



A-56, Kumbha Nagar,
Chittorgarh- Rajasthan
Branch- Amet, Rajsamand (Raj.)
+91-94147-34801
Email : harisharoraassociates@gmail.com

Independent Auditor's Review Report On consolidated unaudited quarterly results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Limited Review Report

To,
The Resolution Professional (RP) of
Prabhat Technologies (India) Limited (A Company under Corporate Insolvency resolution process vide NCLT Order)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Prabhat Technologies (India) Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter ended 30th June 2022 being submitted by the Parent 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 Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of 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 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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.





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

1. Prabhat Global Electronics Private Limited
2. Prabhat Telecom (Hongkong) Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and paragraph 7 below, except for the basis of Qualified Conclusion 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 Standard 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.

Qualified Conclusion

We draw attention to the following matter:

The Company had 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.

6. Emphasis of Matter paragraph

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.

7. We did not review the interim financial statements / financial information / financial results of Two subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total total net profit/(loss) after tax of Rs. (9.93) Lakh for the quarter ended as considered in the consolidated unaudited financial results have not been reviewed by us. The consolidation is done on the basis of information provided by the Management.

According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

8. 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 file the resolution plan in terms of Section 29A of IBC, 2016 since the Company is MSME.



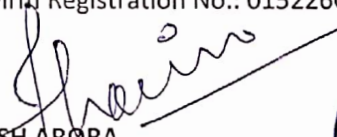


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b. As per Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the standalone financial results of the Company submitted to the stock exchange shall be signed by the Chairperson or Managing Director or 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. Our conclusion on the Statement is not modified in respect of the above matters.

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


HARISH ARORA

Partner

Membership Number: 407420

UDIN: 22407420AOQVLB6725

Place of signature: Chittorgarh

Date: 09/08/2022



Prabhat Technologies (India) Limited
(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 Un-audited Consolidated Financial Results for the quarter ended June 30, 2022

(Rs. In Lacs)

Sr. No.	Particulars	Consolidated			
		Quarter Ended			Year ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		UnAudited	Audited	UnAudited	Audited
1	Revenue from operations	48.53	62.94	46.98	356.22
2	Other Income	7.56	5.45	0.26	13.29
3	Total Revenue (1+2)	56.09	68.39	47.24	369.51
4	Expenses				
	(a) Cost of Materials consumed	54.32	32.47	50.56	286.59
	(b) Changes in inventories of finished goods	(9.79)	13.74	(18.87)	(25.24)
	(c) Employee benefits expense	10.92	22.93	18.08	63.62
	(d) Finance Cost	1.98	2.78	-	2.78
	(e) Depreciation and amortization expenses	11.47	17.46	11.72	51.99
	(f) Other Expenses	41.39	92.34	37.06	201.94
	Total Expenses	110.29	181.72	98.55	581.68
5	Profit(+)/(Loss (-) before exceptional items and tax (3-4)	(54.20)	(113.33)	(51.31)	(212.17)
6	Exceptional items- inventory Impairment	-	-	-	-
7	Profit(+)/(Loss (-) before tax (5-6)	(54.20)	(113.33)	(51.31)	(212.17)
8	Tax Expense				
	(a) Current Tax	-	-	-	-
	(b) Deferred Tax	-	(35.07)	-	(35.07)
9	Profit(+)/(Loss (-) after tax (7-8)	(54.20)	(78.26)	(51.31)	(177.10)
10	Other Comprehensive income:				
	Items that will not be re-classified to profit or loss				
11	Total comprehensive income (9+/-10)	(54.20)	(78.26)	(51.31)	(177.10)
12	Paid-up equity share capital (Face value per share Rs. 10)	1,070.63	1,070.63	1,070.63	1,070.63
	Other equity as per audited balance sheet	2,099.05	2,099.05	2,282.19	2,099.05
13	Earnings per equity share (EPS)				
	(1) Basic	(0.51)	(0.73)	(0.48)	(1.65)
	(2) Diluted	(0.51)	(0.73)	(0.48)	(1.65)

For Prabhat Technologies (India) Limited

Date: August 09, 2022
Place: Mumbai



R.K. Bhuta
IRP

Reg. no. IBBI/IRP-001/18-000141/2017-18/10305



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 09-08-2022 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 conferred upon him in terms of Section 17 of the Code.

- 2 Under the CIRP, a resolution plan was submitted for the consideration of Committee of Creditors (CoC), e-voting has taken place after 9th CoC Meeting held on 27th October, 2020, the RP has placed on record the result of Evoting and informed the Member and Shareholder that Resolution has been approved with 98.15% votes in favor of the resolution plan. The said resolution plan filed for approval of National Company Law Tribunal (NCLT), Mumbai Bench for its approval vide dated 7th November 2020. The Next Date of hearing is scheduled on 8th September 2022.

