



R N K A & Co.

Chartered Accountants

Office No.304, Gali No.1, Building No.13,
Veer Savarkar Block, Shakarpur, Delhi-110092

Ph.: +91-11-22543259, 43027684

E-mail: rrcoffice@gmail.com

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2024**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2024**, and its **Profit** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Company's Board of Directors is responsible for the preparation of 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 Report, Corporate Governance and Shareholder's Information, but does not include the 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.

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance

Responsibility of Management and Those Charged with Governance (TCWG)

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.



- (c) The Balance Sheet, the Statement of Profit and Loss, and dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on **31/03/2024** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2024** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure A**".
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term 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 Company.
 - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds 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(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or 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, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.



- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

FOR R N K A & CO.

(Chartered Accountants)

Reg No. :021745N

Rajesh K



CA RAJESH KUMAR

Partner

M.No. : 506726

Date: 06/09/2024

UDIN: 24506726BKFDZR7058

“Annexure A” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED.

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

We have audited the internal financial controls over financial reporting of PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED as of March 31, 2024 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 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

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

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

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



Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, 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 issues by the Institute of Chartered Accountants of India.

FOR R N K A & CO.

(Chartered Accountants)

Reg No. :021745N



CA RAJESH KUMAR

Partner

M.No. : 506726

Date:06/09/2024

UDIN: 24506726BKFDZR7058

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

H.NO-173, SAVITRI NAGAR, SOUTH DELHI, NEW DELHI-110017

CIN:U33202DL2020PTC362405

Balance Sheet as at 31st March, 2024

(Amount in Thousand)

	Note No.	As at 31st March 2024	As at 31st March 2023
I EQUITY AND LIABILITIES:			
1. Shareholder's Funds			
(a) Share Capital	2	100	100
(b) Reserves and Surplus	3	(4,469)	(4,728)
(c) Money Received against share warrants			
Total Shareholder's Funds		(4,369)	(4,628)
2. Share Application money pending allotment			
3. Non-Current Liabilities			
(a) Long Term Borrowings	4	-	-
(b) Deferred tax liabilities (Net)	5	-	-
(c) Other Long Term Liabilities	6	-	-
(d) Long Term Provisions	7	-	-
Total Non-Current Liabilities		-	-
4. Current Liabilities			
(a) Short Term Borrowings	8	-	-
(b) Trade Payables	9	-	-
(i) Total Outstanding dues of Micro Enterprises and Small Enterprises	9.1	-	-
(ii) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	9.2	5,854	6,186
(c) Other Current Liabilities	10	84	90
(d) Short Term Provisions	11	198	-
Total Current Liabilities		6,136	6,276

TOTAL EQUITY AND LIABILITIES

1,767

1,648

II ASSETS:

1. Non-Current Assets			
(a) Property, Plant & Equipment and Intangible assets			
(i) Property, Plant and Equipment	12	-	-
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		-	-
(iv) Intangible Assets Under Development		-	-
(b) Non-Current Investments	13	-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long Term Loans and Advances	14	-	-
(e) Other Non-Current Assets	15	-	-
Total Non-Current Assets		-	-
2. Current Assets			
(a) Current Investments		-	-
(b) Inventories	16	-	-
(c) Trade Receivables	17	350	-
(d) Cash and Cash Equivalents	18	161	429
(e) Short Term Loans and Advances	19	1,257	1,219
(f) Other Current Assets	20	-	-
Total Current Assets		1,767	1,648

TOTAL ASSETS

1,767

1,648

Significant Accounting Policies 1
Notes To Financial Statements
The accompanying Notes referred to above form an Integral Part of the Financial Statements.

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

Auditors' Report

As per our report of even date attached

Prayank Technology & Healthcare Private Limited

Prayank Technology & Healthcare Private Limited

For RNKA & CO.

