

INDEPENDENT AUDITORS' REPORT

To,
The Members of **PRIME TRIGEN WEALTH LIMITED** (*erstwhile PRIME FUNDS MANAGEMENT LIMITED*)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **PRIME TRIGEN WEALTH LIMITED** (*erstwhile PRIME FUNDS MANAGEMENT LIMITED*) ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the statement of Changes in Equity and the statement of Cash Flow for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Companies Act 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the total comprehensive income (comprising of loss and other comprehensive income), the changes in equity and its cash flows and for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not



provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

No.	Key Audit Matter	Auditor's Response
1	<u>Revenue recognition</u> - The Company's revenue from operation comprises revenue from advisory services including advising on corporate restructuring in transactions of strategic transfers of shares/businesses and in debt mobilization. - Revenue is recognized by the Company on satisfaction of performance obligations contained in revenue mandates and on transfer of control of services rendered to the clients. - In majority of cases the underlying transactions are unique in nature requiring significant management input to determine satisfaction of performance obligations associated therewith leading to revenue recognition. - Due to significant level of management involvement, revenue recognition has been identified as a Key Audit Matter.	The audit procedures performed included the following: - Obtained detailed understanding to test effectiveness of the system that the Company has established to determine satisfaction of performance obligations under revenue mandates for the purpose of revenue recognition. - Verified supporting documents to evaluate fulfillment of performance obligations under revenue mandates. - In selected samples, more particularly for cut-off transactions, confirmations from clients were obtained as additional evidence to support the Company's claim of fulfillment of performance obligations. - Verified receipt of revenue from the client as additional evidence supporting the fulfillment of performance obligations and rendering of service by the Company besides confirming the amount of revenue recognized as income. - Accounting of unbilled revenue, if any, was verified with invoices issued in subsequent period.
2	<u>Deferred Tax</u> - The Company has recognized Deferred Tax Assets (DTA) amounting to Rs. 604 Lakhs as at 31st March 2026, primarily arising from unabsorbed losses and carry-forward losses. - The recognition of DTA is based on managements' future projection of taxable profits and the likelihood of utilizing these assets before expiry. - This involves significant judgement regarding future business performance, tax planning strategies and interpretation of tax laws. - Given the level of estimation and the materiality of the amount, we considered this to be a key audit matter.	The audit procedures performed included the following: - Assessing the reasonableness of managements' future profit projections, including growth assumptions. - Evaluating historical accuracy of forecasts. - Reviewing the expiry dates of tax losses and timing of reversals of temporary differences. - Testing the mathematical accuracy of DTA computations. - Evaluating whether the disclosures made in the financial statements were adequate and in accordance with Ind AS 12.



Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report but does not include the financial statements and our auditor's report thereon. These reports are expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in



the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143 (11) of the Act, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.



2. As required by Section 143 (3) of the Act, we report that:
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), the statement of Cash Flow and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act read with relevant rules issued thereunder.
 - e) On the basis of the written representations received from the directors as on March 31, 2026 and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B." Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, we state that in our opinion and to the best of our information and according to the explanations given to us, the remuneration has been paid or provided by the Company to its directors during the year is in accordance with requisite approvals mandated by the provisions of section 197 of the Act.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There has been no delay in transferring amounts, required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the Management representations provided under (a) and (b) above, contain any material misstatement.

- v. The Company has not paid any dividend during the financial year.
- vi. As stated in Note 26 of the financial statements and based on our examination, which included test checks, the Company, has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For GANDHI & ASSOCIATES LLP
Chartered Accountants
(FRN:102965W/W100192)



A handwritten signature in blue ink, appearing to read "Tejas Kulkarni", written over the circular stamp.

TEJAS KULKARNI
Partner
Membership No. 603545

Mumbai,
Date: May 27, 2026
UDIN: 26603545IVNQQI3993

ANNEXURE - A TO THE AUDITORS' REPORT

The annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2026 we report that:

1. a) (A) The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

(B) The Company has maintained proper records showing full particulars of intangible assets.
b) As explained to us, all the Property, Plant and Equipment and the right-of-use assets were physically verified by the Management during the year. According to the information and explanations given to us, no discrepancies were noticed on such physical verification.
c) According to the information and explanations given to us, the Company does not own any immovable property and hence, reporting under clause 3(i)(c) of the Order is not applicable.
d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.
e) According to the information and explanations given to us, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
2. a) The Company does not hold any inventories and hence, reporting under clause 3(ii) of the Order is not applicable.
b) The Company has not been sanctioned working capital limits in excess of Rs. 500 lakhs, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence, reporting under clause 3(ii)(b) of the Order is not applicable.
3. a) The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence, reporting under clause 3(iii)(a) of the Order is not applicable.
b) The Company does not have any investments and hence, reporting under clause 3(iii)(b) of the Order is not applicable.
c) The Company has not given any loans or advances in the nature of loans and hence, reporting under clauses 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order is not applicable.
4. The Company does not have any investments nor has given any loans and hence, reporting under clause 3(iv) of the Order is not applicable.
5. The Company has not accepted any deposit or amounts which are deemed to be deposits and hence, reporting under clause 3(v) of the Order is not applicable.
6. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act for any of the services rendered by the Company and hence, reporting under clause 3(vi) of the Order is not applicable.
7. a) According to the information and explanations given to us and the records of the Company examined by us, the Company is generally regular in depositing with the appropriate authorities undisputed statutory dues including provident fund, income tax,



goods and service tax and other statutory dues applicable to it. Further, according to the information and explanations given to us, there are no undisputed amounts payable in respect of provident fund, income tax, goods and service tax and other statutory dues with the appropriate authorities outstanding at the end of the year for a period of more than six months from the date they became payable.

- b) There are no statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2026 on account of a dispute.
8. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act 1961.
9. a) The Company has not taken any loans or other borrowings from any lender. Hence reporting under clause 3(ix) (a) of the Order is not applicable.
- b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.
- d) On an overall examination of the financial statements of the Company, funds raised on short term basis have, prima facie, not been used for long-term purposes by the Company.
- e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its associate companies or joint ventures.
- f) The Company has not raised any loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.
10. a) The Company has not raised any amount by way of initial public offer or further public offer (including debt instruments) during the year and hence, reporting under clause 3(x)(a) of the Order is not applicable.
- b) During the year, the Company has made a preferential allotment of equity shares. According to the information and explanations given to us and based on our examination of the relevant records, the Company has complied with the provisions of Sections 42 and 62 of the Companies Act, 2013 and the rules made thereunder in respect of such preferential allotment. Further, the proceeds received from the preferential allotment have been utilized for the purposes for which the funds were raised, as disclosed by the management.
11. a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company has been noticed or reported during the year.
- b) No report under section 143(12) of the Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- c) We have taken into consideration the whistle blower complaints received by the Company during the year (and up to the date of this report), while determining the nature, timing and extent of our audit procedures.
12. In our opinion and according to the information and explanation given to us, the Company is not a nidhi company and hence, reporting under clauses 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
13. According to the information and explanations given to us and based on our examination of the records, the transactions with the related parties are in compliance with sections



- 177 and 188 of the Act, where applicable, and the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.
- b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
15. On the basis of our examination and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with directors or persons connected to its directors and hence, reporting under clause 3(xv) of the Order is not applicable.
16. a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act 1934 and hence, reporting under clauses 3(xvi)(a), 3(xvi)(b) and 3(xvi)(c) of the Order is not applicable.
- b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and hence, reporting under clause 3(xvi)(d) of the Order is not applicable.
17. The Company has incurred cash loss of Rs. 2194 Lakhs during the financial year covered by our audit and Rs. 52 Lakhs in the immediately preceding financial year.
18. There has been no resignation of the statutory auditors of the Company during the year.
19. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
20. According to the information and explanation given to us, the Company is not required to spend any amount in accordance with provisions of section 135 of the Act and hence, reporting under clauses 3(xx)(a) and 3(xx)(b) of the Order is not applicable.

Mumbai,
Date: May 27, 2026
UDIN: 26603545IVNQI3993



For GANDHI & ASSOCIATES LLP
Chartered Accountants
(FRN:102965W/W100192)

TEJAS KULKARNI
Partner

Membership No. 603545

ANNEXURE - B TO THE AUDITORS' REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act 2013 ("the Act")

We have audited the internal financial controls over financial reporting the Company as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that:

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the



- transactions and dispositions of the assets of the Company; and,
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and,
 3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the ICAI.

Mumbai,
Date: May 27, 2026
UDIN: 26603545IVNQQI3993



For GANDHI & ASSOCIATES LLP
Chartered Accountants
(FRN:102965W/W100192)

A handwritten signature in blue ink, appearing to read "Tejas Kulkarni", written over a horizontal line.

TEJAS KULKARNI
Partner
Membership No. 603545

Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)

Balance Sheet as at March 31, 2026

(Rs. in Lakhs, unless otherwise stated)

Particulars	Note no.	As at March 31, 2026	As at March 31, 2025
ASSETS			
I. Financial assets			
a) Cash and cash equivalents	1	179	12
b) Receivables	2		
(i) Trade receivables		276	-
c) Investments	3	-	488
d) Other financial assets	4	637	158
Sub total (I)		1,092	658
II. Non-financial assets			
a) Current tax assets (net)	5	77	44
b) Deferred tax assets (net)	6	604	1
c) Property, plant and equipment	7(a)	323	50
d) Other intangible assets	7(b)	26	4
e) Other non-financial assets	8	84	80
Sub total (II)		1,114	179
TOTAL ASSETS (I + II)		2,206	837
LIABILITIES AND EQUITY			
I. Financial liabilities			
a) Payables			
(i) Trade payables	9		
- Total outstanding dues of micro enterprises and small enterprises		1	1
- Total outstanding dues of creditors other than micro enterprises and small enterprises		19	1
b) Borrowings		178	-
c) Other financial liabilities	11	367	48
Sub total (I)		565	50
II. Non-financial liabilities			
a) Provisions	12	144	17
b) Other non-financial liabilities	13	128	31
Sub total (II)		272	48
III. Equity			
a) Equity share capital	14	1,766	800
b) Other equity		(397)	(61)
Sub total (III)		1,369	739
TOTAL LIABILITIES AND EQUITY (I + II + III)		2,206	837

Summary of material accounting policies and other explanatory information to the financial statements.

