

Date: 06.07.2026

To,
The National Stock Exchange of India Ltd,
Exchange Plaza,
Bandra – Kurla Complex,
Bandra (E), Mumbai – 400 051
NSE EQUITY SYMBOL: **PRUDENT**

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001
SCRIPT CODE: **543527**

ISIN: **INE00F201020**

Dear Sir/Madam,

Sub.: Business Responsibility and Sustainability Report of the Company for the Financial Year 2025-26.

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed herewith the Business Responsibility and Sustainability Report ('BRSR') of the Company for the financial year 2025-26, which forms an integral part of the Annual Report for the financial year 2025-26.

This is for your information and record.

Thanking you,

Yours Faithfully,

For, Prudent Corporate Advisory Services Limited

Kunal Chauhan
Company Secretary
Membership No: FCS- 13492

Encl.: As above



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

for the financial year ended March 31, 2026

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

| | | |
|-----|---|--|
| 1. | Corporate Identity Number (CIN) of the Listed Entity | L91120GJ2003PLC042458 |
| 2. | Name of the Listed Entity | Prudent Corporate Advisory Services Limited |
| 3. | Year of Incorporation | 2003 |
| 4. | Registered Office Address | “Prudent House”, Panjrapole Cross Road, Nr. Polytechnic, Ambawadi, Ahmedabad - 380015, Gujarat, India. |
| 5. | Corporate Address | 314, Hubtown Solaris, Telli Galli Junction, N S Phadke Marg, Andheri East, Mumbai – 400069, Maharashtra, India. |
| 6. | E-mail id | www.prudentcorporate.com |
| 7. | Telephone | +91-79-40209600 |
| 8. | Website | www.prudentcorporate.com |
| 9. | Financial year for which reporting is being done | April 1st 2025 - March 31st 2026 |
| 10. | Name of the Stock Exchange(s) where shares are listed | National Stock Exchange of India Limited (NSE) and BSE Limited |
| 11. | Paid up Capital (INR) | ₹ 2,070.33 Lakhs |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Mr. Kunal A. Chauhan Company Secretary & Compliance officer +91-79-40209600 cs@prudentcorporate.com |
| | Name | |
| | Designation | |
| | Telephone number | |
| | E-mail id | |
| 13. | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together) | The disclosures under this report have been made on standalone basis. |
| 14. | Name of assessment or assurance provider | NA |
| 15. | Type of assessment or assurance obtained | NA |

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

for the financial year ended March 31, 2026

II. PRODUCTS / SERVICES

16. Details of business activities (accounting for 90% of the Turnover):

| S. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|--------|---------------------------------|---|-----------------------------|
| 1. | Financial and Insurance service | Brokerage, Consultancy, and Financial Advisory Services | 100% |

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

| S. No. | Product/Service | NIC Code | % of total Turnover contributed |
|--------|--|----------|---------------------------------|
| 1. | Financial Advisory, brokerage and Consultancy Services | 66120 | 97.43% |

III. OPERATIONS

18. Number of locations where plants and/or operations/offices of the entity are situated:

| Location | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National | - | 143 | 143 |
| International | - | - | - |

19. Markets served by the entity:

a. Number of locations

| Location | Number |
|----------------------------------|--------|
| National (No. of States) | 21 |
| International (No. of Countries) | Nil |

b. What is the contribution of exports as a percentage of the total turnover of the entity?

The contribution of exports to the total turnover of the entity is 0.02%.

c. A brief on types of customers

We provide a diverse portfolio of financial products, including mutual funds, insurance, stock broking, fixed-income securities, real estate investments, and lending solutions. These offerings are delivered through our dedicated website, mobile application, and chatbot, ensuring convenient access for individuals across various income segments.

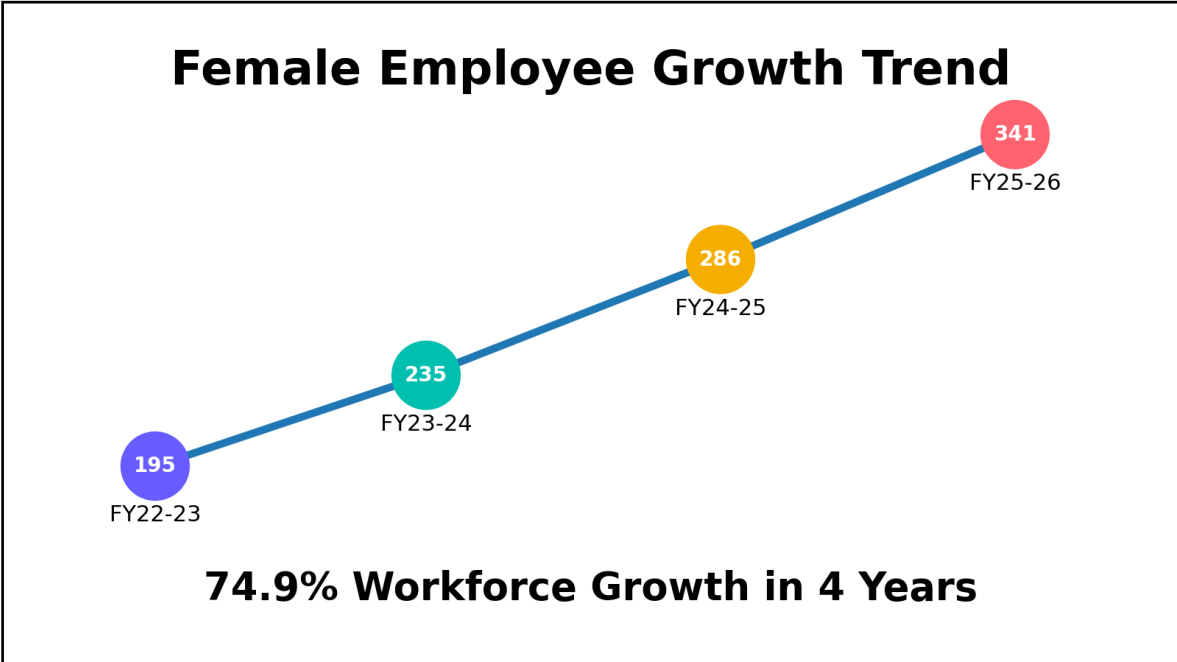
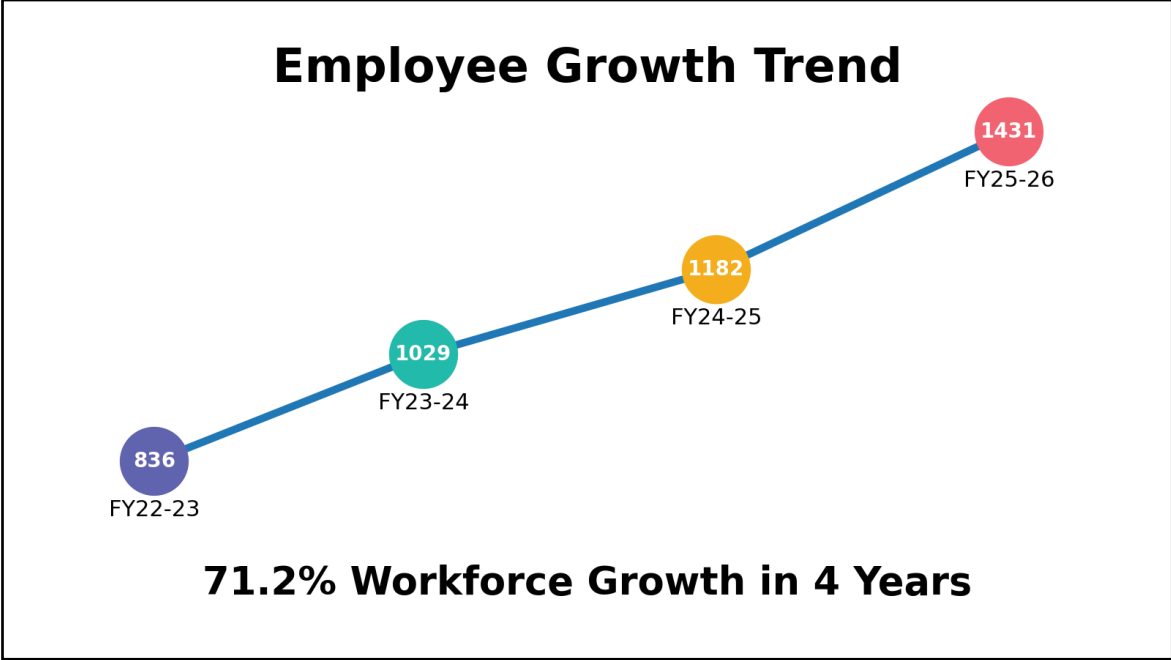
IV. EMPLOYEES

