Registered Office : Unit No. 402, Western Edge I. Kraniká Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 Gonordial I. Lable scept earning per share)	(4.02)						
(formerly known as Prabhat Pelevision (India) Linited) (Fig. 1. Canadia Spaces, Weetern Express Highway, Borivali (East), Mumbat 4,00066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lishs except saming per consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lishs except saming per consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lishs except saming per consolidated Financial Results for the Year ended March 31, 2022 (Audited Un-Audited Audited Audite	(0)	(1.65)	(4.77)		(0.73)	(2) Diluted	
(formerly known as Prabhat Pelecumny (India) Linited) Clay 1. Kanakia Spaces, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Addited March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial	(4.62)	(1.65)	(4.77)	(0.49)	(0.73)	(1) Basic	
(formerly known as Prabhat Telecoms (India) Linited) Registered Office: Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 Content Income Consolidated Financial Results for the Year ended March 31, 2022 31,02,203 31,02,202 31,02,203 31,02,202 31,02,203 31,02,203 31,02,202 31,02,203 31,02,						Earnings per equity share (EPS)	13
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mum bal 400066	2,282.19	2,099.05	2,282.19	2,282.19	2,099.05	Other equity as per audited balance sheet	
(formerly known as Prabhat Telecoms (India) Limited) CIN: 1.72100/M12007PLC169551 Registered Office: Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbat 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakks except carning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakks except carning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakks except carning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakks except carning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakks except carning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakks except carning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakks except carning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakks except carning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakks except carning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakks except carning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakks except carning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakks except carning per Consolidated Financial Results for the Year ended March 31, 2022 (Audited Un-Audited Audited Audited Audited Audited Audited Audited Audited Financial Results for the Year ended March 31, 2022 (Audited Un-Audited Un-Audited Audited Audited Audited Audited Audited Sp. 52, 20, 20, 20, 20, 20, 20, 20, 20, 20, 2	1,070.000	1,070,000	1,010.000	1,070.00	1,070,000	(Face value per share Re 10)	
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakhs except earning per (Amount per ations	1 070 63	(177.10)	(511.13)	(51.98)	(78.26)	Total comprehensive income (9+/-10)	
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Edge I March 31, 2022 Content Income						Items that will not be re-classified to profit or loss	
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066						Other Comprehensive income:	
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 (Anount in Lakhs except earning per tenue from operations	(494.59)	(177.10)	(511.13)	(51.98)	(78.26)	Profit(+)/(Loss (-) after tax (7-8)	9
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 Amount in Lakhs except earning per tonsolidated Financial Results For the Year ended March 31, 2022 Amount in Lakhs except earning per tonsolidated Financial Results For the Year ended March 31, 2022 Amount in Lakhs except earning per tonsolidated Financial Results For the Year ended March 31, 2022 Amount in Lakhs except earning per tonsolidated Financial Results For the Year ended March 31, 2022 Andited Vur-Audited Audited Audi	(51.28)	(35.07)	(51.28)		(35.07)	(b) Deferred Tax	
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbat 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 Chanculars Consolidated Financial Results for the Year ended March 31, 2022 Chanculars Consolidated Financial Results for the Year ended Consolidated Consoli	x	x	1			(a) Current Tax	
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbat 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 31.03.2022						Tax Expense	
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2072 31.03.2021 31.03.2021 31.03.2022	(545.87)	(212.17)	(459.85)	(51.98)	(113.33)	Profit(+)/(Loss (-) before tax (5-6)	7
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Annount in Lakhs except earning per Consolidated Financial Results for the Year ended Andited Un-An					-	Exceptional items- inventory Impairment	6
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial Results for the Year ended March 31, 2022 Consolidated Financial	(545.87)	(212.17)	(459.85)	(51.98)	(113.33)	Profit(+)/(Loss (-) before exceptional items and tax (3-4)	01
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022	803.30	581.68	537.06	186.06	181.72	Total Expenses	
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakts	475.17	201.94	425.06	45.69	92.34	(f) Other Expenses	
Cin L72100MH2007PLC169551 Cin L72100MH2007PLC169551	55.51	51.99	16.35	10.90	17.46	(e) Depreciation and amortization expenses	
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022	20.58	2.78	3.77	¥	2.78	(d) Finance Cost	
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022	54.69	63.62	21.97	17.64	22.93	(c) Employee benefits expense	
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022	(44.72)	(25.24)	(84.12)	(7.28)	13.74	(b) Changes work-in-progress	
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022	242.07	286.59	154.03	119.11	32.47	(a) Cost of Materials consumed	
CIN : L72100MH2007PLC169551						Expenses	4
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakhs except earning per Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakhs except earning per Consolidated Year ended Ouarter Ended Ouarter Ended Audited Service Servic	257.43	369.51	77.21	134.08	68.39	Total Revenue (1+2)	
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakhs except earning permitted) Particulars Particulars Particulars Revenue from operations (Amount in Lakhs except earning permitted) Audited Un-Audited Audited A	58.46	13.29	(11.76)	2.02	5.45	Other Income	2
Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Boy Statement Of Audited Consolidated Financial Results for the Year ended Mary Particulars Particulars Consolidated Financial Results Quarter Ended 31.03.2022 31.12.2021 31.03 31.03.2022 31.03.2022 31.03.2021 31.03 31.03.2022 3	198.97	356.22	88.97	132.06	62.94	Revenue from operations	
Registered Office: Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Bor Statement Of Audited Consolidated Financial Results for the Year ended Mary Particulars Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary Particulars Consolidated Financial Results for the Year ended Mary	Audited	Audited	Audited	Un-Audited	Audited		
(formerly known as Prabhat Telecoms (India) Limited) CIN:L72100MH2007PLC169551 Registered Office: Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Bostatement Of Audited Consolidated Financial Results for the Year ended Mary Conso	31.03.2021	31.03.2022	31.03.2021	31.12.2021		rariculars	ō.
(formerly known as Prabhat Telecoms (India) Limited) CIN: L72100MH2007PLC169551 Registered Office: Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakhs except earning per share) Consolidated	ended	Year 6		uarter Ended	2	D. d. l.	ř.
(formerly known as Prabhat Telecoms (India) Limited) CIN: L72100MH2007PLC169551 Registered Office: Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbal 400066 Statement Of Audited Consolidated Financial Results for the Year ended March 31, 2022 (Amount in Lakhs except earning per share)			Consolidated				
(formerly known as Prabhat Telecoms (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 Year ended March 31, 2022	arning per share)	in Lakhs except e	(Amount				
(formerly known as Prabhat Telecoms (India) Limited) CIN: L72100MH2007PLC169551	100066	ast), Mumbai 4 022	ay, Borivali (E d March 31, 20	Express Highw r the Year ende	paces, Western I ncial Results for	Registered Office: Unit No. 402, Western Edge I, Kanakia S Statement Of Audited Consolidated Fina	
(formerly known as Prabhat Telecoms (India) Limited)				551	MH2007PLC169	CIN:L72100	
A AND ANNA A CALLED TALLED TAL				dia) Limited)	hat Telecoms (In	(formerly known as Pra	