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This is the Balance Sheet referred to in our report of even date.

For **GANDHI & ASSOCIATES LLP**

Chartered Accountants

(FRN: 102965W/W100192)



Tejas Kulkarni

Tejas Kulkarni

Partner

Membership No. 603545

Place : Mumbai

Date : May 27, 2026

For **Prime Trigen Wealth Limited**

(CIN: U65990MH2018PLC318439)



Akshay Gupta
Akshay Gupta
Director
(DIN : 04272080)

Sailesh Balachandran
Sailesh Balachandran

Whole-time Director

(DIN : 10796047)

Maneesh Kapoor
Maneesh Kapoor

Whole-time Director

(DIN : 10794633)

Place : Mumbai

Date : May 27, 2026

Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Statement of Profit and Loss for the year ended March 31, 2026
(Rs. in Lakhs, unless otherwise stated)

Particulars	Note no.	Year ended March 31, 2026	Year ended March 31, 2025
I. Revenue from operations			
i) Fee & Commission income	15	2,142	515
II. Other Income		2,142	515
i) Interest income		2	-
ii) Net gain on fair value changes	17		
- Realised		4	14
- Unrealised		-	9
iii) Others		0	-
Total other income (II)		6	23
III. Total income (I + II)		2,148	538
IV. Expenses			
i) Finance costs	18	62	1
ii) Fees & commission expense		5	-
iii) Impairment on financial instruments		31	-
iv) Employee benefits expense	19	3,537	439
v) Depreciation and amortisation expense	20	150	9
vi) Other expenses	21	738	150
Total expenses (IV)		4,523	599
V. Profit before tax (III) - (IV)		(2,375)	(61)
VI. Tax expense			
i) Current tax		-	-
ii) Deferred tax		(605)	(1)
Total Tax expense (VI)		(605)	(1)
VII. Profit / (Loss) after tax (V) - (VI)		(1,770)	(60)
VIII. Other comprehensive income			
Item that will not be reclassified to profit or loss			
Remeasurement gain/ (loss) of the defined benefit plans		6	-
Deferred tax on remeasurement of the defined benefit plans		(1)	-
Other comprehensive income for the year (VIII)		5	-
IX. Total comprehensive income for the year (VII) - (VIII)		(1,765)	(60)
Earnings per equity share of nominal value of Rs. 10 each	22		
Basic (in Rs.)		(13.76)	(1.34)
Diluted (in Rs.)		(12.97)	(1.34)

Summary of material accounting policies and other explanatory information to the financial statements. 1-48

This is the Statement of Profit and Loss referred to in our report of even date.

For **GANDHI & ASSOCIATES LLP**
Chartered Accountants
(FRN: 102965W/W100192)

For **Prime Trigen Wealth Limited**
(CIN: U65990MH2018PLC318439)



Tejas Kulkarni

Tejas Kulkarni
Partner
Membership No. 603545

Akshay Gupta
Director
(DIN : 01272080)

Place : Mumbai
Date : May 27, 2026

Sailesh Balachandran
Sailesh Balachandran
Whole-time Director
(DIN : 10796047)

Maneesh Kapoor
Maneesh Kapoor
Whole-time Director
(DIN : 10794633)

Place : Mumbai
Date : May 27, 2026

Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Cash Flow for the year ended March 31, 2026
(Rs. in Lakhs, unless otherwise stated)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Cash flow from operating activities:		
Profit before tax	(2,375)	(61)
Adjustments for :		
Depreciation and amortisation expense	150	9
Unrealised (gain)/ loss on foreign currency translations (net)	5	-
Changes in fair valuation of investment (net) through profit or loss	-	(9)
Gain on sale of investments (net)	(4)	(14)
Interest Expense	62	1
Interest income	(2)	-
Share based payment to employees	89	-
Impairment of financial assets	31	-
Operating profit before working capital changes	(2,044)	(74)
Adjustments for changes in working capital:		
Non current liabilities		
(Decrease) / Increase in provisions	127	17
Increase / (Decrease) in trade payables	19	2
Increase/ (Decrease) in other financial liabilities	321	48
Increase/ (Decrease) in other non-financial liabilities	97	31
(Increase)/ Decrease in other financial assets	(510)	(83)
Decrease/ (Increase) in trade receivables	(276)	(75)
Decrease/ (Increase) in other non-financial assets	(4)	(80)
Total changes in working capital	(226)	(140)
Cash generated from operations	(2,270)	(214)
Taxes paid, net of refunds	(34)	(44)
Net cash generated/(used) from operating activities (A)	(2,305)	(258)
Cash flow from investing activities:		
Purchase of property, plant and equipments including capital work-in-progress	(445)	(63)
Purchase of Investments	488	(465)
Proceeds form sale / redemption of investments	4	-
Interest income	2	-
Net cash generated/(used) from in investing activities (B)	49	(528)
Cash flow from financing activities:		
Proceeds from issuance of Share capital	2,306	795
Borrowings availed during the year	178	-
Interest Paid	(62)	(1)
Net cash generated/(used) in financing activities (C)	2,422	794
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	167	8
Cash and cash equivalents at the beginning of the year	12	4
Cash and cash equivalents at the end of the year	179	12
Total	167	8
Notes:		
1) Cash and cash equivalents comprise of		
Cash on hand	0	0
Balances with banks		
In current account	179	12
Cash and cash equivalents at the end of the year	179	12



Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Cash Flow for the year ended March 31, 2026
(Rs. in Lakhs, unless otherwise stated)

Notes:

1) The above Statement of Cash Flows has been prepared under indirect method as set out in Ind AS 7, 'Statement of Cash Flows', as specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard) Rules, 2015 (as amended).

2) Figures in brackets indicate cash outflows

For **GANDHI & ASSOCIATES LLP**

Chartered Accountants

(FRN: 102965W/W100192)



Tejas Kulkarni

Partner

Membership No. 603545



Place : Mumbai

Date : May 27, 2026

For **Prime Trigen Wealth Limited**

(CIN: U65990MH2018PLC318439)



Akshay Gupta
Director
(DIN: 01272080)



Sailesh Balachandran
Whole-time Director
(DIN : 10796047)



Maneesh Kapoor
Whole-time Director
(DIN : 10794633)

Place : Mumbai
Date : May 27, 2026

Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Statement of Changes in Equity for the year ended March 31, 2026
(Rs. in Lakhs, unless otherwise stated)

Equity share capital

Particulars	Amount
Balance as at April 1, 2024	5
Changes in equity share capital during the year	795
Balance as at March 31, 2025	800
Balance as at April 1, 2025	800
Changes in equity share capital during the year	966
Balance as at March 31, 2026	1,766

Other equity

Particulars	Securities premium	Share Options outstanding account	Retained earnings	Other comprehensive income ("OCI")	Total
Opening balance as at April 1, 2024	-	-	(1)	-	(1)
Transactions during the year					
Profit after tax for the year	-	-	(60)	-	(60)
Closing balance as at March 31, 2025	-	-	(61)	0	(61)
Transactions during the year					
Share based compensation	-	89	-	-	89
Profit after tax for the year	-	-	(1,770)	-	(1,770)
Other comprehensive income/ (loss) for the year (net of tax)	-	-	-	5	5
Securities premium	1,340	-	-	-	1,340
Closing balance as at March 31, 2026	1,340	89	(1,831)	5	(397)

Summary of material accounting policies and other explanatory.

This is the Statement of Changes in Equity referred to in our report of even date.

For **GANDHI & ASSOCIATES LLP**

Chartered Accountants

(FRN: 102965W/W100192)

Tejas Kulkarni

Tejas Kulkarni

Partner

Membership No. 603545



For **Prime Trigen Wealth Limited**

(CIN: U65990MH2018PLC318439)



Akshay Gupta

Akshay Gupta

Director

(DIN : 01272080)

Akshay Gupta

Place : Mumbai

Date : May 27, 2026

Sailesh Balachandran

Sailesh Balachandran

Whole-time Director

(DIN : 10796047)

Maneesh Kapoor

Maneesh Kapoor

Whole-time Director

(DIN : 10794633)

Place : Mumbai
Date : May 27, 2026

Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Summary of material accounting policies and other explanatory information
(Rs. in Lakhs, unless otherwise stated)

1 Cash and cash equivalents

	As at March 31, 2026	As at March 31, 2025
Cash and cash equivalents		
Cash on hand	0	0
Balances with banks		
In current accounts	179	12
Total	179	12

2 Receivables

	As at March 31, 2026	As at March 31, 2025
Trade Receivable		
a) Receivables considered good-secured	-	-
b) Receivables considered good-unsecured	277	-
b) Receivables considered good-unsecured	-	-
c) Receivables which have significant increase in credit risk-unsecured	-	-
Less: Impairment loss allowance	(1)	-
Total	276	-

Trade Receivable Aging Schedule

	As at March 31, 2026					
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered goods	277	-	-	-	-	277
(ii) Undisputed Trade receivables - Which have significant increase in credit	-	-	-	-	-	-
(iii) Undisputed Trade receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade receivables - considered goods	-	-	-	-	-	-
(v) Disputed Trade receivables - Which have significant increase in credit	-	-	-	-	-	-
(vi) Disputed Trade receivables - credit impaired	-	-	-	-	-	-
Total	277	-	-	-	-	277

Note: Ageing of the trade receivables is determined from the date of transaction till the reporting date.

	As at March 31, 2025					
	Less than 6 months	6 months to 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables - considered goods	-	-	-	-	-	-
(ii) Undisputed Trade receivables - Which have significant increase in credit	-	-	-	-	-	-
(iii) Undisputed Trade receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade receivables - considered goods	-	-	-	-	-	-
(v) Disputed Trade receivables - Which have significant increase in credit	-	-	-	-	-	-
(vi) Disputed Trade receivables - credit impaired	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note: Ageing of the trade receivables is determined from the date of transaction till the reporting date.

