

AMIT Y PAREKH & CO

(CHARTERED ACCOUNTANTS)

303, Level 2, Great Eastern Galleria, Sector -4, Nerul, Navi Mumbai, Maharashtra – 400706

Email ID: amityparekh1@gmail.com

Mob.: 9920885891

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF PROXIMARAY TECHNOLOGIES PVT LTD

Report on the Financial Statements

We have audited the accompanying standalone financial statements of PROXIMARAY TECHNOLOGIES PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March, 2024, the Statement of Profit and Loss for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

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 standalone 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 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these Standalone Financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions



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of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the 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 31st March, 2024, and its profit/loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

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.



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- (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 accounts of the branch offices if any, of the Company have been audited by us under Section 143 (8) of the Act and have been properly dealt with by us in preparing this report.
- (d) The Balance Sheet, the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
- (e) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (f) On the basis of the written representations received from the directors as on 31st March, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- (g) 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”.
- (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 Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - (i) The Company does not have any pending litigations which would impact its financial position.
 - (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



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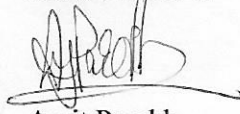
- (iv) The company has used an accounting software for maintaining its books of account, however the feature of recording audit trail(Edit Log) facility has not been enabled. Consequently, we are unable to comment on the Audit trail feature of the said Software

Date: 27th September, 2024

Place: Navi Mumbai

For & on Behalf of
Amit Y Parekh & Co
Chartered Accountants
FRN: 142347W




Amit Parekh
Proprietor
M. No. 149462

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"Annexure A" to the Independent Auditor's Report of even date on the Financial Statements of PROXIMARAY TECHNOLOGIES PVT LTD

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

We have audited the internal financial controls over financial reporting of PROXIMARAY TECHNOLOGIES PVT LTD ("the Company") as of March 31, 2024 in conjunction with our audit of the 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 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 about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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.



A handwritten signature in black ink, likely belonging to the auditor, placed over the stamp.

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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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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

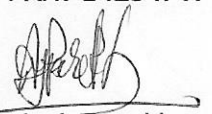
In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024 based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Control over Financial Reporting issued by the Institute of Chartered Accountants of India.

Date: 27th September, 2024

Place: Navi Mumbai

For & on behalf of
Amit Y Parekh & Co
Chartered Accountants
FRN: 142347W




Amit Parekh
Proprietor
M. No. 149462


PROXIMARAY TECHNOLOGIES PRIVATE LIMITED

BALANCE SHEET AS AT	NOTE	MARCH 31,2024	MARCH 31,2023
<u>EQUITY AND LIABILITIES</u>			
SHAREHOLDERS FUND			
Share Capital	3	1000.00	1000.00
Reserves & Surplus	4	9957.15	3845.56
Share Application Money (Pending Allotment)		0.00	0.00
		10957.15	4845.56
NON CURRENT LIABILITIES			
Long term Borrowings		0.00	0.00
		0.00	0.00
CURRENT LIABILITIES			
Short-Term Borrowings	7	1666.11	1818.89
Trade Payables	5	2065.01	0.00
Other Current Liabilities	6	3176.95	613.71
Short-Term Provision			
		6908.06	2432.60
TOTAL		17865	7278
<u>ASSETS</u>			
NON-CURRENT ASSETS			
Fixed Assets	8	2834.31	1100.30
Deferred Tax Assets (Net)	9	130.34	112.73
Other Non-Current Assets		0.00	0.00
		2965	1213.03
CURRENT ASSETS			
Loan and advances		0.00	0.00
Trade Receivables	11	12345.56	3476.71
Cash and Cash Equivalents	10	1129.93	607.77
Other Currents Assets	12	1425.08	1980.66
		14900.57	6065.13
TOTAL		17865	7278

As per my report of even dated attached
 Amit Y Parekh & Co
 (Chartered Accountants)
 FRN : 142347W



For and on Behalf of the Board of Directors
PROXIMARAY TECHNOLOGIES PRIVATE LIMITED

Amit Parekh
 Proprietor

Membership No. 149462

Navi Mumbai, 27 September, 2024

Rambabu Yadav
 Director

DIN No. 08785506

Navi Mumbai, 27 September, 2024

Lakshmi Agarwal
 Director

DIN No. 07019939

www.proximaray.com

Mob No: 8369358895


PROXIMARAY TECHNOLOGIES PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS for the period ended on

