

ANNUAL REPORT

2025-26

PRISMx GLOBAL VENTURES LIMITED

REGISTERED OFFICE:

Office No. 303 3rd Floor Relcon House
Premises CHL, Vile Parle East,
Mumbai, 400057

Email: infogromo@gmail.com

Website: www.prismxglobal.com

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Corporate Information**BOARD OF DIRECTORS**

Mr. Ravindra Bhaskar Deshmukh	:	Executive Director & CEO
Ms. Ankita Hasnmukhdas Sethi	:	Independent Director
Mr. Sandeep Kumar Sahu	:	Independent Director
Mr. Alkesh Patidar	:	Independent Director
Ms. Priyanka Keshav Kumar Chaurasia	:	Independent Director
Ms. Priyanka Ramesh Shethye	:	Non-Executive Director, Non - Independent Director

**KEY MANAGERIAL PERSONNEL**

Mr. Mahesh Pandurang Kadge	:	Chief Financial Officer
Mrs. Pratiksha Vaibhav Modi	:	Company Secretary (Resigned on 28 th July, 2025)
Ms. Monali Bohra	:	Company Secretary (Appointed on 24 th October, 2025)

AUDITORS

Statutory Auditors	:	M/s Bansal Gourav & Associates (Resigned on 19 th August, 2025) M/s Pravin Chandak & Associates (Appointed on 26 th August, 2025)
Secretarial Auditors	:	M/s. Jay Bhatt and Associates
Internal Auditors	:	Mr. Ronak Ashok Surani

REGISTRAR & TRANSFER AGENTS**Purva Shareregistry India Private Limited**

9 Shiv Shakti Industrial Estates, J.R. Boricha Marg Lower
Parel (east), Mumbai-400011
Tel: 022-23010771 / 49614132
Email: support@purvashare.com

LISTING OF EQUITY SHARES**BSE Limited**

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

BANKERS

Yes Bank Limited
Au Small Finance Bank Limited

REGISTERED OFFICE

Office No. 303 3rd Floor Relcon
House Premises CHL, Plot No 15/A,
M G Road, Vile Parle East, Mumbai,
Maharashtra, India, 400057,
Email: infogromo@gmail.com
Website: www.prismxglobal.com

Script Code:

501314

ISIN:

INE286N01028

Legal Entity Identifier:

9845003938D064ECE158

EXEMPTION FROM REQUIREMENT OF DISPATCHING THE PHYSICAL COPIES OF THE ANNUAL REPORT:

MCA has vide General Circular no. 09/2024 dated 19th September 2024 read with General circular No. 20/2020, dated 05.05.2020, General circular No. 02/2022, dated 05.05.2022, General Circular No. 28.12.2022, and General circular No. 09/2023 dated 25th September 2023 has relaxed the requirements of sending notices required in terms of Section 101 read with Rule 19 of the Companies (Management and Administration) Rules, 2014. In similar lines, it is requested to exempt the companies from the requirements of the dispatch of the annual reports in physical form as envisaged under Sections 136 of the Companies Act, 2013 and rules framed thereunder.

According to the Circular of MCA the company will send Notice of AGM and Annual Report to all the members through email registered with the records of the company and company request to the members whose email id is not registered in the records of Company/RTA they should get register their email id with Company/RTA, the members whose Email Id is not registered with company/RTA can download the copy of AGM Notice and Annual Report from Website of the Company www.prismxglobal.com. The company will also provide link of the same in the newspaper publication of the notice calling AGM.

Additionally, in accordance with Regulation 36 (1) (b) of the Listing Regulations, the Company is also sending a letter to members whose e-mail address is not registered with Company/ Depository Participant providing the exact web-link of Company's website from where the Annual Report for financial year 2025-26 can be accessed.

HOLDING OF THE ANNUAL GENERAL MEETING ('AGM') THROUGH- VC/OAVM FACILITY:

In view of the continuing COVID-19 pandemic, the Ministry of Corporate Affairs ('MCA') has vide its circular dated 5th May 2020 read with circulars dated 8th April 2020, 13th April 2020, 13th January, 2021, 5th May, 2022 and 28th December 2022 and latest being 25th September, 2023 (collectively referred to as 'MCA Circulars') and SEBI circular dated 12th May 2020 read with 15th January, 2021, 13th May, 2022, 5th January, 2023, 07th October, 2023 and General Circular No. 09/2024 dated September 19, 2024, other Circulars issued by the Ministry of Corporate Affairs ("MCA") from time to time, Circular No. SEBI/HO/CFD/CFD-PoD2/P/CIR/2024/133 dated October 3, 2024, issued by SEBI ("the Circulars"), companies are allowed to hold Annual General Meetings ("AGM") through video conference or other audio visual means ("VC") without the physical presence of members at a common venue. Accordingly, the AGM of the Company is being held through VC permitted holding of the annual general meeting ('AGM') through VC/OAVM facility, without the physical presence of the members at a common venue. In compliance with the provisions of the Companies Act, 2013 (the 'Act'), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'SEBI Listing Regulations') and MCA Circulars, the AGM of the Company is being conducted through VC/OAVM hereinafter called as 'e-AGM'.

The Company has already embarked on this initiative and proposes to send documents including Annual Reports in electronic form to the Members on the email address provided by them to the R&T Agent/the Depositories.

The Members whose email Id is not Registered with the Company are requested to intimate/update their email address to the Company/R&T Agent, those members whose email id is not registered with company can send a request to the Company/RTA to send copy of the annual report and notice of AGM through email as per the Circular of MCA for annual report and notice of

Annual Report will also be available on the Company's Website and on the website of the Stock Exchanges i.e., BSE Limited. Members can download the same from website.



Notice of 53RD Annual General Meeting

NOTICE is hereby given that the 53rd ANNUAL GENERAL MEETING of the members of PRISMX GLOBAL VENTURES LIMITED will be held 29th September, 2026, at 12.30 P.M. IST through Video Conferencing (VC)/Other Audio-Visual Means (OAVM) transact the following businesses:

ORDINARY BUSINESS

1. ADOPTION OF FINANCIAL STATEMENT:

To consider and adopt (a) the Standalone Audited Financial Statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon; and
(b) The Audited Consolidated Financial Statement of the Company for the financial year ended March 31, 2026 and the report of Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolutions with or without modification, if any, as Ordinary Resolutions:

RESOLVED THAT the Standalone Audited Financial Statement of the Company for the financial year ended March 31, 2026, and the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby considered and adopted.

RESOLVED THAT the Consolidated Audited Financial Statement of the Company for the financial year ended March 31, 2026, and the report of Auditors thereon, as circulated to the Members, be and are hereby considered and adopted.

RESOLVED FURTHER THAT any of the Director or Company Secretary of the company be and are hereby authorized, as the case may be, and file necessary form(s) with concerned ROC, to take all such steps as may be necessary, proper and expedient to give complete effect to this resolution.

2. APPOINTMENT OF DIRECTOR WHO RETIRES BY ROTATION:

To appoint a Director in place of Ms. Priyanka Ramesh Shetye (DIN:09719611) Non-Executive - Non-Independent Director, who is retiring by rotation to enable compliance by the Company with the provisions of Section 152 of the Companies Act, 2013 (hereinafter called "the Act") and being eligible, offers herself for re-appointment, and in this regard, to consider and if thought fit, to pass the following resolutions with or without modifications, if any, as Ordinary Resolutions:

RESOLVED THAT Ms. Priyanka Ramesh Shetye (DIN:09719611) Non-Executive - Non-Independent Director of the Company, who retires by rotation at this 53rd Annual General Meeting and being eligible offered herself for re-appointment, be and is hereby re-appointed as a Director of the Company liable to retire by rotation.

SPECIAL BUSINESS:

3. APPOINTMENT OF MR._RAVINDRA BHASKAR DESHMUKH (DIN: 00290973) AS AN EXECUTIVE DIRECTOR WHO HAS ATTAINED THE AGE OF SEVENTY YEARS:

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, and 203 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013, and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), and subject to such other approvals as may be necessary, the consent of the members of the Company be and is hereby accorded to the appointment / re-appointment of Mr. Ravindra Bhaskar Deshmukh (Din: 00290973) As An Executive Director who has attained the Age of Seventy Years on such terms and conditions including remuneration as set out in the Explanatory Statement annexed to this Notice.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall include any Committee of the Board constituted for the time being) be and is hereby authorized to alter, vary, or modify the terms and conditions of the said appointment and/or remuneration from time to time, in consultation with the Nomination and Remuneration Committee, within the limits prescribed under Section 197 and Schedule V to the Companies Act, 2013 or any statutory amendments thereof.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, any Director or the Company Secretary of the Company be and is hereby authorized to do all such acts, deeds, matters, and things, including filing the necessary forms (such as Form MGT-14 and Form MR-1) with the Registrar of Companies, and to execute all such documents, instruments, and writings as may be required in this regard."

4. TO RE-APPOINTMENT OF MS. ANKITA HASMUKHDAS SETHI (DIN: 08467476) AS AN INDEPENDENT DIRECTOR OF THE COMPANY FOR THE SECOND TERM

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution

“RESOLVED THAT pursuant to Section 149, 150, 152 read with Schedule IV of the Companies Act, 2013, the Companies (Appointment and Qualification of Directors) Rules, 2014 and other applicable provisions of the Act, including any modification or re-enactment thereof, applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, approval and recommendation of the Nomination and Remuneration Committee and that of the Board, Ms. Ankita Has Mukhdas Sethi (Din: 08467476) who was appointed as an Independent Director of the Company for a first term of five consecutive years and who holds office as an Independent Director up to 21ST October, 2026 being eligible for reappointment and meets the criteria for independence under Section 149(6) of the Act and the Rules made thereunder and Regulation 16(1)(b) of the LODR Regulations and in respect of whom the Company has received a notice in writing from a member under Section 160(1) of the Act, be and is hereby re-appointed as an Independent Director of the Company, to hold office for a second term of 5 (Five) years effective from 22nd October, 2026 to 21st October, 2031

RESOLVED FURTHER THAT for the purpose of giving effect to the foregoing resolutions, the Board (which term shall include any Committee thereof for the time being exercising the powers conferred on the Board by this resolution) be and is hereby authorised to do all such acts, deeds and things, as it may in its absolute discretion deem necessary, proper or desirable, and to settle any question, difficulty or doubt that may arise in respect of aforesaid without being required to seek any further consent or approval of the members of the Company, or otherwise to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution.”

5. TO RE-APPOINTMENT OF MR. SANDEEP KUMAR SAHU (DIN: 06396817) AS AN INDEPENDENT DIRECTOR OF THE COMPANY FOR THE SECOND TERM

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution

“RESOLVED THAT pursuant to Section 149, 150, 152 read with Schedule IV of the Companies Act, 2013, the Companies (Appointment and Qualification of Directors) Rules, 2014 and other applicable provisions of the Act, including any modification or re-enactment thereof, applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, approval and recommendation of the Nomination and Remuneration Committee and that of the Board, Mr. Sandeep Kumar Sahu (Din: 06396817) who was appointed as an Independent Director of the Company for a first term of five consecutive years and who holds office as an Independent Director up to 21ST October, 2026 being eligible for reappointment and meets the criteria for independence under Section 149(6) of the Act and the Rules made thereunder and Regulation 16(1)(b) of the LODR Regulations and in respect of whom the Company has received a notice in writing from a member under Section 160(1) of the Act, be and is hereby re-appointed as an Independent Director of the Company, to hold office for a second term of 5 (Five) years effective from 22nd October, 2026 to 21st October, 2031

RESOLVED FURTHER THAT for the purpose of giving effect to the foregoing resolutions, the Board (which term shall include any Committee thereof for the time being exercising the powers conferred on the Board by this resolution) be and is hereby authorised to do all such acts, deeds and things, as it may in its absolute discretion deem necessary, proper or desirable, and to settle any question, difficulty or doubt that may arise in respect of aforesaid without being required to seek any further consent or approval of the members of the Company, or otherwise to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution.”

6. TO APPOINT SECRETARIAL AUDITORS OF THE COMPANY AND FIX THEIR REMUNERATION

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Ordinary Resolution:

“RESOLVED THAT pursuant to provision of Regulation 24A and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) read with circulars issued thereunder from time to time and section 204 and other applicable provisions of the Companies Act 2013, if any read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended or reenacted from time to time) and based on the recommendation of the Audit Committee, M/s. Jay Bhatt And Associates , Practicing Company Secretaries (C.P.No. 28320), be and is hereby appointed as the Secretarial Auditor of the Company for a period of five consecutive (5) years, to hold office from the conclusion of this Annual General Meeting till the conclusion of the 58th Annual General Meeting of the Company, to conduct Secretarial Audit of the Company for the period from 1st April, 2026 to 31st March, 2031 on such terms and conditions including remuneration as may be mutually agreed upon between, M/s. Jay Bhatt And Associates, and Company.

RESOLVED FURTHER THAT the Board of Directors of the Company, be and is hereby authorised, severally, to settle any question, difficulty or doubt, that may arise in giving effect to this resolution and to do all such acts, deeds, matters and things, as may be considered necessary, desirable and expedient to give effect to this resolution and/ or otherwise considered by them to be in the best interest of the Company.”

7. TO CHANGE THE MAIN OBJECT OF THE COMPANY:

To consider and, if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

“RESOLVED THAT pursuant to the provisions of Section 4,13 and other applicable provisions and the rules made there under of the Companies Act, 2013 if any, and the applicable regulation of SEBI LODR, 2015 the Consent of the members of the company be and is hereby accorded to alter the Clause III A of the main object of the company, subject to the approval of the Registrar of Companies, the Main object clause of the Memorandum of Association of the Company be and is hereby replaced with the following main object:

CLAUSE III A of MOA be altered by Substituting following clause:

To sell, purchase, invest, exchange, subscribe, acquire, undertake, underwrite, hold, auction, convert or other wise to deal in all types of shares and securities.

To lend and advance money or provide credit to individuals, firms, companies, and micro-entities, with or without security. To borrow, raise, or secure money required for the company's lending operations through bonds, debentures, or loans.

To carry on the business of buying, selling importing, exporting, trading and dealing all kind of commodities including in gold, silver, pearls, gems, diamonds and all kinds of precious and semi-precious stones and any other business and/or services in the interest of the company.

RESOLVED FURTHER THAT the shareholders of the Company be and hereby authorise the Board of Directors to amend the above mention clause for the filing purpose of required forms with the Registrar of Companies.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to do all such acts, deeds, matters and things and to sign all such other documents as may be required and to take all such steps as may be necessary, proper or expedient to give effect to this aforesaid resolution.

8. APPROVAL OF RELATED PARTY TRANSACTIONS:

To consider and if thought fit, to pass with or without modification, if any, the following resolution as Ordinary Resolution:

RESOLVED THAT pursuant to the provisions of the Regulations 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 188 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014; and in accordance with the prevailing provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with rules made thereunder (including any statutory modification(s), amendments or re-enactment(s) thereof for the time being in force) and subject to such other approvals, consents, permissions and sanctions of any authorities as may be necessary, consent of the Members be and is hereby accorded to the Board of Directors/or the Audit Committee of the Company as the case may be to exercise the power conferred by this resolution and to enter into related party transaction(s) including material related party transactions and related party transactions by company with Related Parties

Sr. No.	Name of Related Party	Nature of Transactions	Limit
1.	M/s. Tmart Platform India Private Limited	Sale, Purchase or supply of any goods, materials, assets (Movable/Immovable), Rights or Services, selling or otherwise disposing of, or buying, property of any kind, leasing of property of any kind, availing or rendering of any services, appointment of any agent for purchase or sale of goods, materials, services or property, such related party's appointment to any office or place of profit in the company, its subsidiary company or associate company, Sub Contract Arrangement, Borrowing from Related Party, Lending to Related Party	1 crore with each related party
2.	Mr. Ravindra Bhaskar Deshmukh		
3.	Mr. Salil Deshmukh (Director of Tmart Platform India Private Limited and Son of Mr. Ravindra Bhaskar Deshmukh)		
4.	Ms. Priyanka Ramesh Shetye		

By order of the Board of Directors

Place: Mumbai
Date: 05th September, 2026

Sd/-
Ravindra Bhaskar Deshmukh
Executive Director and CEO
DIN:00290973



- 1) The Ministry of Corporate Affairs ("MCA") has, vide its General Circular dated September 22, 2025 read together with circulars dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, December 8, 2021, December 14, 2021, May 5, 2022, December 28, 2022, September 25, 2023 and September 19, 2024 (collectively referred to as "MCA Circulars"), permitted convening the Annual General Meeting ("AGM" / "Meeting") through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), without physical presence of the members at a common venue. In accordance with the MCA Circulars and applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the AGM of the Company is being held through VC / OAVM. The deemed venue for the AGM shall be the registered office of the Company.
- 2) For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by NSDL.
- 3) The deemed venue for 53rd e-AGM shall be the Registered Office of the Company at Office No. 303 3rd Floor Relcon House Premises CHL Plot No15/A, M G Road, Vile Parle East, Vile Parle (East), Mumbai-400057.
- 4) Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC/OAVM facility, physical attendance of members has been dispensed with. Accordingly, the facility for appointments of proxies by the members will not be available for the e-AGM and hence the Proxy Form and Attendance-Slip are not annexed to this Notice.
- 5) Institutional/ Corporate shareholders (i.e. other than individuals/HUF, NRI, etc.) are required to send a scanned copy (pdf/jpg format) of its board or governing body's resolution/authorization, etc., authorizing their representative to attend the e-AGM on its behalf and to vote through remote e-voting. The said resolution/authorization shall be sent to the scrutinizer by email through its registered email address to info@jaybhattandassociates.com with a copy marked to evoting@nsdl.co.in.
- 6) Brief details of the directors, who are being re-appointed, are annexed hereto as per requirements of regulation 36(3) of the SEBI Listing Regulations and as per provisions of the Act.
- 7) The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
- 8) Pursuant to section 91 of the Companies Act, 2013 the Register of Members and the Transfer Book of the Company will remain closed from 23rd September, 2026 to 29th September, 2026
- 9) The Securities & Exchange Board of India (SEBI) has mandated submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore requested to submit their PAN to their Depository Participants with whom they are maintaining their Demat Account. Members holding their shares in Physical Form can submit their PAN details to the share transfer agent Purva Share registry India Private Limited of the Company.
- 10) Members are requested to notify immediately any change in their address details to the Company's Registrar and share transfer agents for shares held in demat/physical form at Purva Share registry India Private Limited situated at 9 Shiv Shakti Industrial Estates, J.R. Boricha Marg Lower Parel (east), Mumbai-400011.
- 11) Pursuant to the provisions of Sections 101 and 136 of the Act read with 'The Companies (Accounts) Rules, 2014 electronic copy of the Annual Report for financial year 2025-26 along with Notice of 53rd Annual General Meeting of the company is being sent to all the members whose email id is registered with the Registrar/Depository Participant(s). Members may note that the Notice and Annual Report for FY 2025-26 will also be available on the Company's website at www.prismxglobal.com / website of the stock exchanges i.e., BSE Limited at www.bseindia.com, Notice and Annual Report is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
- 12) To receive communications through electronic means, including Annual Reports and Notices, members are requested to kindly register/update their email address with their respective depository participant, where shares are held in electronic form. In case of shares held in physical form, members are advised to register their e-mail address with RTA Purva Share registry India Private Limited.

- 13) SEBI vide its notification dated 8 June 2018 as amended on 30 November 2018, has stipulated that w.e.f. 1 April 2019, the transfer of securities (except transmission or transposition of shares) shall not be processed, unless the securities are held in the dematerialized form, Members who still hold share certificates in physical form are advised to dematerialize their shareholding to also avail of numerous benefits of dematerialization, which include easy liquidity, ease of trading and transfer, savings in stamp duty and elimination of any possibility of loss of documents and bad deliveries.
- 14) In case of joint holders, the member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the e-AGM.
- 15) All the work related to share registry in terms of both physical and electronic are being conducted by Company's Registrar & Transfer Agent, Purva Share registry India Private Limited situated at 9 Shiv Shakti Industrial Estates, J.R. Boricha Marg Lower Parel (east), Mumbai-400011. The Shareholders are requested to send their communication to the aforesaid address or via email at support@purvashare.com.
- 16) Members, who would like to express their views or ask questions during the e-AGM will have to register themselves as a speaker may register themselves as a speaker may send their request mentioning their name, demat account number/folio number, email id, mobile number at infogromo@gmail.com and mark cc to RTA @ support@purvashare.com during the period starting from Saturday, 26th September, 2026 to Monday 28th September, 2026 Only those members who have registered themselves as a speaker will be allowed to express their views/ask questions during the e-AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the e-AGM. Please note that only questions of the members holding the shares as on cut-off date will be considered.
- 17) Since the meeting will be conducted through VC/OAVM facility, the route map is not annexed to this Notice.
- 18) In case a person becomes a member of the Company after dispatch of e-AGM Notice, and is a member as on the cut-off date for e-voting, i.e., 22nd September, 2026, such person may obtain the user id and password from RTA by email request on support@purvashare.com.
- 19) Brief details of the Directors, who are seeking appointment / re-appointment, are annexed hereto as per the requirements of the Companies Act, 2013 and Regulation 36(3) Of the Listing Regulation, 2015.
- 20) Members holding the equity shares under multiple folios in identical order of names are requested to consolidate their holdings into one folio.
- 21) Members are requested to send all communications relating to shares, unclaimed dividend, change of address etc. to the Registrar and Share Transfer Agents at the following address: Purva Share registry India Private Limited situated at 9 Shiv Shakti Industrial Estates, J.R. Boricha Marg Lower Parel (East), Mumbai-400011. Tel: 022-23010771 / 49614132, Ema if the shares are held in electronic form, then change of address and change in the Bank Accounts etc. should be furnished to their respective Depository Participants.
- 22) Members who have not yet registered their e-mail address with the Company or their respective Depository are requested to do so. In the context of General Meeting through VC/OAVM, availability of email id of shareholders will play key role for sending notice or other important communication to shareholders. Hence, Purva Share registry India Private Limited. is offering the facility for all shareholders (physical as well as demat) to update their email id with it for sending the notice of AGM and annual report. The facility for updating of e-mail id of the shareholders shall be available on their website www.purvashare.com and the same can be updated by shareholders any time during the year.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL ADDRESSES ARE NOT REGISTERED WITH THE DEPOSITORIES FOR OBTAINING LOGIN CREDENTIALS FOR E-VOTING FOR THE RESOLUTIONS PROPOSED IN THIS NOTICE:

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to NSDL/RTA email id evoting@nsdl.co.in; support@purvashare.com; Tel. No. 02223010771/022-49614132.
2. For Demat shareholders, please provide Demat account details (CDSL-16 digit beneficiary ID or NSDL-16 digit DPID +CLID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to NSDL/RTA email id evoting@nsdl.co.in; support@purvashare.com; Tel. No. 022-23016761; 02223012517/8261.

PROCEDURE AND INSTRUCTION OF E-VOTING

In compliance with provisions of Section 108 of the Act, Rule 20 of the Companies (Management and Administration) Rules, 2014 and Listing Regulations, 2015, the Company provides to its members, the facility to exercise their right to vote on resolutions proposed to be considered at the 53rd Annual General Meeting (AGM) by electronic means and the business may be transacted through e-voting services. The facility of casting the votes by the members using an electronic voting system from a place other than venue of the AGM ("remote e-voting") will be provided by National Securities Depository Limited (NSDL).

The facility for voting through E-voting shall also be made available at the AGM and the members attending the meeting shall be able to exercise their right to vote at the meeting through e-voting in case they have not casted their vote by remote e-voting.

The members who have casted their vote by remote e-voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again.

Pursuant to the Circulars issued by the Ministry of Corporate Affairs and all other relevant circulars issued from time to time, physical attendance of the Members to the AGM venue is not required and general meeting be held through video conferencing (VC) or other audio-visual means (OAVM). Hence, Members can attend and participate in the ensuing 53rd AGM through VC/OAVM.

1. Pursuant to the Circulars, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this 53rd AGM. However, the Body Corporates are entitled to appoint authorized representatives to attend the 53rd AGM through VC/OAVM and participate there at and cast their votes through e-voting.
2. The attendance of the Members attending the 53rd AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
3. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the 53rd AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the 53rd AGM will be provided by NSDL.
4. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the 53rd AGM has been uploaded on the website of the Company at www.prismxglobal.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and the 53rd AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING AREAS UNDER:

The remote e-voting period begins on Saturday, 26th September, 2026 to Monday 27th September, 2026 the remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 22nd September, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 22nd September, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e- Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. Existing IDEAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDEAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period & voting during the meeting. 2. If you are not registered for IDEAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDEAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp
	3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will

	be redirected to NSDL Depository site where in you can see e-Voting page. Click on company name or e- Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e- Voting period or joining virtual meeting & voting during the meeting. 4. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store  Google Play  
Individual Shareholders holding securities in demat mode with CDSL	- Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e- Voting page without any further authentication. The URL for users to login to Easi/Easiest are https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and click on New System My easi. - After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of e-Voting service provider i.e. NSDL. Click on NSDL to cast your vote. - If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration - Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in www.cdslindia.com homepage. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e. NSDL where the e- Voting is in progress.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e- Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve UserID/Password are advised to use Forget UserID and Forget Password option available at above mentioned website.

Help desk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022-23058738 or 022-23058542-43

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

- After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle and General Meeting is inactive status.
- Select “EVEN NO. 126571” of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on “VC/OAVM” link placed under “Join General Meeting”.

3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to infogromo@gmail.com
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to (infogromo@gmail.com). If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e- voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to Info@jaybhattandassociates.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request at evoting@nsdl.com

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER:

1. The procedure for e-Voting on the day of the 53rd AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the 53rd AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the 53rd AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e- Voting on the day of the EGM/AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE 53rd AGM THROUGH VC/OAVM ARE AS UNDER:

1. Members will be provided with a facility to attend the 53rd AGM through VC/OAVM through the NSDL e- Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM link" placed under "Join General meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e- Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

D) General Instructions:

- i. The Board of Directors has appointed Mr. Jay Bhatt, Practicing Company Secretary (M/s. Jay Bhatt & Associates), has been appointed as the Scrutinizer to the e- voting process, and voting at the e-AGM in a fair and transparent manner.
- ii. The Chairman shall formally propose to the members participating through VC/OAVM facility to vote on the resolutions as set out in the Notice of the 53rd AGM and announce the start of the casting of vote through the e-voting system of NSDL <https://www.evoting.nsdl.com>.
- iii. The Scrutinizer shall, immediately after the conclusion of voting at the e-AGM, first count the votes cast at the meeting, thereafter unblock the votes through e-voting and make a Scrutinizers' report of the total votes cast in favour or against, if any, to the Chairman or in his absence Vice-Chairman of the Company.
- iv. The scrutinizer shall submit his report to the Chairman or Vice-Chairman of the Company, as the case may be, who shall declare the result of the voting. The results declared along with the scrutinizer's report shall be placed on the Company's website www.prismxglobal.com and on the website of NSDL <https://www.evoting.nsdl.com>. And shall also be communicated to the stock exchanges. The resolutions shall be deemed to be passed at the e-AGM of the Company on which the requisite votes will be given by members in favor of Resolution.
- v. The Results declared along with the report of the Scrutinizer will be placed on the website of the Company www.prismxglobal.com and on the website of NSDL immediately after the declaration of results by the Chairman or by a person duly authorized. The results shall also be immediately forwarded to the BSE Limited, where the equity shares of the Company are listed.
- vi. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e- voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800-222-990 or send a request to RTA at support@purvashare.com or NSDL at evoting@nsdl.co.in
- vii. Members, who would like to express their views or ask questions during the e-AGM will have to register themselves as a speaker may register themselves as a speaker may send their request mentioning their name, demat account number/folio number, email id, mobile number at infogromo@gmail.com and mark cc to RTA @ support@purvashare.com during the period starting from Saturday, 26th September, 2026 to Monday 28th September, 2026 Only those members who have registered themselves as a speaker will be allowed to express their views/ask questions during the e-AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the e-AGM. Please note that only questions of the members holding the shares as on cut-off date will be considered.

ANNEXURE TO NOTICE

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013:**ITEM NO.3:**

Mr. Ravindra Bhaskar Deshmukh (DIN: 00290973) was re-appointed by the Board of Directors at its meeting held on 05th September, 2026 as the Executive Director of the Company, subject to the approval of the members in the General Meeting.

As per the provisions of Section 196(3)(a) of the Companies Act, 2013, no company shall appoint or continue the employment of a person as a managing director, whole-time director, or manager who has attained the age of seventy years, unless it is approved by the members by way of a Special Resolution. Mr. Ravindra Bhaskar Deshmukh (DIN: 00290973) has attained the age of 71 years. Consequently, his appointment requires the approval of the shareholders by way of a Special Resolution.

Justification for Appointment of a Person Beyond 70 Years: Mr. Ravindra Bhaskar Deshmukh (DIN: 00290973) is a professional of high repute with rich experience in the fields of corporate governance, finance, shipping, operations, etc.]. He/she has been associated with the Company and has played a pivotal role in steering the company through critical growth phases, operational restructuring, financial stability.

Given his profound knowledge of the company's business operations, unique industry insights, and active leadership, the Nomination and Remuneration Committee and the Board of Directors are of the firm opinion that his continued association as an Executive Director is immensely beneficial to the growth, business strategy, and future prospects of the Company.

Abstract of Terms of Appointment and Remuneration:

- Period of Appointment: [5] years effective from 29th September, 2026
- Salary & Allowances: Up to 10 lakhs per annum.
- Perquisites: Nil
- Minimum Remuneration: In the event of loss or inadequacy of profits in any financial year, the remuneration as stated above shall be paid as minimum remuneration, subject to compliance with the applicable provisions of Schedule V of the Companies Act, 2013.

The text of the resolution and this explanatory statement may also be treated as a disclosure/abstract under the Secretarial Standards and other applicable regulatory provisions.

Except Mr. Ravindra Bhaskar Deshmukh (Din: 00290973) and his relatives, none of the other Directors, Key Managerial Personnel of the Company, or their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 3.

The Board recommends the Special Resolution set out at Item No.3 of the Notice for approval by the members.

ITEM NO.4:

Ms. Ankita Hasmukhdas Sethi (DIN: 08467476) was appointed as an Independent Director of the Company pursuant to Section 149 of the Act, read with the Companies (Appointment and Qualification of Directors) Rules, 2014 and other applicable provisions of the Act, by the Board, to hold office up to 21st October, 2026. Her retirement from the first term as an independent director due on 21st October, 2026. As per Section 149 of the Act, an Independent Director may hold office for two terms of up to 5 (five) consecutive years each. Ms. Ankita Hasmukhdas Sethi (DIN: 08467476) is having rich and varied experience and exposure in Compliance, Corporate Governance the Nomination & Remuneration Committee (NRC) has recommended to the Board her re-appointment for a second term of 5 (five) years. In view of the above, the NRC and the Board are of the view that he possesses the requisite skills and capabilities, which would be of immense benefit to the Company, and hence, it is desirable to re-appoint him as An Independent Director. Based on the recommendation of the NRC, the Board, recommended the re-appointment of Ms. Ankita Hasmukhdas Sethi (DIN: 08467476), as an independent director, for a second term of 5 (five) years are effective from 22nd October, 2026 to 21st October, 2031.