Refer note 28 D (i) for credit risk analysis

* No debts are due from directors or other officers or any of them either severally or jointly with any other person. No debts are due from firms, limited liability partnerships or private companies in which any director is a partner or a director or a member.



Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Summary of material accounting policies and other explanatory information
(Rs. in Lakhs, unless otherwise stated)

3 Investments

Particulars	As at March 31, 2026		As at March 31, 2025	
	Share / Unit	Fair Value / Net Asset Value	Share / Unit	Fair Value / Net Asset Value
At fair value through profit or loss				
Investments in Mutual Funds (Quoted)				
ICICI Prudential Liquid Fund	-	-	48,116	185
Quant Liquid Fund	-	-	7,26,190	303
		-		488
Investments in India		-		488
Investments outside India		-		-
Total		-		488

The company is in compliance with relevant provisions of the Foreign Exchange Management Act 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the prevention of Money-Laundering Act 2002,(15 of 2003).



Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Summary of material accounting policies and other explanatory information
(Rs. in Lakhs, unless otherwise stated)

4 Other financial assets

	As at March 31, 2026	As at March 31, 2025
Security deposits	68	16
Employee advances	44	60
Advance Given	0	7
Unbilled Revenue	525	75
Total	637	158

5 Current tax asset (net)

	As at March 31, 2026	As at March 31, 2025
Advance income tax	77	44
Total	77	44

6 Deferred tax assets (net)

	As at March 31, 2026	As at March 31, 2025
Deferred tax assets / (liabilities) (Refer note 39 and 40)		
Liability towards lease rentals	4	0
Provision for compensated absences	20	3
Net mark-to-market loss / (gain) on investments (net)	-	(2)
Provision for gratuity	16	1
Depreciation / amortisation	(3)	(1)
Business Loss	567	-
Total	604	1



Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Summary of material accounting policies and other explanatory information
(Rs. in Lakhs, unless otherwise stated)

7(a) Property, plant and equipment

Particulars	Right to Use	Computers and other hardware	Office equipment	Total
Gross carrying value				
Gross carrying value as of April 1, 2024	-	-	-	-
Additions	40	19	0	59
Disposals	-	-	-	-
Gross carrying value as of March 31, 2025	40	19	0	59
Additions	362	51	5	418
Disposals	-	-	-	-
Gross carrying value as of March 31, 2026	402	70	5	477
Accumulated depreciation				
Accumulated depreciation as of April 1, 2024	-	-	-	-
Depreciation for the year	7	2	0	9
Accumulated depreciation on disposals	-	-	-	-
Accumulated depreciation March 31, 2025	7	2	0	9
Depreciation for the year	127	17	1	145
Accumulated depreciation on disposals	-	-	-	-
Accumulated depreciation March 31, 2026	134	19	1	154
Net carrying value				
Net carrying value as on March 31, 2025	33	17	0	50
Net carrying value as on March 31, 2026	268	51	4	323

7(b) Other intangible assets

Particulars	Computer software#
Gross carrying value	
Gross carrying value as of April 1, 2024	-
Additions	4
Disposals	-
Gross carrying value as of March 31, 2025	4
Additions	27
Disposals	-
Gross carrying value as of March 31, 2026	31
Accumulated amortisation	
Accumulated amortisation as of April 1, 2024	-
Amortisation for the year	0
Accumulated amortisation on disposals	-
Accumulated amortisation as of March 31, 2025	0
Amortisation for the year	5
Accumulated amortisation on disposals	-
Accumulated amortisation as of March 31, 2026	5
Net carrying value	
Net carrying value as on March 31, 2025	4
Net carrying value as on March 31, 2026	26

Other than internally generated.



Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Summary of material accounting policies and other explanatory information
(Rs. in Lakhs, unless otherwise stated)

8 Other non-financial assets

	As at March 31, 2026	As at March 31, 2025
Unsecured, considered good:		
Balances with government authorities	2	17
Prepaid expenses	82	63
Total	84	80

9 Trade payables

	As at March 31, 2026	As at March 31, 2025
Trade payables		
a) total outstanding dues of micro enterprises and small enterprises	1	1
b) total outstanding dues of creditors other than micro enterprises and small enterprises	19	1
Total	20	2

Note:- The information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company. The amount of principle and interest outstanding during the year is given below.

Total outstanding dues of micro enterprises and small enterprises

Under the Micro, Small and Medium Enterprises Development Act 2006 (MSMED Act, 2006), certain disclosures are required to be made relating to dues to Micro and Small enterprises. The Company has sent letters to vendors to confirm whether they are covered under Micro, Small and Medium Enterprise Development Act 2006 as well as they have filed required memorandum with prescribed authority. Based on and to the extent of the information received by the Company from the suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) and relied upon by the auditors, the relevant particulars as at the year end are furnished below:

	As at March 31, 2026	As at March 31, 2025
(a) The principle amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year	1	1
(b) The amount of interest paid by the buyer in terms of section 16, of the Micro, Small and Medium Enterprise Development Act, 2006 along with the amounts of the payment made to the suppliers beyond the appointed day during each accounting year	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprise Development Act, 2006.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006	-	-
Total	1	1



Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Summary of material accounting policies and other explanatory information
(Rs. in Lakhs, unless otherwise stated)

	As at March 31, 2026				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	1	-	-	-	1
(ii) Others	19	-	-	-	19
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	20	-	-	-	20

Note:- Ageing of the trade payables is determined from the date of transaction till the reporting date.

	As at March 31, 2025				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	1	-	-	-	1
(ii) Others	1	-	-	-	1
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	2	-	-	-	2

Note:- Ageing of the trade payables is determined from the date of transaction till the reporting date.

No amounts due and outstanding to be credited to investor education and protection fund.

10 Borrowings

	As at March 31, 2026	As at March 31, 2025
At amortised cost - Loan from related parties		
Unsecured		
On demand *	178	-
Total	178	-
Borrowings in India	178	-
Total	178	-

* Rs. 178 (March 31, 2025 Rs. Nil) payable to the holding Company. For terms of repayment and interest rate refer note 28.

11 Other financial liabilities

	As at March 31, 2026	As at March 31, 2025
Lease Liability (Refer note 30)		
-Long term (Obligation payable more than 12 months)	154	-
-Short term (Obligation payable within 12 months)	130	33
Employees dues payable	-	0
Other payables	3	-
Payable to the holding company	55	15
Accrued employees benefit expenses	25	-
Total	367	48



Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Summary of material accounting policies and other explanatory information
(Rs. in Lakhs, unless otherwise stated)

12 Provisions

	As at March 31, 2026	As at March 31, 2025
Provision for gratuity (Refer note 36)	65	5
Provision for compensated absences (Refer note 36)	79	12
Total	144	17

13 Other non-financial liabilities

	As at March 31, 2026	As at March 31, 2025
Statutory dues (including provident fund, tax deducted at source and goods and services tax)	128	31
Total	128	31



Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Summary of material accounting policies and other explanatory information
(Rs. in Lakhs, unless otherwise stated)

14 Equity share capital

i) Authorised, Issued, Subscribed and Paid-up Share Capital

	As at March 31, 2026	As at March 31, 2025
Authorised :		
2,25,00,000 (March 31, 2025 80,00,000) Equity Shares of Rs. 10/- each	2,250	800
	2,250	800
Issued, Subscribed and paid up:		
1,76,63,000 (March 31, 2025 80,00,000) Equity Shares of Rs. 10/- each	1,766	800
Total	1,766	800

ii) Reconciliation of number of shares

	As at March 31, 2026		As at March 31, 2025	
	Number of Shares	Amount	Number of Shares	Amount
Equity shares:				
Balance as at the beginning of the year	80,00,000	800	50,000	5
Shares issued during the year	96,63,000	966	79,50,000	795
Balance at the end of the current year	1,76,63,000	1,766	80,00,000	800

iii) Rights and restrictions attached to the shares

Equity shares:

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

iv) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

	As at March 31, 2026		As at March 31, 2025	
	Number of Shares	%	Number of Shares	%
Equity shares:				
Prime Securities Limited (Including Nominee Shareholders)	1,50,00,000	84.92%	80,00,000	100%

v) Details of shares held by the Promoter in the Company

Prime Securities Limited is promotor & holding the 84.92% Share Capital of the Company. During the year Company have increased its Authorised Share Capital from Rs. 800 lakhs to Rs. 2,250 lakhs and issued 96,63,000 equity shares on preferential issue basis to Prime Securities Limited and other shareholders.

vi) Aggregate number and class of shares allotted as fully paid-up pursuant to contract without payment being received in cash and bonus shares issued and shares bought back during the period of five years immediately preceding the current year

The company has neither allotted any class of shares as fully paid-up pursuant to contract without payment being received in cash and nor issued bonus shares and there has been any buy back of shares during the five years immediately preceding March 31, 2026.



Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Summary of material accounting policies and other explanatory information
(Rs. in Lakhs, unless otherwise stated)

15 Fee & commission income

	Year ended March 31, 2026	Year ended March 31, 2025
Corporate advisory fees	1,477	515
Brokerage and commission	665	-
Total	2,142	515

Disaggregation of revenue from contracts with customers

In the following table, revenue is disaggregated by primary geographical market, major products/ service lines and timing of revenue recognition:

	Year ended March 31, 2026	Year ended March 31, 2025
Primary geographical market		
India	1,736	515
Outside India	406	-
Total	2,142	515
Major products/ service lines		
Advisory Fees	1,477	515
Brokerage and commission	665	-
Total	2,142	515
Timing of revenue recognition		
At a point in time	2,142	515
Over a Year of time	-	-
Total	2,142	515

16 Interest Income

	Year ended March 31, 2026	Year ended March 31, 2025
On Financial assets measured at amortised cost		
- Interest Income on deposits with bank	0	-
- Other	2	-
Total	2	-

17 Net gain / (loss) on fair value changes

	Year ended March 31, 2026	Year ended March 31, 2025
Net gain / (loss) on financial instruments at fair value through profit or loss		
Realised		
On other financial instruments		
- Mutual Funds	4	14
Total Net gain / (loss) on fair value changes - Realised	4	14
Unrealised		
On other financial instruments		
- Mutual Funds	-	9
Total Net gain / (loss) on fair value changes - Unrealised	-	9

18 Finance costs

	Year ended March 31, 2026	Year ended March 31, 2025
Interest Expense	46	0
Interest on finance lease obligations	16	1
Total	62	1



Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Summary of material accounting policies and other explanatory information
(Rs. in Lakhs, unless otherwise stated)

19 Employee benefits expense

	Year ended March 31, 2026	Year ended March 31, 2025
Salaries, bonus and allowances	3,243	408
Contribution to provident and other funds (Refer note 36)	63	12
Gratuity (Refer note 36)	66	5
Compensated absences	67	12
Employee share based payments	89	-
Staff welfare expenses	9	2
Total	3,537	439

20 Depreciation and amortisation expense

	Year ended March 31, 2026	Year ended March 31, 2025
Right to use	127	7
Computers and other hardware	17	2
Office equipment	1	0
Computer software	5	0
Total	150	9

21 Other expenses

	Year ended March 31, 2026	Year ended March 31, 2025
Rent	67	1
Repairs and maintenance - others	12	0
Rates and taxes	18	10
Insurance	37	4
Electricity	3	-
Travelling, conveyance and car hire	69	24
Membership and subscription	100	67
Legal and professional fees	137	22
Payment to Auditors (Refer note 37)	8	1
Directors' sitting fees	3	-
Net loss on foreign currency transactions and translations	5	-
Spend towards Corporate Social Responsibility (CSR) activities (Refer note 32)	2	-
Business Promotion	64	0
Software Expenses	166	18
Miscellaneous expenditure	47	3
Total	738	150



Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Summary of material accounting policies and other explanatory information
(Rs. in Lakhs, unless otherwise stated)

22 Earnings per share

Basic earnings per share ("EPS") is calculated by dividing the profit after tax for the year attributable to equity shareholders of company by the weighted average number of equity shares outstanding during the year.

Diluted EPS is calculated by dividing the profit after tax for the year attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the year plus the weighted average number of equity shares that would be issued on the conversion of all the dilutive potential ordinary shares into ordinary shares.

The relevant details as described above are as follows:

	Year ended March 31, 2026	Year ended March 31, 2025
Basic Earnings per Share		
Profit attributable to equity shareholders (Rs.) (A)	(1,770)	(60)
Nominal value per share (Rs.)	10	10
Weighted average number of equity shares outstanding during the year (B)	1,28,59,656	44,71,507
Earnings per share (Basic) (Rs.) [(A) / (B)]	(13.76)	(1.34)
Diluted earnings per share		
Profit after tax for the year (A)	(1,770)	(60)
Weighted average number of equity shares (B)	1,28,59,656	44,71,507
Effect of potential equity shares for stock options outstanding	7,84,298	-
Weighted number of equity shares used in computing diluted earnings p	1,36,43,954	44,71,447
Earnings per share (Basic/ Diluted) (Rs.) [(A) / (B)]	(12.97)	(1.34)



Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Summary of material accounting policies and other explanatory information
(Rs. in Lakhs, unless otherwise stated)

23 Ratio Analysis

Sr. No.	Particulars	March 31, 2026	March 31, 2025
1	Current ratio	1%	2%
	Current Assets	1,092	170
	Current Liabilities	837	98
2	Debt-Equity ratio	13%	0%
	Networth	1,369	739
	Borrowings	178	-
3	Return on equity ratio	-129%	-8%
	PAT	(1,770)	(60)
	Networth	1,369	739
4	Trade receivables turnover ratio	47%	0%
5	Net profit ratio	-82%	-11%
6	Return on capital employed	-203%	-22%
	EBIT	(2,316)	(83)
	Networth	1,369	739
	Borrowings	178	-
7	Return on investment	0%	0%
	Interest Income	2	-
	Average Capital Employed	-	488

Reasons for variance in excess of 25%

1 Current Ratio

- Current ratio reduced due to increase in receivables and unbilled revenue.

2 Debt-Equity ratio

- Debt-Equity ratio increased due to the unsecured borrowing from holding company.

3 Return on equity ratio

- Return on equity ratio reduced due to increase in loss during the year.

4 Trade receivables turnover ratio

- Trade receivables turnover ratio increased due to the outstanding dues from Debtors.

5 Net profit ratio

- Net profit ratio reduced due to increase in expenses.

6 Return on capital employed

- Return on capital employed reduced due to increase in expenses.



24 I] Corporate Information

Prime Trigen Wealth Limited ("PTWL" or 'the Company') is a public limited company and incorporated under the provisions of Companies Act, 2013. The Company is domiciled in India and the addresses of its registered office and principal place of business are disclosed in the introduction to the annual report.

PTWL specializes in providing comprehensive and personalized financial solutions to family offices, Ultra HNIs, and HNIs through dedicated wealth managers. Its offerings span across multiple asset classes, including mutual funds, AIFs, portfolio management services, debentures, and direct equity investments.

The Financial statements were approved for issuance by the Company's Board of Director on May 27, 2026.

II] Material accounting policies

a) Basis of preparation of Financial Statements:

The Company presents the Balance Sheet, the Statement of Profit and Loss and the statement of Changes in Equity in the order of liquidity as per the format prescribed under Division III of Schedule III to the Companies Act, 2013. A maturity analysis of recovery or settlement of assets and liabilities within 12 months after the reporting date and more than 12 months after the reporting date is prescribed in Note 41.

Current and Non Current Classification:

All the assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Act. The Company has ascertained the operating cycle to be 12 months.

Functional and presentation currency:

These financial statements are presented in Indian rupees, which is the Company's functional currency. All amounts have been rounded off to two decimal places to the nearest lakh, unless otherwise indicated.

Historical cost convention:

The financial statements have been prepared on a historical cost basis, except for the following:

- certain financial assets and liabilities are measured at fair value;
- defined benefit plans – plan assets measured at fair value

c) Property, plant and equipment:

• Recognition and measurement:

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

The cost of an item of property, plant and equipment comprises:

Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates.

Any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in profit or loss.

d) Depreciation:

- Depreciation on tangible assets is provided on the straight-line method over the useful lives of assets as prescribed under Part C of Schedule II of the Companies Act, 2013;

Useful life of Property Plant and Equipment are reviewed at each balance sheet date and adjusted prospectively, if appropriate.

- Depreciation on addition to assets or on sale /discardment of assets, is calculated pro rata from the date of such addition or upto the date of such sale/discardment, as the case may be;
- Individual assets except assets given on lease acquired for less than Rs. 5,000 are depreciated entirely in the year of acquisition.

e) Intangible Fixed Assets:

Intangible assets, which are acquired by the Company and have finite useful lives are measured at cost less accumulated amortisation and any accumulated impairment losses.

Intangible assets, which are acquired by the Company and have finite useful lives are measured at cost less accumulated amortisation and any accumulated impairment losses.

f) Financial Instruments:

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments also include derivative contracts such as foreign currency foreign exchange forward contracts and, interest rate swaps and currency options; and embedded derivatives in the host contract.

Financial instruments also covers contracts to buy or sell a non-financial item that can be settled net in cash or another financial instrument, or by exchanging financial instruments, as if the contracts were financial instruments, with the exception of contracts that were entered into and continue to be held for the purpose of the receipt or delivery of a non-financial item in accordance with the entity's expected purchase, sale or usage requirements.

Financial Assets:

Classification:

The Company shall classify financial assets as subsequently measured at amortised cost, fair value through other comprehensive income or fair value through profit or loss on the basis of its business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.



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Initial recognition and measurement:

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Equity investments:

Equity investments in subsidiaries are measured at cost less impairment.

All other equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

Derecognition:

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily derecognised (i.e. removed from the Company's balance sheet) when:

- The rights to receive cash flows from the asset have expired, or
- The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'passthrough' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

Impairment of financial assets:

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, and bank balance.
- b) Trade receivables - The application of simplified approach does not require the company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition. Trade receivables are tested for impairment on a specific basis after considering the sanctioned credit limits, security like letters of credit, security deposit collected etc. and expectations about future cash flows.

Financial liabilities:

Classification

The Company classifies all financial liabilities as subsequently measured at amortised cost, except for financial liabilities at fair value through profit or loss. Such liabilities, including derivatives that are liabilities, shall be subsequently measured at fair value.

Initial recognition and measurement:

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

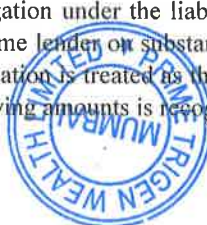
All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable and incremental transaction cost.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

Derecognition:

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender or substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.



Offsetting of financial instruments:

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

g) Employee Benefits:

Short Term Employee Benefits:

All employee benefits payable within twelve months of rendering the service are recognised in the period in which the employee renders the related service.

Post Employment / Retirement Benefits:

Contribution to Defined Contribution Plans such as Provident Fund, Employees' State Insurance Corporation, etc., are charged to the Statement of Profit and Loss as incurred.

Defined Benefit Plans – The present value of the obligation under such plans, is determined based on an actuarial valuation by an independent actuary at the end of each year, using the Projected Unit Credit Method. In the case of gratuity, which is funded, the fair value of the plan assets is reduced from the gross obligation under the defined benefit plans, to recognise the obligation on net basis.

Remeasurement of net defined benefit liability, which comprises actuarial gains and losses and the return on plan assets (excluding interest) and the effect of the asset ceiling (if any excluding interest), are recognized immediately in other comprehensive income.

