

PRAYAAS AUTOMATION PRIVATE LIMITED

Mohan Ghosh Road, Ramchandrapur, Narendrapur, Kolkata - 700103

NOTICE is hereby given that the Thirty First Annual General Meeting of PRAYAAS AUTOMATION PVT LTD will be held on 30th September, 2025 at 4.30 P.M. at 9, Lalwani Industrial Estate 14, Katrak Road, Wadala (W) Mumbai - 400031 to transact the following business.

Pursuant to the provisions of Section 101(1) of the Companies Act, 2013, a General Meeting may be called by giving not less than 21 clear days' notice either in writing or through electronic mode. However, as permitted under Section 101(1) read with Section 101(3) of the Act, this Annual General Meeting is being convened at shorter notice with the consent of members entitled to vote at the meeting.

Accordingly, members are requested to kindly accord their consent for holding the meeting at shorter notice.

The meeting is called to transact the following business:

ORDINARY BUSINESS:

1. To adopt and confirm the Reports of the Auditors' and the Directors' and the Audited Balance Sheet as on 31-03-2025.
2. To appoint the Auditors of the Company and to fix their remuneration.
3. Any other business with the permission of the Chair.

Date:27-08-2025
Place:Kolkata


By order of the Board of Directors.
For M/S PRAYAAS AUTOMATION PVT. LTD.

Directors Report to the shareholders of Prayaas Automation Private Limited

Dear Shareholders,

On behalf of the board of directors, it is my pleasure to present the Directors report of "Prayaas Automation Private Limited ("the Company") together of the audited statement of Accounts for the year ended March 31, 2025.

Highlights of Financial Performance

The Company has recorded the followings financial performance, for the year ended March,2025

Particulars	Year ended 31 st March 2025 (Figure in Rupees)	Year ended 31 st March 2024 (Figure in Rupees)
Total Income	65,01,480	47,87,041
Less: Expense	31,12,716	31,13,379
Profit Before Tax	33,88,763	16,73,662

Summary of Operations

During the year, the net revenue from operations of your Company was amounting to Rs. 65,01,480

Dividends

Although there is profits during the year, your directors do not declare any dividend and ploughed back the same.

Internal Financial Control

The Company has in place adequate internal financial control with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was noticed.

Directors & Key Managerial Personnel

There has been no change in the constitution of Board of Directors during the year under review i.e. the structure of the board remains the same.

Meeting of Board of Directors

A total of four Board Meetings were held during the financial year ended 31st, March 2025. The maximum gap between any two Board Meetings was less than one 120 days.

Board's Comment on Auditor's Report

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

Statutory Auditors

The Auditors, M/S. Ajay Kumar Agrawal & Associates Chartered Accountants, Firm Registration No.331811E, hold office until the conclusion of this Annual General Meeting. be ratified as the Statutory Auditors of the Company at the forthcoming Annual General Meeting of the Company to hold office till the conclusion of the next Annual General Meeting of the Company at a remuneration to be decided by the board and the auditors.

Loans and Investment

The Company has not made any investment, given guarantee and securities during the year under review. Provisions of Section 186 of Companies Act, 2013 are therefore, not applicable to the company.

Related Party Transactions

There is no Related Party Transaction during the year under review.

Risk Management Policy

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy

General

Your directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

- a. Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
- b. The Company has no subsidiary and none of the Directors of the Company have receive any remuneration or commission from any of its subsidiaries.

Directors Responsibility Statement

Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that -

1. In the preparation of the annual accounts for the year ended March 31, 2025, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
2. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31,2024 and of the Loss of the Company for the year ended on that date.
3. The Directors have taken proper and sufficient care for the 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 fraud and other irregularities.
4. The Directors have prepared the annual accounts on a 'going concern' basis.
5. The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
6. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

Acknowledgement

Your directors would like to express their sincere appreciation for the assistance and co-operation received from the stakeholders and members during the year under review.

Date: 27-08-2025

Place: Kolkata

PRAYAAS AUTOMATION PVT. LTD. For and on behalf of the Board PRAYAAS AUTOMATION PVT. LTD.