Date: 25th May 2022 Place: Mumbai

Parag Malde IRP CFO CFO Reg. no. IBBI/IPA-001/IP-P00141/2017-18/10305

	Audited Consolidated Statement of Assets and Liabil			(Amount in Lakh
r. no.	Particulars	Note No.	As at March 31, 2022 Audited	As at March 31, 2021 Audited
A	ASSETS			
1	Non-current assets	1 1	140	
	(a) Property, plant and equipment	1 3	2,043.90	2,086.0
	(b) Capital work-in-progress	1 1		
	(c) Investment Property			
	(d) Goodwill			
- 1	(e) Other Intangible assets	1 1	0.50	0.5
- 1	(f) Intangible assets under development	1 1	0.30	0.5
- 1	(g) Biological Assets other than bearer plants		- 1	
- 1	(h) Financial Assets	1	44	
	i. Investments	1 1		2000
	ii. Trade receivables	1 1	67.34	133.0
			1	
	iii. Loans	9		
	iv. Others		2.44	2.1
	(i) Deferred tax assets (net)	1	2,740.29	2.713.5
	(j) Other non-current assets		1	
	Total non-current assets		4,854.47	4,935.3
	Current Assets			
2	(a) Inventories	1 8	148.04	133.0
- 1	(b) Financial Assets	1 4	140.04	122.8
		1 3		
	i. Investments	1 4	1128.30	
	ii. Trade receivables	1 1	2,803.78	2,863.7
	iii. Cash and cash equivalents	1 1	22.72	23.5
	iv. Bank balances other than(iii) above	B 0	19.50	19.5
	v. Loans	11 1	1	
	vi. Others (to be specified)	8 9		
	(c)Current Tax Assets (Net)	1	1	
	(d) Other current assets	0 0	651.10	636.0
- 1	Total current assets		3,645.14	3,665.6
Ü	TOTAL ASSETS		8,499.61	8.601.00
	TOTAL ASSETS		8,499.61	8,601.00
В	EQUITY AND LIABILITIES	N 4		
1	Equity	0 0	1,070.63	1,070.63
	(a) Equity share capital	1 1		
	(b) Other equity	1		
	(i) Reserves and surplus	0	2,099.05	2,282.1
		1 4		
	TOTAL EQUITY	9	3,169.68	3,352.8
,	Liabilities	6 4		
1	Non-current liabilities		1	
- 1	(a) Financial liabilities	1		
- 1	i. Borrowings		2,000.00	2.000.0
		6	2,000.00	2,000.0
	ii. Trade payables iii. Other financial liabilities (other than those specified in item (b), to	1		
		1		
	be specified) (b) Provisions	1		
	(b) Provisions	B. 1		
	(-) Deferred April (ship) (ALA)		1	
	(c) Deferred tax liabilities (Net)			
	(c) Deferred tax liabilities (Net) (d) Other non current liabilities			
			2,000.00	2,000.00
	(d) Other non current liabilities Total non-current liabilities		2,000.00	2,000.00
	(d) Other non current liabilities Total non-current liabilities Current liabilities		2,000.00	2,000.00
	(d) Other non current liabilities Total non-current liabilities Current liabilities (a) Financial liabilities			
	(d) Other non current liabilities Total non-current liabilities Current liabilities (a) Financial liabilities i. Borrowings	_	2,706.96	2,641.4
	(d) Other non current liabilities Total non-current liabilities Current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables		2,706.96 206.12	2,641.4 143.12
	(d) Other non current liabilities Total non-current liabilities Current liabilities (a) Financial liabilities i. Borrowings		2,706.96	2,641.4 143.1
	(d) Other non current liabilities Total non-current liabilities Current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (other than those specified in item (c)	<u>.</u>	2,706.96 206.12	2,641.4 143.1 399.5
	(d) Other non current liabilities Total non-current liabilities Current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (other than those specified in item (c) (b) Other current liabilities (c) Provisions		2,706.96 206.12 393.31	2,641.4 143.1 399.5
	(d) Other non current liabilities Total non-current liabilities Current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (other than those specified in item (c) (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net)		2,706.96 206.12 393.31 5.62	2,641.4 143.12 399.53 11.80
	(d) Other non current liabilities Total non-current liabilities Current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (other than those specified in item (c) (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) (e) Other Current Liabilities		2,706.96 206.12 393.31 5.62	2,641.4(143.12 399.53 11.80
	(d) Other non current liabilities Total non-current liabilities Current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (other than those specified in item (c) (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net)		2,706.96 206.12 393.31 5.62	2,641.4(143.12 399.53 11.80 52.27
3	(d) Other non current liabilities Total non-current liabilities Current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (other than those specified in item (c) (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) (e) Other Current Liabilities		2,706.96 206.12 393.31 5.62	2,641.4 143.1 399.5 11.80
3	(d) Other non current liabilities Current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (other than those specified in item (c) (b) Other current liabilities (c) Provisions (d) Current Tax Liabilities (Net) (e) Other Current Liabilities Total current liabilities		2,706.96 206.12 393.31 5.62 17.92 3,329.93	2,641.4 143.1; 399.5; 11.80 52.23 3,248.18

