



**Prabha
Energy
Limited**

August 12, 2025

**To,
Corporate Relations Department
BSE Limited
2nd Floor, P.J. Towers,
Dalal Street,
Mumbai - 400 001
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 - 400 051.
SYMBOL: PRABHA**

**Sub: 1. Outcome of the Board meeting held today i.e. Tuesday, August 12, 2025
2. Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter ended June 30, 2025.**

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 captioned subject matter, we hereby inform that the Board of Directors of the Company at its meeting held today i.e. Tuesday, August 12, 2025 has approved the following business;

1. Approval of Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter ended on June 30, 2025 and took note of Limited Review Report issued by the Statutory Auditors, M/s Mahendra N. Shah & Co.

Pursuant to Regulation 30 and 33 of the SEBI (LODR) Regulations, we enclose herewith the Un-audited Financial Results (Standalone & Consolidated) of the Company for the quarter ended on June 30, 2025 along with the Limited Review Report issued by 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
Company Secretary & Compliance Officer
M.No.: A69933**



Encl: a/a

Independent Auditor's review report on Quarterly Unaudited Standalone Financial Results of Prabha Energy Limited for the quarter ended June 30, 2025 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 ended June 30, 2025 ("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's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of 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 Company's personnel 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.



4. Based on our review conducted as stated in paragraph 3, 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 Ind As 34, prescribed under section 133 of the Act 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 isto be disclosed, or that it contains any material misstatement.

Other Matter

5. We draw attention to Note No 7 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.

Our conclusion is not modified in respect of this matter.



**For, Mahendra N Shah & Co.
Chartered Accountants**

FRN:105775W

Chirag Shah

**CA Chirag Shah
Partner**

Membership No. 045706

UDIN: 25045706BMJANT9956

Date: August 12, 2025

Place: Ahmedabad



PRABHA ENERGY LIMITED

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

Ph.: 02717-298510 Fax: 02717-298520, E-mail: cs@prabhaenergy.com; website : www.prabhaenergy.com, CIN:L40102GJ2009PLC057716

Statement of Unaudited Standalone Financial Results for the Quarter ended on 30th June,2025

(Rs. in Lakhs except per equity share data)

Sr. No.	Particulars	Standalone			
		Quarter Ended			Year Ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
(Refer Notes below)	Unaudited	Audited	Restated Unaudited (Refer Note: 5)	Audited	
1	Income from Revenue				
	a. Revenue from operations	51.98	40.49	38.15	157.75
	b. Other Income	10.10	39.95	1.85	45.30
	Total Income	62.08	80.44	40.00	203.05
2	Expenses				
	a. Cost of materials consumed /Purchase of Stock-in-Trade	56.43	32.96	37.80	149.52
	b. Employee benefits expenses	24.10	27.43	21.56	93.43
	c. Finance cost	0.00	0.23	8.93	10.18
	d. Depreciation and amortization expenses	1.73	1.71	1.73	6.94
	e. Other expenses	15.24	133.31	11.68	168.59
	Total Expenses	97.50	195.64	81.70	428.66
3	(Loss) / Profit before exceptional items and tax	(35.42)	(115.20)	(41.70)	(225.61)
4	Exceptional items	-	-	-	-
5	(Loss) / Profit before tax	(35.42)	(115.20)	(41.70)	(225.61)
6	Tax Expense				
	a. Provision for taxation (net)	-	-	-	-
	b. Earlier year tax provision (written back)	-	-	-	-
	c. Provision for Deferred tax liability/(asset)	(8.92)	(36.26)	(10.49)	(69.13)
	Total Tax Expense	(8.92)	(36.26)	(10.49)	(69.13)
7	Net (Loss)/Profit for the period/year	(26.50)	(78.94)	(31.21)	(156.48)
8	Other comprehensive income / (expenses)				
	a. Items that will not be reclassified to profit or loss(net of tax)	-	-	-	-
	Total comprehensive income/(expenses) for the period/year	(26.50)	(78.94)	(31.21)	(156.48)
9	Paid-up equity share capital (face value of Rs.1/-) Refer Note No. 6	1,369.06	1,369.06	1,369.06	1,369.06
10	Other Equity	-	-	-	42,320.86
11	Earnings per equity of Rs. 1/- each (not annualized)				
	a. Basic (in Rs.)	(0.02)	(0.06)	(0.02)	(0.11)
	b. Diluted (in Rs.)	(0.02)	(0.06)	(0.02)	(0.11)





