

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

Regd.B-1/32, 3RD FLOOR, FRONT SIDE PORTION, MALVIYA NAGAR,
Malviya Nagar (South Delhi), South Delhi, New Delhi, Delhi, India,
110017

CIN : U33202DL2020PTC362405

Balance Sheet as at 31st March, 2025

(Amount in Thousand)

	Note No.	As at 31st March 2025	As at 31st March 2024
I EQUITY AND LIABILITIES:			
1. Shareholder's Funds			
(a) Share Capital	2	100	100
(b) Reserves and Surplus	3	(3,289)	(4,469)
(c) Money Received against share warrants			
Total Shareholder's Funds		(3,189)	(4,369)
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	4,674	-
(b) Trade Payables	9	45,622	5,854
(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	-	-
(c) Other Current Liabilities	10	172	84
(d) Short Term Provisions	11	1,582	198
Total Current Liabilities		52,048	6,137

TOTAL EQUITY AND LIABILITIES

48,859

1,767

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	41,450	350
(d) Cash and Cash Equivalents	18	89	161
(e) Short Term Loans and Advances	19	3,450	1,257
(f) Other Current Assets	20	3,870	-
Total Current Assets		48,859	1,767

TOTAL ASSETS

48,859

1,767

Significant Accounting Policies

1

Notes To Financial Statements

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

Auditors' Report

As per our report of even date attached

For RNKA & CO.

Chartered Accountants

FRN: 021745N

CA. RAJESH KUMAR
PROP.

M.No. : 506726

Date: 06/09/2025

UDIN: 25506726BMILRW2173

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

For Prayank Technology & Healthcare Pvt. Ltd.

Pandeep

PRADEEP NAMDEO

Director

DIN-05272209

Sahasha Namdeo

Director

SAHASHA NAMDEO

Director

DIN-06746773

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

Regd.B-1/32, 3RD FLOOR, FRONT SIDE PORTION, MALVIYA NAGAR,
Malviya Nagar (South Delhi), South Delhi, New Delhi, Delhi, India,
110017

CIN : U33202DL2020PTC362405

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31st MARCH, 2025

(Amount in Thousand)

	Note No.	For the year ended 31st March 2025	For the year ended 31st March 2024
I Revenue from Operations			
Revenue from Operations	21	1,59,846.90	5,410.35
II Other Income	22	0.24	332.00
III Total Income (I + II)		1,59,847.15	5,742.35
IV Expenses			
Cost of Services	23	1,57,603.49	5,356.25
Changes in Inventories of Work in Progress	24	-	-
Employee Benefits Expense	25	-	-
Finance Costs	26	801.42	0.65
Depreciation and Amortization Expenses		-	-
Other Expenses	28	44.60	35.00
IV Total Expense		1,58,449.51	5,391.90
V Profit/(Loss) Before Exceptional and extraordinary Items & Tax (III-IV)		1,397.64	350.46
VI Exceptional Items		-	-
VII Profit/(Loss) Before extraordinary Items & Tax (V-VI)		1,397.64	350.46
VIII Extraordinary Items		-	-
IX Profit/(Loss) Before Tax (VII-VIII)		1,397.64	350.46
X Tax Expense:			
(1) Current Tax		218.03	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)		1,179.61	259.34
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)		1,179.61	259.34
XVI Earnings Per Equity Share:			
(1) Basic		117.96	25.93
(2) Diluted		117.96	25.93

Significant Accounting Policies

1

Notes To Financial Statements

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

Auditors' Report

As per our report of even date attached

For RNKA & CO.

Chartered Accountants

FRN: 021745N

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

For Prayank Technology & Healthcare Pvt. Ltd.
Sahasha Namdeo
Director

Pradeep

PRADEEP NAMDEO

Director

DIN-05272209

SAHASHA NAMDEO

Director

DIN-06746773

CA. RAJESH KUMAR

PROP.

