**MAHENDRA N. SHAH & CO.**
CHARTERED ACCOUNTANTS

201, Pinnacle Business Park
Corporate Road, Opp: Royal Orchid Flats,
Prahladnagar, Ahmedabad – 380 015,INDIA
Tel: 079-2970 5151/52, +91 89800 24640
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**Independent Auditor's review report on Quarterly and Half Yearly 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 and half year ended September 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' Board of Directors, has been prepared in accordance with the recognition and measurement principles lai down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed unde Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accountir principles generally accepted in India and is in compliance with the presentation and disclosu requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review interim Financial information Performed by the independent Auditor of the Entity" issued by the Instit of Chartered Accountants of India ("ICAI"). This Standard requires that we plan and perform the review obtain moderate assurance as to whether the Statement is free of material misstatement. A review interim financial information consists of making inquiries, primarily of the Company's personnel respons for financial and accounting matters and applying analytical and other review procedures. A revie substantially less in scope than an audit conducted in accordance with standards on Auditing spec under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to o assurance that we would become aware of all significant matters that might be identified in an 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 cau to believe that the accompanying Statement, prepared in accordance with the recognitio measurement principles laid down in the ind As 34, prescribed under section 133 of the Act and accounting principles generally accepted in India, has not disclosed the information required disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Require Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it conta material misstatement.

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

**Other Matter**

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 capitalised, 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 and half year ended.

   Our conclusion on the Statement is not modified in respect of this matter.

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

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

**CA Chirag M. Shah**
**Partner**
**Membership No. 045706**
**UDIN: 26045706IQXMRJ7146**

**Date: 05/11/2026**
**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 Standalone Financial Results For The Quarter and Half Year Ended On 30th September, 2026

(Rs. in Lakhs except per equity share data)

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | **Income from Revenue** | | | | | | |
| | a. Revenue from operations | 144.28 | 169.27 | 115.90 | 313.55 | 167.88 | 447.12 |
| | b. Other Income | 24.15 | 10.04 | 10.86 | 34.19 | 20.96 | 159.82 |
| | **Total Income** | **168.43** | **179.31** | **126.76** | **347.74** | **188.84** | **606.94** |
| 2 | **Expenses** | | | | | | |
| | a. Cost of materials consumed and Operating Expenses / Purchase of Stock-in-Trade | 100.69 | 97.17 | 120.55 | 197.86 | 176.98 | 397.41 |
| | b. Employee benefits expenses | 29.11 | 29.14 | 24.78 | 58.25 | 48.88 | 99.46 |
| | c. Finance cost | 6.71 | 7.24 | 0.73 | 13.95 | 0.73 | 9.50 |
| | d. Depreciation and amortization expenses | 1.75 | 1.73 | 1.75 | 3.48 | 3.48 | 6.94 |
| | e. Other expenses | 12.87 | 10.60 | 19.20 | 23.47 | 34.44 | 63.44 |
| | **Total Expenses** | **151.13** | **145.88** | **167.01** | **297.01** | **264.51** | **576.75** |
| 3 | **Profit / (Loss) before exceptional Items and tax** | **17.30** | **33.43** | **(40.25)** | **50.73** | **(75.67)** | **30.19** |
| 4 | Exceptional items | - | - | - | - | - | - |
| 5 | **Profit / (Loss) before tax** | **17.30** | **33.43** | **(40.25)** | **50.73** | **(75.67)** | **30.19** |
| 6 | Tax Expense | | | | | | |
| | a. Current Tax | - | - | - | - | - | 13.67 |
| | b. Short/(Excess) provision of income tax of earlier years | - | - | - | - | - | - |
| | c. Deffered Tax | (14.88) | 3.99 | (15.77) | (10.89) | (24.69) | (30.80) |
| | **Total Tax Expense** | **(14.88)** | **3.99** | **(15.77)** | **(10.89)** | **(24.69)** | **(17.13)** |
| 7 | **Net Profit / (Loss) for the period/year** | **32.18** | **29.44** | **(24.48)** | **61.62** | **(50.98)** | **47.32** |
| 8 | **Other comprehensive income** | | | | | | |
| | a. Items that will not be reclassified to profit or loss(net of tax) | 0.11 | 0.10 | - | 0.21 | - | 0.94 |
| | **Total comprehensive income for the period/year** | 0.11 | 0.10 | - | 0.21 | | 0.94 |
| | **Total comprehensive income/(expenses) for the period/year** | **32.29** | **29.54** | **(24.48)** | **61.83** | **(50.98)** | **48.26** |
| 9 | Paid-up equity share capital (face value of Rs.1/-) | 1,465.06 | 1,431.29 | 1,369.06 | 1,465.06 | 1,369.06 | 1,369.06 |
| 10 | Other Equity | | | | | | 42,081.05 |
| 11 | **Earnings per equity of Rs. 1/- each (not annualized)** | | | | | | |
| | a. Basic (in Rs.) | 0.02 | 0.02 | (0.02) | 0.04 | (0.04) | 0.03 |
| | b. Diluted (in Rs.) | 0.02 | 0.02 | (0.02) | 0.04 | (0.04) | 0.03 |