Other Long Term Employee Benefits:

Compensated Absences:

Accumulated compensated absences, which are expected to be availed or encashed within 12 months from the end of the year end are treated as short term employee benefits. The obligation towards the same is measured at the expected cost of accumulating compensated absences as the additional amount expected to be paid as a result of the unused entitlement as at the year end. Accumulated compensated absences, which are expected to be availed or encashed beyond 12 months from the end of the year end are treated as other long term employee benefits. The Company's liability is actuarially determined (using the Projected Unit Credit method) at the end of each year. Actuarial losses/ gains are recognised in the Statement of Profit and Loss in the year in which they

h) Foreign Exchange Transactions:

Transactions in foreign currencies are translated into the respective functional currencies of the Company at the exchange rates at the dates of the transactions.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Foreign currency differences are generally recognised in statement of profit or loss. Non-monetary items that are measured based on historical cost in a foreign currency are translated using the exchange rate as at the date of transaction.

i) Borrowing Costs:

Borrowing costs that are directly attributable to the acquisition or construction of an asset that necessarily takes a substantial period of time to get ready for its intended use are capitalised as part of the cost of that asset till the date it is ready for its intended use or sale. Other borrowing costs are recognised as an expense in the period in which they are incurred.

j) Revenue Recognition

The Company derives revenues primarily from advisory services.

The Company has adopted Indian Accounting Standard 115 (Ind AS 115) - 'Revenue from contracts with customers' using the cumulative catch-up transition method.

Revenue is recognized on satisfaction of performance obligation upon transfer of control of promised services to customers in an amount that reflects the consideration the Company is contractually expected to receive in exchange for those services.

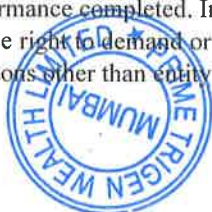
The Company does not expect to have any contracts where the period between the transfer of the promised services to the customer and payment by the customer exceeds one year. As a consequence, it does not adjust any of the transaction prices for the time value of money.

The Company satisfies a performance obligation and recognises revenue over time, if one of the following criteria is met:

1. The customer simultaneously receives and consumes the benefits provided by the Company's performance as the Company performs; or,
2. The Company's performance creates or enhances an asset that the customer controls as the asset is created or enhanced; or,
3. The Company's performance does not create an asset with an alternative use to the Company and the Company has an enforceable right to payment for performance completed to date.

For performance obligations where none of the above conditions are met, revenue is recognised at the point in time at which the performance obligation is satisfied.

Revenue from services are recognised at a time on which the performance obligation is satisfied. The period over which revenue is recognised is based on entity's right to payment for performance completed. In determining whether an entity has right to payment, the entity shall consider whether it would have an enforceable right to demand or retain payment for performance completed to date if the contract were to be terminated before completion for reasons other than entity's failure to perform as per the terms of the contract.



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k) Recognition of Non-Operating Income:

- i) Dividend income is recognised when the right to receive is established.
- ii) Interest income is recognised on accrual basis.
- iii) Gain or losses on sale of investments are recognized on trade dates by comparing the sales realization with the weighted average cost of such investment.

l) Leases:

• **Lease payments:**

Leases – As lessee:

For any new contracts entered into on or after 1 April 2019, the Company considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. The Company assess whether it has the right to direct 'how and for what purpose' the asset is used throughout the period of use.

Measurement and recognition of leases as a lessee:

The Company has adopted Ind AS 116 "Leases" using the cumulative catch-up approach. Company has recognised Right of Use assets as at 1 April 2019 for leases previously classified as operating leases and measured at an amount equal to lease liability (adjusted for related prepayments/ accruals). The Company has discounted lease payments using the incremental borrowing rate for measuring the lease liability.

The Company depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The Company also assesses the right-of-use asset for impairment when such indicators exist.

Lease payments included in the measurement of the lease liability are made up of fixed payments (including in substance fixed), variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

The Company has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

Assets held under other leases are classified as operating leases and are not recognised in the Company's statement of financial position.

m) Impairment of non-financial assets:

The carrying values of assets/cash generating units at each balance sheet date are reviewed for impairment if any indication of impairment exists. If the carrying amount of the assets exceed the estimated recoverable amount, an impairment is recognised for such excess amount.

The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor.

When there is indication that an impairment loss recognised for an asset (other than a revalued asset) in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss. In case of revalued assets, such reversal is not recognised.

n) Cash and cash equivalents:

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

o) Taxation:

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

i) Current tax:

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax also includes any tax arising from dividends.

Current tax assets and liabilities are offset only if, the Company:

- a) has a legally enforceable right to set off the recognised amounts, and
- b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.



ii) Deferred tax:

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is not recognised for:

- temporary differences on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss;
- temporary differences related to investments in subsidiaries and associates to the extent that the Company is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and
- taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets are recognised for unused tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised; such reductions are reversed when the probability of future taxable profits improves.

Unrecognized deferred tax assets are reassessed at each reporting date and recognised to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset only if:

- a) The entity has a legally enforceable right to set off current tax assets against current tax liabilities; and
- b) The deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

Deferred tax asset / liabilities in respect of on temporary differences which originate and reverse during the tax holiday period are not recognised. Deferred tax assets / liabilities in respect of temporary differences that originate during the tax holiday period but reverse after the tax holiday period are recognised.

p) Provisions, Contingent Assets and Contingent Liabilities:

Provisions are determined by discounting the expected future cash flows specific to the liability. The unwinding of the discount is recognised as finance cost. A provision for onerous contracts is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established, the Company recognises any impairment loss on the assets associated with that contract.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but will probably not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

A contingent asset is not recognised but disclosed in the financial statements where an inflow of economic benefit is probable.

q) Earnings per share

Earnings per share is calculated by dividing the net profit for the period (excluding other comprehensive income) attributable to equity share holders of the Company by the weighted average number of equity shares outstanding during the financial year.

r) Segment reporting:

Operating segments are reported in a manner consistent with the internal reporting. The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company as a whole.

s) Rounding of amounts:

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirements, unless otherwise indicated. The amounts reflected as "0" in the Financial Statements are values with less than rupees one lakh.

t) Events after reporting date

Where events occurring after the balance sheet date provide evidence of conditions that existed at the end of the reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the balance sheet date of material size or nature are only disclosed.

u) Recent accounting developments

Ministry of Corporate Affairs ('MCA') notifies new standards or amendments to the existing standards under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time. For the year ended March 31, 2026, the MCA has notified Ind AS 21 - The Effects of Changes in Foreign Exchange Rates, Ind AS 1 - Presentation of Financial Statements, Ind AS 7 - Statement of Cash Flows, Ind AS 107 - Financial Instruments and amendments to Ind AS 12 - Income Taxes, applicable to the Company, w.e.f., April 1, 2025. The Company has reviewed the new pronouncements and based on its evaluation, has determined that the new pronouncement is not applicable to the Company.

The amendments had no impact on these standalone financial statements.

v) These financial statements are presented in Indian rupees, which is the Company's functional currency.



25 Critical Accounting Judgements & Estimates

Use of Estimates and Judgements:

The preparation of financial statements in accordance with Ind AS requires use of estimates, judgements and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities (including contingent liabilities) and disclosures as of the date of financial statements and the reported amounts of revenue and expenses for the reporting period. The actual amounts realised may differ from these estimates. Estimates and underlying assumptions are reviewed on ongoing basis. Appropriate changes in estimates are recognized in the period in which the Company becomes aware of the changes in circumstances surrounding the estimates. Any revisions to accounting estimates are recognized prospectively in the period in which the estimate is revised and future periods. Estimates and judgements are required in particular for:

- **Determination of the estimated useful lives of Property Plant and Equipments:**

Management reviews the estimated useful lives and residual values of the assets annually in order to determine the amount of depreciation to be recorded during any reporting period. Useful lives of Property Plant and Equipments are based on the life prescribed in Schedule II of the Companies Act, 2013 or are based on the Company's historical experience with similar assets and taking into account anticipated technological changes, whichever is more appropriate. Uncertainties in these estimates relate to technical and economic obsolescence that may change the utilisation of assets

- **Recognition and measurement of defined benefit obligations:**

The obligation arising from defined benefit plan is determined on the basis of actuarial assumptions. Key actuarial assumptions include discount rate, trends in salary escalation, actuarial rates and life expectancy. The discount rate is determined by reference to market yields at the end of the reporting period on government bonds. The period to maturity of the underlying bonds correspond to the probable maturity of the post-employment benefit obligations. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

- **Determining whether an arrangement contains a lease:**

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgment. The Company uses significant judgement in assessing the lease term (including anticipated renewals). The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain to not exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend or terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease. The discount rate is generally based on the incremental borrowing rate of the Company, specific to the lease being evaluated or for a portfolio of leases with similar characteristics.

- **Recognition of deferred tax assets / liabilities:**

Deferred tax assets and liabilities are recognized for the future tax consequences of temporary differences between the carrying values of assets and liabilities and their respective tax bases, and unutilized business loss and depreciation carry-forwards and tax credits. Deferred tax assets are recognized to the extent that it is probable that future taxable income (supported by reliable evidence) will be available against which the deductible temporary differences, unused tax losses, depreciation carry-forwards and unused tax credits could be utilized.

- **Discounting of long-term financial assets / liabilities:**

All financial assets / liabilities are required to be measured at fair value on initial recognition. In case of financial liabilities/assets which are required to subsequently be measured at amortised cost, interest is accrued using the effective interest method.

- **Measurement of fair values:**

The Company's accounting policies and disclosures require the measurement of fair values for financial instruments.

The Company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of a financial asset or a financial liability, the Company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).
- If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.
- The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.



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26 Pursuant to the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014, as amended by the Companies (Accounts) Amendment Rules 2021, the Company is in compliance with the provisions which require that the Company shall use only such accounting software, which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made.

27 Employees Stock Option Schemes (ESOS)

The Company's stock based compensation plan for director / employees has been implemented through a scheme (ESOS 2025) duly approved by the Shareholders.