M.No. : 506726

Date: 06/09/2025

UDIN: 25506726BMILRW2173

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

Notes forming part of the Balance Sheet as at March 31, 2025

Note 1	Significant Accounting Policies
1.1 Basis of Preparation	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.
1.2 Revenue recognition	(i) Items of Income and Expenditure are accounted for on accrual basis, except as otherwise stated (ii) Income from Disputed Claims is recognized after the expiry of the limitation period for Appeal or disposal of appeal whichever is earlier. (iii) Interest on investment is booked on a time proportion basis taking into account the amounts invested and the rate of interest. (iv) Dividend income on investments is accounted on receipt basis.
1.3 Expenses	Expenses are accounted for on accrual basis and all known losses and liabilities are to be provided.
1.4 Fixed Assets	Fixed Assets are stated at their original cost of acquisition, inclusive of duties and expenditure in installation
1.5 Depreciation	Depreciation is provided on written down value method in accordance with the provisions of schedule II of the Companies Act, 2013
1.6 Investments	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.
1.7 Inventories:	Inventories are valued as follows: At the lower of Cost and Net Realizable Value. (determined on Specific Identification method)
1.8 Taxation	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.
1.9 Provision	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.
1.10 Contingencies:	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.
1.11 Employee's Retirement Benefit:	Not Applicable

For Prayank Technology & Healthcare Pvt. Ltd.

Pradeep
Director

For Prayank Technology & Healthcare Pvt. Ltd.

Salashia Navdeo
Director

1.12. There is no claim against the Company which can be acknowledge as debts.

1.13. In the opinion of the board of directors, the "Current Assets, Loans & Advances" have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet.

1.14. The Board has certified that all the incomes accrued to the Company has been taken into consideration and belong entirely and exclusively to the business of the Company.

1.15. Balances in the accounts of some of the parties are subject to confirmation from respective parties.

Auditors Remuneration :	Current Year	Previous Year
Audit Fee	50	35 -

1.17. Remuneration to whole time Directors :	Current Year	Previous Year
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1.18. In line with mandatory Accounting Standard 22 issued by the institute of Chartered Accountants of India, the Company has accounted for Taxes on income to include the effect of timing differences in the tax expenses in the Profit & Loss Account and deferred tax assets/liability in the Balance sheet.

The Deferred Tax Asset (Liability) has been created on account of following items.

	Year 2024-25	Year 2023-24
Timing Difference in WDV of Fixed Assets	-	-
Deferred Tax Assets/(Liabilities)	-	-

1.19. Balance appearing under loans, sundry debtors and sundry creditors are subject to confirmation.

1.20. There are no material prior period items, except to the extent disclosed, included in Profit & Loss A/c required to be disclosed as per Accounting Standard -5 issued by the ICAI.

1.21. There are no Micro and Small Enterprises, to whom the company owes dues, which are outstanding for more than 45 days as at March 31, 2025. This information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have identified on the basis of information available with company.

For Prayank Technology & Healthcare Pvt. Ltd.
Pradeep
Director

For Prayank Technology & Healthcare Pvt. Ltd.
Satish Chandra
Director

1.22 Expenditure in Foreign Currency: (amount in Rs.)

Import of Trading Goods

(Pre.Year NIL)

Travelling Expences

(Pre.Year NIL)

1.23 Earning per share**Computation for Basis & Diluted Earning per Share****31-03-2025****31-03-2024**

Net Profit as per Profit & Loss Account

1,179.61

259.34

Weighted average number of equity shares outstanding during the year

10.00

10.00

Basis & Diluted Earning per Share (in Rs.)

117.96

25.93

Previous year figures have been re-grouped/ re-arranged wherever necessary to conform to current year

1.24 presentation in

terms of revised shedule VI issued by Ministry of Corporate Affairs.

1.25 Disclosures in respect of Related Parties as defined in Accounting Standard (AS) 18, with whom transaction were carried out in the ordinary course of business during the year:**(i) List of Related Parties****Relationship**

Mr. Pradeep Namdeo

Director

Mrs. Sahasha Namdeo

Director

Prakhar Software Solutions Limited

Common Control

(ii) Related Party Transactions

Particulars	Relationship	For Year ended 31 March 2025	For Year ended 31 March 2024
Remuneration of Pradeep Namdeo	Director		
Remuneration of Sahasha Namdeo	Director		
Loan from Sahasha Namdeo	Director	3,000.00	
Loan from Prakhar Software Solutions Limited	Common Control	46,70,512.00	

For Prayank Technology & Healthcare Pvt. Ltd.

