Date: 28.01.2026

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**

Sub.: Outcome of Board Meeting of the Company held on January 28, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, this is to inform that the Board of Directors of the Company at its meeting held on Wednesday, January 28, 2026 (i.e., today), *inter-alia*, considered and approved the un-audited standalone and consolidated financial results of the Company for the quarter and nine months ended December 31, 2025.

The said un-audited financial results along with the Limited Review Report furnished by the Auditors of the Company are enclosed herewith.

The Board meeting commenced at 11:30 AM and concluded at 02:00 PM.

Please take the same into your records.

Thanking you,

Yours Faithfully,

For, Prudent Corporate Advisory Services Limited

Kunal Amrishbhai Chauhan
Digitally signed by Kunal Amrishbhai Chauhan
Date: 2026.01.28 14:04:08 +05'30'

Kunal A. Chauhan
Company Secretary
Membership No: FCS-13492

Encl.: As Stated

Deloitte Haskins & Sells

Chartered Accountants
19th Floor, Shapath-V
S.G. Highway
Ahmedabad - 380 015
Gujarat, India

Tel: +91 79 6682 7300
Fax: +91 79 6682 7400

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
PRUDENT CORPORATE ADVISORY SERVICES LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **PRUDENT CORPORATE ADVISORY SERVICES LIMITED** ("the Company"), for the quarter and nine months ended December 31, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No.117365W)

DELOITTE HASKINS & SELLS AHMEDABAD CHARTERED ACCOUNTANTS

H. S. Sutaria

Hardik Sutaria
(Partner)
(Membership No. 116642)
UDIN: 26116642EVJQPS7342

Place: Ahmedabad
Date: January 28, 2026

Prudent Corporate Advisory Services Limited

Registered Office: Prudent House, 3 Devang Park Society, Panjarapole Cross Road, Ambawadi, Ahmedabad 380 015, Gujarat.
E-mail: cs@prudentcorporate.com , Tel: +91 79 4020 9600, Website: www.prudentcorporate.com
CIN : L91120GJ2003PLC042458

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31, 2025 (₹ in lakhs)

Sr. No.	Particulars	For Quarters ended			For Nine Months ended		For Year ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from Operations						
I	Commission and fees income	33,006.79	30,438.28	25,383.84	90,702.59	72,576.87	96,628.34
II	Interest income	201.63	200.84	196.41	618.17	460.60	624.03
III	Net gain on fair value changes	45.70	85.07	36.06	190.18	99.05	137.06
	Total Revenue from Operations	**33,254.12**	**30,724.19**	**25,616.31**	**91,510.94**	**73,136.52**	**97,389.43**
IV	Other income	687.13	621.92	427.92	2,080.90	1,522.02	2,096.71
V	**Total Income (I) + (II) + (III) + (IV)**	**33,941.25**	**31,346.11**	**26,044.23**	**93,591.84**	**74,658.54**	**99,486.14**
VI	**Expenses:**						
	Commission and fees expenses	20,084.27	18,832.15	16,543.16	56,017.86	46,391.56	62,414.47
	Employee benefits expense (Refer note-5 & 6)	3,448.71	2,891.23	2,421.23	9,033.93	7,059.25	9,180.72
	Finance costs	154.88	57.37	49.85	266.10	132.41	184.16
	Impairment on financial instruments	0.04	0.35	0.02	0.37	(0.12)	(0.09)
	Depreciation and amortization expense (Refer note-7)	742.91	696.21	669.18	2,095.92	1,859.95	2,535.36
	Other expenses	2,114.22	1,996.86	1,013.15	5,353.84	3,089.54	4,153.39
	Total Expenses (VI)	**26,545.03**	**24,474.17**	**20,696.59**	**72,768.02**	**58,532.59**	**78,468.01**
VII	**Profit before Tax (V) - (VI)**	**7,396.22**	**6,871.94**	**5,347.64**	**20,823.82**	**16,125.95**	**21,018.13**
VIII	**Tax Expense / (Benefit)**						
	Current tax	1,545.85	1,753.61	1,339.76	4,923.13	3,988.13	5,185.68
	Deferred tax	344.40	(2.99)	5.70	384.34	105.99	173.96
	Total Tax Expense (VIII)	**1,890.25**	**1,750.62**	**1,345.46**	**5,307.47**	**4,094.12**	**5,359.64**
IX	**Profit after Tax for the period / year (VII) - (VIII)**	**5,505.97**	**5,121.32**	**4,002.18**	**15,516.35**	**12,031.83**	**15,658.49**
X	**Other Comprehensive Income/ (Loss)**						
	(i) Items that will not be reclassified to statement of profit or loss						
	(a) Re-measurement of the defined benefit plans	31.72	13.51	(70.48)	27.60	(150.40)	(122.29)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(7.99)	(3.40)	17.74	(6.95)	37.86	30.78
	Total Other Comprehensive Income/(Loss) (X)	**23.73**	**10.11**	**(52.74)**	**20.65**	**(112.54)**	**(91.51)**
XI	**Total Comprehensive Income for the period / year (IX) +/(-) (X)**	**5,529.70**	**5,131.43**	**3,949.44**	**15,537.00**	**11,919.29**	**15,566.98**
XII	**Paid-up Equity Share Capital (FV of Rs. 5 each)**	2,070.33	2,070.33	2,070.33	2,070.33	2,070.33	2,070.33
XIII	**Other Equity**						50,424.82
XIV	**Earnings per Equity Share (EPS is not annualized for the quarters)**						
	- Basic (in Rs.)	13.30	12.37	9.67	37.47	29.06	37.82
	- Diluted (in Rs.)	13.30	12.37	9.67	37.47	29.06	37.82