Date: 25th May 2022 Place: Mumbal

For Prabhet Technologies (India) Limited

R.K. Bhuta Porrag Malde IRP POOL41/2017-18/10305

Particulars	For the year ended	For the year ended
A. Cash flow from operating activities	March 31, 2022	March 31 2021
Profit before extraordinary items and tax	(212.17)	(494.59
Adjustments for:		
Depreciation and amortisation expense	51.99	55.5
Finance costs	2.52	20.5
M To M gain on fair valuation of investments	37.98	
Profit & Loss on Sale of Shares	12.49	
Rent received	-2 46	-12.0
Other Income	-0.10	-91
Exceptional Item	0 00	1557 0
Operating profit before working capital changes	(109.75)	1,095.75
Changes in working capital		
Adjustments for (increase)/ decrease in operating assets:		
Inventories	-25.24	39 6
Other non-current assets	0.00	-512
Trade receivables	59.94	-2823
Other non current financial assets	-0 25	2.5
Other current assets	-15 09	298.4
Other current financial assets	0.00	19.50
Cash Flow Before Prior Period & Extra Ordinary Items	19.36	26.65
Prior Period Items & Extra Ordinary Items Net Cash Flow from Operating Activities	(6 73) 12.63	
Net Cash Flow from Operating Activities	12.63	
Adjustments for increase (decrease) in operating liabilities:		
Trade payables	63 00	(5 83
Other current financial liabilities	(6 22)	11 80
Other current provisions	(6 16)	2.72
Other current liabilities	(26 01)	20 88
Other non-current liabilities	6 92	4.17
Other non-current financial liabilities	3.	5
Other non-current provisions	(5 86)	2
Current Tax Liabilities (Net)		
	25.67	33.74
Cash generated from operations Net income tax paid	(71.45)	1156.13
Net cash flow from operating activities (A)	(71.45)	1,156.13
B. Cash flow from investing activities	` 1	•
Investment in subsidiary	, , , , , , , , , , , , , , , , , , ,	172
Investment in shares	27.77	291 35
Rent received	2.46	12 00
Payment for purchase of property, plant and equipment	(10.24)	943
Profit & Loss on Sale of Shares	(12.49)	5.00
Loans to related parties	* 1	9.17
Other Income	0.10	147
Net cash flow used in investing activities (B)	7.60	312.52
C. Cash flow from financing activities		. 1004
Repayment of borrowings	65 50	(1.605 66)
Proceeds from short term borrowings	(0.50)	400.50
Finance cost	(2.52)	(20 58)
Net cash flow from/ (used in) financing activities (C)	62.98	(1,626.25)
Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	(0.87)	(157.59)
Add: Cash and cash equivalents at the beginning of the year	23.59	108 58
Cash and cash e wivalents at the end of the year *	22.72	(49.01)
Cash and cash equivalents at the end of the year* Comprises of:		
a) Cash on hand	1 19	0.58
b) Balances with banks	1.15	0.30
(i) In current accounts	21.53	23.01
Assets Acquire on account of Amalgamation	21.55	25.01
Current Investments		
	22.72	23.59

Date: 25th May, 2o22 Place: Mumbai

For and on behalf of the board of directors of

Prabhat Technologies (India) Limited

Rajendra Karamual Bhuta

Parag Malde CFO

Notes:

1 CIRP Petition was filed with NCLT under insolvency and bankruptcy code 2016. The IRP was appointed vide NCLT order dated 1 to this order, as per the provisions of Insolvency and Bankruptcy code, the power of the board of directors were suspended. Bhuta, the IRP appointed by the NCLT, Mumbai. However the financial results have been signed by Chief Financial Officer of th completeness and accuracy of the results. The Financial results thereafter has been taken on record by RP on 25-05-2022 for filir The RP has relied upon the Statements and records maintained by the Chief Financial Officer and Corporate Debtors Staff in rel results.

The RP approved these financial results only to the limited extent of discharging powers of Board of Directors of the Company terms of Section 17 of the Code. The Statutory Audit for the quarter and year ended on March 31, 2022 has been audited by the Corporate Debtor as required under regulation 33 of SEBI (Listing Obligation and Disclosure requirements) regulation 2015.

- During the CIRP, a resolution plan was received from the Resolution Applicant for the consideration of Committee of Creditors plan was put to vote in 9th COC meeting on date. The Resolution has been approved with 98.15% votes in favour of the reresolution plan has been filed with National Company Law tribunal (NCLT), Mumbai Bench for its approval vide dated 08th Nover of the Resolution Plan is scheduled on 7th June, 2022.
- As per the Code, RP has received, collected, verified and admitted all the claims submitted by the Creditors and employees of the Indian Accounting Standard (Ind AS) 10 Events after the Reporting Period The Impact of claims and payment proposed Operational Creditor, Statutory Dues and Employees has been taken into consideration. The Amount payable to Finanncia Creditor, Statutory Dues and Employees has been reduced to the extent of amount proposed as per the resolution plan app Amount Written back is credited to Reserves & Surplus Account since the written back amount is in the nature of Capital rece 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	75,16,251

- During the period under review, The Unsecured Financial Creditor, as stated in Para 32.3 above, were included creditors to the exclash arising out of invocation of Financial Guaratee. The Honb'l National Company Law Tribunal vide its order dated 06.01.2021 | Financial Creditor as Operational Creditor. As per Resolution Plan, being Operational Creditor above creditor are entitled to Rs. 45. Difference being Rs. Rs. 1557.45 Lakh is written back to Reserve & Surplus to follow the practice of Transferring the amount to Recarried out in Previous Year 2019-20.
- Balance of Receiveable (Sundry Debtors) includes Rs. 1639.73 Lakh against which the IRP has filed Recovery petition at appropria prroval of Committee of Creditors.
- 6 The Closing stock has been revalued at its net realisable value based on the valuation reports and internal workings.
- The above Audited financial results for the Quarter and the year ended on March 31,2022 of Prabhat Technologies (India) Limit result of its Wholly owned Subsidiary M/s Prabhatech Global Electronics Private Limited for the period from 01st April 2021 to 31

M/s Prabhatech Global Electronics Private Limited

Sr. No.	Particulars	Amount
1	Assets reflecting in Balance Sheet	52.31 Lakh
2	Liabilities reflecting in Balance Sheet	52.31 Lakh
3	Profit reflecting in Balance Sheet	
4	Loss reflecting in Balance Sheet	37.99 lakh

(Including Debit balance of P & L)

- 8 The Company is primarily engaged in one business segment namely "Technology & related technique equipmo operating decision maker in accordance with Ind AS 108 "Operating Segment".
- In respect of these financial results, the figures for the quarter ended March 31,2022 and the corresponding quarter ended balancing figures between the audited in respect of the full Financial year and the published year to date figures up to the respective financial years ending on March 31, 2022 and March 31, 2021 respectively.