Pradeep
Director

For Prayank Technology & Healthcare Pvt. Ltd.

Sahasha Namdeo
Director

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

NOTES FORMING PART OF BALANCE SHEET:

Note No. 2: SHARE CAPITAL

	As at 31st March 2025	As at 31st March 2024
A Authorised		
50,000 (Previous year 50,000) 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	2024-25		2023-24	
	No. of Shares	% of holding	No. of Shares	% of holding
SAHASHA NAMDEO	5,000	50.00	5,000	50.00
PRADEEP NAMDEO	5,000	50.00	5,000	50.00

F Shareholding of Promoters as below at 31.03.2025

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	SAHASHA NAMDEO	5,000	50.00	-
2	PRADEEP NAMDEO	5,000	50.00	-

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	SAHASHA NAMDEO	5,000	50.00	-
	PRADEEP NAMDEO	5,000	50.00	-

Note No. 3: RESERVE & SURPLUS

A Share Premium

Balance as per Last Balance Sheet	For Prayank Technology & Healthcare Pvt. Ltd.	-	-
Addition during the year	<i>Pradeep</i> Director	-	-
Closing Balance		-	-

B Surplus

Balance as per Last Balance Sheet	For Prayank Technology & Healthcare Pvt. Ltd.	(4,468.67)	(4,728.00)
Add: Profit/(Loss) after tax transferred from statement of Profit & Loss	<i>Sahasha Namdeo</i> Director	1,179.61	259.34
Closing Balance		(3,289.06)	(4,468.67)
TOTAL (A+B)		(3,289.06)	(4,469.26)

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

Note No. 4: NON CURRENT LIABILITIES

	Non Current		Current	
	As at 31st March 2025	As at 31st March 2024	As at 31st March 2025	As at 31st March 2024
Long Term Borrowings				
TERM LOANS				
From Punjab National Bank		-		
From Directors	-	-	-	-
	-	-	-	-
Sub Total	-	-	-	-
Working Capital Term Loan				
	As at 31st March 2025	As at 31st March 2024	As at 31st March 2025	As at 31st March 2024
	-	-	-	-
	-	-	-	-
Sub Total	-	-	-	-
Total	-	-	-	-

Note No. 5: DEFERRED TAX ASSETS / (LIABILITIES)

Net Deferred Tax **Assets** / (Liabilities)

As at 31st March 2025	As at 31st March 2024
-	-
-	-

Note No. 6: OTHER LONG TERM LIABILITIES

Trade Payable
Security Deposits

As at 31st March 2025	As at 31st March 2024
-	-
-	-

Note No. 7: LONG TERM PROVISIONS

Provision for Employee Benefits
Gratuity
Leave Encashment

As at 31st March 2025	As at 31st March 2024
-	-
-	-
-	-

For Prayank Technology & Healthcare Pvt. Ltd.

Pandeep
Director

For Prayank Technology & Healthcare Pvt. Ltd.

Sahashra Nandoo
Director

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

Note No. 8: CURRENT LIABILITIES

	As at 31st March 2025	As at 31st March 2024
Short Term Borrowings		
Loans Repayable on Demand		
From Banks:	-	
(Secured)		
From Related Parties:		
(Unsecured)		
- From Directors	3,000.00	-
- From Directors' Relatives	-	-
- From Related Companies	-	-
- From Others	46,70,512.50	-
Deposits		
Current Maturities of Long Term borrowings from Banks	-	-
	46,73,512.50	-

Note No. 9: TRADE PAYABLES

(i) Outstanding dues of Micro and Small Enterprises	-	-
(ii) Outstanding dues of Creditors other than Micro and Small Enterprises	4,56,21,595.40	58,54,203.00
	4,56,21,595.40	58,54,203.00

For Prayank Technology & Healthcare Pvt. Ltd.

Pradeep
Director

For Prayank Technology & Healthcare Pvt. Ltd.

Salashree Khandekar
Director

Note-9.1 Trade payables**As at
31st March 2025****As at
31st March 2024**

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 2025

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	-	-	4,56,21,595.40	-	-	-	4,56,21,595.40
(iii) Disputed dues – MSME	-	-	-	-	-	-	-
(iv) Disputed dues – others	-	-	-	-	-	-	-
Total	-	-	4,56,21,595.40	-	-	-	4,56,21,595.40

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

For Prayank Technology & Healthcare Pvt. Ltd.