Chartered Accountants

FRN: 021745N

SAHASHA NAMDEO
Director

DIN-06746773

PRADEEP NAMDEO
Director

DIN-05272209

CA. RAJESH KUMAR

PARTNER

M No. 506726

Place: New Delhi

Date : 06/09/2024

UDIN:24506726BKFDZR7058

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

H.NO-173, SAVITRI NAGAR, SOUTH DELHI, NEW DELHI-110017

CIN:U33202DL2020PTC362405

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31st MARCH, 2024

(Amount in Thousand)

	Note No.	For the year ended 31st March 2024	For the year ended 31st March 2023
I Revenue from Operations			
Revenue from Operations	21	5,410.35	3,185.98
II Other Income	22	332.00	-
III Total Income (I + II)		5,742.35	3,185.98
IV Expenses			
Cost of Material Consumed	23	-	-
Changes in Inventories of Work in Progress	24	-	-
Operational Expenses		5356.246	8,771.17
Employee Benefits Expense	25	-	75.64
Finance Costs	26	0.65	0.59
Depreciation and Amortization Expenses		-	-
Other Expenses	28	35.00	58.36
IV Total Expense		5,391.90	8,905.76
V Profit/(Loss) Before Exceptional and extraordinary Items & Tax (III-IV)		350.46	(5,719.78)
VI Exceptional Items		-	-
VII Profit/(Loss) Before extraordinary Items & Tax (V-VI)		350.46	(5,719.78)
VIII Extraordinary Items		-	-
IX Profit/(Loss) Before Tax (VII-VIII)		350.46	(5,719.78)
X Tax Expense:			
(1) Current Tax		91.12	-
(2) (Excess)/Short provision for Income Tax of Previous years		-	-
(3) Deferred Tax		-	-
XI Profit for the period from Continuing Operations(IX-X)		259.34	(5,719.78)
XII Profit/(loss) from discontinuing operations		-	-
XIII Tax expense of discontinuing operations		-	-
XIV Profit/(loss) from discontinuing operations (after tax) (XII-XIII)		-	-
XV Profit / (Loss) (XI+XIV)		259.34	(5,719.78)
XVI Earnings Per Equity Share:			
(1) Basic		25.93	(571.98)
(2) Diluted		25.93	(571.98)

Significant Accounting Policies

Notes To Financial Statements

The accompanying Notes referred to above form an Integral Part of the Financial Statements.

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

Auditors' Report

As per our report of even date attached

Prayank Technology & Healthcare Private Limited

Prayank Technology & Healthcare Private Limited

Sahasaa Namdeo

Pradeep

For RNKA & CO.

Chartered Accountants

FRN: 021745N

Director

SAHASHA NAMDEO

Director

DIN-06746773

PRADEEP NAMDEO

Director

DIN-05272209

CA. RAJESH KUMAR
PARTNER

M No. 506726

Place: New Delhi

Date : 06/09/2024

UDIN:24506726BKFDZR7058

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

Notes forming part of the Balance Sheet as at March 31, 2024

Note 1	Significant Accounting Policies
1.1	<p>Basis of Preparation</p> <p>The Financial Statement have been prepared under the historical cost convention on going concern and accrual basis and in accordance with the accounting principles generally accepted in India and comply with mandatory Accounting Standards notified by the Central Government of India under the Companies (Accounting Standards) Rules, 2006 and with the relevant provisions of the Companies Act, 1956.</p>
1.2	<p>Revenue recognition</p> <p>(i) Items of Income and Expenditure are accounted for on accrual basis, except as otherwise stated</p> <p>(ii) Income from Disputed Claims is recognized after the expiry of the limitation period for Appeal or disposal of appeal whichever is earlier.</p> <p>(iii) Interest on investment is booked on a time proportion basis taking into account the amounts invested and the rate of interest.</p> <p>(iv) Dividend income on investments is accounted on receipt basis.</p>
1.3	<p>Expenses</p> <p>Expenses are accounted for on accrual basis and all known losses and liabilities are to be provided.</p>
1.4	<p>Fixed Assets</p> <p>Fixed Assets are stated at their original cost of acquisition, inclusive of duties and expenditure in installation</p>
1.5	<p>Depreciation</p> <p>Depreciation is provided on written down value method in accordance with the provisions of schedule II of the Companies Act, 2013</p>
1.6	<p>Investments</p> <p>Investments are classified into current and long term investments. Current investments are stated at the lower of cost and fair value. Long-term investments are stated at cost. A provision for diminution is made to recognize a decline, other than temporary, in the value of long-term investments.</p>
1.7	<p>Inventories:</p> <p>Inventories are valued as follows: At the lower of Cost and Net Realizable Value. (determined on Specific Identification method)</p>
1.8	<p>Taxation</p> <p>Current tax is determined as the amount of tax payable in respect of taxable income for the period. Deferred tax is recognized, subject to the consideration of prudence, on the timing differences, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets are not recognized on unabsorbed depreciation and carry forward of losses unless there is virtual certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.</p>
1.9	<p>Provision</p> <p>A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an out flow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on management estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates.</p>
1.10	<p>Contingencies:</p> <p>Liabilities which are material and whose future outcome cannot be ascertained with reasonable certainty are treated as contingent and disclosed by way of notes to the accounts if any.</p>
1.11	<p>Employee's Retirement Benefit:</p> <p>Not Applicable</p>