Ms. Ankita Hasmukhdas Sethi (DIN: 08467476) has confirmed that she is not disqualified from being appointed as Directors, in terms of the provisions of Section 164 (2) of the Act and is not debarred to hold the office of a Director by virtue of any order passed by SEBI or any other authority and has given his consent to act as a Director of the Company. Ms. Ankita Hasmukhdas Sethi (DIN: 08467476), fulfils the requirements of an Independent Director as laid down under Section 149(6) of the Act, and Regulation 16(1)(b) of the LODR Regulations. Section 150(2) of the Companies Act, 2013 states that the appointment of the Independent Director shall be approved by the Company in its General Meeting. In compliance with the provisions of sections 149, 152, 160 and 161 read with Schedule IV to the Act, the approval of members by way as special resolution as set out at Item No.4 is being sought for the reappointment of Ms. Ankita Hasmukhdas Sethi (DIN: 08467476) as Independent Director of the Company.

Further, Mrs. Ankita Hasmukhdas Sethi (DIN: 08467476) being an Independent Director shall not be liable to retire by rotation. The terms and conditions of her appointment shall be open for inspection by the members at the Registered office of the Company on all working days except Saturday, Sunday and public holiday between 11.00 a.m. to 5.00 p.m. upto the date of the meeting. The Board of Directors recommends the special resolution set out at Item No. 4 of the Notice for approval by the Members. Justification for her appointment including details as prescribed under Secretarial Standards on General Meetings is annexed to the Notice.

Except Ms. Ankita Hasmukhdas Sethi (DIN: 08467476) and her relatives, none of the Directors or Key Managerial personnel of the Company and their relatives, are in any way concerned or interested, financially or otherwise in the said resolution

The Board recommends the Special Resolution set out at Item No.4 of the Notice for approval by the members.

ITEM NO.5:

Mr. Sandeep Kumar Sahu (DIN: 06396817), was appointed as an Independent Director of the Company pursuant to Section 149 of the Act, read with the Companies (Appointment and Qualification of Directors) Rules, 2014 and other applicable provisions of the Act, by the Board, to hold office up to 21st October, 2026. His retirement from the first term as an independent director due on 21st October, 2026. As per Section 149 of the Act, an Independent Director may hold office for two terms of up to 5 (five) consecutive years each. Mr. Sandeep Kumar Sahu (DIN: 06396817) is having rich and varied experience and exposure in the areas of Accounts, Finance and Taxation and Business Development. Considering his knowledge, skill, acumen, expertise, experience, performance evaluation, substantial contribution and time commitment, the Nomination & Remuneration Committee (NRC) has recommended to the Board his re-appointment for a second term of 5 (five) years. In view of the above, the NRC and the Board are of the view that he possesses the requisite skills and capabilities, which would be of immense benefit to the Company, and hence, it is desirable to re-appoint him as an independent director. Based on the recommendation of the NRC, the Board, recommended the re-appointment of Mr. Sandeep Kumar Sahu (DIN: 06396817) as an independent director, for a second term of 5 (five) years are effective from 22nd October, 2026 to 21st October, 2031.

Mr. Sandeep Kumar Sahu (DIN: 06396817) has confirmed that he is not disqualified from being appointed as Directors, in terms of the provisions of Section 164 (2) of the Act and is not debarred to hold the office of a Director by virtue of any order passed by SEBI or any other authority and has given his consent to act as a Director of the Company. Mr. Sandeep Kumar Sahu (DIN: 06396817) , fulfils the requirements of an Independent Director as laid down under Section 149(6) of the Act, and Regulation 16(1)(b) of the LODR Regulations. Section 150(2) of the Companies Act, 2013 states that the appointment of the Independent Director shall be approved by the Company in its General Meeting. In compliance with the provisions of sections 149, 152, 160 and 161 read with Schedule IV to the Act, the approval of members by way as special resolution as set out at Item No.5 is being sought for the reappointment of Mr. Sandeep Kumar Sahu (DIN: 06396817) as Independent Director of the Company.

Further, Mr. Sandeep Kumar Sahu (DIN: 06396817) being an Independent Director shall not be liable to retire by rotation. The terms and conditions of his appointment shall be open for inspection by the members at the Registered office of the Company on all working days except Saturday, Sunday and public holiday between 11.00 a.m. to 5.00 p.m. upto the date of the meeting. The Board of Directors recommends the special resolution set out at Item No. 5 of the Notice for approval by the Members. Justification for his appointment including details as prescribed under Secretarial Standards on General Meetings is annexed to the Notice.

Except Mr. Sandeep Kumar Sahu (DIN: 06396817) and his relatives, none of the Directors or Key Managerial personnel of the Company and their relatives, are in any way concerned or interested, financially or otherwise in the said resolution

The Board recommends the Special Resolution set out at Item No.5 of the Notice for approval by the members.

Item No. 6:

Pursuant to recent amendments to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), a listed entity is required to appoint a Secretarial Audit firm for not more than two terms of 5 (five) consecutive years, subject to Members approval at the Annual General Meeting. In this regard, based on the recommendation of the Audit Committee of Directors, the Board of Directors, at its meeting on 05th September, 2026 approved the appointment of M/s. Jay Bhatt and Associates, Practicing Company Secretaries as the Company's Secretarial Auditor for 5 (five) years commencing from Financial Year 2026-27 to Financial Year 2030-31, subject to Members' approval, after taking into account the eligibility of the firm's qualification, experience, independent assessment, competency and Company's previous experience based on the evaluation of the quality of audit work done by them in the past.

The Company has received a consent letter from M/s. Jay Bhatt and Associates, confirming their willingness to undertake the Secretarial Audit and issue the Secretarial Audit Report in accordance with Section 204 of the Act along with other applicable provisions, if any, under the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended. M/s. Jay Bhatt and Associates hereby affirms its compliance with Regulation 24A(1B) of the Listing Regulations in providing services to the Company. Further, M/s. Jay Bhatt and Associates confirms that they hold a valid peer review certificate issued by ICSI and it fulfills all eligibility criteria and has not incurred any disqualifications for appointment, as outlined in the SEBI circular dated December 31, 2024. M/s. Jay Bhatt and Associates is a leading firm of practicing Company Secretaries with over 1 years of experience in delivering comprehensive professional services across Corporate Laws, SEBI Regulations and FEMA Regulations. Their expertise includes conducting Secretarial Audits, Due Diligence Audits, Compliance Audits etc. The Board of Directors has approved remuneration after discussion plus applicable taxes and out of pocket expenses for Financial Year 2026-27 and for subsequent years of the term, such fee as maybe determined by the Board on recommendation of the Audit Committee in consultation with M/s. Jay Bhatt and Associates. Besides the audit services, the Company would also obtain permitted services which are to be mandatorily received from the Secretarial Auditor under various statutory regulations from time to time, for which M/s. Jay Bhatt and Associates will be remunerated separately on mutually agreed terms. The Board of Directors, may alter and vary the terms and conditions of appointment, including remuneration, in such manner and to such extent as may be mutually agreed with the Secretarial Auditor.

None of the Directors/Key Managerial Personnel (KMP) of the Company/their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution. The Board recommends their appointment and payment of remuneration for approval of the shareholders.

The Board recommends the Resolution set forth in Item No. 6 for the approval of the Members as an ordinary resolution.

ITEM NO 7:

For exploring new business opportunities, the Board is considering diversification into other businesses activities as set out in above object clause.

The Board at its Meeting held on **05th September, 2026**, has opined that the company needs to diversify into different sector in order to diversify the business and explore the new business activities and enhance the value for the stakeholders. Hence, it is proposed to alter the Main Object Clause of Memorandum of Association of the Company by including the suitable clauses therein. The replacement of these new objects shall enable the company to explore potential business opportunities in these sectors.

As per the provisions of Section 13 of the Companies Act, 2013 read with other applicable provisions, for alteration in main object of the Memorandum of Association approval of the members by passing Special Resolution in the Members Meeting is required. Accordingly, shareholders' approval is sought for the same.

The alteration of MOA requires the approval of the Shareholders by means of a Special Resolution pursuant to Section 13 of the Companies Act, 2013 and accordingly the approval of the Shareholders is being sought in the Meeting.

None of the Directors and relatives of Directors is directly/ indirectly interested in the above resolution except to the extent of their respective interest as shareholders of the Company.

The Board therefore recommends the said resolution for your approval as the same is in the interest of the company.

The Board recommends the passing of the above resolution as a Special Resolution.

ITEM NO.8:

The particulars of the Material Related Party Contracts/ Pre-arrangements/ Transactions are as under:

Pursuant to the provisions of Section 188, if and to the extent applicable, and other applicable provisions of the Act, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), all related party transactions beyond the thresholds mentioned in Rule 15(3) (a) require prior approval of the Members in general meeting.

as per the provisions of Regulation 23(2) (4) of the SEBI (LODR), Regulation 2015, as amended from time to time, all related party transactions require prior approval of the Audit Committee and all material transactions with related parties require approval of the members of a public listed company through an ordinary resolution and the related parties are required to abstain from voting on such resolution whether the entity is a related party to the particular transaction or not.

"Material Related Party Transaction" under Regulation 23(1) of listing Regulation means any transaction to be entered into individually or taken together with previous transactions during a financial year exceeding 10% of the annual consolidated turnover of a company as per its last audited financial statements.

The above proposal is in the interest of the Company and the Board recommends the Ordinary Resolution as set out at Item No.8 for approval by the members of the Company.

Except Mr. Ravindra Deshmukh or Mr. Salil Deshmukh or Key Managerial Personnel other than Directors or their relatives are in any way concerned with or interested, financially or otherwise in the resolution at Item no. 8 of the accompanying notice.

The Board informs that currently there is relate party and related party transaction in preceding financial year, and looking to company's aggressive nature towards the growth, it is better to take prior approval of the shareholders.

Accordingly, the Ordinary Resolution as set out in item No. 8 of the Notice is proposed for approval of Members.

By order of the Board of Directors

Place: Mumbai
Date: 05th September, 2026

Sd/-
Ravindra Bhaskar Deshmukh
Executive Director and CEO
DIN:00290973

DETAILS OF THE DIRECTOR SEEKING RE-APPOINTMENT/APPOINTMENT AT THE FORTHCOMING ANNUAL GENERAL MEETING (IN PURSUANCE OF REGULATION 36 (3) OF THE LISTING REGULATION)

Sr. No.	Name of the Director	Mr. Ravindra Bhaskar Deshmukh	Ms. Priyanka Ramesh Shetye	Mr. Sandeep Kumar Sahu	Ms. Ankita Hasmukhdas Sethi
1.	Date of Birth	06/06/1954	18/01/1998	20/10/1984	02/02/1990
2.	Date of Appointment	22/05/2017	30/08/2022	22.10.2021	22.10.2021
3.	Director Identification Number(DIN)	00290973	09719611	06396817	08467476
4.	No. of equity shares held in the Company	Nil	Nil	Nil	Nil
5.	Qualifications	Graduate	Post Graduate	Graduate	Company Secretary
6.	Brief Profile	Mr. Ravindra Bhaskar Deshmukh is Graduate. He has decades of experience in the field of Technology more than Having good experience in various fields including designing, and implementing, business operations, establishing policies that promote company culture and vision to achieve good Performance and growth.	Ms. Priyanka Shetye has wide knowledge in Information technology	Mr. Sandeep Sahu is a graduate by profession. He has a wide experience in field of marketing and administration.	Mrs. Ankita Hasmukhdas Sethi is a qualified Company Secretary with 8+ years of experience in compliances in Company Laws, Listing Agreement taxation and GST.
7.	Directorship held in other Listed companies	Nil	Nil	1.Panorama Studios International Limited 2.Indian Infotech And Software Limited 3.Citygold Credit Capital Limited 4.Tahmar Enterprises Limited	1. Sarthak Industries Limited
8.	Membership/Chairmanship of other Public listed Companies (includes Audit Committee and Stakeholder Relationship Committee)	Nil	Nil	Panorama Studios Audit Committee – Member Nomination and remuneration committee – Member Stakeholders Relationship Committee – Member TAHMAR ENTERPRISES LIMITED Audit Committee – Member Nomination and remuneration committee – Member Stakeholders Relationship Committee – Member	Stakeholders Relationship Committee – Member Nomination and remuneration committee – Member Audit Committee – Member
9.	Relationships, if any between Directors, inter -se.	No.	No.	No.	No.

DIRECTORS' REPORT

To,
The Members
Prismx Global Ventures Limited
303 3rd Floor Relcon House Premises CHL,
Plot No 15/A, M G Road, Vile Parle East,
Mumbai, Maharashtra, India, 400057

Your Directors are pleased to present the 53rd Annual Report of the Company together with the Audited Statements of Accounts and Auditors' Report for the year ended 31st March, 2026.

FINANCIAL RESULTS:**(Amount in Lakhs)**

Particulars	F.Y. 2025-2026	F.Y. 2024-2025	F.Y. 2025-2026	F.Y. 2024-2025
	Standalone		Consolidated	
Income from operations	1116.63	1,436.45	1121.74	1,446.26
Other Income	366.11	30.06	366.12	30.06
Total Income	1482.74	1,466.51	1487.86	1,476.32
Total Expense	1120.85	1,292.16	1130.03	1,314.80
Profit/(Loss) before Tax and Exceptional items	361.89	174.36	357.83	161.52
Profit/Loss from ordinary activities before Tax	361.89	174.36	357.83	161.52
Current Tax	53.80	97.30	53.80	97.3
Tax adjustments of earlier years	4.75	9.39	4.75	9.39
Deferred Tax	-309.85	-3.40	-309.85	-3.40
Net profit/ (Loss)	613.18	71.07	609.13	58.24
Other Comprehensive Income/loss for the year	-1092.51	-1,784.35	-1092.51	-1,784.35
Total Comprehensive Income/Loss	-479.32	-1,713.28	-483.38	-1,726.11
Earnings per share				
Basic	0.14	0.02	0.14	0.01
Diluted	0.14	0.02	0.14	0.01

The Standalone and Consolidated Financial Statements of the Company for the financial year ended March 31, 2026 have been prepared in accordance with the Indian Accounting Standard (Ind AS) as notified by the Ministry of Corporate Affairs and as amended from time to time.

PERFORMANCE HIGHLIGHTS:**STANDALONE**

During the Financial Year 2025-26, the Company has recorded Standalone total revenue Rs. 1482.74/- Lakhs during the year as compared to revenue of Rs. 1,466.51/- Lakhs in the last year. The Company has earned net profit of Rs. 613.18/- Lakhs during the year as compared to loss of Rs. 71.07/- Lakhs in the last year.

CONSOLIDATED

The Company has recorded Consolidated total revenue of Rs. 1487.86/- during the year as compared to revenue of Rs. 1,476.32/- lakhs. The Company has earned Net Profit of Rs. 609.13/- lakhs during the year as compared to loss of Rs. 58.24/- lakhs in the last year.

DIVIDEND:

With a view to conserve financial resources of the Company, your directors do not recommend any dividend on equity shares for the year ended 31st March, 2026.

DEPOSITS:

The company has not accepted any public deposits during the year under review.

AMOUNTS TO BE TRANSFERRED TO RESERVES:

In the current (previous) year, no amount was transferred to General Reserve of the Company.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the requirements under section 134(3) (c) of the companies Act, 2013, with respect to the Directors' Responsibility Statement, it is hereby confirmed:

- a) In the preparation of the annual accounts for the financial year ended 31st March, 2026 the applicable accounting standards have been followed.
- b) Accounting policies selected were applied consistently. Reasonable and prudent judgments and estimates were made so as to give a true and fair view of the State of affairs of the corporation as at the end of 31st March, 2026 and of the profit of the Company for the year ended on that date.
- c) Proper and sufficient care to the best of their knowledge and ability for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- d) The Annual Accounts of the Company have been prepared on the on-going concern basis.
- e) That they have laid down internal financial controls commensurate with the size of the Company and that such financial controls were adequate and were operating effectively.
- f) That system to ensure compliance with the provisions of all applicable laws was in place and was adequate and operating effectively.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As required under Regulation 36(3) of the listing Regulations with the stock exchanges, the information on the particulars of Directors proposed for appointment/re-appointment/change in designation has been given in the Notice of Annual General Meeting.

- Mrs. Pratiksha Vaibhav Modi, resigned as Company Secretary and compliance officer of the Company with effect from 28th July, 2025.
- During the year under review, Monali Bohra was appointed as Company Secretary and compliance officer of the Company w.e.f 24th October, 2025.

DECLARATION OF INDEPENDENCE BY DIRECTORS:

The Independent Directors have confirmed and declared that they are not disqualified to act as an Independent Director in compliance with the provisions of Section 149 of the Companies Act, 2013 and the Board is also of the opinion that the Independent Directors fulfill all the conditions specified in the Companies Act, 2013 and as specified under Regulation 16(1)(b) of the Listing Regulations in respect of their position as an "Independent Directors.

SHARE CAPITAL

During the year under review, subsequently on considering the above increase in Share Capital, the Equity Share Capital of the Company as on 31st March, 2026 is as below: -

- Authorized Share Capital of Rs. 44,25,00,000/- (Rupees Forty-Four Crores Twenty-Five Lakhs) divided into 44,25,00,000 (Forty-Four Crores Twenty-Five Lakhs) Equity Shares of Rs. 1/- (Rupees One) each, comprising of
- Issued and Subscribed Share Capital is Rs. 43,90,99,395 /- divided into 43,90,99,395 Equity Shares of Rs. 1/- each,
- Paid up share capital is Rs. 43,90,99,395/- divided into Rs. 43,90,99,395 Equity Shares of Rs. 1/- each.

RECLASSIFICATION OF PROMOTERS / PROMOTER GROUP ENTITIES:

During the financial year under review, the Company initiated the process for reclassification of Promoters from the 'Promoter & Promoter Group' category to the 'Public' category in terms of Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors of the Company approved the proposal for reclassification of certain persons/entities from the 'Promoter & Promoter Group' category to the 'Public' category. Subsequently, the Company received a **No-Objection Certificate (NOC)/in-principal approval from BSE Limited (BSE) dated January 27, 2026**, pursuant to which the proposal was placed before the members of the Company and approved by them at the Extra-Ordinary General Meeting (EGM) held on March, 2026, for the reclassification of the following individuals:

Name of Shareholder	Category	No. of Shares Held	% of Paid-up Capital
Mr. Dheeraj Shah	Promoter	40,80,818	0.93%
Mr. Paresh Shah	Promoter Group	16,00,000	0.36%

The Company has completed the aforesaid approval process and has made/will make the necessary filings with BSE in accordance with Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

EVALUATION OF BOARD OF DIRECTORS ITS COMMITTEES AND OF INDIVIDUALS:

Pursuant to the provisions of the Act and Schedule V of SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015, the Nomination and Remuneration Committee of the Board carried out the annual evaluation of the performance of the Board as a whole, the Directors individually as well as of various Committees of the Board. The Board's functioning was evaluated on various aspects, including inter alia degree of fulfillment of key responsibilities, Board Structure and Composition, effectiveness of Board process, information and functioning.

The performance evaluation of the Independent Directors was carried out by the entire Board. The performance evaluation of the Chairman and non-independent Directors was also carried out by the Independent Directors at their separate meeting held on 27th March, 2026. The Directors expressed their satisfaction with the evaluation process, quality, quantity and timeliness of flow of information between the Company's Management and the Board.

DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016:

During the year under review, there were no applications made or proceedings pending in the name of the Company under the Insolvency Bankruptcy Code, 2016.

POLICIES ON DIRECTORS' APPOINTMENT AND REMUNERATION:

The Nomination and Remuneration Committee is entrusted with the responsibility of identifying and ascertaining the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommending their appointment for the consideration of the Board.

The Company has drawn up Nomination and Remuneration policy in line with the requirement of Section 178 of the Companies Act, 2013. The Policy inter alia provides that a person should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Committee has discretion to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the concerned position. The policy is available on the website of the company viz www.prismxglobal.com

STATUTORY AUDITORS:

M/s. Pravin Chandak & Associates. who has submitted their consent and eligibility certificate under Section 139 and sec 141 of the Companies Act, to be appointed as the new Auditors of the Company, and to hold the office for a period of 5 consecutive till the conclusion of the Annual General Meeting to be held in FY 2030-31.

AUDITORS REPORT:

There are some observations made in the Auditors' Report and therefore do not call for any further comments under Section 134(1) of the Companies Act, 2013.

Key Audit Matter	Management Reply
1 Valuation of Unlisted Equity Investments As disclosed in Note No. 6 of the Standalone financial statements, the Company holds investments in unlisted equity shares amounting to ₹ 552 lakhs, which includes ₹10.25 lakhs in a subsidiary company accounted for at cost in accordance with Ind AS 27. The remaining investments comprise ₹463.84 lakhs valued based on a valuation report obtained from a registered valuer and ₹77.91 lakhs valued using Net Book Value (NBV) as certified by the Company's management. No fresh valuation of these investments was carried out during the current year. The determination of fair value for these unlisted investments involves significant management judgment in selecting valuation methodologies and inputs, particularly where NBV is used without an independent valuation. While management is responsible for the preparation and fair presentation of these financial statements, including the determination of fair values, our responsibility is to	1) For Valuation of investments comprise ₹463.84 lakhs the company have already taken the valuation report from register valuer 2) For Valuation of ₹77.91 lakhs the management of the company has done the calculation using Net Book Value (NBV) method and the management of the Company has not obtain any valuation report for the same.

assess the reasonableness of the assumptions and methodologies used. Due to the materiality of these investments and the subjectivity involved in their valuation, this matter was considered significant in the context of our audit and accordingly identified as a key audit matter.	
2 Write-off of Loan Receivables During the Year During the financial year ended March 31, 2026, the Company recognized write-offs of loan receivables amounting to ₹254.81 lakhs in the Statement of Profit and Loss. These write-offs were based on management's internal assessment of the recoverability of the underlying loan portfolio. The determination of such write-offs involves significant judgment by the management in evaluating the borrower's creditworthiness, expected cash flows, and other qualitative factors. Given the materiality of the amount and the estimation uncertainty involved, we considered this a key audit matter.	The assessment of loan recoverability and the decision to write off such balances is a management judgment, supported by internal evidence and analysis.

INTERNAL AUDITOR:

The Board had already appointed Mr. Ronak Ashok Surani, as the Internal Auditor of the Company, for F.Y. 2025-26. He reported directly to the Audit Committee, to whom he submitted quarterly internal audit reports. The Audit Committee reviewed these reports and recommended necessary actions, as required.

SECRETARIAL AUDIT:

M/s Jay Bhatt & Associates, Practicing Company Secretary has been appointed, pursuant to the requirements of Section 204(1) of the Act, and Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, to conduct the Secretarial Audit for the financial year 2025-26. The Secretarial Audit Report as received from Mr. Jay Bhatt is appended to this Report as **Annexure I**.

There are no qualifications, reservations or adverse remarks made by Secretarial Auditors in their report for the financial year ended March 31, 2026.

EXTRACT OF ANNUAL RETURN:

In accordance with the provisions of section 92 read with section 134(3) (a) of the Companies Act, 2013, the Annual Return for financial year 2025-26 is available at www.prismxglobal.com.

CERTIFICATE ON NON-DISQUALIFICATION OF DIRECTORS

Company have taken Certificate from Practicing Company Secretary that none of the Directors on the Board of the Company are disqualified as on 31st March, 2026 in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 annexed as **Annexure IV**.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

During the financial year 2025-26, there are no materially significant related party transactions made by the company with Promoters, Key Managerial Personnel or other designated persons which may have potential conflict with interest of the company at large.

The policy on Related Party transaction has been devised by your Company for determining the materiality of transaction with Related Parties and dealing with them AOC-2 is attached as **Annexure II**.

SUBSIDIARIES/HOLDING/JOINT VENTURE/ASSOCIATE:

During the review period Tmart Platform Private Limited is wholly owned Subsidiary Company of the Company.

A separate statement containing the salient features of financial statements of Subsidiary Company of your Company forms part of Annual Report in the prescribed Form AOC-1 as **Annexure III** in compliance with Section 129 and other applicable provisions, if any, of the Companies Act, 2013.

The Financial Statements of the Subsidiary company and related information are available for inspection by the Members at the Registered Office of the Company during the business hours on all days except Saturdays, Sundays and public holidays up to the date of the Annual General Meeting (AGM) as required under Section 136 of the Companies Act, 2013. Further in line with the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and in accordance with IND AS - 110, Consolidated Financial

Statement prepared by the Company includes financial information of its Subsidiary Company.

The Company will provide a copy of Annual Report and other documents of its subsidiary companies on the request made by any Member, investor of the Company/ Subsidiary Companies. The Financial Statements of the Subsidiary Companies have been kept for inspection by any Member at the Registered Office of the Company. The statements are also available on the website of the Company www.prismxglobal.com.

CORPORATE SOCIAL RESPONSIBILITY

Pursuant to Section 135 of the Companies Act, 2013 and the relevant rules, the Company is not required to spend any amount towards CSR Expenditure as none of the thresholds limits as specified in Section 135 is crossed.

MANAGERIAL REMUNERATION AND PARTICULARS OF EMPLOYEES:

In terms of the provisions of Section 197(12) of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, a statement containing the disclosures pertaining to remuneration and other details as required under the Act and the above Rules are provided in the Annual Report. The disclosures as specified under Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, have annexed as **Annexure V**.

REPORTS ON CORPORATE GOVERNANCE AND MANAGEMENT DISCUSSION & ANALYSIS:

The reports on Corporate Governance and Management Discussion and Analysis for the year under review, as stipulated under regulation 34 and Schedule V of SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015 form part of the Annual Report, have been appended to this Report as **Annexure VI and Annexure VII** respectively.

NUMBER OF MEETINGS OF THE BOARD:

The Board meets at regular intervals to discuss. The intervening gap between the two consecutive meetings did not exceed 120 days as prescribed under the Companies Act, 2013.

The details of the number of meetings of the Board held during the Financial Year 2025-26 forms part of the Corporate Governance Report

COMMITTEES OF THE BOARD:

The Board of Directors has the following Committees:

1. Audit Committee
2. Nomination and Remuneration Committee
3. Stakeholders' Relationship Committee

The details of the Committees along with their composition, number of meetings and attendance at the meetings are provided in the Corporate Governance Report.

CERTIFICATE ON CORPORATE GOVERNANCE AND MANAGEMENT REPORT ON CODE OF CONDUCT:

For details, kindly refer the **Annexure VIII and Annexure IX** in this Report.

MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

No material changes and commitments affecting the financial position of the Company occurred during Financial Year 2025-26, till the date of this report.

RISK MANAGEMENT AND INTERNAL CONTROLS:

The Company has the Risk Management and Internal Control framework in place commensurate with the size of the Company. However Company is trying to strengthen the same. The details of the risks faced by the Company and the mitigation thereof are discussed in detail in the Management Discussion and Analysis Report that forms part of the Annual Report.

FOREIGN EXCHANGE:

The Company does not have any Foreign exchange earnings/expenses during the year under review and therefore the information in respect of Foreign Exchange Earnings and Outgo as required by Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988 is not provided.

DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS

During the year under review, there has been no one-time settlement of Loans taken from Banks and Financial Institutions.

CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION:

The Chief Financial Officer Certification as required under Schedule IV of SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015 and Chief Executive Officer Declaration about the Code of Conduct is Annexed to this Report as **Annexure 'IX'**.

LISTING OF SHARES:

Equity shares of your Company are listed on Bombay Stock Exchange only and the Company has paid the necessary Listing fees for the year 2025-26.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

Details of investments covered under section 186 of the Companies Act, 2013 will be produced for verification to the members at the Registered Office of the company on their request.

CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION:

The Company is not required to give information relating to conservation of energy and technology absorption as the Company is not engaged in any activities referred to in Companies (Disclosure of Particulars in the Report of Board of Directors) Rules, 1988.

VIGIL MECHANISM/WHISTLE BLOWER POLICY:

The Company is committed to the high standards of Corporate Governance and stakeholder responsibility. The Company has established a vigil mechanism to be known as the 'Whistle Blower Policy' for its Directors and employees, to report instances of unethical behavior, actual or suspected, fraud or violation of the Company's Code of Conduct.

The aim of the policy is to provide adequate safeguards against victimization of whistle blower who avails of the mechanism and also provide direct access to the Chairman of the Audit Committee, in appropriate or exceptional cases.

Accordingly, 'Whistle Blower Policy' has been formulated with a view to provide a mechanism for the Directors and employees of the Company to approach the Chairman of the Audit Committee of the Company.

The purpose of this policy is to provide a framework to promote responsible and secure whistle blowing. It protects employees willing to raise a concern about serious irregularities within the Company.

INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY:

The Company has put in place adequate internal financial controls with reference to the Financial Statements commensurate with the size of the Company. The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its assets, the prevention and detection of fraud, error reporting mechanism, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

The Audit Committee regularly reviews the internal control system to ensure that it remains effective and aligned with the business requirements. In case weaknesses are identified as a result of the reviews, new procedures are put in place to strengthen controls. Further, the Board annually reviews the effectiveness of the Company's internal control system. The Directors and Management confirm that the Internal Financial Controls (IFC) are adequate with respect to the operations of the Company.

A report of the Auditors pursuant to Section 143(3) (i) of the Companies Act, 2013 certifying the adequacy Internal Financial Controls is annexed with the Auditors' Report

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

No such order passed during the Financial Year 2025-26.

FAMILIARIZATION PROGRAMME FOR THE INDEPENDENT DIRECTORS:

Your company has organized a familiarization programme for the independent directors as per the requirement of the Companies Act, 2013 along with the requirements of SEBI (LODR), Regulations 2015.

POLICY FOR PREVENTION OF INSIDER TRADING

The Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed. The Board is responsible for implementation of the Code. All Board Directors and the designated employees have confirmed compliance with the Code.

REDRESSAL OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE:

The Company has in place a Prevention of Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013, An Internal Complaints Committee has also been setup to redress complaints received on sexual harassment. All employees (Permanent, contractual, temporary, trainees) are covered under this policy.

Your directors state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961:

The Company has complied with the provisions of the Maternity Benefit Act, 1961, including all applicable amendments and rules framed thereunder. The Company is committed to ensuring a safe, inclusive, and supportive workplace for women employees. All eligible women employees are provided with maternity benefits as prescribed under the Maternity Benefit Act, 1961, including paid maternity leave, nursing breaks, and protection from dismissal during maternity leave.

The Company also ensures that no discrimination is made in recruitment or service conditions on the grounds of maternity. Necessary internal systems and HR policies are in place to uphold the spirit and letter of the legislation.

GENDER-WISE COMPOSITION OF EMPLOYEES

In alignment with the principles of diversity, equity, and inclusion (DEI), the Company discloses below the gender composition of its workforce as on the March 31, 2026.

Male Employees: 5

Female Employees: 4

Transgender Employees: 0

This disclosure reinforces the Company's efforts to promote an inclusive workplace culture and equal opportunity for all individuals, regardless of gender.

POLICY ON ORDERLY SUCCESSION FOR APPOINTMENT:

The Board has framed a policy which lays down a framework in relation to orderly succession of Directors senior Management based on recommendation made by Nomination and Remuneration Committee.