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The Financial results are Audited standalone and Consolidated Financial statements which are prepared in accordance with India (Ind AS) as prescribed under section 133 of companies ACT 2013 read with relevant rules issued thereunder.

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

For Prabhat Techonologies (India) Limited

.K. Bhuta

Place: Mumbai Date: 25th May 2022 IRP

Reg. no. IBBI/19A-001/IP-P00141/2017-18/10305

(cour

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 2022, 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 Electronics Pvt. Ltd.
- b. Prabhat Telecom Hongcong 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 wilh 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, 2022 and for the year ended March 31, 2022.

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 Responcibilities 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 ot 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 thereunder, 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 Honkong PTE whos financial statement and other financial information reflects total assets of Rs. Nil as at 31st March'2022 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'2022 whose financial statements and other financial information are not audited by their auditor. These unaudited financial statements / financial information have been approved and furnished to us by the management.

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.

Our conclusion is not modified in respect of this matter.

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 Compan 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 which have been used for the purpose of preparation of the statement by the Directors of the Holding Company as aforesaid.

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 Consolidated 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 consolidated financial results to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with 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 "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 consolidated financial results of the Company submitted to the stock exchange shall be signed by the Chairperson or Managing Director or Whole Time Director or in absence of all of them, it shall be signed by any Director of the Company who is duly authorized by the Board of Directors to sign the consolidated financial results. As mentioned in Note No 1 of the statement of financial results, in view of the on-going Corporate Insolvency Resolution Process, the powers of the board of directors stand suspended and are exercised by the Resolution Professional.
- c. The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 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: **22407420AJPVUK4312** Place of signature: Mumbai

Date: 25/05/2022

ANNEXURE I

Statement on Impact of Audit Qualifications - Consolidated

[for audit report with modified opinion] submitted along-with Annual Audited Financial Results]

l.	SI. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (Audited figures after adjusting for qualifications)
	1.	Turnover / Total income	356.22	356.22
	. 2.	Total Expenditure	581.68	581.68
	3.	Net Profit/(Loss)	(212.17)	(212.17)
	4.	Earnings Per Share	(1.65)	(1.65)
	5.	Total Assets	8499.61	8499.61
	6.	Total Liabilities	5329.93	5329.93
	7.	Net Worth	3169.68	3169.68
	8.	Any other financial item(s) (as felt appropriate by the management)		*
		1. Details of Audit Qualification:		CIRD as part of Person
		The Company has recognized Non-Sustaina during the period ended March 31, 2020 or resolution meeting approved by 98.15% transactions are subject to NCLT approval confirmation/acceptance from the NCLT confirmation.	n the basis of the deci COC Members throu and should have bee	sion taken as part of CC igh vote. However, su
		The Company has recognized Non-Sustainal during the period ended March 31, 2020 or resolution meeting approved by 98.15% transactions are subject to NCLT approval.	n the basis of the deci COC Members throu and should have bee	sion taken as part of CC igh vote. However, su
	Туре с	The Company has recognized Non-Sustainal during the period ended March 31, 2020 or resolution meeting approved by 98.15% transactions are subject to NCLT approval confirmation/acceptance from the NCLT confirmation.	n the basis of the deci COC Members throu and should have bee	sion taken as part of CC igh vote. However, su
	Type of Freque	The Company has recognized Non-Sustainal during the period ended March 31, 2020 or resolution meeting approved by 98.15% transactions are subject to NCLT approval confirmation/acceptance from the NCLT confirmation (n the basis of the deci COC Members throu and should have bee ourt.	sion taken as part of CC igh vote. However, su en acknowledged on du



The Audit Qualification (i) is for adjustment considered to be event after balance sheet date during the period ended 31st March 2020. 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

Sr. 11 12 13 10 w 12 00 7 6 Earnings per equity share (EPS) Other equity as per audited balance sheet Other Comprehensive income: Tax Expense Profit(+)/(Loss (-) before exceptional items and tax (3-4) **Total Expenses** (f) Other Expenses (e) Depreciation and amortization expenses (d) Finance Cost (c) Employee benefits expense (b) Changes work-in-progress (a) Cost of Materials consumed Expenses Revenue from operations (1) Basic (Face value per share Rs. 10) Paid-up equity share capital Total comprehensive income (9+/-10) Profit(+)/(Loss(-)) after tax (7-8) (a) Current Tax Profit(+)/(Loss (-) before tax (5-6) Exceptional items- Impairment & Event after Balance sheet Total Revenue (1+2) Registered Office: Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbai 400066 (2) Diluted Items that will not be re-classified to profit or loss (b) Deferred Tax Other Income Statement Of Audited Standalone Financial Results for the Year ended March 31, 2022 Particulars (formerly known as Prabhat Telecoms (India) Limited) Prabhat Technologies (India) Limited CIN: L72100MH2007PLC169551 31.03.2022 Audited For Prabhat Technologies (India) Limited 2,144.25 1,070.63 145.85 (50.40)(50.40)(85.47)60.37 (35.07)(85.47)15.78 13.74 62.94 (0.47)76.79 32.47 (2.57)(0.47)7.07 Quarter Ended **Un-Audited** 31.12.2021 2,290.09 1,070.63 134.08 (41.93)176.00 (41.93)119,11 (41.93)41.95 11.33 132.06 (41.93)10.89 (7.28)(0.39)(0.39)2.02 Standalone 31.03.2021 Audited 2,264.56 1,070.63 (399.58)(399.58)(450.86)(450.86)528.07 424.85 (84.12)154.03 77.21 (11.76)88.97 (51.28)(3.73)15.50 14.44 (Amount in Lakhs except earning per share) (3.73)3.37 31.03.2022 Audited 2,144.25 1,070.63 (139.11)543.53 (139.11)(174.18)(174.18)369.35 356.22 (35.07)190.86 (25.24)50.31 286.59 13.1341.01 (1.30)(1.30)Year ended 31.03.2021 Audited 2,264.56 1,070.63 (488.55)788.50 248.67 (488.55)(539.83)(539.83)474.42 198.97 242.07 (51.28)53.81 (44.72)49.70 19.90 43.02 (4.56)(4.56)

Date: 24-05-2022 Place: Mumbai

*RA

R.K. Bhuta

RP

Reg. no. IBBI/IPA-001/IP-P00141/2017-18/10305

CFO

Parag Malde

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Mumpai

Prabhat Technologies (India) Limited Audited Standalone Statement of Assets and Liabilities as at March 31,2022

