19:15:08 +05'30'

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

Parag Malde
CFO

May 20, 2025

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 Audit Report with modified 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 an Audit Report with modified / qualified Opinion on audited Standalone and consolidated Financial Results of the Company for The Quarter and year ended on March 31, 2025.

Management Response:

The Modified/ Qualified opinion is self- explanatory.

Thanking you,

For Prabhat Technologies (India) Limited

PARAG RAMESHC HANDRA MALDE
Digitally signed by PARAG RAMESHCHANDR A MALDE
Date: 2025.05.20 19:15:28 +05'30'

Parag Malde
Chief Financial Officer

Encl. e/a