Prayank Technology & Healthcare Private Limited

Sahasranta

Prayank Technology & Healthcare Private Limited

Director

Pradeep

Director



NOTES FORMING PART OF BALANCE SHEET:

Note No. 2: SHARE CAPITAL

	As at 31st March 2024	As at 31st March 2023
A Authorised		
50,000 (Previous year 10,000) Equity Shares of Rs.10/- each	5,00,000.00	5,00,000.00
	5,00,000.00	5,00,000.00
B Issued, Subscribed and Paid Up		
10,000 (Previous year 10,000) Equity Shares of Rs.10/- each, fully paid up	1,00,000.00	1,00,000.00
	1,00,000.00	1,00,000.00
C Reconciliation of the number of shares outstanding		
Number of equity shares at the beginning of the year	10,000.00	10,000.00
Equity Shares issued during the year	-	-
Number of equity shares at the end of the year	10,000.00	10,000.00
D The company has only one class of shares referred to as equity shares having face value of Rs.10/-. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holders of equity share 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.		

E Details of shareholders holding more than 5% shares as on balance sheet date

Name of Shareholders	2023-24		2022-23	
	No. of Shares	% of holding	No. of Shares	% of holding
Pradeep Namdeo	5,000	50.00	5,000	50.00
Sahasha Namdeo	5,000	50.00	5,000	50.00

F Shareholding of Promoters as below at 31.03.2024

Shares held by promoters at the end of the year				
S. No	Promoter Name	No of Shares	% of total shares	% Change during the year
1	Pradeep Namdeo	5,000	50.00	-
2	Sahasha Namdeo	5,000	50.00	-

Shareholding of Promoters as below at 31.03.2023

Shares held by promoters at the end of the year				
S. No	Promoter Name	No of Shares	% of total shares	% Change during the year
1	Pradeep Namdeo	5,000	50.00	-
1	Sahasha Namdeo	5,000	50.00	-

Note No. 3: RESERVE & SURPLUS

A Share Premium

Balance as per Last Balance Sheet	-	-
Addition during the year	-	-
Closing Balance	-	-

B Surplus

Balance as per Last Balance Sheet	(4,728.00)	991.781
Add: Profit/(Loss) after tax transferred from statement of Profit & Loss	259.34	(5,719.78)
Closing Balance	(4,468.67)	(4,728.00)
TOTAL (A+B)	(4,468.67)	(4,728.00)



PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED				
Note No. 4: NON CURRENT LIABILITIES	Non Current		Current	
Long Term Borrowings	As at 31st March 2024	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
TERM LOANS				
From Banks	-	-	-	-
	-	-	-	-
	-	-	-	-
Sub Total	-	-	-	-
Working Capital Term Loan				
	As at 31st March 2024	As at 31st March 2023	As at 31st March 2024	As at 31st March 2023
	-	-	-	-
	-	-	-	-
Sub Total	-	-	-	-
Total	-	-	-	-
Note No. 5: DEFERRED TAX ASSETS / (LIABILITIES)		As at 31st March 2024		As at 31st March 2023
Net Deferred Tax Assets / (Liabilities)		-		-
		-		-
Note No. 6: OTHER LONG TERM LIABILITIES		As at 31st March 2024		As at 31st March 2023
Trade Payable		-		-
Security Deposits		-		-
		-		-
Note No. 7: LONG TERM PROVISIONS		As at 31st March 2024		As at 31st March 2023
Provision for Employee Benefits		-		-
Gratuity		-		-
Leave Encashment		-		-
		-		-



