DIRECTOR'S REPORT

Dear Members,

PROMPT CORPORATE SERVICES LIMITED

Your Directors have pleasure in presenting the Annual Report together with the Audited Statement of Accounts of your Company for the financial Year ended March 31, 2026.

1. FINANCIAL SUMMARY: *Rule 8(5)(i) of Companies (Account) Rules, 2014*

The Company's Standalone financial performance for the financial year ended March 31, 2026:

(Amount in Hundred)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Revenue from Operations	**39,11,410.19**	**24,16,393.39**
Profit Before Tax	2,12,599.34	2,39,551.81
Less: Current Tax	-	-
Deferred Tax	-	-
Income Tax earlier years	-	-
Profit For the Year	**2,12,599.34**	**2,39,551.81**
Add: Balance in Profit and Loss Account	1,00,139.52	(89,412.29)
Less: Special Reserve	(45,955.01)	(50,000)
Less: General Reserve	(4,045.34)	-
Closing Balance	**2,31,244.67**	**1,00,139.52**

2. STATE OF AFFAIRS / HIGHLIGHTS: *Section 134(3)(i) of Companies Act, 2013 read with Rule 8(5)(ii) of Companies (Account) Rules, 2014*

1. The Company is engaged in the business of *Financial Advisory, brokerage and Consultancy Services.*
2. There has been no change in the business of the Company during the financial year ended March 31, 2026.

3. WEB LINK OF ANNUAL RETURN: *Section 134(3)(a) of Companies Act, 2013*

The Company is having website i.e. **https://promptcorporate.com/**and annual return of Company has been published on such website. Link of the same is given below:
https://promptcorporate.com/

4. MEETINGS OF BOARD OF DIRECTORS: *Section 134(3)(b) of Companies Act, 2013*

Nine (9) Board Meetings were held during the Financial Year ended March 31, 2026 i.e. (Dates of Board Meetings). The maximum gap between any two Board Meetings was less than one Hundred and Twenty days. During the financial year 2024-25, the **Audit Committee of the Company duly meet Four (4) times** in accordance with the provisions of the Companies Act, 2013 and rules made there under. All the members actively participated in the meetings and provided their valuable inputs on the matters brought before Board.

Details of Ten Board meetings are given as follows:

		Attendance	
Date of meeting (DD/MM/YYYY)	**Total Number of directors as on the date of meeting**	**Number of directors attended**	**% of attendance**
21/04/2025	3	3	100%
29/05/2025	3	3	100%
01/07/2025	3	3	100%
25/08/2025	3	3	100%
01/10/2025	3	3	100%
07/11/2025	3	3	100%
06/01/2026	3	3	100%
10/02/2026	3	3	100%
20/03/2026	3	3	100%

5. DETAILS IN RESPECT OF FRAUD: *Section 134(3)(ca) of Companies Act, 2013*

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the Company by its Officers or Employees under section 143(12) of the Companies Act, 2013.

6. BOARD'S COMMENT ON THE AUDITORS' REPORT: *Section 134(f) of Companies Act, 2013*

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

7. MATERIAL CHANGES AND COMMITMENTS: *Section 134(3)(L) of Companies Act, 2013*

There have been no material changes and commitments, which affect the financial position of the company which have occurred between the end of the financial year to which the financial statements relate and the date of this Report.

8. CHANGE IN DIRECTORSHIP: *Rule 8(5)(iii) of Companies (Account) Rules, 2014*

There has been no change in the constitution of the Board during the financial year under review i.e. the structure of the Board remains the same.

9. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:
Rule 8(5)(vii) of Companies (Account) Rules, 2014

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

10. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES: *As per Section 134(3)(h)*

All related party transactions that were entered into during the financial year ended March 31, 2026, were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

However, there are no materially significant related party transactions during the financial year made by the Company, thus, disclosure in Form AOC-2 is not required.

However, the disclosure of transactions with related parties for the financial year is given in **Note no 22** to the Balance Sheet i.e. as per Accounting Standard -18.

11. COMPLIANCE WITH SECRETARIAL STANDARD: *As per SS 1*

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meeting of Shareholders (EGM/AGM) i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

12. PARTICULARS OF LOANS AND INVESTMENT: *As per Section 134(3)(g)*

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

13. TRANSFER TO RESERVE: *As per Section 134(3)(j)*

The Company transferred Rs. 45,95,501 to Special Reserve. u/s 45-IC of Reserve Bank of India Act, 1934.

14. DIVIDEND: *As per Section 134(3)(k)*

Profit but not declared: The Board of Directors of your company, after considering holistically the relevant circumstances, has decided that it would be prudent, not to recommend any Dividend for the financial year under review.

15. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

A. Conservation of Energy, Technology Absorption *Section 134(3)(m) read with Rule 8(3)(A and B) of Companies (Account) Rules, 2014*

Conservation of energy is of utmost significance to the Company. Operations of the Company are not energy intensive. However, every effort is made to ensure optimum use of energy by using energy- efficient computers, processes and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy.

The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities.

- Steps taken by company for utilizing alternate sources of energy: NIL
- Capital investment on energy conservation equipment's: NIL

B. Foreign Exchange earnings and Outgo *Section 134(3)(m) read with Rule 8(3)(C) of Companies (Account) Rules, 2014*

Earnings	NIL
Outgo	NIL

16. RISK MANAGEMENT POLICY: *Section 134(3)(n)*

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities. The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, dg event, financial, human, environment and statutory compliance.

17. PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE ["POSH"]: *Rule 8(5)(x) of Companies (Account) Rules, 2014*

The Company has adopted a policy for prevention of sexual harassment at the workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act"). An Internal Complaints Committee ("ICC") has been duly constituted as per the provisions of the POSH Act to redress complaints regarding sexual harassment at the workplace.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. Further details are as follow:

a.	Number of complaints of Sexual Harassment received in the Year	NIL
b.	Number of Complaints disposed off during the year	N/A
c.	Number of cases pending for more than ninety days	N/A

18. DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES: *Rule 8(5)(iv) of Companies (Account) Rules, 2014*

As on March 31, 2026, there were no companies which have become or ceased to be the Company's subsidiaries, joint ventures during the year under review. Totco Business Private Limited and Singhania Estate Private Limited are the associate companies the Salient features of the financial statement of the Subsidiary & Joint Venture and Associate Companies in Form AOC-1 has been annexed to the Annual Report.

19. INTERNAL FINANCIAL CONTROL: *Rule 8(5)(viii) of Companies (Account) Rules, 2014*

The Company has in place adequate internal financial controls with reference to financial statements. During the financial year, such controls were tested and no reportable material weakness in the design or operation was observed.

20. AUDITOR: *As per Section 139*

Statutory Auditors (Existing Auditor)

As per the provisions of Section 139, 141 of the Companies Act, 2013 and rules made thereunder (hereinafter referred to as "The Act"), the Company at its 31st Annual General Meeting('AGM") held on 30th September 2024 approved the appointment M/s. Shah & Khandelwal, Chartered accountants, as Statutory Auditor for a period of 5 years.

As required under the provisions of section 139(1) of the Companies Act, 2013, the company has received a written consent from M/s Shah & Khandelwal to their re-appointment and a certificate, to the effect that their re- appointment, if made, would be in accordance with the new Act and the Rules frame there under and that they satisfy the criteria provided in Section 141 of the Companies Act, 2013.

Secretarial Auditors

Pursuant to the provisions of Section 204 of the Companies Act 2013 and rules made thereunder; the company had appointed Khushboo Jain Company Secretaries to undertake the Secretarial Audit of the Company for the financial Year ended March 31, 2026. The secretarial Report has been annexed as to the Annual Report.

21. DEPOSITS: *Rule 8(5)(v & vi) of Companies (Account) Rules, 2014*

The Company has not accepted any deposits under Section 73 of the Companies Act, 2013 during the financial year.

22. CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Section 135 of Companies Act, 2013 for Corporate Social Responsibility are not applicable to the Company.

23. COST RECORD: *Rule 8(5)(ix) of Companies (Account) Rules, 2014*

As per section 148 of the Companies Act, 2013, read with the Companies (Cost Records and Audit) Rules, 2014, your Company is not required to maintain cost records.

24. ESTABLISHMENT OF VIGIL MECHANISM/WHISTLE BLOWER POLICY/ NOMINATION AND REMUNERATION COMMITTEE:

Pursuant to the provisions of section 177(9) of the Companies Act, 2013 read with Rule 7 of the Companies (Meeting of Board and it powers) Rules, 2014, the Company has adopted Whistle Blower Policy/Vigil Mechanism for directors and employees to report concerns about unethical behavior, actual or suspected fraud or violation of the Code of Conduct. It also provides for adequate safeguards against victimization of directors/employees who avail of the Mechanism.

The Company affirms that no person has been denied access to the Audit Committee. To ensure proper functioning of vigil mechanism the Audit Committee of the Company on quarterly basis take note of the same.

The Nomination and Remuneration Committee has formulated a policy on the appointment and remuneration of Directors, Key Managerial Personnel and Senior Management, which is available on the Company's website (web link). The policy is designed to attract, motivate and retain talent and ensure fairness and transparency in remuneration matters

25. PARTICULARS OF EMPLOYEES, DIRECTORS AND KEY MANAGERIAL PERSON:

In terms of Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and The composition of the Board is in accordance with the provisions of Section 149 of the Act and Regulation 17 of the SEBI Listing Regulations, with an appropriate combination of Executive Director, Non-Executive Directors and Independent Directors The complete list of Directors of the Company has been provided as part of the Corporate Governance Report. No employee of the Company has received remuneration in excess of the limits prescribed under Rule 5(2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014

26. MANAGEMENT DISCUSSION AND ANALYSIS:

Pursuant to the provisions of Clause 49 of the Listing Agreement / SEBI (LODR) Regulations, the requirement of preparing a separate Management Discussion and Analysis Report is applicable only to certain classes of companies. Since the Company does not fall under the said category, preparation of a detailed MDA Report is not mandatory for PROMPT CORPORATE SERVICES LIMITED.

27. FORMAL ANNUAL EVALUATION OF THE PERFORMANCE OF THE BOARD, ITS COMMITTEES & INDIVIDUAL DIRECTORS:

The Board of Directors have evaluated the performance of all Independent Directors, Non-Independent Directors and its Committees. The Board deliberated on various evaluation attributes for all directors and after due deliberations made an objective assessment and evaluated that all the directors in the Board have adequate expertise drawn from diverse industries and business and bring specific competencies relevant to the Company's business and operations. The Board found that the performance of all the Directors was quite satisfactory.

The Board also noted that the term of reference and composition of the Committees was clearly defined. The Committee performed their duties diligently and contributed effectively to the decisions of the Board. The functioning of the Board and its committees were quite effective. The Board evaluated its performance as a whole and was satisfied with its performance and composition of Independent and Non-Independent Directors.

28. PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE,2016: *Rule 8(5)(xi) of Companies (Account) Rules, 2014*

The Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable.

29. DIFFERENCE IN VALUATION: *Rule 8(5)(xii) of Companies (Account) Rules, 2014*

The Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable.

30. MATERNITY BENEFIT: *Rule 8(5)(xiii) of Companies (Account) Rules, 2014*

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

31. DEVELOPMENT AND IMPLEMENTATION OF A RISK MANAGEMENT POLICY:

The Company has been addressing various risks and uncertainties impacting the company that can impact its ability to achieve its strategic objectives.

32. CORPORATE GOVERNANCE:

The Company has adopted best corporate practices and is committed to conducting its business in accordance with the applicable laws, rules and regulations. The Company's Corporate Governance practices are driven by effective and strong Board oversight, timely disclosures, transparent accounting policies and high level of Integrity in decision making. A report on corporate governance has been annexed to the Annual Report.

33. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS:

The Company has in place adequate financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weaknesses in the design or operation were observed.

34. PUBLIC DEPOSITS:

Your Company is a Non- Systemically Important Non-Deposit Accepting NBFC ND-SI- NBFC-MFI. The Company did not hold any public deposits at the beginning of the year nor has it accepted any public deposit(s) during the year under review as defined under the Non-Banking Financial Companies Acceptance of Public Deposits (Reserve Bank) Directions, 2016 during the Financial Year commenced April 1, 2024 to March 31, 2026 and further undertake that it shall not accept any public deposit(s) in the financial year commencing from April 01, 2026 and ending on March 31, 2026 without obtaining prior approval of the Reserve Bank of India in writing.

35. DIRECTOR'S RESPONSIBILITY STATEMENT: *As per Section 134(3)(c)*

The Directors would like to inform the Members that the Audited Accounts for the financial year ended March 31, 2026, are in full conformity with the requirement of the Companies Act, 2013. The Financial Accounts are audited by the Statutory Auditors as mentioned in point 20 of this report The Directors further confirm that: -

a. In the preparation of the annual accounts for the year ended March 31, 2026 the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

b. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profit of the Company for the year ended on that date.

c. The Directors have taken proper and sufficient care for the 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 fraud and other irregularities.

d. The Directors have prepared the annual accounts on a 'going concern' basis.

e. The Company being listed, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is applicable to the Company.

f. The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGMENT

Your directors place on the record their appreciation of the Contribution made by employees, consultants at all levels, who with their competence, diligence, solidarity, co-operation and support have enabled the Company to achieve the desired results.

