



**Ashish Bhoola & Co.**  
Chartered Accountants

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**Limited Review Report on Quarterly Standalone Financial Results of Prashant India Limited pursuant to Reg. 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

To the Board of Directors of  
Prashant India Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Prashant India Limited for the quarter ended 30.09.2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Surat  
Date: 14/11/2025



For Ashish Bhoola & Co.  
Chartered Accountants

*A.P. Bhoola*

(CA. Ashish P. Bhoola)

Partner

Membership No.109121

FRN: 120609W

UDIN: 25109121BM4PMJ2266

# PRASHANT INDIA LTD.

Regd. Office : 4th Floor Office-407 Union Trade Centre, Udhana Darwaja, Nodh- 2107-2111, B/S Apple Hospital, Surat- 395002, Gujarat, India.  
Email id:cs.prashantindia@gmail.com, Website:www.prashantindia.info  
CIN : L15142GJ1983PLC006574, Contact No.+91-7228086858

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-09-2025

Particulars	Quarter ended			Half year ended		(Rs. in lacs)
	Unaudited 30.09.2025	Unaudited 30.06.2025	Unaudited 30.09.2024	Unaudited 30.09.2025	Unaudited 30.09.2024	Year Ended Audited 31.03.2025
1. Total Income						
a. Net Sales/Income from operations	0.00	0.86	8.29	0.86	8.29	11.45
b. Other operating income	0.93	6.14	3.63	7.07	8.95	18.84
Total income from operations	0.93	7.00	11.92	7.93	17.24	30.29
2. Expense -						
a. Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.06
b. Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
c. Changes in inventory of FG, WIP & stock	0.00	0.00	0.00	0.00	0.00	0.00
d. Excise duty on sales	0.00	0.00	0.00	0.00	0.00	0.00
e. Employees benefit expense	6.10	5.13	3.89	11.23	7.70	16.71
f. Finance costs	0.00	0.00	0.10	0.00	0.10	0.11
g. Depreciation and amortisation	0.39	2.08	2.12	2.47	4.24	8.46
h. Other expenditure	11.64	6.60	3.10	18.24	13.36	24.97
Total expense	18.13	13.81	9.21	31.94	25.40	50.31
3. Profit/(Loss) from operations before exceptional items and tax ( 1-2 )	(17.20)	(6.81)	2.71	-24.01	(8.16)	(20.02)
4. Exceptional items	1020.39	0.00	0.00	1020.39	0.00	0.00
5. Profit/(Loss) before tax	1003.19	(6.81)	2.71	996.38	(8.16)	(20.02)
6. Tax expenses	0.00	0.00	0.00	0.00	0.00	0.00
7. Net Profit/(Loss) for the period after tax ( 9+_10)	1003.19	(6.81)	2.71	996.38	(8.16)	(20.02)
8. Other comprehensive income						
Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Income tax on above	0.00	0.00	0.00	0.00	0.00	0.00
Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Income tax on above	0.00	0.00	0.00	0.00	0.00	0.00
9. Total comprehensive income for the period ( 7+8)	1003.19	(6.81)	2.71	996.38	(8.16)	(20.02)
10 Details of Equity share capital						
Paid up equity share capital	423.54	423.54	423.54	423.54	423.54	423.54
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
11.Reserves excluding revaluation reserves	(2748.43)	(3751.62)	(3732.95)	(2748.43)	(3732.95)	(3744.81)
12. EPS ( not annualised )						
a. Basic EPS	23.69	(0.16)	0.06	23.52	(0.19)	(0.47)
b. Diluted EPS	23.69	(0.16)	0.06	23.52	(0.19)	(0.47)

FOR PRASHANT INDIA LTD

For PRASHANT INDIA LTD.

Place : Surat

Date : 14-11-2025



Managing Director  
Prabhudas Mohanbhai Gondalia  
DIN: 00014809

Director/Authorised Signatory

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Reporting of Segmentwise Revenue, Results and Capital Employed alongwith the quarterly results

Particulars	Quarter ended			Half year ended		(Rs. in lacs)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Audited 31.03.2025
1. Segment Revenue						
( net sale/ income from each segment should be disclosed under this head )						
a. Textile	0.81	5.12	3.61	5.93	8.91	18.74
b. Wind farm	0.00	0.86	8.29	0.86	8.29	11.45
c. Unallocated	0.12	1.02	0.02	1.14	0.04	0.10
Total	0.93	7.00	11.92	7.93	17.24	30.29
Less : Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Net sales /Income from operations	0.93	7.00	11.92	7.93	17.24	30.29
2. Segment Results -						
( Profit / Loss before tax and interest from each segment )						
Textile	1014.46	1.29	0.13	1015.75	1.37	0.66
Windfam	2.08	(1.56)	7.00	0.52	1.54	(2.75)
Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
Total	1016.54	(0.27)	7.13	1016.27	2.91	(2.09)
Less : (i) Interest	0.00	0.00	0.10	0.00	0.10	0.11
(ii) Other un-allocable expenditure net off	13.35	6.54	4.32	19.89	10.97	17.82
(iii) unallocable income	0.00	0.00	0.00	0.00	0.00	0.00
Total profit before tax	1003.19	(6.81)	2.71	996.38	(8.16)	(20.02)
3. Capital Employed						
( Segment assets - Segment liabilities )						
Textile	(1179.94)	(2194.40)	(2194.87)	(1179.94)	(2194.87)	(2195.69)
Windfam	93.20	91.12	96.96	93.20	96.96	92.68
Unallocated	(1661.69)	(1648.34)	(1635.04)	(1661.69)	(1635.04)	(1641.80)
	0.00	0.00	0.00	0.00	0.00	0.00

## Notes

1) The above Unaudited Financial Results have been reviewed and recommended by the Audit committee and were approved and taken on record by the Board of Directors at its meeting held on 14.11.2025. The Statutory Auditors have carried out limited review of the results.