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

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

**Standalone Statement of Assets and Liabilities as at 30th September, 2026**

(Rs. in Lakhs)

| Particulars | As at 30-09-2026 Unaudited | | As at 31-03-2026 Audited | |
|---|---|---|---|---|
| **ASSETS** | | | | |
| **NON-CURRENT ASSETS** | | | | |
| (a) Property, Plant and Equipment | 281.45 | | 285.27 | |
| (b) Capital Work in Progress | 33,619.76 | | 29,881.18 | |
| (c) Intangible Assets | 31,870.28 | | 31,871.58 | |
| (d) Financial Assets | | | | |
| (i) Investments | 12.41 | | 12.41 | |
| (e) Deferred Tax Assets (Net) | 119.93 | | 109.11 | |
| (f) Other Non Current Assets | 576.32 | | 450.34 | |
| | | **66,480.15** | | **62,609.89** |
| **CURRENT ASSETS** | | | | |
| (a) Inventories | 3,874.77 | | 3,463.59 | |
| (b) Financial Assets | | | | |
| (i) Trade Receivables | 25.78 | | 22.80 | |
| (ii) Cash and Cash Equivalents | 699.09 | | 23.55 | |
| (iii) Bank balances other than (ii) above | 110.97 | | 601.91 | |
| (iv) Others | 759.01 | | 2,104.66 | |
| (c) Current Tax Assets (Net) | 3.62 | | 17.03 | |
| (d) Other Current Assets | 677.58 | | 78.13 | |
| | | **6,150.82** | | **6,311.67** |
| **TOTAL ASSETS** | | **72,630.97** | | **68,921.56** |
| **EQUITY AND LIABILITIES** | | | | |
| **EQUITY** | | | | |
| (a) Equity Share Capital | 1,465.06 | | 1,369.06 | |
| (b) Other Equity | 55,818.07 | | 42,081.05 | |
| | | **57,283.13** | | **43,450.11** |
| **LIABILITIES** | | | | |
| **NON-CURRENT LIABILITIES** | | | | |
| (a) Financial Liabilities | | | | |
| (i) Borrowings | 6,271.01 | | 15,530.18 | |
| (b) Provisions | 869.22 | | 855.09 | |
| | | **7,140.23** | | **16,385.27** |
| **CURRENT LIABILITIES** | | | | |
| (a) Financial Liabilities | | | | |
| (i) Borrowings | 760.12 | | 818.20 | |
| (ii) Trade Payables | | | | |
| - Dues to Micro & Small Enterprises | 17.20 | | 19.67 | |
| - Dues to other than Micro and small enterprises | 4,302.92 | | 5,594.28 | |
| (iii) Others | 3,036.06 | | 2,461.63 | |
| (b) Other Current Liabilities | 79.75 | | 171.30 | |
| (c) Provisions | 11.56 | | 7.43 | |
| (d) Current Tax Liabilities (Net) | | | 13.67 | |
| | | **8,207.61** | | **9,086.18** |
| **TOTAL EQUITY & LIABILITIES** | | **72,630.97** | | **68,921.56** |