STATEMENT OF PROFIT AND LOSS for the period ended on			March,31,2024	March,31,2023
		NOTE	Amt (Rs.)	Amt (Rs.)
INCOME				
	Revenue from Operations	13	49629	15343
	Other Income	15	135	0.00
	Total Revenue		49764	15343
EXPENSES				
	Purchases	14	0	0
	Employee Benefit Expenses		28711	9793
	Financial Cost		6	42
	Depreciation and Amortization Expenses	22	1490	704
	Other Expenses	16	13463	5184
			43670	15723
Profit/(Loss) before Tax (PBT)				
Tax Expenses			6094	-379.89
	Current Tax		0	0
	Deferred Tax Liability/ (Assets)	9	17.61	-113.00
	Total Tax Expenses		17.61	-113.00
Profit/(Loss) for the year from continuing operations before extra ordinary and prior period items			6112	-267
	Extra Ordinary Items		0	0
	Prior Period Items		0	0
Profit/(Loss) from The period from continuing operations			6112	-267
Earning Per Share		17	0.61	-0.03
[Nominal Value of shares (RS)10](Previous Year (RS)10/-]				
Basic & Diluted				
Computed on the Basis of Profit from Continuing Operations			0.61	-0.03
Computed on the Basis of total Profit for the year			0.61	-0.03

As per my report of even dated attached

Amit Y Parekh & Co

(Chartered Accountants)

FRN : 142347W

Amit Parekh

Proprietor

Membership No. 149462

Navi Mumbai, 27 September, 2024



PROXIMARAY TECHNOLOGIES
 PVT LTD

For and on Behalf of the Board of Directors

PROXIMARAY TECHNOLOGIES PRIVATE LIMITED

Rambabu Yadav

Director

DIN No. 08785506

Navi Mumbai, 27 September, 2024

Lakshmi Agarwal

Director

DIN No. 07019939

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NOTES OF ACCOUNTS:

1).Background Information

The company was incorporated in July 8, 2020 dealing in Information Technology and Software development and Trading in Computer Parts and Accessories.

2). Basis of Preparation

The financial statements are prepared by the following going concern under the historical cost conventions on an accrual basis and are in accordance with the statutory provisions of the Companies Act 2013 and accounting standards as specified by the Companies (Accounting Standard) Rules, 2006.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year, except for the change in accounting policy explained below.

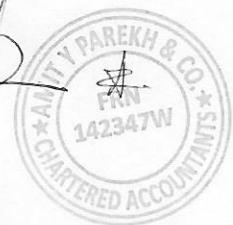
2.1) Summary of Significant Accounting Policies:

a.) Presentation and Disclosures of financial statements

The adoption of Schedule III does not impact recognition and measurement principles followed for preparation made in financial statement. However, it has significant impact on presentation and disclosures made in the financial statement. The company has also reclassified the previous year figures in accordance with the requirement applicable in the current year.

b.) the preparation of financial statement of conformity with generally accepted accounting principles requires management to make estimate and assumptions that affects the reported amount of assets and liabilities and disclosure of contingent liabilities at the date of financial statement and the result of operations during the reporting periods. Although these estimate are based upon the management best knowledge of current events and actions, actual results could differ from these estimates.

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c.) Tangible Fixed Assets

Fixed asset are stated at the cost of acquisition and other impairment losses, less accumulated depreciations and impairment losses. Cost includes purchase prices, inward freight, duties and taxes (net of credits) and incidental expense incurred related to acquisitions and bringing the asset in location and conditions for its intended use.

d.) Depreciation

Depreciations on fixed assets are provided on useful life concept at the rate prescribed under schedule II to the Companies Act,2013.

The Depreciation on fixed assets added /disposed off during the year is provided on pro-rata basis with reference to the date of additions/ disposal. Individual assets costing less than Rs. 5000/- are depreciated in full in the year of purchase.

e.) Revenue Recognition

Revenue is recognized to the extent that is probable that the economic benefits will flow to the company and revenue can be easily measured. Revenue/income and cost /expenditures are generally accounted on the accrual as they are earned or incurred, gross sales are inclusive of applicable Goods and Services tax.

f.) Employees Benefits

Short term employee benefits.