Prayank Technology & Healthcare Private Limited

Sahasraa Naudeo

Director

Prayank Technology & Healthcare Private Limited

Pradeep
Director

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED
H.NO-173, SAVITRI NAGAR, SOUTH DELHI, NEW DELHI-110017
CIN:U33202DL2020PTC362405

Note No. 12
Property, Plant and Equipments and Intangible Assets

Particulars			Gross Carrying Value			Depreciation and Amortisation				Net Carrying Value	
	Useful life of Assets (in years)	As at 01-04-2023	Addition during the year	Deduction/ Adjustments during the year	as at 31-03-2024	Upto 01-04-2023	Charge for the year	Deduction/ Adjustments during the year	Upto 31-03-2024	WDV as on 31.12.2024	WDV as on 31.03.2023
12.1 Property, Plant and Equipment:											
Office Equipment	5	-	-		-	-	-	-	-	-	-
Computer & Printer	3	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
COMPUTER SOFTWARE	3	-			-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-	-	-
Previous Year's Figures											



Prayank Technology & Healthcare Private Limited

Satish Kumar

Director

Prayank Technology & Healthcare Private Limited

Pradeep

Director

Note No. 8: CURRENT LIABILITIES

	As at 31st March 2024	As at 31st March 2023
Short Term Borrowings		
Loans Repayable on Demand		
From Banks:	-	
(Secured)		
From Related Parties:		
(Unsecured)		
- From Directors	-	-
- From Directors' Relatives	-	-
- From Related Companies	-	-
- From Others	-	-
Deposits		
Others (specify nature)		
Current Maturities of Long Term borrowings from Banks ⁷	-	-
	-	-

Note No. 9: TRADE PAYABLES

(i) Outstanding dues of Micro and Small Enterprises	-	-
(ii) Outstanding dues of Creditors other than Micro and Small Enterprises	58,54,203.00	61,86,203.00
	58,54,203.00	61,86,203.00



Prayank Technology & Healthcare Private Limited

Sahashanand

Director

Prayank Technology & Healthcare Private Limited

Pradeep
Director

Note-9.1 Trade payables**As at
31st March 2024****As at
31st March 2023**

The details of amounts outstanding to Micro, Small and Medium Enterprises based on available information with the company is as under:

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

Note-9.2 Trade Payables ageing schedule as at 31 March 2024

Particulars	Unbilled	Not Due	Outstanding for following periods from				Total
			Less than 1 Year	1-2 Years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-	-
(ii) Others	-	-	58,54,203.00	-	-	-	58,54,203.00
(iii) Disputed dues – MSME	-	-	-	-	-	-	-
(iv) Disputed dues – others	-	-	-	-	-	-	-
Total	-	-	58,54,203.00	-	-	-	58,54,203.00

Trade Payables ageing schedule as at 31 March 2022

Particulars	Unbilled	Not Due	Outstanding for following periods from				Total
			Less than 1 Year	1-2 Years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-	-	-
(ii) Others	-	-	-	-	-	-	-
(iii) Disputed dues – MSME	-	-	-	-	-	-	-
(iv) Disputed dues – others	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-