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

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

## Standalone Statement of Cash Flow for the Half Year Ended 30th September, 2026

(Rs. in Lakhs)

| Particulars | Half Year Ended | |
|---|---|---|
| | 30-09-2026 | 30-09-2025 |
| | Unaudited | Unaudited |
| **(A) CASH FLOW FROM OPERATING ACTIVITIES** | | |
| **Profit / (Loss) Before Tax** | 50.73 | (75.67) |
| Adjustments for: | | |
| Depreciation and amortization Expense | 3.48 | 3.48 |
| Interest and finance charges | 13.95 | 0.73 |
| Interest Income | (33.92) | (20.96) |
| **Operating Profit / (Loss) before Working Capital Changes** | **34.24** | **(92.42)** |
| Adjustments for changes in working capital : | | |
| (Increase)/decrease in trade receivables, Loans & Advances and Other Assets | 763.14 | (785.53) |
| (Increase)/decrease in inventories | (411.18) | 796.44 |
| Increase/(decrease) in Trade Payables, Other Liabilities & Provisions | (792.69) | 205.00 |
| **Cash Generated from/(used in) Operations** | **(406.49)** | **123.49** |
| Income Tax Paid / (Net Refund including Interest) | 3.49 | (1.90) |
| **Net Cash flow from/(used in) Operating Activities (Total A)** | **(403.00)** | **121.59** |
| **(B) CASH FLOW FROM INVESTING ACTIVITIES** | | |
| Purchase/ Disposal of property, plant and equipemnt & Capital Work in Progress | (3,872.47) | (1,816.52) |
| Earmarked deposits / balance with bank (placed) / Realized | 490.94 | (84.07) |
| Interest Received | 20.09 | 17.84 |
| **Net Cash flow (used in) Investing Activities (Total B)** | **(3,361.44)** | **(1,882.75)** |
| **(C) CASH FLOW FROM FINANCING ACTIVITIES** | | |
| Proceeds/(Repayment) from Borrowings | (9,259.18) | 2,056.45 |
| Net Increase/(Decrease) in Working Capital Borrowings | (58.08) | 36.44 |
| Share Issue Expense/Preliminary Expense | (52.35) | (260.09) |
| Finance Cost | (13.95) | (0.73) |
| Issued Share Capital | 13,823.54 | - |
| **Net Cash flow from Financing Activities (Total C)** | **4,439.98** | **1,832.07** |
| **Net Increase in Cash and Cash Equivalents (A)+(B)+(C)** | 675.54 | 70.91 |
| **Cash and bank balances at the beginning of the period** | 23.55 | 21.74 |
| **Cash and bank balances at the end of the period** | **699.09** | **92.65** |

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

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 standalone financial results for the quarter and half year ended 30th September, 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 5th November, 2026.

2 The above standalone financial results for the quarter and half year ended September 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. Upon receipt of applicable call money, 95,13,903 partly paid-up equity shares were converted into fully paid-up equity shares and listed on the Stock Exchanges with effect from September 11, 2026. The balance amount, including unpaid First Call money and the Second and Final Call money, is receivable. Accordingly, fully paid-up equity share capital of the company stands increased from Rs. 1,369.06 lakhs to Rs. 1,464.19 lakhs.
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 30th September, 2026 represents the difference between the unaudited figures in respect of the half year ended September 30,2026 and the published unaudited figures of first quarter ended 30th June, 2026 which were subject to limited review by the Auditors.