Randeep
Director

For Prayank Technology & Healthcare Pvt. Ltd.

Salvashan Navale
Director

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

	As at 31st March 2025	As at 31st March 2024
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	1,33,700.00	84,290.00
Other Payables	37,800.00	
	1,71,500.00	84,290.00
TOTAL	1,71,500.00	84,290.00

Note No. 11: SHORT TERM PROVISIONS

	As at 31st March 2025	As at 31st March 2024
Provisions for Employees		
Provisions for Gratuity	-	-
Provision for Leave Encashment	-	-
EPF PAYABLE	-	-
GST Payable	-	-
TDS Payable	13,63,784.00	1,07,125.00
Provision for Income tax	2,18,032.00	91,120.00
	15,81,816.00	1,98,245.00

Note No. 13: NON CURRENT INVESTMENT

	As at 31st March 2025	As at 31st March 2024
Investment Property		
Investment in Equity Instruments		
Unquoted, Trade Investments		
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 2025	As at 31st March 2024
Capital Advances		
Loans and advances to related parties		
Directors	-	-
Other Loans and Advances	-	-
	-	-

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

	As at 31st March 2025	As at 31st March 2024
Long Term Trade Receivable		
Security Deposits		
Others		

Note No. 16: INVENTORIES

	As at 31st March 2025	As at 31st March 2024
Raw Material		
Work-in-progress		
Finished Goods		
Stock in Trade		
Stores and Spares		
Loose Tools		

For Prayank Technology & Healthcare Pvt. Ltd.



Pradeep

Director

For Prayank Technology & Healthcare Pvt. Ltd.



Saliashan

Director

Regd.B-1/32, 3RD FLOOR, FRONT SIDE PORTION, MALVIYA NAGAR, Malviya Nagar (South Delhi), South Delhi, New Delhi, India, 110017
CIN : U33202DL2020PTC362405

Property, Plant and Equipments and Intangible Assets

Director

Note No. 17: TRADE RECEIVABLES**As at
31st March 2025****As at
31st March 2024**Sundry Debtors (Unsecured)
Unbilled Receivables

4,14,49,791.02

3,49,998.00

4,14,49,791.02

3,49,998.00

Note 17.1 Trade Receivables ageing schedule as at 31st March,2025**(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	-	-	41,49,791.02	-	-	-	-	41,49,791.02
(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	-	-	41,49,791.02	-	-	-	-	41,49,791.02

Note 17.2 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

For Prayank Technology & Healthcare Pvt. Ltd.


 Director

For Prayank Technology & Healthcare Pvt. Ltd.


 Director

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

Note No. 18: CASH AND BANK BALANCE

Cash and Cash equivalents

Balances with Scheduled Banks In Current Accounts

	As at 31st March 2025	As at 31st March 2024
ICICI Bank	28,817.00	98,847.00
Cash in Hand	60,680.00	62,000.00
Others		
	89,497.00	1,60,847.00

Note No. 19: SHORT TERM LOANS AND ADVANCES

Secured/ Unsecured, Considered Good/ Doubtful

Loans and Advances to related parties (giving details thereof)

Others

	As at 31st March 2025	As at 31st March 2024
Advance to Suppliers	-	-
Balance with Direct Revenue Authorities	31,11,224.00	11,45,403.00
Balance with Indirect Revenue Authorities	3,39,051.30	1,11,235.00
	34,50,275.30	12,56,638.00

Note No. 20: OTHER CURRENT ASSETS

	As at 31st March 2025	As at 31st March 2024
Security Deposit	-	-
Other Current Assets	38,69,805.00	-
	38,69,805.00	-

For Prayank Technology & Healthcare Pvt. Ltd.

Pradeep
Director

For Prayank Technology & Healthcare Pvt. Ltd.