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

| S. No. | Particulars | Total (A) | Male | | Female | |
|------------------|--------------------------|-----------|---------|-----------|---------|-----------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 1419 | 1079 | 76% | 340 | 24% |
| 2. | Other than Permanent (E) | 12 | 11 | 92% | 1 | 8% |
| 3. | Total employees (D + E) | 1431 | 1090 | 76% | 341 | 24% |

*Note: The Company has no workers as defined by the guidance note on BRSR.



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

for the financial year ended March 31, 2026

b. Differently abled Employees and workers:

| S. No. | Particulars | Total (A) | Male | | Female | |
|------------------|--------------------------|-----------|---------|-----------|---------|-----------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| EMPLOYEES | | | | | | |
| 1. | Permanent (D) | 2 | 2 | 100% | 0 | 0% |
| 2. | Other than Permanent (E) | 0 | 0 | 0% | 0 | 0% |
| 3. | Total employees (D + E) | 2 | 2 | 100% | 0 | 0% |

21. Participation/Inclusion/Representation of women

| | Total (A) | No. and percentage of Females No. (B) | No. and percentage of Females % (B / A) |
|--------------------------|-----------|--|--|
| Board of Directors | 6 | 1 | 17% |
| Key Management Personnel | 4 | 0 | 0% |

22. Turnover rate for permanent employees and workers

| | FY 2025-26 | | | FY 2024-25 | | | FY 2023-24 | | |
|---------------------|------------|--------|-------|------------|--------|-------|------------|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 14.0% | 17.7% | 14.9% | 21.4% | 22.4% | 21.6% | 19.0% | 36.0% | 23.0% |

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

| S. No. | Name of the holding / subsidiary / associate companies / joint ventures | Indicate whether holding / Subsidiary/ Associate / Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|---|--|-----------------------------------|--|
| 1. | Gennext Insurance Brokers Pvt. Ltd. | Subsidiary | 100% | No |
| 2. | Prutech Financial Service Pvt. Ltd. | Subsidiary | 100% | No |

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013(Yes/No): Yes

Yes

(ii) Turnover (in ₹): 1,28,445.02 Lakhs

(iii) Net worth (in ₹): 73,444.76 Lakhs

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING
for the financial year ended March 31, 2026

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy) | FY 2025-26 | | | FY 2024-25 | | |
|---|--|--|--|---------|--|--|---------|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | Y* | 0 | - | - | 0 | - | - |
| Investors (other than shareholders) | Y** | 0 | - | - | 0 | - | - |
| Shareholders | Y** | 7 | 0 | - | 6 | 0 | - |
| Employees and workers | Y*** | 0 | - | - | 3 | 0 | - |
| Customers | Y**** | 18 | 2 | # | 41 | 1 | ## |
| Value Chain Partners | Y* | 0 | - | - | 0 | - | - |
| Other (please specify) | | 0 | - | - | 0 | - | - |

One pending complaint was received on 21st March, 2026 in SEBI Scores (IA), which was resolved on 02nd May, 2026 and another pending complaint was received on 26th March, 2026, the complaint was duly disposed of on 16th April, 2026.

One Pending complaint was received in the month of March'25 and got resolved on 4th April'25 .

*No complaints were received from communities or value chain partners during FY 2025-26 and FY 2024-25. Any concerns or grievances raised by these stakeholder groups are addressed on a case-by-case basis by the respective departments.

The Company's policies and grievance redressal mechanisms are publicly available at: <https://www.prudentialcorporate.com/investorrelation-CodesandPolicies>.

**The Company has appointed MUFG Intime India Private Limited (Formerly known as Link Intime India Private Limited) as its Registrar and Share Transfer Agent (RTA) to handle shareholder grievances and related matters. Shareholders may also lodge their concerns through the designated email address: cs@prudentialcorporate.com.

All grievances received directly by the Company are promptly forwarded to the RTA for necessary action and resolution.

***Details of the grievance redressal mechanism for employees and workers are disclosed under Principle 3, Point 6.

****Information relating to customer grievance redressal is provided under Principle 9, Point 1.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

for the financial year ended March 31, 2026

26. Overview of the entity’s material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

| S. No. | Material Issue identified. | Indicate whether risk or opportunity. (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------------|---|--|---|--|---|
| 1 | Regulatory Compliance and Corporate Governance | R | The financial services sector is highly regulated and subject to frequent changes in laws and regulatory requirements. Non-compliance may lead to penalties, reputational damage, and operational disruptions. | Robust compliance framework, periodic audits, employee training, and continuous monitoring of regulatory developments. | Negative |
| 2 | Cybersecurity, Data Privacy, and Information Security | R | With increasing digitalization of financial services through websites, mobile applications, and online transaction platforms, safeguarding customer information and sensitive financial data has become critical. Cyberattacks, data breaches, system failures, or unauthorized access may disrupt operations and compromise stakeholder trust. | The Company invests in secure IT infrastructure, data protection mechanisms, cybersecurity controls, periodic vulnerability assessments, access management protocols, employee awareness initiatives, and disaster recovery systems to mitigate cyber risks. | Negative |