The number of options granted, exercised and lapsed under the above schemes is set out below:

Particulars	March 31, 2026
	No. of Shares
ESOS 2025	
Options outstanding, beginning of the year	-
Add: granted during the year	27,52,583
Less: exercised during the year	-
Less: lapsed during the year	-
Options outstanding, end of the year	27,52,583

The Company has its accounting policy for ESOSs valuation at fair value method for appropriate presentation of financial

Particulars	ESOS 2025
Date of Grant	December 18, 2025
Date of board approval	September 7, 2025
Date of shareholders' approval	September 8, 2025
Number of options granted	27,52,583
Method of settlement	Equity Shares
Vesting period	24 Months, 36 Months & 48 Months
Vesting pattern	30% : 30% : 40%
Weighted average remaining contractual life	
Granted but not vested	2.82 Years
Vested but not exercised	Nil
Weighted average share price at the date of exercise for stock options exercised during the year	NA
Exercise period	5 years from vesting date
Vesting conditions	Vesting of Options would be subject to continued employment with the Company and / or its subsidiary / associate group companies, and thus the Options would vest on passage of time.
Weighted average fair value of options as on grant date	Rs. 59.88 per share

The fair value has been calculated using the Black-Scholes Option Pricing Model and the significant assumptions and inputs to estimate the fair value of options during the year are as follows:

Sr. No.	Particulars	ESOS 2025
(A)	Risk-free rate	6.72%
(B)	Expected life of options	7 years - 9 years
(C)	Expected volatility	67.61% - 66.90%
(D)	Weighted average share price	Rs. 59.88 per share
(E)	Weighted average exercise price	Rs. 45.00 per share

The Carrying amount of ESOP reserve as on March 31, 2026 is Rs. 89 lakhs (March 31, 2025 Rs. Nil).



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28 Borrowings:

Unsecured loans:

Loan outstanding from the holding Company Rs. 178 (March 31, 2025 Rs. Nil) which is unsecured, carries interest @10% p.a.

29 Related Party Disclosures

Related party disclosures in respect of related parties with whom transactions have taken place during the year are given below

Names of related parties and their relationships:

Holding Company:

Prime Securities Limited

Fellow Subsidiary Company:

Prime Research and Advisory Limited

Associate of Holding Company:

Ark Neo Financial Services Private Limited

Key Managerial Personnel:

Mr. Maneesh Kapoor (Founder & Joint-CEO)

Mr. Sailesh Balachandran (Founder & Joint-CEO)

Mr. N. Jayakumar (Group CEO)

Mr. Arun Shah (Group CFO)

Mr. Ajay Shah (Group Compliance Officer)

Directors:

Mr. Akshay Gupta

Independent Director:

Mr. Sarthak Behuria

Mr. Mayank Malik

The following transactions were carried out with the related parties in the ordinary course of business during the year 2025-2026:

Sr. No.	Nature of Transaction	Relationship	Transactions	
			2025-2026	2024-2025
1	Borrowings from Prime Securities Limited - Amount received - Amount repaid	Holding Company	1,982 1,818	- -
2	Borrowings from Prime Research and Advisory Limited - Amount received - Amount repaid	Fellow Subsidiary Company	350 350	- -
3	Interest on borrowings from Prime Securities Limited	Holding Company	43	-
4	Interest on borrowings from Prime Research and Advisory Limited	Fellow Subsidiary Company	1	-
5	Dues payable to Prime Securities Limited	Holding Company	55	15
6	Remuneration paid to Mr. Maneesh Kapoor	Director	112	101
7	Remuneration paid to Mr. Sailesh Balachandran	Director	135	66
8	Advance against Salary	Director	-	60
9	Services rendered from Ark Neo Financial Services Private Limited	Associate of Holding Company	40	-
10	Issue of equity shares to Prime Securities Limited	Holding Company	700	-
11	Issue of equity shares to Mr. Maneesh Kapoor	Key Managerial Personnel:	67	-
12	Issue of equity shares to Mr. Sailesh Balachandran	Key Managerial Personnel:	67	-
13	Issue of equity shares to Mr. Arun Shah	Key Managerial Personnel:	4	-
14	Issue of equity shares to Mr. Ajay Shah	Key Managerial Personnel:	4	-
15	Issue of equity shares to Mr. Akshay Gupta	Director	34	-
16	Payment to Independent Directors - Sitting Fees	Independent Directors	3	-



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Outstanding Balance

(Rs. in lakhs)

Sr. No.	Nature of Transaction	Relationship	Balance as on	
			March 31, 2026	March 31, 2025
1	Borrowings from Prime Securities Limited	Holding Company	164 (Credit)	Nil
2	Interest and other dues payable to Prime Securities Limited	Holding Company	14 (Credit)	15 (Credit)
3	Advance Salary Recoverable	Director	40 (Debit)	50 (Debit)

30 Leases

As a lease the Company classified property lease as operating lease under Ind AS 116. These include office premises taken on lease. Lease include conditions such as non-cancellable period, notice period before terminating the lease or escalation of rent upon completion of part tenure of the lease in line with inflation of price.

The Company had taken office premises on operating lease for the period which ranges from 12 months to 60 months with an option to renew the lease by mutual consent on mutually agreeable terms. During the year the Company has entered into new lease for a period of 11 months with an option of renewal.

The weighted average incremental borrowing rate applied to lease liabilities as at April 1, 2024 is 10.00 %.

Information about leases for which the company is a lessee are presented below:

(A) Right-of-use assets

Particulars	March 31, 2026	March 31, 2025
Balance as at April 1, 2025	33	-
Addition during the period	362	40
Depreciation on Right-Of-Use (ROU) assets	(127)	(7)
Balance as at March 31, 2026	268	33

(B) Lease liabilities

Particulars	March 31, 2026	March 31, 2025
Balance as at April 1, 2025	37	-
Addition during the period	362	40
Add: Interest cost accrued during the period	16	0
Less: Payment of lease liabilities	(129)	(3)
Balance as at March 31, 2026	286	37

(C) Future minimum lease payments under non-cancellable operating lease were payable as

Particulars	March 31, 2026	March 31, 2025
Less than one month	10	4
Between one and three months	21	7
Between three months and one year	100	24
Between one to two years	95	-
Between two and five years	58	-
Total	284	35

(D) Amount recognised in statement of Profit & Loss

Particulars	March 31, 2026	March 31, 2025
Interest cost on lease liabilities	16	0
Depreciation on right of use assets	127	7

(E) Amount recognised in Statement of Cash Flows

Particulars	March 31, 2026	March 31, 2025
Total Cash outflow for leases	129	3

Company has considered entire lease term for the purpose of determination of Right of Use assets and lease



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31 Segmental Reporting:

The company's business segment is providing advisory services and it has no other primarily reportable segments. Accordingly, the segment revenue, segment results, total carrying amount of segment assets and segment liabilities and total cost incurred to acquire segment assets, is as reflected in the financial statements as of and for the year ended March 31, 2026. There is no distinguishable component of the company engaged in providing services in a different economic environment. The company has no offices outside India and there are no reportable geographical segments.

All assets of the Company are domiciled in India.

Revenue of Rs. 1,259 lakhs (March 31, 2025 Rs. 510 lakhs) is derived from four external customers (four customers in March 31, 2025) and revenue from each such customer constitutes more than 10% of the Company's revenue.

32 Corporate Social Responsibility

During the year, the provisions relating to Corporate Social Responsibility (CSR) under Section 135 of the Companies Act, 2013 are not applicable to the Company. The Company has voluntarily spent the following amount during the year towards corporate social responsibility (CSR) for activities listed under schedule VII of the Companies Act, 2013

(a) Gross amount required to be spent by the Company during the year 2025-26 Rs. Nil (Previous year Rs. Nil).

(b) Amount spent during the year on:

Particulars	2025-26	2024-25
(i) Amount required to be spent by the company during the year	-	-
(ii) Amount of expenditure incurred	2	-
(iii) Shortfall at the end of the year	-	-
(iv) Total of previous years shortfall	-	-
(v) Reason for shortfall	NA	NA
(vi) Nature of CSR activities*	Note - 1	Note - 1
(vii) Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard	-	-
(viii) Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately	-	-



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*Contribution to Various Trusts for promoting Education, Eradicating hunger, poverty and malnutrition.

33 Revenue from contracts with customers

The Company determines revenue recognition through the following steps:

- Identification of the contract, or contracts, with a customer.
- Identification of the performance obligations in the contract.
- Determination of the transaction price.
- Allocation of the transaction price to the performance obligations in the contract.
- Recognition of revenue when, or as, we satisfy a performance obligation.

I. Nature of Services

Corporate Advisory Services

The Company derives significant revenue from its wealth and asset management business. The Company specializes in providing comprehensive and personalized financial solutions to family offices, Ultra HNIs, and HNIs through dedicated wealth managers. Its offerings span across multiple asset classes, including mutual funds, AIFs, portfolio management services, debentures, and direct equity investments. Leveraging its strong customer network, the Company enhances its capability to effectively execute client mandates.

II. Contract Balances

Trade Receivables. The outstanding balance of Rs. 276 lakhs as on March 31, 2026 (Rs. Nil as on March 31, 2025) (Refer note 2).

Unbilled Revenue. The outstanding balance of Rs. 525 lakhs as on March 31, 2026 (Rs. 75 lakhs as on March 31, 2025) (Refer note 4).

III. Performance obligations and timing of revenue recognition

Income from advisory services is recognised upon rendering of services.

IV. Reconciliation of amount of revenue recognised in the statement of profit and loss with the contracted price.

Particulars	March 31, 2026	March 31, 2025
Revenue from the Contracts (as per Contract)	1,477	515
Less :- Discounts / Incentive to Customers	-	-
Revenue from the Contracts (as per Statement of Profit and Loss)	1,477	515



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34 Financial instruments – Fair values and risk management

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions, regardless of whether that price is directly observable or estimated using a valuation technique.

A) Accounting classification and fair values

Carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy, are presented below. It does not include the fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value.