Note					(Amount in Lakhs)
No. Audited Audited	C	Part I and	Note		As at
A ASSETS Non-current assets (a) Property, plant and equipment (b) Capital work in-progress (e) Investment Property (d) Goodwill (e) Other Intangible assets under development (g) Biological Assets other than bearer plants (b) Financial Assets (d) Intangible assets under development (g) Biological Assets other than bearer plants (b) Financial Assets (d) Other non-current assets (d) Other non-current assets (d) Financial Institutes (d) Financia	Sr. no.	Particulars	No.		March 31, 2021 Audited
(a) Property, plant and equipment (b) Capital work-in-progress (c) Investment Property (d) Goodwill (e) Other Intangible assets under development (g) Biological Assets other than bearer plants (h) Financial Assets i. Investments ii. Trade receivables iii. Loans iv. Others (j) Deferred tax assets (net) (j) Other non-current assets Total non-current assets 2,740.29 2, Total non-current assets 2,803.78 2,10,10,10,10,10,10,10,10,10,10,10,10,10,	A	ASSETS			
(b) Capital work-in-progress (c) Investment Property (c) Goodwill (e) Other Intangible assets (f) Intangible assets under development (g) Siological Assets other than bearer plants (h) Financial Assets i. Investments ii. Trade receivables iii. Loans iv. Others (g) Deferred tax assets (net) (g) Other non-current assets 2,740,29 2, Total non-current assets 2,740,29 2, Total non-current assets 4,851,07 4, 2 Current Assets (a) Inventories (b) Financial Assets ii. Trade receivables iii. Others (to be specified) (c)Current Tax Assets (Net) (c)Current Tax Assets (Net) (c) Other current assets Total current assets 1 Equity (a) Equity And LIABILITIES 1 Equity (a) Equity share capital (b) Other equity (i) Reserves and surplus Total Labilities Non-current liabilities Liabilities Non-current liabilities Liabilities Non-current liabilities Liabilities (d) Other non current liabilities Liabilities (a) Financial liabilities (b) Deferred tax liabilities (c) Current Tax Assets (a) Financial liabilities (b) Deferred tax liabilities (c) Current Tax Assets (b) Deferred tax liabilities (a) Financial liabilities (b) Current Tax Assets (c) Current Tax Assets (c) Current Tax Assets (d) Other current Liabilities (a) Financial liabilities (a) Financial liabilities (a) Financial liabilities (b) Current Tax Assets (c) Current Tax Liabilities (d) Other Current Liabilities (e) Current Current Liabilities (e) Other Current Liabilities (e) Other Current Liabilities (e) Other Current Liabilities (e) Other Current Liabilities (e) Oth	1	Non-current assets	1		
(c) Investment Property (d) Goodwill (e) Other Intangible assets (f) Intangible assets sunder development (g) Biological Assets other than bearer plants (h) Financial Assets i. Investments ii. Trade receivables iii. Loans iv. Others (i) Other non-current assets 2.740.29 2. Total non-current assets 2.740.29 2. Total non-current assets 4.851.07 4. 2 Current Assets (a) Inventories (b) Financial Assets i. Investments iii. Cash and cash equivalents iii. Cash and cash equivalents iv. Joans v. Others (to be specified) (c) Current assets 5 Current Assets (d) Other current assets 5 Cash and cash equivalents iv. Total current assets Total current assets 5 Cash and cash equivalents iv. Total current assets Total current assets 5 Cash and cash equivalents iv. Total current assets Total current assets 5 Cash and cash equivalents iv. Total current assets Total current assets 5 Cash and cash equivalents iv. Total current assets Total current assets 5 Cash and cash equivalents iv. Total current assets 5 Cash and cash equivalents iv. Other current liabilities Non-current liabilities Non-current liabilities Verent Creditors ii. Other current liabilities (d) Other rour current liabilities (e) Deferred tax liabilities (a) Financial liabilities (a) Financial liabilities (b) Other non-current liabilities (c) Current Tax Liabilities (d) Other current Liabilities (e) Other current Liabilities (f) Current Tax Liabilities (h) Other current Liabilities (c) Current Liabilities (d) Current Liabilities (e) Other Current Liabilities (f) Current Liab		(a) Property, plant and equipment		2,040.50	2,080.57
(d) Goodwill (e) Other Intangible assets (f) Intangible assets under development (g) Biological Assets other than bearer plants (h) Financial Assets i. Investments ii. Trade receivables iii. Loans iv. Others (i) Others (ii) Other on-current assets 7.44 (ii) Other non-current assets 7.740.29 7.740.29 7.750.37 7.750.		(b) Capital work-in-progress	- 1	-	-
(e) Other Intangible assets under development (g) Biological Assets under development (g) Biological Assets with than bearer plants (h) Financial Assets i. Investments ii. Trade receivables iii. Loans iv. Others (i) Deferred tax assets (net) (j) Other non-current assets 2,740.29 2, Total non-current assets 2,740.29 2, Total non-current assets 4,851.07 4, 2 Current Assets (a) Investments ii. Trade receivables iii. Cash and cash equivalents iii. Cash and cash equivalents iv. Others (b be specified) (c Current Tax Assets (Ret) (d) Other current assets Total current assets Total current assets 5,040.91 3,040.91		(c) Investment Property		-	-
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(g) Biological Assets other than bearer plants (h) Financial Assets 1. Investments ii. Trade receivables iii. Loans iv. Others (g) Deferred tax assets (net) (g) Other non-current assets 2,740,29 2,740,29 2,740,29 2,7		(e) Other Intangible assets		0.50	0.50
(b) Financial Assets 1. investments 2.44 1. investments 2. inves	1	(f) Intangible assets under development			