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING
for the financial year ended March 31, 2026

| S. No. | Material Issue identified. | Indicate whether risk or opportunity. (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------------|---|--|--|---|---|
| 3 | Customer Trust, Responsible Product Distribution, and Service Quality | O | Customer confidence is fundamental to the Company's business model. Failure to provide suitable financial products, transparent disclosures, and quality service may result in customer dissatisfaction, grievances, and reputational risks. Conversely, maintaining high service standards can strengthen customer loyalty and drive business growth. | The Company focuses on transparent communication, investor education, robust grievance redressal mechanisms, ethical sales practices, suitability assessments, and continuous improvement in customer experience through digital and physical channels. | Positive |
| 4 | Digital Transformation and Technological Innovation | O | Rapid technological advancements are transforming the financial services sector. Digital platforms, automation, analytics, and AI-driven solutions offer opportunities to enhance customer engagement, operational efficiency, and market reach. Companies that successfully leverage technology can gain a competitive advantage. | The Company continues to strengthen its digital ecosystem, improve platform capabilities, enhance customer interfaces, and invest in technology-enabled solutions that streamline operations and improve accessibility of financial services. | Positive |
| 5 | Human Capital Development and Talent Retention | O | The Company's success depends significantly on skilled employees, financial advisors, and leadership personnel. Challenges in attracting, retaining, and developing talent may affect operational performance, customer service, and business continuity. A motivated workforce creates opportunities for innovation and growth. | The Company promotes employee well-being through equal employment opportunities, learning and development programs, performance-based rewards, succession planning, and employee engagement initiatives. Policies related to remuneration, POSH, and equal employment support an inclusive workplace culture. | Positive |

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

for the financial year ended March 31, 2026

| S. No. | Material Issue identified. | Indicate whether risk or opportunity. (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|---------------|---|--|---|--|---|
| 6 | Business Continuity and Operational Resilience | R | Business operations may be affected by technology failures, natural disasters, pandemics, infrastructure disruptions, or other unforeseen events. Such incidents may impact service delivery, customer experience, and overall business performance. | The Company maintains business continuity planning, disaster recovery mechanisms, backup infrastructure, risk assessment processes, and operational controls to ensure resilience and uninterrupted service delivery | Negative |
| 7 | Financial Inclusion and Sustainable Business Growth | O | Growing awareness of financial planning and increasing demand for investment and protection products present significant opportunities for expanding financial inclusion. By offering diversified financial solutions across various income groups and geographies, the Company can contribute to economic development while driving business growth. | The Company leverages its distribution network, digital platforms, advisory capabilities, and diversified product portfolio to expand access to financial products and services. Continuous innovation and customer-centric strategies support sustainable growth. | Positive |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

We have implemented following policies towards adopting National Guidelines on Responsible Business Conduct (NGRBC):

| | | |
|---|---|---|
| <p>Principle P1: Transparency & Accountability</p> <ul style="list-style-type: none"> Prudent Group – Code of Conduct Vigil mechanism and Whistle Blower Policy Policy for using social media Board Performance Evaluation Policy Code of Conduct for Independent Directors; Code of Ethics for Directors, KMP and Senior Management Policy on Determination of Materiality of Events or Information Policy on Materiality of Related Party Transactions and Dealing with Related Party Transactions Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information Policy to Report Instances of Leak of UPSI & Procedures for Inquiry Thereon Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by Insiders | <p>Principle P2: Product Responsibility</p> <ul style="list-style-type: none"> Prudent Group – Code of Conduct Quality Policy Risk Management Policy | <p>Principle P3: Employee Development</p> <ul style="list-style-type: none"> Equal Employment Policy Maternity Leave Policy Policy for Prohibition, Prevention and Redressal of Sexual Harassment at the Workplace Nomination and Remuneration Policy Plan for Orderly Succession for Appointment of Directors and Senior Management Employee Stock Option Plan (ESOP) |
| <p>Principle P4: Stakeholder Engagement</p> <ul style="list-style-type: none"> Corporate Social Responsibility Policy Policy on Determination of Materiality of Events or Information Vigil Mechanism & Whistle Blower Policy | <p>Principle P5: Human Rights</p> <ul style="list-style-type: none"> Equal Employment Policy Policy for Prohibition, Prevention and Redressal of Sexual Harassment at the Workplace Code of Ethics for Directors, KMP and Senior Management | <p>Principle P6: Environment Principle</p> <ul style="list-style-type: none"> Corporate Social Responsibility Policy CSR Annual Action Plans |
| <p>Principle P7: Policy Advocacy</p> <ul style="list-style-type: none"> Corporate Social Responsibility Policy Code of Conduct for Independent Directors Code of Ethics for Directors, KMP and Senior Management | <p>Principle P8: Inclusive Growth</p> <ul style="list-style-type: none"> Corporate Social Responsibility Policy CSR Annual Action Plans | <p>Principle P9: Customer Value</p> <ul style="list-style-type: none"> Data Privacy Policy Information Security Policy Risk Management Policy |

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

for the financial year ended March 31, 2026

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|--|---|----|----|----|----|----|----|----|----|
| Policy and management processes | | | | | | | | | |
| 1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| b. Has the policy been approved by the Board? (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| c. Web Link* of the Policies, if available | https://www.prudencorporate.com/investorrelation-CodesandPolicies https://www.prudencorporate.com/qualitypolicy https://www.prudencorporate.com/privacypolicy | | | | | | | | |
| 2. Whether the entity has translated the policy into procedures. (Yes / No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 3. Do the enlisted policies extend to your value chain partners? (Yes/No) | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| 4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | The Company's policies have been formulated and implemented to ensure adherence to the National Guidelines on Responsible Business Conduct, the Companies Act, 2013, and applicable regulatory requirements prescribed by SEBI. | | | | | | | | |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any. | Our strategic decisions and business operations are guided by a commitment to environmental protection and the health, safety, and welfare of our employees and customers. | | | | | | | | |
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | | | | | | | | | |
| Governance, leadership and oversight | | | | | | | | | |
| 7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges targets and achievements (listed entity has flexibility regarding the placement of this disclosure) - CMD Message is at the beginning of the report | | | | | | | | | |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | The oversight and implementation of the Company's Business Responsibility policies, along with decision-making on sustainability-related matters, are entrusted to the Corporate Social Responsibility (CSR) Committee of the Board of Directors. As of March 31, 2026, the Committee comprised the following members: | | | | | | | | |
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | Mr. Chirag Shah (Non - Executive Director) – Chairperson Mr. Sanjay Shah (CMD) – Member Ms. Shilpi Thapar (Independent Director) – Member Mr. Karan Datta (Independent Director) – Member | | | | | | | | |

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING
for the financial year ended March 31, 2026

10. Details of Review of NGRBCs by the Company:

| Subject for Review | Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee | Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify) | | | | | | | | |
|---|---|--|---|---|---|---|---|---|---|---|
| | | P | P | P | P | P | P | P | P | P |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Performance against above policies and follow up action | Yes, the Corporate Social Responsibility Committee of the Board, together with the Chairman and Managing Director (CMD), reviews the implementation, adequacy, and effectiveness of the Company's Business Responsibility policies on a periodic basis. | The frequency of review is annual. | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances. | All applicable statutory requirements related to the principles are duly complied with under the supervision and oversight of the respective Committees of the Board. | The frequency of review is quarterly. | | | | | | | | |

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

No external assessment has been undertaken; however, the Company has carried out an internal evaluation of the implementation of its policies.