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CIN:L40102GJ2009PLC057716

NOTES

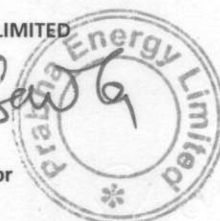
- 1 The above unaudited standalone financial results for the quarter ended 30th June, 2025 of Prabha Energy Limited (the "Company") were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 12th August, 2025.
- 2 The above standalone financial results for the quarter ended June 30,2025 ("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 statutory auditors of the company have carried out Limited review of aforesaid results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 4 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".
- 5 During the previous financial year 2023-24, the National Company Law Tribunal (NCLT) approved the reverse merger of Deep Energy Resource Limited (Transferor Company "1") and Savla Oil and Gas Private Limited (Transferor Company "2") with Prabha Energy Limited (Transferee Company). As a result, the merged financials have been prepared. The financial results for the prior quarter/period have been restated to reflect the impact of the reverse merger. Consequently, all figures have been adjusted to present the standalone performance of the combined entity.
- 6 Pursuant to approved Composite Scheme of arrangement by Hon'ble National Company Law Tribunal, the Board of Directors at its meeting held on November 23, 2024 approved the allotment of 13,69,05,531 equity shares of Rs. 1 each. The Basic and Diluted EPS for the prior periods of standalone financial statements have been restated considering the face value of Rs.1 each.
- 7 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 under testing will be capitalised, and depletion will commence once the reserves are established and approved as proved and developed. As the testing is currently ongoing, during the current quarter, sales generated during this phase have been recognised as revenue in the Statement of Profit and Loss.
- 8 Figures for the quarter ended 31st March, 2025 represents the difference between the audited figures in respect of the full financial year and the published unaudited figures of nine months ended 31st December, 2024 which were subject to limited review by the Auditors.
- 9 The figures of previous quarters / year are reclassified, regrouped, and rearranged wherever necessary so as to make them comparable with current period's figures.

Date: 12/08/2025
Place: Ahmedabad



For, PRABHA ENERGY LIMITED


Shail M Savla
Managing Director
DIN : 08763064



Independent Auditor's review report on Quarterly Unaudited Consolidated Financial Results of Prabha Energy Limited for the quarter ended June 30,2025 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 subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2025 ("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 subsidiaries:
 - Deep Natural Resources Limited
 - Deep Energy LLC, USA



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 Matters

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 ended on that date, as considered in the 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 7 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.

Our conclusion is not modified in respect of this matter.

Date: August 12, 2025
Place: Ahmedabad



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

Chirag Shah
CA Chirag Shah

Partner

Membership No. 045706

UDIN: 25045706BMJANU2849



PRABHA ENERGY LIMITED

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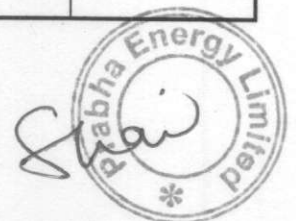
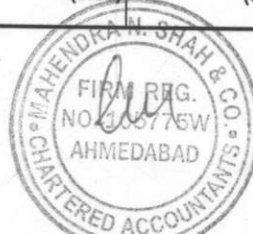
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CIN:L40102GJ2009PLC057716

Statement of Unaudited Consolidated Financial Results for the Quarter ended on 30th June,2025

(Rs. in Lakhs except per equity share data)