The board of Directors gratefully acknowledge the assistance and co-operation received from the Central and State Governments Departments, Shareholders and Stakeholders.

For and on behalf of The Board
(Prompt Corporate Services Limited)

PROMPT CORPORATE SERVICES LTD.
Director

PROMPT CORPORATE SERVICES LTD.
Shalini Singhania
Director

Anand Krishna Singhania
(Director)

DIN: 00519802
Add: 2/10 Sarat Bose Road
Garden Apartment Block-A
Kolkata-700020

Shalini Singhania
(Director)

DIN: 00734227
Add: 2/10 Sarat Bose Road
Garden Apartment Block-A
Kolkata- 700020

Dated: 02nd Day of September 2026

Place: Kolkata

CFO CERTIFICATION

(Pursuant to clause 49 of the Listing agreement)

Date: 02/09/2026
The Board of Directors
Prompt Corporate Services Limited
Block-A, Garden Apartment
2/10, Sarat Bose Road,
Kolkata- 700 020

Certification by Chief Executive Officer and Chief financial Officer

We have reviewed the financial statements and the cash flow statement for the year ended 31st March 2026 and to the best of our knowledge and belief we hereby certify that:

1. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
2. These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
3. There are, to the best of our knowledge and belief, no transactions entered into by the company during the year April 2025- March 2026 which is fraudulent, illegal or in violation of the Company's Code of Conduct.
4. We accept responsibility for establishing and maintaining internal controls and we have evaluated the effectiveness of the internal control systems of the Company. Based on our most recent evaluation, no deficiencies in the design or operation of controls were noted.
5. We have indicated to the auditors and the Audit Committee that:
   a. There are no significant changes in internal control over financial reporting during the year.
   b. There are no significant changes in accounting policies during the year.
   c. There have been no instances of fraud.

We further declare that all Board Members and Senior Managerial personnel have affirmed compliance with the code of conduct for the current year.

FOR PROMPT CORPORATE SERVICES LIMITED

PROMPT CORPORATE SERVICES LTD.
Shalini Singhania
Director

Shalini Singhania
(Director)

DIN: 00734227

Dated: 02nd September, 2026
Place: Kolkata

SHAH & KHANDELWAL
Chartered Accountants
1/A, Vansittart Row, Kolkata- 700 001
Dial: +91 33 2248 0813 / 0826
E-mail: surendrashah_company@yahoo.com

CORPORATE GOVERNANCE CERTIFICATE

To The Members,
M/s. Prompt Corporate Services Limited

We have examined the compliance of conditions of Corporate Governance by **PROMPT CORPORATE SERVICES LIMITED**, for the year ended on 31st March 2026, as stipulated in Clause 49 of the Listing Agreement of the said Company with stock exchanges.

The compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination has been limited to a review of the procedures and implementation thereof adopted by the Company for ensuring compliance with the conditions of the Corporate Governance as stipulated in the said Clause. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us and based on the representations made by the Directors and the Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in Clause 49 of the above-mentioned Listing Agreement.

We state that such compliance is neither an assurance as to future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Shah & Khandelwal
Chartered Accountants
FRN: 326992E

s/d-
Surendra Shah
Partner
Membership No. 300/50003

Place of Signature: Kolkata
Date: 02nd September, 2026

PROMPT CORPORATE SERVICES LIMITED

Garden Apartment, Block-A
2/10, Sarat Bose Road
Kolkata- 700 020

Report on Corporate Governance

(As required by Clause 49 of Listing Agreement with the Stock Exchanges)

1. Company Philosophy on Corporate Governance

The Company upholds the core value of transparency, integrity and accountability in all facets of its operation and maintains the highest standards of corporate governance in its conduct toward the shareholders, customers, suppliers and the Government. The company believes that good corporate Governance practices enable the management to direct and control the affairs of the company in an efficient manner and to achieve the goal of maximizing value for all its stakeholders. It encompassed a set of system and practices to ensure that the company's affairs are managed in a manner which ensure accountability, transparency and fairness in all transactions. The essence of Corporate Governance lies in promoting and maintaining integrity, transparency and accountability in the management's higher echelons.

2. Board of Directors

The present strength of the Board of Directors is five, whose composition consists of One Non-Executive Directors and Two Executive Director and Two Independent Director.

Name of Director	Category	No. of Directorship held in other company	Committee Membership held in other companies	
			As Member	As Chairman
Sajjan Kumar Singhania	Executive Director	3	1	-
Anand Krishna Singhania	Executive Director	5	-	-
Shalini Singhania	Non-Executive Director	4	1	-

Relationship between directors inter-se:

1. Mr. Sajjan Kumar Singhania and Mr. Anand Krishna Singhania are related to each other as father and son.
2. Mr. Anand Krishna Singhania and Mrs. Shalini Singhania are related to each other as husband and wife.

The attendance of each Director on Board Meeting and the last Annual General Meeting (AGM) and also the number of other Board of Director of Board Committees of which he/she is member / chairman are as under

Name of Director	Board Meeting held during the year	Board Meeting attended during the year	Whether attended last AGM
Sajjan Kumar Singhania	9	9	Yes
Bimla Devi Singhania	9	9	Yes
Shalini Singhania	9	9	Yes

3. Audit Committee;

1. Composition:

Audit committee comprises of following Directors:

Sajjan Kumar Singhania	-	Chairman (Executive Director)
Anand Krishna Singhania	-	Member (Executive Director)
Shalini Singhania	-	Member (Non-Executive Director)

The Audit Committee looks into the matter as the specifically referred to it by the Board of Director besides looking into the mandatory requirements of the Listing Agreement and provisions of section 177 of the Companies Act, 2013.

2. The term of reference stipulated by the board of Audit Committee in clause 49 of the listing Agreement are as follows:

a. Oversight of the company's financial reporting process and the disclosure of its financial statement.

b. Recommending the appointment and removal of external auditors, fixation of audit fees and also approval for payment for any other services.

c. Reviewing with the management the Annual Financial Statements before submission to the board, focusing primarily on

1. Any changes in accounting policies and practices.
2. Major accounting entries based on exercise of judgment by the management.
3. Qualifications in draft audit report.
4. Significant adjustments arising out of audit
5. The going concern assumption.
6. Compliance with accounting standards.
7. Compliance with stock exchange and legal requirements concerning financial statements.
8. Any related party transaction i.e. transaction of the Company of material nature with promoters or the management, their subsidiaries or relatives, etc. that may have potential conflicts with the interests of the Company at large.

d. Reviewing with the management, external and internal auditors, and the inadequacy of internal audit.

e. Reviewing the adequacy of internal audit, reporting structure, coverage and frequency of internal audit.

f. Discussion with external auditors before the audit commences, the nature and scope of audit as well as conducting post – audit discussion to ascertain any area of concern

g. Reviewing the Company's financial and risk management policies.

h. Looking into the reasons for substantial defaults in payments top depositors, shareholders (in case of non-payment of declared Dividend) and creditors.

i. To investigate into any matter in relation to the items specified in Section 292A of the Companies Act 1956.

During the financial year ended 31st March, 2026 Four Audit Committee Meetings were held. The attendance record is as below:

Name of Director	No. of Meetings	Meetings attended
Sajjan Kr.Singhania	4	4
Anand Krishna Sighania	4	4
Shalini Singhania	4	4

4. SHARE TRANSFER CUM INVESTORS GRIEVANCE COMMITTEE:

The Company had a Transfer committee, constituted by the board, to approve inter-alia transfer/ transmission of Equity shares. The Board of directors of the Company rechristened the share transfer committee as "Share Transfer- Cum – Investors Grievance committee" and the scope was expanded to include oversight and review off all matters connected with investors Grievances and redressal mechanism besides the functions of the share transfer approval, etc. The minutes of the committee meetings are placed at the board meeting from time to time.
The chairman of the Committee is Mr. Sajjan Kr. Singhania with Mr. Anand Krishna Singhania and Smt. Shalini Singhania as its Members.

5. GENERAL BODY MEETINGS:
Location and time where last three Annual General Meetings were held as under:

Financial Year	Location of the Meeting	Date	Time
2017-2018	2/10, Sarat Bose Road Kolkata -700020	28th September, 2018	10.00 AM
2018-19	--do--	20th September, 2019	10.00 AM
2019-20	--do--	30th September, 2020	10.00 AM
2020-2021	--do--	28th September, 2021	02.00 PM
2021-2022	--do--	19th September, 2022	03.00 PM
2022-2023	--do--	29th September, 2023	03.00 PM
2023-2024	--do--	30th September, 2024	03:00 PM
2024-2025	--do--	25th September, 2025	03:00 PM

All the resolutions set out in the respective notices were passed by the members. There were no resolutions put through postal ballot last year.

6. DISCLOSURES:

- Disclosures on materially significantly related party transactions i.e. transactions of the Company of material nature, with its promoters, the directors or the management, that may have potential conflicts with the interests of the Company at large. **None, which require separate disclosure.**
- Details of non- compliance by the company, penalties, and strictures imposed on the Company on the stock exchange or SEBI or any statutory authority, on any matter related to capital markets. None.

- The Company has a Whistleblower / Vigil Mechanism and affirms that no personnel has been denied access to the Audit Committee.
- All Board Members and Senior Management have affirmed compliance with the Code of Conduct.
- There are no penalties or strictures imposed by SEBI/Stock Exchange during the year.
- The Company has in place a **Risk Management Policy** to address risks associated with its operations.
- A certificate from the Statutory Auditors of the Company regarding compliance of conditions of Corporate Governance forms part of this Annual Report.

7. MEANS OF COMMUNICATION:

(a) Quarterly Results	Quarterly results are taken on records by the Board of Directors as per Requirements of the listing Agreements

8. GENERAL SHAREHOLDERS INFORMATION:

i) **Annual General Meeting**

Date and Time	30/09/2026
Venue	Registered Office of the Company at 2/10 Sarat Bose Road, Kolkata - 700020

ii) **Financial Calendar:**

i.	First Quarter Results	**:**	End of June, 2025
ii.	Second Quarter Results	**:**	End of September, 2025

iii) **Dividend Payment Date** **:** N.A..

iv) **Registered Office** **:** Garden Apartment, Block – A
2/10 Sarat Bose Road,
Kolkata – 700 020

9. Distribution of Shareholding as on 31st March, 2026:

No. of Shares		No. of Shareholders	% of Shareholders	No. of Shares	% of Shareholdings
From	To				
1	500	493	33.18	245700	4.91
501	1000	873	58.75	821300	16.43
1001	2000	--	--	--	--
2001	3000	--	--	--	--
3001	4000	--	--	--	--
4001	5000	--	--	--	--
5001	10000	87	5.85	859200	17.18
10001	30000	20	1.35	351700	7.03
30001	50000	3	0.20	108400	2.17
50001	100000	3	0.20	300000	6.00
100001	& above	7	0.47	2313900	46.28
Total		1486	100	5000200	100

10. Address for Correspondence : **Prompt Corporate Services Ltd.**
Garden Apartment, Block –A
2/10 Sarat Bose Road,
Kolkata – 700 020.