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

Date: November 5, 2026
Place: Ahmedabad

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

For, PRABHA ENERGY LIMITED

Shanil Paras Savla
Managing Director
DIN : 08763065

Prabha Energy Limited

**MAHENDRA N. SHAH & CO.**
CHARTERED ACCOUNTANTS

201, Pinnacle Business Park
Corporate Road, Opp: Royal Orchid Flats,
Prahladnagar, Ahmedabad – 380 015,INDIA
Tel: 079-2970 5151/52, +91 89800 24640
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Web: www.mnshahca.com

**Independent Auditor's review report on Quarterly and Half Yearly 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 subsidiary (the Parent and its subsidiary together referred to as ("the Group") for the quarter and half year ended September 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 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.

4. The Statement includes the results of following subsidiary:
   - Deep Energy LLC, USA

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

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 Matter**

6. The Consolidated financial statements include unaudited financial statements of Deep Energy LLC, USA whose financial statements reflects of total revenue is NIL, Net profit NIL for the quarter and half year ended on that date, as considered in the consolidated financial results. These financial statements are unaudited and have been furnished to us by the management and our opinion on the statement, in so far it relates to the amount and disclosure included in respect of this subsidiary, is based on 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 capitalised, 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 and half year ended.

Our conclusion on the Statement is not modified in respect of this matter.

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

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

**CA Chirag M. Shah**
**Partner**
**Membership No. 045706**
**UDIN: 26045706FXYYPO9417**

**Date: 05/11/2026**
**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 Consolidated Financial Results For The Quarter and Half Year Ended On 30th September, 2026

(Rs. in Lakhs except per equity share data)

| Sr. No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Income from Revenue | | | | | | |
| | a. Revenue from operations | 144.28 | 169.27 | 177.28 | 313.55 | 290.64 | 610.80 |
| | b. Other Income | 24.15 | 10.04 | 10.86 | 34.19 | 20.96 | 160.12 |
| | Total Income | 168.43 | 179.31 | 188.14 | 347.74 | 311.60 | 770.92 |
| 2 | Expenses | | | | | | |
| | a. Cost of materials consumed and Operating Expenses / Purchase of Stock-in-Trade | 100.69 | 97.17 | 133.02 | 197.86 | 206.09 | 437.08 |
| | b. Employee benefits expenses | 29.11 | 29.14 | 52.13 | 58.25 | 101.02 | 169.01 |
| | c. Finance cost | 6.71 | 7.24 | 1.41 | 13.95 | 2.25 | 11.39 |
| | d. Depreciation and amortization expenses | 1.75 | 1.73 | 11.84 | 3.48 | 23.56 | 33.72 |
| | e. Other expenses | 12.87 | 10.60 | 22.38 | 23.47 | 40.65 | 71.01 |
| | Total Expenses | 151.13 | 145.88 | 220.78 | 297.01 | 373.57 | 722.21 |
| 3 | Profit / (Loss) before exceptional items and tax | 17.30 | 33.43 | (32.64) | 50.73 | (61.97) | 48.71 |
| 4 | Exceptional items | - | - | - | - | - | - |
| 5 | Profit / (Loss) before tax | 17.30 | 33.43 | (32.64) | 50.73 | (61.97) | 48.71 |
| 6 | Tax Expense | | | | | | |
| | a. Current Tax | | | 2.79 | - | 5.18 | 20.64 |
| | b. Short/(Excess) provision of income tax of earlier years | - | - | - | - | - | 0.14 |
| | c. Deffered Tax | (14.88) | 3.99 | (16.65) | (10.89) | (26.42) | (33.11) |
| | Total Tax Expense | (14.88) | 3.99 | (13.86) | (10.89) | (21.24) | (12.33) |
| 7 | Net Profit / (Loss) for the period/year | 32.18 | 29.44 | (18.78) | 61.62 | (40.73) | 61.04 |
| | Net Profit / (Loss) attributable to: | | | | | | |
| | a. Owners | 32.18 | 29.44 | (20.49) | 61.62 | (43.81) | 56.93 |
| | b. Non-controlling interest | - | - | 1.71 | - | 3.08 | 4.11 |
| 8 | Other comprehensive income | | | | | | |
| | a. Items that will not be reclassified to profit or loss(net of tax) | 0.11 | 0.10 | - | 0.21 | - | 0.94 |
| | Total Other comprehensive income | 0.11 | 0.10 | - | 0.21 | - | 0.94 |
| | Total Other comprehensive income attributable to: | | | | | | |
| | a. Owners | 0.11 | 0.10 | - | 0.21 | - | 0.94 |
| | b. Non-controlling interest | - | - | - | - | - | - |
| | Total comprehensive income/expense for the period/year | 32.29 | 29.54 | (18.78) | 61.83 | (40.73) | 61.98 |
| 9 | Total comprehensive income/(expenses) attributable to: | | | | | | |
| | a. Owners | 32.29 | 29.54 | (20.49) | 61.83 | (43.81) | 57.87 |
| | b. Non-controlling interest | - | - | 1.71 | - | 3.08 | 4.11 |
| | | | | | | | |
| 10 | Paid-up equity share capital (face value of Rs.1/-) | 1,465.06 | 1,431.29 | 1,369.06 | 1,465.06 | 1,369.06 | 1,369.06 |
| 11 | Other Equity | | | | | | 42,079.83 |
| 12 | Earnings per equity of Rs. 1/- each (not annualized) | | | | | | |
| | a. Basic (in Rs.) | 0.02 | 0.02 | (0.01) | 0.04 | (0.03) | 0.05 |
| | b. Diluted (in Rs.) | 0.02 | 0.02 | (0.01) | 0.04 | (0.03) | 0.05 |

