Date: 11-11-2025

To,

The Manager, **BSE Limited** **Department of Corporate Services,** **Phiroze Jeejeebhoy Towers,** **Dalal Street, Mumbai – 400001**	**Company Symbol: PRABHHANS** **Script Code: 530361** **ISIN: INE428P01013**

Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on **Tuesday, 11th day of November 2025** at the Corporate Office of the Company situated at House No. 248, Karta Ram Gali Ghass Mandi, Chaura Bazar, Ludhiana, Punjab-141008, India, have Considered and approved the **standalone Unaudited financial results of the Company for the Quarter and Half Year ended on 30th September 2025**.

A copy of the said standalone Unaudited financial results along with the Limited Review Report by Statutory Auditor thereon is enclosed herewith;

The meeting of the Board of Directors commenced at 03:30 P.M. and concluded at 04:00 P.M.

This is for your information and record.

Thanking you,

Yours Faithfully

For and on behalf of
PRABHHANS INDUSTRIES LIMITED

SATNAM SINGH
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Date: 2025.11.11 16:19:09 +05'30'

Satnam Singh
Managing Director & CFO
DIN: 09526002

KAPISH JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
F.R.N. 022743N
Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987
Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Standalone Unaudited Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Prabhhans Industries Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **Prabhhans Industries Limited** ("the Company") for the quarter ended 30 September 2025 and half year ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.

2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim standalone financial information which 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. 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. 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 the Standards on Auditing specified under section 143(10) of the Act, 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 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 Indian Accounting Standards 34 (Ind AS-34) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Kapish Jain & Associates,**
Chartered Accountants
Firm Registration No. 022743N

Vikas Katyal
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Date: 2025.11.11 15:51:35 +05'30'

Vikas Katyal
Partner
Membership No. 512562

UDIN: 25512562BMIGSQ6190
Place: Delhi
Date: 11 November 2025

PRABHHANS INDUSTRIES LIMITED

CIN: L70200TG1993PLC016389

Regd. Office : Plot No.270E/A, MCH No.985 Road No. 10, Jubilee Hills, Hyderabad, Telangana- 500033

Corporate Office : House No. 248, Karta Ram Gali Ghass Mandi, Chaura Bazar, Ludhiana, Punjab-141008

E-Mail- satnam94151@gmail.com, Website: www.prabhhansindltd.in

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2025

(Rs. in Lakh unless otherwise stated)

Sl. No	Particulars	Quarter ended			Half Year ended		Year ended
		30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	a) Revenue from operations	2,907.18	2,172.35	2,158.79	5,079.53	3,862.00	8,693.58
	b) Other income	(0.05)	0.32	1.13	0.27	1.13	1.23
	Total income	**2,907.13**	**2,172.67**	**2,159.92**	**5,079.80**	**3,863.13**	**8,694.81**
2	**Expenses**						
	a) Purchase od stock in trade	2,784.81	2,378.27	1,850.96	5,163.08	3,572.43	8,246.39
	b) Changes in inventories of stock in trade	7.71	(294.90)	190.65	(287.19)	65.16	(35.85)
	c) Employee benefits expense	14.01	13.45	12.73	27.46	25.19	51.39
	d) Finance costs	14.40	9.70	14.06	24.10	25.14	53.70
	e) Depreciation and amortisation expense	2.85	2.82	2.24	5.67	4.76	10.88
	f) Other expenses	20.28	7.06	1.93	27.34	14.33	36.83
	Total expenses	**2,844.06**	**2,116.40**	**2,072.57**	**4,960.46**	**3,707.01**	**8,363.34**
3	**Profit/(loss) before exceptional item & tax (1-2)**	**63.07**	**56.27**	**87.35**	**119.34**	**156.12**	**331.47**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(loss) before tax (3-4)**	**63.07**	**56.27**	**87.35**	**119.34**	**156.12**	**331.47**
6	Tax expense						
	1) Current tax	18.13	14.36	21.13	32.49	39.22	**93.09**
	2) Deferred tax	0.06	0.06	(0.81)	(0.40)	(0.02)	11.11
7	**Net Profit/(Loss) after tax (5-6)**	**44.88**	**41.85**	**67.03**	**87.25**	**116.92**	**227.27**
8	Other comprehensive income (OCI)						
	Items that will not be reclassified to profit and loss	**-**		-	-	-	-
	Income Tax relating to Items that will not be reclassified to profit and loss	-		-	-	-	-
9	**Total comprehensive income for the period (7+8)**	**44.88**	**41.85**	**67.03**	**87.25**	**116.92**	**227.27**
10	Paid-up Equity Share Captial (Face value of Rs.10/- each)	624.82	624.82	624.82	624.82	624.82	624.82
11	Other Equity (excluding revaluation reserve)					-	341.82
12	Earnings per share (of Rs.10/- each) Basic & Diluted (Rs.)	0.72	0.67	1.07	1.40	1.87	3.64

Notes:-

1 The above Financial Results were reviewed by the Unaudit Committee and were thereafter approved by the Board of Directors at their meeting held on 11 November 2025.