For Identification Purposes Only DELOITTE HASKINS & SELLS AHMEDABAD CHARTERED ACCOUNTANTS For Identification Purposes Only

PRUDENT CORPORATE ADVISORY SERVICES LTD. AHMEDABAD

Prudent Corporate Advisory Services Limited
CIN : L91120GJ2003PLC042458
Notes to the Unaudited Standalone Financial Results :

1) The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their meetings held on January 28, 2026. The Statutory Auditors have carried out limited review of the financial results for the quarter and Nine months ended on December 31, 2025.

2) These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3) The Company operates in only one reportable business segment i.e. distribution and sale of financial products (Mutual Funds, Bonds, Fixed Deposits, Structured Products, Stock broking, Insurance etc) within India, as determined by the chief operating decision maker, in accordance with Indian Accounting Standard 108 "Operating Segments".

4) During the quarter, the Company completed the acquisition of mutual fund distribution business of Indus Capital as a going concern on a slump sale basis, effective October 1, 2025 for an aggregate consideration of ₹ 12,375 lakhs. The transaction primarily entails acquistion of customer folios of Indus Capital. Pursuant to the terms of the agreement, the Company has paid an initial consideration of ₹ 8,725 lakhs and the balance consideration of ₹ 3,650 lakhs shall be payable after 3 years and shall be contingent upon the fulfillment of certain conditions. Post acqusition, the Company has earned commission income of ₹ 571.97 lakhs during the quarter.

5) The Nomination and Remuneration Committee of the Board of Directors, in terms of the approval granted by the Shareholders of the Company by passing Special Resolution(s) at the Annual General Meeting held on July 31, 2025, in its meeting held at October 07, 2025, has approved the grant of 1,30,945 Employee Stock Options of face value ₹ 5/- each to the eligible employees of the Company and its wholly owned subsidiary, Gennext Insurance Brokers Private Limited, as determined by the NRC, under the Prudent– Employee Stock Option Scheme 2025. Pursuant to which Company has recognised the share based compensation expense amounting to ₹ 140.89 Lakhs under employee benefit expenses for the quarter and nine months ended December 31,2025.

6) On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employement published draft Central Rules and FAQ to enable assessment of the financial impact due to changes in regulations. The Company has assessed and recognized an incremental provision towards gratuity and compensated absences payable to employees aggregating to ₹ 134.28 lakhs during the quarter and nine months ended December 31, 2025 which is included under "Employee benefit expense".

7) W.e.f October 1, 2025, the Company has changed the useful life of customer folios based upon the reassessment conducted by the management. Accordingly, change in useful life of the Intangible Asset is being applied prospectively in accordance with Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors". Had the Company continued with the previously assessed useful life of Intangible Asset, charge for depreciation for the quarter ended December 31, 2025 would have been higher by ₹ 171.61 lakhs.

For Prudent Corporate Advisory Services Limited

Sanjay Shah
Chairman and Managing Director
DIN:00239810

Place : Ahmedabad
Date : January 28, 2026

For Identification Purposes Only * DELOITTE HASKINS & SELLS * AHMEDABAD * CHARTERED ACCOUNTANTS * For Identification Purposes Only

PRUDENT CORPORATE ADVISORY SERVICES LTD. AHMEDABAD

Deloitte Haskins & Sells

Chartered Accountants
19th Floor, Shapath-V
S.G. Highway
Ahmedabad - 380 015
Gujarat, India

Tel: +91 79 6682 7300
Fax: +91 79 6682 7400

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
PRUDENT CORPORATE ADVISORY SERVICES LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **PRUDENT CORPORATE ADVISORY SERVICES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and nine months ended December 31, 2025 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
   a. Prudent Corporate Advisory Services Limited (Parent)
   b. Gennext Insurance Brokers Private Limited (Subsidiary)
   c. Prutech Financial Services Private Limited (Subsidiary)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

DELOITTE HASKINS & SELLS AHMEDABAD CHARTERED ACCOUNTANTS

6. We did not review the interim financial information of two subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs. 1,328.65 Lakhs and Rs. 4,877.12 Lakhs for the quarter and nine months ended December 31, 2025 respectively, total net profit after tax of Rs. 256.60 and Rs. 777.76 Lakhs for the quarter and nine months ended December 31, 2025 respectively and total comprehensive income of Rs. 257.56 Lakhs and Rs. 780.76 Lakhs for the quarter and nine months ended December 31, 2025 respectively, as considered in the Statement.