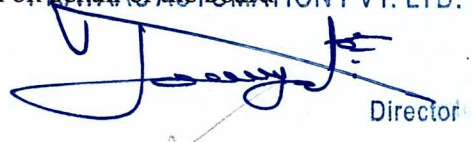


Director

Mr. Pragnyat Pravin Lalwani

Director

DIN : 01870792

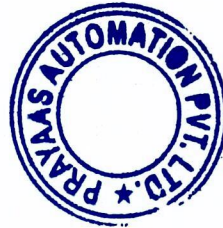


Director

Mr. Gautam Sampatraj Jain

Director

DIN : 02060629





Ajay Kumar Agrawal & Associates
Chartered Accountants
FRN : 331811E

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Manohar Pukur Raod, Kolkata 700026

Independent Auditor's Report
To the Members of Prayaas Automation Private Limited
Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Prayaas Automation Private Limited ("the Company"), which comprises the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss for the year ended on that date and a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March 2025;
- ii. in the case of the statement of Profit and Loss, of the 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 the 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.

Responsibility of Management for the Standalone Financial Statements

1. 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 and financial performance 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.





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2. 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 operation, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

1. Our responsibility is to express an opinion on these standalone financial statements based on our audit.
2. 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 of the act and the Rules made there under.
3. We have conducted our audit in accordance with the statement 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 final statement are free from material misstatement.
4. 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.
5. As part of an audit in accordance with the Standards of Auditing, we exercise professional judgement and maintain professional skepticism 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





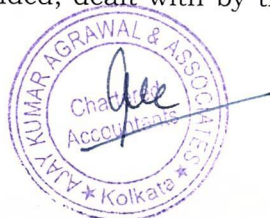
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- whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures 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 with 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.
- 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.

Report on Other Legal and Regulatory Requirements

1. The Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable to the company.
2. 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 and the Statement of Profit and Loss together with the notes thereon for the year ended, dealt with by this Report are in agreement with the books of account.





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- d. 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.
- e. On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. The Internal Financial Control under section 143(3)(i) of The Companies Act, 2013 is not applicable to the company.
- 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:
1. The Company does not have any pending litigations which would impact its financial position.
 2. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 3. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 4. a. The management has represented that, to the best of its knowledge and belief other than as disclosed in the notes to the accounts and other matters, 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 and other matters, 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;





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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. 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

5. Based on examination which included test checks the company has used accounting software for maintain in books of accounts for the Financial Year ended March 31,2025 which has a feature of recording audit trial (edit log) facility and the same has operated throughout the year for all relevant transaction recorded in the software. Further during the course of our audit we did not come across any instance of audit trial features being tampered with.

As Provision to Rule 5(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1,2023 reporting under Rule119g) of the Companies (audit and Auditors) Rules, 2014 on preservation of audit trial as per the statutory requirements for the record retentions is not applicable for the financial year ended March 31, 2025.

h. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For Ajay Kumar Agrawal & Associates,
Chartered Accountants
Firm Regn.No.331811E


(Ajay Kumar Agrawal)

Proprietor

M. No. 054299

UDIN: 25054299BMKSMO7889

Place: Kolkata

Date: 27-08-2025



Prayaas Automation Private Limited
Mohan Ghosh Road, Ramchandrapur, PO Narendrapur, Kolkata-700 103
Balance Sheet as at 31st March,2025
CIN: U72200WB2002PTC094152

