**To,** **Date: 05-11-2026**

| | |
|---|---|
| **The Manager,**<br>**Bombay Stock Exchange**<br>**Department of Corporate Services,**<br>**Phiroze Jeejeebhoy Towers,**<br>**Dalal Street, Mumbai – 40000** | **Company Symbol: PRABHHANS**<br>**Scrip Code: 530361**<br>**ISIN: INE428P01013** |

**Subject: Outcome of the Board Meeting pursuant to Regulation 30 and 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015**

**Dear Sir/Madam,**

In Pursuant to **Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended, this is to inform you that the Board of Directors of **M/s Prabhhans Industries Limited** at their meeting held **Today i.e. Thursday, 05th November 2026**, at the Corporate office of the Company situated at House No. 248, Karta Ram Gali, Ghass Mandi, Chaura Bazar, Ludhiana, Punjab-141008 India, has inter alia, considered and approved the considered and approved the Standalone Un-Audited Financial Results along with Independent Auditor's Review Report of the Company for the Quarter and Half Year ended 30th September 2026.

We enclose herewith a copy of the said financial results along with the Independent Auditor's Review Report by the Statutory Auditors of the Company.

The meeting of the Board commenced at 05:00 P.M. and concluded at 06:00 P.M.

Kindly take the same on your record.

Thanking you,
Yours Faithfully

**For and on behalf of**
**Prabhhans Industries Limited**

SATNAM SINGH
Digitally signed by SATNAM SINGH
Date: 2026.11.05 18:15:59 +05'30'

**Satnam Singh**
**Managing Director & CFO**
**DIN: 09526002**

**KAPISH JAIN & ASSOCIATES**
Chartered Accountants

117, 1st Floor, New Delhi House,
27, Barakhamba Road,
New Delhi – 110001
Tel: +91-11-40508780
Mob: +91 9711611551
Email: info@cakja.com

**Independent Auditor's Review Report on Standalone Unaudited Financial Results for the quarter ended and half year ended 30 September 2026 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 and half year ended 30 September 2026 ("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

Kapish Jain & Associates ★ NEW DELHI ★ Chartered Accountants

**Vikas Katyal**
*Partner*
Membership No. 512562
UDIN: 26512562RXXEDI6817
Place: Delhi
Date: 05 November 2026

# 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

**STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2026**

*( Rs. in Lakh unless otherwise stated)*

| Sl. No | Particulars | Quarter ended | | | Half year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30-Sep-2026 | 30-Jun-2026 | 30-Sep-2025 | 30-Sep-2026 | 30-Sep-2025 | 31-Mar-2026 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | **Income** | | | | | | |
| | a) Revenue from operations | 966.90 | 1,038.34 | 2,907.18 | 2,005.24 | 5,079.53 | 10,107.71 |
| | b) Other income | 110.09 | - | (0.05) | 110.09 | 0.27 | 0.11 |
| | **Total income** | **1,076.99** | **1,038.34** | **2,907.13** | **2,115.33** | **5,079.80** | **10,107.82** |
| 2 | **Expenses** | | | | | | |
| | a) Purchases of stock in trade | 57.60 | 985.22 | 2,784.81 | 1,042.82 | 5,163.08 | 10,394.03 |
| | b) Changes in inventories of stock in trade | 856.80 | 4.20 | 7.71 | 861.00 | (287.19) | (671.24) |
| | c) Employee benefits expense | 3.82 | 11.33 | 14.01 | 15.15 | 27.46 | 55.26 |
| | d) Finance costs | 7.23 | 13.65 | 14.40 | 20.88 | 24.10 | 53.00 |
| | e) Depreciation and amortisation expense | 3.37 | 3.09 | 2.85 | 6.46 | 5.67 | 11.44 |
| | f) Other expenses | 9.78 | 5.40 | 20.28 | 15.18 | 27.34 | 43.74 |
| | **Total expenses** | **938.60** | **1,022.89** | **2,844.06** | **1,961.49** | **4,960.46** | **9,886.23** |
| 3 | **Profit/(loss) before exceptional item & tax (1-2)** | **138.39** | **15.45** | **63.07** | **153.84** | **119.34** | **221.59** |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | **Profit/(loss) before tax (3-4)** | **138.39** | **15.45** | **63.07** | **153.84** | **119.34** | **221.59** |
| 6 | Tax expense | | | | | | |
| | 1) Current tax | 35.53 | 4.10 | 18.13 | 39.63 | 32.49 | 59.72 |
| | 2) Deferred tax | 4.30 | 0.32 | 0.06 | 4.62 | (0.40) | (1.89) |
| 7 | **Net Profit/(Loss) after tax (5-6)** | **98.56** | **11.03** | **44.88** | **109.59** | **87.25** | **163.76** |
| 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)** | **98.56** | **11.03** | **44.88** | **109.59** | **87.25** | **163.76** |
| 10 | Paid-up equity share capital (face value Rs.10/- each) | 624.82 | 624.82 | 624.82 | 624.82 | 624.82 | 624.82 |
| 11 | Other Equity (excluding revaluation reserve) | - | - | - | - | - | 505.57 |
| 12 | Earnings per share (of Rs.10/- each) Basic & Diluted (Rs.) | 1.58 | 0.18 | 0.72 | 1.75 | 1.40 | 2.62 |