The key features of the policy are as follows:

- Criteria for appointment and removal of Director, Key Managerial Personnel and Senior Management.
- Criteria for performance evaluation.
- Criteria for fixing the remuneration of Director, Key Managerial Personnel and Senior Management.

GREEN INITIATIVE IN CORPORATE GOVERNANCE:

The ministry of corporate Affairs (vide circular nos.17/2011 and 18/2011 dated April 21 and April 29, 2011 respectively), has undertaken 'Green initiative in corporate Governance' and allowed companies to share documents with its shareholders through an electronic mode. Members are requested to support their green initiative by registering/updating their email addresses, in respect of shares held in dematerialized form with their respective depository participants and in respect of shares held in physical form with RTA of Company.

INVESTOR RELATIONS:

Your company always endeavors to keep the time of response to shareholders request/grievance at the minimum. Priority is accorded to address all the issues raised by shareholders and provide them a satisfactory reply at the earliest possible time. The Stakeholder Relationship Committee of the board meets periodically and reviews the status of the Shareholders' Grievances.

ACKNOWLEDGEMENT:

Your directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, Government authorities and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

**For & on behalf of Board of Directors
For Prismx Global Ventures Limited**

**Sd/-
Ravindra Bhaskar Deshmukh
(Executive Director and CEO)
DIN: 00290973**

**Sd/-
Priyanka Ramesh Shetye
(Non – Executive Director)
DIN: 09719611**

**Place: Mumbai
Date: 05th September, 2026**

ANNEXURE-I**Form No. MR-3****SECRETARIAL AUDIT REPORT****For the Financial Year ended 31st March, 2026****[Pursuant to section 204 (1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]****To,****The Members,****Prismx Global Ventures Limited,**

Office No. 303 3rd Floor, Relcon House Premises CHSL, Plot No 15/A,

M G Road, Vile Parle East, Mumbai-400057,

I have conducted the Secretarial Audit of the applicable compliance & statutory provisions and the adherence to corporate practices by **M/s. "Prismx Global Ventures Limited"** (hereinafter called the 'Company') for the audit period covering the financial year from 01st April, 2025 to 31st March, 2026 ('the audit period') was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Books, Papers, Minute Books, Forms and Returns filed and other records maintained by the company and also the information provided by the company, its Directors, officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the company has, during the audit period complied with the statutory provisions listed hereunder and also that the company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by **M/s. Prismx Global Ventures Limited** Company for the Financial Year ended on 31st March, 2026 according to the provisions of:

1. The Companies Act, 2013 (the Act) and the rules made thereunder;
2. The Securities Contracts (Regulation) Act, 1956 and the rules made there under;
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed hereunder;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment and Overseas Direct Investment;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India, 1992 (SEBI Act);
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **not applicable during the review period**
 - (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **not applicable during the review period**
 - (f) The Securities and Exchange Board of India (Issue and Listing of Non- Convertible Securities) Regulations, 2021; **not applicable during the review period**
 - (g) The Securities and Exchange Board of India (Registration to an Issue and Share Transfers Agents) Regulations, 1993; **not applicable during the review period**
 - (h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **not applicable during the review period**
 - (i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 ; **not applicable during the review period**
6. Having regards to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof on test-check basis, the following laws are also applicable on company;
 - i. The Equal Remuneration Act, 1976

- ii. The Bombay Shops and Establishments Act, 1948.
- iii. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.
- iv. The Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975

I have also examined compliance with the applicable clause of the following;

- I. Secretarial Standards with respect to Meeting of Board of Director (SS-1), General Meeting (SS-2) issued by The Institute of Company Secretaries of India related to Board meetings, General Meeting;
- II. The Listing Regulations Issued by the SEBI i.e., SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

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

I further report that: -

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non- Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.
- The following changes occurred in Board and KMP during the period, and vacancy has been duly filled within the stipulated time as below: -

1	Resignation of Pratiksha Modi as Company Secretary 28 th July, 2026
2	Appointment of Monali Bohra as Company Secretary 24 th October, 2026

Proper notice is given to all Directors to schedule the Board meetings in compliance with the provisions of Section 173(3) of the Companies Act, 2013, agenda and detailed notes on agenda were sent at least seven days in advance, however in some cases where the Board /Committee meeting held, with shorter notice, the management of the Company has informed to me, that Company has complied with compliances as applicable Meeting of Board /Committee for Shorter Notice as prescribed under the Companies Act, 2013 and Secretarial Standard of Board Meeting -SS-1 and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Decisions at the meetings of the Board of Directors of the Company were carried through on the basis of majority. There were no dissenting views by any member of the Board of Directors during the period under review.

Further note that during the financial year under review, the Company initiated the process for reclassification of Promoters from the 'Promoter & Promoter Group' category to the 'Public' category in terms of Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors of the Company approved the proposal for reclassification of certain persons/entities from the 'Promoter & Promoter Group' category to the 'Public' category. Subsequently, the Company received a **No-Objection Certificate (NOC)/in-principal approval from BSE Limited (BSE) dated January 27, 2026**, pursuant to which the proposal was placed before the members of the Company and approved by them at the Extra-Ordinary General Meeting (EGM) held on March, 2026, for the reclassification of the following individuals:

Name of Shareholder	Category	No. of Shares Held	% of Paid-up Capital
Mr. Dheeraj Shah	Promoter	40,80,818	0.93%
Mr. Paresh Shah	Promoter Group	16,00,000	0.36%

The Company has completed the aforesaid approval process and has made/will make the necessary filings with BSE in accordance with Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further note that there is SOP fine levied on Company of Rs. 3,18,600 for non-compliance pertaining to delay in submission of reclassification application to Stock Exchange. The fine is already paid and the Company have applied for waiver application for fine paid which is under process.

I further report that:

There are adequate systems and processes in the Company, commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines except granting of Loans and scale of operation over purchase and sale of shares, and Inadequate Internal Financial Controls Over Statutory Dues, Payments to Govt. and Sundry Debtors.

I further report that:

During the audit period, there were no instances of:

- (i) Redemption /buy-back of securities.

- (ii) Merger/amalgamation/reconstruction etc.
- (iii) Foreign technical collaborations.
- (iv) Public/Preferential issue of Shares/Debentures/ Sweat Equity/Right Issue

For Jay Bhatt & Associates

Sd/-

Jay Manoj Bhatt

Proprietor

ACS No. 46916

CP No. 28320

Peer review No. 7330/2025

UDIN: A046916H001177421

Place: Mumbai

Date: 21st August, 2026

Note: This report is to be read with our letter of even date which is annexed as "ANNEXURE A" and forms an integral part of this report.

Annexure A

To,
The Members,
Prismx Global Ventures Limited,
Office No. 303 3rd Floor, Relcon House Premises
CHLPlot No 15/A, M G Road, Vile Parle East,
Mumbai- 400057.

Secretarial Audit Report of even date is to be read along with this letter.

Management's Responsibility

1. It is the Responsibility of Management of the Company to maintain Secretarial records, device proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditor's Responsibility

2. Maintenance of secretarial and other records of applicable laws is the responsibility of the management of the Company. Our responsibility is to issue Secretarial Audit Report, based on the audit of the relevant records maintained and furnished to us by the Company, along-with explanations where so required.
3. I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
4. Where ever required, I have obtained the Management representation about compliance of laws, rules and regulations and happenings of events etc.
5. The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.

Disclaimer

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

For Jay Bhatt & Associates

Sd/-
Jay Manoj Bhatt
Proprietor
ACS No. 46916
CP No. 28320
Peer review No. 7330/2025
UDIN: A046916H001177421

Place: Mumbai
Date: 21st August, 2026

ANNEXURE-II**Form AOC- 2**

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts /arrangements entered in to by the company with related parties referred to in sub-section (1) of section 188 of the Act including certain arm's length transactions under third proviso thereto:

1) Details of material contracts or arrangements or transactions not at arm's length basis:

Name(s) of the related party and nature of relationship	Nature of contracts/ arrangement / transaction	Duration of the contracts/ arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements of transactions	Date(s) of approval by the Board	Amount Paid as advances, if any	Date on Which the special resolution was passed in general meeting as required under first proviso to Section 188
N.A.- As there were no transactions during the year which were not at arm's length.							

2) Details of contracts or arrangements or transactions at arm's length basis:

Name(s) of the related party and nature of relationship	Nature of contracts / arrangements / Transactions	Duration of the contracts/ arrangement / transactions	Nature of Relationship	Date(s) of approval by the Board	Amount paid as advances, If any
Ravindra Bhaskar Deshmukh	Remuneration Rs. 1.50 lakhs	Continue	Executive Director	11.02.2021	N. A
Priyanka Ramesh Shetye	Remuneration Rs. 0.72 lakhs	Continue	Non-Executive Director	30.08.2022	N. A
Pratiksha Vaibhav Modi*	Remuneration Rs. 2.40 lakhs	Expired	CFO/CS	-	N. A
Monali Bohra#	Remuneration Rs. 1.95 lakhs	Continue	CS	24.10.2025	N.A.
Mahesh Pandurang Kadge	Remuneration Rs. 0.90 lakhs	Continue	CFO	24.06.2023	N. A
Tmart Platform Pvt Ltd	Loan & Advance Given Rs. 96.35	Continue	Wholly Owned Subsidiary Company	02.09.2024	N. A

*Pratiksha Vaibhav Modi has resigned as Company Secretary & Compliance Officer of w.e.f. 28th July, 2025.

Monali Bohra has appointed as Company Secretary & Compliance Officer w.e.f. 24th October, 2025

For & On behalf of Board of Directors
Prismx Global Venture Limited

Sd/-
Ravindra Bhaskar Deshmukh
Executive Director and CEO
DIN: 00290973
Place: Mumbai
Date: 05th September, 2026

Sd/-
Priyanka Ramesh Shetye
Non - Executive Director
DIN: 09719611

ANNEXURE- III**FORM AOC-1**

(Pursuant to first proviso to sub-section (3) of section 129 read with Rule 5 of Companies (Accounts) Rules, 2014) Statement containing salient features of the Financial Statement of Subsidiaries/Associate Companies/ Joint Ventures

PART "A": SUBSIDIARIES

(Amount in Hundreds)

Details of Subsidiary	
CIN No.	U72900MH2021PTC356996
Name of Subsidiary	TMART PLATFORM PRIVATE LIMITED
Date since when subsidiary was acquired	
Provisions pursuant to which the company has become a subsidiary (Section 2(87)(i)/Section 2(87)(ii))	
Reporting period for the F Y Subsidiary Concerned, if different from Holding Company's reporting period.	--
Reporting Currency and Exchange rate as on the last date of the relevant Financial Year in the case of Foreign Subsidiaries	--
Share Capital	10,250
Reserves & Surplus	(31,893)
Total Assets	82,331
Total Liabilities	82,331
Investments	
Turnover (Gross)	5114
Profit Before Taxation	(4,055)
Provision for Taxation	-
Profit After Taxation	(4,055)
Proposed Dividend	-
% of Shareholding	100.00%

1. Names of Subsidiary which are yet to commence operations – Not applicable.

2. Names of Subsidiary which have been liquidated or sold during the year. – Not Applicable

For & on behalf of Board of Directors
Prismx Global Venture Limited

Sd/-
Ravindra Bhaskar Deshmukh
(Executive Director & CEO)
DIN:00290973

Sd/-
Priyanka Ramesh Shetye
(Non – Executive Director)
DIN: 09719611

Place: Mumbai
Date 05th September, 2026

ANNEXURE-IV**CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS**

{Pursuant to Regulation 34(3) and Schedule V Para C clause (10) (i) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015}

To,
The Members,
M/s. Prismx Global Ventures Limited
 Office No. 303, 3rd Floor, Relcon House
 Premises, Plot No. 15/A, M G Road,
 Vile parle East, Mumbai- 400057

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **PRISMx GLOBAL VENTURES LIMITED** (herein after referred to as 'the Company'), having its Registered Office No.303, 3rd Floor, Relcon House Premises CHL, Plot No. 15/A, M G Road, Vile Parle East. Mumbai-400057, produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in), BSE as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Sr. No.	Name Of Directors	DIN	Date of Appointment	Status of Directors
1	Ravindra Bhaskar Deshmukh	00290973	11/02/2021	Active
2	Sandeep Kumar Sahu	06396817	22/10/2021	Active
3	Ankita Hasmukhdas Sethi	08467476	22/10/2021	Active
4	Priyanka Keshav Kumar Chaurasia	09599788	10/05/2022	Active
5	Priyanka Ramesh Shetye	09719611	30/08/2022	Active
6	Alkesh Patidar	10764029	27/09/2024	Active

I further hereby inform that, ensuring the eligibility for the appointment / continuity of Director on the Board is the responsibility of the Company. Our responsibility is to issue this certificate based on verification of documents and information available in the public domain. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Jay Bhatt & Associates

Sd/-
Jay Manoj Bhatt
Proprietor
ACS No. 46916
CP No. 28320
Peer review No. 7330/2025
UDIN: A046916H001177474
Place: Mumbai
Date: 21st August, 2026

ANNEXURE V**Details Pertaining to Remuneration as Required Under Section 197(12) Of the Companies Act, 2013**

- I. The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary during the financial year 2025-26, ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-26 and the comparison of remuneration of each Key Managerial Personnel (KMP) against the performance of the Company are as under:

Sr. No.	Name of Director/KMP and Designation	Remuneration of Director/ KMP For financial Year 2025-26 (in Rs.)	% of increase as compare to previous year	Ratio of remuneration of each Director to median remuneration of employees
1.	Mr. Ravindra Bhaskar Deshmukh (Executive Director)	1.50	-	1.3
2	Mrs. Monali Bohra* (Company Secretary & Compliance Officer)	1.95		1.6
3	Mr. Sandeep Kumar Sahu (Non-Executive Independent Director)	-	-	-
4	Ms. Ankita Hasmukhdas Sethi (Non-Executive Independent Director)	-	-	-
5	Ms. Priyanka Keshav Kumar Chaurasia (Non-Executive Independent Director)	-	-	-
6	Ms. Priyanka Ramesh Shetye (Non-Executive Non- Independent Director)	0.72	-	0.60
7	Mr. Mahesh Pandurang Kadge (Chief Financial Officer)	0.90	-	0.75
8	Mr. Alkesh Patidar (Non-Executive Independent Director)	-	-	-

**Monali Bohra is Appointed as Company Secretary & Compliance Officer of w.e.f. 24th October, 2025*

- II. The median remuneration of employees of the Company during the financial year was Rs. 1.20 lakhs in the Financial Year 2025-26, there was a decrease of in the median remuneration of employees;
- III. There were 9 number of employees on the rolls of the Company as on 31st March 2026;
- IV. Average percentage increase made in the salaries of employees other than the managerial personnel in the last financial year and comparison with the increase in the managerial remuneration for the same financial year.
- V. Affirmation that the remuneration is as per the remuneration policy of the Company: It is affirmed that the Remuneration paid is as per the Remuneration Policy of the Company.

**For & on behalf of Board of Directors
Prismx Global Venture Limited**

Sd/-
Ravindra Bhaskar Deshmukh
(Executive Director and CEO)
DIN:00290973

Sd/-
Priyanka Ramesh Shetye
(Non - Executive Director)
DIN: 09719611

Place: Mumbai
Date: 05th September, 2026

ANNEXURE VI**CORPORATE GOVERNANCE REPORT**

In accordance with Schedule V of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 and some of the best practices followed internationally on Corporate Governance, the report containing the details of corporate governance systems and processes at **Prismx Global Ventures Limited** is as under:

COMPANYS' PHILOSOPHY ON CORPORATE GOVERNANCE

The Company recognizes the importance of good Corporate Governance, which is a tool for building a strong and everlasting beneficial relationship with the customers, suppliers, bankers and more importantly with the investors.

The Company believes that its key decisions must serve the underlying goals of enhancing shareholders' value over a sustained period of time, and achieving the definite and measurable performance targets.

Your Company confirms the compliance of corporate governance, in all material aspects, with the revised SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the details of which are given below:

A. Composition of the Board

Throughout the year the Board of the Company is well structured with adequate blend of Executive, Non-Executive and Independent Directors. Presently, the Board comprises of Six Directors viz

Sr. No.	Name of Director	Designation /Category	No. of Directorship	No. of equity shares held in company	Member/Chairperson of the committee	
					Member	Chairman
1	Mr. Ravindra Bhaskar Deshmukh	Executive Director and Chief Executive Officer	1	-	0	1
2	Ms. Priyanka Shetye	Non-Executive Director	0	-	0	0
3	Mr. Sandeep Kumar Sahu	Independent Non -Executive Director	4	-	2	4
4	Mrs. Ankita Hasmukhdas Sethi	Independent Non-Executive Director	1	-	0	4
5	Ms. Priyanka Keshav Kumar Chaurasia	Independent Non-Executive Director	0	-	0	2
6	Mr. Alkesh Patidar	Independent Non-Executive Director	1	-	0	0

Presently, Four Directors among Six Directors on Board are Independent Directors, namely, Mr. Sandeep Kumar Sahu, Ms. Ankita Hasmukhdas Sethi, Ms. Priyanka Keshav Kumar Chaurasia and Mr. Alkesh Patidar.

Presently, One director among Six Directors on the Board is Executive Non-Independent Director & Chief Executive Officer namely Mr. Ravindra Bhaskar Deshmukh and One Director as Non-Executive Non-Independent Director namely Ms. Priyanka Shetye among all six directors.

The Board has received confirmation from the Non-Executive and Independent Directors that they qualify to be considered as independent as per the definition of 'Independent Director' stipulated in Schedule V of SEBI (Listing Obligations & Disclosure Requirement) regulations, and Section 149(6) of the Companies Act, 2013 (hereinafter called "the Act"). None of the Directors of the Company is related to each other.

None of the Directors hold directorships in more than 20 companies. Further, any individual director's directorships in public companies do not exceed 10. None of the Directors is serving as a member of more than ten committees or as the Chairman of more than five committees across all the public companies of which he is a director. Necessary disclosures regarding committee positions in other public companies as on March 31, 2026 have been made by the Directors.

The composition of the Board of Directors and their attendance at the meetings during the period and at the last Annual General Meeting as also number of other directorships, membership of committees are as follows:

Name of Director & DIN	Status	No. of Board meetings Attend.	Attendance at last AGM	No. of other Directorship	Committee Membership (including Prismx)	
					Chairman	Member
Mr. Ravindra Deshmukh DIN:00290973	Executive Director	08/08	Yes	1	0	1
Ms. Priyanka Ramesh Shetye DIN: 09719611	Non-Executive Non-Independent Director	08/08	Yes	0	0	0
Mr. Sandeep Kumar Sahu DIN: 06396817	Independent Director	08/08	Yes	4	2	4
Ms. Ankita Hasmukhdas Sethi DIN: 08467476	Independent Director	08/08	Yes	1	0	4
Ms. Priyanka Keshav Kumar Chaurasia DIN: 09599788	Independent Director	08/08	Yes	0	0	2
Mr. Alkesh Patidar DIN:10764029	Independent Director	08/08	Yes	1	0	0

1.It does not include Alternate Directorship, Directorship in foreign companies, companies registered under Section 8 of the Companies Act, 2013 and private limited companies.

2.Membership / Chairmanship of only Audit Committee and Stakeholder Relationship Committee in all public Limited companies (including Prismx Global Ventures Limited) have been considered.

B. Disclosure of Relationships between Directors Inter-se:

Name	Relation with Prismx	Inter-se Relation
NA	NA	NA

There is no inter-se relationship between all Directors

C. Disclosure of Shareholding by Non-Executive Directors:

Sr. No	Name of Director	No. of Shares Held
1	Ms. Priyanka Ramesh Shetye	NIL
2	Mr. Sandeep Kumar Sahu	NIL
3.	Ms. Ankita Hasmukhdas Sethi	NIL
4.	Ms. Priyanka Keshav Kumar Chaurasia	NIL
5.	Mr. Alkesh Patidar	NIL

BOARD MEETINGS

During the period ended 31st March 2026, 8 (EIGHT) Board Meetings were held on the following dates: 28th May 2025, 10th July 2025, 30th July 2025, 26th August, 2025, 24th October, 2025, 13th November, 2025, 11th February, 2026 and 4th March, 2026 as against the minimum requirement of 4 meetings, the maximum time gap between any two meetings was not more than four calendar months. The agenda are pre-circulated with supporting documents and executive summaries, if any, required.

In order to ensure maximum presence of all Directors in the Board Meeting, dates of the Board Meetings are fixed in advance after consultation with individual Directors and considering their convenience. The agenda papers along with relevant explanatory notes and supporting documents are circulated within prescribed time to all Directors. Apart from any specific matter, the Board periodically reviews routine business items which includes approval of financial results along with Auditors review report, operational performance of the Company, minutes of committee meetings, quarterly corporate governance report, statement of investor complaints, shareholding pattern, compliance report on all laws applicable to the Company, annual financial statements, annual budget, capital expenditure and other matters placed before the Board pursuant to Part A of Schedule II of Listing Regulations.

MEETING OF INDEPENDENT DIRECTORS

The Independent Directors of the Company meet at least once in every financial year without the presence of Non-Independent Directors, Executive Director and any other management personnel. The meeting(s) is conducted in a manner to enable the Independent Directors to discuss matter pertaining to, inter alia, review of performance of Non-Independent Directors and the Board as a whole, assess the quality, quantity and timeliness of information between the Company's management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

During the Financial year 2025-26, One Meeting was held during the period on 27th March, 2026

The details of familiarization programmes imparted to independent directors is disclosed on website <http://www.prismxglobal.com>

INDEPENDENT DIRECTORS:

Mr. Sandeep Kumar Sahu, Ms. Ankita Hasmukhdas Sethi, Ms. Priyanka Keshav Kumar Chaurasia and Mr. Alkesh Patidar were the Independent Directors on the Board of your Company as on March 31, 2026. The Independent Directors continue to serve on the Board and will hold Office pursuant to the provisions of section 149(10) of the Companies Act, 2013.

The Company has issued a formal letter of appointment containing their duties, terms and conditions of appointment. The Terms & Conditions of the Independent Directors are also disclosed on the website of the Company i.e. <http://www.prismxglobal.com> The Independent Directors have confirmed their independence and eligibility as required under Section 149(7) of the Companies Act, 2013.

> Role of Independent Directors:

The Independent Directors plays an important role in deliberations at the Board and Committee Meetings and bring to the Company their expertise in the field of finance, management and public policy. The Independent Directors satisfy the criteria of independence as defined in Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 which is applicable w.e.f. December 01, 2015 and the Companies Act, 2013. They perform the duties as stipulated in the Companies Act, 2013.

> Familiarization Programme for Independent Directors:

The Company has a familiarization programme for Independent Directors with regard to their role, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company etc. The Board Members are provided with all necessary documents/ reports and internal policies to enable them to familiarize with the Company's procedures and practices and keep themselves abreast of the latest corporate, regulatory and industry developments.

The Familiarization Programme and details thereof imparted during FY 2025-26 are uploaded on the website viz; www.prismxglobal.com.

> Separate meetings of the independent Directors:

In compliance with the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a separate meeting of Independent Directors of the Company was held on 27th March, 2026, inter alia, to discuss the following:

To review the performance of Non-Independent Directors and the Board as a whole;

To review the performance of the Chairman of the Company;

* To assess the quality, quantity and timeliness of flow of information between the Company's management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

The Independent Directors have expressed their satisfaction over the performance of the other Directors and the Board as whole.

> Matrix of skills/competence/ expertise of Director

The Following matrix summarizes list of core skills/ expertise/ competencies/ identified by the Board as required in the context of its business and the sectors in which the Company operates.

Board Competency Matrix

Industrial Knowledge/ Experience	Technical Skills/Expertise/Competencies	
Industrial Experience	Finance & Accounting	Leadership
Knowledge of sector (investments)	Legal & Governance	Business Administration
Knowledge of board public policy direction	Sales & Marketing	Corporate Restructuring
Understanding of government legislation/legislative process	Information Technology	Human Resource Management & Labour Laws
Global Business	Public Relation	Strategy and business development
Supply Chain Management	Risk Management	Corporate Social Responsibility

The Company's Board comprises of qualified members, who possesses aforesaid knowledge, experience, technical skills, expertise and competencies or effective contribution to the board and its committees.

CODE OF CONDUCT

The Company has adopted a Code of Conduct ("Code") which applies to all the Board members and Senior Management Personnel of the Company. It is the responsibility of all Board members and Senior Management Personnel to familiarize them with Code and comply with its provisions. The Code has been circulated to all the members of the Board and Senior Management Personnel and they have confirmed compliance with the Code.

The Code of Conduct for the Board Members and Senior Management of the Company has been formulated which is posted on the Company's website www.prismxglobal.com. Requisite annual affirmations of compliance with the code have been made by the Directors and Senior Management of the Company.

A certificate from Mr. Ravindra Deshmukh, Executive Director in terms of Regulation 17 (8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 with/Stock Exchanges for the financial year ended March 31, 2026 was placed before the Board of Directors of the Company in their meeting and is annexed to this Report.

D. COMMITTEES OF THE BOARD

The Board Committees focus on specific are as mentioned in their terms of reference and make informed decisions within the authority delegated to them. Each Committee of the Board is guided by its terms of reference. The Committees also make specific recommendations to the Board on various matters required. All observations, recommendations and decisions of the committees are placed before the Board for its information or approval. All the minutes of committee meetings are placed before the Board for its noting.

The Company has following Committees of the Board. Specific terms of reference have been laid out for each of them.

➤ **AUDIT COMMITTEE**

The Audit Committee of the Company is constituted in line with the provisions of regulation 18 of SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015 with the stock exchanges read with Section 177 of the Companies Act, 2013.

Terms of reference:

- Review and monitor the Statutory Auditors' independence and performance and their remuneration;
- Effectiveness of audit process;
- Oversight of the Company's financial reporting process and the disclosure of its financial information;
- Reviewing with the management, the quarterly and annual financial statements before submission to the Board for approval, examination of the financial statements and the auditors' report;
- Select and establish accounting policies;
- Review Reports of the Statutory and the Internal Auditors;
- Approval (wherever necessary) of transactions of the Company with its related parties including subsequent modifications thereof.
- Scrutiny of intercorporate loans and investments;
- Valuation of undertakings or assets of the Company;
- Reviewing the risk assessment and minimization procedures, evaluation of internal financial controls and risk management systems.
- Monitoring end use of the funds, etc.;
- Functioning of the Whistle Blower Policy/ Vigil Mechanism;
- Review of Financial Statements and investments of subsidiary companies;
- Management Discussion & Analysis of financial condition and results of operations;
- Review of material individual transactions with related parties not in normal course of business or which are not on an arm's length basis, if any.

Meetings and Attendance

The Audit Committee met 04 (Four) times during the financial year 2025-26 on 28th May, 2025, 30th July, 2025, 13th November 2025 and 11th February, 2026. The required quorum was present for all the Audit Committee meetings. The Committee comprises of following members as below. Mr. Mahesh Pandurang Kadge CFO of the company is also a part of the committee.

Name & Designation of the Director in the Committee	Chairman/Member	No. of meetings attended
Mr. Sandeep Kumar Sahu	Chairman & Member	04/04
Ms. Ankita Hashmukhdas Sethi	Member	04/04
Mr. Ravindra Bhaskar Deshmukh	Member	04/04

Company Secretary and Compliance Officer of our Company would act as the Secretary to the Committee.

➤ **STAKEHOLDER RELATIONSHIP COMMITTEE**

The Stakeholder Relationship Committee of the Company is constituted in line with the provisions of regulation 20 of SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015 with the stock exchanges read with Section 178 of the Companies Act, 2013.

Terms of reference

The salient functions of the SRC include, overseeing the allotment/approvals & rejection of transfer/ transmission of shares; issue of duplicate share certificates; review and Redressal of the investors' complaints; and compliance with listing requirements for securities of the company, including dematerialization and/or Rematerialization of securities.

Composition

The Committee is currently comprised of Mr. Sandeep Kumar Sahu as the Chairman and Member, along with Ms. Ankita Hashmukhdas Sethi and Ms. Priyanka Keshav Kumar Chaurasia as Members.

Meetings and Attendance

The Stakeholder and Relationship Committee met 04 (Four) times during the financial year 2025-26 on 28th May, 2025, 30th July, 2025, 13th November 2025 and 11th February, 2026

During the financial year 2025-26 the committee comprises along with the details of attendance of the members at the said meetings are as below:

Name & Designation of the Director in the Committee	Chairman/Member	No. of meetings attended
Mr. Sandeep Kumar Sahu	Chairman & Member	04/04
Mr. Priyanka Keshav Kumar Chaurasia	Member	04/04
Ms. Ankita Hashmukhdas Sethi	Member	04/04

Company Secretary and Compliance Officer of our Company would act as the Secretary to the Committee.

Details of Shareholders' Complaints

As per the report from the Registrar & Share Transfer Agents, Zero (0) Complaints were received from the shareholders /Investor during the year ended 31st March 2026.

Compliance Officer

During the year under review, **Mrs. Pratiksha Vaibhav Modi** served as the Company Secretary and Compliance Officer of the Company. She resigned from the position of Company Secretary and Compliance Officer with effect from **July 28, 2025**.

Subsequently, **Ms. Monali Bohra** was appointed as the Company Secretary and Compliance Officer of the Company with effect from **October 24, 2025**.

➤ NOMINATION & REMUNERATION COMMITTEE

The Nomination & remuneration Committee of the Company is constituted in line with the provisions of regulation 19 of SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015 with the stock exchanges read with Section 178 of the Companies Act, 2013.

Composition

Presently the Committee comprises of Mr. Sandeep Kumar Sahu as the Chairman and Member of the committee, along with Ms. Ankita Hashmukhdas Sethi and Ms. Priyanka Keshav Kumar Chaurasia as the members of the committee.

Scope and Function

The broad terms of reference of the Nomination and Remuneration Committee are:

- Formulate the criteria for determining qualifications, positive attributes and independence of a director;
- Identify and recommend to the Board of Directors, the appointment of persons considered capable and fit for the role of a director based on the criteria so formulated;
- Evaluation of Directors' performance;
- Recommend to the Board of Directors a policy relating to the remuneration for the directors, key managerial personnel and other senior employees of the Company; and
- Recommending the appointment of Key Managerial Personnel (KMPs) and approving their remuneration.

Meetings and Attendance

The Nomination and Remuneration Committee meeting was held on 24th October, 2025. The details of attendance of the members at the said meetings are as below:

Name & Designation of the Director in the Committee	Chairman/Member	No. of meetings attended
Mr. Sandeep Kumar Sahu	Chairman & Member	01/01
Mr. Priyanka Keshav Kumar Chaurasia	Member	01/01
Ms. Ankita Hashmukhdas Sethi	Member	01/01

Company Secretary and Compliance Officer of our Company would act as the Secretary to the Nomination and Remuneration Committee.

E. SUBSIDIARY & ASSOCIATE COMPANIES

Tmart Private Limited, is the wholly owned Subsidiary Company of the Company.