March 31, 2026	Fair value through profit and loss account	Fair value through other comprehensive income	Amortised	Total carrying value
Financial assets				
Cash and cash equivalents	-	-	179	179
Trade receivables	-	-	276	276
Other financial assets	-	-	637	637
Total	-	-	1,092	1,092
Financial liabilities				
Trade payables	-	-	20	20
Borrowings	-	-	178	178
Other financial liabilities	-	-	367	367
Total	-	-	565	565

March 31, 2025	Fair value through profit and loss account	Fair value through other comprehensive income	Amortised	Total carrying value
Financial assets				
Cash and cash equivalents	-	-	12	12
Investments	488	-	-	488
Other financial assets	-	-	158	158
Total	488	-	170	658
Financial liabilities				
Trade payables	-	-	2	2
Other financial liabilities	-	-	48	48
Total	-	-	50	50

B) Fair value hierarchy

Ind AS 107, 'Financial Instruments - Disclosure' requires classification of the valuation method of financial instruments measured at fair value in the Balance sheet using a three-level fair-value-hierarchy (which reflects the significance of inputs used in the measurements). The hierarchy gives the highest priority to un-adjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value-hierarchy under Ind AS 107 are described below:

The hierarchy is used as follows:

• Level 1:

The fair value of financial instruments traded in active markets (such as publicly traded derivatives, and equity securities) is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the Company is the current bid price. These instruments are included in level 1.



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• **Level 2:**

The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2. Few unlisted equity instruments are classified as level 2 in the fair value hierarchy, since there are significant observable inputs available by way of fund raising transaction during the year. Further no significant adjustments needs to be made to the prices obtained from recent transactions.

• **Level 3:**

If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities with no significant observable inputs.

Particulars	Amortised Cost	
	March 31, 2026	March 31, 2025
Financial assets		
Cash and cash equivalents	179	12
Trade receivables	276	-
Other financial assets	637	158
Total	1,092	170
Financial liabilities		
Trade payables	20	2
Other financial liabilities	367	48
Total	566	50

Particulars	Fair value through profit and loss					
	March 31, 2026			March 31, 2025		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets						
Investments	-	-	-	488	-	-
Total	-	-	-	488	-	-

* The fair value in respect of the unquoted equity investments is equal to the cost of the investments as per the contractual agreements.

C) Valuation techniques used to determine fair value:

Significant valuation techniques used to value financial instruments include:

The carrying amounts of cash and cash equivalent, trade receivables, other financial assets, loans, trade payables, other financial liabilities are considered to be approximately equal to the fair value.

The following tables show the valuation techniques used in measuring fair values.

Type	Valuation technique
Listed Equity Investments & Bonds (Level 1)	The valuation has been done using the quoted price in active market.
Investments in Bonds and Unquoted equity instrument traded in the market (Level 2)	The valuation has been done using observable market data and recent transaction available in the inactive market.
Unquoted equity instrument (Level 3)	The valuation has been done based on discounted cash flow method and Comparable Companies Market Multiple method using unobservable market data.

D) Fair value of financial instrument measured at amortised cost

Fair value of financial asset and liabilities are equal to their carrying amount.

Note: During the periods mentioned above, there have been no transfers amongst the hierarchy levels.

E) Financial risk management

The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's Risk Management framework. The Board of Directors have adopted an Enterprise Risk Management Policy framed by the Company, which identifies the risk and lays down the risk minimization procedures. The Management reviews the Risk management policies and systems on a regular basis to reflect changes in market conditions and the Company's activities, and the same is reported to the Board of Directors periodically. Further, the Company, in order to deal with the future risks, has in place various methods / processes which have been imbibed in its organizational structure and proper internal controls are in place to keep a check on lapses, and the same are been modified in accordance with the regular requirements.



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The Board of Directors oversees how Management monitors compliance with the Company's Risk Management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company. The Board of Directors is assisted in its oversight role by the internal auditors.

The Company has exposure to the following risks arising from financial instruments:

i) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers and loans and advances.

The carrying amount of following financial assets represents the maximum credit exposure:

Trade Receivables and Loans and Advances:

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer in which it operates. Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of The Risk Management Committee has established a credit policy under which each new customer is analysed individually for creditworthiness before the Company's standard payment and delivery terms and conditions are For trade receivables, the company individually monitors outstanding balances. Accordingly, the Company makes specific provisions against such trade receivables wherever required and monitors the same at periodic intervals.

The Company monitors each loans and advances given and makes any specific provision wherever required.

The Company has followed simplified method of ECL in case of Trade receivables and the Company recognises lifetime expected losses for all trade receivables that do not constitute a financing transaction. At each reporting date, the Company assesses the impairment requirements.

The Company uses a provision matrix to compute the trade receivables, as per which the provision is made at 10% for trade receivable overdue more than 180 days but less than 270 days, additional 30% for trade receivable overdue more than 270 days but less than 360 days, additional 50% for trade receivable overdue more than 360 days and remaining 10% will always be retained, until bad debt is recognised.

Additionally, the Company uses a provision matrix to compute the Unbilled Work-in-Progress.

Unbilled Work-in-Progress will be billed in accordance with the mandate and will be accounted accordingly.

However, any delay in billing such work will need to be dealt with by reducing the value, as per below:

Aging Bucket	Provision Percentage
Up to 90 days	NIL
More than 90 days up to 120 days	10%
More than 120 days up to 180 days	25%
More than 180 days up to 270 days	30%
More than 270days upto 300 days	40%
More than 300 days up to 365 days	50%
More than 365 days	90%

Cash and cash equivalents and other Bank balances

The Company held cash and cash equivalents of Rs. 179 lakhs as on March 31, 2026 (March 31, 2025: Rs. 12 lakhs).

The cash and cash equivalents are held with banks with good credit ratings.

ii) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

Maturity profile of financial liabilities

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include estimated interest payments and exclude the impact of netting agreements.



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March 31, 2026	Carrying amount	Contractual cash flows					
		Total	less than 6 months	6-12 months	1-2 years	2-5 years	More than 5 years
Trade payables	20	20	20	-	-	-	-
Borrowings	178	178	178	-	-	-	-
Other financial liabilities	367	367	145	68	95	59	-

March 31, 2025	Carrying amount	Contractual cash flows					
		Total	less than 6 months	6-12 months	1-2 years	2-5 years	More than 5 years
Trade payables	2	2	2	-	-	-	-
Other financial liabilities	48	48	35	13	-	-	-

The gross inflows/(outflows) disclosed in the above tables represent the contractual undiscounted cash flows relating to the financial liabilities which are not usually closed out before contractual maturity.

iii) Market risk

Market risk is the risk of loss of future earnings, fair values or future cash flows related to financial instrument that may result from adverse changes in market rates and prices (such as foreign exchange rates, interest rates, other prices). The Company is exposed to market risk primarily related to currency risk, interest rate risk and price risk.

a) Currency risk

The Company has insignificant amount of foreign currency denominated assets. Accordingly, the exposure to currency risk is insignificant.

b) Interest rate risk

The Company's investments are primarily in fixed rate interest instruments. Accordingly, the exposure to interest rate risk is also insignificant.

c) Price risk

Price risk is the risk that the value of the financial instrument will fluctuate as a result of changes in market prices and related market variables including interest rate for investments in debt oriented mutual funds and debt securities, whether caused by factors specific to an individual investment, its issuer or the market. The Company exposed to price risk from its investment in Mutual Funds, listed and unlisted Equity Shares, Bonds classified in the balance sheet at fair value through profit and loss or fair value through other comprehensive income.

Particulars	March 31, 2026		March 31, 2025	
	Profit & Loss	Other comprehensive income	Profit & Loss	Other comprehensive income
Exposure to price risk	-	-	488	-

Sensitivity analysis

The table below sets out the effect on profit or loss and Other Comprehensive Income due to reasonable possible weakening / strengthening in prices of 5% in carrying cost of quoted investment, unquoted investment & debt instruments:

Particulars	March 31, 2026		March 31, 2025	
	Change in Statement of Profit & Loss	Change in other comprehensive income	Change in Statement of Profit & Loss	Change in other comprehensive income
5% increase in the prices	-	-	24	-
5% decrease in the prices	-	-	(24)	-

Decrease in prices by 5% will have equal and opposite impact in financial statements. Sensitivity analysis has been computed by stress testing the market price of the underlying price index on the investment portfolio as on the reporting date.

The Company provides a sensitivity analysis to show the impact to the Company's profit before taxation in the event that forfeiture and performance condition assumptions exceed or are below the Company's estimations by the stated percentages.



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35 Capital Management

For the purpose of the Company's capital management, capital includes issued capital and other equity reserves. The primary objective of the Company's Capital Management is to maximise shareholders value. The Company manages its capital structure and makes adjustments in the light of changes in economic environment and the requirements of the financial covenants.

The Company monitors capital using debt to equity ratio.

Particulars	As at March 31, 2026	As at March 31, 2025
Borrowings	178	-
Gross Debt	178	-
Less: Cash & Bank Balance	(179)	(12)
Net debt (A)	(1)	(12)
Total equity (B)	1,369	739
Net debt to equity ratio (A) / (B)	-0.04%	-1.60%

36 Employee Benefits

The Company contributes to the following post-employment defined benefit plans in India.

(i) Defined Contribution Plans:

The contributions to the Provident Fund and Family Pension Fund of certain employees are made to a Government administered Provident Fund and there are no further obligations beyond making such contribution.

The Company recognised Rs. 63 lakhs for year ended March 31, 2026 (Rs. 12 lakhs for year ended March 31, 2025) provident fund contributions in the Statement of Profit and Loss.

The contributions payable to these plans by the Company are at rates specified in the rules of the schemes.

(ii) Defined Benefit Plan:

Gratuity

The Company participates in the Employees Gratuity scheme, a funded defined benefit plan for qualifying employees. Gratuity is payable to all eligible employees on death or on separation / termination in terms of the provisions of the Payment of Gratuity Act, 1972.