Prayank Technology & Healthcare Private Limited

Sahashaa Namdeo

Director

Prayank Technology & Healthcare Private Limited

Pradeep
Director

Note No. 10: OTHER CURRENT LIABILITIES**Other Current Liabilities**

	As at 31st March 2024	As at 31st March 2023
Current maturities of finance lease obligations	-	-
Interest accrued but not due on borrowings	-	-
Interest accrued but due on borrowings	-	-
Income Received in Advance	-	-
Unpaid Dividend	-	-
Creditors Other than Suppliers	-	-
(i) Outstanding dues of Micro and Small Enterprises	-	-
(ii) Outstanding dues of Creditors other than Micro and Small Enterprises	-	-
Security Deposits	-	-
Advance from debtors	-	-
	-	-
Other Payables		
Salary Payable	-	-
Auditors Remuneration Payable	83,700.00	90,000.00
Other Payables	-	-
	83,700.00	90,000.00
TOTAL	83,700.00	90,000.00

Note No. 11: SHORT TERM PROVISIONS

	As at 31st March 2024	As at 31st March 2023
Provisions for Employees	-	-
Provisions for Gratuity	-	-
Provision for Leave Encashment	-	-
Others	-	-
TDS Payable	1,07,125.00	-
Provision for Income tax	91,120.00	-
GST Payable	-	-
	1,98,245.00	-

Note No. 13: NON CURRENT INVESTMENT

	As at 31st March 2024	As at 31st March 2023
Investment Property	-	-
Investment in Equity Instruments	-	-
Unquoted, Trade Investments	-	-
At Cost	-	-
Investment in equity shares	-	-
Investment in Preference Shares	-	-
Investment in Debentures or bonds	-	-
Investment in Mutual Funds	-	-
Investment in partnership firms	-	-
Other non current investment	-	-
	-	-

Note No. 14: LONG TERM LOANS AND ADVANCES**(Unsecured/ Secured, Considered Good/ Bad/ doubtful)**

	As at 31st March 2024	As at 31st March 2023
Capital Advances	-	-
Loans and advances to related parties	-	-
Directors	-	-
Other Loans and Advances	-	-
Loans to Employees	-	-
	-	-

Note No. 15: OTHER NON CURRENT ASSETS**(Unsecured, Considered Good)**

	As at 31st March 2024	As at 31st March 2023
Long Term Trade Receivable	-	-
Security Deposits	-	-
Others	-	-
	-	-

Note No. 16: INVENTORIES

	As at 31st March 2024	As at 31st March 2023
Raw Material	-	-
Work-in-progress	-	-
Finished Goods	-	-
Stock in Trade	-	-
Stores and Spares	-	-
Loose Tools	-	-
	-	-



Note No. 17: TRADE RECEIVABLES

 As at
31st March 2024

 As at
31st March 2023

 Sundry Debtors (Unsecured)
Unbilled Receivables

3,49,998.00

3,49,998.00

Note 17.1 Trade Receivables ageing schedule as at 31st March, 2024

(Amount in Rs.)

Particulars	Unbilled	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	
(i) Undisputed Trade receivables — considered good	-	-	3,49,998.00	-	-	-	-	3,49,998.00
(ii) Undisputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables — credit impaired	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables — considered good	-	-	-	-	-	-	-	-
(v) Disputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables — credit impaired	-	-	-	-	-	-	-	-
Total	-	-	3,49,998.00	-	-	-	-	3,49,998.00

Note 17.2 Trade Receivables ageing schedule as at 31st March, 2023

(Amount in Rs.)

Particulars	Unbilled	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	
(i) Undisputed Trade receivables — considered good	-	-	-	-	-	-	-	-
(ii) Undisputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-	-	-
(iii) Undisputed Trade Receivables — credit impaired	-	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables — considered good	-	-	-	-	-	-	-	-
(v) Disputed Trade Receivables — which have significant increase in credit risk	-	-	-	-	-	-	-	-
(vi) Disputed Trade Receivables — credit impaired	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-


 Prayank Technology & Healthcare Private Limited
Salusha Namdeo
 Director

 Prayank Technology & Healthcare Private Limited
Pradeep
 Director

Note No. 18: CASH AND BANK BALANCE

	As at 31st March 2024	As at 31st March 2023
Cash and Cash equivalents		
Balances with Scheduled Banks		
In Current Accounts	98,847.00	3,67,134.00
Cash in Hand	62,000.00	62,000.00
Others		
Bank deposits*		
Maturity period upto 12 months		
Maturity period more than 12 months		
	1,60,847.00	4,29,134.00