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by the employees is recognized during the period when the employee render its services.

g.) Borrowing Cost

Borrowing cost that are attributable to the acquisitions / construction or production of qualifying assets are capitalized as part of such asset till such time as the assets is ready for its intended use. A qualifying assets is an assets that necessarily

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requires a substantial period of time to get ready for its intended use. All other borrowing cost are recognized as expenses in the year in which they incurred. Borrowing cost consists of interest and other costs that an entity incurs in connection with the borrowing of funds.

h.) Foreign Currency transactions.

Foreign currency transactions are accounted for at the exchange rates prevailing at the date of transaction, gain and losses resulting from the settlement of such transactions are recognized in the statement profit and loss. However, monetary assets and liabilities denominated in foreign currencies are not re-translated at the exchange rate prevailing on the reporting date.

i.) Taxes on Income.

a.) Current Tax:




Tax on income for the current period is determined on the basis of the taxable income and tax credit computed for the year in accordance with the provision of Income Tax Act, 1961.

b.) Deferred Tax:

Deferred Tax is recognized subject to the consideration of materiality, prudence, on 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 period. Deferred tax assets arising on account of unabsorbed depreciations are recognized only to the extent that there is virtual certainty of its realization.

j.) Impairment

The carrying amount of assets is reviewed by the management at each balance sheet date to determine whether there is any indication of impairment. The management is of the opinion that there is no impairment in the value of any assets exists as on the date of balance sheets and no such impairment loss is for reversal.

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k.) Earning per shares.

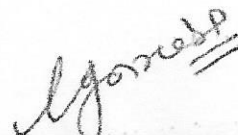
Earning per share is calculated by dividing the net profit for the year attributable to equity shareholders by weighted average number of equity shares outstanding during the year. The number of share used in computing diluted earning per share comprises of weighted average number of equity shares which could have been issued on the conversion of all diluted potential shares. Diluted potential equity shares are deemed converted in the beginning of the year, unless they are issued at later date. The number of shares are potentially dilutive shares are adjusted for any share splits and bonus shares issues, including for changes effected prior to the approval of the financial statement by board of director.

l.) Provision, contingent liabilities and contingent assets.

A provision is recognized it as a result of a past event. The company has a present legal obligations that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provision are determined by best estimate of outflow of economic benefits required to settle the obligation at the reporting date. Provision are reviewed at the each Balance Sheet date



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3	SHARE CAPITAL				
3.1	PARTICULAR	March 31, 2024		March 31, 2023	
		Amt (Rs.)		Amt (Rs.)	
	Schedule 1: Share Capital				
	Authorised Capital	10000.00		10000.00	
	100000 Equity shares of Rs.10/- each				
	Total	10000.00		10000.00	
	Issued, Subscribed, Called Up and Paid Up Capital	1000.00		1000.00	
	Total Issued, Subscribed and fully paid up share capital	1000.00		1000.00	
3.2	Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period				
		March 31, 2024		March 31, 2023	
	Particular	No	Amt(Rs.)	No	Amt(Rs.)
	Equity Shares				
	At the Beginning of the period	100	1000.00	100	1000.00
	Outstanding at the end of the period	100	1000.00	100	1000.00
3.3	Shares held by holding/ ultimate holding company and/ or their subsidiaries/ association				
	Shares of the company ar not held by any other company				
3.4	Shares held by the shareholders holding more than 5% shares specifying the no. of shares				
	Name of the Shareholder	No. of Shares	%	No. of Shares	%
	RAMBABU YADAV	5500	55	5500	55
	URMISH TELGOTE	4500	45	5500	45
4	Reserves and Surplus				
	Particular	March 31, 2024		March 31, 2023	
		Amt (Rs.)		Amt (Rs.)	
	General Reserves				
	Surplus/(Deficit) in the statement of Profit & Loss	6111.59		-267.16	
	Balance as per last Account	3845.56		4112.72	
		9957.15		3845.56	
	Less: Appropriations	0.00		0.00	
	Net Deficit in the statement of Profit and Loss	9957.15		3845.56	
5	Trade Payables				
	Sundry Creditors	2065.01		0.00	
	TOTAL	2065.01		0.00	
6	Other Current liabilities				
	Duties & Taxes	2726.95		463.71	
	Audit Fees Payable	450.00		150.00	
	TOTAL	3176.95		613.71	