F. GENERAL BODY MEETINGS

The last three Annual General Meetings were held as under: -

Date of AGM/EGM	Venue	Time
52 nd Annual General Meeting 27 th September 2025	Through Video Conferencing (VC) or Other Audio Visual Means (OAVM)	12.00 P.M.
51 st Annual General Meeting 27 th September 2024	Through Video Conferencing (VC) or Other Audio Visual Means (OAVM)	02.00 P.M.
50 th Annual General Meeting 29 th September, 2023	Through Video Conferencing (VC) or Other Audio Visual Means (OAVM)	12.00 P.M.

G. DISCLOSURES**➤ Disclosure on Material Related Party Transactions**

During the year/period ended 31st March 2026, there has been no materially significant transaction entered by the Company with any party, which is considered to have potential conflict with the interest of the Company at large. The details of all related party transactions are placed and approved by the audit committee and the Board of Directors on periodical basis. The said policies are available on the Company's website at www.prismxglobal.com.

➤ Code of Conduct for Prevention of Insider Trading

The Company has adopted a code of conduct for prevention of insider trading with a view to regulate trading in securities by the Directors and employees of the Company. The Code requires pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of the Company's shares by the Directors and employees while in possession of unpublished price sensitive information in relation to the Company or its securities. The Company has appointed the Compliance Officer to ensure compliance of the said Code by all the Directors, Senior Management Personnel and employees likely to have access to unpublished price sensitive information.

➤ Vigil Mechanism/Whistle Blower Policy

The Vigil Mechanism/Whistle Blower Policy has been adopted to provide appropriate avenues to the employees to bring to the attention of the management, the concerns about any unethical behavior, by using the mechanism provided in the Policy. In cases related to financial irregularities, including fraud or suspected fraud, the employees may directly approach the Chairman of the Audit Committee of the Company. We affirm that no director or employee has been denied access to the Audit Committee during financial year 2025-26. The Policy provides that no adverse action shall be taken or recommended against an employee in retaliation to his/her disclosure in good faith of any unethical and improper practices or alleged wrongful conduct. This Policy protects such employees from unfair or prejudicial treatment by anyone in the Group. The policy is available on the website of the company www.prismxglobal.com.

➤ Disclosures of Accounting Treatment

While preparation of the Financial Statements, the Accounting Standards, issued by The Institute of Chartered Accountants of India (ICAI), have generally been followed.

H. MEANS OF COMMUNICATION

Effective communication of information is an essential component of Corporate Governance. It is the process of sharing information, ideas, thoughts, opinions and plans to all stakeholders which promotes management – shareholder relations. The Company regularly interacts with its members through multiple channels of communication such as results announcement, annual reports, media releases, and Company's website and through green initiatives.

- **Intimation to Stock Exchange-** Your Company believes that all the stakeholders should have access to adequate information about the Company. All information, which could have a material bearing on the share prices, is released at the earliest to the BSE in accordance with the requirements of listing Regulations.
- **Newspapers** - The financial results and other communications of the Company were normally published in 'Financial Express and 'Mumbai Lakshadweep.
- **Website-**The Financial Results were also displayed on the Company's website www.prismxglobal.com . The Company also keeps on updating its website with other relevant information, as and when required. The company did not make any official news releases nor made any presentations to the institutional investors or analysts, during the period under review.
- **Annual Report** - Annual Report containing, inter alia, the Standalone & Consolidated Financial Statements, Directors' Report, Auditors' Report and other important information is circulated to members of the Company prior to the AGM. The Report on Management Discussion and Analysis forms part of the Annual Report. The Annual Report of the Company is also available on the website of the Company in a user friendly and downloadable format.
- **Secretarial Standards:** Company is in compliance of applicable Secretarial Standards.

I. GENERAL SHAREHOLDER INFORMATION

Annual General Meeting Day, Date, and Time	
Financial Calendar 2026-2027 (Tentative) Financial Year: Results for quarter ending June 30, 2026 Results for quarter ending September 30, 2026 Results for quarter ending December 31, 2026 Results for quarter ending March 31, 2027 Annual General Meeting for the year ending March 31, 2027	April 1, 2026 to March 31, 2027 On or before August 14, 2026 On or before November 14, 2026 On or before February 14, 2027 On or before May 30, 2027 On or before September 30, 2027
Listing Details	BSE Limited (BSE) Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400001
Stock Codes	Fully Paid-up Share Capital Scrip Code: 501314 ISIN: INE286N01028 CIN: L74110MH1973PLC016243
Registrar & Share Transfer Agents	Purva Sharegistry (India) Private Limited Unit no 9, Shiv Shakti Ind. Estate, J.R. Boricha Marg, Opp. Kasturba Hospital Lane, Lower Parel (East), Mumbai 400011
Compliance Officer/Company Secretary	Ms. Monali Bohra appointed w.e.f. 24 th October, 2025 Mrs. Pratiksha Vaibhav Modi (resigned w.e.f. 28th July, 2025.)
Depository System	Currently 99.99% of the share capital is held in dematerialized form. For any assistance in converting physical shares in electronic form, investor may approach Purva Sharegistry (India) Pvt Ltd or Secretarial Team of the Company.
Furnish copies of Permanent Account Number (PAN)	The members are requested to furnish their PAN which will help us to strengthen compliance with KYC norms and provisions of Money Laundering Act, 2002. For transfer of shares in physical form SEBI has made it mandatory to the transferee to submit copy of PANCARD to the company.
Investor complaint to be addressed to	Purva Sharegistry (India) Pvt Ltd or Secretarial Team of the Company
Email ID of Grievance Redressal Division	infogromo@gmail.com
Payment of Listing Fees	Annual Listing fees for the year 2025-26 has been paid by the Company to BSE
Payment of Depository fees	Annual custody/ Issuer fee for the year 2025-26 has been paid By the Company to both CDSL and NSDL

(i) **Book Closure Date**23rd September, 2026 to 29th September, 2026(ii) **Share Transfer System**

Transfer of shares in physical form is processed by the Company's Registrars & Transfer Agents (RTA) generally within fifteen days from the date of receipt, provided the documents are complete in all respects. All requests for transfer/transmission in physical form

after they are processed by the RTA are submitted to the Company for the necessary approval. The Chairman & Managing Director is authorized by the Board to consider and approve the share transfer/transmission requests received in physical form from time to time.

Investors may kindly take note that SEBI has mandated that in case of securities market transactions and off market/private transactions involving transfer of shares of a listed company in physical mode, it shall be compulsory for the transferee(s) to furnish a copy of the PAN card to the Company/RTA, together with the transfer documents for registering transfer of such shares.

Mode	No. of Fully Paid-Up shares	% Shares
With CDSL	299934293	68.31%
With NSDL	139159202	31.69%
Physical	5,900	0.00%
Total	43,90,99,395	100%

J. SHAREHOLDING PATTERN OF THE COMPANY AS ON 31st March, 2026

Category		No. of Fully Paid-Up Shares held	% of shareholding
A	Promoter's Holding		
1	Promoters		
	-Indian Promoters	0	0
	-Foreign Promoters	0	0
2	Persons acting in concert	0	0
	Sub-Total	0	0
B	Non-Promoter's Holding		
3	Institutional Investors	0	0
a)	Mutual Funds and UTI	0	0
b)	Banks, Financial Institutions, Insurance Companies	0	0
	(Central/State Govt. Institutions/Non-Government Institutions)	0	0
C	FII's	0	0
	Sub-Total	0	0
4	Others – LLP	0	0
a)	Private Corporate Bodies	12410460	2.83
b)	Indian Public	400560581	91.22
c)	NRI's/OCB's -NRI	15994665	3.64
d)	Any Other (Please specify)–HUF, Trust, Clearing Members	10133689	2.31
	Sub-Total	43,90,99,395	100.00
	Grand Total	43,90,99,395	100.00

RECLASSIFICATION OF PROMOTERS / PROMOTER GROUP ENTITIES

During the financial year under review, the Company initiated the process for reclassification of certain persons/entities from the 'Promoter & Promoter Group' category to the 'Public' category in terms of Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors of the Company approved the proposal for reclassification of Promoters from the 'Promoter & Promoter Group' category to the 'Public' category. Subsequently, the Company received a No-Objection Certificate (NOC)/in-principal approval from BSE Limited (BSE) dated January 27, 2026, pursuant to which the proposal was placed before the members of the Company and approved by them at the Extra-Ordinary General Meeting (EGM) held on March, 2026, for the reclassification of the following individuals:

Name of Shareholder	Category	No. of Shares Held	% of Paid-up Capital
Mr. Dheeraj Shah	Promoter	40,80,818	0.93%
Mr. Paresh Shah	Promoter Group	16,00,000	0.36%

The Company has completed the aforesaid approval process and has made/will make the necessary filings with BSE in accordance with Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

K. DISTRIBUTION OF SHAREHOLDING AS ON 31st March, 2026

No. of Shares Held	No. of shareholders	% of total shareholders	Fully Paid-up Shares	% of total shares
UPTO 5,000	63727	91.08	44444235	10.12
5,001 - 10,000	2872	4.10	21710493	4.95
10,001 - 20,000	1662	2.38	23897562	5.44
20,001 - 30,000	592	0.85	14762749	3.36
30,001 - 40,000	278	0.40	9753068	2.22
40,001 - 50,000	170	0.24	7864802	1.79
50,001 - 1,00,000	346	0.49	24901107	5.68
1,00,001 & ABOVE	320	0.46	291765379	66.44
Total	69967	100	439099395	100

L. QUARTERLY AUDIT OF SHARE CAPITAL

As required by the Securities and Exchange Board of India (SEBI), quarterly audit of the Company's share capital is being carried out by a Practicing Company Secretary with a view to reconcile the total share capital admitted with NSDL and CDSL and held in physical form, with the total issued and listed capital of the Company. The certificate received from the Practicing Company Secretary is submitted to BSE and is also placed before the Stakeholder Relationship Committee on a quarterly basis.

M. INVESTOR CORRESPONDANCE

For Transfer/ dematerialization of Shares, payment of dividend on shares, interest and any other query relating to the shares of the Company.

Purva Shareregistry (India) Pvt. Ltd.

Unit No.9, Shiv Shakti Indl. Estate.

J.R. Boricha Marg, Opp. Kasturba Hospital Lane, Lower Parel (East), Mumbai-400011.

For Any other query**Prismx Global Ventures Limited**

Office No. 303 3rd Floor, Relcon House

Premises CHL, Plot No 15/A, M G Road,

Vile Parle East,

Mumbai-400057, IN

Website www.prismxglobal.com

Email id: infogromo@gmail.com

N. OTHER DISCLOSURES

Details of Non-Compliance by the Company, penalties, structures imposed on the Company by Stock Exchanges or the Board or any statutory authority, on any matter related to capital markets, during the last three years–Details as below

Sr. No	Details of non-compliance	Details of action taken E.g. Fines, Warning Letter, Debarment, etc.	Observations/ remarks of the Practicing Company Secretary, if any.
1	NA	NA	NA

1. Details of Subsidiary and Associate Companies:

During the year under review, the Company has holds 100% share capital of **Tmart Platform Private Limited**, resulting the Company (TMARTPLATFORM) has become the Wholly Owned Subsidiary Company of the Company.

Details of TMART Platform Private Limited are as below:

Sr. No	Particulars	
1	Company Name	TMART PLATFORM PRIVATE LIMITED
2	CIN	U72900MH2021PTC356996
3	Registered Address	M/5, 1 st Floor Guruprasad CHS Ltd Hanuman Road, Vile parle, Mumbai City 400057

1. Policy Determining Material Subsidiaries and Related Party Transactions:

The Company has adopted the policy on determining material subsidiaries is hosted on its website and Policy on dealing with related party transactions is hosted on its website at www.prismxglobal.com.

2. Disclosure on Material Related Party Transactions

All material transactions entered into with related parties as defined under the Act and Regulation 23(1) of the SEBI (LODR) Regulations 2015 during the financial year 2025-26 were in the ordinary course of business. No materially significant related party transactions have been entered into during financial year 2025-26 having potential conflict with the interest of the Company at large. A list of related parties as per the Accounting Standard 18 and the transactions entered into with them in prescribed Form AOC-2 is given separately in this Annual Report under.

Annexure II of the Board Report as well as in the Notes to Accounts annexed to the Balance Sheet as at 31st March, 2026 and Statement of Profit & Loss of the Company for the Financial Year ended on that date.

The Company's Policy on materiality of related party transactions is hosted on website at www.prismxglobal.com

3. The Company has financial statements with unmodified audit opinion.

4. Compliance with Mandatory Requirements and adoption of Non-Mandatory Requirements

The Company has complied with all mandatory requirements of the Listing Regulations. The Company has adopted the following non- mandatory requirements of Regulation 27(1) read with Part E of Schedule II of the Listing Regulations:

(a) Unmodified opinion(s) in audit report: The Company is in the regime of financial statements with modified audit opinion.

(b) Reporting of Internal Auditor: The Internal Audit or reports directly to the Audit Committee.

5. Disclosures of compliance with Corporate Governance requirements specified in Regulation 17 to 27 and Regulation 46(2)(b) to(i) of the Listing Regulations:

Sr. No.	Particulars	Regulation	Compliance status Yes/No/N.A.	Compliance observed for the following:
1.	Board of Directors	17	Yes	- Board Composition - Meeting of Board of Directors - Review of compliance reports - Plans for orderly succession for appointments - Code of Conduct - Fees/compensation - Minimum information to be placed before the Board - Compliance Certificate - Risk Assessment & Management - Performance Evaluation of Independent Directors
2.	Audit Committee	18	Yes	- Composition - Meeting of Audit Committee - Role of Audit Committee and review of information by the Committee
3.	Nomination and Remuneration Committee	19	Yes	- Composition - Role of the Committee
4.	Stakeholders Relationship Committee	20	Yes	- Composition - Role of the Committee
5.	Risk Management Committee	21	Not Applicable	The Company is not in the list of top 100 listed entities by market capitalization
6.	Vigil Mechanism	22	Yes	- Formulation of Vigil Mechanism for Directors and employees - Direct access to Chairperson of Audit Committee
7.	Related Party Transactions	23	Yes	- Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions - Related Party Transactions of the Company are pursuant to contracts duly approved by the Audit Committee, Board of Directors and Shareholders of the Company - Review of transactions pursuant to aforesaid contracts
8.	Corporate Governance requirements with respect to subsidiary Of listed entity	24	No	The Company has a subsidiary -Tmart Platform Private Limited.
9.	Obligations with respect to Independent Directors	25	Yes	- Maximum Directorship and Tenure - Meeting of Independent Directors - Familiarization of Independent Directors
10.	Obligations with respect to Directors and Senior Management	26	Yes	- Memberships/Chairmanships in Committees - Affirmation with compliance to Code of Business Conduct and Ethics from Directors and Management Personnel - Disclosure of shareholding by Non-Executive

				Directors • Disclosures by Senior Management about potential conflicts of interest
11.	Other Corporate Governance requirements	27	Yes	• Compliance with discretionary requirements • Filing of quarterly compliance report on Corporate Governance
12.	Website	46(2)(b) to(i)	Yes	• Terms and conditions of appointment of Independent Directors • Composition of various Committees of Board of Directors • Code of Business Conduct and Ethics for Directors and Management Personnel • Details of establishment of Vigil Mechanism/Whistle Blower Policy • Policy on dealing with Related Party Transactions • Details of familiarization programmes imparted to Independent Directors

ANNEXURE VII**MANAGEMENT DISCUSSION & ANALYSIS REPORT**

Your Directors have pleasure in presenting the Management Discussion and analysis report for the year ended on March 31, 2026. The Management Discussion and Analysis have been included in consonance with the Code of Corporate Governance as approved by The Securities and Exchange Board of India (SEBI). Investors are cautioned that these discussions contain certain forward-looking statements that involve risk and uncertainties including those risks which are inherent in the Company's growth and strategy. The company undertakes no obligation to publicly update or revise any of the opinions or forward-looking statements expressed in this report consequent to new information or developments, events or otherwise.

The Management of the Company is presenting herein the overview, opportunities and threats, initiatives by the Company and overall strategy of the Company and its outlook for the future. This outlook is based on Management's own assessment and it may vary due to future economic and other future developments in the country.

GLOBAL ECONOMIC OUTLOOK

The midpoint of 2026 finds the global economy in a precarious yet resilient state, navigating a volatile mix of macroeconomic headwinds and structural shifts. Momentum has broadly held, but growth trajectories are diverging more sharply across geographies and sectors. Mounting policy uncertainty — driven by a global reordering of trade relationships, financial market repricing and evolving fiscal priorities — is compounding the complexity of strategic planning. Businesses are operating in an environment marked by supply fragilities, inflation volatility and fragmented policy signals across central banks. In this update, we explore six global geoeconomic themes that are reshaping the outlook of the global economy.

INDIAN ECONOMIC OUTLOOK

The India Development Update is a companion piece to the World Bank Group's South Asia Economic Update, which examines economic developments and prospects in the South Asia region. The latest South Asia Economic Update, Working with Industrial Policy, projects growth in South Asia to slow to 6.3% in 2026—from 7% in 2025—due to disruptions in global energy markets. Despite the slowdown, South Asia continues to grow faster than other emerging markets and developing economies. Growth is expected to recover to 6.9% in 2027.

Growth in India is projected at 6.6% in FY27, as higher energy prices caused by the Middle East conflict and supply chain disruptions weigh on economic activity. But even with the slowdown, India remains among the fastest-growing major economies in the world, says the World Bank's latest economic update.

OPPORTUNITIES & THREATS

The growth of the Company is subject to opportunities and threats as are applicable to the industry from time to time. The Company has risk management policy in place for risk assessment and treatment of the same. Due to rise in Competitive business, the company has decided to change the name and object of the Company to expand and diversified the business in Sports and Entertainment Industry. Company believed change in industry due to will be more beneficial to sustain in the long run of business.

RISK & CONCERN

The Company is mainly exposed to market risk (including liquidity risk), interest risk and credit risk. While risk is an inherent aspect of any business, the Company is conscious of the need to have an effective monitoring mechanism and has put in place appropriate measures for its mitigation including business portfolio risk, financial risk, legal risk and internal process risk.

INTERNAL CONTROL SYSTEM

The Company has a sound internal control system and the company has also appointed Internal Audit. All transactions are subject to proper scrutiny. The Management takes immediate corrective action wherever it is being pointed out to help streamline the internal control process. Also the CEO and CFO certification provided in the CEO and CFO certification section in Annual Report discusses the adequacy of internal control systems and procedures.

HUMAN RESOURCES

The Management believes in maintaining cordial relations with its employees. The management recognizes the importance of Human Resources and effective steps will be taken to strengthen the same depending on the requirements. The Company provided excellent working environment so that the individual staff can reach his/her full potential. The Company is poised to take on the challenges and march towards accomplishing its mission with success. The Company maintained good Industrial/Business relation in market which enhanced the creditworthiness of the Company.

DISCLOSURE ON WEBSITE:

Following information has been disseminated on the website of the Company at www.prismxglobal.com

1. Details of business of the Company
2. Terms and conditions of appointment of Independent Directors
3. Composition of various Committees of Board of Directors
4. Code of Conduct for Board of Directors and Senior Management Personnel
5. Details of establishment of vigil mechanism/Whistle Blower policy
6. Criteria of making payments to Non-Executive Directors
7. Policy on dealing with Related Party Transactions
8. Policy for determining 'material' subsidiaries
9. Details of familiarization programmes imparted to Independent Directors
10. Policy for determination of materiality of events

DISCLOSURE OF PENDING CASES/INSTANCES OF NON-COMPLIANCE:

There were no non-compliances by the Company except delay submission of report's, compliance with BSE and only one instances of penalties imposed on the Company by the BSE only and no other by SEBI or any other statutory authority on any matter related to the capital market during the last years. The Company has been impleaded in certain legal cases related to disputes over title to shares arising in the ordinary course of share transfer operations. However, none of these cases are material in nature, which may lead to material loss or expenditure to the Company.

CAUTIONARY STATEMENT

Statement made here in describing the Company's expectations is "forward looking statement." The actual results may differ from those expected or predicted since the Company's operations are influenced by many external factors which are beyond the control of the Company. Prime factors that may make difference to the Company's performance include market conditions, economic conditions, Government regulations and Tax Laws, Political situation etc over which the Company does not have any direct control.

**For & on behalf of Board of Directors
Prismx Global Venture Limited**

**Sd/-
Ravindra Bhaskar Deshmukh
(Executive Director and CEO)
DIN:00290973**

**Sd/-
Priyanka Ramesh Shetye
(Non – Executive Director)
DIN: 09719611**

**Place: Mumbai
Date: 05th September, 2026**

ANNEXURE - VIII

CERTIFICATE ON CORPORATE GOVERNANCE**PRACTISING COMPANY SECRETARY CERTIFICATE ON CORPORATE GOVERNANCE****TO THE MEMBERS OF PRISMX GLOBAL VENTURES LIMITED**

We have examined the compliance of regulations of Corporate Governance by PRISMX GLOBAL VENTURES LIMITED ('the Company') for the year ended 31st March, 2026, as stipulated in Regulations 17 to 27, clauses (b) to (i) of Regulation 46(2), and paragraphs C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations').

Management's Responsibility

1. The compliance of conditions of corporate governance is the responsibility of the management. This responsibility includes the designing, implementing and maintaining operating effectiveness of internal control to ensure compliance with the conditions of corporate governance as stipulated in the Listing Regulations.

Auditors' Responsibility

2. Pursuant to the requirements of the Listing Regulations, our responsibility is to express a reasonable assurance in the form of an opinion as to whether the Company has complied with the conditions of corporate governance as stated in paragraph 2 above. Our responsibility is limited to examining the procedures and implementation thereof, adopted by the Company for ensuring the compliance with the conditions of corporate governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.
3. We have examined the relevant records of the Company in accordance with the applicable Generally Accepted Auditing Standards in India, the Guidance Note on Certification of Corporate Governance issued by the Institute of Chartered Accountants of India (the 'ICAI'), and the Guidance Note on Reports or Certificates for Special Purposes issued by the ICAI which requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.
4. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

5. In our opinion and to the best of our information and according to the explanations given to us, in our opinion the Company has complied with the conditions of Corporate Governance as stipulated in the above-mentioned Listing Regulations during the year ended 31st March, 2025.

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

Restriction on use

6. This certificate is issued solely for the purpose of complying with the aforesaid regulations and may not be suitable for any other purpose.

For Jay Bhatt & Associates

Sd/-

Jay Manoj Bhatt

Proprietor

ACS No. 46916

CP No. 28320

Peer review No. 7330/2025

UDIN: A046916H001177672

Place: Mumbai

Date: 21st August, 2026

ANNEXURE IX**DECLARATION ON COMPLIANCE OF CODE OF CONDUCT OF BOARD & SENIOR MANAGEMENT DECLARATIONS**

The Board has laid down a Code of Conduct and Ethics for the Members of the Board and Senior Management Personnel of the Company. All Board Members and Senior Management Personnel have affirmed compliance with the Code of Conduct for the financial year 2025-2026. Requisite declaration signed by Mr. Ravindra Bhaskar Deshmukh, Executive Director to this effect is given below.

Compliance with the Code of Business Conduct and Ethics As provided under Regulation 26(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, all Board Members and Senior Management Personnel have affirmed compliance Code of Business Conduct and Ethics for the year ended March 31, 2026.

**For & on behalf of Board of Directors
Prismx Global Venture Limited**

**Sd/-
Ravindra Bhaskar Deshmukh
(Executive Director & CEO)**

**Place: Mumbai
Date: 05th September, 2026**

ANNEXURE - X**CEO/CFO CERTIFICATE
(Pursuant to Regulation 17(8) of SEBI(LODR) Regulations, 2015)**

**To,
The Members of,
Prismx Global Ventures Limited**

We, here by certify that:

- a) We have reviewed the Financial Statement for the year ended on 31st March, 2026 and to the best of our knowledge and belief:
- i. These statements do not contain any materially untrue statements or omit any material fact or contain statements that might be misleading;
 - ii. These statements together present a true and fair view of the company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.
- b) To the best of my knowledge and belief, no transaction entered into by the company during the year ended on 31st March, 2026 are fraudulent, illegal or violate of the company's code of conduct.
- c) We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting. Deficiencies in the design or operation of such internal controls, if any, of which we are aware have been disclosed to the auditors and the Audit Committee, and steps have been taken to rectify these deficiencies.
- d) i) There has not been any significant change in internal control over financial reporting during the period under reference;
- ii) There has not been any significant change in accounting policies during the period; and
- iii) We are not aware of any instance during the period of significant fraud with involvement therein of the management or any employee having a significant role in the company's internal control system over financial reporting.

**For & on behalf of Board of Directors
Prismx Global Venture Limited**

**Sd/-
Mahesh Pandurang Kadge
(CFO)**

**Sd/-
Ravindra Bhaskar Deshmukh
(CEO)**

**Place: Mumbai
Date: 14th July, 2026**

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF PRISMx GLOBAL VENTURES LIMITED**

Report on the Audit of the Standalone Financial Statements Opinion

We have audited the accompanying standalone financial statements of PRISMx GLOBAL VENTURES LIMITED (the "Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as the "Standalone Financial Statements").

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matter	How our audit addressed the key audit matter
1 Valuation of Unlisted Equity Investments As disclosed in Note No. 6 of the Standalone financial statements, the Company holds investments in unlisted equity shares amounting to ₹ 552 lakhs, which includes ₹10.25 lakhs in a subsidiary company accounted for at cost in accordance with Ind AS 27. The remaining investments comprise ₹463.84 lakhs valued based on a valuation report obtained from a registered valuer and ₹77.91 lakhs valued using Net Book Value (NBV) as certified by the Company's management. No fresh valuation of these investments was carried out during the current year. The determination of fair value for these unlisted investments involves significant management judgment in selecting valuation methodologies and inputs, particularly where NBV is used without an independent valuation. While management is responsible for the preparation and fair presentation of these financial statements, including the determination of fair values, our responsibility is to assess the reasonableness of the assumptions and methodologies used. Due to the materiality of these investments and the subjectivity involved in their valuation, this matter was considered significant in the context of our audit and accordingly identified as a key audit matter.	Our audit procedures included: • Reviewing the valuation report prepared by the registered valuer for the investments valued at ₹463.84 lakhs, focusing on the valuation techniques applied and key inputs used. • Obtaining an understanding of the basis adopted for valuing ₹77.91 lakhs of investments using NBV and assessing whether such basis is consistent with the fair value measurement principles under Ind AS 113. • Evaluating the adequacy of the disclosures made by the management with respect to the valuation techniques and significant judgments involved. We have not performed an independent valuation of these investments. Our audit procedures were designed to assess the reasonableness of the management's estimates and to determine whether the investments are fairly presented in the financial statements as a whole.
2 Write-off of Loan Receivables During the Year During the financial year ended March 31, 2026, the Company recognized write-offs of loan receivables amounting to ₹254.81 lakhs in the Statement of Profit and Loss. These write-offs were based on management's	The assessment of loan recoverability and the decision to write off such balances is a management judgment, supported by internal evidence and analysis. Our audit procedures in respect of this matter were limited to Evaluated the reasonableness of the management's assumptions and judgments in determining the recoverability of the loans that were written off.

internal assessment of the recoverability of the underlying loan portfolio.

The determination of such write-offs involves significant judgment by the management in evaluating the borrower's creditworthiness, expected cash flows, and other qualitative factors. Given the materiality of the amount and the estimation uncertainty involved, we considered this a key audit matter.

Discussing with management the rationale behind the decision to write off the loan and whether the timing and amount of the write-off were appropriate.

Tested the aging analysis of receivables, evaluated the assumptions used by management in determining the provision for bad debts, and reviewed subsequent receipts from debtor.

We did not perform an independent assessment of the creditworthiness of each borrower or a valuation of recoverable amounts. Our procedures were restricted to assessing the reasonableness of the methodology adopted by management, based on the information provided to us. Accordingly, our comments are based on management's representations and supporting documentation made available during the course of the audit.

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, Standalone Financial Statements and our auditor's report thereon.

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

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

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

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

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including Ind AS specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.

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

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

our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order
 - 2 As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Standalone Balance Sheet, the Standalone Statement of Profit and Loss including Other Comprehensive Income, Standalone Statement of Changes in Equity and the Standalone Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid Standalone Financial Statements comply with the Ind AS specified under Section 133 of the Act.
 - e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
 - f) With respect to the maintenance of accounts and other matters connected therewith, reference is made to our remarks in para (vi) of clause (i) below on reporting under Rule 11(g) of the Rules
 - g) With respect to the adequacy of the internal financial controls with reference to Standalone Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
 - i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company did not have any pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision as required under applicable law or accounting standards for material foreseeable losses. If any, on long-term contracts including derivative contracts to the standalone financial
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company, If any.
 - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or

invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

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

For Pravin Chandak & Associates

Chartered Accountants

Firm's registration number: 116627W

Sd/-

Pravin Chandak

Partner

Membership number: 049391

Place: Mumbai

Date: 21st May, 2026

UDIN: 26049391QAYAF08923

ANNEXURE 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Prismx Global Ventures Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i. In respect of the Company's property, plant and equipment, right-of-use assets and intangible assets:
 - a) (A) The Company does not hold property, plant and equipment during the year. Hence reporting under clause 1(i)(a)A is not applicable.
 - (B) The Company has maintained proper records showing full particulars of intangible assets.
 - b) As the Company does not hold property, plant and equipment, Hence reporting under clause i(b) is not applicable.
 - c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties disclosed in the financial statements are held in the name of the Company.
 - d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
 - e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- ii. (a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies are noted.
- (b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable
- iii. The Company has made investments in, Companies and granted unsecured loans to other parties, during the year, in respect of which:
 - a) During the year the Company has provided loans, advances in the nature of loans, stood guarantee and provided security to companies, firms, limited liability partnerships or any other parties as follows.

Particular	Loan
Aggregate amount of loans granted / provided during the year	
Others	55 Lakh
Aggregate amount of loans outstanding with respect to above loan as on 31 st March 2026	52 Lakh

- b) According to the information and explanations given to us and based on the audit procedures conducted by us, In our opinion, During the year, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees to companies, firms, limited liability partnerships or any other parties are not prejudicial to the Company's interest.
- c) According to the information and explanations given to us, In respect of the loans granted by the Company, the schedule of repayment of principal and payment of interest has not been stipulated. Accordingly, we are unable to comment on the regularity of repayment of principal and payment of interest.
- d) According to the information and explanations given to us, As no repayment schedule has been stipulated for the loan given to parties, we are unable to determine whether any amount is overdue. The Company has not taken any specific steps towards recovery as there is no agreed timeline for repayment.
- e) According to the information and explanations given to us, No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.
- f) According to information and explanations given to us and based on the audit procedures performed, the Company has granted loans or advances in the nature of loans on repayable on demand. Details of loans repayable on demand are as under.

