MAHENDRA N. SHAH & CO.
CHARTERED ACCOUNTANTS

201, Pinnacle Business Park
Corporate Road, Opp: Royal Orchid Flats,
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Independent Auditor's Limited Review Report on Quarterly Unaudited Standalone Financial Results of the company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
Prabha Energy Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Prabha Energy Limited** ("the company") for the quarter ended June 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial information Performed by the independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the Ind As 34, prescribed under section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

MAHENDRA N. SHAH & CO. CHARTERED ACCOUNTANTS
FIRM REG. NO. 105775W
AHMEDABAD
MNS

Other Matters

5. We draw attention to Note No 4 of the unaudited financial results, which describes the accounting treatment of expenditure incurred on wells in the NK block that are currently under the testing phase. As stated in the said note, in accordance with Ind AS 106 and the ICAI Guidance Note on Accounting for Oil and Gas Producing Activities, the expenditure incurred on such wells has been capitalized, and depletion will commence once the reserves are established and approved as proved and developed. Further, the sales generated during the testing phase have been recognized as revenue in the Statement of Profit and Loss for the quarter.

Our conclusion is not modified in respect of this matter.

For, Mahendra N. Shah & Co.
Chartered Accountants
FRN: 105775W

CA Chirag M. shah
Partner
Membership No. 045706
UDIN: 26045706TGJPVZ5694

MAHENDRA N. SHAH & CO. FIRM REG. NO. 105775W AHMEDABAD CHARTERED ACCOUNTANTS

Date: 30/07/2026
Place: Ahmedabad

PRABHA ENERGY LIMITED

REGI. OFFICE :12A ABHISHREE CORPORATE PARK, AMBLI BOPAL ROAD, AMBLI, AHMEDABAD - 380058
Ph.: 02717-488611, E-mail: cs@prabhaenergy.com; website : www.prabhaenergy.com,
CIN:L40102GJ2009PLC057716

Statement of Unaudited Standalone Financial Results For The Quarter Ended On 30th June, 2026

(Rs. in Lakhs except per equity share data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
1	Income from Revenue				
	a. Revenue from operations	169.27	144.38	51.98	447.12
	b. Other Income	10.04	19.47	10.10	159.82
	Total Income	179.31	163.85	62.08	606.94
2	Expenses				
	a. Cost of materials consumed and Operating Expenses / Purchase of Stock-in-Trade	97.17	103.30	56.43	397.41
	b. Employee benefits expenses	29.14	25.60	24.10	99.46
	c. Finance cost	7.24	6.14	-	9.50
	d. Depreciation and amortization expenses	1.73	1.71	1.73	6.94
	e. Other expenses	10.60	18.50	15.24	63.44
	Total Expenses	145.88	155.25	97.50	576.75
3	Profit / (Loss) before exceptional items and tax	33.43	8.60	(35.42)	30.19
4	Exceptional items	-	-	-	-
5	Profit / (Loss) before tax	33.43	8.60	(35.42)	30.19
6	Tax Expense				
	a. Current Tax	-	-	-	13.67
	b. Short/(Excess) provision of income tax of earlier years	-	-	-	-
	c. Deffered Tax	3.99	(0.95)	(8.92)	(30.80)
	Total Tax Expense	3.99	(0.95)	(8.92)	(17.13)
7	Net Profit / (Loss) for the quarter/year	29.44	9.55	(26.50)	47.32
8	Other comprehensive income				
	a. Items that will not be reclassified to profit or loss(net of tax)	0.10	0.07	-	0.94
	Total Other comprehensive income for the quarter/year	0.10	0.07	-	0.94
	Total comprehensive income/(expenses) for the quarter/year	29.54	9.62	(26.50)	48.26
9	Paid-up equity share capital (face value of Rs.1/-)	1,431.29	1,369.06	1,369.06	1,369.06
10	Other Equity	-	-	-	42,081.05
11	Earnings per equity of Rs. 1/- each (not annualized for the quarter)				
	a. Basic (in Rs.)	0.02	0.01	(0.02)	0.03
	b. Diluted (in Rs.)	0.02	0.01	(0.02)	0.03

MAHENDRA N. SHAH & CO. CHARTERED ACCOUNTANTS
FIRM REG. NO. 105775W
AHMEDABAD
MNS

Prabha Energy Limited

PRABHA ENERGY LIMITED
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Ph.: 02717-488611, E-mail : cs@prabhaenergy.com; website : www.prabhaenergy.com
CIN:L40102GJ2009PLC057716

NOTES

1 The above unaudited standalone financial results for the quarter ended 30th June, 2026 of Prabha Energy Limited (the "Company") were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 30th July, 2026.

2 The above standalone financial results for the quarter ended June 30, 2026 ("the Statement") have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting standards) Rules as amended from time to time and other relevant provisions of the Act.

