

November 10, 2022

To,
BSE Limited,
Department of Corporate Services,
P.J. Tower, Dalal Street,
Mumbai- 400 001

BSE Scrip Code: 540 027

Name of the Company: Prabhat Technologies (India) Limited.

Sub: Outcome of Board Meeting held and concluded on Thursday, November 10, 2022.

Dear Sir / Madam,

We would like to inform you that the meeting of the Board of Directors of the Company undergoing Corporate Insolvency Resolution Process under the Insolvency Resolution Professional, Mr. Rajendra K. Bhuta, having registration number IBBI/IPA-001/IP-P00141/2017-18/10305 was held and concluded on Thursday, November 10, 2022 at the Registered office of the Company situated at Unit No. 402, Western Edge 1, Western Express Highway, Borivali East, Mumbai - 400066 and took on record the following outcome of the meeting:

The Board considered, approved and took on record the Un-audited Consolidated & Standalone
Financial Results along with Limited Review Report of the Company, for the quarter and half
year ended September 30, 2022, in terms of Regulation 33 of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015 (Listing Regulations).

All other items mentioned in the Agenda of the Board meeting were hereby approved in the said Meeting.

Please note that the said meeting commenced on Thursday, November 10, 2022 at 4.00 p.m. and concluded at 24.230. p.m.

Request you to kindly update the same on your record and oblige.

Thanking You,

Yours faithfully,

For and on behalf of Prabhat Technologies (India) Limited

Insolvency Resolution Professiona

Rajendra K. Bhuta

Reg. No.IBBI/IPA-001/IP-P00141/

Enclosure: a/a

PRABHAT TECHNOLOGIES (INDIA) LIMITED

(Formerly known as Prabhat Telecoms (India) Limited)

CIN: L72100MH2007PLC169551

M.Com. FCA



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 September 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 net profit/(loss) after tax of Rs. (18.22) 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.



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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 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 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.