For and on behalf of the Board
(Prompt Corporate Services Limited)

PROMPT CORPORATE SERVICES LTD.
Director

PROMPT CORPORATE SERVICES LTD.
Shalini Singhania
Director

Anand Krishna Singhania
(Director)

DIN: 00519802

Shalini Singhania
(Director)

DIN: 00734227

Dated: 2nd September, 2026
Place: Kolkata

Khusboo Jain
Practicing Company Secretary
Destiny Towers, Flat No. 5C, 25, Chinar Park, Kolkata- 700157
Mobile: 9836578975, Email: cskhusboojain@gmail.com

Form No. MGT-8

[Pursuant to section 92(2) of the Companies Act, 2013 and rule 11(2) of Companies (Management and Administration) Rules, 2014]

CERTIFICATE BY A COMPANY SECRETARY IN PRACTICE

To,
The Members,
M/S Prompt Corporate Services Limited
CIN: U74140WB1994PLC061327
2/10 Sarat Bose Road Garden Apartment Kolkata- 700020

I have examined the registers, records and books and papers of M/S Prompt Corporate Services Limited as required to be maintained under the Companies Act, 2013 (the Act) and the rules made there under for the financial year ended on March, 2026. In my opinion and to the best of my information and according to the examinations carried out by me and explanations furnished to me by the company, its officers and agents, I certify that:

A. The Annual Return states the facts as at the close of the aforesaid financial year correctly and adequately.

B. During the aforesaid financial year, the Company has complied with provisions of the Act & Rules made there under in respect of:

1. Its status under the Act;

2. Maintenance of registers/records & making entries therein within the time prescribed therefore;

3. Filing of forms and returns as stated in the annual return, with the Registrar of Companies, Regional Director, Central Government, the Tribunal, Court or other authorities within/beyond the prescribed time;

4. Calling/ convening/ holding meetings of Board of Directors or its committees, if any, and the meetings of the members of the company on due dates as stated in the annual return in respect of which meetings, proper notices were given and the proceedings including the circular resolutions and resolutions passed by postal ballot, if any, have been properly recorded in the Minute Book/registers maintained for the purpose and the same have been signed;

5. Closure of Register of Members / Security holders, as the case may be.

6. Advances/loans to its directors and/or persons or firms or companies referred in section 185 of the Act;



Khusboo Jain
Practicing Company Secretary
Destiny Towers, Flat No. 5C, 25, Chinar Park, Kolkata- 700157
Mobile: 9836578975, Email: cskhusboojain@gmail.com

7. Contracts/arrangements with related parties as specified in section 188 of the Act;

8. Issue or allotment or transfer or transmission or buy back of securities/ redemption of preference shares or debentures/ alteration or reduction of share capital/ conversion of shares/ securities and issue of security certificates in all instances;

9. Keeping in abeyance the rights to dividend, rights shares and bonus shares pending registration of transfer of shares in compliance with the provisions of the Act

10. Declaration/ payment of dividend; transfer of unpaid/ unclaimed dividend/other amounts as applicable to the Investor Education and Protection Fund in accordance with section 125 of the Act;

11. Signing of audited financial statement as per the provisions of section 134 of the Act and report of directors is as per sub - sections (3), (4) and (5) thereof;

12. Constitution/ appointment/ re-appointments/ retirement/ filling up casual vacancies/ disclosures of the Directors, Key Managerial Personnel and the remuneration paid to them;

13. Appointment/ reappointment/ filling up casual vacancies of auditors as per the provisions of section 139 of the Act;

14. Approvals required to be taken from the Central Government, Tribunal, Regional Director, Registrar, Court or such other authorities under the various provisions of the Act;

15. Acceptance/ renewal/ repayment of deposits;

16. Borrowings from its directors, members, public financial institutions, banks and others and creation/ modification/ satisfaction of charges in that respect, wherever applicable;

17. Loans and investments or guarantees given or providing of securities to other bodies corporate or persons falling under the provisions of section 186 of the Act ;

18. Alteration of the provisions of the Memorandum and/ or Articles of Association of the Company;



Khusboo Jain

Place: Kolkata
Date: 4th day of September, 2026
UDIN No.: A025628H001374206

Khusboo Jain
Practicing Company Secretary
C.P. No. 16451 ACS: 25628

Khusboo Jain
Practicing Company Secretary
Destiny Towers, Flat No. 5C, 25, Chinar Park, Kolkata- 700157
Mobile: 9836578975, Email: cskhusboojain@gmail.com

Form No.MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
M/S Prompt Corporate Services Limited
CIN: U74140WB1994PLC061327
2/10 Sarat Bose Road Garden Apartment Kolkata- 700020

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/S Prompt Corporate Services Limited (here in after called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion there on.

Based on my verification of M/S Prompt Corporate Services Limited books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on March 31, 2026 complied with the statutory provisions listed here under and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by M/S Prompt Corporate Services Limited ("the Company") for the financial year ended on March 31, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;
(ii) The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder;
(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
(iv) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act"):-
  (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
  (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
  (d) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

(v) The other laws as may be applicable specifically to the company in our opinion: Nil

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

I report that there were no actions / events in pursuance of

a) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings.



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b) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
c) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;
d) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and

e) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;

Requiring Compliance thereof by the Company during the year under review and the Secretarial Standards issued by The Institute of Company Secretaries of India were not applicable during the year.

I further report that, based on the information provided by the Company, its officers and authorized representatives during the conduct of audit, and also on review of quarterly compliance reports by respective department heads / company secretary, in my opinion, adequate systems and processes and control mechanism exist in the Company to monitor and ensure compliance with other applicable laws.

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members views are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period, there were no other specific events / actions in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. having a major bearing on the company's affairs.

Place: Kolkata

Date: 4th day of September 2026

UDIN No.: A025628H001374140

Khusboo Jain
Practicing Company Secretary

C.P. No. 16451 ACS: 25628

Note: This report is to be read with my letter of even date which is annexed as Annexure A and forms an integral part of this report

Khusboo Jain
Practicing Company Secretary

Destiny Towers, Flat No. 5C, 25, Chinar Park, Kolkata- 700157
Mobile: 9836578975, Email: cskhusboojain@gmail.com

Annexure A

To,
The Members,
M/S Prompt Corporate Services Limited
CIN: U74140WB1994PLC061327
2/10 Sarat Bose Road Garden Apartment Kolkata- 700020

My report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on my audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Where ever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Place: Kolkata

Date: 4th day of September 2026

UDIN No.: A025628H001374140

Khusboo Jain
Practicing Company Secretary

C.P. No. 16451 ACS: 25628

SHAH & KHANDELWAL
Chartered Accountants
1/A, Vansittart Row, Kolkata - 700 001
Dial : +91 33 2248 0813
E-mail : surendrashah_company@yahoo.com

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF M/s PROMPT CORPORATE SERVICES LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **M/s PROMPT CORPORATE SERVICES LIMITED** (the 'Company'), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs (financial position) of the Company as at 31st March 2026, **its Profit** and its cash flows for the year ended on that date on standalone financial statements.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing 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 ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not and will 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.



If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Standalone 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 standalone financial statements that give a true and fair view of the state of affairs (financial position), **Profit** and cash flows of the Company in accordance with the 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 of 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.

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

Auditor's Responsibilities for the Audit of the 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 Standards on Auditing 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 Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

a. 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.

b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under

SHAH KHANDELWAL JAIN CHARTERED ACCOUNTANTS KOLKATA

section 143(3)(i) of the Act, we are also responsible for explaining our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

d. 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.

e. 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.

f. 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.

g. 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.

h. 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 – I"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. Further to our comments in Annexure I, 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 purpose 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 standalone financial statements dealt with by this report are in agreement with the books of account;

d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act;

e. On the basis of the written representations received from the directors and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 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 II".** Our report expresses an unmodified opinion on the adequacy.

g. 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 (as amended), in our opinion and to the best of our information and according to the explanations given to us:

i) The Company does not have any pending litigations which would impact its financial position;

ii) The Company did not have any long – term contracts including derivative contracts for which there were any material foreseeable losses;

iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company;

iv) a. As represented to us by the management and to the best of its knowledge and belief, no funds have been advanced or lend 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(s) or entity(ies), including foreign entities ("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 provided guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

SHAH & KHANDELWAL KOLKATA CHARTERED ACCOUNTANTS

b. As represented to us by the management and to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("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 on or behalf of the Funding Party ("Ultimate Beneficiaries") or provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c. Based on such audit procedure, we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that causes us to believe that the above representations under Clause (iv), sub-clause (a) & (b) contain any material mis-statement.

v) Company has not declared any dividend during the year. Accordingly, disclosure relating to compliance with section 123 of Companies Act 2013 is not applicable.

h. Based on our examination, which includes test checks, we have observed:

i) The Company has used accounting softwares 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 operated throughout the year for all relevant transactions recorded in the softwares.

ii) Further, during the course of our audit we did not come across any instance of the Audit Trail feature being tampered with.

iii) The audit trail has been preserved by the company as per the statutory requirements for record retention.



SURENDRA SHAH
Partner
Membership No. 050003
For and on behalf of
Shah & Khandelwal
Chartered Accountants
Firm Registration No. 326992E

Place : Kolkata
Dated: 2nd Day of September,2026.

UDIN:

Annexure "I"

Annexure "I" referred to the Independent Auditor's Report of even date to the members of M/s. Prompt Corporate Services Limited on the standalone financial statements for the year ended 31st March 2026.

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

a. 1. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

2. The Company has no intangible assets. Thus, paragraph 3 (i) (a) (2) of the Order is not applicable.

b. The Company has a program of physical verification of Property, Plant and Equipment and right – of – use assets so to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

c. As the company is not holding any immovable properties. Thus, paragraph 3 (i) (b) of the Order is not applicable.

d. The Company has not revalued any of its Property, Plant and Equipment (including right of – use assets) during the year.

e. No proceedings have been initiated during the year or are pending against the Company as at 31st March, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii) a. Physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed.

b. The Company has not been sanctioned working capital limits by banks or financial institutions on the basis of security of current assets during any point of time of the year. Accordingly, reporting under clause 3 (ii) (b) of the Order is not applicable to the Company.

iii) The Company has not made any investment in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships (LLPs) or any other parties during the year. Accordingly, reporting under clause 3 (iii) of the Order is not applicable to the Company.

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iv) The Company has not entered into any transaction covered under sections 185 and 186 of the Act. Accordingly, reporting under clause 3 (iv) of the Order is not applicable to the Company.

v) The Company has not accepted any deposits or there is no amount which has been considered as deemed deposit within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, reporting under clause 3 (v) of the Order is not applicable to the Company.

vi) The Central Government has not specified maintenance of cost records under sub – section (1) of section 148 of the Act, in respect of Company's products/business activity. Accordingly, reporting under clause 3 (vi) of the Order is not applicable.

vii) a. In our opinion, and according to the information and explanations given to us, the Company is regular in depositing undisputed statutory dues including goods and services tax, income – tax, sales – tax, service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year – end for a period of more than six months from the date they became payable.

b. According to the information and explanations given to us, there are no statutory dues referred to in sub clause (a) above that have not been deposited with the appropriate authorities on account of any dispute.

viii) According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of accounts.

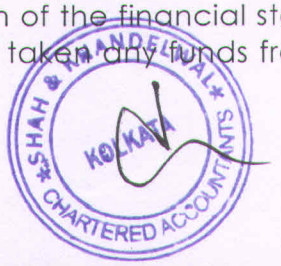
ix) a. According to the information and explanations given to us, the Company does not have any loans or other borrowings from any lender. Accordingly, reporting under clause 3 (ix) (a) of the Order is not applicable to the Company.

b. According to the information and explanations given to us including confirmations received from banks and representation received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a wilful defaulter by any bank or financial institution or other lender.

c. In our opinion and according to the information and explanations given to us, no money was raised by way of term loans. Accordingly, reporting under clause 3 (ix) (c) of the Order is not applicable.

d. In our opinion and according to the information and explanations given to us, and on an overall examination of the financial statements of the Company, no funds were raised by the Company. Accordingly, reporting under clause 3 (ix) (d) of the Order is not applicable.

e. According to the information and explanations given to us and 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 subsidiaries, associates or joint ventures. Thus, paragraph 3 (ix) (e) of the Order is not applicable.

f. According to the information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Thus, paragraph 3 (ix) (f) of the Order is not applicable.

x. a. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments), during the year. Accordingly, reporting under clause 3 (x) (a) of the Order is not applicable to the Company.

b. According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or (fully, partially or optionally) convertible debentures during the year. Accordingly, reporting under clause 3 (x) (b) of the Order is not applicable to the Company.

xi. a. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.

b. No report under section 143 (12) of the Act has been filed with the Central Government for the period covered by our audit.

c. According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle – blower complaints received by the Company during the year.

xii. The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3 (xii) of the Order is not applicable to the Company.

xiii. All transactions with the related parties of the Company are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards;

xiv. a. According to the information and explanations given to us, the Company is not required to have an internal audit system under section 138 of the Act and consequently, does not have an internal audit system. Accordingly, reporting under clause 3 (xiv) of the Order is not applicable to the Company.

xv. According to the information and explanation given to us, the Company has not entered into any non – cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act are not applicable to the Company. Thus, paragraph 3 (xv) of the Order is not applicable.

xvi. a. The company is required to be registered under section 45 – IA of the Reserve Bank of India Act, 1934 and the registration has been obtained.

b. The Company has conducted Non – Banking Financial or Housing Finance activities with a valid Certificate of Registration (COR) from the

SHAH & KHANDELWAL KOLKATA CHARTERED ACCOUNTANTS

Reserve Bank of India as per the Reserve Bank of India Act, 1934. Thus, paragraph 3 (xvi) (b) of the Order is not applicable.

c. In our opinion and according to the information and explanations given to us, The company is not Core Investment Company (CIC) and there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016). Accordingly, reporting under clause 3 (xvi) (c) and (d) of the Order are not applicable.

xvii. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3 (xviii) of the Order is not applicable to the Company.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the plans of the Board of Directors and management, we are of the opinion that no material uncertainty exists as on the date of the audit report that Company is 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.

xx. According to the information and explanations given to us, The Company does not fulfil the criteria as specified under section 135 (1) of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and according, reporting under clause 3 (xx) of the Order is not applicable to the Company.

xxi. The Company is not required to prepare Consolidated Financial Statements. Accordingly, clause 3 (xxi) of the Order is not applicable.