   These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement is not modified in respect of these matters.

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No. 117365W)

DELOITTE HASKINS & SELLS AHMEDABAD CHARTERED ACCOUNTANTS

H. S. Sutaria

Hardik Sutaria
Partner
(Membership No. 116642)
UDIN: 26116642REARZO6811

Place: Ahmedabad
Date: January 28, 2026

Prudent Corporate Advisory Services Limited

Registered Office: Prudent House, 3 Devang Park Society, Panjarapole Cross Road, Ambawadi, Ahmedabad 380 015, Gujarat.
E-mail: cs@prudentcorporate.com , Tel: +91 79 4020 9600, Website: www.prudentcorporate.com
CIN : L91120GJ2003PLC042458

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended December 31, 2025 (₹ in lakhs)

Sr. No.	Particulars	For Quarters ended			For Nine Months ended		For Year ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from Operations						
I	Commission and fees income	34,071.22	31,681.69	28,271.03	94,853.77	81,493.54	1,09,594.98
II	Interest income	201.63	200.84	196.41	618.17	460.60	624.03
III	Net gain on fair value changes	45.78	96.50	36.06	201.69	99.05	137.06
	Total Revenue from Operations	**34,318.63**	**31,979.03**	**28,503.50**	**95,673.63**	**82,053.19**	**1,10,356.07**
IV	Other income	951.27	817.36	659.03	2,795.33	2,142.92	2,992.26
V	**Total Income (I) + (II) + (III)+ (IV)**	**35,269.90**	**32,796.39**	**29,162.53**	**98,468.96**	**84,196.11**	**1,13,348.33**
VI	**Expenses:**						
	Commission and fees expense	20,229.67	19,036.22	16,844.01	56,567.06	47,347.92	63,802.37
	Employee benefits expense (Refer note-5 & 6)	3,825.71	3,294.66	2,996.92	10,265.01	8,662.25	11,093.17
	Finance costs	169.43	72.93	63.69	311.41	169.95	236.88
	Impairment on financial instruments	0.04	0.35	0.02	0.37	(0.12)	(0.09)
	Depreciation and amortization expense (Refer note-7)	802.20	768.30	737.00	2,295.95	2,037.94	2,786.00
	Other expenses	2,483.67	2,430.45	2,070.73	7,117.91	6,677.95	9,221.32
	Total Expenses (VI)	**27,510.72**	**25,602.91**	**22,712.37**	**76,557.71**	**64,895.89**	**87,139.65**
VII	**Profit before Tax (V) - (VI)**	**7,759.18**	**7,193.48**	**6,450.16**	**21,911.25**	**19,300.22**	**26,208.68**
VIII	**Tax Expense / (Benefit)**						
	Current tax	1,684.32	1,808.19	1,603.93	5,221.63	4,830.42	6,476.45
	Deferred tax	312.29	31.59	27.00	395.51	78.99	167.71
	Total Tax Expense (VIII)	**1,996.61**	**1,839.78**	**1,630.93**	**5,617.14**	**4,909.41**	**6,644.16**
IX	**Profit after Tax for the period / year (VII) - (VIII)**	**5,762.57**	**5,353.70**	**4,819.23**	**16,294.11**	**14,390.81**	**19,564.52**
X	**Other Comprehensive Income/(Loss)**						
	(i) Items that will not be reclassified to statement of profit or loss						
	(a) Re-measurement of the defined benefit plans	33.01	18.20	(79.29)	31.61	(171.52)	(137.80)
	(b) Income tax relating to items that will not be reclassified to statement of profit or loss	(8.32)	(4.58)	19.96	(7.96)	43.18	34.68
	Total Other Comprehensive Income/(Loss) (X)	**24.69**	**13.62**	**(59.33)**	**23.65**	**(128.34)**	**(103.12)**
XI	**Total Comprehensive Income for the period / year (IX) +/(-) (X)**	**5,787.26**	**5,367.32**	**4,759.90**	**16,317.76**	**14,262.47**	**19,461.40**
XII	**Profit for the period / year**	**5,762.57**	**5,353.70**	**4,819.23**	**16,294.11**	**14,390.81**	**19,564.52**
	Attributable to :						
	Equity holders of the Parent	5,762.57	5,353.70	4,819.23	16,294.11	14,390.81	19,564.52
	Non controlling interest	-	-	-	-	-	-
XIII	**Total Comprehensive Income (TCI)**	**5,787.26**	**5,367.32**	**4,759.90**	**16,317.76**	**14,262.47**	**19,461.40**
	Attributable to :						
	Equity holders of the Parent	5,787.26	5,367.32	4,759.90	16,317.76	14,262.47	19,461.40
	Non controlling interest	-	-	-	-	-	-
XIV	**Paid-up Equity Share Capital (FV of Rs. 5 each)**	2,070.33	2,070.33	2,070.33	2,070.33	2,070.33	2,070.33
XV	**Other Equity**						64,698.36
XVI	**Earnings per equity share (EPS is not annualized for the quarters)**						
	- Basic (in Rs.)	13.92	12.93	11.64	39.35	34.75	47.25
	- Diluted (in Rs.)	13.92	12.93	11.64	39.35	34.75	47.25