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

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

Consolidated Statement of Assets and Liabilities as at 30th September, 2026

(Rs. in Lakhs)

| Particulars | As at 30-09-2026 Unaudited | | As at 31-03-2026 Audited | |
|---|---|---|---|---|
| **ASSETS** | | | | |
| **NON-CURRENT ASSETS** | | | | |
| (a) Property, Plant and Equipment | 281.45 | | 285.27 | |
| (b) Capital Work in Progress | 33,619.76 | | 29,881.18 | |
| (c)Intangible Assets | 31,870.28 | | 31,871.58 | |
| (d) Financial Assets | | | | |
| (i) Investments | - | | - | |
| (e)Deferred Tax Assets (Net) | 119.93 | | 109.11 | |
| (f) Other Non Current Assets | 576.32 | | 450.34 | |
| | | **66,467.74** | | **62,597.48** |
| **CURRENT ASSETS** | | | | |
| (a) Inventories | 3,874.77 | | 3,463.59 | |
| (b) Financial Assets | | | | |
| (i) Trade Receivables | 25.78 | | 22.80 | |
| (ii) Cash and Cash Equivalents | 699.09 | | 23.55 | |
| (iii) Bank balances other than (ii) above | 110.97 | | 601.91 | |
| (iv) Others | 759.01 | | 2,104.66 | |
| (c) Current Tax Assets (net) | 3.62 | | 17.03 | |
| (d) Other Current Assets | 677.58 | | 78.13 | |
| | | 6,150.82 | | 6,311.67 |
| **TOTAL ASSETS** | | **72,618.56** | | **68,909.15** |
| **EQUITY AND LIABILITIES** | | | | |
| **EQUITY** | | | | |
| (a) Equity Share Capital | 1,465.06 | | 1,369.06 | |
| (b) Other Equity | 55,816.85 | | 42,079.83 | |
| | | **57,281.91** | | **43,448.89** |
| **LIABILITIES** | | | | |
| **NON-CURRENT LIABILITIES** | | | | |
| (a) Financial Liabilities | | | | |
| (i) Borrowings | 6,271.01 | | 15,530.18 | |
| (b) Provisions | 869.22 | | 855.09 | |
| | | **7,140.23** | | **16,385.27** |
| **CURRENT LIABILITIES** | | | | |
| (a) Financial Liabilities | | | | |
| (i) Borrowings | 760.12 | | 818.20 | |
| (ii) Trade Payables | | | | |
| - Dues to Micro & Small Enterprises | 17.20 | | 19.67 | |
| - Dues to other than Micro and small enterprises | 4,302.92 | | 5,594.28 | |
| (iii) Others | 3,024.87 | | 2,450.44 | |
| (b) Other Current Liabilities | 79.75 | | 171.30 | |
| (c) Provisions | 11.56 | | 7.43 | |
| (d) Current Tax Liabilities (Net) | - | | 13.67 | |
| | | 8,196.42 | | 9,074.99 |
| **TOTAL EQUITY & LIABILITIES** | | 72,618.56 | | 68,909.15 |