SHAH & KHANDELWAL KOLKATA CHARTERED ACCOUNTANTS

SURENDRA SHAH
Partner
Membership No. 050003
For and on behalf of
Shah & Khandelwal
Chartered Accountants
Firm Registration No. 326992E

Place : Kolkata
Dated: 2nd Day of September,2026.

UDIN:

Annexure "II"

Independent Auditors' Report on the Internal Financial Controls Over Financial Reporting 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 of **M/s. PROMPT CORPORATE SERVICES LIMITED** as of 31st March, 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. 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 Companies Act, 2013.

Auditor's 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") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 judgement, including the assessment of the risks of material misstatement of the 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;

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 authorisations of management and directors of the company; and

3. Provide reasonable assurance regarding prevention or timely detection of unauthorised 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 control 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, to the best of our information and according to the explanations given to us, 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 31st March, 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 Institute of Chartered Accountants of India.



SURENDRA SHAH
Partner
Membership No. 050003
For and on behalf of
Shah & Khandelwal
Chartered Accountants
Firm Registration No. 326992E

Place : Kolkata
Dated: 2nd Day of September,2026.

UDIN:

PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327

BALANCE SHEET AS AT 31st MARCH 2026

Rs. In Hundred

	Notes	As at 31st March 2026 in Rs.	As at 31st March 2025 In Rs.
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	2	5,00,020.00	5,00,020.00
Reserves and Surplus	3	13,89,244.67	12,08,139.17
		18,89,264.67	**17,08,159.17**
Non- Current Liabilities			
Long-term borrowings	4	12,85,946.30	11,00,000.00
		12,85,946.30	**11,00,000.00**
Current Liabilities			
Other Current Liabilities	5	85,324.82	5,10,024.38
Short Term provisions	6	85,397.40	49,897.40
		1,70,722.22	**5,59,921.78**
TOTAL		**33,45,933.19**	**33,68,080.95**
ASSETS			
Non current Assets			
Tangible Assets	7	1,11,616.46	13,150.65
Non Current Investment	8	-	2,21,755.99
Long-term Loans and Advances	9	16,58,545.32	20,36,135.32
		17,70,161.78	**22,71,041.96**
Current Assets			
Inventories	10	12,91,173.68	7,74,458.22
Trade Receivables	11	567.42	302.43
Cash and Bank balances	12	26,793.30	1,02,170.68
Short Term Loans and Advances	13	2,57,237.03	2,20,107.66
		15,75,771.42	**10,97,038.99**
TOTAL		**33,45,933.19**	**33,68,080.95**
Significant Accounting Policies	1		
The accompanying notes are an integral part of the financial statements.	2 to 34		

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

As per our report of even date
For SHAH & KHANDELWAL
CHARTERED ACCOUNTANTS
Firm Regn. No. : 326992E

CA. Surendra Shah
Partner
Membership No.: 300/50003

Place: Kolkata
Date: 02.09.2026

For and on behalf of the Board of Directors of Prompt Corporate Services Ltd.

PROMPT CORPORATE SERVICES LTD
Director

Anand Krishna Singhania
DIN: 00519802
[Director]

PROMPT CORPORATE SERVICES LTD
Director

Shalini Singhania
DIN: 00734227
[Director]

PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH 2026

Rs. In Hundred

	Notes	for the year ended 31.03.2026 in Rs.	for the year ended 31.03.2025 In Rs.
Income:			
Revenue from Operations (net)	14	37,94,705.25	23,45,046.87
Other Income	15	1,16,704.94	71,346.52
Total Income (I)		**39,11,410.19**	**24,16,393.39**
Expenses:			
Purchases of Stock in Trade	16	38,88,259.12	24,46,247.03
Change in Inventories of Stock in Trade	17	-5,16,715.46	-5,32,043.57
Employee Benefit Expenses	18	67,064.15	52,337.27
Finance Costs	19	46,187.99	71,573.78
Depreciation and Amortisation expense	7	13,457.51	5,829.63
Other Expenses	20	2,00,557.54	1,32,897.43
Total expenses (II)		**36,98,810.85**	**21,76,841.58**
Profit before exceptional & extraordinary items and tax (I-II)		**2,12,599.34**	**2,39,551.81**
Tax expense			
Mat Credit entitlement for the year		4,006.16	37,370.08
Current Tax		35,500.00	37,370.08
Total tax expense		**31,493.84**	-
Profit / (Loss) for the period		**1,81,105.50**	**2,39,551.81**
Earnings per equity share:			
(1) Basic		**3.62**	**4.79**
(2) Diluted		**3.62**	**4.79**
The accompanying notes are an integral part of the Financial Statements.	2 to 34		

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

As per our report of even date
For SHAH & KHANDELWAL
CHARTERED ACCOUNTANTS
Firm Regn. No. : 326992E

CA. Surendra Shah
Partner
Membership No.: 300/50003

Place: Kolkata
Date: 02.09.2026

SHAH & KHANDELWAL CHARTERED ACCOUNTANTS KOLKATA

For and on behalf of the Board of Directors of Prompt Corporate Services Ltd.

PROMPT CORPORATE SERVICES LTD.
Director

Anand Krishna Singhania
DIN: 00519802
[Director]

PROMPT CORPORATE SERVICES LTD
Shalini Singhania
Director

Shalini Singhania
DIN: 00734227
[Director]

PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH 2026

Rs In Hundred

		for the year ended 31.03.2026 In Rs.	for the year ended 31.03.2025 In Rs.
Cash flow from operating activities			
Profit before tax		2,12,599.34	2,39,551.81
Adjustments for:			
Depreciation and amortisation expense		13,457.51	5,829.65
Interest Income		-1,10,055.44	-66,348.62
Dividend		-4,981.22	-3,706.54
Interest Expenses		46,187.99	71,573.78
Operating Profit before Working Capital changes:		**1,57,208.18**	**2,46,900.08**
Movements in working capital			
(Increase)/Decrease in Inventories		-5,16,715.46	-5,32,043.57
(Increase)/Decrease in Trade Receivables		-264.99	4,179.68
(Increase)/Decrease in Other Receivables		-37,130.40	-77,322.76
(Increase)/Decrease in Current assets		1,46,191.00	86,876.57
Increase/(Decrease) in Trade Payable		-	-
Increase/(Decrease) in Current Liabilities		-4,24,699.56	14,68,456.90
Increase/(Decrease) in Provision for Tax		35,499.79	36,806.69
		-6,39,911.44	**12,33,853.59**
Tax Paid/Refund		-31,493.84	-
Net cash flow from / (used in) operating activities	**(A)**	**-6,71,405.28**	**12,33,853.59**
Cash flow from investing activities			
Interest Income		1,10,055.44	66,348.62
Purchase of Fixed Assets		-1,11,923.32	-
Purchase of Investment		2,21,755.99	-95,335.83
Dividend		4,981.22	-3,706.54
Interest Expenses		-46,187.99	-71,573.78
Deposit		3,77,590.00	-9,83,040.00
Net cash flow from / (used in) investing activities	**(B)**	**5,56,269.99**	**-10,87,307.53**
Cash flow from financing activities			
Payment of Long Term Borrowings		85,946.30	-
Interest Paid		-46,187.99	-71,573.78
Net Cash flow from/(used in) Financing activities	**(C)**	**39,758.31**	**-71,573.78**
Net increase / (decrease) in cash and cash equivalents	**(A+B+C)**	-75,376.98	74,972.29
Cash and cash equivalents at the beginning of the year		1,02,170.68	27,198.40
Cash and cash equivalents at the end of the year		**26,793.70**	**1,02,170.68**

We have verified the above cash flow satatement of Prompt Corporate Services Limited, which has been complied from and is based on the audited finanacial statements for the year ended 31st March, 2026. To the best of our knowledge and belief and according to the information and explanation given to us, it has been prepared pursuant to clause 32 of the Listing agreement with the stock exchange, calcutta.

This is the Cash flow statement referred to in our report of even date.

As per our report of even date
For SHAH & KHANDELWAL
CHARTERED ACCOUNTANTS
Firm Regn. No. : 326992E

CA. Surendra Shah
Partner
Membership No.: 300/50003

Place: Kolkata
Date: 02.09.2026

For and on behalf of the Board of Directors of Prompt Corporate Services Ltd.

PROMPT CORPORATE SERVICES LTD
Director

Anand Krishna Singhania
DIN: 00519802
Director

PROMPT CORPORATE SERVICES LTD
Shalini Singhania
Director

Shalini Singhania
DIN: 00734227
Director

SHAH & KHANDELWAL KOLKATA CHARTERED ACCOUNTANTS

PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327

NOTE TO FINANCIAL STATEMENT AS AT 31st MARCH 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.01 Nature of Operation

M/s. Prompt Corporate Services Limited is a Non-Deposit Accepting, Non-Banking Finance company ("NBFC"), holding a certificate of Registeration from Reserve Bank of India, domiciled in india and incorporated under the provision of Companies Act, 2013 on January 03, 1994 as Limited company. The Company is engaged in the business of trading of shares.

1.02 Basis of preparation of financial statements:

(I) The financial statement of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The Company has prepare these financial statements to comply in all material respects with the accounting standartd notified under section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accounts) Rules, 2014. The financial statement have been prepared on an accrual basis under the historical cost convention.

(ii) The accounting policies, adopted in the preparation of financials statements are , except when disclosed otherwise, consistent with those used in the previous years.

1.03 Use of estimates:

The preparation of financial statement in conformity with generally accepted accounting principles (GAAP) require management to make extimate and assumtions that affect the reported amount of the assets and liabilities, the disclosure of contingent liabilities on the date of the financial statement and reported amount of income and expenditure during the year. Although these estimate are based upon management best knowledge of the current event and actions, actual results could differ from these estimates. Any revision to the accounting estimates is recognised prospectively in the current and future years.

1.04 Property, Plant and Equipment:

Property, Plant and Equipment are stated at cost less accumulated depreciation/ amortisation and imapirment losses, if any. The cost comprises the purchase price and any attributable costs of bringing the asset to its working condition for its intended use. Any trade discount and rebate are deducted in arriving at the purchase price.

Subsequent expenditure related to an item of Property, Plant and Equipment in added to its book value only if it increase the future benefits from the existing assets beyond its previous assessed standard of performace. All other expenses on existing fixed asseys, including day-to day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the year during which such expenses are incurred.

Gains and losses arising from derecognition of tangible the management as folllows is measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of the profit and loss when the assets is derecognised.

1.05 Depreciation:

Depreciation is provided using the straight line method as per the useful life of the Property, Plant and Equipment estimated by the management as folllows

Sl. No.	Particulars	Useful Lives
1.	Computer	3 year
2.	Motor Car	8 year
3.	Furniture and Fixtures	10 year
3.	Office Equipments	5 year
3.	Air Conditioners	5 year

Till the year ended 31 March 2014, depreciation rate prescribed under schedule XIV were traeted as minimum rate and the company was not allowed to charge depreciation as lower rate even if such lower rate were justified by the estimated useful life of the assets. From the current year Schedule VI has been replaced by Schedule II to the Companies Act, 2013. Schedule II to the Companies Act, 2013 prescribes useful lives for Property, Plant and Equipment which, in many cases, are different from lives prescribed under the erstwile Schedule XIV. However, Schedule II allows Companies to use higher/lower useful lives and residual values if such useful lives and residual values can be technically supported and justification for difference is disclosed in the financial statement.



PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327

NOTE TO FINANCIAL STATEMENT AS AT 31st MARCH 2026

1.06 Investments:

Investment that are readily realisable and intended to be held for not more than a year are classified as current investment. All other investment are classified as long-term investment. On initial recognition, all investment are measured at cost. The cost comprises purchase price and directly attributable acquisition charges sucha as brokerage, fees and duties.

On disposal of an investment, the difference between its carrying amount and net disposal proceed is charged or credited to the statement of

1.07 Inventories:

Closing Stocks has been valued at cost

1.08 Revenue Recognition:

Revenue is recognised to the extent that it is probable that the economic benefit willl flow to the company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised.

Sale of Shares:
Revenue from sale of shares is recognised when significant risk and rewars of ownership are passed to the buyer.

Income from Rent:
Revenue from letting out of property is recognised on receipt of due.

Interest:
Revenue is recognised on a time propertion basis taling into account the amount outstanding and the rate applicable. Interest income is included under the head "Other Income" in the statement of profit and loss.

Dividend:
Revenue is recognised when the Company's right as a shareholder/unit holder to receive payment is established by the reporting date.

1.09 Taxes On Income:

Provision of Current Tax is made in accordance with the Income Tax Act, 1961.

1.10 Provisions, Earning Per Shares and Contingent Liabilities :

(i) A provision is recognized when there is a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made.

(ii) The earning considered inascertaning the company's Earning Per Shares comprises net profit after tax. The number of shares(nomianal value of Rs 10/- each) used in the computing Basic Earning Per shares is the weighted average number of shares outstanding during the year.

(iii) Disclosure is made by way of notes for possible or present obligations that may, but probably will not, require outflow of resources as Contingent Liability.

1.11 Contingent Liabilities

Contingent liabilities are not provided for and are disclosed by way of Notes.