Particular	Amount
Aggregate amount of loans outstanding without repayment schedule as on 31 st March 2026	
Others	883.22 Lakh
Percentage of total outstanding loans	100%

- iv. According to the information and explanations given to us and on the basis of our examination of the records of the Company, The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

v. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.

vi. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the services provided by it. Accordingly, clause 3(vi) of the Order is not applicable.

vii. In respect of statutory dues:

(a) The Company has generally been regular in depositing with appropriate authorities undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues applicable to it. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

(b) According to the records of the company, there are no dues of sales tax, service tax, custom duty, excise duty or value added tax on account of any dispute:

viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix.

a. The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

b. The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

c. The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

d. On an overall examination of the standalone financial statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.

e. On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

f. The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause (ix)(f) of the Order is not applicable to the Company.

x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable

xi. (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

xii. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii. In our opinion, Transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the standalone financial statements, as required by the applicable accounting standards.

xiv. (a) In our opinion, the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) The internal audit reports of the Company issued till the date of the audit report, for the period under audit have been considered by us.

xv. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

xvi. (a) In our opinion, the Company is not required to be registered under section 45- IA of the Reserve Bank of India Act, 1934. Hence, reporting under this clause of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

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

xviii. There has been resignation of the statutory auditors during the year, and we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.

xix. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

xx. There is not liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.

For Pravin Chandak & Associates
Chartered Accountants
Firm's registration number: 116627W

Sd/-
Pravin Chandak
Partner
Membership number: 049391
Place: Mumbai
Date: 21st May, 2026
UDIN: 26049391QAYAF08923

ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT**Report on Other Legal and Regulatory Requirements’ section of our report to the Members of Prismx Global Ventures Limited of even date****Report on the Internal Financial Controls with reference to Standalone Financial Statements under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 (the “Act”)**

We have audited the internal financial controls with reference to Standalone Financial Statements of Prismx Global Ventures Limited (the “Company”) as of March 31, 2026 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

Auditor’s Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to Standalone Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Standalone Financial Statements included obtaining an understanding of internal financial controls with reference to Standalone Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls with reference to Standalone Financial Statements.

Meaning of Internal Financial Controls with reference to Standalone Financial Statements

A company’s internal financial control with reference to Standalone Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control with reference to Standalone Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to Standalone Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material

misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to Standalone Financial Statements to future periods are subject to the risk that the internal financial control with reference to Standalone Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to Standalone Financial Statements and such internal financial controls with reference to Standalone Financial Statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to Standalone Financial Statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Pravin Chandak & Associates

Chartered Accountants

Firm’s registration number: 116627W

Sd/-

Pravin Chandak

Partner

Membership number: 049391

Place: Mumbai

Date: 21st May, 2026

UDIN: 26049391QAYAF0892

Prismx Global Ventures Ltd
CIN: L74110MH1973PLC016243
Standalone Balance Sheet as at March 31, 2026

Amount in Lakh

	Particulars	Note	As at March 31, 2026	As at March 31, 2025
	ASSETS			
1	Non - Current Assets			
	a) Investment property	4	454.89	462.20
	b) Intangible Assets	5	-	13.24
	c) Financial assets			
	i) Investments	6	3552.16	4358.35
	ii) Other financial assets	7	1.00	1.00
	d) Deferred tax assets (net)	8	637.12	147.67
	Total Non - Current Assets (A)		4645.17	4982.46
2	Current assets			
	a) Inventories	10	546.20	302.40
	b) Financial assets			
	i) Trade receivables	11	15.34	5.94
	ii) Cash and cash equivalents	12	139.66	883.39
	iii) Bank balances other than (ii) above	13	1327.24	1248.00
	iv) Loans	14	883.22	1330.60
	c) Other Current financial assets	15	89.02	139.26
	d) Income tax assets (net)	9	27.18	59.55
	Total Current Assets (B)		3027.86	3969.14
	TOTAL ASSETS (A+B)		7673.04	8951.60
	EQUITY AND LIABILITIES			
1	Equity			
	a) Equity share capital	16	4390.99	4390.99
	b) Other equity	17	3279.74	3759.07
	Total Equity (A)		7670.74	8150.06
2	LIABILITIES			
	Current liabilities			
	a) Financial liabilities			
	i) Borrowings	18	-	800.19
	ii) Trade payables	19		
	Dues of micro, small and medium enterprises			
	Dues of creditors other than micro, small and medium enterprises		0.46	0.00
	b) Other current liabilities	20	1.84	1.35
	Total current liabilities (B)		2.30	801.54
	TOTAL EQUITY AND LIABILITIES (A+B)		7673.04	8951.60

Summary of significant accounting policies

3

The accompanying summary of Significant accounting policies and other explanatory information are an integral part of the financial statements.

As per our report of even date attached.

For Pravin Chandak & Associates

CHARTERED ACCOUNTANTS

Firm Regn. No.:116627W

Sd/-

CA Pravin Chandak

Partner

Membership No. 049391

PLACE : MUMBAI

DATED : 21/05/2026

UDIN: 26049391QAYAF08923

For Prismx Global Ventures Limited

Sd/-

Ravindra Bhaskar Deshmukh

Director

DIN: 00290973

Sd/-

Priyanka Ramesh Shetye

Director

DIN: 09719611

Sd/-

Mahesh Pandurang Kadge

Chief Financial Officer

Sd/-

Monali Bohra

Company Secretary

Prismx Global Ventures Ltd CIN: L74110MH1973PLC016243 Standalone Statement of Profit and loss for the year ended March 31, 2026			
Particulars		Note	Amount in Lakh
			For the year ended March 31, 2026
			For the year ended March 31, 2025
1 Income			
(a) Revenue from operations	21	1116.63	1436.45
(b) Other income	22	366.11	30.06
Total income		1482.74	1466.51
2 Expenses			
(a) Purchase of traded goods	23	1036.00	1317.75
(b) Change in inventories of traded goods	24	-243.80	-302.40
(c) Employee benefits expense	25	17.20	17.66
(d) Finance costs	26	1.80	14.25
(e) Depreciation and amortization expense	4 & 5	10.48	11.02
(f) Other expenses	27	299.18	233.87
Total expenses		1120.85	1292.16
3 (Loss)/ Profit before tax (1-2)		361.89	174.35
4 Tax expense	28		
(a) Current tax - Current Year		53.80	97.30
(b) Deferred tax		-309.85	-3.40
(c) Adjustment of tax relating to earlier periods		4.75	9.39
Total tax expense		-251.30	103.29
5 Profit/Loss for the year (3-4)	A	613.18	71.07
6 Other comprehensive income			
Items that will not be reclassified to profit or loss		-1272.12	-1894.64
Tax benefit on items that will not to be reclassified to profit or loss		179.61	110.30
Other comprehensive income/(loss) for the year	B	-1092.51	-1784.35
7 Total comprehensive Income for the year (5+6)	(A+B)	-479.32	-1713.28
8 Earnings per equity share (face value Rs. 1 each)	29		
Basic (In Rs)		0.14	0.02
Diluted (In Rs)		0.14	0.02
Summary of significant accounting policies	3		
The accompanying summary of Significant accounting policies and other explanatory information are an integral part of the financial statements			

As per our report of even date attached.

For Pravin Chandak & Associates

Chartered Accountants

Firm Regn. No.:116627W

Sd/-

CA Pravin Chandak

Partner

Membership No. 049391

PLACE : MUMBAI**DATED : 21/05/2026****UDIN: 26049391QAYAF08923****For Prismx Global Ventures Limited**

Sd/-

Ravindra Bhaskar Deshmukh**Director****DIN: 00290973**

Sd/-

Mahesh Pandurang Kadge**Chief Financial Officer**

Sd/-

Priyanka Ramesh Shetye**Director****DIN: 09719611**

Sd/-

Monali Bohra**Company Secretary**

Prismx Global Ventures Ltd CIN: L74110MH1973PLC016243 Standalone Cash Flow statement for the year ended March 31, 2026				
Amount in Lakh				
Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
A) Operating Activities				
Profit before tax		361.89		174.35
Adjustment to reconcile profit before tax to net cash flows				
Depreciation	10.48		11.02	
Finance Cost	1.80		14.25	
Other interest Income	-199.89		-245.59	
Dividend income	-1.42		-1.03	
Bad debts	254.81		196.68	
(Gain)/loss on sale of Investment	-142.86		221.04	
(Profit)/Loss on Sale of Assets/Discarded Assets (Net)				
Loss on sale of Subsidiary			0.00	
		-77.09		196.38
Cash flow from operating activities before working capital adjustments		284.80		370.73
Working Capital adjustments				
Loans & Advances	192.56		263.38	
Inventory	-243.80		-302.40	
Trade Receivables	-9.39		7.26	
Other current assets				
Other current financial assets	50.25		102.19	
Trade Payables	0.46		-0.94	
Short term borrowing	-800.19		675.39	
Other current liabilities	0.49		-0.19	
		-809.63		744.70
		-524.83		1115.43
Income tax paid (net of refund received)		-26.18		-114.31
Net cash flow generated from Operating Activities		-551.01		1001.11
B) Investing Activities				
Loss on intangible assets	10.07		0.00	
Investment in property				
Purchase /sale of Investment during the year	-323.06		-485.81	
Investment in fixed deposit for more than three months			0.00	
Proceed from fixed deposits	-79.24		12.00	
Other interest Income	199.89		245.59	
Dividend income	1.42		1.03	
Net cash flow generated from / (used in) Investing Activities		-190.92		-227.20
C) Financing Activities				
Proceeds from issue of Share Capital				
Proceeds from issue of Share Premium				
Finance cost	-1.80		-14.25	
Receipt from Security deposit	0.00		0.00	
Net cash flow used in financing Activities		-1.80		-14.25
Net increase in Cash and cash equivalents		-743.73		759.67
Cash and cash equivalents at the beginning of the year		883.39		123.73
Cash and cash equivalents at the end of the year		139.66		883.39
Notes				
Cash & Cash Equivalents				
1 Cash and Cash Equivalents Includes: (Refer Note No 12)				
Cash in Hand		1.47		1.64
Balance with Banks				
- In Current Account		5.02		816.01
- In deposit Account		133.02		65.75
- In OD Account		0.15		0.00
		139.66		883.39
Summary of significant accounting policies				
Notes to the Statement of Cash Flow (i) The Statement of Cash Flow has been prepared under the 'Indirect Method' set out in Ind AS 7 'Statement of Cash Flow'. The accompanying summary of Significant accounting policies and other explanatory information are an integral part of the financial statements As per our report of even date attached. For Pravin Chandak & Associates Chartered Accountants Firm Regn. No.:116627W Sd/- CA Pravin Chandak Partner Membership No. 049391 PLACE : MUMBAI DATED : 21/05/2026 UDIN: 26049391QAYAF08923				
For Prismx Global Ventures Limited Sd/- Ravindra Bhaskar Deshmukh Director DIN: 00290973 Sd/- Mahesh Pandurang Kadge Chief Financial Officer Sd/- Priyanka Ramesh Shetye Director DIN: 09719611 Sd/- Monali Bohra Company Secretary				

Prismx Global Ventures Ltd CIN: L74110MH1973PLC016243 Statement for Changes in equity for the year ended March 31, 2026					
A. Equity Share Capital					
Issued, Subscribed and Fully Paid Up Shares			No. of Shares	Amount In Lakh	
As at March 31, 2024			439,099,395	4390.99	
Changes during the year			-	-	
As at March 31, 2025			439,099,395	4390.99	
Changes during the year			-	-	
As at March 31, 2026			439,099,395	4390.99	
B. Other Equity			(Amount in Lakh)		
Particulars	Reservers and Surplus			Other items of Other comprehensive income	Total
	Securities premium Reserve	Capital Reserve (Forfeiture of share)	Retained Earnings		
Balance at at March 31, 2024	6742.73	3,300,190.00	-1218.84	-84.55	5472.34
Profit for the year & Fair Value Adjustment	-	-	71.07	-	71.07
Addition of Share premium through Right Issue	-	-	-	-	-
Capital Reserve (Share Premium amount of Forfeiture shares)	-	-	-	-	-
Other Comprehensive Income	-	-	-	-1784.35	-1784.35
Balance at at March 31, 2025	6742.73	33.00	-1147.77	-1868.90	3759.07
Profit for the year & Fair Value Adjustment	-	-	613.18	-	613.18
Addition of Share premium through Right Issue	-	-	-	-	-
Capital Reserve (Share Premium amount of Forfeiture shares)	-	-	-	-	-
Other Comprehensive Income	-	-	-	-1092.51	-1092.51
Balance at at March 31, 2026	6742.73	33.00	-534.59	-2961.40	3279.74
Summary of significant accounting policies					
The accompanying summary of Significant accounting policies and other explanatory information are an integral part of the financial statements					
As per our report of even date attached.					
For Pravin Chandak & Associates			For Prismx Global Ventures Limited		
Chartered Accountants					
Firm Regn. No.:116627W					
Sd/-			Sd/-		Sd/-
CA Pravin Chandak			Ravindra Bhaskar Deshmukh		Priyanka Ramesh Shetye
Partner			Director		Director
Membership No. 049391			DIN: 00290973		DIN: 09719611
PLACE : MUMBAI			Sd/-		Sd/-
DATED : 21/05/2026			Mahesh Pandurang Kadge		Monali Bohra
UDIN: 26049391QAYAF08923			Chief Financial Officer		Company Secretary

Prismx Global Ventures Limited

CIN: L74110MH1973PLC016243

Notes to Standalone Financial Statement for the year ended March 31, 2026

1 Company Overview

The Company Prismx Global Ventures Ltd (Formerly known as Gromo Trade & Consultancy Limited) is an existing public limited company incorporated on 15/01/1973 under the provisions of the Indian Companies Act, 1956 and deemed to exist within the purview of the Companies Act, 2013, having its registered office Office No. 303 3rd Floor Relcon House Premises Chl, Plot No 15/A, M G Road, Vile Parle East, Vileeparle (East), Mumbai, Mumbai, Maharashtra, India, 400057 -. The Company offers a diverse range activities in Trading in commodities, Trading in shares and Securities, Financial Investment Activities, Digital Media Services.

2 Basis of Preparation Of Financial Statement**a) Statement of Compliance**

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time and other accounting principles. These financial statements have been prepared and presented under the historical cost convention with the exception of certain assets and liabilities that are required to be carried at fair values by Ind AS. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between the market participants at the measurement date.

The financial statements were authorized for issue by the Company's Board of Directors on May 21, 2026.

These financial statements are presented in Indian Rupees (INR), which is also the functional currency. All the amounts have been rounded off, unless otherwise indicated.

b) Significant accounting judgement, estimates and assumptions

The preparation of the Company's financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Future results could differ due to these estimates and differences between the actual results and the estimates are recognised in the periods in which the results are known / materialised. Estimates and underlying assumptions are reviewed on an ongoing basis.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based on its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Significant Estimates and assumptions are required in particular for:

Impairment of Non Financial Asset :

Determining whether property, plant and equipment and intangible assets are impaired requires an estimation of the value in use of the relevant cash generating units. The value in use calculation is based on a Discounted Cash Flow model over the estimated useful life of the underlying assets or cash generating units. Further, the cash flow projections are based on estimates and assumptions relating to expected revenues, operational performance of the assets, market prices of related products or services, inflation, terminal value etc. which are considered reasonable by the management.

Taxes

The Company's tax jurisdiction is India. Significant judgements are involved in estimating budgeted profits for the purpose of paying advance tax, determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions. Significant management judgement is also required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies, including estimates of temporary differences reversing on account of available benefits from the Income Tax Act, 1961.

c) Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

3 Summary of Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

The Company follows the mercantile system of accounting and recognizes income and expenditure on an accrual basis.

Cash And Cash Equivalents

Cash comprises cash on hand and demand deposit with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the

For the purpose of presentation in the statement of cash flows, cash and cash equivalents include cash on hand, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Property, plant and equipment

The Company has elected to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost in accordance with the exemption provided under IND AS 101.

Plant and equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any such cost includes the cost of replacing part of the plant and equipment and borrowing its for long-term construction projects if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Depreciation on property, plant and equipment is calculated on a WDV basis using the rates arrived at based on the useful lives estimated by the management which coincides with the rates as per Schedule II of the Companies Act, 2013. The useful life of major computer is 3 years.

Revenue Recognition

The Company has adopted Ind AS 115, Revenue from Contracts with Customers, with effect from 01 April 2018. The Company has applied the following accounting policy for revenue recognition:

Revenue from contracts with customers:

The Company recognises revenue from contracts with customers based on a five step model as set out in Ind AS 115:

Step 1. Identify the contract(s) with a customer: A contract is defined as an agreement between two or more parties that creates enforceable rights and obligations and sets out the criteria for every contract that must be met.

Step 2. Identify the performance obligations in the contract: A performance obligation is a promise in a contract with a customer to transfer a good or service to the customer.

Step 3. Determine the transaction price: The transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties

Step 4. Allocate the transaction price to the performance obligations in the contract: For a contract that has more than one performance obligation, the Company will allocate the transaction price to each performance obligation in an amount that depicts the amount of consideration to which the Company expects to be entitled in exchange for satisfying each performance obligation.

Step 5. Recognise revenue when (or as) the entity satisfies a performance obligation.

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

Sales

(i) Sales are recognised when significant risks and rewards are transferred to the buyer as per the contractual terms or on dispatch where such dispatch coincides with transfer of significant risks and rewards to the buyer.

ii) Interest income on financial asset is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instruments.

Accounting for Trading in Future & options

This policy outlines the accounting treatment and disclosure requirements for transactions involving futures and options trading. The policy ensures that all such transactions are recorded accurately and consistently in the financial statements, in compliance with applicable accounting standards

This policy applies to all futures and options trading activities undertaken by the company, including hedging, speculative, and arbitrage transactions.

Initial Recognition:

Futures and options contracts are recognized in the books on the trade date, which is the date the company enters into the contract.

Contracts are initially recorded at fair value, which is typically the transaction price, excluding transaction costs.

Subsequent Measurement:

At each reporting date, futures and options contracts are re-measured at fair value.

Gains and losses arising from changes in the fair value of open futures and options contracts are recognized in the statement of profit and loss.

Options Contracts:

Premium paid or received on options is recognized in the statement of profit and loss as a cost or income upon the expiry or exercise of the option.

The fair value of open options contracts is re-measured at each reporting date, and changes in fair value are recognized in the statement of profit and loss

Futures Contracts:

Futures contracts are marked to market on a daily basis. Unrealized gains or losses are recognized in the statement of profit and loss.

The margin paid or received is adjusted against the settlement of the contract or realized at the closure of the position.

Other Income**Dividends**

Dividends are recognised in profit or loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the group, and the amount of the dividend can be measured reliably.

Inventories Valuation

(i) Cost of Materials, components, stores & spares and packing material is arrived at Weighted Average Cost and Cost of goods purchased

(ii) Scrap is valued at net realisable value.

Trade receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

Borrowing Cost

(i) Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in profit or loss over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

(ii) Borrowings are classified as current financial liabilities unless the group has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Where there is a breach of a material provision of a long-term loan arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current, if the lender agreed, after the reporting period and before the approval of the financial statements for issue, not to demand payment as a consequence of the breach.

Leases

The Company has no leases or any contract containing lease accordingly, no disclosure has been made on the same.

Earnings Per Share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period. The weighted average number equity shares outstanding during the period and all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of share outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

Taxation

(i) The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate for the jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences, to unused tax losses and unabsorbed depreciation.

Current and deferred tax is recognized in the Statement of Profit and Loss except to the extent it relates to items recognized directly in equity or other comprehensive income, in which case it is recognized in equity or other comprehensive income.

(ii) Provision for Income tax is made on the basis of the estimated taxable income for the current accounting period in accordance with the Income-tax Act, 1961 and Revised Income Computation and Disclosure Standards (ICDS) of the Income-tax Act, 1961.

(iii) Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except when the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except when the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Impairment of Assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the management estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the assets belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed, and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

Provisions and Contingent Liabilities

The Company creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Operating Cycle

Based on the nature of products/activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non current.

Financial Instruments**(I) Financial Assets****(i) Initial recognition and measurement**

All financial assets and liabilities are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition. Purchase and sale of financial assets are recognised using trade date accounting.

(ii) Subsequent measurement

(a) Financial assets carried at amortised cost (AC): A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(b) Financial assets at fair value through other comprehensive income (FVTOCI): A financial asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(c) Financial assets at fair value through profit or loss (FVTPL): A financial asset which is not classified in any of the above categories are measured at FVTPL.

(iii) Impairment of financial assets

In accordance with Ind AS 109, the Company uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of financial assets other than those measured at fair value through profit and loss (FVTPL).

Expected credit losses are measured through a loss allowance at an amount equal to:

(a) The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or

(b) Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

For trade receivables Company applies 'simplified approach' which requires expected lifetime losses to be recognised from initial recognition of the receivables. The Company uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward looking estimates are analysed.

For other assets, the Company uses 12 month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

(II) Financial Liabilities**(i) Initial recognition and measurement**

All financial liabilities are recognized at fair value and in case of loans, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

(ii) Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109.

Gains or losses on liabilities held for trading are recognised in the statement of profit and loss.

Loans and borrowings

This is the category most relevant to the company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are de-recognised as well as through the EIR amortisation process.

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

This category generally applies to borrowings.

De-recognition

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

Offsetting of financial instruments

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

Note 4 : - Investment property			Amount in Lakh		
Particulars	Flats	Offices	Shops	Total	
Year Ended March 31, 2024	-	-	-	-	
Gross Carrying Value					
Opening Balance	103.62	225.16	141.26	470.05	
Addition	-	-	-	-	
Deduction	-	-	-	-	
Closing Balance	103.62	225.16	141.26	470.05	
Accumulated Depreciation and Amortisation	-	-	-	-	
Opening Balance	-	-	-	-	
Depreciation for the year	1.73	3.76	2.36	7.85	
Deduction	-	-	-	-	
Closing Balance	1.73	3.76	2.36	7.85	
Year Ended March 31, 2025	101.89	221.40	138.90	462.20	
Gross Carrying Value					
Opening Balance	101.89	221.40	138.90	462.20	
Addition	-	-	-	-	
Deduction	-	-	-	-	
Closing Balance	101.89	221.40	138.90	462.20	
Accumulated Depreciation and Amortisation					
Opening Balance	-	-	-	-	
Depreciation for the year	1.61	3.50	2.19	7.30	
Deduction	-	-	-	-	
Closing Balance	1.61	3.50	2.19	7.30	
Net Carrying Amount as on 31st March 2026	100.28	217.90	136.71	454.89	

Prismx Global Ventures Ltd

Notes to Standalone Financial Statement for the year ended March 31, 2026

CIN: L74110MH1973PLC016243

Note 5 : - Intangible assets

Amount in Lakh

Particulars	Intangible assets			
	OTT platform	Content on AIR	Capital WIP	Total
Year Ended March 31, 2026				
Gross Carrying Value				
Opening Balance	1.43	5.81	6.00	13.24
Addition	-	-	-	-
Deduction	0.40	3.67	6.00	10.07
Closing Balance	1.03	2.14	0.00	3.17
Accumulated Depreciation and Amortisation	-	-	-	-
Opening Balance	-	-	-	-
Depreciation for the year	1.03	2.14	-	3.17
Deduction	-	-	-	-
Closing Balance	1.03	2.14	0.00	3.17
Net Carrying Amount	0.00	0.00	0.00	0.00
Year Ended March 31, 2025				
Gross Carrying Value				
Opening Balance	5.17	10.70	6.00	21.87
Addition	-	-	-	-
Deduction	-	-	-	-
Closing Balance	5.17	10.70	6.00	21.87
Accumulated Depreciation and Amortisation	-	-	-	0.00
Opening Balance	2.71	2.75	-	5.45
Depreciation for the year	1.03	2.14	-	3.17
Deduction	-	-	-	-
Closing Balance	3.74	4.89	-	8.63
Net Carrying Amount	1.43	5.81	6.00	13.24

Prismx Global Ventures Ltd

Notes to Standalone Financial Statement for the year ended March 31, 2026

CIN: L74110MH1973PLC016243

Note 6 :- Investments

Unquoted Equity Share Investments

Particulars	Amount in Lakh		As at March 31, 2026	Amount in Lakh		As at March 31, 2025
	Face Value	No of Shares		Face Value	No of Shares	
Investment in subsidiaries (measured at cost)						
Tmart Platform Private Limited	10	1,02,500	10.25	10	1,02,500	10.25
Other Equity Instruments						
Amaya marketing Pvt Ltd	10	49,943	77.91	10	49,943	77.91
Hunnar Jewels Limited	10	5,62,500	463.84	10	5,62,500	463.84
Total Value of unquoted investment (A)			552.00			552.00

Investment in preference shares

Particulars	Face Value	No of Shares	As at March 31, 2026	Face Value	No of Shares	As at March 31, 2025
Unquoted Preference Shares (Partly Paidup)						
12% Non - Cumulative Convertible Preference shares of Saptashrungi Alloy Pvt Ltd (Rs 50 called up)	10	6,54,645	326.25	10	6,54,645	326.25
Total Value of unquoted investment (B)			326.25			326.25

"The Company has measured its investment in Preference Shares at cost. The Company believes that cost represents fair value due to the absence of active markets or reliable valuation inputs. These investments are reviewed for impairment indicators annually."

Investment in Quoted Equity Instruments (Fair value through Other Comprehensive Income)

Particulars	Face Value	No of Shares	As at March 31, 2026	Face Value	No of Shares	As at March 31, 2025
Bannari Amman Spinning Mills Ltd	5.00	10,000	1.73	5.00	10,000	2.94
Tata Investment Corporation Ltd	1.00	101	0.55	-	-	-
ITC Ltd	-	-	-	-	-	-
LIC	-	-	-	-	-	-
Mrs. Bectors Food Specialities Ltd	-	-	-	-	-	-
Pressure Sensitive Systems (India) Ltd	-	-	-	-	-	-
Restaurant Brands Asia Ltd	10.00	150	0.09	10.00	150	0.09
Tata Consultancy Services Ltd	1.00	50	1.18	1.00	50	1.80
Toyam Sports Ltd	-	-	-	-	-	-
Moryo Industries Ltd	5.00	13,000	0.00	5.00	13,000	0.25
Banas Finance Ltd	10.00	2,07,14,121	1050.21	10.00	1,85,41,042	1346.08
Prakash Industries Limited	-	-	-	-	-	-
BSE Ltd	-	-	-	-	-	-
Tilak Finance Limited	1.00	19,14,34,428	1588.91	1.00	52,25,386	147.36
Empyrean Cashew Limited	-	-	-	-	-	-
Aditya Birla Capital Ltd	-	-	-	10.00	5,400	9.98
Astral Ltd	-	-	-	1.00	734	9.49
AU Small Finance Bank Ltd	-	-	-	10.00	1,000	5.34
Bank of India Ltd	-	-	-	10.00	4,825	5.17
Bharat Electronics Ltd	-	-	-	1.00	2,850	8.58
Kotak Mahindra Bank Ltd	-	-	-	5.00	400	8.69
National Aluminium Company Limited	-	-	-	5.00	3,750	6.58
NMDC Ltd	1.00	27,000	20.59	1.00	27,000	18.60
Pidilite Industries Limited	1.00	500	6.43	1.00	250	7.12
Samvardhana Motherson International Ltd	-	-	-	1.00	3,550	4.65
Shamrock Industrial Company Ltd	10.00	17,451	3.73	10.00	17,451	2.16
Sammaan Capital Ltd	2.00	101	0.15	-	-	-
Total Value of Quoted equity Investments (C)		21,21,71,850	2673.55		15,84,88,699	1584.89

Investment in Govt. Bonds

Particulars	Face Value	Number	As at March 31, 2026	Face Value	Number	As at March 31, 2025
Invest in 6.54% GOI 17/01/2032	100	64	0.06	100	18,94,864	1895.22
Total value of investment in govt. bonds (D)			0.06			1895.22

Investment in Mutual fund

Particulars	Face Value	Number	As at March 31, 2026	Face Value	Number	As at March 31, 2025
HDFC Balanced Advantage Fund	-	19.351	0.09	-	-	-
ICICI Prudential Equity Savings Fund Cumulative	-	443.437	0.10	-	-	-
ICICI Prudential Gilt Fund - Growth	-	96.707	0.10	-	-	-
Total value of investment in Mutual Fund (E)			0.29			0.00

Total Investments (A+B+C+D+E)

			3552.16			4358.35
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Agreegate fair value of quoted Investments (C + D + E)

			2673.91			3480.10
--	--	--	---------	--	--	---------

Agreegate book value of unquoted Investments (A + B)

			878.25			878.25
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As at March 31, 2026 As at March 31, 2025

Note 7 :- Other financial assets

Security Deposit

1.00 1.00

Total Other Financials Assets

1.00 1.00

Note 8 :- Deferred tax Assets**Deferred tax Asset**

Carry Forward Capital Losses
Other Comprehensive Income
Accelerated Depreciation for tax Purpose

Deferred tax Liability

Accelerated Depreciation for tax Purpose

Net Deferred Tax Asset/ (Liability)

As at March 31, 2026	As at March 31, 2025
316.65	8.67
320.17	140.56
0.31	-1.56
637.12	147.67
-	-
-	-
637.12	147.67

Note 9 :- Income Tax Assets

Income Tax (Net with Current year Tax)

As at March 31, 2026	As at March 31, 2025
27.18	59.55
27.18	59.55

Note 10 :- Inventories

Stock in trade (Valued at cost and NRV which ever is lower)

As at March 31, 2026	As at March 31, 2025
546.20	302.40
546.20	302.40

Note 11 :- Trade receivables

Unsecured, Considered good
Less : Allowance for credit losses

Of the above, trade receivables from:

- Related Party
- Others

As at March 31, 2026	As at March 31, 2025
15.34	5.94
-	-
-	-
-	-
15.34	5.94
15.34	5.94

Trade receivables Ageing Schedule**As at 31 March 2026**

Particulars	Curent but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 months – 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables – considered good	-	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
Disputed Trade receivables - considered good	-	15.34	-	-	-	-	15.34
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
Total	-	15.34	-	-	-	-	15.34

As at 31 March 2025

Particulars	Curent but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 months – 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables – considered good	-	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
Disputed Trade receivables - considered good	-	5.94	-	-	-	-	5.94
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
Total	0.00	5.94	-	-	-	-	5.94

The company uses expected credit loss allowances for trade receivables based on management projections.

Trade receivables are generally non - interest bearing and generally are on terms of 30-90 days although the Company provide extended credit period considering business and commercial arrangements with the customers.

No trade or other receivable are due from directors or other officers of the company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member except otherwise stated in Schedule of Related Party

Note 12- Cash and Cash equivalents

- (a) Balance with Banks
- On current accounts
 - On OD accounts
 - Deposits with original maturity of less than three months
- (b) Cash on Hand

As at March 31, 2026	As at March 31, 2025
5.02	816.01
0.15	-
133.02	65.75
1.47	1.64
139.66	883.39

Note 13- Bank balance other than above

Bank Fixed Deposits Account less than 12 Months for maturity

1327.24	1248.00
1327.24	1248.00

Note 14 - Loans**(Unsecured, Considered Good, unless specified otherwise)**

Loans and advances to Related Parties	96.35	94.35
Loans and advances to Others	786.87	1236.25
	883.22	1330.60

i) The carrying amounts of Loans and advances are considered to be the same as their fair values ,as all the loans are demand loans and short term in nature.