3 The Company is not required to give segment wise revenue details and capital employed as per Ind AS 108 "Operating Segments" as the Company operates in single business segment namely "Oil and Gas Exploration & Production".

4 In accordance with Ind AS 106 and the ICAI Guidance Note on Accounting for Oil and Gas Producing Activities, expenditure incurred on wells at NK block during the initial production phase will be capitalised, and depletion will commence once the reserves are established and approved as proved and developed. As the wells are currently in the early stage of production, during the current year, sales generated during this phase have been recognised as revenue in the Statement of Profit and Loss.

5 On April 07, 2026, the Company allotted 96,67,258 partly paid-up equity shares at an issue price of ₹144 per partly paid-up equity share (including premium of Rs. 143 per partly paid-up equity share) aggregating to ₹13,920.85 lakhs. An amount of ₹48.96 per share was received on application and ₹47.52 per share was received towards the First Call in respect of 88,97,316 partly paid-up equity shares. The balance amount, including unpaid First Call money and the Second and Final Call money, is receivable. Accordingly, paid-up equity share capital of the company stands increased from Rs. 1,369.06 to Rs. 1,431.29. Pursuant to Ind AS 33, earnings per share for the previous periods have been restated for the bonus element in respect of the aforesaid rights issue.

6 Figures for the quarter ended 31st March, 2026 represents the difference between the audited figures in respect of the full financial year and the published unaudited figures of nine months ended 31st December, 2025 which were subject to limited review by the Auditors.

7 The figures of previous quarters / year are reclassified, regrouped, and rearranged wherever necessary so as to make them comparable with current period's figures.

Date: July 30, 2026
Place: Ahmedabad

MAHENDRA N. SHAH & CO. CHARTERED ACCOUNTANTS FIRM REGD. NO. 105775W AHMEDABAD
MNS

For, PRABHA ENERGY LIMITED

Prabha Energy Limited

Shanil Paras Savla
Managing Director
DIN : 08763065

MAHENDRA N. SHAH & CO.
CHARTERED ACCOUNTANTS

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

To,
The Board of Directors of
Prabha Energy Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Prabha Energy Limited** ("the Parent Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2026 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Parent Company's management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

MAHENDRA N. SHAH & CO. CHARTERED ACCOUNTANTS
FIRM REG. NO. 105775W
AHMEDABAD
MNS

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

   - Deep Energy LLC, USA

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. The consolidated financial statements include the unaudited financial statements of Deep Energy LLC, USA, whose financial statements reflect total revenue of NIL and net profit of NIL for the quarter ended on that date, as considered in the financial results. These financial statements are unaudited and have been furnished to us by the management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such unaudited financial statements.

7. We draw attention to Note No. 4 of the unaudited financial results, which describes the accounting treatment of expenditure incurred on wells in the NK block that are currently under the testing phase. As stated in the said note, in accordance with Ind AS 106 and the ICAI Guidance Note on Accounting for Oil and Gas Producing Activities, the expenditure incurred on such wells has been capitalized, and depletion will commence once the reserves are established and approved as proved and developed. Further, the sales generated during the testing phase have been recognised as revenue in the Statement of Profit and Loss for the quarter.

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

For, Mahendra N. Shah & Co.
Chartered Accountants
FRN: 105775W

MAHENDRA N. SHAH & CO. FIRM REG. NO. 105775W AHMEDABAD CHARTERED ACCOUNTANTS

CA Chirag M. shah
Partner
Membership No. 045706
UDIN: 26045706INWKYA5051

Date: 30/07/2026
Place: Ahmedabad

PRABHA ENERGY LIMITED

REGI. OFFICE :12A ABHISHREE CORPORATE PARK, AMBLI BOPAL ROAD, AMBLI, AHMEDABAD - 380058
Ph.: 02717-488611; E-mail: cs@prabhaenergy.com; website : www.prabhaenergy.com,
CIN:L40102GJ2009PLC057716

Statement of Unaudited Consolidated Financial Results For The Quarter Ended On 30th June, 2026