Particulars	SCH	Figures as at	
		31st March,2025	31st March,2024
I EQUITY AND LIABILITIES:			
(1) Shareholders' funds			
(a) Share Capital	1	105800.00	105800.00
(b) Reserves and Surplus	2	1051343.36	1027844.17
(2) Share Application money pending allotment		0.00	0.00
(3) Non-current liabilities			
(a) Long term borrowings	3	6569.13	6569.13
(b) Deferred tax liabilities (net)	4	4962.45	5574.01
(c) Other long term liabilities		0.00	0.00
(d) Long term provisions		0.00	0.00
(4) Current liabilities			
(a) Short term borrowings		0.00	0.00
(b) Trade payables	5		
Total outstanding dues of MSME		0.00	0.00
Total outstanding dues of other than MSME		6400.00	18560.00
(c) Other current liabilities	6	211195.26	202019.71
(d) Short term provisions	7	17000.00	6000.00
TOTAL		1403270.21	1372367.01
II ASSETS:			
(1) Non current assets:			
(a) Property, Plant and Equipment	8	1266521.80	1268958.30
(i) Tangible assets			
(ii) Intangible assets		0.00	0.00
(b) Non current investments		0.00	0.00
(c) Deferred tax assets (net)		0.00	0.00
(d) Long term loans and advances		0.00	0.00
(e) Other non-current assets		0.00	0.00
(2) Current assets:			
(a) Current investments		0.00	0.00
(b) Inventories		0.00	0.00
(c) Trade receivables	9	87088.01	36892.54
(d) Cash and cash equivalents	10	25796.01	47893.69
(e) Short term loans and advances		0.00	0.00
(f) Other current assets	11	23864.39	18622.49
TOTAL		1403270.21	1372367.01

Significant accounting policies and notes on accounts form an integral part of accounts
In terms of our report of even date.

For Ajay Kumar & Associates,
Chartered Accountants
FRN : 331811E

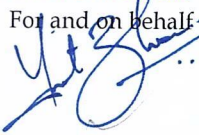


(Ajay Kumar Agrawal)
Proprietor
MN : 054299
UDIN : 25054299BMKSMO7889
Place : Kolkata
Date : 27-08-2025



PRAYAAS AUTOMATION PVT. LTD.

For and on behalf of the Board



Pragnyat Pravin Lalwan
Director
DIN : 01870792



PRAYAAS AUTOMATION PVT. LTD.



Gautam Sampatraj Jain
Director
DIN : 02060629

Prayaas Automation Private Limited
Mohan Ghosh Road, Ramchandrapur, PO Narendrapur, Kolkata-700 103
Profit and Loss Account for the year ended 31st March,2025
CIN: U72200WB2002PTC094152

Particulars	SCH	Figures for the year ended	
		31st March,2025	31st March,2024
Income:			
I Revenue from operations	12	62546.40	46692.37
II Other Revenue	13	2468.40	1178.05
III Total Revenue (I+ II)		65014.80	47870.42
IV Expenses:			
Cost of materials consumed	14	0.00	3155.07
Purchase of Stock-in-trade		0.00	0.00
Changes in inventory of Finished Goods		0.00	0.00
Employee benefits expenses		0.00	3633.00
Finance cost		31.12	534.03
Depreciation and ammortisation expense		2436.50	2436.50
Othet Expenses	15	28659.54	21375.19
Total Expenses		31127.16	31133.79
V Profit before execptional and extraordinary items and tax (III - IV)		33887.64	16736.63
VI Exceptional Items		0.00	0.00
VII Profit before extraordinary items and Tax		33887.64	16736.63
VIII Extraordinary Items		0.00	0.00
IX Profit before Tax		33887.64	16736.63
X Tax expense:			0.00
(1) Current Tax		11000.00	6000.00
(2) Deferred Tax		-611.56	372.21
XI Profit (Loss) for the period		23499.20	10364.42
XII Earning per Equity Share:			
Basic		0.00	0.00
Dilluted			

Significant accounting policies and notes on accounts form an integral part of accounts
In terms of our report of even date.

For Ajay Kumar & Associates,
Chartered Accountants
FRN : 331811E



(Ajay Kumar Agrawal)
Proprietor
MN : 054299
UDIN : 25054299BMKSMO7889
Place : Kolkata
Date : 27-08-2025

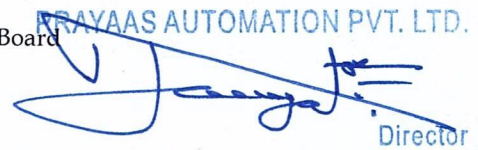


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For and on behalf of the Board



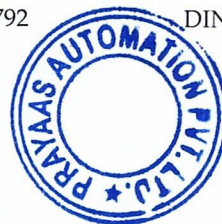
Director

Pragnyat Pravin Lalwani
Director
DIN : 01870792

PRAYAAS AUTOMATION PVT. LTD.