Note 15 - Other Current Financial Assets

Balance with government authorities (GST balance)	32.16	27.97
Security deposit	50.00	80.00
Accrued Interest	6.85	31.29
	89.02	139.26

Note 16 - Equity Share Capital**Authorized Share Capital**

At the beginning of the year (44,25,00,000 equity shares Re. 1/- par value)	4425.00	4425.00
Increase/(Decrease) during the year	-	-
At the end of the year (44,25,00,000 equity shares Re. 1/- par value)	4425.00	4425.00

Issued, Subscribed and Fully Paid Up Shares

At the beginning of the year (43,90,99,395 equity shares Re. 1/- par value)	4390.99	4390.99
Increase/(Decrease) during the year	-	-
At the end of the year (Shares 43,90,99,397 equity shares Re. 1/- par value)	4390.99	4390.99

Note No 16.1: The reconciliation of the number of shares outstanding

	As at 31st March, 2026		As at 31st March, 2025	
	No. of Shares	Amount	No. of Shares	Amount
Number of shares at the beginning	43,90,99,395	4390.99	43,90,99,395	4390.99
Increase/(Decrease) during the year	-	-	-	-
Total Shares	43,90,99,395	4390.99	43,90,99,395	4390.99
Calls In Arrears forfeited *	-	-	-	-
Number of shares at the end	43,90,99,395	4390.99	43,90,99,395	4390.99

Note 16.2: Terms/rights attached to equity shares

(A) The company has only one class of equity shares having a par value of Re. 1 per share. Each holder of equity shares is entitled to one vote per share.

(B) In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Note 16.3 : No shareholders holding more than 5% shares in the company :**Note 16.4: Details of shares held by promoters**

As at 31 March 2026, the Company does not have any promoter or promoter group as defined under the applicable provisions of the Companies Act, 2013 and the applicable Securities and Exchange Board of India (SEBI) regulations. Accordingly, the disclosures relating to promoters are not applicable to the Company. Further the Reclassification is approved by Shareholders of the Company in AGM held on 27th, September, 2025 and No-Objection Certificate (NOC) received from BSE Limited (BSE) dated January 27, 2026 and approval of the Members of the Company be and is hereby accorded to reclassify the following promoter / persons related to promoter(s) forming part of Promoter Group (hereinafter individually and jointly referred to as the ("Outgoing Promoters") from 'Promoter & Promoter Group Category' to 'Public Category' in EOGM on 26th March, 2026

As at 31 March 2025

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares	% change during the year
DHEERAJ SHAH	40,80,818	-	40,80,818	0.93	0%
PARESH B SHAH	16,00,000	-	16,00,000	0.36	0%
Total	56,80,818		56,80,818	1.29	0%

Note 17 - Other Equity		As at March 31, 2026	As at March 31, 2025
<u>Retained earning (A)</u>			
At the beginning of the year		-1147.77	-1218.84
Profit / (Loss) for the year		613.18	71.07
Total retained earning		-534.59	-1147.77
<u>Security Premium (B)</u>			
At the beginning of the year		6742.73	6742.73
At the End of the year		6742.73	6742.73
		6742.73	6742.73
<u>Other Comprehensive Income (C)</u>			
Opening Balance		-1868.90	-84.55
Add/ (Less): Changes during the year (net)		-1092.51	-1784.35
Closing Balance		-2961.40	-1868.90
Capital Reserve (Forfeiture of shares) (D)		33.00	33.00
Total other Equity (A+B+C+D)		3279.74	3759.07
Note 18 - Borrowings		As at March 31, 2026	As at March 31, 2025
Bank overdraft - Secured (Secured Against Fixed deposit)		-	800.19
		-	800.19

Note 19- Trade Payables		As at March 31, 2026	As at March 31, 2025		
Trade payables					
-Total outstanding dues of micro and small enterprises		-	-		
-Total outstanding dues of creditors other than micro and small enterprises		0.46	-		
		0.46	-		
As at 31 March 2026					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 years	2-3 years	More than 3 year	Total
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
Total outstanding dues of creditors other than micro	0.46	-	-	-	0.46
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	0.46	0.00	0.00	0.00	0.46
As at 31 March 2025					
Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 years	2-3 years	More than 3 year	Total
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
Total outstanding dues of creditors other than micro	-	-	-	-	-
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	-	-	-	-	-
Terms and condition of above financial liability					
Trade payable are non interest bearing and are normally settled in 90 days term.					

Note 20 - Other Current Liabilities		As at March 31, 2026	As at March 31, 2025
Statutory Dues Payable (TDS & Professional Tax)		0.04	-
Accrued expenses		1.80	1.35
		1.84	1.35

Prismx Global Ventures Ltd
CIN: L74110MH1973PLC016243

Notes to Standalone Financial Statement for the year ended March 31, 2026

	For the year ended March 31, 2026	For the year ended March 31, 2025
Note 21 : Revenue from Operations		
Note 21.1 - Disaggregated revenue information		
Revenue from Operations		
Type of goods and services		
Sale of Commodities	941.90	1017.75
Income from trading in Future & Options	113.94	284.93
Interest on Loan	60.79	133.77
Total revenue from Operations	1116.63	1436.45
Geographical distribution of goods and services		
India	1116.63	1436.45
Total revenue from Operations	1116.63	1436.45
Timing of revenue recognition		
Goods transferred at a point of time	941.90	1017.75
Interest booked over period time	60.79	133.77
Realisation of Profit & loss on F&O Trading	113.94	284.93
Total revenue from Operations	1116.63	1436.45

21.2 Performance Obligation

Information about company's performance obligation is listed below :-

Commodity Purchase (Gold/Bullion)

The performance obligation is satisfied upon delivery of the above mentioned goods and payment is generally due within 0 to 5 days from delivery.

Interest Income

The performance obligation is satisfied over-time, accrual of interest and payment of principal and interest is generally due as per the contracts entered between the company and customer.

21.3 Contract Balances	For the year ended March 31, 2026	For the year ended March 31, 2025
Trade receivables	-	-
	-	-

Note 22 - Other Income

	For the year ended March 31, 2026	For the year ended March 31, 2025
Short Term Capital Gain on sale of shares and securities	-0.88	43.16
Long Term Capital Gain / (loss) on sale of shares and securities	143.74	-264.21
Interest on FD	135.53	108.96
Interest on GOI Bonds	64.37	136.62
Interest on income tax refund	17.10	-
Dividend Income	1.42	1.03
Miscellaneous Income	0.00	0.08
Speculation Profit/loss	0.33	-0.09
Bad debt recovered	4.50	4.50
	366.11	30.06

Note 23 - Purchases of Stock - in - Trade

	For the year ended March 31, 2026	For the year ended March 31, 2025
- Purchase of Commodities	1036.00	1317.75
	1036.00	1317.75

Note 24 - Changes in Inventory

	For the year ended March 31, 2026	For the year ended March 31, 2025
Opeing Stock	302.40	-
Less : Closing stock	546.20	302.40
	-243.80	-302.40

Note 25 - Employee benefit Expenses

	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries, Wages and Bonus	16.46	16.81
Staff Welfare Expenses	0.73	0.85
	17.20	17.66

Note 26 - Finance Cost

	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest expense	1.78	0.40
Bank Charges	0.02	13.85
	1.80	14.25

Note 27 - Other Expenses

	For the year ended March 31, 2026	For the year ended March 31, 2025
Listing Fees	3.84	3.84
Depository/Share Transfer Charges	13.41	12.49
Printing & Stationery	0.60	0.47
Repairs & Maintenance - Others	0.21	-
Rent Rates & Taxes	2.73	4.24
Advertisement & Sales Promotion	0.44	0.48
Payment to Statutory Auditor	2.00	1.50
Legal & Professional	4.67	5.33
Directors' Sitting Fees	4.48	4.42
Telephone expenses	0.07	0.04
Conveyance Expenses	0.70	0.76
Transaction Charges	0.03	0.03
Office Expenses	1.13	3.56
Bad Debts	254.81	196.68
Miscellaneous expenses		0.06
Loss on software development	10.07	-
	299.18	233.87
Payment to auditors		
- Statutory audit fees	2.00	1.50
	2.00	1.50

Note 28 - Tax expenses

	For the year ended March 31, 2026	For the year ended March 31, 2025
Current tax	53.80	97.30
Deferred tax	-309.85	-3.40
Tax adjustment related to previous years	4.75	9.39
Total tax expense	-251.30	103.29

Reconcillation of tax expense and the accounting of profit/ (loss) multiplied by Indian Domestic tax rate for March 31, 2026 and March 31, 2025

Accounting profit	361.89	174.35
Tax rate for Corporate Entity as per the Income Tax Act, 1961	25.17%	25.17%
Tax expense as per the Income Tax Act, 1961	53.80	97.30
Tax charged at different rate	-	-
Tax adjustment of earlier years	4.75	9.39
Others	-309.85	-3.40
Total Tax Expense	-251.30	103.29

Note 29 - Earning per share

	For the year ended March 31, 2026	For the year ended March 31, 2025
(A) Profit attributable to Equity Shareholders (Rs.)	613.18	71.07
(B) No. of Equity Share outstanding during the year	4390.99	4390.99
(C) Face Value of each Equity Share (Rs.)	1.00	1.00
(D) Basic earning per Share (Rs.)	0.14	0.02
(E) Diluted earning per Share (Rs.)	0.14	0.02

Prismx Global Ventures Ltd

Notes to Standalone Financial Statements for the year ended 31st March, 2026

NOTE : 30 - Contingent Liabilities and Commitments

Contingent Liabilities: There is no reportable contingent liability for the FY 2025-26

NOTE : 31 - RELATED PARTY TRANSACTIONS :

"Related Party Disclosure" in compliance with Ind AS-24, are given below

a) List of related parties where control exists and related parties with whom transactions have taken place and relationship

Sr. No.	Name of the Related Party	Relation
1	Dheeraj Shah #	Reclassified as Non Promotor w.e.f. 26-03-2026
2	Paresh Bhai Shah #	Reclassified as Non Promotor w.e.f. 26-03-2026
3	Esaar (india) Limited	Promoter Interest Company (Promotor reclassified as Non Promotor w.e.f. 26-03-2026)
4	Atman Infotech Pvt. Ltd.	Promoter Interest Company (Promotor reclassified as Non Promotor w.e.f. 26-03-2026)
5	Priyanka Ramesh Shetye	Director
6	Pratiksha Vaibhav Modi	Company Secretary (Resigned w.e.f. 28-07-2025)
7	Monali Bohra	Company Secretary (Appointed w.e.f. 24-10-2025)
8	Ravindra Bhaskar Deshmukh	Executive Director & CEO
9	Salil Deshmukh	Director of T Mart Platform Pvt Ltd
10	Tmart Platform India Private Limited	Wholly Owned Subsidiary Company
11	Mahesh Pandurang Kadge	CFO

Amount in Lakh

(b) PARTICULARS OF TRANSACTIONS ENTERED INTO WITH RELATED PARTIES FOR THE YEAR ENDED MARCH 31, 2026

Sr. No.	Name of the Related Party	Nature of Transaction	F.Y 2025-26	F.Y 2024-25
1	Priyanka Ramesh	Remuneration	0.72	0.75
2	Tmart Platform Pvt Ltd	Loan & Advance Given	2.00	3.50
		Loan repayment Received	-	7.00
3	Monali Bohra	Remuneration	1.95	
4	Pratiksha Vaibhav Modi	Remuneration	2.40	7.30
5	Ravindra Bhaskar Deshmukh	Loan taken	4.50	-
		Loan repaid	4.50	
		Remuneration	1.50	6.50
6	Mahesh Pandurang Kadge	Salary	0.90	0.90

(c) DETAILS OF BALANCES OF RELATED PARTY OUTSTANDING AS AT MARCH 31, 2026

Sr. No.	Name of the Related Party	Nature of Balance	F.Y 2025-26	F.Y 2024-25
1	Tmart Platform Pvt Ltd	Loan given	96.35	94.35
		Investment in Unlisted equity shares	10.25	10.25

As at 31 March 2026, the Company does not have any promoter or promoter group as defined under the applicable provisions of the Companies Act, 2013 and the applicable Securities and Exchange Board of India (SEBI) regulations. Accordingly, the disclosures relating to promoters are not applicable to the Company. Further the Reclassification is approved by Shareholders of the Company in AGM held on 27th, September, 2025 and No-Objection Certificate (NOC) received from BSE Limited (BSE) dated January 27, 2026 and approval of the Members of the Company be and is hereby accorded to reclassify the following promoter / persons related to promoter(s) forming part of Promoter Group (hereinafter individually and jointly referred to as the ("Outgoing Promoters") from 'Promoter & Promoter Group Category' to 'Public Category' in EOGM on 26th March, 2026

NOTE : 32 - EMPLOYEE BENEFITS

Provision for retirement benefits to employees was not provided on accrual basis, which is not in conformity with Ind AS19 and the amount has not been quantified because actuarial valuation report is not available. However, in the opinion of the management the amount involved is negligible and has no material impact on the Statement of Profit & Loss.

Note : 33 - COMPLIANCE OF SECTION 45-IA OF THE RBI ACT, 1934

The financial assets of the company constitute more than 50% of the total assets of the company. The company is also engaged in trading activity the income from which is less than 50% of the gross income of the company. Hence, the company does not fulfil one of the NBFC criterion prescribed in terms of section 45-IA of the RBI Act, 1934 in the current financial year and therefore NBFC provisions are not applicable in the current financial year.

Prismx Global Ventures Ltd

Notes to Standalone Financial Statements for the year ended 31st March, 2026

Note 34 : Ratio Analysis and its elements

Ratio	Numerator	Denominator	31-03-2026	31-03-2025	% change	Reason
Current ratio	Current Assets	Current Liabilities	1,316.07	4.95	26477%	Decrease in loan
Debt- Equity Ratio	Total Debt	Shareholder's Equity	-	0.10	-100%	Borrowings repaid
Debt Service Coverage ratio	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	Debt service = Interest & Lease Payments + Principal Payments	494.68	700.95	-29%	Borrowings repaid
Return on Equity ratio	Net Profits after taxes – Preference Dividend	Average Shareholder's Equity	0.08	0.01	789%	Due to increase in profit
Inventory Turnover ratio	Cost of goods sold/sales	Average Inventory	2.22	NA	NA	
Trade Receivable Turnover Ratio	Net credit sales = Gross credit sales - sales return	Average Trade Receivable	NA	NA	NA	
Trade Payable Turnover Ratio	Net credit purchases = Gross credit purchases -	Average Trade Payables	NA	NA	NA	
Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets –	0.37	0.45	-19%	
Net Profit ratio	Net Profit	Net sales = Total sales - sales return	0.55	0.05	1010%	Due to increase in price of commodities.
Return on Capital Employed	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	0.05	0.02	118%	Borrowings repaid
Return on Investment	Income from Investment	Investment	0.06	-0.02	-363%	Due to sale of investments at profit

Prismx Global Ventures Ltd

Notes to Standalone Financial Statements for the year ended 31st March, 2026

Note 35 : Segment Reporting - Ind AS 108

The Company is primarily engaged in a single segment business of Trading and there is significant income from Interest on Loans. The Details are given below:

Sr No	Particulars	Amount in Lakh		Amount in Lakh		Amount in Lakh	
		Trading		Finance Busines		Total	
		25-26	24-25	25-26	24-25	25-26	24-25
1	Segment Revenue	941.90	1017.75	174.73	418.70	1116.63	1436.45
2	Segment Results	149.70	2.40	-81.88	207.77	67.82	210.17
3	Unallocable expense (net)	-	-	-	-	72.04	65.88
4	Operating Income	-	-	-	-		0.00
5	Other Income (Net)	-	-	-	-	366.11	30.06
6	Profit before exceptional item and tax	-	-	-	-	361.89	174.35
7	Exceptional item	-	-	-	-	-	-
8	Profit before Tax	-	-	-	-	361.89	174.35
9	Segment Assets	546.20	302.40	7126.84	8649.20	7673.04	8951.60
10	Segment Liabilities	-	-	2.30	801.54	2.30	801.54

Due to unavailability of suitable basis for apportionment, only direct expenses related to Trading business are considered in segment results of Trading Activity.

Prismx Global Ventures Ltd

CIN: L74110MH1973PLC016243

Notes to Standalone Financial Statement for the year ended March 31, 2026

Note 36: Financial instruments – Fair values and risk management**A. Accounting classification and fair values**

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

The company uses the following hierarchy for determining and/or disclosing the fair value of financial instruments by valuation techniques:

Level 1: Fair value measurement are those derived from quoted prices (unadjusted) in active markets for identical assets and liabilities.

Level 2: Fair value measurements are those derived from inputs other than quoted prices that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)

Level 3: Fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs)

As at March 31, 2026								
Particulars	Carrying amount				Fair value			
	FVTPL	FVTOCI - designated as such	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Financial assets								
Investments	-	3552.16	-	3552.16	2673.91	-	878.25	3552.16
Loans and Advances	-	-	883.22	883.22	-	-	-	883.22
Other Financial Assets	-	-	90.02	90.02	-	-	-	90.02
Trade receivables	-	-	15.34	15.34	-	-	-	15.34
Cash and cash equivalents and Bank balance	-	-	1466.91	1466.91	-	-	-	1466.91
	-	3552.16	2455.48	6007.64	2673.91	0.00	878.25	6007.64
Financial liabilities								
Trade Payables	-	-	2.30	2.30	-	-	-	2.30
Lease liability	-	-	0.00	0.00	-	-	-	-
Unsecured Loans	-	-	0.00	0.00	-	-	-	0.00
Other Financial Liabilities	-	-	0.00	0.00	-	-	-	-
	-	-	2.30	2.30	-	-	-	2.30
As at March 31, 2025								
Particulars	Carrying amount				Fair value			
	FVTPL	FVTOCI - designated as such	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Financial assets								
Investments	-	4358.35	0.00	4358.35	1584.89	-	2773.47	4358.35
Loans and Advances	-	-	1330.60	1330.60	-	-	-	1330.60
Other Financial Assets	-	-	140.26	140.26	-	-	-	140.26
Trade receivables	-	-	5.94	5.94	-	-	-	5.94
Cash and cash equivalents and bank balance	-	-	1371.73	1371.73	-	-	-	1371.73
	-	4358.35	2848.53	7206.88	1584.89	-	2773.47	7206.88
Financial liabilities								
Trade Payables	-	-	0.00	0.00	-	-	-	0.00
Lease liability	-	-	0.00	0.00	-	-	-	0.00
Unsecured Loans	-	-	800.19	800.19	-	-	-	800.19
Other Financial Liabilities	-	-	1.35	1.35	-	-	-	1.35
	-	-	801.54	801.54	-	-	-	801.54

B. Measurement of fair values

Valuation techniques and significant unobservable inputs

The Fair Value of the Financial Assets & Liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

C. Financial Risk Management**C.i. Risk management framework**

A wide range of risks may affect the Company's business and operational or financial performance. The risks that could have significant influence on the Company are market risk, credit risk and liquidity risk. The Company's Board of Directors reviews and sets out policies for managing these risks and monitors suitable actions taken by management to minimise potential adverse effects of such risks on the company's operational and financial performance.

C.ii. Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's trade and other receivables, cash and cash equivalents and other bank balances. To manage this, the Company periodically assesses financial reliability of customers, taking into account the financial condition, current economic trends and analysis of historical bad debts and ageing of accounts receivable. The maximum exposure to credit risk in case of all the financial instruments covered below is restricted to their respective carrying amount.

(a) Trade and other receivables from customers

Credit risk in respect of trade and other receivables is managed through credit approvals, establishing credit limits and monitoring the credit worthiness of customers to which the Company grants credit terms in the normal course of business.

The Company considers the probability of default upon initial recognition of asset and whether there has been a significant increase in the credit risk on an on-going basis through each reporting period. To assess whether there is a significant increase in credit risk the Company compares the risk of default occurring on assets as at the reporting date with the risk of default as at the date of initial recognition. It considers reasonable and supportive forward-looking information such as:

- i) Actual or expected significant adverse changes in business
- ii) Actual or expected significant changes in the operating results of the counter party
- iii) Financial or economic conditions that are expected to cause a significant change to the counterparties ability to meet its obligation
- iv) Significant changes in the value of the collateral supporting the obligation or in the quality of third party guarantees or credit enhancements

Financial assets are written off when there is a no reasonable expectations of recovery, such as a debtor failing to engage in a repayment plan with the Company. When loans or receivables have been written off, the Company continues to engage in enforcement activity to attempt to recover the receivable due. When recoverable are made, these are recognised as income in the statement of profit and loss.

The Company measures the expected credit loss of trade receivables and loan from individual customers based on historical trend, industry practices and the business environment in which the entity operates. Loss rates are based on actual credit loss experience and past trends. Based on the historical data, loss on collection of receivable is not material hence no additional provision considered.

Financial Assets are considered to be of good quality and there is no significant increase in credit risk.

(b) Cash and cash equivalents and Other Bank Balances

The Company held cash and cash equivalents and other bank balances as stated in Note No. 12. The cash and cash equivalents are held with bank with good credit ratings and financial institution counterparties with good market standing.

C.iii. Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

Liquidity risk is managed by Company through effective fund management of the Company's short, medium and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities and other borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted.

	(Amount in lakh)			
	<1 years	1 to 5 years	> 5 years	Total
As at March 31,2026				
Borrowings	0.00	0.00	0.00	0.00
Lease liability	0.00			
Other financial liabilities	0.00	0.00	0.00	0.00
Trade payable	2.30	0.00	0.00	2.30
	2.30	0.00	0.00	2.30
As at March 31,2025				
Borrowings	800.19	0.00	0.00	800.19
Lease liability	0.00	0.00	0.00	0.00
Other financial liabilities	1.35	0.00	0.00	1.35
Trade payable	0.00	0.00	0.00	0.00
	801.54	0.00	0.00	801.54

C.iv. Market risk

Market Risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

C.iv.a Currency risk

The Company is not exposed to any currency risk on account of its operating and financing activities. The functional currency of the Company is Indian Rupee. Our exposure are mainly denominated in INR's Only. The Company's business model incorporates assumptions on currency risks and ensures any exposure is covered through the normal business operations. This intent has been achieved in all years presented. The Company has put in place a Financial Risk Management Policy to identify the most effective and efficient ways of managing the currency risks.

C.iv.b Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company is exposed to interest rate risk through the impact of rate changes on interest-bearing liabilities and assets. The Company has fixed rate contract with parities pertaining to loans which are repayable on demand

Note 37: Capital Management

For the purpose of the Company's capital management, capital includes issued equity share capital and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its capital so as to safeguard its ability to continue as a going concern and to optimise returns to shareholders. The capital structure of the Company is based on management's judgement of its strategic and day-to-day needs with a focus on total equity so as to maintain investor, creditors and market confidence. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt is calculated as borrowing less cash and cash equivalent and other bank balances and mutual funds investments.

	As at March 31, 2026	As at March 31, 2025
Borrowings	0.00	800.19
Less: Cash and cash equivalents	-139.66	-883.39
Net debt	-139.66	-83.20
Equity	4390.99	4390.99
Other Equity	3279.74	3759.07
Total Equity	7670.74	8150.06
Capital and net debt	7531.07	8066.86
Gearing ratio (%)	(1.85)	(1.03)

No changes were made in the objectives, policies or processes for managing capital during the year ended March 31, 2026 and March 31, 2025.

There are many transactions and calculations undertaken during the ordinary course of business for which the ultimate tax determination is uncertain. Where the final tax outcome of these matters is different from the amounts initially recorded, such differences will impact the current and deferred tax provisions in the period in which the tax determination is made. The assessment of probability involves estimation of a number of factors including future taxable income.

Note 38: Events after reporting period

No subsequent event has been observed which may required an adjustment to the balance sheet.

Note 39 : Details of dues to micro and small enterprises as per MSMED Act, 2006

There are no Micro and Small Enterprises as defined in the Micro and Small Enterprises Development Act, 2006 to whom the Company owes dues on account of principal amount together with interest and accordingly no additional disclosures have been made. The above information regarding Micro and Small Enterprises has been determined to the extent such parties has been identified on the basis of information available with the Company.

Note 40 : 'The sitting fee and commission for non-executive directors is Rs. 4.48 lakhs and Rs. 4.42 lakh for the financial year 2025-26 and 2024-25 respectively

Note 41 : 'The company does not have any transaction with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956, during the current year and in the previous year

Note 42 : 'The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period

Note 43 : 'The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

Note 44 : 'The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961

Note 45 : 'The Company has not been declared willful defaulter by any bank, financial institution, government or government authority

Note 46 : 'The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property

Note 47 : 'All the known income and expenditure and assets and liabilities have been taken into account and that all the expenditure debited to the profit and loss account have been exclusively incurred for the purpose of the company's business.

Note 48 : 'No funds have been advanced / loaned / invested (from borrowed funds or from share premium or from any other sources / kind of funds) by the Company to any other person(s) or entity(ies), including foreign entities (Intermediaries), with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

Note 49 : 'No funds have been received by the Company from any person(s) or entity(ies), including foreign entities (Funding Parties), with the understanding (whether recorded in writing or otherwise) that the Company shall (i) directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

Note 50 : 'Unless otherwise stated, figures in brackets relate to the previous year. Previous period's figures have been regrouped / rearranged, to the extent necessary, to conform to current period's classifications. All the numbers have been rounded off to nearest Lakh

As per our report of even date attached.

For Pravin Chandak & Associates

Chartered Accountants

Firm Regn. No.:116627W

Sd/-
CA Pravin Chandak
Partner

Membership No. 049391

PLACE : MUMBAI

DATED : 21/05/2026

UDIN: 26049391QAYAF08923

For Prismx Global Ventures Limited

Sd/-
Ravindra Bhaskar Deshmukh
Director
DIN: 00290973

Sd/-
Mahesh Pandurang Kadge
Chief Financial Officer

Sd/-
Priyanka Ramesh Shetye
Director
DIN: 09719611

Sd/-
Monali Bohra
Company Secretary

Independent Auditor's Report**To the Members of Prismx Global Ventures Limited****Report on the Audit of the Consolidated Financial Statements****Opinion**

We have audited the accompanying consolidated financial statements of Prismx Global Ventures Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at March 31, 2026 and the Statement of Consolidated Profit and Loss (including Other Comprehensive Income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows for the year then ended, and notes to the consolidated financial statements, material accounting policy information and other explanatory information (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group, as at March 31, 2026, and consolidated total comprehensive income (comprising of profit and other comprehensive income), consolidated changes in equity and its consolidated cash flows for the year then ended.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report

Key Audit Matter	How our audit addressed the key audit matter
1 Valuation of Unlisted Equity Investments As disclosed in Note No. 7 of the consolidated financial statements, the Company holds investments in unlisted equity shares amounting to ₹ 552 lakhs, which includes ₹10.25 lakhs in a subsidiary company accounted for at cost in accordance with Ind AS 27. The remaining investments comprise ₹463.84 lakhs valued based on a valuation report obtained from a registered valuer and ₹77.91 lakhs valued using Net Book Value (NBV) as certified by the Company's management. No fresh valuation of these investments was carried out during the current year. The determination of fair value for these unlisted investments involves significant management judgment in selecting valuation methodologies and inputs, particularly where NBV is used without an independent valuation. While management is responsible for the preparation and fair presentation of these financial statements, including the determination of fair values, our responsibility is to assess the reasonableness of the assumptions and methodologies used. Due to the materiality of these investments and the subjectivity involved in their valuation, this matter was considered significant in the context of our audit and accordingly identified as a key audit matter.	Our audit procedures included: • Reviewing the valuation report prepared by the registered valuer for the investments valued at ₹463.84 lakhs, focusing on the valuation techniques applied and key inputs used. • Obtaining an understanding of the basis adopted for valuing ₹77.91 lakhs of investments using NBV and assessing whether such basis is consistent with the fair value measurement principles under Ind AS 113. • Evaluating the adequacy of the disclosures made by the management with respect to the valuation techniques and significant judgments involved. We have not performed an independent valuation of these investments. Our audit procedures were designed to assess the reasonableness of the management's estimates and to determine whether the investments are fairly presented in the financial statements as a whole.
2 Write-off of Loan Receivables During the Year During the year ended March 31, 2026, the Group wrote off loan receivables amounting to ₹254.81 lakhs, which were charged to the Consolidated Statement of Profit and Loss. These write-offs were based on management's internal assessment of non-recoverability. Given the significant estimates and judgment involved in determining the write-offs and their material impact on the financial results, we considered this to be a key audit matter	Our procedures were limited to assessing management's basis and included: • Evaluating the reasonableness of assumptions used in the write-off decisions; • Reviewing the aging analysis of loans and creditworthiness of borrowers, to the extent available; • Discussing with management the rationale for timing and quantum of write-offs; • Verifying whether the financial statements disclose the write-off appropriately in accordance with applicable Ind AS. We did not independently assess recoverability at borrower level. Our comments are based on management's representation and documentation made available to us

Other Information

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the Board's Report, Corporate Governance Report, Management Discussion and Analysis Report but does not include the consolidated financial statements and our auditor's report thereon.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows, and changes in equity of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matters

We did not audit the annual financial statements of subsidiary company Tmart Platform Private Limited included in the Statement, whose financial information reflects total assets of ₹ 115.78 Lakh as at 31 March 2026, total revenue of ₹ 9.81 Lakh, total net loss of ₹ 12.83 Lakh, total comprehensive loss of ₹ 12.83 Lakh for the year ended on that date, as considered in the Statement. These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit reports of such other auditors, and the procedures performed by us as stated above.

Our opinion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

Report on Other Legal and Regulatory Requirements

As required by paragraph 3(xxi) of the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we report that there are no qualifications or adverse remarks included in the CARO 2020 reports issued in respect of the standalone financial statements of the companies which are included in these Consolidated Financial Statements.

As required by Section 143(3) of the Act, we report, to the extent applicable, that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books.
- c) The Consolidated Balance Sheet, the Statement of Consolidated Profit and Loss (including other comprehensive income), the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account and records maintained for the purpose of preparation of the consolidated financial statements.
- d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors of the Holding Company and subsidiary companies as on March 31, 2026 taken on record by the Board of Directors of the Holding Company and subsidiary companies, incorporated in India, none of the directors of the Group companies, incorporated in India is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the maintenance of accounts and other matters connected therewith, reference is made to our remarks in para (vi) of clause (i) below on reporting under Rule 11(g) of the Rules
- g) With respect to the adequacy of internal financial controls with reference to consolidated financial statements of the Group and the operating effectiveness of such controls, refer to our separate report in Annexure A.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Group has disclosed the impact of pending litigations on its financial position in its Consolidated Financial Statements, if any.
 - ii. Provision has been made in the consolidated financial statements, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on longterm contracts including derivative contracts.
 - iii. There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund by the Holding Company. There were no amounts which is required to be transferred to the Investor Education and Protection Fund by the subsidiary companies incorporated in India.
 - iv. (a) The respective Managements of the Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us that, to the best of their knowledge and belief, as disclosed in Notes to the financial statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly, lend or invest in other

persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The respective Managements of the Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us that, to the best of their knowledge and belief, as disclosed in the 47(xi) to the financial statements, no funds (which are material either individually or in the aggregate) have been received by the Company or any of such subsidiaries from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures, that has been considered reasonable and appropriate in the circumstances, performed by us for the Company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our notice that has caused us to believe that the representations under sub- clause (i) and (ii) of Rule 11(e) contain any material misstatement.