1.12 Other Disclosers

(i) Fraud Reporting
No frauds were reported to the RBI during the year ended 31 March 2026.

(ii) Title Deeds of Immovable Properties
All immovable properties are held in the name of the Company. No exceptions.

(iii) Benami Property
No Benami property transactions reported during the year.

(iv) Struck Off Companies
No transactions with companies struck off by Registrar of Companies.

(v) Wilful Defaulter
The Company has not been declared as a wilful defaulter by any bank or financial institution.

(vi) CSR Expenditure
Not applicable as the Company does not meet the thresholds under Section 135 of the Companies Act, 2013.

(vii) Pending Litigations
The Company does not have litigation which may impact financial position.

PROMPT CORPORATE SERVICES LTD
Director
Anand Krishna Singhania
DIN: 00519802
Director

PROMPT CORPORATE SERVICES LTD
Director
Shalini Singhania
DIN: 00734227
Director

SHAH & KHANDELWAL CHARTERED ACCOUNTANTS KOLKATA

PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327

NOTES TO FINANCIAL STATEMENTS AS AT 31st MARCH 2026

Rs. In Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
2. Share Capital		
Authorised shares		
54,00,000 Equity shares of Rs. 10/- each	5,40,000.00	5,40,000.00
Issued, Subscribed and Fully paid-up shares		
50,00,200 Equity shares of Rs. 10/- each,fully paid.	5,00,020.00	5,00,020.00
	5,00,020.00	5,00,020.00

2.01 Reconciliation of shares outstanding at the beginning and at the end of the reporting period :

Rs. In Hundred

	As at 31.03.2026		As at 31.03.2025	
	No.	In Rs.	No.	In Rs.
Equity Shares				
At the beginning of the period	50,002.00	5,00,020.00	50,002.00	5,00,020.00
Issued during the period	-	-	-	-
Outstanding at the end of the period	50,002.00	5,00,020.00	50,002.00	5,00,020.00

2.02 Details of Shareholders holding more than 5% shares in the company.

	As at 31.03.2026		As at 31.03.2025	
	No.	% Holding	No.	% Holding
Equity Shares				
Anand Krishna Singhania	7,69,600.00	15.39%	7,69,600.00	15.39%
Bimla Devi Singhania	10,46,300.00	20.93%	10,46,300.00	20.93%
Shalini Singhania	5,20,200.00	10.40%	5,20,200.00	10.40%
Sajjan Kumar Singhania	11,00,700.00	22.01%	11,00,700.00	22.01%
Devavrat Singhania	10,67,000.00	21.34%	10,67,000.00	21.34%
Singhania Estate P Ltd	2,49,400.00	4.99%	2,49,400.00	4.99%
TOTCO Business P Ltd	2,47,000.00	4.94%	2,47,000.00	4.94%
	50,00,200.00	100%	50,00,200.00	100%

2.03 Terms/ Rights attached to Equity Shares

a) The Company has only one class of equity shares having a par value of Re 10/- per share.In the event of the liquidation of the company the holders of the equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amount.The distribution will in proportion to the number of equity shares held by the shareholders.

b) There has been no change/movements in number of shares outstanding at the beginning and at the end of the above period.

c) No shares in the company are being held by its holding company or its ultimate holding company as at the Balance Sheet date.

d) No shares have been reserved for issue under option and contract/ commitments for the sale of shares/ disinvestment at the Balance

e) No shares have been alloted or has been brought back by the company during the period of 5 year preceding the date as at which the

f) No convertible securities has been issued by the company during the year.

g) No call are unpaid by any Director and Officer of the company during the year

h) Details of Shares held by promoters at the end of the year:

Promoter name	No of shareholding	Percentage of shareholding	% Change during the year
Anand Krishna Singhania	7,69,600	15.39%	-
Bimla Devi Singhania	10,46,300	20.93%	-
Shalini Singhania	5,20,200	10.40%	-
Sajjan Kumar Singhania	11,00,700	22.01%	-
Devavrat Singhania	10,67,000	21.34%	-
Singhania Estate Pvt. Ltd	2,49,400	4.99%	-
Totco Business Pvt. Ltd	2,47,000	4.94%	-

PROMPT CORPORATE SERVICES LTD.

Director

Anand Krishna Singhania
DIN: 00519802
Director

PROMPT CORPORATE SERVICES LTD.

Shalini Singhania

Director

Shalini Singhania
DIN: 00734227
Director

SHAH & KHANDELWAL KOLKATA CHARTERED ACCOUNTANTS

PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327

NOTES TO FINANCIAL STATEMENTS AS AT 31st MARCH 2026

Rs In Hundred

	Para	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
3. Reserve and Surplus			
3.01 General Reserve			
Balanace as per last Financial Statements		7,45,954.66	7,45,954.66
		4,045.34	
	A	**7,50,000.00**	**7,45,954.66**
3.02 Special Reserve Account			
Opening Balance		**3,62,044.99**	**3,12,044.99**
Add: Transfer from Profit and loss accont.		45,955.01	50,000.00
		4,08,000.00	**3,62,044.99**
3.03 Surplus/ (Deficit) in the Statement of Profit and Loss			
Balance as per last Financial Statements		1,00,139.52	-89,412.29
Profit / (Loss) for the year		1,81,105.50	2,39,551.81
		2,81,245.02	1,50,139.52
Less: Appropriation			
Transferred to General Reserve		4,045.34	-
Transferred to Special Reserve Account.		45,955.01	50,000.00
Net Surplus / (Deficit) in the statement of Profit and Loss	B	**2,31,244.67**	**1,00,139.52**
Total Reserves and Surplus	A+B	**13,89,244.67**	**12,08,139.17**

Note:

a. In the year ending 31st March, 2026 Rs. 45,95,501/- transfer to Special Reserve account as prescribed under sec 45-IC of the Reserve Bank of India Act, 1934.

PROMPT CORPORATE SERVICES LTD
Director

Anand Krishna Singhania
DIN: 00519802
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Director

SHAH & KHANDELWAL CHARTERED ACCOUNTANTS KOLKATA

PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327

NOTES TO FINANCIAL STATEMENTS AS AT 31st MARCH 2026

Rs in Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
4. Long-term borrowings		
Secured Loans:		
Car Loan from from Axis Bank	85,946.30	-
Unsecured loans:		
From bodies corporate (Interest Free) Includes Sister concern Rs. 10,35.00,000/-	3,50,000.00	-
From a Director	8,50,000.00	11,00,000.00
	12,85,946.30	**11,00,000.00**
5. Other Current Liability		
Other Payables		
TDS Payable	3,106.14	7,197.42
Stamp Charges Payable	11.53	-
Other Expenses Payable	229.82	37,826.97
Advance from party	81,977.33	4,65,000.00
	85,324.82	**5,10,024.38**

Rs in Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
6. Short Term Provisions		
Provision for Income Tax	85,397.40	49,897.40
	85,397.40	**49,897.40**

PROMPT CORPORATE SERVICES LTD
Director

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Shalini Singhania
Director

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Director

SHAH & KHANDELWAL CHARTERED ACCOUNTANTS KOLKATA

PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327

7 Property, Plant and Equipment:

Rs In Hundred

Particulars	Gross Block				Depreciation				Net Book Value	
	01.04.25	Additions	Withdrawals and Adjustments	31.03.26	01.04.25	For the year	On Withdrawals and Adjustments	31.03.26	As at 31st March 26	As at 31st March 25
Computer	65,687.69	3,694.10	-	69,381.79	61,212.19	2,018.09	-	63,230.28	6,151.51	4,475.50
Motor Car	60,047.55	1,08,229.22	-	1,68,276.77	52,147.56	11,364.46		63,512.02	1,04,764.75	7,899.99
Furniture and Fixtures	3,225.78	-	-	3,225.78	3,057.34	5.92	-	3,063.26	162.52	168.44
Office Equipments	1,785.55	-	-	1,785.55	1,696.28	-	-	1,696.28	89.27	89.27
Air Conditioner	12,013.55	-	-	12,013.55	11,496.10	69.04	-	11,565.14	448.41	517.45
Total	1,42,760.12	1,11,923.32	-	2,54,683.44	1,29,609.47	13,457.51	-	1,43,066.98	1,11,616.46	13,150.65
2025	1,38,852.87	3,907.25	-	1,42,760.12	1,23,779.82	5,829.65	-	1,29,609.47	13,150.65	15,073.05

Anand Krishna Singhania
DIN: 00519802
Director

PROMPT CORPORATE SERVICES LTD.
Director

Shalini Singhania
DIN: 00734227
Director

PROMPT CORPORATE SERVICES LTD.
Director

SHAH & MANDELWAL
KOLKATA
CHARTERED ACCOUNTANTS

PROMPT CORPORATE SERVICES LIMITED

SCHEDULE "B" OF FIXED ASSETS ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2026

Rs. In Hundred

Sl. No	Particulars	W.D.V as on 01.04.2025	Addition >180	Addition <180	Deduction	Total Amount	RATE	Depreciation for the year	W.D.V as on 31.03.2026
		Rs.				Rs.		Rs.	Rs.
1	Air Conditioner	1,924.27				1,924.27	0.15	288.64	1,635.63
4	Computer	3,446.36	840.00	2,854.10		7,140.46	0.40	2,285.36	4,855.09
6	Furniture & Fixture	792.71				792.71	0.10	79.27	713.44
7	Motor Car	25,001.27	-	1,08,229.22	-	1,33,230.49	0.15	11,867.38	1,21,363.11
9	Office Equipment	415.15	-			415.15	0.15	62.27	352.88
	Total	**31,579.76**	**840.00**	**1,11,083.32**	**-**	**1,43,503.08**		**14,582.93**	**1,28,920.15**

1) Computer purchased on:

01-09-2025	**840.00**
18-11-2025	**601.80**
18-11-2025	**572.30**
30-01-2026	**1,680.00**
	3,694.10

2) Motor Car purchased on:

23.12.2025	1,08,229.22

PROMPT CORPORATE SERVICES LTD
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SHAH & KHANDELWAL
KOLKATA
CHARTERED ACCOUNTANTS

PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327

NOTES TO FINANCIAL STATEMENTS AS AT 31st MARCH 2026

8. Non Current Investment

Rs. In Hundred

Company Name	As on 01.04.2025		Purchased During the Year		Deduction During the Year		Profit/	As on 31.03.2026		NAV as on
	No. of units	Amount	No. of units	Amount	No. of units	Amount	(Loss)	No. of units	Amount	31.03.2026
ADITYA BIRAL SUN LIFE- Mutual Fund	48,402.28	1,99,989.99	11,76,089.19	49,75,000.00	12,24,491.47	51,90,106.93	15,116.94			
ICICI Prudential Real Estate AIF - I - Plan -A	-	21,766.00	-	-	-	21,766.00	-13,448.66	-	-	-
	48,402.28	2,21,755.99	11,76,089.19	49,75,000.00	12,24,491.47	52,11,872.93	1,668.28	-	-	-

PROMPT CORPORATE SERVICES LTD

Anand Krishna Singhania
DIN: 00519802
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Director

SHAH & KHANDELWAL
KOLKATA
CHARTERED ACCOUNTANTS

PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327

NOTES TO FINANCIAL STATEMENTS AS AT 31st MARCH 2026

Rs. In Hundred

	As at 31.03.2026	As at 31.03.2025
	In Rs.	In Rs.
9. Long Term Loan & Advances		
Security Deposits		
(Unsecured, considered good)		
National Stock Exchange of India Ltd for Membership	1,10,000.00	1,10,000.00
National Stock Exchange of India Ltd - CDS (Membership)	10,000.00	10,000.00
National Securities Clearing Corporation ltd - C/M	15,000.00	15,000.00
Deposit with CESC	285.32	285.32
Deposit with Eureka Stock	30.00	30.00
NSDL SECURITY DEPOSIT	450.00	-
Deposit with BSE	11,250.00	11,250.00
Deposits with original maturity of more than 12 months	15,09,500.00	13,09,500.00
EXCHANGE MARGIN - NSE F&O	-	4,38,040.00
EXCHANGE MARGIN -NSE CDS	-	1,40,000.00
Others:	-	
Balances with Statutory/Government Authorities		
(Unsecured, considered good)		
Deposit with BSNL	30.00	30.00
Other Deposit	2,000.00	2,000.00
	16,58,545.32	**20,36,135.32**

Rs. In Hundred

	As at 31.03.2026	As at 31.03.2025
	In Rs.	In Rs.
10. Inventory		
As taken, valued and certified by the Management		
As per Note No. 10(1)	12,91,173.68	7,74,458.22
	12,91,173.68	**7,74,458.22**
Market value of Quoted Inventory	**9,57,510.19**	**5,85,677.60**