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 AROF

Partner

Membership Number: 407420 UDIN: 22407420BCRPWK3599

Place of signature: Chittorgarh

Date: 10/11/2022

| Revenue from operations Particulars Note Consolidated Co | 2022 | |
|--|--|-------------------|
| Note | (Amount in Lakhs except earning per share) | irning per share) |
| Revenue from operations | Half year ended | Year ended |
| Revenue from operations Revenue from operations Revenue from operations Christophera | 1202 | 31.03.2022 |
| Revenue from operations | Un-Audited | Audited |
| Second Continuence | 161.22 | 356.22 |
| Second S | 13.68 | 13.29 |
| (d) France Cost of Materials consumed (a) Cost of Materials consumed (b) Changes work-in-progress (d) Enablyce benefits expense (e) Employee benefits expense (f) Employee benefits expense (g) Enablyce benefits expense (g) Enablyce benefits expenses (h) Changes work-in-progress (g) Enablyce benefits expenses (h) Deferred Tax | 174.90 | 369.51 |
| (b) Changes work-in-progress (c) Employee benefits expense (d) Finance Cast (e) Depreciation and amortization expenses (d) Finance Cast (e) Depreciation and amortization expenses (f) Other Expenses Profit(+)/(Loss (+) before tax (5-6) Tate Expenses Tate Expenses Tate Tax (7-8) Tate Expenses Tate Expenses Tate Expenses Tate Tax (7-8) Tate Expenses Tate Expenses Tate Tax (7-8) Tax (7-11-83) Ta | | |
| (b) Changes work in-progress (c) Employee benefits expense (d) Finance Cast (e) Employee benefits expense (d) Finance Cast (e) Depreciation and amortization expenses (e) Employee benefits expense (f) Other Expenses (f) Other Expenses (h) Other equity share (EPS) (g) Employee benefits expenses (h) Changes work in-progress (h) Changes | 135.01 | 286.59 |
| (d) Finance Cost (e) Depreciation and amortization expenses (f) Finance Cost (f) Character Cost (g) Finance Cost (g) Finance Cost (h) Other Expenses (h) Other Expens | | . 25.24 |
| (d) Finance Cost (1.98 | 34.08 | 63.62 |
| (i) Other Expenses (f) Other Expenses (g) Other Expenses Total Expenses Total Expenses Profit(+)/(Loss (-) before exceptional items and tax (3-4) Exceptional items Profit(+)/(Loss (-) before tax (5-6) Tax Expense (a) Current Tax (b) Deferred Tax (c) Deferred Tax (b) Deferred Tax (c) Deferred Tax (d) Deferred Tax (e) Current Tax (f) Other Expenses Profit(+)/(Loss (-) before tax (5-6) Tax Expense (a) Current Tax (b) Deferred Tax (c) Deferred Tax (d) Deferred Tax (e) Deferred Tax (f) Deferred Tax (g) Deferred Tax (h) Deferr | • | 2.78 |
| (1) Other Expenses 139.46 110.29 139.49 130.29 139.49 130.29 139.49 130.29 139.49 130.29 139.49 130.29 139.49 130.29 139.49 130.29 139.49 130.29 139.49 130.29 139.49 130.29 139.49 130.29 139.49 130.29 139.49 130.29 139.49 130.29 139.49 130.29 | 23.63 | 51.99 |
| Total Expenses 110.29 139.49 110.10 110.29 139.49 110.10 110.10 110.29 139.49 110.10 110.10 110.10 110.29 139.49 110.10 110.10 110.10 110.20 11 | 77.02 | 201.94 |
| Profitet / (Loss (-) before exceptional items and tax (3-4) | 238.04 | 581.68 |