i. Investments ii. Trade receivables iii. Loans iv. Others iii. Deferred tax assets (net) ii) Deferred tax assets ii) Deferred tax assets 2,740,29 2, Total non-current assets 2,740,29 2, Total non-current assets 4,851,07 4, 2 Current Assets ii. Investments ii. Trade receivables iii. Cash and cash equivalents iii. Trade receivables iii. Cash and cash equivalents iii. Trade receivables iii. Cash and cash equivalents iv. Bank balances other than(iii) above v. Loans v. Others (to be specified) (e)Current Tax Assets (Net) (d) Other current assets Total current assets Total current assets Total current assets 3,640.91 3, TOTAL ASSETS 8,491.97 8, BEQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity (c) Reserves and surplus TOTAL EQUITY 2 Liabilities Non-current liabilities Non-current liabilities (b) Deferred tax liabilities (Net) (d) Other non current liabilities Total non-current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (b) Other Current Liabilities (c) Other Current Liabilities (d) Other Current Liabilities (e) Other Current Liabilities		(g) Biological Assets other than bearer plants		-	
ii. Trade receivables iii. Loans iv. Others (i) Deferred tax assets (net) (j) Other non-current assets 2,740.29 2, Total non-current assets 2,740.29 2, Total non-current assets 2,740.29 2, Total non-current assets 4,851.07 4, 2 Current Assets (a) Inventories (b) Financial Liabilities (a) Current Tax Liabilities (b) Other Current Liabilities (a) Other Current Liabilities (a) Current Liabilities (a) Frontonia Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Deferred tax Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Deferred tax Liabilities (a) Financial Liabilities (b) Deferred tax Liabilities (a) Financial Liabilities (b) Deferred tax Liabilities (b) Deferred tax Liabilities (c) Current Liabilities (a) Financial Liabilities (b) Deferred tax Liabilities (a) Financial Liabilities (b) Deferred tax Liabilities (a) Financial Liabilities (b) Deferred tax Liabilities (b) Deferred tax Liabilities (c) Current Liabilities (d) Other Current Liabilities (e) Other Current Liabilities (f) Current Liabilities (h) Deferred tax L	İ	(h) Financial Assets		-	-
iii. Loans iv. Others (i) Deferred tax assets (net) (j) Other non-current assets 7,740,29 7,	l			67.34	143.09
iv. Others 2.44 2 2 2 2 2 2 2 2	- 1				-
(i) Deferred tax assets (net) (j) Other non-current assets Total non-current assets 2,740.29 2, Total non-current assets 4,851.07 4, 2 Current Assets (a) Inventories (b) Financial Assets 1. Investments 1. Trade receivables 1. Cash and cash equivalents 1. Cash and cash equivalents 1. Cash and cash equivalents 1. Deferred tax assets (Net) (c) Current Tax Liabilities 1, Cash and cash equivalents 1, Cash and cash equi			- 1		-
(i) Other non-current assets Total non-current assets 2,740,29 2, Total non-current assets 2 (a) Inventories (b) Financial Assets 1. Investments ii. Trade receivables iii. Cash and cash equivalents iv. Bank balances other than(iii) above v. Loans vi. Others (to be specified) (c) Current Tax Assets (Net) (d) Other current assets Total current assets Total current assets ### Total				2.44	2.19
Total non-current assets Total non-current assets 4,851.07 4,	1	**			2.505.22
Current Assets (a) Inventories (b) Financial Assets . Investments .		(j) Other non-current assets		2,740.29	2,705.22
(a) Inventories (b) Financial Assets 1. Investments ii. Trade receivables iii. Cash and cash equivalents iv. Bank balances other than(iii) above v. Loans vi. Others (to be specified) (c) Current Tax Assets (Net) (d) Other current assets Total current assets Total current assets B EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity (j) Reserves and surplus TOTAL EQUITY 2 Liabilities Non-current liabilities Liabilities under resolution Plan i. Financial Creditors Total non-current liabilities (d) Other ourrent liabilities Total non-current liabilities (a) Financial Inabilities (b) Provisions (c) Current Tax Liabilities (Net) (d) Other Current Liabilities (e) Other Current Liabilities (a) Financial Inabilities (b) Provisions (c) Current Liabilities (e) Other Current Liabilities (e) Other Current Liabilities (e) Other Current Liabilities (a) Financial Inabilities (b) Provisions (c) Current Liabilities (c) Current Liabilities (d) Other Current Liabilities (e) Other Current Liabilities (e) Other Current Liabilities (f) Current		Total non-current assets		4,851.07	4,931.57
(a) Inventories (b) Financial Assets 1. Investments 1. Investments 1. Trade receivables 1ii. Cash and cash equivalents 1iv. Bank balances other than(iii) above 19.50 19					
(b) Financial Assets i. Investments ii. Trade receivables iii. Cash and cash equivalents iii. Trade receivables iii. Cash and cash equivalents iv. Bank balances other than(iii) above v. Loans vi. Others (to be specified) (c) Current Tax Assets (Net) (d) Other current assets Total current assets Total current assets TOTAL ASSETS B EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity (i) Reserves and surplus TOTAL EQUITY 2 Liabilities Non-current liabilities Liabilities Liabilities under resolution Plan i. Financial Creditors ii. Other current Creditors (b) Deferred tax liabilities (Net) (d) Other non current liabilities Total non-current liabilities I approximate the control of the control o	2			149.04	122.80
i. Investments ii. Trade receivables iii. Cash and cash equivalents iv. Bank balances other than(iii) above v. Loans vi. Others (to be specified) (c) Current Tax Assets (Net) (d) Other current assets Total current assets Total current assets B EQUITY AND LIABILITIES Equity (a) Equity share capital (b) Other equity (i) Reserves and surplus TOTAL EQUITY 2 Liabilities Non-current liabilities Liabilities under resolution Plan i. Financial Creditors ii. Other current Liabilities Cotal non-current liabilities Total non-current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other Current Liabilities (b) Provisions (c) Current Tax Liabilities (Net) (c) Other Current Liabilities (e) Other Current Liabilities (for the current Liabilities (h) Current L	- 1		1	140.04	122.80