For Identification Purposes Only DELOITTE HASKINS & SELLS AHMEDABAD CHARTERED ACCOUNTANTS For Identification Purposes Only

PRUDENT CORPORATE ADVISORY SERVICES LTD. AHMEDABAD

Prudent Corporate Advisory Services Limited
CIN : L91120GJ2003PLC042458
Notes to the Unaudited Consolidated Financial Results :

1) The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Parent Company at their meetings held on January 28, 2026. The Statutory Auditors have carried out limited review of the financial results for quarter and nine month ended December 31, 2025.

2) These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3) The Group operates in only one reportable business segment i.e. distribution and sale of financial products (Mutual Funds, Bonds, Fixed Deposits, Structured Products, Stock Broking , Insurance etc) within India, as determined by the chief operating decision maker, in accordance with Indian Accounting Standard 108 "Operating Segments".

4) During the quarter, the Parent Company completed the acquisition of mutual fund distribution business of Indus Capital as a going concern on a slump sale basis, effective October 1, 2025 for an aggregate consideration of ₹ 12,375 lakhs. The transaction primarily entails acquistion of customer folios of Indus Capital. Pursuant to the terms of the agreement, the Parent Company has paid an initial consideration of ₹ 8,725 lakhs and the balance consideration of ₹ 3,650 lakhs shall be payable after 3 years and shall be contingent upon the fulfillment of certain conditions. Post acqusition, the Parent Company has earned commission income of ₹ 571.97 lakhs during the quarter.

5) The Nomination and Remuneration Committee of the Board of Directors, in terms of the approval granted by the Shareholders of the Parent Company by passing Special Resolution(s) at the Annual General Meeting held on July 31, 2025, in its meeting held at October 07, 2025, has approved the grant of 1,30,945 Employee Stock Options of face value ₹5/- each to the eligible employees of the Parent Company and its wholly owned subsidiary, Gennext Insurance Brokers Private Limited, as determined by the NRC, under the Prudent– Employee Stock Option Scheme 2025. Pursuant to which the Group has recognised the share based compensation expense amounting to ₹ 161.23 Lakhs under employee benefit expenses for the quarter and nine months ended December 31,2025.

6) On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employement published draft Central Rules and FAQ to enable assessment of the financial impact due to changes in regulations. The Group has assessed and recognized an incremental provision towards gratuity and compensated absences payable to employees aggregating to ₹ 149.33 lakhs during the quarter and nine months ended December 31, 2025 which is included under "Employee benefit expense".

7) W.e.f October 1, 2025, the Parent Company has changed the useful life of customer folios based upon the reassessment conducted by the management. Accordingly, change in useful life of the Intangible Asset is being applied prospectively in accordance with Ind AS 8 "Accounting Policies, Changes in Accounting Estimates and Errors". Had the Parent Company continued with the previously assessed useful life of Intangible Asset, charge for depreciation for the quarter ended December 31, 2025 would have been higher by ₹ 171.61 lakhs.

8) The key numbers of standalone results of the Company are as under : (₹ in lakhs)

Particulars	For Quarters ended			For Nine Months ended		For Year ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income	33,941.25	31,346.11	26,044.23	93,591.84	74,658.54	99,486.14
Profit before tax	7,396.22	6,871.94	5,347.64	20,823.82	16,125.95	21,018.13
Profit after tax	5,505.97	5,121.32	4,002.18	15,516.35	12,031.83	15,658.49

For Prudent Corporate Advisory Services Limited

Sanjay Shah
Chairman and Managing Director
DIN:00239810

Place : Ahmedabad
Date : January 28, 2026

For Identification Purposes Only DELOITTE HASKINS & SELLS AHMEDABAD CHARTERED ACCOUNTANTS For Identification Purposes Only

PRUDENT CORPORATE ADVISORY SERVICES LTD. AHMEDABAD