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

In our opinion and based on the consideration of reports of other statutory auditor of the Subsidiary company, the managerial remuneration for the year ended March 31, 2026 has been paid / provided by the Holding Company and its subsidiaries to their directors in accordance with the provisions of section 197 read with Schedule V to the Act.

For Pravin Chandak & Associates
Chartered Accountants
Firm's registration number: 116627W

Sd/-
Pravin Chandak
Partner
Membership number: 049391
Place: Mumbai
Date: 21st May, 2026
UDIN: 26049391VJTUVF9281

Annexure A to Independent Auditor's Report

Independent Auditor's Report of even date to the members of Prismx Global Ventures Limited on the consolidated financial statements for the year ended March 31, 2026

Report on the Internal Financial Controls with reference to Consolidated Financial Statements under clause (i) of sub-section 3 of Section 143 of the Act

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2026, we have audited the internal financial controls with reference to Consolidated financial statements of Prismx Global Ventures Limited (hereinafter referred to as "the Holding Company") and its subsidiary companies, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company and its subsidiary companies, to whom reporting under clause (i) of sub-section 3 of Section 143 of the Act in respect of the adequacy of the internal financial controls with reference to Consolidated financial statements is applicable, which are companies incorporated in India, are responsible for establishing and maintaining internal financial controls based on "internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting ("the Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to Consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note issued by the ICAI and the Standards on Auditing deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of internal financial controls and both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Holding Company and its subsidiary companies internal financial controls system with reference to consolidated financial statements.

Meaning of Internal Financial Controls with reference to Consolidated financial statements

A company's internal financial control with reference to Consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to Consolidated financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to Consolidated financial statements

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

Opinion

In our opinion, the Holding Company and its subsidiary companies, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system with reference to Consolidated financial statements and such internal financial controls with reference to Consolidated financial statements were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For Pravin Chandak & Associates

Chartered Accountants

Firm's registration number: 116627W

Sd/-

Pravin Chandak

Partner

Membership number: 049391

Place: Mumbai

Date: 21st May, 2026

UDIN: 26049391VJTUVF9281

Prismx Global Ventures Ltd
CIN: L74110MH1973PLC016243
Consolidated Balance Sheet as at March 31, 2026

Amount in Lakh

	Particulars	Note	As at March 31, 2026	As at March 31, 2025
	ASSETS			
1	Non - Current Assets			
	a) Property, plant and equipment	4	1.92	2.34
	b) Investment property	5	454.89	462.20
	c) Goodwill		1.21	1.21
	d) Intangible Assets	6	0.88	14.42
	e) Financial assets			
	i) Investments	7	3541.91	4348.10
	ii) Other financial assets	8	1.00	3.00
	f) Deferred tax assets (net)	9	637.12	147.67
	Total Non - Current Assets (A)		4638.93	4978.93
2	Current assets			
	a) Inventories	11	546.20	302.40
	b) Financial assets			
	i) Trade receivables	12	15.34	16.62
	ii) Cash and cash equivalents	13	140.21	884.00
	iii) Bank balances other than (ii) above	13A	1327.24	1248.00
	iv) Loans and advances	14	786.87	1236.25
	c) Other Current financial assets	15	89.02	139.26
	d) Other Current assets	16	78.98	98.99
	e) Income tax assets (net)	10	27.18	59.55
	Total Current Assets (B)		3011.05	3985.06
	TOTAL ASSETS (A+B)		7649.98	8963.99
	EQUITY AND LIABILITIES			
1	Equity			
	a) Equity share capital	17	4390.99	4390.99
	b) Other equity	18	3249.06	3732.44
	c) Non controlling Interest		0.00	0.00
	Total Equity (A)		7640.05	8123.43
2	LIABILITIES			
2.1	Non-current liabilities			
	a) Financial liabilities			
	(i) Long term borrowings	19	7.47	35.01
	(ii) Other Financial liabilities	20	-	2.00
	Total non-current liabilities		7.47	37.01
2.2	Current liabilities			
	a) Financial liabilities			
	i) Borrowings	21	-	800.19
	ii) Trade payables	22	-	-
	Dues of micro, small and medium enterprises		-	-
	Dues of creditors other than micro, small and medium enterprises		0.46	0.87
	b) Provisions	23	0.15	0.30
	c) Other current liabilities	24	1.84	2.19
	Total current liabilities (B)		2.45	803.55
	TOTAL EQUITY AND LIABILITIES (A+B)		7649.98	8963.99

Summary of significant accounting policies

3

The accompanying summary of Significant accounting policies and other explanatory information are an integral part of the financial statements

As per our report of even date attached.

For Pravin Chandak & Associates

CHARTERED ACCOUNTANTS

Firm Regn. No.:116627W

Sd/-

CA Pravin Chandak

Partner

Membership No. 049391

PLACE : MUMBAI

DATED : 21/05/2026

UDIN : 26049391VJTUVF9281

For Prismx Global Ventures Limited

Sd/-

Ravindra Bhaskar Deshmukh

Director

DIN: 00290973

Sd/-

Mahesh Pandurang Kadge

Chief Financial Officer

Sd/-

Priyanka Ramesh Shetye

Director

DIN: 09719611

Sd/-

Monali Bohra

Company Secretary

Prismx Global Ventures Ltd CIN: L74110MH1973PLC016243 Consolidated Statement of Profit and loss for the year ended March 31, 2026			
			Amount in Lakh
Particulars	Note	For the year ended March 31,2026	For the year ended March 31,2025
1 Income			
(a) Revenue from operations	25	1121.74	1446.26
(b) Other income	26	366.12	30.06
Total income		1487.86	1476.32
2 Expenses			
(a) Purchase of traded goods	27	1036.00	1317.75
(a) Change in inventories of traded goods	28	-243.80	-302.40
(c) Employee benefits expense	29	21.40	29.58
(d) Finance costs	30	1.94	14.39
(e) Depreciation and amortization expense	5 & 6	11.19	11.79
(f) Other expenses	31	303.29	243.68
Total expenses		1130.03	1314.80
3 (Loss)/ Profit before tax (1-2)		357.83	161.52
4 Tax expense	32		
(a) Current tax - Current Year		53.80	97.30
(b) Deferred tax		-309.85	-3.40
(c) Adjustment of tax relating to earlier periods		4.75	9.39
Total tax expense		-251.30	103.29
5 Profit/Loss for the year (3-4)		609.13	58.24
5A Net Profit/(loss) for the period after tax attributable to:			
Owners		609.13	58.24
Non Controlling Interest		0.00	0.00
	A	609.13	58.24
6 Other comprehensive income			
Items that will not be reclassified to profit or loss		-1272.12	-1894.64
Tax benefit on items that will not be reclassified to profit or loss		179.61	110.30
	B	-1092.51	-1784.35
6A Other comprehensive income/(loss) attributable to:			
Owners		-1092.51	-1784.35
Non Controlling Interest		-	-
	(A+B)	-483.38	-1726.11
7 Total comprehensive Income for the year (5+6)			
7A Total comprehensive income/(loss) attributable to:			
Owners		-483.38	-1726.11
Non Controlling Interest		0.00	0.00
8 Earnings per equity share (face value Re. 1 each)	33		
Basic		0.14	0.01
Diluted		0.14	0.01
Summary of significant accounting policies	3		
The accompanying summary of Significant accounting policies and other explanatory information are an integral part of the financial statements			
As per our report of even date attached. For Pravin Chandak & Associates Chartered Accountants Firm Regn. No.:116627W Sd/- CA Pravin Chandak Partner Membership No. 049391 PLACE : MUMBAI DATED : 21/05/2026 UDIN : 26049391VJTUVF9281 For Prismx Global Ventures Limited Sd/- Ravindra Bhaskar Deshmukh Director DIN: 00290973 Sd/- Priyanka Ramesh Shetye Director DIN: 09719611 Sd/- Mahesh Pandurang Kadge Chief Financial Officer Sd/- Monali Bohra Company Secretary			

Prismx Global Ventures Ltd CIN: L74110MH1973PLC016243 Consolidated Cash Flow statement for the year ended March 31, 2026				
Amount in Lakh				
Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
A) Operating Activities				
Profit before tax		357.83		162.12
Adjustment to reconcile profit before tax to net cash flows				
Depreciation	11.19		11.19	
Finance Cost	1.80		14.39	
Bad debts	254.81		196.68	
(Gain)/loss on sale of Investment	-142.86		221.04	
Other Interest Income	-199.89		-245.59	
Dividend Income	-1.42		-1.03	
		-76.37		196.69
Cash flow from operating activities before working capital adjustments		281.46		358.81
Working Capital adjustments				
Loans	192.56		259.88	
Trade Receivables	1.28		-3.41	
Inventory	-243.80		-302.40	
Other current assets	0.00		-16.09	
Other current financial assets	50.25		102.19	
Trade Payables	-0.41		-1.69	
Other current liabilities	19.50		0.62	
Current borrowings	-800.19		675.39	
Provisions	-		0.30	
		-780.81		714.78
		-499.35		1073.59
Income tax paid (net of refund received)		-26.18		-114.31
Net cash flow generated from Operating Activities		-525.53		959.28
B) Investing Activities				
Purchase of assets	-		-2.96	
Loss on Intangible assets	10.07		-	
Purchase /sale of Investment during the year	-323.06		-485.81	
Other Interest Income	199.89		245.59	
Dividend Income	1.42		1.03	
Proceed from fixed deposits	-79.24		12.00	
Increase in other non current assets				
Net cash flow generated from / (used in) Investing Activities		-190.92		-230.16
C) Financing Activities				
Finance cost	-1.80		-14.39	
Increase / Decrease in long term borrowing	-25.54		34.21	
Net cash flow used in financing Activities		-27.34		19.81
Net increase in Cash and cash equivalents		-743.78		748.94
Cash and cash equivalents at the beginning of the year		884.00		135.05
Cash and cash equivalents at the end of the year		140.21		883.99
Notes				
Cash & Cash Equivalents ((Refer Note No 13))				
1 Cash and Cash Equivalents Includes:				
Cash in Hand		2.00		2.22
2 Balance with Banks				
- In Current Account		5.04		816.03
- In OD Accounts		0.15		-
- In deposit Account		133.02		65.75
		140.21		884.00
Summary of significant accounting policies				

Notes to the Statement of Cash Flow

(i) The Statement of Cash Flow has been prepared under the 'Indirect Method' set out in Ind AS 7 'Statement of Cash Flow'.

The accompanying summary of Significant accounting policies and other explanatory information are an integral part of the financial statements

As per our report of even date attached.

For Pravin Chandak & Associates

CHARTERED ACCOUNTANTS

Firm Regn. No.:116627W

Sd/-

CA Pravin Chandak

Partner

Membership No. 049391

PLACE : MUMBAI

DATED : 21/05/2026

UDIN : 26049391VJTUVF9281

For Prismx Global Ventures Limited

Sd/-

Ravindra Bhaskar Deshmukh

Director

DIN: 00290973

Sd./-

Mahesh Pandurang Kadge

Chief Financial Officer

Sd/-

Priyanka Ramesh Shetye

Director

DIN: 09719611

Sd/-

Monali Bohra

Company Secretary

Prismx Global Ventures Ltd					
CIN: L74110MH1973PLC016243					
Statement for Changes in equity for the year ended March 31, 2026					
A. Equity Share Capital					
Issued, Subscribed and Fully Paid Up Shares			No. of Shares	Amount in Lakh	
As at April 1, 2024			43,90,99,395	4390.99	
Changes during the year			-	-	
As at March 31, 2025			43,90,99,395	4390.99	
Changes during the year			-	-	
As at March 31, 2026			43,90,99,395	4390.99	
B. Other Equity					
Particulars	Reservers and Surplus			Other items of Other comprehensive income	Total
	Securities premium Reserve	Capital Reserve (Forfeiture of share)	Retained Earnings		
Balance at at March 31, 2024	6742.73	33.00	-1232.64	-84.55	5458.54
Profit for the year & Fair Value Adjustment	-	-	58.24		58.24
Addition of Share premium through Right Issue	-	-	-	-	-
Capital Reserve (Share Premium amount of Forfeiture shares)	-	-	-	-	-
Other Comprehensive Income	-	-		-1784.35	-1784.35
Balance at at March 31, 2025	6742.73	33.00	-1174.40	-1868.90	3732.44
Profit for the year & Fair Value Adjustment	-	-	609.13	-	609.13
Addition of Share premium through Right Issue	-	-	-	-	-
Capital Reserve (Share Premium amount of Forfeiture shares)	-	-	-	-	-
Other Comprehensive Income	-	-	-	-1092.51	-1092.51
Balance at at March 31, 2026	6742.73	33.00	-565.27	-2961.40	3249.06
Summary of significant accounting policies 3					
The accompanying summary of Significant accounting policies and other explanatory information are an integral part of the financial statements					
As per our report of even date attached.					
For Pravin Chandak & Associates			For Prismx Global Ventures Limited		
Chartered Accountants					
Firm Regn. No.:116627W					
Sd/-			Sd/-		
CA Pravin Chandak			Ravindra Bhaskar Deshmukh		
Partner			Director		
Membership No. 049391			DIN: 00290973		
Sd/-			Sd/-		
PLACE : MUMBAI			Mahesh Pandurang Kadge		
DATED : 21/05/2026			Chief Financial Officer		
UDIN : 26049391VJTUVF9281			Sd/-		
			Monali Bohra		
			Company Secretary		

Prismx Global Ventures Limited
CIN: L74110MH1973PLC016243

Notes to Consolidated Financial Statement for the year ended March 31, 2026

1 Company Overview

The Company Prismx Global Ventures Ltd (Formerly known as Gromo Trade & Consultancy Limited) is an existing public limited company incorporated on 15/01/1973 under the provisions of the Indian Companies Act, 1956 and deemed to exist within the purview of the Companies Act, 2013, having its registered office Office No. 303 3rd Floor Relcon House Premises Chl, Plot No 15/A, M G Road, Vile Parle East, Vileparle (East), Mumbai, Mumbai, Maharashtra, India, 400057 -. The Company offers a diverse range activities in Trading in commodities, Trading in shares and Securities, Financial Investment Activities, Digital Media Services. The equity shares of the Company are listed on BSE Limited ("BSE"). The financial statements are presented in Indian Rupee (INR).

2 Basis of Preparation Of Financial Statement

a) Statement of Compliance

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time and other accounting principles generally accepted in India.

These financial statements have been prepared and presented under the historical cost convention with the exception of certain assets and liabilities that are required to be carried at fair values by Ind AS. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between the market participants at the measurement date.

The financial statements were authorized for issue by the Company's Board of Directors on May 21, 2026.

These financial statements are presented in Indian Rupees (INR), which is also the functional currency. All the amounts have been rounded off, unless otherwise indicated.

Basis of consolidation

The Group consolidates all entities which are controlled by it. The consolidated Ind AS financial statements comprise the financial statements of the Company and its subsidiaries. Control exists when the parent has power over the entity, is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns by using its power over the entity. Power is demonstrated through existing rights that give the ability to direct relevant activities, those which significantly affect the entity's returns. The entities are consolidated from the date control commences until the date control ceases.

Consolidation procedure

The consolidated Ind AS financial statements of the Group companies are consolidated on a line-by-line basis and intra-group balances and transactions including unrealised gain/loss from such transactions are eliminated upon consolidation. These consolidated Ind AS financial statements are prepared by applying uniform accounting policies in use at the Group. Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interest having a deficit balance.

Group Information: The consolidated financial statements of the Group include subsidiaries listed in the table below

Prismx Global Ventures Ltd- Parent Company

Tmart Platform India Pvt Ltd - Subsidiary Company (Associate in FY 2022-23)

b) Significant accounting judgement, estimates and assumptions

The preparation of the Company's financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Future results could differ due to these estimates and differences between the actual results and the estimates are recognised in the periods in which the results are known / materialised. Estimates and underlying assumptions are reviewed on an ongoing basis.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based on its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Significant Estimates and assumptions are required in particular for:

Impairment of Non Financial Asset :

Determining whether property, plant and equipment and intangible assets are impaired requires an estimation of the value in use of the relevant cash generating units. The value in use calculation is based on a Discounted Cash Flow model over the estimated useful life of the underlying assets or cash generating units. Further, the cash flow projections are based on estimates and assumptions relating to expected revenues, operational performance of the assets, market prices of related products or services, inflation, terminal value etc. which are considered reasonable by the management.

Taxes

The Company's tax jurisdiction is India. Significant judgements are involved in estimating budgeted profits for the purpose of paying advance tax, determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions. Significant management judgement is also required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies, including estimates of temporary differences reversing on account of available benefits from the Income Tax Act, 1961.

c) Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

3 Summary of Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

The Company follows the mercantile system of accounting and recognizes income and expenditure on an accrual basis.

Cash And Cash Equivalents

Cash comprises cash on hand and demand deposit with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date

For the purpose of presentation in the statement of cash flows, cash and cash equivalents include cash on hand, other short-term, highly liquid investments with original

Property, plant and equipment

The Company has elected to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost in accordance with the exemption provided under IND AS 101.

Plant and equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any such cost includes the cost of replacing part of the plant and equipment and borrowing its for long-term construction projects if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Company

Depreciation on property, plant and equipment is calculated on a WDV basis using the rates arrived at based on the useful lives estimated by the management which

Revenue Recognition

The Company has adopted Ind AS 115, Revenue from Contracts with Customers, with effect from 01 April 2018. The Company has applied the following accounting policy. The Company satisfies a performance obligation and recognises revenue over time, if one of the following criteria is met:

Sales

- (i) Sales are recognised when significant risks and rewards are transferred to the buyer as per the contractual terms or on dispatch where such dispatch coincides with transfer of significant risks and rewards to the buyer.
- (ii) Interest income on financial asset is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of the financial asset. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instruments.

Accounting for Trading in Future & options

This policy outlines the accounting treatment and disclosure requirements for transactions involving futures and options trading. The policy ensures that all such transactions are recorded accurately and consistently in the financial statements, in compliance with applicable accounting standards.

This policy applies to all futures and options trading activities undertaken by the company, including hedging, speculative, and arbitrage transactions.

Initial Recognition:

Futures and options contracts are recognized in the books on the trade date, which is the date the company enters into the contract. Contracts are initially recorded at fair value, which is typically the transaction price, excluding transaction costs.

Subsequent Measurement:

At each reporting date, futures and options contracts are re-measured at fair value.

Gains and losses arising from changes in the fair value of open futures and options contracts are recognized in the statement of profit and loss.

Options Contracts:

Premium paid or received on options is recognized in the statement of profit and loss as a cost or income upon the expiry or exercise of the option.

The fair value of open options contracts is re-measured at each reporting date, and changes in fair value are recognized in the statement of profit and loss.

Futures Contracts:

Futures contracts are marked to market on a daily basis. Unrealized gains or losses are recognized in the statement of profit and loss.

The margin paid or received is adjusted against the settlement of the contract or realized at the closure of the position.

Other Income**Dividends**

Dividends are recognised in profit or loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the group, and the amount of the dividend can be measured reliably.

Inventories Valuation

- (i) Cost of Materials, components, stores & spares and packing material is arrived at Weighted Average Cost and Cost of goods purchased.
- (ii) Scrap is valued at net realisable value.

Trade receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

Borrowing Cost

(i) Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in profit or loss over the period of the borrowings using the effective interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

(ii) Borrowings are classified as current financial liabilities unless the group has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Where there is a breach of a material provision of a long-term loan arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current, if the lender agreed, after the reporting period and before the approval of the financial statements for issue, not to demand payment as a consequence of the breach.

Investments

All equity instruments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining future cash flows less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit or loss.

Employee Benefit

- (i) Short term employee benefits are recognised as an expense at the undiscounted amounts in the Statement of Profit & Loss for the year in which the related service is rendered.
- (ii) The Company does not provide for retirement benefits. The same shall be payable on due basis.

Segment Report

(i) The company identifies primary segment based on the dominant source, nature of risks and returns and the internal organisation and management structure. The operating segments are the segments for which separate financial information is available and for which operating profit/loss amounts are evaluated regularly by the executive Management in deciding how to allocate resources and in assessing performance.

(ii) The analysis of geographical segments is based on the areas in which major operating divisions of the Company operate.

Leases

The Company has no leases or any contract containing lease accordingly, no disclosure has been made on the same.

Earnings Per Share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period. The weighted average number of equity shares outstanding during the period and all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of share outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

Taxation

(i) The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate for the jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences, to unused tax losses and unabsorbed depreciation.

Current and deferred tax is recognized in the Statement of Profit and Loss except to the extent it relates to items recognized directly in equity or other comprehensive income, in which case it is recognized in equity or other comprehensive income.

(ii) Provision for Income tax is made on the basis of the estimated taxable income for the current accounting period in accordance with the Income-tax Act, 1961 and Revised Income Computation and Disclosure Standards (ICDS) of the Income-tax Act, 1961.

(iii) Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except when the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except when the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Impairment of Assets

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the management estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the assets belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed, and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost.

Provisions and Contingent Liabilities

The Company creates a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Operating Cycle

Based on the nature of products/activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non current.

Financial Instruments**(I) Financial Assets****(i) Initial recognition and measurement**

All financial assets and liabilities are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition. Purchase and sale of financial assets are recognised using trade date accounting.

(ii) Subsequent measurement

(a) Financial assets carried at amortised cost (AC): A financial asset is measured at amortised cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(b) Financial assets at fair value through other comprehensive income (FVTOCI): A financial asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(c) Financial assets at fair value through profit or loss (FVTPL): A financial asset which is not classified in any of the above categories are measured at FVTPL.

(iii) Impairment of financial assets

In accordance with Ind AS 109, the Company uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of financial assets other than those measured at fair value through profit and loss (FVTPL).

Expected credit losses are measured through a loss allowance at an amount equal to:

(a) The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date); or

(b) Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

For trade receivables Company applies 'simplified approach' which requires expected lifetime losses to be recognised from initial recognition of the receivables. The Company uses historical default rates to determine impairment loss on the portfolio of trade receivables. At every reporting date these historical default rates are reviewed and changes in the forward looking estimates are analysed.

For other assets, the Company uses 12 month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

(II) Financial Liabilities**(i) Initial recognition and measurement**

All financial liabilities are recognized at fair value and in case of loans, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

(ii) Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109.

Gains or losses on liabilities held for trading are recognised in the statement of profit and loss.

Loans and borrowings

This is the category most relevant to the company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are de-recognised as well as through the EIR amortisation process.

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

This category generally applies to borrowings.

De-recognition

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

Offsetting of financial instruments

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

Prismx Global Ventures Ltd

Notes forming part of the Consolidated financial statements

Note 4 : Property Plant & Equipment

Amount in Lakhs											
	ASSETS	Gross block				Depreciation				Net Block	
		Balance as at 01-04-2025	Additions during the year	Deduction during the year	As on 31-03-2026	Upto 01-04-2025	For the Year	Deduction during the year	Upto 31-03-2026	As at 31-03-2026	As at 31-03-2025
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A	Tangible Assets										
	TCL LED	0.09	-	-	0.09	-	0.01	-	0.01	0.07	0.09
	Laptop	0.29	-	-	0.29	-	0.12	-	0.12	0.17	0.29
	Television	0.08	-	-	0.08	-	0.01	-	0.01	0.07	0.08
	Office Equipment	1.88	-	-	1.88	-	0.28	-	0.28	1.60	1.88
		2.34	0.00	-	2.34	0.00	0.42	-	0.42	1.92	2.34
	ASSETS	Gross block				Depreciation				Net Block	
		Balance as at 01-04-2024	Additions during the year	Deduction during the year	As on 31-03-2025	Upto 01-04-2024	For the Year	Deduction during the year	Upto 31-03-2025	As at 31-03-2025	As at 31-03-2024
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A	Tangible Assets										
	TCL LED	0.11	-	-	0.11	0.01	0.02	-	0.02	0.09	0.10
	Laptop	-	0.36	-	0.36	-	0.07	-	0.07	0.29	-
	Television	-	0.09	-	0.09	-	0.01	-	0.01	0.08	-
	Office Equipment	-	2.22	-	2.22	-	0.33	-	0.33	1.88	-
		0.11	2.66	-	2.77	0.01	0.43	-	0.43	2.34	0.10

Note 5 : - Investment property			Amount in Lakh	
Particulars	Flats	Offices	Shops	Total
Year Ended March 31, 2024	-	-	-	-
Gross Carrying Value				
Opening Balance	103.62	225.16	141.26	470.05
Addition	-	-	-	-
Deduction	-	-	-	-
Closing Balance	103.62	225.16	141.26	470.05
Accumulated Depreciation and Amortisation	-	-	-	-
Opening Balance	-	-	-	-
Depreciation for the year	1.73	3.76	2.36	7.85
Deduction	-	-	-	-
Closing Balance	1.73	3.76	2.36	7.85
Year Ended March 31, 2025	101.89	221.40	138.90	462.20
Addition	-	-	-	-
Deduction	-	-	-	-
Closing Balance	101.89	221.40	138.90	462.20
Accumulated Depreciation and Amortisation	-	-	-	-
Opening Balance	-	-	-	-
Depreciation for the year	1.61	3.50	2.19	7.30
Deduction	-	-	-	-
Closing Balance	1.61	3.50	2.19	7.30
Net Carrying Amount as on 31st March 2026	100.28	217.90	136.71	454.89

Prismx Global Ventures Ltd

Notes to Consolidated Financial Statement for the year ended March 31, 2026

CIN: L74110MH1973PLC016243

Note 6 : - Intangible assets

Amount in Lakh

Particulars	Intangible assets				
	OTT platform	Content on AIR	Capital WIP	SIP Server & Software	Total
Year Ended March 31, 2026					
Gross Carrying Value					
Opening Balance	5.17	10.70	6.00	1.75	23.62
Addition	-	-	-	-	-
Deduction	0.40	3.67	6.00	-	10.07
Closing Balance	4.77	7.03	-	1.75	13.55
Accumulated Depreciation and Amortisation					
Opening Balance	3.74	4.89	-	0.57	9.20
Depreciation for the year	1.03	2.14	-	0.29	3.47
Deduction - Decognition on sale of Subsidiary					
Closing Balance	4.77	7.03	-	0.87	12.67
Net Carrying Amount	0.00	0.00	0.00	0.88	0.88
Year Ended March 31, 2025					
Gross Carrying Value					
Opening Balance	5.17	10.70	6.00	1.45	23.32
Addition	-	-	-	0.30	0.30
Deduction	-	-	-	-	-
Closing Balance	5.17	10.70	6.00	1.75	23.62
Accumulated Depreciation and Amortisation					
Opening Balance	2.71	2.75	-	0.23	5.68
Depreciation for the year	1.03	2.14	-	0.34	3.52
Deduction	-	-	-	-	-
Closing Balance	3.74	4.89	-	0.57	9.20
Net Carrying Amount	1.43	5.81	6.00	1.17	14.42

Prismx Global Ventures Ltd

Notes to Consolidated Financial Statement for the year ended March 31, 2026

CIN: L74110MH1973PLC016243

Note 7 :- Investments

Amount in Lakh

Unquoted Equity Share Investments

Particulars	Face Value	No of Shares	As at March 31, 2026	Face Value	No of Shares	As at March 31, 2025
Other Equity Instruments						
Amaya marketing Pvt Ltd	10	49,943	77.91	10	49,943	77.91
Hunnar Jewels Limited	10	5,62,500	463.84	10	5,62,500	463.84
Total Value of unquoted investment (A)			541.75			541.75

Investment in preference shares

Particulars	Face Value	No of Shares	As at March 31, 2026	Face Value	No of Shares	As at March 31, 2025
Unquoted Preference Shares (Partly Paidup)						
12% Non - Cumulative Convertible Preference shares of Saptashrungi Alloy Pvt Ltd (Rs 50 called up)	10	6,54,645	326.25	10	6,54,645	326.25
Total Value of unquoted investment (B)			326.25			326.25

"The Company has measured its investment in Preference Shares at cost. The Company believes that cost represents fair value due to the absence of active markets or reliable valuation inputs. These investments are reviewed for impairment indicators annually."

Investment in Quoted Equity Instruments (Fair value through Other Comprehensive Income)

Particulars	Face Value	No of Shares	As at March 31, 2026	Face Value	No of Shares	As at March 31, 2025
Bannari Amman Spinning Mills Ltd	5.00	10,000	1.73	5.00	10,000	2.94
Tata Investment Corporation Ltd	1.00	101	0.55	-	-	-
Restaurant Brands Asia Ltd	10.00	150	0.09	10.00	150	0.09
Tata Consultancy Services Ltd	1.00	50	1.18	1.00	50	1.80
Moryo Industries Ltd	5.00	13,000	0.00	5.00	13,000	0.25
Banas Finance Ltd	10.00	2,07,14,121	1050.21	10.00	1,85,41,042	1346.08
Tilak Finance Limited	1.00	19,14,34,428	1588.91	1.00	52,25,386	147.36
Aditya Birla Capital Ltd	-	-	-	10.00	5,400	9.98
Astral Ltd	-	-	-	1.00	734	9.49
AU Small Finance Bank Ltd	-	-	-	10.00	1,000	5.34
Bank of India Ltd	-	-	-	10.00	4,825	5.17
Bharat Electronics Ltd	-	-	-	1.00	2,850	8.58
Kotak Mahindra Bank Ltd	-	-	-	5.00	400	8.69
NMDC Ltd	1.00	27,000	20.59	1.00	27,000	18.60
Pidilite Industries Limited	1.00	500	6.43	1.00	250	7.12
Samvardhana Motherson International Ltd	-	-	-	1.00	3,550	4.65
Shamrock Industrial Company Ltd	10.00	17,451	3.73	10.00	17,451	2.16
Sammaan Capital Ltd	2.00	101	0.15	-	-	-
Total Value of Quoted equity Investments (C)		21,21,71,850	2673.55		15,84,88,699	1584.89

Investment in Govt. Bonds

Particulars	Face Value	Number	As at March 31, 2026	Face Value	Number	As at March 31, 2025
Invest in 6.54% GOI 17/01/2032	100	64	0.06	100	18,94,864	1895.22
Total value of investment in govt. bonds (D)			0.06			1895.22

Investment in Mutual fund

Particulars	Face Value	Number	As at March 31, 2026	Face Value	Number	As at March 31, 2025
HDFC Balanced Advantage Fund		19.351	0.09	-	-	-
ICICI Prudential Equity Savings Fund Cumulative		443.437	0.10	-	-	-
ICICI Prudential Gilt Fund - Growth		96.707	0.10	-	-	-
Total value of investment in Mutual Fund (E)			0.29			0.00

Total Investments (A+B+C+D+E)

3541.91

4348.10

Aggregate fair value of quoted Investments (C+D+E)

2673.91

3480.10

Aggregate book value of unquoted Investments (A+B)

868.00

868.00

Note 8 :- Other financial assets

Security Deposit

Total Other Financials Assets

As at March 31, 2026	As at March 31, 2025
1.00	3.00
1.00	3.00

Note 9 :- Deferred tax Assets

Deferred tax Asset

Carry Forward Losses (LTCL)

Other Comprehensive Income

As at March 31, 2026	As at March 31, 2025
316.65	8.67
320.17	140.56
636.81	149.22

Deferred tax Liability

Accelerated Depreciation for tax Purpose

As at March 31, 2026	As at March 31, 2025
0.31	-1.56
0.31	-1.56

Net Deferred Tax Asset/ (Liability)

637.12 147.67

Note 10 :- Income tax assets

Income Tax (Net with Current year Tax)

As at March 31, 2026	As at March 31, 2025
27.18	59.55
27.18	59.55

Note 11 :- Inventories

Stock in trade (Valued at cost and NRV which ever is lower)

As at March 31, 2026	As at March 31, 2025
546.20	302.40
546.20	302.40

Note 12 :- Trade receivables

Unsecured, Considered good
Less : Allowance for credit losses
Of the above, trade receivables from:
Related Party
Others

As at March 31, 2026	As at March 31, 2025
15.34	16.62
-	-
-	-
-	-
15.34	16.62

Trade receivables Ageing Schedule**As at 31 March 2026**

Particulars	Curent but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables – considered good	-	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
Disputed Trade receivables - considered good	-	15.34	-	-	-	-	15.34
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
Total	-	15.34	-	-	-	-	15.34

As at 31 March 2025

Particulars	Curent but not due	Outstanding for following periods from due date of payment					Total
		Less than 6 Months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables – considered good	-	-	-	-	-	-	-
Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
Disputed Trade receivables - considered good	-	13.20	-	-	-	-	13.20
Disputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
Total	-	13.20	-	-	-	-	13.20

The company uses expected credit loss allowances for trade receivables based on management projections.