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iv. Bank balances other than(iii) above v. Loans vi. Others (to be specified) (c)Current Tax Assets (Net) (d) Other current assets Total current assets ### Total current assets ### Total current assets ### B ### EQUITY AND LIABILITIES ### Equity (a) Equity share capital (b) Other equity (i) Reserves and surplus ### Total EQUITY Liabilities Non-current liabilities Liabilities under resolution Plan i. Financial Creditors #### B ### Current Creditors #### Total non-current liabilities ### Total non-current liabilities #### Indicate the provided in the provid					23.99
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(c)Current Tax Assets (Net) (d) Other current assets 646.89			- 1		
(d) Other current assets			- 1		-
Total current assets 3,640.91 3,				646.89	635.36
### TOTAL ASSETS EQUITY AND LIABILITIES Equity		(a) other current dosets	1		
EQUITY AND LIABILITIES		Total current assets		3,640.91	3,665.72
Equity (a) Equity share capital 1,070.63 1, (b) Other equity (i) Reserves and surplus 2,144.25 2,		TOTAL ASSETS		8,491.97	8,597.28
(a) Equity share capital (b) Other equity (i) Reserves and surplus 2,144.25 2, TOTAL EQUITY 3,214.88 3, 2 Liabilities Non-current liabilities Liabilities under resolution Plan i. Financial Creditors ii. Other current Creditors (b) Deferred tax liabilities (Net) (d) Other non current liabilities Total non-current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (d) Other Current Liabilities 3, 23.19 iii. Other financial liabilities (a) Financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (e) Other Current Liabilities					
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(i) Reserves and surplus 2,144.25 2, TOTAL EQUITY 3,214.88 3, 2 Liabilities Non-current liabilities Liabilities under resolution Plan i. Financial Creditors ii. Other current Creditors (b) Deferred tax liabilities (Net) (d) Other non current liabilities Total non-current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (e) Other Current Liabilities 2, 144.25 3, 214.88 3, 3, 4,000.00 4, 729.24 4,729.24 4,729.240 4,7			1		
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Non-current liabilities Liabilities under resolution Plan i. Financial Creditors ii. Other current Creditors (b) Deferred tax liabilities (Net) (d) Other non current liabilities Total non-current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (c) Other Current Liabilities 1, 4,000.00 4,729.24 4,729.240 4,7		TOTAL EQUITY		3,214.88	3,360.72
Non-current liabilities Liabilities under resolution Plan i. Financial Creditors ii. Other current Creditors (b) Deferred tax liabilities (Net) (d) Other non current liabilities Total non-current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (a) Financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (d) Other Current Liabilities 4,000.00 4,729.24 4,000.00 4,729.24 4,729.240 4,7					
Liabilities under resolution Plan i. Financial Creditors ii. Other current Creditors (b) Deferred tax liabilities (Net) (d) Other non current liabilities Total non-current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (d) Other Current Liabilities 4,000.00 4,729.24 4,729.240 4,7	2	Liabilities	1		
i. Financial Creditors ii. Other current Creditors (b) Deferred tax liabilities (Net) (d) Other non current liabilities Total non-current liabilities (a) Financial liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (e) Other Current Liabilities 4,000.00 729.24 4,7 4,7 4,7 2.1 4,729.240 4,7 4,7 4,7 4,7 4,7 4,7 4,7 4					
ii. Other current Creditors 729.24 (b) Deferred tax liabilities (Net) (d) Other non current liabilities Total non-current liabilities 4,729.240 4,7 3 Current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (e) Other Current Liabilities 5,15,06		Liabilities under resolution Plan			
(b) Deferred tax liabilities (Net) (d) Other non current liabilities Total non-current liabilities 4,729.240 4,7 3 Current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (e) Other Current Liabilities 5 15.06					4,000.00
(d) Other non current liabilities Total non-current liabilities 4,729.240 4,7 3 Current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (e) Other Current Liabilities 5,15,06		ii. Other current Creditors	1	729.24	729.24
(d) Other non current liabilities Total non-current liabilities 4,729.240 4,7 3 Current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (e) Other Current Liabilities 5,15,06					
(d) Other non current liabilities Total non-current liabilities 4,729.240 4,7 3 Current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (e) Other Current Liabilities 5 15.06		and a second of the second of			
Total non-current liabilities					
Current liabilities (a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (e) Other Current Liabilities 23.19 154.91 357.03 4.37 (c) Current Tax Liabilities (Net) (e) Other Current Liabilities		(d) Other non current liabilities		-	
(a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (e) Other Current Liabilities 23.19 154.91 357.03 4.37		Total non-current liabilities		4,729.240	4,729.240
(a) Financial liabilities i. Borrowings ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (e) Other Current Liabilities 23.19 154.91 357.03 4.37	3	Current liabilities			
i. Borrowings 23.19 ii. Trade payables 154.91 iii. Other financial liabilities 357.03 (b) Provisions 4.37 (c) Current Tax Liabilities (Net) - (e) Other Current Liabilities 8.35		(a) Financial liabilities			
ii. Trade payables iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (e) Other Current Liabilities 154.91 357.03 4.37				23.19	1.14
iii. Other financial liabilities (b) Provisions (c) Current Tax Liabilities (Net) (e) Other Current Liabilities 357.03 4.37 8.35					89.55
(b) Provisions 4.37 (c) Current Tax Liabilities (Net) (e) Other Current Liabilities 4.37					362.43
(e) Other Current Liabilities 8.35		(b) Provisions		4.37	11.30
(e) Other Current Liabilities 8.35					-
					42.90
				547.86	507.31
E 077 10				F 077 10	E 026 EE
TOTAL LIABILITIES 5,277.10 5,		TOTAL LIABILITIES		5,277.10	5,236.55
TOTAL FOURTY AND LIABILITIES 8,491.97 8,		TOTAL POLITY AND LIASTLY POLICE		8 491 97	8,597.28
TOTAL EQUITY AND LIABILITIES 8.49197 8.		TOTAL EQUITI MAD PRESENCES			