| Exceptional terms Profit(+)/(Loss (-) before tax (5-6) Tax Exceptional terms Profit(+)/(Loss (-) after tax (7-8) (a) Current Tax (b) Deferred Tax Profit(+)/(Loss (-) after tax (7-8) Other Comprehensive income (9+/-10) Paid-up equity share capital (Face value per share Rs. 10) Other equity as per audited balance sheet Earnings per equity share (EPS) (1) Basic (2) Diluted For Prabhat Technologies/India) Li (2) Diluted For Prabhat Technologies/India) Li (2) Diluted For Prabhat Technologies/India) Li | (63.14) | (212.17) |
| Profit(+)/(Loss (*) before tax (5-6) | | |
| Tax Expense (a) Current Tax (b) Deferred Tax (c) Deferred Tax (d) Deferred Tax (e) Deferred Tax (e) Deferred Tax (f) Deferred Tax (h) Deferred Tax | (63.14) | (212.17) |
| (a) Current Tax (b) Deferred Tax Profit(+)/(Loss (-) after tax (7-8) Cyther comprehensive income: Items that will not be re-classified to profit or loss Total comprehensive income (9+/-10) Paid-up equity share capital (Face value per share Rs. 10) Cyther equity share (EPS) (1) Basic (2) Diluted For Prabhat Technologies (India) Li | | |
| (b) Deferred Tax Profit(+)/(Loss (-) after tax (7-8) Cther Comprehensive income: Items that will not be re-classified to profit or loss Total comprehensive income (9+/-10) Paid-up equity share capital (Face value per share Rs. 10) Cther caulty as per audited balance sheet Earnings per equity share (EPS) (1) Basic (2) Diluted For Prabhat Technologies (India) Li | | • |
| Profit(+)/(Loss (-) after tax (7-8) | | (35.07 |
| Other Comprehensive income: Items that will not be re-classified to profit or loss Total comprehensive income (9+/-10) Paid-up equity share capital (Face value per share Rs. 10) Other equity as per audited balance sheet Earnings per equity share (EPS) (1) Basic (2) Diluted For Prabhat Technologies (India) Li | (63.14) | (177.10) |
| terms that will not be re-classified to profit or loss Total comprehensive income (9+/-10) Total comprehensive income (9+/-10) Paid-up equity share capital (Face value per share Rs. 10) Cher equity share (EPS) (1) Basic (2) Diluted For Prabhat Technologies (India) Li | | |
| Total comprehensive income (94/10) Total comprehensive income (94/10) Paid-up equity share capital (Face value per share Rs. 10) Other equity share (EPS) (1) Basic (2) Diluted For Prabhat Technologies (India) Li | (83.14) | (177.10) |
| 1,070.63 1 | • | 1 070 52 |
| (Face value per share Rs. 10) Other equity as per audited balance sheet Earnings per equity share (EPS) (1) Basic (2) Diluted (2) Diluted For Prabhat Technologies (India) Li | 1,070.03 | 1,070.03 |
| (2) Diluted (2) Diluted (3) Diluted (4) Pasic (5) Diluted (6) Diluted (7) Diluted (8) Diluted (9) Diluted (1) Diluted (1) Diluted (2) Diluted (3) Diluted (4) Diluted (5) Diluted (6) Diluted (7) Diluted (8) Diluted (9) Diluted (1) Diluted (1) Diluted (2) Diluted (3) Diluted (4) Diluted (5) Diluted (6) Diluted (7) Diluted (8) Diluted (9) Diluted (9) Diluted (1) Diluted (1) Diluted (1) Diluted (2) Diluted (3) Diluted (4) Diluted (5) Diluted (6) Diluted (7) Diluted (8) Diluted (9) Diluted (9) Diluted (1) Diluted (1) Diluted (1) Diluted (2) Diluted (3) Diluted (4) Diluted (5) Diluted (6) Diluted (7) Diluted (8) Diluted (9) Dil | 2.282.19 | 2,099.05 |
| (1) Basic (0.51) (0.11) (2) Diluted (2) Diluted For Prabhat Technologies (India) Li | | |
| DOO 000 | (65.0) | (1.65) |
| (2) | | (1.65) |
| Y 11 11 11 11 11 11 11 11 11 11 11 11 11 | (| Cologa |
| | ST. | VIDI |
| (a) (2) (E) (S) (E) (E) (E) (E) (E) (E) (E) (E) (E) (E | Parag Malde | ide; |