12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:

| Questions | P | P | P | P | P | P | P | P | P |
|---|--------------------------|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| The entity does not consider the principles material to its business (Yes/No) | | | | | | | | | |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | | | | | | | | | |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No) | -----Not Applicable----- | | | | | | | | |
| It is planned to be done in the next financial year (Yes/No) | | | | | | | | | |
| Any other reason (please specify) | | | | | | | | | |

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Prudent Corporate Advisory Services Limited is committed to conducting its business with the highest standards of integrity, ethics, transparency, and accountability. The Company's governance framework is guided by the Companies Act, 2013, SEBI regulations, and the National Guidelines on Responsible Business Conduct (NGRBC). Through a robust policy framework, including the Code of Conduct, Code of Ethics, Vigil Mechanism and Whistle Blower Policy, Insider Trading Code, and Fair Disclosure Policy, the Company promotes ethical decision-making, regulatory compliance, and responsible business practices across all levels of the organization.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

for the financial year ended March 31, 2026

The Board of Directors and its Committees provide oversight on governance, risk management, and compliance matters to ensure sustainable value creation for stakeholders. Prudent maintains transparent disclosure practices, effective internal controls, and a structured grievance redressal mechanism to foster stakeholder trust and confidence. The Company follows a zero-tolerance approach towards fraud, corruption, bribery, and other unethical conduct, while continuously strengthening its governance processes to uphold accountability and long-term business sustainability.



Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

The employees of the company undergo various training programs on various topics. Board and KMPs are apprised about the changing requirements from time to time in the Board meeting and Management meetings.

| Segment | Total number of training and awareness programmes held | Topics /principles covered under the training and its impact | % age of persons in respective category covered by the awareness Programmes |
|-----------------------------------|--|--|---|
| Board of Directors | 1 | All Principles | 100% |
| Key Managerial Personnel | 1 | All Principles | 100% |
| Employees other than BoD and KMPs | 1 | Health and Well-being Related | 82% |

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format. (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

No fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings either by the entity or by directors / KMPs.

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Not applicable.

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Code of Conduct contains the provision regarding anti-corruption and anti-bribery. The responsible business conduct policies of the company are accessible at <https://www.prudentcorporate.com/investorrelation-IGR>

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

No disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption against any of the Directors / KMPs/ Employees.

6. Details of complaints with regard to conflict of interest:

No complaint was received with regard to conflict of interest of the Directors, KMPs or any other employee.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING
for the financial year ended March 31, 2026

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

8. Number of days of accounts payables ((Accounts payable *365) / cost of goods / service procured) in the following format.

| | FY 2025-26 | FY 2024-25 |
|--|-------------|-------------|
| Number of days of account payable | 3.59 | 4.56 |

9. Openness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

| Parameter | Metric | FY 2025-26 | FY 2024-25 |
|----------------------------|---|------------|------------|
| Concentration of purchases | a. Purchases from trading houses as % of total purchases | NA | NA |
| | b. Number of trading houses where purchases are made from | NA | NA |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | NA | NA |
| Concentrations of sales | a. Sales to dealers /distributors as % of total sales | 93.57% | 85.03% |
| | b. Number of dealers /distributors to whom sales are made | 36,880 | 33,303 |
| | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors | 2.62% | 2.69% |
| Share of RPTs | a. Purchases (Purchases with related parties /Total Purchases) | 0.06% | 0.258% |
| | b. Sales (Sales to related parties / Total Sales) | 0.11% | 0.0133% |
| | c. Loans & advances (Loans & advances given to related parties/ Total loans & advances) | NA | NA |
| | d. Investments (Investments in related parties / Total Investments made) | 0.61% | 1.18% |

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

Prudent Corporate Advisory Services Limited is committed to delivering responsible, accessible, and sustainable financial solutions that create long-term value for customers and other stakeholders. As a digital-first financial services provider, the Company continuously leverages technology to enhance customer experience while reducing its environmental footprint. Through platforms such as FundzBazar, Fundzbot, PolicyWorld, PrudentConnect, and CreditBasket, Prudent offers seamless access to a diverse range of financial products and services in a secure, transparent, and user-friendly manner.

The Company's digital ecosystem promotes paperless transactions, minimizes dependence on physical documentation, and reduces the need for branch-based processing, thereby contributing to resource efficiency and lower carbon emissions. By integrating innovation with responsible business practices, Prudent enables faster, more inclusive, and convenient access to financial services while maintaining high standards of data security, customer protection, and regulatory compliance. The Company remains focused on continuously improving its digital capabilities to support sustainable growth, enhance customer satisfaction, and contribute to broader environmental and social objectives.





Essential Indicators

- Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

| | FY 2025-26 | FY 2024-25 | Details of improvements in environmental and social impacts |
|----------------|------------|------------|---|
| R&D | | | Not Applicable |
| Capex | 42.34% | 16.51% | Capex have been made into energy efficient ACs and IT equipment. This capex consumes less energy and hence resulting in lower environmental and social impacts. |

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)
 - If yes, what percentage of inputs were sourced sustainably?

While sustainable procurement is not directly relevant to the Company's service-based business model, environmental considerations are incorporated into procurement decisions, with preference given to environmentally responsible vendors and products.

- Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

As the Company operates in the financial services sector and does not engage in the production of physical goods, this aspect is not applicable to its business operations.

- Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

As the Company operates in the financial services sector and does not engage in activities covered under EPR regulations, Extended Producer Responsibility (EPR) is not applicable to its operations.

PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains.

At Prudent Corporate Advisory Services Limited, employee well-being and inclusive growth remain integral to our business philosophy. The Company is committed to fostering a workplace that promotes health, safety, diversity, equal opportunity, and continuous learning. Through comprehensive employee welfare programmes, including health and accident insurance coverage, maternity benefits, performance management systems, and professional development opportunities, we strive to create an environment where employees can thrive both personally and professionally.



Essential Indicators

1. a. Details of measures for the well-being of employees:

| Category | % of employees covered by | | | | | | | | | | |
|----------------------------|---------------------------|-----------|--------------------|-----------|---------------------|-----------|--------------------|-----------|---------------------|-----------|----|
| | Health insurance | | Accident insurance | | Maternity benefits* | | Paternity Benefits | | Day Care facilities | | |
| | Number (B) | % (B / A) | Number (C) | % (C / A) | Number (D) | % (D / A) | Number (E) | % (E / A) | Number (F) | % (F / A) | |
| Permanent employees | | | | | | | | | | | |
| Male | 1079 | 1079 | 100% | 1079 | 100% | NA | NA | 0 | 0% | 0 | 0% |
| Female | 340 | 340 | 100% | 340 | 100% | 340 | 100% | NA | NA | 0 | 0% |
| Total | 1419 | 1419 | 100% | 1419 | 100% | 340 | 100% | 0 | 0% | 0 | 0% |

*Maternity benefits are provided to Prudent Corporate Advisory Services Limited employees as per the Maternity Benefits (Amendment) Act, 2017.

* The Company also provides term insurance benefits to employees as part of its commitment to employee well-being and financial protection.

- b. Details of measures for the well-being of workers:

Not Applicable

- c. Spending on measured towards well -being of employees and workers (including permanent and other than permanent) in the following format:

| | FY 2025-26 | FY 2024-25 |
|--|--------------|--------------|
| Cost Incurred on well-being measures as a % of total revenue of the company | 0.26% | 0.11% |

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

for the financial year ended March 31, 2026

2. Details of retirement benefits, for Current FY and Previous Financial Year.

| Benefits | FY 2025-26 | | | FY 2024-25 | | |
|----------|--|--|--|--|--|--|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total Employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF* | 62% | NA | Y | 58% | NA | Y |
| Gratuity | 100% | NA | NA | 100% | NA | NA |
| ESI** | 18% | NA | Y | 25% | NA | Y |

*Some employees have voluntarily opted out from the PF.