PROMPT CORPORATE SERVICES LTD
Director

Anand Krishna Singhania
DIN: 00519802
Director

PROMPT CORPORATE SERVICES LTD
Director

Shalini Singhania
DIN: 00734227
Director

SHAH & KHANDELWAL CHARTERED ACCOUNTANTS KOLKATA

PROMPT CORPORATE SERVICES LTD.
CIN: U74140WB1994PLC061327
01/04/2025 to 31/03/2026

10.1 Inventory

Rs. In Hundred

Stock Details			Opening		Purchase			Sales			Closing	
Script	Type	Code	Qty	Amount	Qty	Rate	Amount	Qty	Rate	Amount	Qty	Amount
ABFRL	EQ	INE647O01011	-	-	962.00	2.82	2,71,535.58	-	-	-	9.62	2,71,535.58
ABLBL	EQ	INE14LE01019	-	-	962.00	-	-	-	-	-	9.62	-
ACC	EQ	INE012A01025	-	-	3.00	18.19	5,456.84	-	-	-	0.03	5,456.84
ACE	EQ	INE731H01025	-	-	50.00	9.96	49,780.31	50.00	11.03	55,149.77	-	-
ACUTAAS	EQ	INE00FP01025	-	-	50.00	15.07	75,351.08	50.00	14.77	73,837.75	-	-
AEQUS	EQ		-	-	40.00	1.49	5,952.00	40.00	1.38	5,510.13	-	-
AEROFLEX	EQ	INE024001021	-	-	40.00	1.85	7,384.81	40.00	1.96	7,847.33	-	-
AGIIL	EQ	INE976R01025	80.00	69,960.00	666.50	1.14	76,151.48	536.50	3.19	1,71,405.62	2.10	23,803.98
AMIORG	EQ	INE00FP01017	-	-	10.00	11.15	11,147.17	10.00	11.67	11,672.66	-	-
ANANTRAJ	EQ	INE242C01024	70.00	44,121.54	125.00	5.62	70,218.24	195.00	6.01	1,17,197.35	-	-
APOLLO	EQ	INE713T01010	30.00	3,669.00	5.00	2.02	1,008.00	35.00	1.38	4,836.54	-	-
APOLLOHOSP	EQ	INE437A01024	-	-	0.65	75.37	4,898.73	0.65	72.71	4,726.04	-	-
ARIHANTCAP	EQ	INE420B01028	-	-	2,410.00	0.86	2,06,122.06	410.00	1.07	43,949.54	20.00	1,61,073.07
ASTRAMICRO	EQ	INE386C01029	-	-	5.50	9.03	4,968.95	-	-	-	0.06	4,968.95
ATALREAL	EQ	INE0ALR01029	-	-	2,000.00	0.23	46,006.48	-	-	-	20.00	46,006.48
AURIONPRO	EQ	INE132H01016	25.00	46,974.49	5.00	10.93	5,465.00	-	-	-	0.30	52,439.49
AVALON	EQ	INE0LCL01028	-	-	5.00	8.73	4,362.80	5.00	8.66	4,331.79	-	-
AZAD	EQ	INE02IJ01035	-	-	2.00	16.14	3,228.00	-	-	-	0.02	3,228.00
BAJAJCON	EQ	INE933K01021	-	-	20.00	1.66	3,313.00	20.00	1.72	3,437.00	-	-
BAJAJHCARE	EQ	INE411U01027	-	-	35.00	5.11	17,902.32	35.00	5.09	17,801.84	-	-
BANCOINDIA	EQ	INE213C01025	-	-	50.00	5.91	29,550.00	50.00	6.32	31,593.94	-	-
BCLIND	EQ	INE412G01016	25.00	1,505.00	-	-	-	-	-	-	0.25	1,505.00
BDL	EQ	INE171Z01018	-	-	1.00	20.17	2,016.50	1.00	19.64	1,964.00	-	-
BEL	EQ	INE263A01024	-	-	555.56	4.05	2,25,002.00	555.56	4.50	2,50,002.00	-	-
BHARTIHEXA	EQ	INE343G01021	2.00	2,730.00	-	-	-	2.00	17.30	3,460.06	-	-
BLUEJET	EQ	INE0KBH01020	-	-	15.00	6.86	10,283.04	15.00	6.94	10,410.00	-	-
CARRARO	EQ	INE0V7W01012	-	-	65.00	5.08	33,012.84	65.00	4.94	32,130.00	-	-
CEIGALL	EQ	INE0AG901020	-	-	20.00	2.84	5,683.57	20.00	2.68	5,351.50	-	-
CELLO	EQ	INE0LMW01024	-	-	10.00	6.39	6,391.50	10.00	6.01	6,006.47	-	-
CGCL	EQ	INE180C01026	-	-	59.00	1.80	10,601.74	59.00	1.84	10,847.84	-	-
CGPOWER	EQ	INE067A01029	15.00	9,033.75	-	-	-	15.00	6.44	9,663.43	-	-
COCHINSHIP	EQ	INE704P01017	-	-	10.00	17.27	17,267.00	10.00	16.90	16,904.42	-	-
CYIENTDLM	EQ	INE055S01018	-	-	50.00	4.79	23,968.43	50.00	4.74	23,700.32	-	-
DCAL	EQ	INE385W01011	-	-	15.00	2.76	4,140.00	15.00	2.48	3,714.28	-	-
DDEVPLSTIK	EQ	INE0HR601026	-	-	20.00	2.99	5,980.00	20.00	2.74	5,473.47	-	-
DELHIVERY	EQ	INE148O01028	20.00	8,322.00	-	-	-	-	-	-	0.20	8,322.00
DHANI	EQ	INE274G01010	-	-	108.00	0.66	7,099.80	108.00	0.63	6,757.50	-	-
DUNLOP	EQ	INE509A01012	0.79	8.30	-	-	-	-	-	-	0.01	8.30
EASEMYTRIP	EQ	INE07O01018	20.00	-	-	-	-	-	-	-	0.20	-
EIEL	EQ	INE0LLY01014	-	-	80.00	2.37	18,955.73	80.00	2.32	18,586.83	-	-
ELGIEQUIP	EQ	INE285A01027	-	-	200.00	5.35	1,06,945.24	200.00	5.48	1,09,502.38	-	-
EMBDL	EQ	INE0691D1010	-	-	100.00	1.02	10,153.74	-	-	-	1.00	10,153.74
ENRIN	EQ	INE1NPP01017	-	-	4.00	25.67	10,267.99	4.00	25.82	10,327.17	-	-
ESAFSFB	EQ	INE818W01011	100.00	3,944.14	-	-	-	100.00	0.28	2,817.67	-	-
EXCELSOFT	EQ		-	-	40.00	1.34	5,356.79	40.00	0.92	3,684.55	-	-
FABTECH	EQ		-	-	150.00	1.81	27,075.00	-	-	-	1.50	27,075.00
FORTIS	EQ	INE061F01013	-	-	5.00	8.36	4,180.00	-	-	-	0.05	4,180.00
FUSION	EQ	INE139R01012	-	-	90.00	1.96	17,680.71	90.00	1.92	17,261.31	-	-
GENUSPOWER	EQ	INE955D01029	20.00	8,072.74	10.00	2.52	2,518.44	10.00	3.00	3,000.62	0.20	6,254.51
GEPIL	EQ	INE878A01011	-	-	43.50	2.75	11,959.46	43.50	2.87	12,474.83	-	-
GESHIP	EQ	INE017A01032	-	-	4.00	10.01	4,004.00	4.00	9.88	3,953.59	-	-
GODFRYPHLP	EQ	INE260B01028	-	-	6.00	29.54	17,723.59	6.00	28.57	17,144.01	-	-
GOODLUCK	EQ	INE127I01024	-	-	299.18	11.43	3,41,890.71	170.00	11.06	1,88,023.19	1.29	1,46,722.93
GREAVESCOT	EQ	INE224A01026	10.00	2,626.81	-	-	-	10.00	1.83	1,825.43	-	-
GRMOVER	EQ	INE192H01020	-	-	130.00	3.62	47,029.90	130.00	3.70	48,150.26	-	-
GSFC	EQ	INE026A01025	10.00	2,093.76	-	-	-	10.00	1.94	1,942.51	-	-
HBLENGINE	EQ	INE292B01021	-	-	7.00	5.94	4,157.83	7.00	6.77	4,740.42	-	-
HCC	EQ	INE549A01026	300.00	10,612.17	-	-	-	-	-	-	3.00	10,612.17
HDFCBANK	EQ	INE040A01034	-	-	1.00	9.90	990.00	-	-	-	0.01	990.00
HERITGFOOD	EQ	INE978A01027	-	-	1.00	4.93	493.40	1.00	3.94	393.50	-	-
HPCL	EQ	INE548A01028	-	-	140.00	0.73	10,196.60	140.00	0.71	9,988.84	-	-
HINDCOPPER	EQ	INE531E01026	2.50	591.38	1,753.00	4.51	7,90,465.84	1,748.00	5.71	9,98,781.96	0.08	4,523.79
HITECH	EQ	INE106T01017	-	-	110.00	1.12	12,287.57	50.00	1.20	6,006.44	0.60	7,068.00
HMAAGRO	EQ	INE0ECP01024	-	-	50.00	0.33	1,632.50	-	-	-	0.50	1,632.50
HSCL	EQ	INE019C01026	85.00	30,852.86	-	-	-	85.00	4.43	37,672.80	-	-
ICIL	EQ	INE483B01026	300.00	76,205.16	-	-	-	40.00	3.23	12,910.20	2.60	66,044.76
IDEA	EQ	INE669E01016	200.00	2,554.00	22,253.00	0.09	2,04,368.43	22,453.00	0.13	2,82,614.03	-	-
IMFA	EQ	INE919H01018	-	-	6.00	6.66	3,995.40	6.00	6.80	4,080.02	-	-
INDHOTEL	EQ	INE053A01029	-	-	1.00	7.58	757.70	-	-	-	0.01	757.70
INDUSINDBK	EQ	INE095A01012	4.00	4,352.20	-	-	-	-	-	-	0.04	4,352.20
INOXGREEN	EQ	INE510W01014	-	-	50.00	1.51	7,536.40	50.00	1.69	8,458.00	-	-
IRCON	EQ	INE962Y01021	-	-	320.00	1.94	61,930.16	320.00	1.37	43,972.05	-	-
IRFC	EQ	INE053F01010	10.00	1,612.08	-	-	-	-	-	-	0.10	1,612.08
J&KBANK	EQ	INE168A01041	-	-	60.00	1.15	6,875.95	60.00	1.14	6,866.40	-	-
JPPOWER	EQ	INE351P01018	-	-	200.00	0.19	3,860.00	200.00	0.18	3,600.00	-	-
JSLL	EQ	INE0J5801011	-	-	6.25	7.12	4,450.94	6.25	7.19	4,495.34	-	-
JSWENERGY	EQ	INE121E01018	-	-	1.00	5.21	520.60	-	-	-	0.01	520.60
JWL	EQ		12.00	5,387.24	10.00	3.23	3,227.44	22.00	3.44	7,573.78	-	-
JYOTICNC	EQ	INE980Q01024	50.00	67,337.90	-	-	-	50.00	12.73	63,625.58	-	-
KALAMANDIR	EQ	INE438K01021	-	-	50.00	1.24	6,198.37	50.00	1.30	6,481.86	-	-
KALYANKJIL	EQ	INE303R01014	-	-	1.00	4.94	493.60	-	-	-	0.01	493.60
KAMDHENU	EQ	INE390H01012	-	-	400.00	0.32	12,851.18	-	-	-	4.00	12,851.18
KAYNES	EQ	INE918Z01012	6.50	36,058.47	-	-	-	6.50	41.25	26,812.50	-	-
KIRIINDUS	EQ	INE415I01015	-	-	79.00	5.94	46,942.93	79.00	5.93	46,884.85	-	-
KIRLOSBROS	EQ	INE732A01036	5.00	11,400.00	-	-	-	5.00	18.85	9,425.45	-	-
KPEL	EQ	INE127T01021	-	-	21.65	3.31	7,160.99	21.65	3.25	7,035.35	-	-

Continue...