The most recent actuarial valuation of plan assets and the present value of the defined benefit obligation for gratuity were carried out as at March 31, 2026. The present value of the defined benefit obligations and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

A) Particulars	Gratuity	
	March 31, 2026	March 31, 2025
Defined benefit obligation	65	5
Fair value of Plan Assets at the end of the year	-	-
Net obligation at the end of the year	65	5

B) Movement in net defined benefit (asset) liability

The following table shows a reconciliation from the opening balances to the closing balances for net defined benefit (asset) liability and its components:

(Rs. in lakhs)

Particulars	Gratuity					
	Defined benefit obligation		Fair value of plan assets		Net defined benefit (asset) liability	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Opening balance	5	-	-	-	5	-
Included in profit or loss	-	5	-	-	-	5
Current service cost	66	-	-	-	66	-
Interest cost (income)	0	-	-	-	0	-
	71	5	-	-	71	5



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Particulars	Gratuity					
	Defined benefit obligation		Fair value of plan assets		Net defined benefit (asset) liability	
	March 31, 2026	March 31, 2026	March 31, 2026	March 31, 2026	March 31, 2026	March 31, 2026
Included in OCI						
Remeasurement loss (gain):	-	-	-	-	-	-
Actuarial loss / (gain) arising from:	-	-	-	-	-	-
Demographic assumptions	-	-	-	-	-	-
Financial assumptions	(8)	-	-	-	(8)	-
Experience adjustment	2	-	-	-	2	-
	65	5	-	-	65	5
Other						
Contributions paid by the employer	-	-	-	-	-	-
Benefits paid	-	-	-	-	-	-
Closing balance	65	5	-	-	65	5
Represented by						
Net defined benefit asset					-	-
Net defined benefit liability					65	5
					65	5

C) Plan assets

Plan assets comprise the following:

Particulars	March 31, 2026	March 31, 2025
Fund managed by Insurance Company	-	-
	-	-

Defined benefit obligations

i) Actuarial assumptions

The following were the principal actuarial assumptions at the reporting date (expressed as weighted averages).

	March 31, 2026	March 31, 2025
Discount rate	7.73%	6.89%
Expected Rate of Return on Plan Assets	N.A.	N.A.
Salary escalation rate	7.00%	7.00%
Employee Turnover	2.00%	2.00%
Average expected future service	17 Years	17 Years
Mortality rate	N.A.	N.A.
	Indian Assured Lives Mortality (2012-14) Urban	Indian Assured Lives Mortality (2012-14) Urban

Assumptions regarding future mortality have been based on published statistics and mortality tables.

ii) Sensitivity analysis

Reasonably possible changes at the reporting date to one of the relevant actuarial assumptions, holding other assumptions constant, would have affected the defined benefit obligation by the amounts shown below.

Particulars	March 31, 2026		March 31, 2025	
	Increase	Decrease	Increase	Decrease
Discount rate (1% movement)	(8)	10	(1)	1
Future salary growth (1% movement)	10	(8)	1	(1)
Rate of employee turnover (1% movement)	(2)	2	(0)	0

The sensitivity analysis above have been determined based on a method that extrapolates the impact on defined benefit obligation as a result of reasonable changes in key assumptions occurring at the end of the reporting period.



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Expected future cash flows

The expected future cash flows in respect of gratuity as at March 31, 2026 were as follows :

Expected contribution

The expected contributions for defined benefit plan for the next financial year will be in line with the contribution for the year ended March 31, 2026.

Expected future benefit payments	(Rs. in lakhs)
March 31, 2027	0
March 31, 2028	0
March 31, 2029	0
March 31, 2030	1
March 31, 2031	2
Thereafter	213

Compensated Absences:

The Compensated Absences is payable to all eligible employees for each day of accumulated leave on death or on resignation. Compensated Absences debited to Statement of Profit and Loss during the year amounts to Rs. 67 lakhs (March 31, 2025 Rs. 12 lakhs). - 'Employee benefits expenses'. Accumulated provision for leave encashment aggregates Rs. 79 lakhs (March 31, 2025 Rs. 12 lakhs).

37 Auditors Remuneration (excluding taxes)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Payment to Auditor		
Audit Fees *	8	1
Total	8	1

* Includes internal Audit Fees

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Amounts recognised in Other Comprehensive Income

Particulars	Year ended March 31, 2026			Year ended March 31, 2025		
	Before Tax	Tax (expenses) benefit	Net of tax	Before Tax	Tax (expenses) benefit	Net of tax
Items that will not be reclassified to profit or loss						
Remeasurements of defined benefit liability	6	(1)	5	-	-	-
Total	6	(1)	5	-	-	-

39 Net Deferred Tax

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Deferred tax asset on account of:		
Lease Rent adjustment as per Ind AS 116	4	0
Timing difference on property, plant and equipments as per books and as per Income Tax Act, 1961	(3)	(1)
Gain / (loss) on investments	-	(2)
Provision for gratuity	16	1
Provision for compensated absences	20	3
Business Loss	567	-
Total Deferred tax assets (A)	604	1
Total Deferred tax liability (B)	-	-
Net Deferred Tax Assets / (Liability) (A) - (B)	604	1



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40 Movement of Deferred Tax

Particulars	As at Mar 31, 2026	Recognised through other comprehens ive income	Recognised through Profit and Loss	As at Mar 31, 2025
Deferred tax asset on account of:				
Lease Rent adjustment as per Ind AS 116	4	-	4	0
Timing difference on property, plant and equipments as per books and as per Income Tax Act, 1961	(3)	-	(2)	(1)
Provision for gratuity	16	(1)	16	1
Gain / (loss) on investments	-	-	2	(2)
Provision for compensated absences	20	17	-	3
Business Loss	567	-	567	-
Total Deferred tax assets (A)	604	16	587	1
Total Deferred tax liability (B)	-	-	-	-
Net Deferred Tax Assets / (Liability) (A) - (B)	604	16	587	1

41 Maturity Analysis of Assets and Liabilities

The table below shows an analysis of assets and liabilities analysed according to when they are expected to be recovered or settled.

Particulars	As at March 2026			As at March 2025		
	With in 12 Months	After 12 Months	Total	With in 12 Months	After 12 Months	Total
Financial assets						
Cash and Cash Equivalents	179	-	179	12	-	12
Trade Receivables	276	-	276	-	-	-
Investments	-	-	-	488	-	488
Other Financial Assets	569	68	637	142	16	158
Total Financial assets (A)	1,024	68	1,092	642	16	658
Non-financial assets						
Current tax assets (net)	77	-	77	44	-	44
Deferred tax assets (net)	588	16	604	0	1	1
Property, plant and equipment	-	323	323	-	50	50
Other intangible assets	-	26	26	-	4	4
Other non-financial assets	84	-	84	80	-	80
Total Non-Financial Assets (B)	749	365	1,114	124	55	179
Total Assets (C)=(A)+(B)	1,773	433	2,206	766	71	837



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Particulars	As at March 2026			As at March 2025		
	With in 12 Months	After 12 Months	Total	With in 12 Months	After 12 Months	Total
<u>Financial liabilities</u>						
Trade payables						
Total Outstanding dues of Micro enterprises and small enterprises	1	-	1	1	-	1
Total Outstanding dues of Creditors other than Micro enterprises and small enterprises	19	-	19	1	-	1
Borrowings	178	-	178	-	-	-
Other financial liabilities	367	-	367	48	-	48
Total Financial liabilities (A)	565	-	565	50	-	50
<u>Non-financial liabilities</u>						
Current tax liabilities (net)	-	-	-	-	-	-
Provisions	79	65	144	12	5	17
Other non-financial liabilities	128	-	128	31	-	31
Total Non-Financial Liabilities (B)	207	65	272	43	5	48
Total Liabilities (C)=(A)+(B)	772	65	837	93	5	98

42 Changes in liabilities arising from financing activities

Particulars	As at April 1,	Cash flows	Others	As at March 2025	Cash flows	Others	As at March 2026
Borrowings (Other than debt securities)	-	-	-	-	178	-	178

- 43** a). The Company has not received any funds (which are material either individually or in the aggregate) from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- b). The Company has not advanced or loaned or invested (either from borrowed funds or share premium or any other sources or other kind of funds) to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- 44** The Company has recognized deferred tax assets amounting to Rs. 604 lakhs as at March 31, 2026 arising mainly from accumulated business losses. The recognition of such deferred tax assets has been made based on management's assessment of the Company's future profitability, as supported by approved business plans and financial projections, which indicate the probability of realization of such assets against future taxable income within the period available under the Income-tax Act, 1961. The Management has also considered the continued financial support from the Holding Company and the expected growth from new business opportunities while assessing the recoverability of these deferred tax assets. In the opinion of the management, the deferred tax assets recognized are expected to be realized in the foreseeable future. The management will continue to review the carrying amount of deferred tax assets at each reporting date and make necessary adjustments, if required, based on the latest estimates of future taxable income.



Prime Trigen Wealth Limited (erstwhile Prime Funds Management Limited)
Summary of material accounting policies and other explanatory information
(Rs. in Lakhs, unless otherwise stated)

- 45** The disclosure on the following matters required under Section III amended not being relevant or applicable in case of the Company for the year ended March 31, 2026, same are not covered:
- The company has not traded or invested in crypto currency or virtual currency during the financial year.
 - No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transaction (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
 - The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
 - The Company has not entered into any scheme of arrangement.
 - No satisfaction of charges are pending to be filed with ROC.
 - There are no transactions which are not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961.
 - The Company has not entered into any transaction with Company struck off under section 248 of the Companies Act, 2013.
 - The Company has not availed overdraft facility hence there is no requirement for filling of any periodical return or information to any authorities.
 - The Company does not have any step down subsidiaries hence compliance of layer of companies are not applicable.
 - Disclosures of immovable property not in the name of the Company: None

46 Foreign currency transactions

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Earnings in foreign currency		
- Advisory fees	406	-
	406	-

47 Events after reporting date

There have been no events after the reporting date that require disclosure in these financial statements.

- 48** The figures for the previous year have been regrouped wherever necessary. The impact of such regroupings / reclassifications are not material to Financial Statements.

For **GANDHI & ASSOCIATES LLP**

Chartered Accountants

(FRN: 102965W/W100192)



Tejas Kulkarni

Tejas Kulkarni

Partner

Membership No. 603545

Place : Mumbai

Date : May 27, 2026

For **Prime Trigen Wealth Limited**

(CIN: U65990MH2018PLC318439)



Akshay Gupta

Akshay Gupta
Director
(DIN : 01272080)

Sailesh Balachandran

Sailesh Balachandran
Whole-time Director
(DIN : 10796047)

Maneesh Kapoor

Maneesh Kapoor
Whole-time Director
(DIN : 10794633)

Place : Mumbai
Date : May 27, 2026