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7	Short Term Borrowing				
	Director Loan		1666.11		1818.89
	TOTAL		1666.11		1818.89
9	Deffered Tax Assets				
	Particular		March 31, 2024		March 31, 2023
	Deffered Tax Assets (Net)		130.34		112.73
			130.34		112.73
10	Cash and cash equivalents		Amt (Rs.)		Amt (Rs.)
	Balance with the bank		740.55		218.39
	Cash In hand		389.38		389.38
	TOTAL		1129.93		607.77
11	Trade Receivables				
	Sundry Debtors				
	Outstanding for more than 6 months		3476.71		1002.87
	Others		8868.85		2473.84
	TOTAL		12345.56		3476.71
12	Other Current Assets				
	TDS Receivable		1425.08		1425.08
	Advance to Creditor		0.00		555.58
	TOTAL		1425.08		1980.66
13	Revenue from Operations				
	Sales		49628.60		15342.96
	TOTAL		49628.60		15342.96
14	Other Income				
	Particular		March 31, 2024		March 31, 2023
	Interest Income		57.00		0.00
	Other Income		78.00		0.00
	TOTAL		135.00		0.00
15	Employee Benefits Cost				
	Salaries		28711.14		9792.89
	TOTAL		28711.14		9792.89
16	Financial Cost				
	Particular		March 31, 2024		March 31, 2023
	Bank Charges		6.11		41.54
	TOTAL		6.11		41.54
17	Other Expenses				
	Audit Fees		300.00		150.00
	Business Promotion Expenses		0.00		160.00
	Power & Fuel		4.00		0.00
	Printing & Stationery Expenses		265.72		20.00
	Professional Fees		102.50		804.61

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	Rent	2350.00	2350.00
	Staff Welfare	353.00	22.90
	Sundry balances written off	0.00	1244.05
	Travelling & Conveyance Expenses	5448.71	272.27
	Internet Expense	47.52	0.00
	Misc.exp	1820.92	160.33
	Office Expense	1063.99	0.00
	Repair & Maintenance	1080.14	0.00
	Marketing Expense	626.16	0.00
	TOTAL	13462.65	5184.16
18	Particular		
	Earnings per Share	March 31, 2024	March 31, 2023
	Earnings available to equity shareholders	6111.59	-266.89
	Weighted average number of equity shares (nos.)	100.00	100.00
	Nominal value of shares in Rs.	10.00	10.00
	Earnings per share (Basic and Diluted)	61.12	-2.67

19 Disclosure of Related Parties/ Related Party Transactions

Name of Related Party

RAMBABU YADAV

LAKSHMI AGARWAL

Transactions during the year with Related Parties

Nature of Transactions

Director

Director

(figures shown in brackets pertain to previous year)

(Excluding Reimbursements)

Managerial Remuneration

Unsecured Loans & Advances Taken

Balance as at start of the period

Taken during the year

Repaid during the year

Balance as at 31st March 2024

KMP	Relatives of KMP	KMP	Total
0.00	0.00	0.00	0.00
181889.00			181889.00
0.00			0.00
15279.00			15279.00
166610.00			166610.00

20 Micro, Small and Medium Enterprises

Details of dues to Micro and Small Enterprises as per MSMED Act, 2006

Since the company is in the business of Sale of Services, the company do not have any major suppliers & hence reporting this information is considered as Not Applicable

[Signature]
 AMY PAREKH & CO. CHARTERED ACCOUNTANTS
 FRN 142347W

[Signature]
 PROXIMARAY TECHNOLOGIES PVT LTD
[Signature]

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**21 Earnings in Foreign Exchange
Expenses in Foreign Exchange**

NIL
NIL

NIL
NIL

22 Leases

Finance Lease : Company as Lessee

The Company has not entered into any finance lease

Operating Lease : Company as Lessee

The Company has entered into operating lease and Rent paid amount is Rs 235000

As per my report of even dated attached
Amit Y Parekh & Co
(Chartered Accountants)
FRN : 142347W

Amit Parekh
Proprietor
Membership No. 149462
Navi Mumbai, 27 September, 2024



For and on Behalf of the Board of Directors

PROXIMARAY TECHNOLOGIES PRIVATE LIMITED

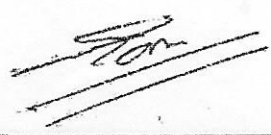
Rambabu Yadav
Director
DIN No. 08785506
Navi Mumbai, 27 September, 2024