Note No. 19: SHORT TERM LOANS AND ADVANCES

	As at 31st March 2024	As at 31st March 2023
Secured/ Unsecured, Considered Good/ Doubtful		
Loans and Advances to related parties (giving details thereof)		
Others		
Advance to Other than Suppliers		
Advance to Suppliers		
Prepaid Cards		
Prepaid Expenses		
Balance with Direct Revenue Authorities	11,45,403.00	11,04,095.00
Balance with Indirect Revenue Authorities	1,11,235.00	1,14,974.00
	12,56,638.00	12,19,069.00

Note No. 20: OTHER CURRENT ASSETS

	As at 31st March 2024	As at 31st March 2023
Security Deposit		
Other Current Assets		
	-	-



Prayank Technology & Healthcare Private Limited

Director

Prayank Technology & Healthcare Private Limited

Director

Note No. 21: REVENUE FROM OPERATIONS

	As at 31st March 2024	As at 31st March 2023
Sale of Products		
Sale of Services	54,10,350.00	31,85,979.00
Less : Excise Duty		-
Unbilled Revenue		-
	54,10,350.00	31,85,979.00

Note No. 22: OTHER INCOME

	As at 31st March 2024	As at 31st March 2023
Interest Income		
Misc Income	3,32,000.00	-
	3,32,000.00	-



Prayank Technology & Healthcare Private Limited

Director

Prayank Technology & Healthcare Private Limited

Director

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

Note No. 23: Cost of Material Consumed

	As at 31st March 2024	As at 31st March 2023
Opening Stock	-	
Add: Purchases	-	
Add: Packing Material		
Less: Closing Stock		
Cost of Material Consumed	-	-

Particulars of Material Consumed

	As at 31st March 2024	As at 31st March 2023
Total	-	-

Note No. 24: Change in Inventories of Work in Progress

	As at 31st March 2024	As at 31st March 2023
Closing Inventories		
Work-in-Progress		-
Sub Total (A)	-	-
Opening Inventories		
Work-in-Progress	-	
Sub Total (B)	-	-
TOTAL (B-A)	-	-

Note No. 25: Employee Benefits Expense

	As at 31st March 2024	As at 31st March 2023
Director's Remuneration		
Salaries including Bouns		
Staff Welfare	-	75,643.00
Conveyance		
	-	75,643.00

As per Accounting Standard 15"Employee benefits", the disclosures as defined in the Accounting Standard are given below:

Defined Contribution Plans

Contribution to Defined Contributions Plans, recognised as expense for the year is as under:

Particulars	As at 31st March 2024	As at 31st March 2023
Employer's Contribution to Provident Fund	-	-
Employer's Contribution to ESI	-	-
Total	-	-

Defined Benefit Plan

Gratuity:-The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit seperately to build up the final obligation.

Leave Encashment:- Leave Encashment is recognised on actual basis based on the leave outstanding at the year end using last drawn salary to arrive at the monetary figures.



Prayank Technology & Healthcare Private Limited

Sahasraa Namdeo

Director

Prayank Technology & Healthcare Private Limited

Pradeep
Director

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

Note No. 26: FINANCIAL CHARGES	As at 31st March 2024	As at 31st March 2023
Interest Expenses		-
Bank Charges	649.00	590.00
	649.00	590.00

Note No. 27: OTHER EXPENSES	As at 31st March 2024	As at 31st March 2023
Direct Expenses	-	-
Total (A)	-	-

Note No. 28: Indirect Expenses	As at 31st March 2024	As at 31st March 2023
Auditors' Remuneration	35,000.00	50,000.00
Cartage Expenses		
Repair & Maintenance		
Interest on Late filing	-	8,359.00
ROC Filing fee		
Tender Fees	-	-
	35,000.00	58,359.00
TOTAL (A+B)	35,000.00	58,359.00



Prayank Technology & Healthcare Private Limited

Sahashra Namdeo

Director

Prayank Technology & Healthcare Private Limited

Prady

Director