Trade receivables are generally non - interest bearing and generally are on terms of 30-90 days although the Company provide extended credit period considering business and commercial arrangements with the customers.

No trade or other receivable are due from directors or other officers of the company either severally or jointly with any other person. Nor any trade or other receivable are due from firms or private companies respectively in which any director is a partner, a director or a member except otherwise stated in Schedule of Related Party Disclosures.

Note 13- Cash and Cash equivalents

	As at March 31, 2026	As at March 31, 2025
(a) Balance with Banks		
- On current accounts	5.04	816.03
- On OD accounts	0.15	-
- Deposits with original maturity of less than three months	133.02	65.75
(b) Cash on Hand	2.00	2.22
	140.21	884.00

Note 13A- Bank balance other than above

Bank Fixed Deposits Account less than 12 Months for maturity

As at March 31, 2026	As at March 31, 2025
1327.24	1248.00
1327.24	2496.00

Note 14 - Loans**(Unsecured, Considered Good, unless specified otherwise)**

Loans and advances to Related Parties
Loans and advances to Others

As at March 31, 2026	As at March 31, 2025
-	-
786.87	1236.25
786.87	1236.25

i) The carrying amounts of Loans and advances are considered to be the same as their fair values ,as all the loans are demand loans and short term in nature.

ii) Loans mentioned above are interest bearing .

Note 15 - Other Current Financial Assets

Balance with government authorities
Security deposit
Accrued Interest

As at March 31, 2026	As at March 31, 2025
32.16	27.97
50.00	80.00
6.85	31.29
89.02	139.26

Note 16 - Other Current Assets

Advance from Creditors
Other advances
Other receivables
Advances to related party

As at March 31, 2026	As at March 31, 2025
0.56	4.42
58.68	51.65
19.75	42.91
-	0.00
78.98	98.99

Note 17 - Equity Share Capital**Authorized Share Capital**

At the beginning of the year (44,25,00,000 equity shares Re. 1/- par value)

Increase/(Decrease) during the year

At the end of the year (44,25,00,000 equity shares**Re. 1/- par value)**

(Previous Year 44,25,00,000 equity shares Re. 1/- par value)

As at March 31, 2026	As at March 31, 2025
4425.00	4425.00
-	-
4425.00	4425.00

Issued, Subscribed and Fully Paid Up Shares

At the beginning of the year (43,90,99,395 equity shares Re. 1/- par value)

Increase/(Decrease) during the year

At the end of the year (Shares 43,90,99,397 equity shares Re. 1/- par value)

4390.99	4390.99
-	-
4390.99	4390.99

Note No 17.1: The reconciliation of the number of shares outstanding

Number of shares at the beginning

Increase/(Decrease) during the year

Total Shares

Calls In Arrears forfeited **

Number of shares at the end

As at 31st March, 2026		As at 31st March, 2025	
No. of Shares	Amount	No. of Shares	Amount
43,90,99,395	4390.99	43,90,99,395	4390.99
-	-	-	-
43,90,99,395	4390.99	43,90,99,395	4390.99
-	-	-	-
43,90,99,395	4390.99	43,90,99,395	4390.99

Note 17.2: Terms/rights attached to equity shares

(A) The company has only one class of equity shares having a par value of Re. 1 per share. Each holder of equity shares is entitled to one vote per share.

(B) In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after

Note 17.3 : No shareholders holding more than 5% shares of the holding company during the year**Note 17.4 : Details of shares held by promoters**

As at 31 March 2026, the Company does not have any promoter or promoter group as defined under the applicable provisions of the Companies Act, 2013 and the applicable Securities and Exchange Board of India (SEBI) regulations. Accordingly, the disclosures relating to promoters are not applicable to the Company. Further the Reclassification is approved by Shareholders of the Company in AGM held on 27th, September, 2025 and No-Objection Certificate (NOC) received from BSE Limited (BSE) dated January 27, 2026 and approval of the Members of the Company be and is hereby accorded to reclassify the following promoter / persons related to promoter(s) forming part of Promoter Group (hereinafter individually and jointly referred to as the ("Outgoing Promoters") from 'Promoter & Promoter Group Category' to ' Public Category' in EOGM on 26th March, 2026

As at 31 March 2025

Promoter Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of Total Shares	% change during the year
DHEERAJ SHAH	40,80,818	0.93	40,80,818	0.93	0%
PARESH B SHAH	16,00,000	0.36	16,00,000	0.36	0%
Total	56,80,818	1.29	56,80,818	1.29	0%

Note 18 - Other Equity**Retained earning (A)**

At the beginning of the year

Profit for the year

Total retained earning

Less: Adjustment on associates become subsidiary

Less: Adjustment of disposal of Subsidiary

AT the End of year

As at March 31, 2026	As at March 31, 2025
-1174.40	-1232.64
609.13	58.24
-565.27	-1174.40
-	-
-	-
-565.27	-1174.40

Security Premium (B)

At the beginning of the year

Increase/(Decrease) during the year

At the End of the year

6742.73	6742.73
-	-
6742.73	6742.73
6742.73	6742.73

Other Comprehensive Income (C)

Opening Balance

Add/ (Less): Changes during the year (net)

Closing Balance

-1868.90	-84.55
-1092.51	-1784.35
-2961.40	-1868.90

Capital Reserve (Forfeiture of shares) (D)

Opening Balance

Add/ (Less): Changes during the year (net)

Closing Balance

33.00	33.00
-	-
33.00	33.00

Total other Equity (A+B+C+D)

3249.06	3732.44
----------------	----------------

Note 19 - Long Term Borrowings**Unsecured, Considered good**

From Directors

From Others

As at March 31, 2026	As at March 31, 2025
6.97	34.51
0.50	0.50
7.47	35.01

Note 20 - Other Financials Liabilities

Deposit

As at March 31, 2026	As at March 31, 2025
-	2.00
0.00	2.00

Note 21 - Borrowings

Bank overdraft - Secured (Secured against Fixed deposit)

As at March 31, 2026	As at March 31, 2025
-	800.19
0.00	800.19

Note 22- Trade Payables**Trade payables**

- Total outstanding dues of micro and small enterprises
- Total outstanding dues of creditors other than micro and small enterprises

As at March 31, 2026	As at March 31, 2025
-	-
0.46	0.87
0.46	0.87

As at 31 March 2026

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 years	2-3 years	More than 3 year	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and	0.46	-	-	-	0.46
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	0.46	-	-	-	0.46

As at 31 March 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 years	2-3 years	More than 3 year	
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.87	-	-	-	0.87
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	0.87	-	-	-	0.87

Terms and condition of above financial liability

Trade payable are non interest bearing and are normally settled in 90 days term.

Note 23 - Provisions

Provision - Others

As at March 31, 2026	As at March 31, 2025
0.15	0.30
0.15	0.30

Note 24 - Other Current Liabilities

Statutory Dues Payable (TDS & Professional Tax)
Accrued expenses

As at March 31, 2026	As at March 31, 2025
0.04	0.84
1.80	1.35
1.84	2.19

Prismx Global Ventures Ltd
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Notes to Consolidated Financial Statement for the year ended March 31, 2026

Amount in Lakh

Note 25 : Revenue from Operations	For the year ended March 31, 2026	For the year ended March 31, 2025
Note 25.1 - Disaggregated revenue information		
Revenue from operations		
Type of goods and services		
Sale of Commodities	941.90	1017.75
Sale of Services	5.11	9.81
Income from trading in Future & Options	113.94	284.93
Interest on Loan	60.79	133.77
Total revenue from contracts with customers	1121.74	1446.26
Geographical distribution of goods and services		
India	1121.74	1446.26
Total revenue from contracts with customers	1121.74	1446.26
Timing of revenue recognition		
Goods transferred at a point of time	941.90	1017.75
Service completion	5.11	9.81
Realisation of Profit & loss on F&O Trading	113.94	284.93
Interest booked over period time	60.79	133.77
Total revenue from contracts with customers	1121.74	1446.26

25.2 Performance Obligation

Information about company's performance obligation is listed below :-

Commodity Purchase (Gold/ Bullion)

The performance obligation is satisfied upon delivery of the above mentioned goods and payment is generally due within 0 to 5 days from delivery.

Interest Income

The performance obligation is satisfied over-time, accrual of interest and payment of principal and interest is generally due as per the contracts

Note 26 - Other Income

	For the year ended March 31, 2026	For the year ended March 31, 2025
Short Term Capital Gain on sale of shares and securities	-0.88	43.16
Long Term Capital Gain / (loss) on sale of shares and securities	143.74	-264.21
Interest on income tax refund	17.11	-
Interest on FD	135.53	108.96
Interest on GOI Bonds	64.37	136.62
Dividend Income	1.42	1.03
Miscellaneous Income	0.00	0.08
Speculation Profit/loss	0.33	-0.09
Bad debt recovered	4.50	4.50
	366.12	30.06

Note 27 - Purchases of Stock - in - Trade

	For the year ended March 31, 2026	For the year ended March 31, 2025
Purchases of commodities	1036.00	1317.75
	1036.00	1317.75

Note 28 - Changes in Inventory

	For the year ended March 31, 2026	For the year ended March 31, 2025
Opening Stock	302.40	-
Less : Closing stock	546.20	302.40
	-243.80	-302.40

Note 29 - Employee benefit Expenses

	For the year ended March 31, 2026	For the year ended March 31, 2025
Salaries, Wages and Bonus	20.65	27.11
Staff Welfare Expenses	0.75	2.48
	21.40	29.58

Note 30 - Finance Cost

	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest expense	1.78	0.40
Bank Charges	0.16	14.00
	1.94	14.39

Note 31 - Other Expenses

	For the year ended March 31, 2026	For the year ended March 31, 2025
Listing Fees	3.84	3.84
Depository/Share Transfer Charges	13.41	12.49
Printing & Stationery	0.78	0.65
Repairs & Maintenance - Others	0.21	0.17
Rent Rates & Taxes	2.73	7.06
Advertisement & Sales Promotion	0.44	1.02
Payment to Statutory Auditor	2.15	2.10
Legal & Professional	4.90	7.24
Directors' Sitting Fees	4.48	4.42
Telephone expenses	0.07	0.14
Conveyance Expenses	0.75	0.83
Transaction Charges	0.03	0.03
Office Expenses	1.13	3.56
Bad Debts written off	254.81	196.68
Miscellaneous expenses	0.11	0.62
Loss on software development	10.07	-
Power and Fuel	0.17	0.31
Platform Fees	2.91	1.93
AMC Services	-	0.31
Software Charges	0.31	0.29
	303.29	243.68
Payment to auditors		
- Statutory audit fees	2.15	2.10
	2.15	2.10

Note 29 - Tax expenses

	For the year ended March 31, 2026	For the year ended March 31, 2025
Current tax	53.80	97.30
Deferred tax	-309.85	-3.40
Tax adjustment related to previous years	4.75	9.39
Total tax expense	-251.30	103.29

Reconciliation of tax expense and the accounting of profit/ (loss) multiplied by Indian Domestic tax rate for March 31, 2025 and March 31, 2026

Accounting profit	357.83	161.52
Tax rate for Corporate Entity as per the Income Tax Act, 1961	25.17%	25.17%
Tax expense as per the Income Tax Act, 1961	53.80	97.30
Tax charged at different rate	-	-
Tax adjustment of earlier years	4.75	9.39
Others	-309.85	-3.40
Total Tax Expense	-251.30	103.29

Note 30 - Earning per share

	For the year ended March 31, 2026	For the year ended March 31, 2025
(A) Profit attributable to Equity Shareholders (Rs.)	609.13	58.24
(B) No. of Equity Share outstanding during the year	4390.99	4390.99
(C) Face Value of each Equity Share (Rs.)	1.00	1.00
(D) Basic earning per Share (Rs.)	0.14	0.01
(E) Diluted earning per Share (Rs.)	0.14	0.01

Prismx Global Ventures Ltd**Notes to Consolidated Financial Statements for the year ended 31st March, 2026****NOTE : 34 - Contingent Liabilities and Commitments**

Contingent Liabilities: There is no reportable contingent liability for the FY 2025-26

Capital Commitments:

Payable towards uncalled preference share capital including premium in respect of investment by the company Rs. 3.26 Lakh

NOTE : 35 - RELATED PARTY TRANSACTIONS :

"Related Party Disclosure" in compliance with Ind AS-24, are given below

a) List of related parties where control exists and related parties with whom transactions have taken place and relationship

Sr. No.	Name of the Related Party	Relation
1	Dheeraj Shah #	Reclassified as Non Promotor w.e.f. 26-03-2026
2	Paresh Bhai Shah #	Reclassified as Non Promotor w.e.f. 26-03-2026
3	Esaar (india) Limited	Promoter Interest Company (Promotor reclassified as Non Promotor w.e.f. 26-03-2026)
4	Atman Infotech Pvt. Ltd.	Promoter Interest Company (Promotor reclassified as Non Promotor w.e.f. 26-03-2026)
5	Priyanka Ramesh Shetye	Director
6	Pratiksha Vaibhav Modi	Company Secretary (Resigned w.e.f. 28-07-2025)
7	Monali Bohra	Company Secretary (Appointed w.e.f. 24-10-2025)
8	Ravindra Bhaskar Deshmukh	Executive Director & CEO
9	Salil Deshmukh	Director of T Mart Platform Pvt Ltd
10	Tmart Platform India Private Limited	Wholly Owned Subsidiary Company
11	Mahesh Pandurang Kadge	CFO

(b) PARTICULARS OF TRANSACTIONS ENTERED INTO WITH RELATED PARTIES FOR THE YEAR ENDED MARCH 31, 2026

Sr. No.	Name of the Related Party	Nature of Transaction	F.Y 2025-26	F.Y 2024-25
1	Priyanka Ramesh	Remuneration	0.72	0.75
2	Tmart Platform Pvt Ltd	Loan & Advance Given	2.00	3.50
		Loan repayment Received	-	7.00
3	Monali Bohra	Remuneration	1.95	-
4	Pratiksha Vaibhav Modi	Remuneration	2.40	7.30
5	Ravindra Bhaskar Deshmukh	Loan taken	4.50	-
		Loan repaid	4.50	-
		Remuneration	1.50	6.50
6	Mahesh Pandurang Kadge	Salary	0.90	0.90

(c) DETAILS OF BALANCES OF RELATED PARTY OUTSTANDING AS AT MARCH 31, 2026

Sr. No.	Name of the Related Party	Nature of Balance	F.Y 2025-26	F.Y 2024-25
1	Tmart Platform Pvt Ltd	Loan given	96.35	94.35
		Investment in Unlisted equity shares	10.25	10.25

As at 31 March 2026, the Company does not have any promoter or promoter group as defined under the applicable provisions of the Companies Act, 2013 and the applicable Securities and Exchange Board of India (SEBI) regulations. Accordingly, the disclosures relating to promoters are not applicable to the Company. Further the Reclassification is approved by Shareholders of the Company in AGM held on 27th, September, 2025 and No-Objection Certificate (NOC) received from BSE Limited (BSE) dated January 27, 2026 and approval of the Members of the Company be and is hereby accorded to reclassify the following promoter / persons related to promoter(s) forming part of Promoter Group (hereinafter individually and jointly referred to as the ("Outgoing Promoters") from 'Promoter & Promoter Group Category' to 'Public Category' in EOGM on 26th March, 2026

NOTE : 36 - EMPLOYEE BENEFITS

Provision for retirement benefits to employees was not provided on accrual basis, which is not in conformity with Ind AS19 and the amount has not been quantified because actuarial valuation report is not available. However, in the opinion of the management the amount involved is negligible and has no material impact on the Statement of Profit & Loss.

Note : 37 - COMPLIANCE OF SECTION 45-IA OF THE RBI ACT, 1934

The financial assets of the company constitute more than 50% of the total assets of the company. The company is also engaged in trading activity the income from which is less than 50% of the gross income of the company. Hence, the company does not fulfil one of the NBFC criterion prescribed in terms of section 45-IA of the RBI Act, 1934 in the current financial year and therefore NBFC provisions are not applicable in the current financial year.

Prismx Global Ventures Ltd

Notes to Consolidated Financial Statements for the year ended 31st March, 2026

Note 38 Ratio Analysis and its elements

Ratio	Numerator	Denominator	31-03-2026	31-03-2025	% change	Reason
Current ratio	Current Assets	Current Liabilities	1,228.66	4.89	25050%	Decrease in loan
Debt- Equity Ratio	Total Debt	Shareholder's Equity	0.00	0.10	-99%	Borrowings repaid
Debt Service Coverage ratio	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	Debt service = Interest & Lease Payments + Principal Repayments	492.80	671.62	-27%	Borrowings repaid
Return on Equity ratio	Net Profits after taxes – Preference Dividend	Average Shareholder's Equity	0.08	0.01	1093%	Due to increase in profit
Inventory Turnover ratio	Cost of goods sold/sales	Average Inventory	NA	NA	NA	No Inventory in last year FY 23-24
Trade Receivable Turnover Ratio	Net credit sales = Gross credit sales - sales return	Average Trade Receivable	NA	NA	NA	No credit sales
Trade Payable Turnover Ratio	Net credit purchases = Gross credit purchases - purchase returns	Average Trade Payables	NA	NA	NA	No credit purchases
Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets – Current liabilities	0.37	0.46	-20%	
Net Profit ratio	Net Profit	Net sales = Total sales - sales return	0.54	0.04	1249%	Due to increase in profit
Return on Capital Employed	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	0.05	0.02	134%	Borrowings repaid
Return on Investment	Income from Investment	Investment	0.06	-0.02	-363%	Due to sale of investments at profit

Prismx Global Ventures Ltd

Notes to Consolidated Financial Statements for the year ended 31st March, 2026

Note 39 : Segment Reporting - Ind AS 108

The Company is primarily engaged in a single segment business of Trading and there is significant income from Interest on Loans. The Details are given below:

Sr No	Particulars	Amount in Lakh		Amount in Lakh		Amount in Lakh	
		Trading Business and Operations Activities		Finance Business		Total	
		25-26	24-25	25-26	24-25	25-26	24-25
1	Segment Revenue	947.01	1027.56	174.73	418.70	1121.74	1446.26
2	Segment Results	145.64	-10.43	-81.88	207.77	63.75	197.34
3	Unallocable expense (net)	-	-	-	-	72.04	65.88
4	Operating Income	-	-	-	-	-	-
5	Other Income (Net)	-	-	-	-	366.12	30.06
6	Profit before exceptional item and tax	-	-	-	-	357.83	161.52
7	Exceptional item	-	-	-	-	-	-
8	Profit before Tax	-	-	-	-	357.83	161.52
9	Segment Assets - Segment liabilities	515.52	289.01	7124.54	7834.42	7640.05	8123.43

Due to unavailability of suitable basis for apportionment, only direct expenses related to Trading business and operations are considered in segment results of Trading Business and Operations activity.

Prismx Global Ventures Ltd (Formerly name as Gromo Trade & Consultancy Limited)

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Notes to Consolidated Financial Statement for the year ended March 31, 2026

Note: 40 - Financial instruments – Fair values and risk management**A. Accounting classification and fair values**

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

The Group uses the following hierarchy for determining and/or disclosing the fair value of financial instruments by valuation techniques:

Level 1: Fair value measurement are those derived from quoted prices (unadjusted) in active markets for identical assets and liabilities.

Level 2: Fair value measurements are those derived from inputs other than quoted prices that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)

Level 3: Fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs)

As at March 31, 2026								
Particulars	Carrying amount				Fair value			
	FVTPL	FVTOCI - designated as such	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Financial assets								
Investments	-	3541.91	-	3541.91	2673.91	-	868.00	3541.91
Loans and Advances	-	-	786.87	786.87	-	-	-	786.87
Other Financial Assets	-	-	90.02	90.02	-	-	-	90.02
Trade receivables	-	-	15.34	15.34	-	-	-	15.34
Cash and cash equivalents	-	-	1467.46	1467.46	-	-	-	1467.46
	0.00	3541.91	2359.68	5901.59	2673.91	0.00	868.00	5901.59
Financial liabilities								
Trade Payables	-	-	0.61	0.61	-	-	-	0.61
Lease liability	-	-	-	-	-	-	-	-
Unsecured Loans	-	-	7.47	7.47	-	-	-	7.47
Other Financial Liabilities	-	-	1.84	1.84	-	-	-	1.84
	0.00	0.00	9.92	9.92	0.00	0.00	0.00	9.92

As at March 31, 2025								
Particulars	Carrying amount				Fair value			
	FVTPL	FVTOCI - designated as such	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Financial assets								
Investments	-	4348.10	-	4348.10	3480.10	-	868.00	4348.10
Loans and Advances	-	-	1236.25	1236.25	-	-	-	1236.25
Other Financial Assets	-	-	142.26	142.26	-	-	-	142.26
Trade receivables	-	-	16.62	16.62	-	-	-	16.62
Cash and cash equivalents	-	-	2132.00	2132.00	-	-	-	2132.00
	0.00	4348.10	3527.12	7875.23	3480.10	0.00	868.00	7875.23
Financial liabilities								
Trade Payables	-	-	1.17	1.17	-	-	-	1.17
Lease liability	-	-	-	-	-	-	-	0.00
Unsecured Loans	-	-	800.19	800.19	-	-	-	800.19
Other Financial Liabilities	-	-	4.19	4.19	-	-	-	4.19
	0.00	0.00	805.55	805.55	0.00	0.00	0.00	805.55

B. Measurement of fair values

Valuation techniques and significant unobservable inputs

The Fair Value of the Financial Assets & Liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

C. Financial Risk Management**C.i. Risk management framework**

A wide range of risks may affect the Group's business and operational or financial performance. The risks that could have significant influence on the Group are market risk, credit risk and liquidity risk. The Group's Board of Directors reviews and sets out policies for managing these risks and monitors suitable actions taken by management to minimise potential adverse effects of such risks on the Group's operational and financial performance.

C.ii. Credit risk

Credit risk is the risk of financial loss to the Group if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Group's trade and other receivables, cash and cash equivalents and other bank balances. To manage this, the Group periodically assesses financial reliability of customers, taking into account the financial condition, current economic trends and analysis of historical bad debts and ageing of accounts receivable. The maximum exposure to credit risk in case of all the financial instruments covered below is restricted to their respective carrying amount.

(a) Trade and other receivables from customers

Credit risk in respect of trade and other receivables is managed through credit approvals, establishing credit limits and monitoring the credit worthiness of customers to which the Group grants credit terms in the normal course of business.

The Group considers the probability of default upon initial recognition of asset and whether there has been a significant increase in the credit risk on an on-going basis through each reporting period. To assess whether there is a significant increase in credit risk the Group compares the risk of default occurring on assets as at the reporting date with the risk of default as at the date of initial recognition. It considers reasonable and supportive forwarding-looking information such as:

- i) Actual or expected significant adverse changes in business
- ii) Actual or expected significant changes in the operating results of the counter party
- iii) Financial or economic conditions that are expected to cause a significant change to the counterparties ability to meet its obligation
- iv) Significant changes in the value of the collateral supporting the obligation or in the quality of third party guarantees or credit enhancements

Financial assets are written off when there is a no reasonable expectations of recovery, such as a debtor failing to engage in a repayment plan with the Group. When loans or receivables have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivable due. When recoverable are made, these are recognised as income in the statement of profit and loss.

The Group measures the expected credit loss of trade receivables and loan from individual customers based on historical trend, industry practices and the business environment in which the entity operates. Loss rates are based on actual credit loss experience and past trends. Based on the historical data, loss on collection of receivable is not material hence no additional provision considered.

Financial Assets are considered to be of good quality and there is no significant increase in credit risk.

(b) Cash and cash equivalents and Other Bank Balances

The Group held cash and cash equivalents and other bank balances as stated in Note No. 13. The cash and cash equivalents are held with bank with good credit ratings and financial institution counterparties with good market standing.

C.iii. Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

Liquidity risk is managed by Group through effective fund management of the Group's short, medium and long-term funding and liquidity management requirements. The Group manages liquidity risk by maintaining adequate reserves, banking facilities and other borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted.

	Amount in Lakh			
	<1 years	1 to 5 years	> 5 years	Total
As at March 31,2026				
Borrowings	7.47	0.00	0.00	7.47
Lease liability	0.00	0.00	0.00	0.00
Other financial liabilities	1.84	0.00	0.00	1.84
Trade payable	0.46	0.00	0.00	0.46
	9.77	0.00	0.00	9.77
As at March 31,2025				
Borrowings	800.19	0.00	0.00	800.19
Lease liability	0.00	0.00	0.00	0.00
Other financial liabilities	4.19	0.00	0.00	4.19
Trade payable	1.17	0.00	0.00	1.17
	805.55	0.00	0.00	805.55

C.iv. Market risk

Market Risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

C.iv.a Currency risk

The Group is not exposed to any currency risk on account of its operating and financing activities. The functional currency of the Group is Indian Rupee. Our exposure are mainly denominated in INR's Only. The Group's business model incorporates assumptions on currency risks and ensures any exposure is covered through the normal business operations. This intent has been achieved in all years presented. The Group has put in place a Financial Risk Management Policy to Identify the most effective and efficient ways of managing the currency risks.

C.iv.b Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group is exposed to interest rate risk through the impact of rate changes on interest-bearing liabilities and assets. The Group has fixed rate contract with parities pertaining to loans which are repayable on demand

Note: 41 - Capital Management

For the purpose of the Group's capital management, capital includes issued equity share capital and all other equity reserves attributable to the equity holders of the Group. The primary objective of the Group's capital management is to maximise the shareholder value.

The Group manages its capital so as to safeguard its ability to continue as a going concern and to optimise returns to shareholders. The capital structure of the Group is based on management's judgement of its strategic and day-to-day needs with a focus on total equity so as to maintain investor, creditors and market confidence. The Group monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt is calculated as borrowing less cash and cash equivalent and other bank balances and mutual funds investments.

	As at March 31, 2026	As at March 31, 2025
Borrowings	7.47	800.19
Less: Cash and cash equivalent	-140.21	-884.00
Net debt	-132.74	-83.81
Equity	4390.99	4390.99
Other Equity	3249.06	3732.44
Total Equity	7640.05	8123.43
Capital and net debt	7507.31	8039.63
Gearing ratio (%)	(1.77)	(1.04)

No changes were made in the objectives, policies or processes for managing capital during the year ended March 31, 2026 and March 31, 2025.

There are many transactions and calculations undertaken during the ordinary course of business for which the ultimate tax determination is uncertain. Where the final tax outcome of these matters is different from the amounts initially recorded, such differences will impact the current and deferred tax provisions in the period in which the tax determination is made. The assessment of probability involves estimation of a number of factors including future taxable income.

Note 42 : Events after reporting period

No subsequent event has been observed which may require an adjustment to the balance sheet.

Note 43 : Details of dues to micro and small enterprises as per MSMED Act, 2006

There are no Micro and Small Enterprises as defined in the Micro and Small Enterprises Development Act, 2006 to whom the Group owes dues on account of principal amount together with interest and accordingly no additional disclosures have been made. The above information regarding Micro and Small Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Group.

Note 44 : The sitting fee and commission for non-executive directors is Rs. 4.48 lakhs and Rs. 4.42 lakh for the financial year 2025-26 and 2024-25 respectively

Note 45 : The Group does not have any transaction with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956, during the current year and in the previous year

Note 46 : The Group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period

Note 47 : The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year

Note 48 : The Group does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)

Note 49 : The Group has not been declared willful defaulter by any bank, financial institution, government or government authority

Note 50 : The Group does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property

Note 51 : All the known income and expenditure and assets and liabilities have been taken into account and that all the expenditure debited to the profit and loss account have been exclusively incurred for the purpose of the Group's business.

Note 52 : No funds have been advanced / loaned / invested (from borrowed funds or from share premium or from any other sources / kind of funds) by the Group to any other person(s) or entity(ies), including foreign entities (Intermediaries), with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

Note 53 : No funds have been received by the Group from any person(s) or entity(ies), including foreign entities (Funding Parties), with the understanding (whether recorded in writing or otherwise) that the Group shall (i) directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

Note 54 : Unless otherwise stated, figures in brackets relate to the previous year. Previous period's figures have been regrouped / rearranged, to the extent necessary, to conform to current period's classifications. All the numbers have been rounded off to nearest lakh

As per our report of even date attached.

For Pravin Chandak & Associates

Chartered Accountants

Firm Regn. No.:116627W

Sd/-

CA Pravin Chandak

Partner

Membership No. 049391

PLACE : MUMBAI

DATED : 21/05/2026

UDIN : 26049391VJTUVF9281

For Prismx Global Ventures Limited

Sd/-

Ravindra Bhaskar Deshmukh

Director

DIN: 00290973

Sd/-

Maresh Pandurang Kadge

Chief Financial Officer

Sd/-

Priyanka Ramesh Shetye

Director

DIN: 09719611

Sd/-

Monali Bohra

Company Secretary

Note - 38 ADDITIONAL INFORMATION, AS REQUIRED UNDER SCHEDULE III OF THE COMPANIES ACT, 2013, OF ENTITIES
CONSOLIDATED AS SUBSIDIARY FOR THE FY 2025-26

S No,	Name of entity	Net Assets		Share in profit & loss account		Share in Other Comprehensive Income		Share in Total Comprehensive Income	
		As a % of Consolidated Net Assets	Amount	As a % of Consolidated Profit or Loss	Amount	As a % of Consolidated OCI	Amount	As a % of Total Comprehensive Income	Amount
	Parent								
1	Prismx Global Ventures Ltd	100.28%	7660.49	100.67%	613.18	100%	-1092.51	99.16%	-479.32
	Subsidiary								
2	Tmart Platform Pvt Ltd	-0.28%	-21.64	-0.67%	-4.06	0.00	0.00	0.23%	-4.06
	Total	100.0%	7638.84	100%	609.13	100%	-1092.51	99%	-483.38