Lakshmi Agarwal
Director
DIN No. 07019939

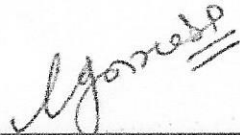
Proximaray Technologies Private Limited

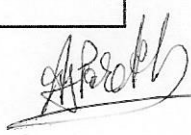
FY 23-24

PARTICULARS		
CURRENT RATIO		
Current Ratio = Current Assets/Current Liabilities		
Current Assets = Loans & Advances + Trade Recievables + Cash and Cash Equivalents + Other Current Assets	=	14900.57
Current Liabilities = Trade Payables + Other Current Liabilities	=	6908.06
Current Ratio = Current Assets/Current Liabilities		
2.16		
DEBT-EQUITY RATIO		
Debt-Equity Ratio = Total Debt/Total Shareholder's Equity		
Total Debt = Secured Loan + Unsecured Loan	=	1666.11
Total Shareholder's Equity = Total Shareholders Fund	=	10957.15
Debt-Equity Ratio = Total Debt/Total Shareholder's Equity		
0.1521		
RETURN ON EQUITY RATIO		
Return on Equity Ratio = Net income/Average Shareholder's Equity		
Net Income = Net Profit after Tax	=	6111.59
Total Shareholder's Equity = Total Shareholders Fund	=	10957.15
Return on Equity Ratio = Net income/Average Shareholder's Equity		
0.5578		



PROXIMARAY TECHNOLOGIES
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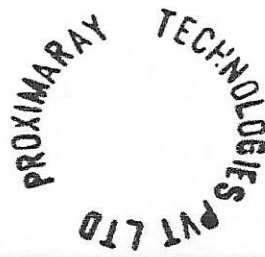


RETURN ON CAPITAL EMPLOYED		
Return on Capital Employed = EBIT/Capital Employed		
EBIT	=	6094
Capital Employed = Total assets-Current liabilities - Deffered Tax	=	12623.26
Return on Capital Employed = EBIT/Capital Employed		
0.4828		
Net profit		
net profit		6112
net sales		49764
Net profit = Indirect income /net loss		12.28%
TRADE RECIEVABLES TURNOVER RATIO		
Trade Recievables Turnover Ratio = Net Credit Sales/Average Accounts Recievable(opng+clng/2)		
Net Credit Sales = Total Sales - Cash Sales	=	49629
Average Accounts Recievable = opng + clng/2	=	7911.1332
Trade Recievables Turnover Ratio = Net Credit Sales/Average Accounts Recievable(opng+clng/2)		
=49628.59557911.1332		
6.2733		

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23 Trade Receivables Outstanding

Particulars	Outstanding for following periods from due date of					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	0.00	12346	0	0	0	12345.56
(ii) Undisputed Trade Receivables – considered doubtful						
(iii) Disputed Trade Receivables considered good (iv) Disputed Trade Receivables considered doubtful						

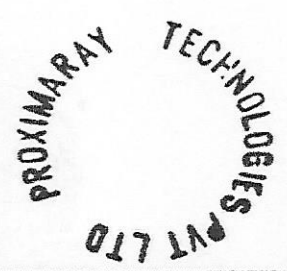
24 Trade Payables Outstanding

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					
(ii) Others	2065.01				2065.01
(iii) Disputed dues – MSME					
(iv) Disputed dues – others					

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Borrowings (Other than Debt Securities)

25

	Name & Type of Security	FY 2023-24		FY 2022-23		Total	Designated at fair value through profit or loss	At fair value Through profit or loss	At fair value Through profit or loss	Designated at fair value through profit or loss	Total
		1	2	3	4						
		Amt (Rs in 100')	Amt (Rs in 100')	Amt (Rs in 100')	Amt (Rs in 100')	(4)=(1)+(2)+(3)					(4)=(1)+(2)+(3)
(A) Term loans											
(i) from banks											
(a) Current Maturity		0.00									
(b) Long Term Maturity		0.00									
(ii) from other parties											
(B) Deferred payment liabilities											
(C) Loans from related parties		1666.11		0.00		1666.11					
(g) Other loans (specify nature)											
Total (A)		1666.11		0.00		1666.1053					
Borrowings in India		1666.11		0.00		1666.11					
Borrowings outside India											
Total (B) to tally with (A)		1666.11		0.00		1666.11					