Prabhat Technologies (India) Limited

CIN: L72100MH2007PLC169551

Registered Office: Unit No. 402, Western Edge I, Kanakia Spaces, Western Express Highway, Borivali (East), Mumbai 400066

Un - Audited Consolidated Statement of Assets and Liabilities as at September 30, 2022.

(₹ in lacs unless stated otherwise)

| | (₹ in lacs un | less statea otnerwise) |
|--|--------------------------------------|--------------------------------------|
| Particulars | As at September 30, 2022 (UnAudited) | As at March 31, 2022 (Audited) |
| ASSETS | | |
| (1) Non-current assets | 1 | |
| (a) Property, plant and equipment | 2,021.53 | 2,043.90 |
| (b) Capital work-in-progress | _ | * |
| (c) Other Intangible assets | 0.50 | 0.50 |
| (d) Financial assets | | |
| (i) Investments | 5.60 | 67.34 |
| (ii) Loans | | (E |
| (iii) Others | 2.68 | 2.44 |
| (e) Other non-current assets | | ÷ |
| (f) Deferred tax assets (Net) | 2,740.29 | 2,740.29 |
| Total non-current assets | 4,770.60 | 4,854.48 |
| (2) Current assets | | |
| (a) Inventories | 156.62 | 148.04 |
| (b) Financial assets | | |
| (i) Trade receivables | 2,774.53 | 2,803.78 |
| (ii) Cash and cash equivalents | 46.59 | 22.72 |
| (iii) Bank balances other than (iii) above | 19.50 | 19.50 |
| (c) Other current assets | 652.29 | 651.09 |
| Total current assets | 3,649.53 | 3,645.13 |
| TOTAL ASSETS | 8,420.13 | 8,499.60 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity share capital | 1,070.63 | 1,070.63 |
| (b) Other equity | | |
| (i) Reserves and surplus | 2,049.87 | 2,099.04 |
| TOTAL EQUITY | 3,120.50 | 3,169.67 |
| Non-current liabilities | | |
| Liabilites under resolution Plan | | |
| (i) Financial Creditors | 4,000.00 | 4,000.00 |
| (ii) Other Unsecured Creditors | 729.24 | 729.24 |
| Total non-current liabilities | 4,729.24 | 4,729.24 |
| (2) Current liabilities | | |
| (a) Financial liabilities | 1 | |
| (i) Borrowings | 96.62 | 71.9 |
| (ii) Trade payables | 105.12 | 156.1 |
| (iii) Other financial liabilities | 358.64 | 358.3 |
| (b) Provisions | 2.23 | 5.6 |
| (c) Current Tax Liabilities (Net) | - | 120 |
| (d) Other Current Liabilities | 7.78 | 8.6 |
| Total current liabilities | 570.39 | 600.6 |
| | 5,299.63 | 5,329.9 |
| TOTAL LIABILITIES | | |
| TOTAL EQUITY AND LIABILITIES | 8,420.13 | 8,499.6 |

Date: 10th November, 2022

Place: Mumbai

Rajendra Karanmal Bhuta Parag Malde

For Prabhat Technologies (India) Limited

Insolvency Resolution Professional

Prabhat Technologies (India) Limited CIN: L72100MH2007PLC169551

Registered Office : Unit No. 402, Western Edge I, Kanakia Spaces, WesternExpress Highway, Borivali (East), Mumbai 400066

Un-Audited Consolidated Cash Flow Statement for the Half - year ended September 30, 2022
(**Tin lacs unless stated otherwise*)

| | (v tir rucs air | less stated otherwise) |
|--|--|---|
| Particulars | For the period ended September 2022 (Un Audited) | For the year ended March 31, 2022 (Audited) |
| A. Cash flow from operating activities | | |
| Profit before extraordinary items and tax | (48.16) | (212.17) |
| Adjustments for: | | |
| Depreciation and amortisation expense | 22,39 | 51.99 |
| Finance costs | 3.54 | 2.52 |
| M To M gain on fair valuation of investments | 1 334 | 37.98 |
| Other Income | | (0.10) |
| Rent received | (56.28) | (2.46) |
| Profit & Loss on sale of Shares | 15.92 | 12.49 |
| Interest Income | (2.66) | 2 |
| Operating profit before working capital changes | (65.25) | (109.75) |
| Character and the made to | | |
| Changes in working capital: Adjustments for (increase)/ decrease in operating assets: | | |
| Inventories | (8.58) | (25.24) |
| Other current assets | (0.50) | (23:24) |
| Trade receivables | 29.25 | 59,94 |
| Other non current financial assets | (1.20) | (0.25) |
| Other non-current assets | (0.24) | (15.09) |
| Other hon-current assets | 19.23 | 19.36 |
| Prior Period Items & Extra Ordinary Items | 19.23 | (6.73) |
| Net Cash Flow from Operating Activities | 19.23 | 12.63 |
| Adjustments for increase (decrease) in operating liabilities: | | |
| | (51.00) | 63.00 |
| Trade payables | 0.33 | (6.22) |
| Other current financial liabilities | (3.39) | (6.16) |
| Other current provisions | (0.89) | (26.01) |
| Other current liabilities | 6.11 | 6.92 |
| Other non-current liabilities | (3.39) | (5.86) |
| Other non-current provisions Current Tax Liabilities (Net) | (5.53) | (5.50) |
| Current lax Elabrides (Net) | (52.23) | 25.67 |
| Cash generated from operations | (98.25) | (71.45) |
| Net income tax paid | 1 | |
| Net cash flow from operating activities (A) | (98.25) | (71.45) |
| B. Cash flow from investing activities | | |
| Investment in shares | 41.20 | 27.77 |
| Rent received | 56.28 | 2.46 |
| Payment for purchase of property, plant and equipment | | (10.24) |
| Profit & Loss on Sale of Shares | | (12.49) |
| Other Income | 2.66 | 0.10 |
| Net cash flow used in investing activities (B) | 100.14 | 7.60 |
| C Cook Barry frame framedon petinistics | | |
| C. Cash flow from financing activities | 24,65 | 65.50 |
| Repayment of borrowings Finance cost | (3.54) | (2,52) |
| Net cash flow from/ (used in) financing activities (C) | 21.11 | 62.98 |
| | | |
| Net increase/ (decrease) in Cash and cash equivalents (A+B+C) | 23.00 | (0.87) |
| Add: Cash and cash equivalents at the beginning of the year | 23,59 | 23.59 |
| Cash and cash equivalents at the end of the year * | 46.59 | 22.72 |
| Cash and cash equivalents at the end of the year* | | |
| *Comprises of: | 04/40/000 | (83334) |
| (a) Cash on hand | 1,48 | 1.19 |
| (b) Balances with banks | | 1400-000 |
| (i) In current accounts | 45.11 | 21.53 |
| ENDR | | 22.50 |
| | 46.59 | 23.59 |