Director

Gautam Sampatraj Jain
Director
DIN : 02060629



Prayaas Automation Private Limited
Mohan Ghosh Road, Ramchandrapur, PO Narendrapur, Kolkata-700 103
Schedules to the Balance Sheet and Profit and Loss Account
CIN: U72200WB2002PTC094152

SCH.	Particulars	Figures for the year ended			
		31st March,2025		31st March,2024	
1 Share capital:					
a.	Equity Share Capital:				
	a. Authorised				
	15,00,000 Equity Shares of Rs.10/- each		150000.00		150000.00
	b. Issued, subscribed and fully paid up				
	10,58,000 equity shares of Rs.10/- each fully paid up		<u>105800.00</u>		<u>105800.00</u>
b.	Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting year :				
	Particulars	No. of Shares	Amount(Rs.)	No. of Shares	Amount(Rs.)
	Number of shares at the beginning of the year	10,58,000	1,05,80,000	10,58,000	1,05,80,000
	Add (Less) changes during the year	-	-	-	-
	Number of shares at the end of the reporting period	10,58,000	1,05,80,000	10,58,000	1,05,80,000
c.	Details of shareholders held by its Holding Company Pentax Pharma Ltd:				
	Name of Shareholders	31st March,2025		31st March,2024	
		No. of Shares	Percentage	No. of Shares	Percentage
	i) Pentax Pharma Private Limited	10,57,998	99.99%	10,57,998	99.99%
	Total	10,57,998	99.99%	10,57,998	99.99%
d.	Details of shareholders holding more than 5% shares in the company:				
	Name of Shareholders	31st March,2025		31st March,2024	
		No. of Shares	Percentage	No. of Shares	Percentage
	i) Pentax Pharma Private Limited	10,57,998	99.99%	10,57,998	99.99%
	Total	10,57,998	99.99%	10,57,998	99.99%
e.	Details of shareholding of pronoters in the company:				
	i.Pragnyat Pravin Lalwani	1	0.01%	1	0.01%
	ii.Gautam Sampatraj Jain	1	0.01%	1	0.01%
2 Reserves and surplus:					
	Surplus:				
	At the beginning of the year		1027844.17		1017479.75
	Add: surplus for the year		23499.20		10364.42
	At the end of the year		<u>1051343.36</u>		<u>1027844.17</u>
3 Long term borrowings :					
	Loan from director		6569.13		6569.13
			<u>6569.13</u>		<u>6569.13</u>
4 Deferred tax liabilities (net)					
	At the beginning of the year		5574.01		5201.80
	Less: deferred tax asset for the year		-611.56		372.21
	At the end of the year		<u>4962.45</u>		<u>5574.01</u>



5 Trade Payables:

i. Total amount due to micro & small enterprise	0.00	0.00
ii. Total amount due to other than micro & small enterprise	6400.00	18560.00
	<u>6400.00</u>	<u>18560.00</u>

As there are no dues relating to Micro, Small and medium enterprises, the disclosure in terms of section 16 of Micro, Small & Medium Enterprises Development Act, 2006 need not be disclosed.

Trade Payable ageing schedule outstanding for following periods from due date of payables :

Less than 1 year	6400.00	18560.00
1-2 years	0.00	0.00
2-3 years	0.00	0.00
More than 3 years	0.00	0.00
Total	<u>6400.00</u>	<u>18560.00</u>

6 Other Current Liabilities:

Security Deposit against Rent	5000.00	7123.43
Statutory Liability Payable	798.69	36.40
Advance from Customers	202268.56	191909.88
Liabilities for Expenses	3128.02	2950.00
	<u>211195.26</u>	<u>202019.71</u>

7 Short Terms Provisions:

Provision for Income Tax:		
Balance as per 1st year	6000.00	0.00
Add: Provision for the year	11000.00	6000.00
	<u>17000.00</u>	<u>6000.00</u>