**All eligible employees are covered

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, the Company's offices are equipped with ramps and elevator facilities to ensure accessibility and ease of movement for persons with disabilities.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, the Company has formulated an Equal Opportunity Policy in line with the provisions of the Rights of Persons with Disabilities Act, 2016. The Company's responsible business conduct policies are publicly accessible at <https://www.prudentcorporate.com/investorrelation-IGR>

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

| Gender | Permanent Employees | |
|--------------|---------------------|----------------|
| | Return to work rate | Retention rate |
| Male | NA | NA |
| Female | 100% | 80% |
| Total | 100% | 80% |

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING
for the financial year ended March 31, 2026

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief:

| | Yes/No (If yes, then give details of the mechanism in brief) |
|--------------------------------|---|
| Permanent Workers | <p>Prudent is committed to fostering a positive, inclusive, and productive work environment where employee concerns are addressed in a fair, transparent, and timely manner. The Company has established a structured three-tier grievance redressal mechanism to ensure effective resolution of employee grievances while promoting workplace harmony and employee well-being.</p> <p>At Level 1, employees may raise their concerns with their immediate Supervisor or Head of Department (HOD), who is responsible for acknowledging and resolving the grievance within two working days. Matters involving policy-related issues are escalated to the HR Head for further review.</p> <p>At Level 2, if the employee is dissatisfied with the resolution provided, the grievance may be escalated to the Grievance Officer. Upon receipt, the grievance is formally acknowledged and addressed within three working days.</p> <p>At Level 3, unresolved grievances are referred to the Grievance Redressal Committee, comprising a Functional Director, an HR representative, and the Company Secretary. The Committee reviews the matter, evaluates relevant feedback, and submits its recommendations to the CEO within seven working days. The CEO's decision is considered final and binding.</p> <p>The entire grievance redressal process is designed to be completed within a period of two weeks, ensuring timely and effective resolution of employee concerns.</p> |
| Other than Permanent Workers | |
| Permanent Employees | |
| Other than Permanent Employees | |

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

The Company does not have any employee association recognised by the management.

8. Details of training given to employees and workers:

| Category | FY 2025-26 | | | | | FY 2024-25 | | | | |
|---------------|------------------|-------------------------------|-----------|----------------------|-----------|------------|-------------------------------|-----------|----------------------|-----------|
| | Total (A) | On Health and safety measures | | On Skill upgradation | | Total (D) | On Health and safety measures | | On Skill upgradation | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| | Employees | | | | | | | | | |
| Male | 1079 | 910 | 84% | 30 | 3% | 883 | 734 | 83% | 23 | 3% |
| Female | 340 | 250 | 74% | 25 | 7% | 285 | 218 | 76% | 22 | 8% |
| Total | 1419 | 1160 | 82% | 55 | 4% | 1168 | 952 | 82% | 45 | 4% |

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

for the financial year ended March 31, 2026

9. Details of performance and Career development reviews of employees:

| Category | FY 2025-26 | | | FY 2024-25 | | |
|--------------|-----------------|-------------------------------|-------------|-----------------|-------------------------------|-------------|
| | Total Employees | Total Performance Review done | % | Total Employees | Total Performance Review done | % |
| Male | 1079 | 1079 | 100% | 883 | 883 | 100% |
| Female | 340 | 340 | 100% | 285 | 285 | 100% |
| Total | 1419 | 1419 | 100% | 1168 | 1168 | 100% |

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes, the Company's health and safety management systems are implemented across all its offices and branch locations to ensure a safe and healthy work environment for employees.

- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

This aspect is not directly applicable to the Company, considering the nature of its business operations.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

This aspect is not directly applicable to the Company, considering the nature of its business operations.

- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes, all employees have access to non-occupational healthcare services. The Company supports employee well-being through Group Personal Accident, Medclaim, and Group Term Life Insurance policies. In addition, regular health awareness sessions are conducted, and employees are provided access to DrInsta, a teleconsultation platform for healthcare support.

11. Details of safety related incidents, in the following format:

No recordable occupational health and safety incidents were reported during the reporting year.

| Safety Incident/Number | Category | FY 2025-26 | FY 2024-25 |
|---|-----------|------------|------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0 | 0 |
| Total recordable work related injuries | Employees | 0 | 0 |
| No. of fatalities | Employees | 0 | 0 |
| High consequences work – related injury or ill-health (excluding fatalities) | Employees | 0 | 0 |

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

The Company is committed to providing a safe and healthy workplace for all employees and third-party personnel working on its premises. It adopts a systematic approach to the identification, assessment, and monitoring of workplace hazards and risks, while ensuring that appropriate control measures remain effective and are continuously reviewed for improvement.

13. Number of Complaints on the following made by employees and workers:

No employee grievances or complaints were received during FY 2025-26 and FY 2024-25.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING
for the financial year ended March 31, 2026

14. Assessments for the year:

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|---|
| Health and safety practices | All office locations were assessed for health, safety, and working conditions as part of the Company's regular operational and business management processes. |
| Working Conditions | |

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions

Not Applicable

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders.

Prudent Corporate Advisory Services Limited recognizes that sustainable business growth is driven by meaningful engagement with its diverse stakeholder groups, including investors, employees, customers, communities, regulators, and business partners. The Company maintains structured mechanisms for stakeholder communication, feedback, and grievance redressal to ensure that stakeholder concerns are addressed in a timely and transparent manner. Through regular interactions, disclosures, and engagement initiatives, the Company strives to understand stakeholder expectations and incorporate their perspectives into its business decisions and sustainability initiatives.



Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

Prudent Corporate Services Limited acknowledges its responsibility towards the society and supports inclusive growth and equitable development of all its stakeholders. We strongly believe in growing together responsibly leading to success of our business. Key stakeholders are identified in consultation with the Company's management to prioritize. We aim at balancing the needs and address the concerns of our stakeholders and endeavor to take into the consideration of the impact it has on the environment, society, and the community.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

| Stakeholder Group | Whether identified as Vulnerable & Marginalised Group (Yes/No) | Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify) | Purpose and scope of engagement, including key topics and concerns raised during such engagement |
|-------------------|--|---|---|---|
| Customers | No | Customer Communication, Customer Feedback, Website | On Going | Customer Satisfaction, Transparency |
| Employees | No | Notice Boards, Website, Intranet portal, Email communications, Employee Survey feedback, Annual Performance Review, Meetings, Trainings | On Going | Professional development, Working condition, employee performance, Employee Satisfaction, Work-life balance and Company culture |

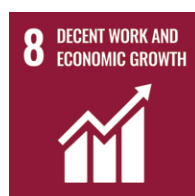
BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

for the financial year ended March 31, 2026

| Stakeholder Group | Whether identified as Vulnerable & Marginalised Group (Yes/No) | Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify) | Purpose and scope of engagement, including key topics and concerns raised during such engagement |
|-------------------------------------|--|--|---|--|
| Community, NGOs | Yes | Corporate Social Responsibility engagements, Meeting with community representative | On Going | Welfare of the Community |
| Investors & Shareholders & Analysts | No | AGM, Investor meets, Investor Grievance redressal mechanism | On Going | Updation on Business Strategies and Performance of the Company and Redressal of Grievances |
| Regulatory Bodies | No | Compliance Reports, Email, personal meetings, calls | On Going | Compliance with the Law of the land |

PRINCIPLE 5 Businesses should respect and promote human rights.