Date: 10th November, 2022

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Notes:

- 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 or der 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 10/11/2022 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 September 30, 2022, as required under regulation 33 of SEBI (Listing Obligation and Disclosure requirements) regulation
- 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 7th December 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 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 |

- 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.
- 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.
- 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.
- 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.
- 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".

Figures of Corresponding periods are reclassified/ regrouped wherever necessary.

Date: 10th November, 2022

Place: Mumbai

For Prabhat Technologies (India) Limited

Karanmal Bhuta

Insolvency Resolution Professional

Parae

M.Com. FCA



A-56, Kumbha Nagar, Chittorgarh- Rajasthan Branch- Amet, Rajsamand (Raj.) +91-94147-34801

Email: harisharoraassociates@gmail.com

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)

- 1. 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 September 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.

CA Harish Arora

M.Com. FCA



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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.

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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: 22407420BCRPSQ1874 Place of signature: Chittorgarh

Date: 10/11/2022

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| d (0.02) (0.02) (0.02) (0.44) | d (0.21) (0.02) (0.28) (0.44) (0.02) (0.28) (0.44) (0.02) (0.028) (0.04) | d (0.41) (0.02) (0.28) (0.44) (0.02) (0.28) (0.44) (0.02) (0.02) (0.02) (0.04) | 0.13 | 0.13 | 0.13 | (50.0) | | (1.3 |
| 0.13 (0.41) (0.02) (0.41) | ORAK BAN (Por Prabhat Technologies (India) Limited | O.13 (0.41) (0.02) (0.41) (0.41) (0.02) (0.41) | O.13 (0.01) (0.02) (0.02) (0.02) (0.02) (0.02) (0.02) (0.00) (0.00) (0.00) | Raiendra Karanmal Bhuta (0.02) | Co. Pool 41 Co. Prabhat Technologies (India) Limited | (ZO:O) (T+:O) | | (1.2) |
| | ò | for Prabhat Technologies (India) Limited | for Prabhat Technologies (India) Limited | For Prabhat Technologies (India) Limited Raiendra Karanmal Bhuta | NA+S | (0.41) | | 1 |
| | ORAK BUILL For Prabhat Technologies (India) Limited | or Prabhat Technologies (India) Limited | for Prabhat Technologies (India) Limited | For Prabhat Technologies (India) Limited Raiendra Karanmal Bhuta Pareg Malde | J. C. TAPS | (0.41) | | |