2) No provision for interest has been made in respect of borrowings from strategic investors for the year ended on 31-03-2001 onwards.

3) The company has unabsorbed depreciation and carried forward losses under Tax Laws. In absence of virtual certainty of sufficient future taxable income, net deferred tax assets has not been recognised by way of prudence in accordance with Accounting Standard (AS) 22 "Accounting for taxes on income" issued by the ICAI.

4) The figures for the corresponding quarter and that of previous year are regrouped / reclassified wherever necessary.

5) The standalone unaudited financial results of the company for quarter ended 30th Sept, 2025 are available for investors at www.prashantindia.info and www.bseindia.com

6) Reconciliation between Ind AS and previous Indian GAAP for the Quarter ended on 30th Sept, 2025 is as below

Particulars	(Rs. In lacs )
	For the quarter ended on 30th
Net profit after tax published as per previous GAAP	1003.19
Add / (Less) : Adjustment as per Ind AS (Change in profit on investment )	0.00
Total comprehensive income for period as per Indian AS (A+B)	1003.19

Place : Surat

Date : 14-11-2025



FOR PRASHANT INDIA LTD

Managing Director  
Prabhudas Mohanbhai Gondalia  
DIN: 00014809  
Director/Authorised Signatory

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Statement of assets and liabilities -		(Rs. in lacs)
Particulars	Half-Year ended 30.09.2025 (Unaudited)	Year ended 31.03.2025 (Audited)
<b>B ASSETS :</b>		
<b>1. Non-current assets</b>		
(a) Property, plant & equipment	40.98	41.04
(b) Financial assets - Loans	14.20	14.20
(c) Deferred tax assets (net)	0.00	0.00
(d) Other non-current assets	30.87	5.51
Sub-total - Non-current assets	86.05	60.75
<b>2 Current assets</b>		
(a) Inventories - stock of fuel - coal	0.00	0.00
(b) Financial assets -		
(i) Trade receivables	7.37	7.60
(ii) Cash and cash equivalents	93.11	102.60
(iii) Short-term loans and advances	0.00	0.00
(c) Other current assets	4.41	86.29
Sub-total - Current assets	104.89	196.49
Total -Assets	190.94	257.24
<b>A EQUITY AND LIABILITIES :</b>		
<b>1. Equity</b>		
(a) Equity share capital	423.54	423.54
(b) Other equity	(2748.43)	(3744.81)
Sub-total - Equity	(2324.89)	(3321.27)
<b>2. Non-current liabilities</b>		
Sub-total - Non-current liabilities	0.00	0.00
<b>3. Current liabilities</b>		
(a) Financial liabilities		
(i) Short-term borrowings	2509.84	3460.59
(ii) Trade payables	4.08	2.00
(iii) Other financial liabilities	0.00	0.00
(b) Other current liabilities	0.00	114.00
(c) Provisions	1.91	1.92
Sub-total - Current liabilities	2515.83	3578.51
Total - Equity and liabilities	190.94	257.24

FOR PRASHANT INDIA LTD  
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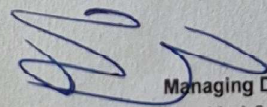
CASH FLOW STATEMENT	30.09.2025	(Rs. in lacs) 31.03.2025
<b>CASH FLOW FROM OPERATING ACTIVITIES -</b>		
Net profit before tax and extraordinary items	996.38	(20.02)
Adjustment for-		
Taxation	2.47	8.46
Depreciation	-	-
Provision for doubtful debts	-	-
Profit / loss on sale of fixed assets & investments	(1,020.39)	-
Exceptional items	-	0.11
Interest shown separately	(21.54)	(11.45)
Operating profit before working capital change		
Adjustment for -	0.23	2.51
Trade & other receivable	-	-
Inventories	81.88	(84.43)
Other current assets, loans & advances	(111.93)	3.19
Trade payable	(51.36)	(90.18)
<b>CASH GENERATED FROM OPERATIONS</b>	-	(0.11)
Interest paid	-	(0.11)
Tax refunds	(51.36)	(90.29)
<b>CASH FLOW BEFORE EXTRA ORDINARY ITEMS</b>	1,020.39	-
Less : Extraordinary items	969.03	(90.29)
<b>Net cash flow from operating activities</b>		
<b>CASH FLOW FROM INVESTING ACTIVITIES -</b>		
Purchase of fixed assets	(27.77)	-
Change in non current assets	-	187.73
Adjustment / Sale of fixed assets / investments	(27.77)	187.73
<b>Net cash used in investment activities</b>		
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issue of share capital	-	-
Proceeds from long term borrowing	950.75	-
Repayment of Finance / Lease liabilities	950.75	-
<b>Net cash outflow from financing activities</b>		
Net change in cash & cash equivalents	(9.49)	97.44
CASH AND CASH EQUIVALENTS - Op. Bal.	102.60	5.16
CASH AND CASH EQUIVALENTS - Cl. Bal.	93.11	102.60

Place : Surat

Date : 14-11-2025



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