- 3 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-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
	Total	3,17,53,11,772	62,98,24,620	62,98,24,620	1,45,48,12,152

- 4 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 Guarantee. The Hon'ble National Company Law Tribunal vide its order dated 06.01.2021 has classified above Financial Creditor as Operational Creditor. As per Resolution Plan, being Operational Creditor above creditor are entitled to Rs. 49.35 Lakh. The Difference being Rs. 1557.45 Lakh is written back to Reserve & Surplus to follow the practice of Transferring the amount to Reserve and Surplus carried out in Previous Year 2019-20.
- 5 Balance of Receivable (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.
- 6 The Closing stock has been revalued at its net realisable value based on the valuation reports and internal workings.
- 7 The above Un-audited Consolidated financial results for the Quarter ended on June 30, 2022 of Prabhat Technologies (India) Limited include the financials of its Wholly owned Subsidiaries :
- M/s. Prabhat Telecoms Hongkong Limited (The said company is not in operation for the past three years)
 - M/s Prabhattech Global Electronics Private Limited for the period from 01st April 2022 to 30th June 2022.

M/s Prabhattech Global Electronics Private Limited

Sr. No.	Particulars	Amount
1	Assets reflecting in Balance Sheet	63.82 Lakh
2	Liabilities reflecting in Balance Sheet	63.82 Lakh
3	Profit reflecting in Balance Sheet	-
4	Loss reflecting in Balance Sheet	9.93 Lakh

(Including Debit balance of P & L)

- 8 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".
- 9 In respect of these financial results, the figures for the quarter ended March 31, 2022 are the balancing figures in respect of the full Financial year and the published year to date figures up to the third quarter of the respective
- The Financial results are Un-audited 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.
- 10 Figures of Corresponding periods are reclassified/ regrouped wherever necessary.
- 11

Place: Mumbai
Date: August 09, 2022

For Prabhat Technologies (India) Limited

R.K. Bhuta
IRP
Reg. no. 884/PA-001/IP-00140/2017-18/10305

Parag Malde

CO



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Independent Auditor's Review Report On standalone unaudited quarterly results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Limited Review Report

To,
The Resolution Professional (RP) of
Prabhat Technologies (India) Limited (A Company under Corporate Insolvency resolution process vide NCLT Order)

2. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Prabhat Technologies (India) Limited and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates for the quarter ended 30th June 2022 being submitted by the Parent 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 Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of 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 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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, except for the basis of Qualified Conclusion 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 Standard 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.





Qualified Conclusion

We draw attention to the following matter:

The Company had 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.

5. Emphasis of Matter paragraph

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.

6. 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 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.
Our conclusion on the Statement is not modified in respect of the above matters.

FOR HARISH ARORA & ASSOCIATES

Chartered Accountants

ICAI Firm Registration No.: 015226C

HARISH ARORA

Partner

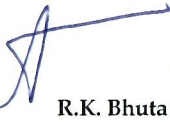

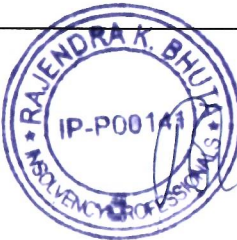

Membership Number: 407420

UDIN: 22407420AOQULN9852

Place of signature: Chittorgarh

Date: 09/08/2022



Prabhat Technologies (India) Limited (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 Un-audited Standalone Financial Results for the quarter ended June 30, 2022 (Rs. In Lacs)					
Sr. No.	Particulars	Standalone			
		Quarter Ended			Year ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Un-Audited	Audited	Un-Audited	Audited
1	Revenue from operations	48.53	62.94	46.98	356.22
2	Other Income	7.56	(2.57)	0.26	13.13
3	Total Revenue (1+2)	56.09	60.37	47.24	369.35
4	Expenses				
	(a) Cost of Materials consumed	54.32	32.47	50.56	286.59
	(b) Changes in inventories of finished goods	(9.79)	13.74	(18.87)	(25.24)
	(c) Employee benefits expense	6.26	7.07	12.34	41.01
	(d) Finance Cost	-	-	-	-
	(e) Depreciation and amortization expenses	11.05	15.78	11.72	50.31
	(f) Other Expenses	38.10	76.79	35.99	190.86
	Total Expenses	99.94	145.85	91.74	543.53
5	Profit(+)/(Loss (-) before exceptional items and tax (3-4)	(43.85)	(85.47)	(44.50)	(174.18)
6	Exceptional items- inventory Impairment	-	-	-	-
7	Profit(+)/(Loss (-) before tax (5-6)	(43.85)	(85.47)	(44.50)	(174.18)
8	Tax Expense				
	(a) Current Tax	-	-	-	-
	(b) Deferred Tax	-	(35.07)	-	(35.07)
9	Profit(+)/(Loss (-) after tax (7-8)	(43.85)	(50.40)	(44.50)	(139.11)
10	Other Comprehensive income:				
	Items that will not be re-classified to profit or loss	-	-	-	-
11	Total comprehensive income (9+/-10)	(43.85)	(50.40)	(44.50)	(139.11)
12	Paid-up equity share capital (Face value per share Rs. 10)	1,070.63	1,070.63	1,070.63	1,070.63
	Other equity as per audited balance sheet	2,144.25	2,144.25	2,290.09	2,144.25
13	Earnings per equity share (EPS)				
	(1) Basic	(0.41)	(0.47)	(0.42)	(1.30)
	(2) Diluted	(0.41)	(0.47)	(0.42)	(1.30)
<div> <div>  R.K. Bhuta IRP Reg. no. IBBI/PA-001/IP-P00141/2017-18/10305 </div> <div>  Parag Malde CFO </div> </div> <div>   </div> <div> Date: August 09, 2022 Place: Mumbai </div>					