**Notes:-**

1 The above Unaudited Standalone Financial Results for the Quarter ended & half year ended 30 September,2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 05 November, 2026.

2 These Results 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 30-Sep-2026 (Unaudited) | As at 31-Mar-2026 (Audited) |
| **Assets** | | |
| **1 Non-current assets** | | |
| a) Property, plant and equipment | 98.04 | 103.52 |
| b) Capital work in progress | 250.00 | 250.00 |
| c) Goodwill | 9.20 | 9.20 |
| d) Financial assets | | |
| **Total non-current assets** | **357.24** | **362.72** |
| **2 Current assets** | | |
| a) Inventories | 894.65 | 1,755.65 |
| b) Financial assets | | |
| (i) Investments | - | 6.31 |
| (ii) Trade receivables | 1,486.04 | 1,494.16 |
| (iii) Cash and cash equivalents | 14.50 | 10.26 |
| (iv) Loans & advances | 177.48 | 167.41 |
| (v) Other financial assets | 0.50 | 0.50 |
| c) Other current assets (net) | 35.90 | 35.01 |
| **Total current assets** | **2,609.07** | **3,469.30** |
| **Total assets** | **2,966.31** | **3,832.02** |
| **EQUITY AND LIABILITIES** | | |
| **1 Equity** | | |
| a) Equity share capital | 624.82 | 624.82 |
| b) Other equity | | |
| Retained earnings | 615.16 | 505.57 |
| **Total-Shareholders' Funds** | **1,239.98** | **1,130.39** |
| **2 Liabilities** | | |
| **Non-current liabilities** | | |
| a) Financial liabilities | | |
| (i) Borrowings | 24.13 | 123.35 |
| b) Provisions | - | - |
| c) Deferred Tax Liabilities (Net) | 15.18 | 10.55 |
| **Total non-current liabilities** | **39.31** | **133.90** |
| **Current liabilities** | | |
| a) Financial liabilities | | |
| (i) Borrowings | 11.68 | 1,017.92 |
| (ii) Trade payable | | |
| - total outstanding dues of micro enterprises and small enterprises | 7.53 | 7.72 |
| - total outstanding dues other than micro and small enterprises | 622.05 | 1,290.80 |
| (iii) Other financial liabilities | - | 3.73 |
| b) Provisions | 27.79 | 22.58 |
| c) Other current liabillities | 930.56 | 8.94 |
| d) Current Tax liabilities | 87.41 | 216.04 |
| **Total current liabilities** | **1,687.02** | **2,567.73** |
| **Total equity and liabilities** | **2,966.31** | **3,832.02** |