Salashaa Nandoo
Director

Note No. 21: REVENUE FROM OPERATIONS		
	As at 31st March 2025	As at 31st March 2024
Sale of Products	-	-
Sale of Services	15,98,46,903.50	54,10,350.00
MAN POWER RECEIPTS		
Less : Excise Duty		
Unbilled Revenue		
	15,98,46,903.50	54,10,350.00
Note No. 22: OTHER INCOME		
	As at 31st March 2025	As at 31st March 2024
Other Income		
Interest on FD	-	-
Misc income	243.00	3,32,000.00
Bad debts Recover		
Dividend income	-	-
	243.00	3,32,000.00

For Prayank Technology & Healthcare Pvt. Ltd.

Pradeep
Director

For Prayank Technology & Healthcare Pvt. Ltd.

Salasheerlaundee
Director

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

Note No. 23: Cost of Services

	As at 31st March 2025	As at 31st March 2024
	-	-
Add :Purchase of services	10,13,86,350.00	53,56,246.00
IT Manpower Supply.	5,62,17,144.00	
	-	-
	15,76,03,494.00	53,56,246.00

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

	As at 31st March 2025	As at 31st March 2024
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 2025	As at 31st March 2024
Directors Remuneration	-	-
Salaries & Wages	-	-
Staff Welfare	-	-
Conveyance	-	-
	-	-

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 2025	As at 31st March 2024
Employer's Contribution to Provident Fund	-	-
Employer's Contribution to ESI	-	-
INTEREST & DEMAND PF EXP	-	
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 separately 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.

For Prayank Technology & Healthcare Pvt. Ltd.

Pradeep
Director

For Prayank Technology & Healthcare Pvt. Ltd.

Salisha Naudeo
Director

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

Note No. 26: FINANCIAL CHARGES

	As at 31st March 2025	As at 31st March 2024
Interest Expenses	8,00,707.50	-
Bank Charges	708.00	649.00
	8,01,415.50	649.00

Note No. 27: OTHER EXPENSES

	As at 31st March 2025	As at 31st March 2024
Direct Expenses		
Freight Charges	-	-
Packing Charges	-	-
		-
Total (A)	-	-

Note No. 28: Indirect Expenses

	As at 31st March 2025	As at 31st March 2024
Auditors' Remuneration	50,000.00	35,000.00
Accounting charges	-	-
Consultancy Charges	95,000.00	-
Office Expenses	-	-
Printing & Stationary	-	-
Electricity Expenses	-	-
Rent	-	-
Legal & Professional Expenses	-	-
Postage & Courier	-	-
Travelling Expenses	-	-
Comission Expenses	-	-
Business Promotion	-	-
Roc Fees Expenses	2,400.00	-
Interest & Interest on Statuary Dues	1,43,696.00	-
GST Late Filing & Interest	1,439.00	-
Short Excess	0.67	-
Festival Expneses	-	-
Penalty Expenses	-	-
Miscellaneous Expense	2,542.38	-
Sundry Balance W/O	(2,50,482.00)	-
Total (B)	44,596.05	35,000.00
TOTAL (A+B)	44,596.05	35,000.00

For Prayank Technology & Healthcare Pvt. Ltd.

Pradeep
Director

For Prayank Technology & Healthcare Pvt. Ltd.

Salashna Khander
Director

PRAYANK TECHNOLOGY & HEALTHCARE PRIVATE LIMITED

SCHEDULE OF FIXED ASSETS AS PER INCOME TAX ACT, 1961 AS ON 31/03/2025

PARTICULARS	WDV AS ON 01-04-2024	ADD. BEFORE 1-10-2024	ADD. AFTER 01-10-2024	WRITE OFF	TOTAL	RATE OF DEP.	DEP. DURING THE YEAR	WDV AS ON 31/03/2025
AIR CONDITIONER	-			-	-	15%	-	-
ELECTRONIC EQUIPMENT	-				-	15%	-	-
COMPUTER	-			-	-	40%	-	-
TABLE TENIS TABLE	-	-			-	15%	-	-
FURNITURE & FIXTURE	-				-	10%	-	-
TOTAL	-				-		-	-

Calculation of Deferred Tax

Dep. As Per Companies Act

Dep As per Income Tax

Diff.

Deferred Tax Assets

Opening DTA Bal

During the year

Closing Bal DTL REVERSAL

-

-

-

-

-

-

-

For Prayank Technology & Healthcare Pvt. Ltd.

Pradeep
Director

For Prayank Technology & Healthcare Pvt. Ltd.

Salvashree Nandoo
Director