PROMPT CORPORATE SERVICES LTD.
CIN: U74140WB1994PLC061327
01/04/2025 to 31/03/2026

Stock Details			Opening		Purchase			Sales			Closing	
Script	Type	Code	Qty	Amount	Qty	Rate	Amount	Qty	Rate	Amount	Qty	Amount
KRBL	EQ	INE001B01026	15.00	4,826.25	-	-	-	15.00	3.68	5,522.67	-	-
KRISHNADEF	EQ	INE0J5601015	-	-	8.00	9.65	7,723.00	8.00	9.48	7,587.61	-	-
KRN	EQ	INE0Q3J01015	10.00	8,778.00	-	-	-	10.00	7.64	7,635.33	-	-
KTKBANK	EQ	INE614B01018	-	-	30.00	1.81	5,415.00	30.00	1.79	5,371.06	-	-
LICHSGFIN	EQ	INE115A01026	9.00	5,407.17	20.00	5.69	11,388.19	11.00	5.89	6,476.02	0.18	10,209.59
LINC	EQ	INE802B01019	-	-	20.00	1.56	3,115.99	-	-	-	0.20	3,115.99
LLOYDSENGG	EQ	INE093R01011	-	-	50.00	0.61	3,036.56	-	-	-	0.50	3,036.56
LLOYDSME	EQ	INE281B01032	-	-	10.00	13.04	13,037.66	10.00	13.12	13,123.64	-	-
MADRASFERT	EQ	INE414A01015	-	-	40.00	0.92	3,684.92	40.00	0.82	3,272.75	-	-
MANALIPETC	EQ	INE201A01024	-	-	50.00	0.69	3,472.50	50.00	0.70	3,490.01	-	-
MCLEODRUSS	EQ	INE942G01012	-	-	35.00	0.37	1,287.60	35.00	0.40	1,395.90	-	-
MIDHANI	EQ	INE099Z01011	-	-	65.00	3.73	24,259.94	65.00	3.21	20,867.41	-	-
MIDWESTLTD	EQ		-	-	4.00	14.28	5,711.83	4.00	15.61	6,245.08	-	-
MMTC	EQ	INE123F01029	-	-	50.00	0.69	3,430.79	50.00	0.64	3,206.45	-	-
MSTCLTD	EQ	INE255X01014	-	-	7.00	5.70	3,989.36	7.00	4.93	3,449.80	-	-
NBCC	EQ	INE095N01031	-	-	25.00	1.14	2,845.00	-	-	-	0.25	2,845.00
NETWEB	EQ	INE0NT901020	10.00	28,040.90	35.00	18.21	63,748.67	-	-	-	0.45	91,789.57
NIITLTD	EQ	INE161A01038	70.00	11,732.50	15.00	1.33	1,998.64	10.00	1.45	1,446.00	0.75	11,796.14
NORTHARC	EQ	INE850M01015	-	-	149.00	2.52	37,542.47	149.00	2.52	37,606.98	-	-
ODIGMA	EQ	INE054J01028	0.16	-	-	-	-	0.16	0.34	5.38	-	-
OLAELEC	EQ	INE0LXG01040	-	-	650.00	0.55	35,546.03	650.00	0.34	22,096.64	-	-
PACEDIGITK	EQ		-	-	40.00	2.25	8,988.95	40.00	2.09	8,364.12	-	-
PAISALO	EQ	INE420C01059	150.00	7,871.14	60.00	0.33	1,972.20	210.00	0.32	6,750.00	-	-
PARACABLES	EQ	INE074B01023	-	-	100.00	0.42	4,155.00	100.00	0.40	4,020.44	-	-
PARKHOTELS	EQ	INE988S01028	-	-	90.00	1.63	14,675.67	90.00	1.60	14,358.89	-	-
PCJEWELLER	EQ	INE785M01013	-	-	100.00	0.14	1,405.00	100.00	0.17	1,742.30	-	-
POWERMECH	EQ	INE211R01019	6.00	17,737.50	8.00	27.50	21,996.83	8.00	27.17	21,738.52	0.06	16,577.18
PPLPHARMA	EQ	INE0DK501011	-	-	50.00	2.04	10,194.33	50.00	2.03	10,168.36	-	-
PRAJIND	EQ	INE074A01025	-	-	20.00	3.97	7,939.04	20.00	3.91	7,810.00	-	-
PRECAM	EQ	INE484I01029	-	-	30.00	2.26	6,780.00	30.00	2.04	6,125.86	-	-
PREMEXPLN	EQ	INE863B01011	-	-	5.00	4.92	2,457.79	5.00	5.06	2,532.44	-	-
PRICOLLTD	EQ	INE726V01018	-	-	10.00	6.01	6,007.55	10.00	6.53	6,525.77	-	-
PRINCEPIPE	EQ	INE689W01016	-	-	10.00	2.82	2,815.26	10.00	2.44	2,435.05	-	-
PROTEAN	EQ	INE004A01022	-	-	10.00	8.37	8,373.51	10.00	7.97	7,970.53	-	-
PTC	EQ	INE877F01012	18.00	4,128.12	-	-	-	18.00	1.74	3,136.16	-	-
RADHIKAJWE	EQ	INE583V01021	-	-	130.00	0.76	9,888.50	70.00	0.70	4,902.81	0.60	4,458.00
RAJESHEXPO	EQ	INE343B01030	88.00	21,283.09	-	-	-	88.00	1.78	15,665.78	-	-
RAMASTEEL	EQ	INE230R01027	-	-	4,000.00	0.11	42,123.74	3,000.00	0.09	26,018.75	10.00	10,350.00
RAYMOND	EQ	INE301A01014	-	-	30.00	6.77	20,298.20	30.00	7.11	21,331.79	-	-
RELINFRA	EQ	INE036A01016	-	-	10.00	3.39	3,393.82	10.00	2.72	2,720.00	-	-
RITES	EQ	INE320J01015	-	-	30.00	2.37	7,116.16	30.00	2.39	7,165.76	-	-
RPEL	EQ	INE912T01018	68.00	51,063.99	20.00	6.78	13,557.44	16.00	7.30	11,680.73	0.72	52,594.73
RPOWER	EQ	INE614G01033	-	-	240.00	0.47	11,199.64	240.00	0.48	11,487.56	-	-
RPPINFRA	EQ	INE324L01013	-	-	50.00	1.27	6,371.01	50.00	1.44	7,202.43	-	-
RRKABEL	EQ	INE777K01022	-	-	3.00	15.52	4,656.00	-	-	-	0.03	4,656.00
SAIL	EQ	INE114A01011	-	-	200.00	1.32	26,395.56	188.00	1.33	25,004.00	0.12	1,585.80
SAMMAANCAP	EQ	INE148I01020	-	-	100.00	1.71	17,118.61	100.00	1.84	18,428.11	-	-
SHAREINDIA	EQ	INE931X01018	-	-	40.00	1.91	7,637.38	40.00	1.80	7,189.68	-	-
SIGACHI	EQ	INEDD0K01014	-	-	70.00	0.42	2,915.76	70.00	0.46	3,196.03	-	-
SKYGOLD	EQ	INE011U01018	-	-	10.00	3.46	3,458.37	10.00	3.21	3,206.26	-	-
SOBHA	EQ	INE671H01015	-	-	4.00	13.78	5,512.00	4.00	15.29	6,117.22	-	-
SOUTHBANK	EQ	INE683A01023	-	-	50.00	0.40	1,984.00	50.00	0.40	1,982.80	-	-
SPCENET	EQ	INE970N01027	-	-	3,000.00	0.08	25,470.00	3,000.00	0.06	19,367.52	-	-
STYLEBAAZA	EQ	INE01FR01028	-	-	14.00	3.28	4,598.18	14.00	2.96	4,141.66	-	-
SUMICHEM	EQ	INE258G01013	-	-	5.50	5.82	3,200.99	-	-	-	0.06	3,200.99
SUNPHARMA	EQ	INE044A01036	-	-	3.00	17.54	5,261.70	3.00	17.35	5,205.00	-	-
SUVEN	EQ	INE495B01038	5.00	600.00	76.46	2.07	15,806.53	81.46	2.09	17,024.59	-	-
SUZLON	EQ	INE040H01021	-	-	25.00	0.67	1,667.00	25.00	0.65	1,623.85	-	-
SWANENERGY	EQ	INE665A01038	-	-	30.00	4.72	14,149.17	30.00	4.40	13,200.03	-	-
SWIGGY	EQ	INE00H001014	10.00	4,326.98	30.00	3.96	11,875.45	40.00	3.86	15,437.00	-	-
SWSOLAR	EQ	INE00M201021	10.00	4,327.52	-	-	-	10.00	2.63	2,633.00	-	-
TATACAP	EQ		-	-	12.50	3.32	4,147.50	12.50	3.29	4,113.98	-	-
TATACHEM	EQ	INE092A01019	-	-	3.00	7.73	2,320.35	3.00	6.97	2,091.16	-	-
TCIEXP	EQ	INE586V01016	-	-	0.36	6.97	250.89	0.36	6.68	240.60	-	-
TECHNOE	EQ	INE285K01026	50.00	79,593.43	10.00	10.80	10,800.00	-	-	-	0.60	90,393.43
TEGA	EQ	INE011K01018	-	-	2.60	19.08	4,961.27	2.60	18.85	4,901.51	-	-
TENNIND	EQ		-	-	3.00	5.32	1,595.94	3.00	5.56	1,666.75	-	-
TEXRAIL	EQ	INE621L01012	-	-	40.00	1.43	5,707.63	40.00	1.36	5,440.13	-	-
TFCILTD	EQ	INE305A01015	-	-	50.00	3.04	15,194.57	50.00	3.39	16,952.80	-	-
TMPV	EQ		-	-	10.00	3.58	3,578.50	10.00	3.57	3,566.50	-	-
TRITURBINE	EQ	INE152M01016	-	-	6.35	6.25	3,968.75	6.35	5.30	3,363.00	-	-
TTML	EQ	INE517B01013	100.00	6,022.35	-	-	-	100.00	0.74	7,400.77	-	-
VALIANT	EQ	INE760B01019	-	-	110.00	6.66	73,296.34	-	-	-	1.10	73,296.34
VERTOZ	EQ	INE188Y01015	-	-	300.00	0.81	24,301.33	-	-	-	3.00	24,301.33
VIKRAMSOLR	EQ		-	-	100.00	3.59	35,899.14	100.00	3.85	38,511.26	-	-
VINCOFE	EQ	INE498Q01014	-	-	10.00	1.46	1,461.50	10.00	1.51	1,512.44	-	-
VMM	EQ		-	-	60.00	1.28	7,679.58	60.00	1.30	7,786.48	-	-
VPRPL	EQ	INE0AE001013	95.00	27,411.00	10.00	1.78	1,784.49	105.00	1.68	17,597.90	-	-
VSTIND	EQ	INE710A01016	10.00	-	-	-	-	10.00	2.94	2,944.02	-	-
VTL	EQ	INE825A01012	-	-	10.00	5.20	5,200.00	10.00	4.96	4,958.20	-	-
WEBELSOLAR	EQ	INE855C01015	-	-	20.00	1.39	2,774.60	-	-	-	0.20	2,774.60
WHIRLPOOL	EQ	INE716A01013	27.18	31,368.23	5.00	13.95	6,973.53	32.18	12.97	41,748.00	-	-
YATRA	EQ	INE0JR601034	50.00	5,580.71	50.00	1.50	7,499.99	100.00	1.32	13,178.23	-	-
ZEEL	EQ	INE256A01028	35.00	4,325.36	60.00	0.97	5,828.37	95.00	1.13	10,763.26	-	-
											-	-
			2,239.13	7,74,458.22	45,897.56		38,88,259.12	38,515.22		36,63,942.74	96.21	12,91,173.68

Anand Krishna Singhania
DIN: 00519802
Director

Shalini Singhania
DIN: 00734227
Director

PROMPT CORPORATE SERVICES LTD.
Director

PROMPT CORPORATE SERVICES LTD.
Shalini Singhania
Director

SHAH & KHANDELWAL
KOLKATA
CHARTERED ACCOUNTANTS

PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327

NOTES TO FINANCIAL STATEMENTS AS AT 31st MARCH 2026

Rs In Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
11. Trade Receivables		
(As certified by the management)		
Trade Receivables:		
Outstanding for less than 6 months from due date of payment		
Undisputed Trade receivables – considered good	567.42	302.43
	567.42	**302.43**

Rs In Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
12. Cash and Bank Balances		
Cash and Cash Equivalents:		
In current accounts	15,401.04	93,938.00
Cash on hand (As certified by the management)	1,151.67	1,277.91
Other bank balances		
Interest accrued but not due	10,240.59	6,954.77
	26,793.30	**1,02,170.68**

Rs In Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
13. Short Term Loan and Advances		
(Unsecured considered good)		
Receivable from Exchange	1,201.08	487.40
Advance Income Tax	1,16,414.57	96,414.57
Mat Credit Entitlement	72,559.96	68,553.80
TCS	916.62	
TDS	66,144.80	54,651.90
	2,57,237.03	**2,20,107.67**

Rs In Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
14. Revenue from Operations (Net)		
Sale of Shares		
Shares	36,63,942.74	19,42,445.15
Other Operating Revenues		
Trading Income/Loss on Currency	-	20,996.25
Trading Income/Loss on Cash Market	9,748.35	8,164.98
Trading Income/Loss on F&O	1,21,014.16	3,73,440.50
	37,94,705.25	**23,45,046.87**

PROMPT CORPORATE SERVICES LTD.
Director

PROMPT CORPORATE SERVICES LTD
Shalini Singhania
Director

Anand Krishna Singhania
DIN: 00519802
Director

Shalini Singhania
DIN: 00734227
Director

SHAH & KHANDELWAL
KOLKATA
CHARTERED ACCOUNTANTS

NOTES TO FINANCIAL STATEMENTS AS AT 31st MARCH 2026

Rs in Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
15. Other Income		
Dividend	4,981.22	3,706.54
Profit on Sale of Mutual Funds	1,668.28	1,291.37
Other Non Operating Income:		
Interest	1,10,055.44	66,348.62
	1,16,704.94	**71,346.52**