9 Trade receivables :

Unsecured, considered good

Trade Receivable Ageing Schedule (Undisputed dues)

Outstanding for following periods from due date of Payment :

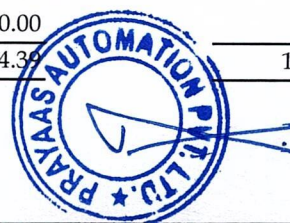
Less than 6 months	50000.00	0.00
6 months - 1 year		36892.54
1-2 years	37088.01	0.00
2-3 years	0.00	0.00
More than 3 years	0.00	0.00
Total	<u>87088.01</u>	<u>36892.54</u>

10 Cash and cash equivalents :

Cash in hand	2112.27	112.27
Cash at bank (with scheduled banks) in:		
Current Account	11987.40	36801.01
In Fixed deposit Account	11696.34	10980.41
	<u>25796.01</u>	<u>47893.69</u>

11 Other Current Assets:

Security Deposit against electricity	3490.21	3490.21
GST Credit Ledger:		
Central Tax	164.67	
GST Credit Ledger:	711.11	1517.51
Deposit against IGST Penalty	4968.00	4968.00
Income Tax Deducted at source:		
Assessment Year 2025-26	6334.19	
Assessment Year 2024-25	5323.90	5323.90
Assessment Year 2023-24	2872.32	3132.87
Tender Deposit	0.00	190.00
	<u>23864.39</u>	<u>18622.49</u>



12 Revenue from Operations:

Rent Received	62546.40	46692.37
	<u>62546.40</u>	<u>46692.37</u>

13 Other Revenue:

Interest on Fixed Deposit	795.48	660.96
Round off adjustments	1672.92	0.00
Profit on sale of fixed assets	0.00	517.09
	<u>2468.40</u>	<u>1178.05</u>

14 Cost of materials consumed:

Opening stock	0.00	3155.07
Add: Purchase	0.00	0.00
	0.00	3155.07
Less: Closing Stock	0.00	0.00
Cost of mterial consumed	<u>0.00</u>	<u>3155.07</u>

15 Other Expense:

Bank Charges	78.94	12.82
Auditors' remuneration:		
For Audit Fees	1250.00	1180.00
For other matteras		1770.00
GST Penalty	78.60	3.60
Legal and professional expense	2900.00	0.00
Maintenance Charges	24000.00	16000.00
ROC Filing Fees	352.00	
Other Direct Expenses	0.00	1289.08
Miscellaneous Expenses	0.00	1119.70
	<u>28659.54</u>	<u>21375.19</u>

Significant accounting policies and notes on accounts form an integral part of accounts

In terms of our report of even date.

Sinatories to schedule 1 to 15

For Ajay Kumar & Associates,
Chartered Accountants
FRN : 331811E



(Ajay Kumar Agrawal)
Proprietor
MN : 054299
UDIN : 25054299BMKSMO7889
Place : Kolkata
Date : 27-08-2025

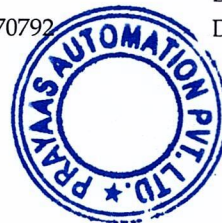
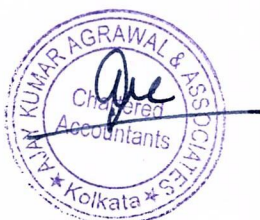
PRAYAAS AUTOMATION PVT. LTD. For and on behalf of the Board


Director

Pragnyat Pravin Lalwani
Director
DIN : 01870792


Director

Gautam Sampatraj Jain
Director
DIN : 02060629



Prayaas Automation Private Limited
Mohan Ghosh Road, Ramchandrapur, PO Narendrapur, Kolkata-700 103
CIN: U72200WB2002PTC094152

8. Fixed Assets

Particulars	Balance as on		Gross Block		Depreciation		Net Block		
	1.04.2024	31.03.2025	Addition During the year	Sales during the year	Balance as on 1.04.2024	Adjustments for the year	Balance as on 31.03.2025	As on 31.03.2025	As on 31.03.2024
Factory Land & Building	1369735.03	1369735.03	-	-	100776.73	2436.50	103213.23	1266521.80	1268958.30
Total	1369735.03	1369735.03	-	-	100776.73	2436.50	103213.23	1266521.80	1268958.30
Previous Year	1531158.37	1369735.03	-	161423.34	248505.30	2436.50	100776.73	1268958.30	1281653.07