We respect and uphold the dignity of every individual we work with. Our recruitment and operational processes prohibit child labour, forced labour, and any form of discrimination. All our employees are trained on the Prevention of Sexual Harassment (POSH) Act, and we ensure gender-inclusive hiring and equal pay. Beyond internal practices, our initiatives such as the LakshMe financial literacy campaign, which has empowered our commitment to social equity and human rights. Our women led Jeevika and Saksham Centres provide training in stitching, culinary skills, and beauty services making financial independence a lived reality. The first Tally batch successfully completed certification, gaining hands-on skills in accounting, GST, TDS, and TCS at Samarth Center.



Essential Indicators

- Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

| Category | FY 2025-26 | | | FY 2024-25 | | |
|------------------------|-------------|--|------------|-------------|---------------------------------------|-----------|
| | Total (A) | No. of employees / workers covered (B) | % (B / A) | Total (C) | No. of employees/ workers covered (D) | % (D / C) |
| Employees | | | | | | |
| Permanent | 1419 | 294 | 21% | 1168 | 64 | 5% |
| Other than permanent | 12 | 12 | 100% | 14 | 14 | 100% |
| Total Employees | 1431 | 306 | 21% | 1182 | 78 | 6% |

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING
for the financial year ended March 31, 2026

2. Details of minimum wages paid to employees and workers, in the following format:

| Category | FY 2025-26 | | | | FY 2024-25 | | | | | |
|----------------------------|--------------|--------------------------|--------------|---------------------------|--------------|--------------|--------------------------|--------------|---------------------------|--------------|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| Permanent Employees | | | | | | | | | | |
| Male | 1079 | - | 0% | 1079 | 100% | 883 | - | 0% | 883 | 100% |
| Female | 340 | - | 0% | 340 | 100% | 235 | - | 0% | 235 | 100% |
| Total | 1419 | - | 0% | 1419 | 100% | 1168 | - | 0% | 1168 | 100% |

3. Details of remuneration/salary/wages, in the following format:

a. Median remuneration / wages

| | Male | | Female | |
|----------------------------------|--------|---|--------|---|
| | Number | Median remuneration/ salary/ wages of the respective category | Number | Median remuneration/ salary/ wages of the respective category |
| Board of Directors (BoD) | 0 | 0 | 0 | 0 |
| Key Managerial Personnel* | 4 | 16502855 | 0 | 0 |
| Employees other than BoD and KMP | 1213 | 397636 | 399 | 299164 |

b. Gross wages paid to females as % of total wages paid by the entity, in the following format

| | FY 2025-26 | FY 2024-25 |
|---|---------------|---------------|
| Gross wages paid to female as % of total wages | 16.13% | 16.21% |

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, the Head Human Resources serves as the designated focal point for addressing any human rights concerns or impacts caused by, or contributed to, the Company's business operations.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The details of the Company's internal grievance redressal mechanism are provided under Principle 3, Point 6 of this Report.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

for the financial year ended March 31, 2026

6. Number of Complaints on the following made by employees and workers:

| | FY 2025-26 | | | FY 2024-25 | | |
|------------------------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | - | - | - | - | - | - |
| Discrimination at workplace | - | - | - | - | - | - |
| Child Labour | - | - | - | - | - | - |
| Forced Labour / Involuntary Labour | - | - | - | - | - | - |
| Wages | - | - | - | - | - | - |
| Other human rights related issues | - | - | - | - | - | - |

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

| | FY 2025-26 | FY 2024-25 |
|--|------------|------------|
| Total complaints reported under the sexual harassment of a women at workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | - | - |
| Complaint on POSH as a % of female employees / workers | - | - |
| Complaints on POSH upheld | - | - |

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

The Company has established a Policy on Prevention of Sexual Harassment (POSH) and a formal grievance redressal mechanism to address complaints relating to harassment, discrimination, or inappropriate workplace conduct. Regular POSH awareness and training programmes are conducted to educate employees and foster a safe, respectful, and inclusive work environment. The Company is committed to maintaining a workplace free from harassment through robust preventive measures, employee sensitization initiatives, and strict adherence to applicable legal requirements.

Additionally, the Whistle Blower Policy provides a secure and confidential channel for reporting concerns and includes safeguards against retaliation or adverse consequences for individuals reporting instances of discrimination, harassment, or other misconduct.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

No, the Company's business agreements and contractual arrangements do not currently contain specific human rights requirements.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING
for the financial year ended March 31, 2026

10. Assessments for the year:

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|---|
| Child labour | 100% |
| Forced/involuntary labour | 100% |
| Sexual harassment | 100% |
| Discrimination at workplace | 100% |
| Wages | 100% |
| Others – please specify | - |

All relevant assessments were conducted by the Company as part of its regular business operations and management processes.

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

Not Applicable

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment.

As a financial services organization, the Company’s direct environmental footprint is relatively limited; however, it remains committed to adopting environmentally responsible practices across its operations. Continuous efforts are being made to digitize internal processes, thereby reducing paper consumption, resource use, and operational emissions. The Company’s digital platforms further support sustainability by minimizing the need for physical documentation and branch visits, enabling more efficient and environmentally conscious service delivery.

Beyond its operational initiatives, the Company actively contributes to environmental conservation through its CSR programmes. During the year, it celebrated World Environment Day by supporting the plantation of over 12,500 trees and contributed to the development of a Miyawaki forest in Ahmedabad to enhance urban biodiversity and green cover. These initiatives reflect the Company’s commitment to environmental stewardship and its efforts to contribute towards a more sustainable future.



Our commitment to environmental restoration, we have effectively created a flourishing Miyawaki Forest, planting more than 12,500 native trees. Leadership from Prudent, along with 80+ Prudent team members, have joined the plantation drive.



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

for the financial year ended March 31, 2026

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

| Parameter | FY 2025-26 | FY 2024-25 |
|--|---|---|
| From renewable resources | | |
| Total electricity consumption (A) | - | - |
| Total fuel consumption (B) | - | - |
| Energy consumption through other sources (C) | - | - |
| Total energy consumed from renewable resources (A+B+C) | - | - |
| From non - renewable resources | | |
| Total electricity consumption (D) | 1519 GJ | 1415 GJ |
| Total fuel consumption (E) | 141 GJ | 176 GJ |
| Energy consumption through other sources (F) | - | - |
| Total energy consumed from non-renewable sources (D+E+F) | 1660 GJ | 1592 GJ |
| Total energy consumed (A+B+C+D+E+F) | 1660 GJ | 1592 GJ |
| Energy intensity per Crore of turnover (Total energy consumption/ Revenue from operation) | 1.26 GJ / Crore of Turnover | 1.60 GJ / Crore of Turnover |
| Energy intensity per million USD of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)* | 2.60 GJ / MUSD of PPP adjusted Turnover | 3.31 GJ / MUSD of PPP adjusted Turnover |
| Energy intensity in terms of physical output | - | - |
| Energy intensity (optional) – the relevant metric may be selected by the entity | - | - |

*As per the SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated December 20, 2024 – Industry Standards Note on Reporting of BRSR Core, we have given the PPP intensity ratio in terms of Million USD. Accordingly, PPP intensity figures for FY24-25 have also been revised.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No, independent assessment/ evaluation/assurance has been carried out by an external agency.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No, the Company is not covered under Performance, Achieve and Trade (PAT) Scheme of the Government of India.