Prabhat Technologies (India) Limited

CIN: L72100MH2007PLC169551 Registered Office: Unit No. 402, Western Edge I, Kanakia Spaces, Western

Express Highway, Borivali (East), Mumbai 400066. Un - Audited Standalone Statement of Assets and Liabilities as at September 30,2022

(Amount in Lakhs)

| | Particulars | As at September 30, 2022 M: (UnAudited) | As at arch 31, 2022 (Audited) |
|------|--|---|-------------------------------------|
| 1 | ASSETS | THE PERSON AND ADDRESS. | |
| | Non-current assets | 2010.00 | 2,040.50 |
| 1 | a) Property, plant and equipment | 2,018.98 | 2,040.50 |
| 17 | b) Capital work-in-progress | 1 -1 | -50 |
| 1 | c) Investment Property | * 1 | - |
| | | - | |
| | (d) Goodwill | 0.50 | 0.50 |
| - 11 | (e) Other Intangible assets | - 1 | |
| | (f) Intangible assets under development | 5.60 | 67.34 |
| | i, Investments | - 1 | (4) |
| | ii. Trade receivables | 22.1 | |
| | iii. Loans | 2.68 | 2.44 |
| | iv. Others | 2.00 | = - |
| | (i) Deferred tax assets (net) | | 2,740.29 |
| | (j) Other non-current assets | 2,740.29 | 2,740.25 |
| - 1 | (j) Other horr-concine assets | | |
| | Total non-current assets | 4,768.05 | 4,851.07 |
| 1 | Total Ron-current assets | | |
| | Current Assets | 156.62 | 148.04 |
| | (a) Inventories | 130.02 | , ,5,0 |
| 1 | (b) Financial Assets | 1 -1 | 52 |
| - 1 | i, Investments | | 2 002 70 |
| - 1 | ii. Trade receivables | 2,774.53 | 2,803.78 |
| - 1 | iii. Cash and cash equivalents | 46.61 | 22.7 |
| | III, Cash and Cash equivalents | 19.50 | 19.5 |
| | iv. Bank balances other than(iii) above | | |
| | y, Loans | | - |
| | vi. Others (to be specified) | | |
| | (c)Current Tax Assets (Net) | 643.73 | 646.8 |
| | (d) Other current assets | 643.73 | 17533783 |
| | Total current assets | 3,640.99 | 3,640.9 |
| | | 8,409,04 | 8,491.9 |
| | TOTAL ASSETS | | |
| В | EQUITY AND LIABILITIES | 1 | |
| 1 | Equity | 1,070.63 | 1,070.6 |
| | (a) Equity share capital | 1,070.03 | |
| | (b) Other equity | 2442.76 | 2,144.2 |
| | (i) Reserves and surplus | 2,112.76 | - At |
| | 10 10 10 10 10 10 10 10 10 10 10 10 10 1 | 3,183.39 | 3,214. |
| | TOTAL EQUITY | | |
| 2 | Liabilities | - | |
| | Non-current liabilities | | |
| | Liabilities under resolution Plan | | 4,000. |
| | i. Financial Creditors | 4,000.00 | |
| | ii. Other current Creditors | 729.24 | 729. |
| | II. Other current creditors | | |
| | (b) Deferred tax liabilities (Net) | | |
| | (d) Other non current liabilities | 4720.24 | 4,729 |
| | Total non-current liabilities | 4,729.24 | 7,63 |
| | 3 Current liabilities | | |
| | (a) Financial liabilities | 32000 | 23 |
| | i, Borrowings | 25.51 | |
| | ii. Trade payables | 105.12 | 154 357 |
| | iii. Other financial liabilities | 356.78 | 7.75 |
| | | 1.50 | 4 |
| | (b) Provisions | | |
| | (c) Current Tax Liabilities (Net) | 7.50 | |
| | (e) Other Current Liabilities | 496.41 | 54 |
| | Total current liabilities | 5,225.65 | 5,27 |
| | TOTAL LIABILITIES | | 8,49 |
| | | 8,409.04 | 8.49 |