Sr. No.	Particulars	Consolidated			
		Quarter Ended			Year ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
(Refer Notes below)	Unaudited	Audited	Restated Unaudited (Refer Note: 5)	Audited	
1	Income from Revenue				
	a. Revenue from operations	113.36	101.87	94.43	394.67
	b. Other Income	10.10	39.96	1.91	44.35
	Total Income	123.46	141.83	96.34	439.02
2	Expenses				
	a. Cost of materials consumed /Purchase of Stock-in-Trade	73.07	44.14	56.41	205.04
	b. Employee benefits expenses	48.89	80.88	34.75	185.39
	c. Finance cost	0.84	1.22	10.76	15.06
	d. Depreciation and amortization expenses	11.72	11.59	11.05	46.23
	e. Other expenses	18.27	142.94	14.10	190.23
	Total Expenses	152.79	280.76	127.07	641.95
3	(Loss) / Profit before exceptional items and tax	(29.33)	(138.93)	(30.73)	(202.93)
4	Exceptional items	-	-	-	-
5	(Loss) /Profit before tax	(29.33)	(138.93)	(30.73)	(202.93)
6	Tax Expense				
	a. Provision for taxation (net)	2.39	(5.80)	3.13	5.89
	b. Earlier year tax provision (written back)	-	-	-	3.48
	c. Provision for Deferred tax liability/(asset)	(9.77)	(39.51)	(10.87)	(72.75)
	Total Tax Expense	(7.38)	(45.31)	(7.74)	(63.38)
7	(Loss) / Net Profit for the period/year	(21.95)	(93.62)	(22.99)	(139.55)
	(Loss) /Net Profit attributable to:				
	a. Owners	(23.32)	(89.12)	(25.44)	(144.54)
	b. Non-controlling interest	1.37	(4.50)	2.45	4.99
8	Other comprehensive income / (expenses)				
	a. Items that will not be reclassified to profit or loss(net of tax)	-	-	-	-
	Total comprehensive income/(expenses) for the period/year	(21.95)	(93.62)	(22.99)	(139.55)
	Total comprehensive income/(expenses) attributable to:				
	a. Owners	(23.32)	(89.12)	(25.44)	(144.54)
	b. Non-controlling interest	1.37	(4.50)	2.45	4.99
9	Paid-up equity share capital (face value of Rs.1/-) Refer Note No 6	1,369.06	1,369.06	1,369.06	1,369.06
10	Other Equity	-	-	-	42,433.67
11	Earnings per equity of Rs. 1/- each (not annualized)				
	a. Basic (in Rs.)	(0.02)	(0.07)	(0.02)	(0.11)
	b. Diluted (in Rs.)	(0.02)	(0.07)	(0.02)	(0.11)





PRABHA ENERGY LIMITED

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CIN:L40102GJ2009PLC057716

NOTES

- 1 The above unaudited consolidated financial results for the quarter ended 30th June,2025 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 12th August, 2025.
- 2 The above consolidated financial results for the quarter ended June 30,2025 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 statutory auditors of the group have carried out Limited review of aforesaid results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 4 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".
- 5 During the previous financial year 2024-25, the National Company Law Tribunal (NCLT) approved the reverse merger of Deep Energy Resources Limited (Transferor Company "1") and Savla Oil and Gas Private Limited (Transferor Company "2") with Prabha Energy Limited (Transferee Company). As a result, the merged financials have been prepared. The financial results for the prior quarter/period have been restated to reflect the impact of the reverse merger. Consequently, all figures have been adjusted to present the consolidated performance of the combined entity.
- 6 Pursuant to approved Composite Scheme of arrangement by Hon'ble National Company Law Tribunal, the Board of Directors at its meeting held on November 23, 2024 approved the allotment of 13,69,05,531 equity shares of Rs. 1 each. The Basic and Diluted EPS for the prior periods of consolidated financial statements have been restated considering the face value of Rs.1 each.
- 7 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 under testing will be capitalised, and depletion will commence once the reserves are established and approved as proved and developed. As the testing is currently ongoing, during the current quarter, sales generated during this phase have been recognised as revenue in the Statement of Profit and Loss.
- 8 Figures for the quarter ended 31st March, 2025 represents the difference between the audited figures in respect of the full financial year and the published unaudited figures of nine months ended 31st December, 2024 which were subject to limited review by the Auditors.
- 9 The figures of previous quarters / year are reclassified, regrouped, and rearranged wherever necessary so as to make them comparable with current period's figures.

Date: 12/08/2025

Place: Ahmedabad



For, PRABHA ENERGY LIMITED


Shail M Savla
Managing Director
DIN : 08763064