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

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

## Consolidated Statement of Cash Flow for the Half Year Ended 30th September,2026

(Rs. in Lakhs)

| Particulars | Half Year Ended | |
|---|---|---|
| | 30-09-2026 | 30-09-2025 |
| | Unaudited | Unaudited |
| (A) CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit / (Loss) Before Tax | 50.73 | (61.97) |
| Adjustments for: | | |
| Depreciation and amortization | 3.48 | 23.56 |
| Interest and finance charges | 13.95 | 2.25 |
| Interest Income | (33.92) | (20.96) |
| | 34.24 | (57.12) |
| Operating Profit before Working Capital Changes | | |
| Adjustments for changes in working capital : | | |
| (Increase)/decrease in trade receivables, Loans & Advances and Other Assets | 763.14 | (835.07) |
| (Increase)/decrease in inventories | (411.18) | 796.67 |
| Increase/(decrease) in Trade Payables, Other Liabilities & Provisions | (792.69) | 233.99 |
| Cash Generated from / (used in) Operations | (406.49) | 138.47 |
| Income Tax Paid (Net Refund including Interest) | 3.49 | (3.95) |
| Net Cash flow from Operating Activities (Total A) | (403.00) | 134.52 |
| (B) CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase/ Disposal of property, plant and equipemnt & Capital Work in Progress | (3,872.47) | (1,816.54) |
| Earmarked deposits / balances with bank (Placed) / Realized | 490.94 | (84.07) |
| Interest Received | 20.09 | 20.96 |
| Net Cash flow (used in) Investing Activitles (Total B) | (3,361.44) | (1,879.65) |
| (C) CASH FLOW FROM FINANCING ACTIVITIES | | |
| Proceeds/(Repayment) from Borrowings (Net) | (9,259.18) | 2,043.70 |
| Net Increase/(Decrease) in Working Capital Borrowings | (58.08) | 35.14 |
| Finance Cost | (13.95) | (2.25) |
| Share Issue Expense | (52.35) | (260.09) |
| Issued Share Capital | 13,823.54 | - |
| Net Cash flow from Financing Activities (Total C) | 4,439.98 | 1,816.50 |
| Net Increase in Cash and Cash Equivalents (A)+(B)+(C) | 675.54 | 71.37 |
| Cash and bank balances at the beginning of the period | 23.55 | 22.58 |
| Cash and bank balances at the end of the period | 699.09 | 93.95 |

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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 and half year ended 30th September,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 5th November, 2026.

2 The above consolidated financial results for the quarter and half year ended September 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 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. Upon receipt of applicable call money, 95,13,903 partly paid-up equity shares were converted into fully paid-up equity shares and listed on the Stock Exchanges with effect from September 11, 2026. The balance amount, including unpaid First Call money and the Second and Final Call money, is receivable. Accordingly, fully paid-up equity share capital of the company stands increased from Rs. 1,369.06 Lakhs to Rs. 1,464.19 Lakhs.
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 The consolidated figures of the September quarter are the balancing figure between the unaudited figures in respect of the period upto September 30, 2026 and the unaudited year-to-date figures upto June 30, 2026 being the date of the end of the first Quarter of the financial year which were subjected to limited review by the Auditors.

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

Date: November 5, 2026
Place: Ahmedabad

NARENDRA L. SHAH & CO. CHARTERED ACCOUNTANTS FIRM REG. NO. 105775W AHMEDABAD MNS

For, PRABHA ENERGY LIMITED

Shanil Paras Savla
Managing Director
DIN : 08763065

Prabha Energy Limited