2 The above results for the quarter and half year ended on 30 September 2025 have 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.

3 The Company has a single reportable segment for the purpose of Ind AS-108.

4 **Standalone Statement of Assets & Liabilities**

(Rs. in Lakh unless otherwise stated)

Particulars	Standalone	
	As at 31-Sep-2025	As at 31-Mar-2025
Assets		
1 Non-current assets		
a) Property, plant and equipment	98.99	104.34
b) Capital work in progress	250.00	250.00
c) Goodwill	9.20	9.20
d) Financial assets		
(i) Investments	-	-
e) Other non-current assets	-	-
Total non-current assets	**358.19**	**363.54**
2 Current assets		
a) Inventories	1,371.61	1,084.41
b) Financial assets		
(i) Investments	8.33	11.93
(ii) Trade receivables	1,581.76	1,183.08
(iii) Cash and cash equivalents	45.66	65.77
(iv) Loans & advances	169.84	167.41
(v) Other financial assets	0.50	-
c) Other current assets (net)	16.14	29.38
Total current assets	**3,193.84**	**2,541.98**
Total assets	**3,552.03**	**2,905.52**
EQUITY AND LIABILITIES		
1 Equity		
a) Equity share capital	624.82	624.82
b) Other equity		
Retained earnings	429.11	341.82
Total-Shareholders' Funds	**1,053.93**	**966.64**
2 Liabilities		
Non-current liabilities		
a) Financial liabilities		
(i) Borrowings	40.20	29.31
b) Provisions	-	-
c) Deferred Tax Liabilities (Net)	12.04	12.44
d) Other non-current liabilities	-	-
Total non-current liabilities	**52.24**	**41.75**
Current liabilities		
a) Financial liabilities		
(i) Borrowings	977.01	646.26
(ii) Trade payable		
- total outstanding dues of micro enterprises and small enterprises	178.22	217.05
- total outstanding dues other than micro and small enterprises	1,051.04	820.39
(iii) Other financial liabilities	4.00	2.49
b) Provisions	17.44	23.14
c) Other current liabillities	7.10	9.25
d) Current Tax liabilities	211.04	178.55
Total current liabilities	**2,445.85**	**1,897.13**
Total equity and liabilities	**3,552.03**	**2,905.52**

5 **Standalone Statement of Cash Flow**

(Rs. in Lakh unless otherwise stated)

		For year ended	
		As at 31-Sep-2025	**As at 31-Sep-2024**
A.	**Cash flow from operating activities**		
	Profit/(loss) before tax	119.36	156.14
	Adjustments for :		
	Depreciation of plant, property and equipment	5.67	4.76
	Finance cost	24.10	25.14
		149.13	**186.04**
	Changes in assets and liabilities		
	(Increase)/decrease in trade receivables & loans & advances	(401.11)	(193.24)
	(Increase)/decrease in other assets and financial assets	(0.50)	5.38
	(Increase)/decrease in other loan & advances and current assets	13.25	(320.81)
	(Increase)/decrease in other Inventories	(287.20)	65.17
	Increase/(decrease) in trade payable	191.82	(21.54)
	Increase/(decrease) in other financial liabilities	1.51	(0.15)
	Increase/(decrease) in provisions	(38.17)	(12.92)
	Increase/(decrease) in current liabilities	(2.16)	304.37
	Cash generated from operating activities	**(373.43)**	**12.30**
	Income tax paid	32.49	(11.19)
	Net cash generated from operating activities	**(340.94)**	**1.11**
B.	**Cash Flow from Investing Activities**		
	Purchase/Sale of property, plant and equipment	(0.33)	(8.64)
	Investment made	3.60	(0.08)
	Loans advances	-	-
	Interest on loans advances	-	-
	Net cash generated from/(used in) investing activities	**3.28**	**(8.73)**
C.	**Cash flows from financing activities**		
	Proceeds from long term borrowings	10.89	448.28
	Proceeds from short term borrowings	330.76	(387.79)
	Finance cost	(24.10)	(25.14)
	Net cash generated from/(used in) financing activities	**317.55**	**35.35**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	(20.11)	27.73
	Cash and cash equivalents at the beginning of year	65.77	33.07
	Cash and cash equivalents at the end of year	**45.66**	**60.80**

* The above statement of cash flow has been prepared under the 'Indirect Method'.

6 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

For and on behalf of the Board of Directors
PRABHHANS INDUSTRIES LIMITED

SATNAM SINGH
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Date: 2025.11.11 15:48:43 +05'30'

Satnam Singh
Managing Director & CFO
DIN 09526002

Date : 11 November 2025
Place: Ludhiana