PRAYAAS AUTOMATION PRIVATE LIMITED
MOHAN GHOSH ROAD, RAMCHANDRAPUR, KOLKATA-7000103
CIN: U72200WB2002PTC094152

Significant Accounting Policies and Notes to the Accounts forming integral part of Balance Sheet as at 31st March 2025 and Statement of Profit & Loss for the year ended as on that date

1. SIGNIFICANT ACCOUNTING POLICIES:

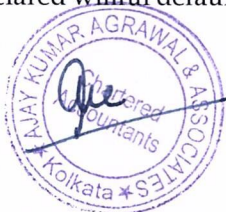
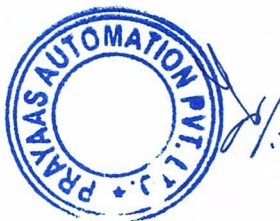
The Company follows the Mercantile System of Accounting and recognises Income & Expenditure on Accrual Basis. Accounts are prepared on Historical cost convention and as going concern. Accounting policies not referred to otherwise are in consistent with generally accepted principles.

All assets and liabilities have been classified as current or non-current as per company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. The company has considered its operating cycle as 12 months for the purpose of current - non-current classification of assets and liabilities.

The presentation of financial statements requires estimates and assumption to be made that effect the reported amount of assets and liabilities on the date of the financial statements and the report amount of revenues and expenses during the report period. Difference between the actual results and estimates are recognised in the period in which result are known/ materialised.

2. Notes to the Accounts:

- 2.1. There is no due to MSME Company.
- 2.2. Previous year figures have been regrouped & rearranged wherever found necessary.
- 2.3. The financial Statements are prepared as per Schedule III to the Companies Act,2013
- 2.4. There is no proceeding initiated or pending against the company for holding any Benami Property under the Benami Transactions (Prohibition) Act 1988 (45 of 1988) and rules made thereunder. Neither any proceedings have been initiated during the year nor proceedings pending against the company for holding any benami property under Benami Transaction (Prohibition) Act 1988 and rules made there under.
- 2.5. The company has not borrowed any funds from Banks Financial Institutions. Hence no disclosure is made in this regard.
- 2.6. Fixed Assets owned by the company are stated at cost on historical cost convention basis. Assets are held by the company in its own name.
- 2.7. In the opinion of the Management, the value of non-current and current assets would not be less than amount at which they are stated in the Balance Sheet.
- 2.8. The company did not have any transactions with companies struck off under section 248 of the companies Act,2013 or section 560 of the Companies Acr,1956 during the financial year under review.
- 2.9. The company has not traded or invested into any crypto Currency or virtual Currency during the financial year.
- 2.10. There is no charges pending for registration or satisfaction with Registrar of Companies as required under the Companies Act, 2013
- 2.11. Company has not been declared willful defaulter by any bank or financial institute during the year.



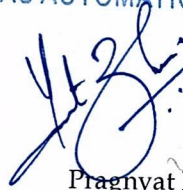
2.12. There is no income / transaction that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 but was not recorded in the books of accounts and also there is no previously unrecorded income and related assets, which have been properly recorded in the books of account during the year

For Ajay Kumar & Associates,
Chartered Accountants
FRN : 331811E



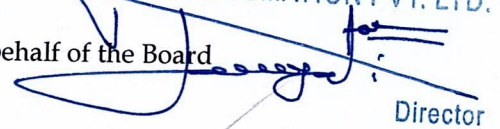
(Ajay Kumar Agrawal)
Proprietor
MN : 054299
UDIN : 25054299BMKSMO7889
Place : Kolkata
Date : 27-08-2025

PRAYAAS AUTOMATION PVT. LTD.



For and on behalf of the Board
Director
Pragnyat Parvin Lalwani
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