PROXIMARAY TECHNOLOGIES PVT LTD

16/06/2024

AMITY PAREKH & CO. * CHARTERED ACCOUNTANTS
 FRN 142347W

Depreciation as per Income Tax Act

Name of Asset	W.D.V. as on 1.4.2023	Additions for more than 180 days	Additions for less than 180 days	Sold During the year	Value on which Depreciation at full rate	Value on which Depreciation at Half rate	Full rate of Depreciation on	Half rate of Depreciation on	Depreciated on for the year	W.D.V. as on last day of the Year
Computer & Printers	-		523.54	-	-	-	40%	20%	-	-
18/11/2023						524	40%	20%	104.71	419
05/06/2023		344.39			344	-	40%	20%	138	207
04/07/2023		256.47			256	-	40%	20%	103	154
05/08/2023		372.80			373	-	40%	20%	149	224
11/10/2023	1,534	-	304.15	-	1,534	304	40%	20%	60.83	243
Mobile			-			-	40%	20%	614	920
26/05/2023		160.93			161	-	40%	20%	64	97
08/10/2023			474.56			475	40%	20%	94.91	380
18/11/2023			365.29			365	40%	20%	73.06	292
Furniture										
21/11/2023	-	-	421.62	-	-	422	10%	5%	21.08	401
Total	1,534	1,135	2,089	-	2,668	2,089			1,421.98	3,336

PROXIMARAY TECHNOLOGIES PVT LTD
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22. FIXED ASSETS

ASSETS		Salvage Value	Salvage Value of Addn	Rem Life of Addn	Rem Life	Used During the Year	GROSS BLOCK				ACCUMULATED DEPRECIATIONS				NET BLOCK		
							As At 01/04/2023	Additions	Deductions	As at 31/03/2024	As at 01/04/2023	Rate of Dep	Rate of Dep on Addn	For the Year	Deductions	As At 31/03/2024	As At 31/03/2023
TANGIBLE ASSETS																	
Computers		39	0	0	3	365	770.00	-	770.00	280.23	57.16%		279.97		560.20	489.77	209.80
15/11/2023			26	4	0	138		523.54	523.54	523.54	52.71%		104.34		104.34	-	419.20
05/06/2023			17	4	0	301		344.39	344.39	344.39	52.71%		149.71		149.71	-	194.68
04/07/2023								256.47	256.47	256.47	52.71%		100.75		100.75	-	155.72
05/08/2023			19	4	0	240		372.80	372.80	372.80	52.71%		129.21		129.21	-	243.58
11/10/2023			15	4	0	173		304.15	304.15	304.15	52.71%		75.99		75.99	-	228.16
Mobile																	
lphone 13		33	0	0	3	365	659.83	-	659.83	312.56	54.37%		188.81		501.37	347.27	158.46
LG PS-Q13CNZE		19	0	0	3	365	374.74	-	374.74	111.49	58.56%		154.16		265.64	263.25	109.10
26/05/2023			8	4	0	311		160.93	160.93	160.93	52.71%		72.28		72.28	-	88.65
08/10/2023			8	4	0	176		161.01	161.01	161.01	52.71%		40.92		40.92	-	120.08
08/10/2023			16	4	0	176		313.55	313.55	313.55	52.71%		79.70		79.70	-	233.85
18/11/2023			18	4	0	135		365.29	365.29	365.29	52.71%		71.22		71.22	-	294.07
Furniture																	
05/11/2023			9	10	0	148		177.55	177.55	177.55	25.89%		18.64		18.64	-	158.91
10/11/2023			3	10	0	143		59.10	59.10	59.10	25.89%		5.99		5.99	-	53.11
14/11/2023			7	10	0	139		143.01	143.01	143.01	25.89%		14.10		14.10	-	128.91
21/11/2023			2	10	0	132		41.94	41.94	41.94	25.89%		3.93		3.93	-	38.01
TOTAL							1,804.57	3,223.73	5,028.30	704.27			1,489.71		2,193.98	1,100.30	2,834.31
PREVIOUS YEAR							-	-	1,804.57	-			704.27		-	-	1,100.30

PROXIMARAY TECHNOLOGIES PVT LTD



11/03/2024

11/03/2024

**Deffered Tax Liability Working**

Particulars	Amt (Rs.)
Dep as per companies act	1490
Dep as per IT Act	1422
Excess Dep as per Companies act	67.7
Deffered Tax Asset @ 26%	17.61