Notes :

- 1 CIRP Petition under insolvency and bankruptcy code 2016 with national company law tribunal (NCLT) is filed against the company. Accordingly the IRP has been appointed vide dated 10th Oct 2019. Pursuant to order the power of the board of directors has been suspended after commencement of the CIR process and are exercisable by Mr. R.K. Bhuta, the IRP appointed by the NCLT, Mumbai. However the financial results has been signed by Chief Financial Officer of the Company, confirming completeness and accuracy of the results. The Financial results thereafter taken on record by RP on 09/08/2022 for filing with Stock exchange. The RP has relied upon the assistance provided by the management in relation to these financial results.

The RP approved these financial results only to the limited extent of discharging powers of Board of Directors of the Company conferred on him in terms of Section 17 of the Code. The Statutory Auditors of the Company have carried out Limited Review of the Statement for the quarter ended on June 30, 2022, as required under regulation 33 of SEBI (Listing Obligation and Disclosure requirements) regulation 2015.

- 2 Under the CIRP, a resolution plan was submitted for the consideration of Committee of Creditors (CoC), e-voting has taken place after 9th CoC Meeting held on 27th October, 2020, the RP has placed on record the result of E-voting and informed the Member and Shareholder that Resolution has been approved with 98.15% votes in favor of the resolution plan. The said resolution plan filed for approval of National Company Law tribunal (NCLT), Mumbai Bench for its approval vide dated 7th November 2020. The Next Date of hearing is scheduled on 8th September 2022.
- 3 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 as on 31.03.2020 since the written back amount is in the nature of Capital receipt to the extent of Rs. 6199.24 Lakh. The summary is hereunder:

Sr. No.	Particulars	Total Claim amount	Amount as per Approved Resolution Plan	Amount considered as Liability	Amount Written Back as Events after reporting period
1	Continuing & Non-Continuing Employees	9,23,905	9,23,905	9,23,905	-
2	Secured Financial Creditors	1,23,48,88,160	40,00,00,000	40,00,00,000	83,48,88,160
3	Unsecured Financial Creditors	82,96,62,981	22,41,78,894	22,41,78,894	60,54,84,087
4	Operational Creditors	81,45,475	12,21,821	12,21,821	69,23,654
5	Statutory Dues	1,10,16,91,251	35,00,000	35,00,000	75,16,251
	Total	3,17,53,11,772	62,98,24,620	62,98,24,620	1,45,48,12,152

- 4 During the period ended 31st March 2021, The Unsecured Financial Creditor, as stated in Para 3 above, were included creditors to the extent of Rs. 1606.80 Lakh arising out of invocation of Financial Guarantee. The Hon'ble National Company Law Tribunal vide its order dated 06.01.2021 has classified above Financial Creditor as Operational Creditor. As per Resolution Plan, being Operational Creditor above creditor are entitled to Rs. 49.35 Lakh. The Difference being Rs. Rs. 1557.45 Lakh is written back to Reserve & Surplus to follow the practice of Transferring the amount to Reserve and Surplus carried out in Previous Year 2019-20.
- 5 Balance of Receivable (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.
- 6 The Financial results are Un-audited Standalone Financial statements which are prepared in accordance with Indian Accounting standards (Ind AS) as prescribed under section 133 of companies ACT 2013 read with relevant rules issued thereunder.
- 7 In respect of these financial results, the figures for the quarter ended March 31, 2022 are the balancing figures 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.
- 8 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".
- 9 Figures of Corresponding periods are reclassified/ regrouped wherever necessary.

Date: August 09, 2022
Place: Mumbai

For Prabhat Technologies (India) Limited
R.K. Bhuta

Parag-Malde

IRP

CFO

Reg. no. IBBI/IRP-001/HP-P00141/2017-18/10305