Rs in Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
16. Purchases of stock in trade		
Purchase of Shares / Mutual Fund	38,88,259.12	24,46,247.03
	38,88,259.12	**24,46,247.03**

Rs in Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
17. Change in inventories of stock in trade		
Shares / Mutual Fund		
Inventories at the begning of the year	7,74,458.22	2,42,414.65
Less : Inventories at the end of the year	12,91,173.68	7,74,458.22
	-5,16,715.46	**-5,32,043.57**

Rs in Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
18. Employee Benefit Expenses		
Director's Remuneration	-	13,800.00
Salaries & Wages	67,030.00	38,501.50
Staff welfare expenses	34.15	35.77
	67,064.15	**52,337.27**

Rs in Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
19. Finance Cost		
Interest paid	46,187.99	71,573.78
	46,187.99	**71,573.78**

PROMPT CORPORATE SERVICES LTD
Director
Anand Krishna Singhania
DIN: 00519802
Director

PROMPT CORPORATE SERVICES LTD
Director
Shalini Singhania
DIN: 00734227
Director

SHAH & KHANDELWAL CHARTERED ACCOUNTANTS KOLKATA

PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327

NOTES TO FINANCIAL STATEMENTS AS AT 31st MARCH 2026

Rs In Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
20. Other Expenses		
ELECTRICITY	1,113.30	810.40
COMPUTER MAINTENANCE EXPENSES	2,855.12	2,236.30
INSURANCE	2,472.44	700.54
TRAVELLING & CONVEYANCE	9,020.60	5,243.13
Stamp Charges On Self a/c	7,142.57	7,351.16
FILING FEES	23.23	45.35
TRAINING & EDUCATION EXPENSES	622.90	-
LEGAL EXPENSES	377.04	77.17
PRINTING & STATIONERY	313.21	113.47
BANK CHARGES	30,698.82	19,228.28
OFFICE MAINTENANCE	1,815.04	1,163.65
TELEPHONE EXPENSES	927.23	941.33
MOTOR CAR MAINTENANCE EXPENSES	3,712.79	1,527.27
AUDIT FEES	1,032.70	1,153.00
SEBI FEES	1,826.13	1,875.72
NSDL Fees	221.25	-
STT SELF A/C	86,813.01	57,587.31
TRANSACTION CHARGES	26,821.03	14,560.24
DEPOSITORY EXPENSES	592.35	606.24
SUBSCRIPTION	506.40	1,367.68
LEASED LINE CHARGES	2,900.36	2,085.05
Central GST	-	14.40
State GST	-	14.40
Integrated GST	8,105.35	6,298.49
ICICI PRU MANAGEMENT FEES	424.80	429.85
COMPANIES REGISTRAR EXPENSES	28.28	8.53
COURIERS EXPENSES	9.40	9.10
EXCHANGE FEES ACCOUNT	11.80	3,955.17
Professional Fees	555.00	1,299.00
BUSINESS PROMOTION	9,615.40	2,195.20
	2,00,557.54	**1,32,897.43**

Rs In Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
20(1). Payment to Auditors		
Audit fee	224.20	224.20
In other capacity :		
Other services (certification fees)	808.50	928.80
	1,032.70	**1,153.00**

PROMPT CORPORATE SERVICES LTD.
Director
Anand Krishna Singhania
DIN: 00519802
Director

PROMPT CORPORATE SERVICES LTD.
Director
Shalini Singhania
DIN: 00734227
Director

SHAH & KHANDELWAL CHARTERED ACCOUNTANTS KOLKATA

PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327

NOTES TO FINANCIAL STATEMENTS AS AT 31st MARCH 2026

21. Contingent Liabilities not provided :

21.01: For Bank Gurantees of Rs. 23,98,75,000/- given to National Stock Exchange for margin deposit against lien of Fixed Deposit of Rs. 11,99,37,500/- .

21.02: For in respect of Income Tax of different Assessment Year against appeal pending Rs. 3,66,65,592/-.:

22 : AUDIT TRAIL:

A) The Company has used Accounting Softwares 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.

B) Aforesaid Accounting Softwaes has operated throughout the year for all relevant transactions recorded in the softwares and there are no instances of the Audit Trail feature being tampered with.

C) The audit trail has been preserved by the company as per the statutory requirements for record retention.

PROMPT CORPORATE SERVICES LTD.

Anand Krishna Singhania
DIN: 00519802
Director

Director

PROMPT CORPORATE SERVICES LTD.

Shalini Singhania

Shalini Singhania
DIN: 00734227
Director

Director

SHAH & KHANDELWAL
KOLKATA
CHARTERED ACCOUNTANTS

NOTES TO FINANCIAL STATEMENTS AS AT 31st MARCH 2026

23. Related Party Disclosures

Information in accordence with the requirements of Accounting Standard-18 on Related Party Disclosure by the Institute of Chartered Accountants of India:

List of Related Parties where control exists and related party with whom transactions have taken place & relationships:

Name of Relate Party	Relationship
Shri Anand Krishna Singhania	Key Managerial Personnel
Smt. Shalini Singhania	Key Managerial Personnel
Shri Sajjan Kumar Singhania	Key Managerial Personnel
Prompt Commodities Limited	Enterprises over which Key Managerial personnel are able to exercise significant influence.
Singhania Estate Private Limited	
Totco Business Private Limited	
Singhania Brothers Limited	

Rs In Hundred

Name of Related Party	Nature of Transactions	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
Shri Anand Krishna Singhania	Director Remuneration	-	1,800.00
Smt. Shalini Singhania	Director Remuneration	-	6,000.00
Shri Sajjan Kumar Singhania	Director Remuneration	-	6,000.00
Shri Anand Krishna Singhania	Advance refund	2,50,000.00	
Singhania Brothers Limited	Advance received	1,85,000.00	

Rs In Hundred

	As at 31.03.2026 In Rs.	As at 31.03.2025 In Rs.
24. Earning Per Share (EPS)		
i Net Profit after Tax as per statement of Profit & Loss attributable to equity shareholders (Amount in Rs.)	1,81,105.50	2,39,551.81
ii Weighted average no. of equity shares used as denominator for calculationg EPS	50,002.00	50,002.00
iii Basic & Diluted Earning per share	3.62	4.79
iv Face Value per equity share	10.00	10.00



NOTES TO FINANCIAL STATEMENTS AS AT 31st MARCH 2026

25. Provision has not been made for liability towards retirement benefits to employees as prescribed in Accounting Standard-15 " Accounting for Retirement Benefits in the financial statement of Employer" issued by the Institute of Chartered Accountants of India. The amount towards such liabilities remain unascertained.

26. There are no Micro, Small and Medium Enterprises (MSMEs) as defined in the Micro, Small, Medium Enterprises Development Act, 2006, within the appointed date during the year and no MSMEs to whom the Company owes dues on account of principal amount together with interest at the Balance Sheet date, hence no additional disclosure have been made.

27. Previous year figures are regroup / rearrange whenever required.

28: **ACCOUNTING RATIOS:**

(i) Current Ratio (Current Asset : Current Liablities)	9.23	0.66
(ii) Debt-Equity Ratio [Total Debts : Total Shareholders' Equity]	0.68	-
(iii) Debt Service Coverage Ratio (Net Operating Income : Total Debt Service)	0.14	-
(iv) Return on Equity Ratio (Net Income : Shareholders' Equity)	0.10	0.14
(v) Inventory Turnover Ratio (Net Sales : Average Inventory at Selling Price)	3.67	4.61
(vi) Trade Receivable Turnover Ratio (Net Credit Sales : Average Trade Receivable)	8,724.96	980.26
(vii) Trade Payable Turnover Ratio (Net Credit Purchase : Average Trade Payable)	-	
(viii) Net Capital Turnover Ratio	2.70	-4.17
(ix) Net Profit Ratio (Net Profit : Net Sales)	0.05	0.10
(x) Return On Capital Employed [Earning Before Interest and Tax (EBIT) : Capital Employed (Total Assets -Current Liabilities)]	0.08	0.18
(xi) Return on Investment : (Net Return on Investment : Cost of Investment)	-	-

29: **Loans & Advances to Directors/KMP/Related Parties:**
The Company has not granted any loans or advances to Directors or KMP or related parties during the year, except those disclosed under Related Party Transactions.

30: **Segment Reporting**
The Company operates in a single business segment, namely NBFC activities, and within a single geographical segment.

31: **Prudential Norms Applicability**
The Company is a Non-Banking Financial Company (NBFC) registered with the Reserve Bank of India (RBI) as a Non-Deposit Taking, Non-Systemically Important NBFC. Accordingly, certain disclosures relating to Capital Adequacy Ratio (CRAR), Asset Liability Management (ALM) and other prudential norms are not applicable to the Company.

32: **Asset Classification & Provisioning Policy**
In accordance with the prudential norms prescribed by the RBI, all loans and advances have been classified as Standard Assets. The Company does not have any Non-Performing Assets (NPAs) as at the Balance Sheet date. Hence, no provision for Non-Performing Assets is required to be made in these financial statements.

33: **Concentration of Exposures**
The Company does not have any exposure to a single borrower or group of borrowers exceeding 10% and 15% of its owned funds, respectively, as at the Balance Sheet date.

34: The Company has not received any customer complaints during the year ended 31st March 2026 (Previous year: Nil). The Company does not have any retail or public customers.

As per our report of even date
For SHAH & KHANDELWAL
CHARTERED ACCOUNTANTS
Firm Regn. No. : 326992E

For and on behalf of the Board of Directors of Prompt Corporate Services Ltd.

PROMPT CORPORATE SERVICES LTD.
Director

Anand Krishna Singhania
DIN: 00519802
[Director]

PROMPT CORPORATE SERVICES LTD.
Director

Shalini Singhania
DIN: 00734227
[Director]

CA. Surendra Shah
Partner
Membership No.: 300/50003
Place: Kolkata
Date: 02.09.2026

SHAH & KHANDELWAL KOLKATA CHARTERED ACCOUNTANTS

Rs In Hundred

PROMPT CORPORATE SERVICES LIMITED
CIN: U74140WB1994PLC061327
2/10, GARDEN APARTMENT,
SARAT BOSE ROAD, KOLKATA -700 020
P.A.No. AABCP9938L

P.YEAR ENDED ON : 31/03/2026
ASSESSMENT YEAR : 2026-27

BASIS OF RETURN OF INCOME

1. INCOME FROM BUSINESS/PROFESSION :			
As per P & L A/c.		2,12,599.34	
Add: Inadmissibles/Considered Seperately			
Depreciation as per Companies Act, 2013		13,457.51	
		2,26,056.85	
Less: Admissibles/Considered Seperately			
Depreciation as per Income Tax Rules,		14,582.93	
			2,11,473.92
Less: Brought forward loss adjusted			
AY. 2019-20			98,314.60
	NET TAXABLE INCOME	:-	1,13,159.32
	ROUNDED OFF TO	:-	1,13,160.00
Tax on Total Income			28,289.83
Add: Surcharge @ 7%			1,980.29
			30,270.12
Add : E. Cess @ 4%			1,210.80
			31,480.92
Tax on MAT u/s 115JB:			
Book Profit			
Profit as per annexed Profit and Loss Account			2,12,599.34
3. Tax 15% of Rs. 2,12,599.34			31,889.90
Add: Surcharge @ 7%			2,232.29
			34,122.19
Add : Health & Education Cess @ 4%			1,364.89
			35,487.08
Tax Paid			
TDS		11,492.90	
TCS		916.62	
Advance Tax		20,000.00	
u/s 140A		3,077.56	35,487.08
		Payable	-

Tax credit in respect of tax on MAT (u/s 115JAA) carried forward to next assessment years:

Assessment Year	2018-19	303.04
Assessment Year	2020-21	84.18
Assessment Year	2021-22	3,482.34
Assessment Year	2022-23	10,836.00
Assessment Year	2023-24	4,188.78
Assessment Year	2024-25	12,289.70
Assessment Year	2025-26	39,985.99
Assessment Year	2026-27	
Tax on MAT		35,487.08
Less: Tax on Total Income		31,480.92
		4,006.16
		75,176.19

Business Loss carried forward to next asst. year:

AY. 2019-20	98,314.60
Less: Adjusted in the AY. 2026-27	98,314.60
	-

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Type of Audit:	Statutory Audit - Corporate
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Created Date/Time:	25-09-2026 | 13:18:07
Status:	Active

Particulars: Figures/Values:

Particulars	Figures/Values	Denomination	Converted Value
1. Financial Year	01-04-2025 - 31-03-2026		
2. Gross Turnover/Gross Receipt	3911410.19	(Hundreds)	39,11,41,019
3. Shareholder Fund/Owners Fund	1889264.67	(Hundreds)	18,89,26,467
4. Net Block of Property, Plant & Equipment	111616.46	(Hundreds)	1,11,61,646

Document Description: Balance Sheet as at 31st March, 2026.