Date: 10th November, 2022

Place: Mumbai

Rajendra Karanmal Bhuta Insolvency Resolution

Prabhat Technologies (India) Limited CIN: L72100MH2007PLC169551

Registered Office: Unit No. 402, Western Edge I, Kamarus Species, Communication of Express Highway, Borivali (East), Mumbal 400066

Un-Audited Standalone Cash Flow Statement for the Half - year ended September 30, 2022

(**In lacs unless stated otherwise)

| Provide density | ran dire graffan (ersteal Sealpraffan (1982) | Partida yan darika) Matakab iki Silaki |
|--|---|---|
| A. Cash flow from operating activities | (1975 (Aux Tor 34) | (4) (16) (LET) |
| Profit before extraordinary Items and tax | (29,95) | (174.18 |
| | , | N |
| Adjustments for: | 1 | |
| Depreciation and amortisation expense | 21.53 | 50.3 |
| Finance costs | - | • |
| Interest income | (2.66) | |
| Rent received | (56.28) | (2.4) |
| Prior Period Item | 740 | 37.9 |
| Profit & Loss on Sale of Shares | 15.92 | 12.4 |
| Other Income | - 1 | (0.1) |
| Operating profit before working capital changes | (51.44) | (75.95 |
| Changes in working capital: | | |
| Inventories . | (8.58) | (25.2 |
| Trade receivables | 29.25 | 60.25 |
| Other non current financial assets | (0.24) | (0.2 |
| Other current assets | 3.16 | (11.5 |
| | 23.59 | 23,26 |
| Prior Period Items & Extra Ordinary Items | G. | (6.73 |
| Operating Profit after Prior period, extraordinary Items and tax | 23,59 | 16.53 |
| Adjustments for increase (decrease) in operating liabilities: | | |
| Trade payables | (49.79) | 65.30 |
| Other current provisions | 2.87 | (6.4) |
| Other current liabilities | 0.85 | (34.5) |
| Other non-current financial liabilities | | (5.9- |
| • | (46.07) | 18.47 |
| Cash generated from operations | (73.91) | (40.95 |
| Net income tax paid | | |
| Net cash flow from operating activities (A) | (73.91) | (40.95 |
| B. Cash flow from investing activities | | |
| Investment in shares & Mutual fund | 41.20 | 37,7 |
| Rent received | 56.28 | 2,46 |
| Payment for purchase of property, plant and equipment | - 1 | (12.4) |
| Fair Value Gain/Loss | - 1 | (10.2- |
| Other Income | 2.66 | 0.10 |
| Net cash flow used in investing activities (8) | 100.14 | 17.60 |
| C. Cash flow from financing activities | | |
| Repayment of borrowings | (2.32) | 22.00 |
| Net cash flow from/ (used in) financing activities (C) | (2.32) | 22.00 |
| Net increase/ (decrease) in Cash and cash equivalents (A+B+C) | 23,90 | (1.2) |
| Add: Cash and cash equivalents at the beginning of the year | 22,70 | 23.9 |
| Cash and cash equivalents at the end of the year * | 46,61 | 22,70 |
| Cash and cash equivalents at the end of the year | | |
| *Comprises of: | | 1,2 |
| (a) Cash on hand | 1,48 | 1,2 |
| (b) Balances with banks | 45.13 | 21,4 |
| (i) In current accounts | 45.15 | 21,4 |
| | 46.61 | 22.7 |

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 or der 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 10th November 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 September 30, 2022, as required under regulation 33 of SEBI (Listing Obligation and Disclosure requirements) regulation 2015.
- 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 7th December 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 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 |

- 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.
- 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.
- 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.
- 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: 10th November, 2022

Place: Mumbai

100

echnologies (India) Limited

y Resolution Professional

CFO