5 **Standalone Statement of Cash Flow**

*( Rs. in Lakh unless otherwise stated)*

| Particulars | Half year ended | |
|---|---|---|
| | 30-Sep-2026 (Unaudited) | 30-Sep-2025 (Unaudited) |
| **A. Cash flow from operating activities** | | |
| **Profit/(loss) before tax** | 153.84 | 119.34 |
| **Other noncash adjustments (including liabilities written back)** | (110.09) | - |
| Depreciation of plant, property and equipment | 6.46 | 5.67 |
| Finance cost | 20.88 | 24.10 |
| | **71.09** | **149.11** |
| **Changes in assets and liabilities** | | |
| (Increase)/decrease in trade receivables and operating advances | 8.12 | (401.11) |
| (Increase)/decrease in other assets and financial assets | - | (0.50) |
| (Increase)/decrease in other loan & advances and current assets | (0.89) | 13.25 |
| (Increase)/decrease in other Inventories | 861.00 | (287.18) |
| Increase/(decrease) in trade payable | (558.84) | 191.82 |
| Increase/(decrease) in other financial liabilities | (3.73) | 1.51 |
| Increase/(decrease) in provisions | 5.22 | (38.17) |
| Increase/(decrease) in current liabilities | 921.62 | (2.16) |
| **Cash generated from operating activities** | **1,303.59** | **(373.43)** |
| Income taxes (paid)/refunded | (168.26) | 32.49 |
| **Net cash generated from operating activities** | **1,135.33** | **(340.94)** |
| **B. Cash Flow from Investing Activities** | | |
| Purchase/Sale of property, plant and equipment | (0.99) | (0.33) |
| Proceeds from redemption of investments | 6.31 | 3.60 |
| Loans advanced | (10.07) | - |
| **Net cash generated from/(used in) investing activities** | **(4.75)** | **3.28** |
| **C. Cash flows from financing activities** | | |
| Net proceeds from/(repayment of) long-term borrowings | (99.22) | 10.89 |
| Net proceeds from/(repayment of) short-term borrowings | (1,006.24) | 330.76 |
| Finance cost | (20.88) | (24.10) |
| **Net cash generated from/(used in) financing activities** | **(1,126.34)** | **317.55** |
| **Net increase/(decrease) in cash and cash equivalents (A+B+C)** | 4.24 | (20.11) |
| Cash and cash equivalents at the beginning of period | 10.26 | 65.77 |
| **Cash and cash equivalents at the end of period** | **14.50** | **45.66** |

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

6 The balance appearing under the Trade Receivable, Trade Payables, Loan & Advances, Other Current Assets and Liabilities are subject to confirmation and reconcilation and consequent adjustments, if any, will be accounted for in the year of confirmation/reconciliation.

7 The Company is in the process for MSMEs verification for their outstanding vendors, hence these are taken subject to confirmations. Further Stock has been considered without physical verification as certified by management.

8 During the quarter, the Company sold goods valued at ₹9.30 crore to customer against full advance payment. At the customer request, the goods continue to be held at the Company's premises; they are separately identified as the customer, ready for delivery on demand, and cannot be used or redirected by the Company, and the buyer has no right of return or refund. As control passed to the customer on 30 September 2026, revenue of ₹9.30 crore are recognised in the quarter under Ind AS 115. The tax invoice will be raised on removal of the goods by the customer.

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

10 The Company has not any holding, subsidiary, associates or Joint Venture relationship with any other company as at 30th September, 2026.

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

SATNAM SINGH
Digitally signed by SATNAM SINGH
Date: 2026.11.05 17:17:26 +05'30'

**Satnam Singh**
Managing Director & CFO
**DIN 09526002**

Date: 05-Nov-2026
Place: Ludhiana