November 05, 2026

To,
Corporate Relations Department
BSE Limited
2nd Floor, P.J. Towers,
Dalal Street,
Mumbai – 400001
SCRIP CODE: 544379

To,
Corporate Relations Department
National Stock Exchange of India Ltd.
Exchange Plaza, Plot No. C/1, G-Block,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400051.
SYMBOL: PRABHA

Sub: 1. Outcome of the Board meeting held today i.e. Thursday, November 05, 2026
2. Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter and half year ended on September 30, 2026.

Ref: Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI (LODR) Regulation).

Dear Sir/ Madam,

With reference to subject matters, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, November 05, 2026, has approved the following businesses;

1. **Approval of Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter and half year ended on September 30, 2026 along with the Statement of Assets and Liabilities and Cash Flow Statement for the half year ended on September 30, 2026 and noting of Limited Review Report issued by the Statutory Auditor's thereon.**

   Pursuant to Regulation 30 and 33 of the SEBI (LODR) Regulations, we enclose herewith the following:

   a. Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on September 30, 2026;
   b. The Statement of Assets and Liabilities and Cash Flow Statement for the half year ended on September 30, 2026; and
   c. Limited Review Report issued by the Statutory Auditors, M/s Mahendra N. Shah & Co

The meeting of Board of Directors commenced at 12:00 Noon and concluded at 01:50 p.m.

You are requested to take the same on your records.

Thanking you

For, Prabha Energy Limited

NIKITA AGARWALLA
Digitally signed by NIKITA AGARWALLA
Date: 2026.11.05 13:51:50 +05'30'

Nikita Agarwalla
Company Secretary & Compliance Officer
M.No.: A69933
Encl: as above

MAHENDRA N. SHAH & CO.
CHARTERED ACCOUNTANTS

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

Independent Auditor's review report on Quarterly and Half Yearly Unaudited Standalone Financial Results of the company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Prabha Energy Limited

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

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

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

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

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

Other Matter

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

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

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

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

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

Date: 05/11/2026
Place: Ahmedabad

PRABHA ENERGY LIMITED

REGI. OFFICE :12A ABHISHREE CORPORATE PARK, AMBLI BOPAL ROAD, AMBLI, AHMEDABAD - 380058

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

Statement of Standalone Financial Results For The Quarter and Half Year Ended On 30th September, 2026

(Rs. in Lakhs except per equity share data)

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

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

PRABHA ENERGY LIMITED

REGI. OFFICE :12A , ABHISHREE CORPORATE PARK, AMBLI BOPAL ROAD, AMBLI, AHMEDABAD - 380058

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

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

(Rs. in Lakhs)

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

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

Prabha Energy Limited

PRABHA ENERGY LIMITED

REGI. OFFICE :12A , ABHISHREE CORPORATE PARK, AMBLI BOPAL ROAD, AMBLI, AHMEDABAD - 380058

Ph.: 02717-488611, E-mail: cs@prabhaenergy.com, website: www.prabhaenergy.com,

CIN:L40102GJ2009PLC057716

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

(Rs. in Lakhs)

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

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

Prabha Energy Limited

PRABHA ENERGY LIMITED

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

NOTES

1 The above unaudited standalone financial results for the quarter and half year ended 30th September, 2026 of Prabha Energy Limited (the "Company") were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 5th November, 2026.

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

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

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

5 On April 07, 2026, the Company allotted 96,67,258 partly paid-up equity shares at an issue price of ₹144 per partly paid-up equity share (including premium of Rs. 143 per partly paid-up equity share) aggregating to ₹13,920.85 lakhs. Upon receipt of applicable call money, 95,13,903 partly paid-up equity shares were converted into fully paid-up equity shares and listed on the Stock Exchanges with effect from September 11, 2026. The balance amount, including unpaid First Call money and the Second and Final Call money, is receivable. Accordingly, fully paid-up equity share capital of the company stands increased from Rs. 1,369.06 lakhs to Rs. 1,464.19 lakhs.
Pursuant to Ind AS 33, earnings per share for the previous periods have been restated for the bonus element in respect of the aforesaid rights issue.

6 Figures for the quarter ended 30th September, 2026 represents the difference between the unaudited figures in respect of the half year ended September 30,2026 and the published unaudited figures of first quarter ended 30th June, 2026 which were subject to limited review by the Auditors.

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

Date: November 5, 2026
Place: Ahmedabad

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

For, PRABHA ENERGY LIMITED

Shanil Paras Savla
Managing Director
DIN : 08763065

Prabha Energy Limited

MAHENDRA N. SHAH & CO.
CHARTERED ACCOUNTANTS

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

Independent Auditor's review report on Quarterly and Half Yearly Unaudited Consolidated Financial Results of the company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Prabha Energy Limited

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

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

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim financial information Performed by the independent Auditor of the Entity issued by the Institute of Chartered Accountants of India ("ICAI"). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
We also performed procedures in accordance with the Circular, No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

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

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

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

Other Matter

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

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

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

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

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

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

Date: 05/11/2026
Place: Ahmedabad

PRABHA ENERGY LIMITED

REGI. OFFICE :12A ABHISHREE CORPORATE PARK, AMBLI BOPAL ROAD, AMBLI, AHMEDABAD - 380058

Ph.: 02717-488611; E-mail: cs@prabhaenergy.com; website : www.prabhaenergy.com,

CIN:L40102GJ2009PLC057716

Statement of Consolidated Financial Results For The Quarter and Half Year Ended On 30th September, 2026

(Rs. in Lakhs except per equity share data)

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

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

PRABHA ENERGY LIMITED

PRABHA ENERGY LIMITED

REGI. OFFICE :12A, ABHISHREE CORPORATE PARK, AMBLI BOPAL ROAD, AMBLI, AHMEDABAD - 380058

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

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

(Rs. in Lakhs)

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

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

Prabha Energy Limited

PRABHA ENERGY LIMITED

REGI. OFFICE :12A, ABHISHREE CORPORATE PARK, AMBLI BOPAL ROAD, AMBLI, AHMEDABAD - 380058

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

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

(Rs. in Lakhs)

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

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NOTES

1 The above unaudited consolidated financial results for the quarter and half year ended 30th September,2026 of Prabha Energy Limited ("the company along with its subsidiaries "The Group") were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 5th November, 2026.

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

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

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

5 On April 07, 2026, the Company allotted 96,67,258 partly paid-up equity shares at an issue price of ₹144 per partly paid-up equity share (including premium of Rs. 143 per partly paid-up equity share) aggregating to ₹13,920.85 lakhs. Upon receipt of applicable call money, 95,13,903 partly paid-up equity shares were converted into fully paid-up equity shares and listed on the Stock Exchanges with effect from September 11, 2026. The balance amount, including unpaid First Call money and the Second and Final Call money, is receivable. Accordingly, fully paid-up equity share capital of the company stands increased from Rs. 1,369.06 Lakhs to Rs. 1,464.19 Lakhs.
Pursuant to Ind AS 33, earnings per share for the previous periods have been restated for the bonus element in respect of the aforesaid rights issue.

6 The consolidated figures of the September quarter are the balancing figure between the unaudited figures in respect of the period upto September 30, 2026 and the unaudited year-to-date figures upto June 30, 2026 being the date of the end of the first Quarter of the financial year which were subjected to limited review by the Auditors.

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

Date: November 5, 2026
Place: Ahmedabad

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

For, PRABHA ENERGY LIMITED

Shanil Paras Savla
Managing Director
DIN : 08763065

Prabha Energy Limited