(Rs. in Lakhs except per equity share data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
1	**Income from Revenue**				
	a. Revenue from operations	169.27	144.38	113.36	610.80
	b. Other Income	10.04	19.47	10.10	160.12
	Total Income	**179.31**	**163.85**	**123.46**	**770.92**
2	**Expenses**				
	a. Cost of materials consumed and Operating Expenses / Purchase of Stock-in-Trade	97.17	103.30	73.07	437.08
	b. Employee benefits expenses	29.14	25.60	48.89	169.01
	c. Finance cost	7.24	6.14	0.84	11.39
	d. Depreciation and amortization expenses	1.73	1.71	11.72	33.72
	e. Other expenses	10.60	18.50	18.27	71.01
	Total Expenses	**145.88**	**155.25**	**152.79**	**722.21**
3	**Profit / (Loss) before exceptional items and tax**	**33.43**	**8.60**	**(29.33)**	**48.71**
4	Exceptional items	-	-	-	-
5	**Profit / (Loss) before tax**	**33.43**	**8.60**	**(29.33)**	**48.71**
6	**Tax Expense**				
	a. Current Tax	-	-	2.39	20.64
	b. Short/(Excess) provision of income tax of earlier years	-	-	-	0.14
	c. Deffered Tax	3.99	(0.95)	(9.77)	(33.11)
	Total Tax Expense	**3.99**	**(0.95)**	**(7.38)**	**(12.33)**
7	**Net Profit / (Loss) for the quarter/year**	**29.44**	**9.55**	**(21.95)**	**61.04**
	Net Profit / (Loss) attributable to:				
	a. Owners	29.44	9.55	(23.32)	56.93
	b. Non-controlling interest	-	-	1.37	4.11
8	**Other comprehensive income**				
	a. Items that will not be reclassified to profit or loss(net of tax)	0.10	0.07	-	0.94
	Total Other comprehensive income for the quarter/year	**0.10**	**0.07**	-	**0.94**
	Total Other comprehensive income attributable to:				
	a. Owners	0.10	0.07	-	0.94
	b. Non-controlling interest	-	-	-	-
	Total comprehensive income / (expenses) for the quarter/year	**29.54**	**9.62**	**(21.95)**	**61.98**
9	**Total comprehensive income/(expenses) attributable to:**				
	a. Owners	**29.54**	**9.62**	**(23.32)**	**57.87**
	b. Non-controlling interest	-	-	**1.37**	**4.11**
10	**Paid-up equity share capital (face value of Rs.1/-)**	1,431.29	1,369.06	1,369.06	1,369.06
11	Other Equity	-	-	-	42,079.83
12	**Earnings per equity of Rs. 1/- each (not annualized for the quarter)**				
	a. Basic (in Rs.)	**0.02**	**0.01**	**(0.02)**	**0.05**
	b. Diluted (in Rs.)	**0.02**	**0.01**	**(0.02)**	**0.05**

MAHENDRA N. SHAH & CO. FIRM REG. NO. 105775W AHMEDABAD MNS CHARTERED ACCOUNTANTS

Prabha Energy Limited

PRABHA ENERGY LIMITED

REGI. OFFICE :12A, ABHISHREE CORPORATE PARK, AMBLI BOPAL ROAD, AMBLI, AHMEDABAD - 380058
Ph.: 02717-488611; E-mail: cs@prabhaenergy.com; website : www.prabhaenergy.com
CIN:L40102GJ2009PLC057716

NOTES

1 The above unaudited consolidated financial results for the quarter ended 30th June,2026 of Prabha Energy Limited ("the company along with its subsidiaries "The Group") were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 30th July, 2026.

2 The above consolidated financial results for the quarter ended June 30, 2026 have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting standards) Rules as amended from time to time and other relevant provisions of the Act.

3 The Group is not required to give segment wise revenue details and capital employed as per IND AS 108 "Operating Segments" as the Group operates in single business segment namely "Oil and Gas Exploration & Production".

4 In accordance with Ind AS 106 and the ICAI Guidance Note on Accounting for Oil and Gas Producing Activities, expenditure incurred on wells at NK block during the initial production phase will be capitalised, and depletion will commence once the reserves are established and approved as proved and developed. As the wells are currently in the early stage of production, during the current year, sales generated during this phase have been recognised as revenue in the Statement of Profit and Loss.

5 On April 07, 2026, the Holding Company allotted 96,67,258 partly paid-up equity shares at an issue price of ₹144 per partly paid-up equity share (including premium of Rs. 143 per partly paid-up equity share) aggregating to ₹13,920.85 lakhs. An amount of ₹48.96 per share was received on application and ₹47.52 per share was received towards the First Call in respect of 88,97,316 partly paid-up equity shares. The balance amount, including unpaid First Call money and the Second and Final Call money, is receivable. Accordingly, paid-up equity share capital of the Holding Company stands increased from Rs. 1,369.06 to Rs. 1,431.29.Pursuant to Ind AS 33, earnings per share for the previous periods have been restated for the bonus element in respect of the aforesaid rights issue.

6 Figures for the quarter ended 31st March, 2026 represents the difference between the audited figures in respect of the full financial year and the published unaudited figures of nine months ended 31st December, 2025 which were subject to limited review by the Auditors.

7 The figures of previous quarters / year are reclassified, regrouped, and rearranged wherever necessary so as to make them comparable with current period's figures.

Date: July 30, 2026
Place: Ahmedabad

MAHENDRA N. SHAH & CO.
FIRM REG. NO. 105775W
AHMEDABAD
MNS
CHARTERED ACCOUNTANTS

For, PRABHA ENERGY LIMITED

Prabha Energy Limited

Shanil Paras Savla
Managing Director
DIN : 08763065