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING
for the financial year ended March 31, 2026

3. Provide details of the following disclosures related to water, in the following format:

| Parameter | FY 2025-26 | FY 2024-25 |
|--|---|---|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | - | - |
| (ii) Groundwater | 460 | 420 |
| (iii) Third party water | 4256 | 4216 |
| (iv) Seawater / desalinated water | - | - |
| (v) Others | - | - |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 4716 | 4636 |
| Total volume of water consumption (in kilolitres) | 4716 | 4636 |
| Water intensity per rupee of turnover (Water consumed / Revenue from operation) | 3.74 KL / Crore of Turnover | 4.66 KL / Crore of Turnover |
| Water intensity per million USD of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)* | 7.71 KL / MUSD of PPP adjusted Turnover | 9.63 KL / MUSD of PPP adjusted Turnover |
| Water intensity in terms of physical output | - | - |
| Water intensity (optional) – the relevant metric may be selected by the entity | - | - |

*As per the SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated December 20, 2024 – Industry Standards Note on Reporting of BRSR Core, we have given the PPP intensity ratio in terms of Million USD. Accordingly, PPP intensity figures for FY24-25 have also been revised.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No, independent assessment/ evaluation/assurance has been carried out by an external agency.

4. Provide the following details related to water discharged:

This parameter is not currently tracked, as water consumption is limited to domestic use, including human consumption and housekeeping activities, and the wastewater is discharged into the municipal drainage system.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Not applicable.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

The Company does not engage in any industrial or manufacturing processes. While certain locations may utilize electricity generated through DG sets for backup power, the associated emissions are not monitored as the DG sets are not owned or operated by the Company.

| Parameter | Please specify unit | FY 2025-26 | FY 2024-25 |
|-------------------------------------|---------------------|------------|------------|
| NOx | - | - | - |
| SOx | - | - | - |
| Particulate matter (PM) | - | - | - |
| Persistent organic pollutants (POP) | - | - | - |
| Volatile organic compound (VOC) | - | - | - |
| Hazardous air pollutants (HAP) | - | - | - |
| Others- please specify | - | - | - |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No, independent assessment/ evaluation/assurance has been carried out by an external agency.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

for the financial year ended March 31, 2026

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

| Parameter | Unit | FY 2025-26 | FY 2024-25 |
|--|--|---|---|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 5.7 | 13.9 |
| Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 299.6 | 285.8 |
| Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) | Metric tonnes of CO ₂ Equivalent / Crores of Turnover | 0.24 MT CO ₂ e / Crore of Turnover | 0.30 MT CO ₂ e / Crore of Turnover |
| Total Scope 1 and Scope 2 emission intensity per million USD of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)* | Metric tonnes of CO ₂ Equivalent / million USD of PPP adjusted Turnover | 0.50 MT CO ₂ e / MUSD of PPP adjusted Turnover | 0.62 MT CO ₂ e / MUSD of PPP adjusted Turnover |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | - | - | - |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | - | - | - |

*As per the SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated December 20, 2024 – Industry Standards Note on Reporting of BRSR Core, we have given the PPP intensity ratio in terms of Million USD. Accordingly, PPP intensity figures for FY24-25 have also been revised.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, our Scope 1 and Scope 2 emissions data have been assessed by an external agency – Sustainability Actions Private Limited.

8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

The Company has undertaken various energy efficiency initiatives, including the installation of LED lighting and energy-saving equipment, adoption of energy-efficient air-conditioning systems, and promotion of optimal air-conditioner usage to reduce overall electricity consumption.

9. Provide details related to waste management by the entity, in the following format:

| Parameter | FY 2025-26 | FY 2024-25 |
|---|------------|------------|
| Total waste generated (in metric tonnes) | | |
| Plastic waste (A) | 0.06 | 0.07 |
| E-waste (B) | 0.06 | - |
| Bio-medical waste (C) | - | - |
| Construction and demolition waste (D) | - | - |
| Battery waste (E) | - | - |
| Radioactive waste (F) | - | - |
| Other Hazardous waste. Please specify, if any. (G)- Used Oil (DG Black Oil) | - | - |
| Other Non-hazardous waste generated (H). Please specify, if any. (Iron, Paper, Cardboard, Aluminium, Wood etc.) | - | - |
| Total (A+B + C + D + E + F + G + H) | 0.12 | 0.07 |



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING
for the financial year ended March 31, 2026

| Parameter | FY 2025-26 | FY 2024-25 |
|--|------------|------------|
| Waste intensity per crore of turnover (Total waste generated / Revenue from operations) | 0.0001 | 0.0001 |
| Waste intensity per million USD of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)* | 0.0002 | 0.0001 |
| Waste intensity in terms of physical output | - | - |
| Waste intensity (optional) – the relevant metric may be selected by the entity | - | - |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) | | |
| Category of waste | | |
| (i) Recycled** | 0.12 | 0.07 |
| (ii) Reused | - | - |
| (iii) Other recovery operations | - | - |
| Total | 0.12 | 0.07 |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |
| Category of waste | | |
| (i) Incineration | - | - |
| (ii) Landfilling | - | - |
| (iii) Other disposal operations | - | - |
| Total | - | - |

*As per the SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated December 20, 2024 – Industry Standards Note on Reporting of BRSR Core, we have given the PPP intensity ratio in terms of Million USD. Accordingly, PPP intensity figures for FY24-25 have also been revised.

**All Material sent to recyclers / composters through authorized collectors.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

No, independent assessment/ evaluation/assurance has been carried out by an external agency.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Considering the nature of the Company's business, waste generation is minimal and is disposed of responsibly through the respective building maintenance agencies. Any e-waste generated is managed and disposed of through authorized vendors in accordance with applicable regulations.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

None of the Company's office locations are situated within or in the vicinity of ecologically sensitive areas.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

The Company's operations do not fall within the scope of the Environmental Impact Assessment (EIA) Notification, 2006, and therefore the related provisions are not applicable.

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Yes, the Company is compliant with all applicable environmental laws, regulations, and guidelines relevant to its operations in India.

PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Prudent Corporate Advisory Services Limited is committed to maintaining transparent, ethical, and responsible engagement with regulatory authorities and industry bodies. As a participant in the financial services sector, the Company interacts with regulatory and industry institutions such as SEBI, NSE, BSE, and AMFI to ensure compliance with applicable laws, regulations, and industry standards. These interactions are guided by principles of integrity, accountability, and transparency, with a focus on contributing to the development of a robust and responsible financial ecosystem.

The Company does not engage in political lobbying or partisan activities. Any representation or participation in industry discussions is undertaken through legitimate and transparent channels with the objective of supporting sectoral growth, improving industry practices, and enhancing investor protection. Through strong corporate governance, timely disclosures, effective risk management, and adherence to regulatory requirements, Prudent seeks to uphold stakeholder trust while contributing constructively to the advancement of the financial services industry.



Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.
1 (One)
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

| S.No. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|-------|---|---|
| 1. | Financial Intermediaries Association of India | National |

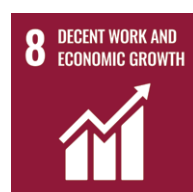
2. Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities.

No adverse orders relating to anti-competitive conduct have been received by the Company during the last two financial years.

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development.

At Prudent Corporate Advisory Services Limited, inclusive growth and equitable development are integral to our approach to responsible business. Through our CSR initiatives, we strive to create meaningful and lasting social impact by supporting education, healthcare, women empowerment, livelihood enhancement, community development, and environmental sustainability. Our programmes are designed to address the needs of underserved and vulnerable communities while contributing to their overall well-being and socio-economic progress.

The Company undertakes a wide range of initiatives, including educational support for children, skill development and entrepreneurship programmes, healthcare interventions, nutrition and maternal health support, menstrual hygiene awareness, access to safe drinking water, and environmental conservation activities. By aligning its CSR efforts with community needs and national development priorities, Prudent seeks to foster inclusive development, empower individuals and communities, and create sustainable value that extends beyond its business operations.



OUR FLAGSHIP CSR INITIATIVES



Essential Indicators

- Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.
Social Impact Assessments SIA is not undertaken by the entity as it is not applicable.
- Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:
Not Applicable.
- Describe the mechanisms to receive and redress grievances of the community.
No complaints have been received from communities during FY 2025-26 and FY 2024-25. Complaints / Grievances from communities are addressed by relevant departments on a case-to-case basis.

- Percentage of input material (inputs to total inputs by value) sourced from suppliers:

| | FY 2025-26 | FY 2024-25 |
|---|------------|------------|
| Directly sourced from MSMEs / small producers | 13.92% | 23.26% |
| Directly from within India | 100% | 100% |

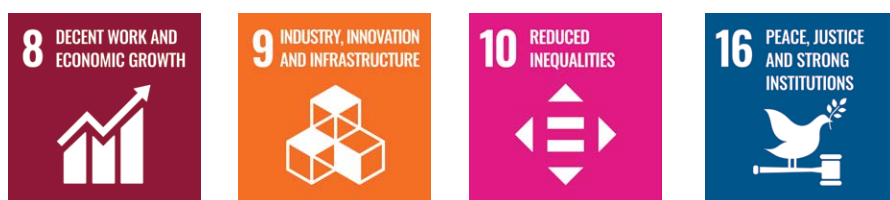
- Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

| Location | FY 2025-26 | FY 2024-25 |
|--------------|------------|------------|
| Rural | - | - |
| Semi – Urban | 5% | 5% |
| Urban | 23% | 25% |
| Metropolitan | 72% | 70% |

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner.

At Prudent Corporate Advisory Services Limited, customer trust, transparency, and accessibility are at the core of our business philosophy. The Company is committed to delivering responsible financial solutions that empower customers to make informed investment and financial planning decisions. Through a diversified portfolio of mutual funds, insurance, stock broking, lending solutions, fixed-income instruments, and real estate offerings. Prudent continuously invests in technology to enhance customer experience and improve accessibility to financial services. Its flagship digital platform, FundzBazar, along with Fundzbot, PolicyWorld, PrudentConnect, and CreditBasket, provides customers with secure, convenient, and seamless access to a wide range of financial products and services. A significant portion of customer transactions is facilitated through these digital channels, reflecting the growing adoption of technology-enabled financial services. The Company’s digital-first approach not only enhances convenience and operational efficiency but also promotes financial inclusion by extending access to customers across diverse geographies and income segments.



Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

The Company has established a robust multi-channel grievance redressal mechanism to ensure timely and effective resolution of customer and partner concerns. Operational queries and service-related requests can be addressed through dedicated helpline numbers, including 1800 419 9992 for partners (registered mobile number users) and 1800 419 5051 for FundzBazar customers. In addition, customers and partners can raise queries through the online Query Module available on the respective Partner and Client Desks, providing convenient and accessible support across multiple touchpoints.

To cater to a diverse customer base, helpline services are currently available in English, Hindi, and Gujarati and cover a wide range of products and services, including Mutual Funds, Stock Broking and Smallcase, Liquiloans, and other financial products such as Fixed Deposits, Bonds, NCDs, LAS, and NPS. The Company also offers an IVR-based feedback mechanism, enabling partners to share their service experience following interactions with the customer support team. These initiatives reflect the Company’s commitment to customer satisfaction, service excellence, and continuous improvement through active feedback and engagement.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

The Company operates in the financial services sector and does not manufacture or provide physical products, therefore, this aspect is not applicable.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING
for the financial year ended March 31, 2026

3. Number of consumer complaints in respect of the following:

The Company is committed to delivering customer-centric products and solutions that create long-term value while enhancing customer satisfaction. Through continuous innovation, service excellence, and a focus on evolving customer needs, the Company strives to strengthen stakeholder trust and support sustainable business growth.

| | FY 2025-26 | | | FY 2024-25 | | |
|--------------------------------|--|--|---------|--|--|---------|
| | Number of complaints filed during the year | Number of complaints pending resolution at the close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at the close of the year | Remarks |
| Data Privacy | 0 | 0 | - | 0 | 0 | - |
| Advertising | 0 | 0 | - | 0 | 0 | - |
| Cyber Security | 0 | 0 | - | 0 | 0 | - |
| Delivery of essential services | 0 | 0 | - | 0 | 0 | - |
| Restrictive Trade Practices | 0 | 0 | - | 0 | 0 | - |
| Unfair Trade Practices | 0 | 0 | - | 0 | 0 | - |
| Others | 18 | 2 | # | 41 | 1 | ## |

One pending complaint was received on 21st March, 2026 in SEBI Scores (IA), which was resolved on 02nd May, 2026 and another pending complaint was received on 26th March, 2026, the complaint was duly disposed of on 16th April, 2026.

One Pending complaint was received in the month of March'25 and got resolved on 4th April'25 .

4. Details of instances of product recalls on account of safety issues:

This aspect is not applicable to the Company, considering the nature of its business operations.

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Yes, the Company has established a Privacy Policy and Information Security Policy to safeguard customer information and maintain the security of data entrusted to it. The Company recognizes the importance of protecting personal and confidential information throughout customer interactions and has implemented multiple layers of security controls to strengthen its information security framework.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

for the financial year ended March 31, 2026

These measures are designed to ensure the confidentiality, integrity, and availability of sensitive information while minimizing disruptions to business operations. The Company also proactively implements business continuity and information security practices to reduce the risk of system failures, operational interruptions, and potential security incidents, thereby supporting reliable and secure service delivery.

The policies are available on

<https://www.prudentcorporate.com/qualitypolicy>

<https://www.prudentcorporate.com/privacypolicy>

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

No regulatory actions relating to advertising, essential services, cybersecurity, data privacy, or product recalls were taken against the Company during the last two financial years

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches

Nil

- b. Percentage of data breaches involving personally identifiable information of customers.

Nil

- c. Impact, if any, of the data breaches

Nil