Date: 25-05-2022 Place: Mumbai

R.K. Bhuta

Parag Malde

IRP

Reg. no. IBBI/IPA-001/IP PO014 1/2017-18/10305

Cash Flow Statement for the year ended March 31, 2022 (All amounts are in ₹ in lacs unless stated otherwise)

Particulars	For the year ended	For the year ende
A. Cash flow from operating activities	March 31, 2022	March 31, 202
Profit before extraordinary items and tax	(174.18)	(539.83
Adjustments for:	1 1	
Depreciation and amortisation expense	50.31	53.8
Finance costs	0.00	199
Rent received	(2.46)	(12 00
Fair Valuation on Shares	37 98	(12 00
Profit & Loss on Sale of Shares	1249	
Other Income	(0.10)	20.00
Non Sustainable Debt	(0.10)	(0.02 1.557.00
Operating profit before working capital changes	(75.95)	1,121.29
Change in mading and to t		
Changes in working capital:	1)	
Adjustments for (increase)/ decrease in operating assets: Inventories		
Trade receivables	(25 24)	39.69
Other non current financial assets	60.29	(283.07
	(0.25)	2.57
Other current assets Other current financial assets	(11.54)	317.95
	23.26	34.73
Prior Period Items & Extra Ordinary Items Operating Profit after Prior period, extraordinary items and tax	(6.73) 16.53	2472
	16.53	34.73
Adjustments for increase (decrease) in operating liabilities:		
Trade payables	65.36	72.97
Other current provisions	(6.41)	(5.28)
Other current liabilities	(34.55)	11.30
Other non-current liabilities		2.17
Other non-current financial liabilities	(5 94)	2.17
Current Tax Liabilities (Net)		
	18.47	81.16
Cash generated from operations Net income tax paid	(40.95)	1,237.18
Net cash flow from operating activities (A)	(40.95)	1,237.18
3. Cash flow from investing activities		
Investment in shares & Mutual fund	37.77	291 15
Rent received	2.46	12.00
Profit & Loss on Sale of Shares	(12.49)	12.00
Payment for purchase of property, plant and equipment		0.15
Other Income	(10.24) 0.10	0 15
Vet cash flow used in investing activities (B)	17.60	303.32
ver cash now used in investing activities (b)	17.50	303.32
C. Cash flow from financing activities	22.05	4 505 55
Repayment of borrowings Proceeds from short term borrowings	22.06	(1,605.66)
Finance cost	9	(19.90)
let cash flow from/ (used in) financing activities (C)	22.06	(1,625.56)
let increase/ (decrease) in Cash and cash equivalents (A+B+C)	(1.29)	(85.07)
udd: Cash and cash equivalents at the beginning of the year	23.99	109.06
ash and cash equivalents at the end of the year *	22.70	23.99
ash and cash equivalents at the end of the year* Comprises of:		
a) Cash on hand	1.21	0.56
b) Balances with banks		3.30
(i) In current accounts	21.49	23.43
Assets Acquire on account of Amalgamation	21.73	23.43
Current Investments		

Place: Mumbai

01-34

Date: 25th May, 2022

Prable Technologies India Limited

For and on behalf of the board of directors of

Resolutional Professional

Parag Malde CFO

Notes:

1 CIRP Petition was filed with NCLT under insolvency and bankruptcy code 2016. The IRP was appointed vide NCLT order dated 10th Oct 2019. Pursuant to this order, as per the provisions of Insolvency and Bankruptcy code, the power of the board of directors were suspended. Mr. Rajendra Karanmal Bhuta, the IRP appointed by the NCLT, Mumbai. However the financial results have been signed by Chief Financial Officer of the Company, confirming completeness and accuracy of the results. The Financial results thereafter has been taken on record by RP on 25-05-2022 for filing with Stock exchange. The RP has relied upon the Statements and records maintained by the Chief Financial Officer and Corporate Debtors Staff 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 conffered upon him in terms of Section 17 of the Code. The Statutory Audit for the quarter and year ended on March 31, 2022 has been audited by the Statutory Auditors of the Corporate Debtor as required under regulation 33 of SEBI (Listing Obligation and Disclosure requirements) regulation 2015.

- During the CIRP, a resolution plan was received from the Resolution Applicant for the consideration of Committee of Creditors (CoC). The resolution plan was put to vote in 9th COC meeting on date. The Resolution has been approved with 98.15% votes in favour of the resolution plan. The said resolution plan has been filed with National Company Law tribunal (NCLT), Mumbai Bench for its approval vide dated 08th November 2020. The hearing of the Resolution Plan is scheduled on 7th June, 2022.
- As per the Code, RP 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 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-	9,23,905	8,60,010	8,60,010	-
2	Secured Financial Creditor	1,23,48,88,160	40,00,00,000	40,00,00,000	
3	Unsecured Financial	82,96,62,981			
4	Operational Creditors	81,45,475	65,045	65,045	-
5	Statutory Dues	1,10,16,91,251		_	

- During the period under review, The Unsecured Financial Creditor, as stated in Para 32.3 above, were included creditors to the extent of Rs. 1606.80 Lakh arising out of invocation of Financial Guaratee. The Honb'l 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.
- 4 Balance of Receiveable (Sundry Debtors) includes Rs. 1639.73 Lakh against which the IRP has filed Recovery petition at appropriate forum pursuant to approval of Committee of Creditors.
- 5 The Closing stock has been revalued at its net realisable value based on the valuation reports and internal workings.
- 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".
- In respect of these financial results, the figures for the quarter ended March 31,2022 and the corresponding quarter ended March 31, 2021 are the balancing figures between the audited in respect of the full Financial year and the published year to date figures up to the third quarter of the respective financial years ending on March 31, 2022 and March 31, 2021 respectively.
- The Financial results are Audited standalone and Consolidated 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.
- 9 Figures of Corresponding periods are reclassified/ regrouped wherever necessary.

Date: 25-05-2022 Place: Mumbai For Prabhat Technologies (India) Limited

R.K. Bhuta

Reg. no. IBBI/IPA-001/IP-P00141/2017-18/10305

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 teh audit standalone Financial Results.

Opinion

We have audited the accompanying statement of financial results of Prabhat Technologies (India) Limited (The Company) for the quarter and year ended March 31st 2022, 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 wilh 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, 2022 and for the year ended March 31, 2022.

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 responsibilitie 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 ot 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 thereunder, 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.

Management's Responsibilities for the Standalone Financial Results

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

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

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

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

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



- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act. We are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required Independent auditor's report on the audit of the standalone financial results to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matters

a. 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.

c. The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 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: 22407420AJPVSY6988

Place of signature: Mumbai

Date: 25/05/2022

ANNEXURE I

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

l.	SI. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (Audited figures after adjusting for qualifications)
	1	Turnover / Total income	356.22	356.22
	2	Total Expenditure	543.53	543.53
	3.	Net Profit/(Loss)	(174.18)	(174.18)
	4.	Earnings Per Share	(1.30)	(1.30)
	5.	Total Assets	8491.97	8491.97
	6.	Total Liabilities	5277.10	5277.10
	7.	Net Worth	3214.88	3214.88
	8.	Any other financial item(s) (as felt appropriate by the management)		
		 The Company had recognized Non-Sustainal during the period ended March 31, 2020 or resolution meeting approved by 98.15% 	the basis of the deci	sion taken as part of CC
		transactions are subject to NCLT approval confirmation/acceptance from the NCLT co	and should have bee	
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		transactions are subject to NCLT approval confirmation/acceptance from the NCLT co	and should have bee	
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6. (i) If management is unable to estimate the impact, reasons for the same:

The Audit Qualification (i) is for adjustment considered to be event after balance sheet date during the period ended 31st March 2020. 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

Statutory Auditor