INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
PROXIMA LEASING PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **M/s. PROXIMA LEASING PRIVATE LIMITED** ('the Company'), which comprise the Balance Sheet as at31st March 2026, the Statement of Profit and Loss for the period then ended, and a summary of significant accounting policies and other explanatory information.

Opinion

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

a) In the case of Balance Sheet, of the state of affairs of the Company as at 31st March 2026 and

b) In the case of Statement of Profit and Loss, Loss for the period ended on that date.

Basis of Opinion

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 auditors' 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. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the

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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 financial statements.

Key Audit Matters

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

Sr No	Key Audit Matter	Auditor's Response
1	Revenue	On the basis of agreement and/or contract and/or invoices as provided by the company and Our audit approach was a combination of test of internal controls and substantive procedures which included the following: • Performed analytical procedures and test of details for reasonableness of incurred and estimated efforts. • Selected a sample of contracts and through inspection of evidence of performance of these controls, tested the operating effectiveness of the internal controls relating to efforts incurred and estimated.
2	Fixed Assets	The fixed assets have been physically verified by the management at reasonable time intervals and we have relied on the same. We have obtained reasonable assurance about existence and for verification of fixed assets by adopting audit procedures as per relevant SAs.
3	Recoverability of tax receivables	We have reviewed and obtained reasonable assurance of the recoverability of tax receivables till now, the date of audit report.

Management's Responsibility for the 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 and presentation of these

ANOOP R CHANDRA & CO. Chartered Accountants Delhi 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.

Auditors' Responsibility

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

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 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 thereunder.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ('the Order') issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, and on the basis of such checks of the books and records of the company as we considered appropriate and according to information and explanations given to us, as

ANOOP R CHANDRA & CO. Chartered Accountants Delhi the order is not applicable to the company we have not furnished statement on the matters specified in the paragraphs 3 and 4 of the said order.

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, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

   d. in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

   e. on the basis of the written representations received from the directors as on 31st March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2026 from being appointed as a director in terms of Section 164 (2) of the Act; and

   f. with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the report is given as per **Annexure-A and Annexure-B.**

For Anoop R Chandra& Co.
Chartered Accountants
(Firm Registration No.022192N)

ANOOP R CHANDRA & CO. CA Delhi Chartered Accountants

CA Anoop Kumar
Partner
(Membership No. 510930)
UDIN: 26510930KGDPXC7784
Place: Delhi
Date: 20/05/2026

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

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

i. Property, Plant and Equipment and Intangible Assets:
The Company is a newly incorporated company, and has not acquired any Property, Plant and Equipment and Intangible Assets during the financial year under review.

ii. Inventory:
The Company is a newly incorporated company, and there is no activity carried out during the financial year under review.

iii. Investments, Guarantees, Securities, Loans or Advances:

The Company is a newly incorporated company, and has not made investments, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Hence, reporting under clause 3(iii) of the Order is not applicable.

iv. Loans, Investments, Guarantees and Securities:
The Company has not given any loans, made any investments, or provided any guarantees and securities covered under sections 185 and 186 of the Act. Hence, reporting under clause 3(iv) of the Order is not applicable.

v. Public Deposits:
The Company has not accepted any deposits or amounts which are deemed to be deposits from the public within the meaning of Sections 73 to 76 of the Act and the rules framed thereunder.

vi. Cost Records:
This clause is not applicable to the company.

vii. Statutory Dues:
(a) The Company is a newly incorporated company, and there is no activity carried out during the financial year under review, hence there is no statutory dues arise during the financial year under review

viii. Unrecorded Income:
There are no transactions not recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

ix. Default in Repayment of Borrowings:
There is no borrowing during the financial year under review.

x. IPO / Private Placement:
(a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.
(b) The Company has not made any preferential allotment or private placement of shares or convertible dumbbells (fully, partially or optionally convertible) during the year.

xi. Fraud:
(a) No fraud by the Company or any fraud on the Company has been noticed or reported during the year.
(b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
(c) No whistle-blower complaints were received during the year by the Company.

xii. Nidhi Company:
The Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

xiii. Related Party Transactions:
There is no Related Party Transactions during the financial year under review.

xiv. Internal Audit System:
(a) In our opinion the Company has an internal audit system commensurate with the size and nature of its business.

xv. Non-Cash Transactions:
The Company has not entered into any non-cash transactions with directors or persons connected with him covered under the provisions of section 192 of the Act.

xvi. Registration under Section 45-IA of RBI Act:
The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

xvii. Cash Losses:
The Company is a newly incorporated company and has not incurred cash losses in the financial year under review.

xviii. Resignation of Statutory Auditors:
There has been no resignation of the statutory auditors during the year.

xix. Material Uncertainty on Meeting Liabilities:
On the basis of the financial ratios, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

xx. CSR Compliance:
The provisions of Section 135 of the Act relating to Corporate Social Responsibility are not applicable to the company.

xxi. Consolidated Financial Statements:
Reporting under clause 3(xxi) of the Order is not applicable as this report is issued on the Standalone Financial Statements of the Company.

ANOOP R C... ★ Delhi Chartered Accountants

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

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

We have audited the internal financial controls with reference to financial statements **of M/s. PROXIMA LEASING PRIVATE LIMITED** ("the Company") as of March 31, 2026 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 the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") 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 with reference to financial statements was established and maintained and if such controls operated effectively in all material respects.

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

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

ANOOP R CHANDRA & CO. Delhi Chartered Accountants

Meaning of Internal Financial Controls with reference to Financial Statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that:

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with 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 with reference to Financial Statements

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2026, based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Anoop R Chandra& Co.
Chartered Accountants
(Firm Registration No.022192N)

Anoop R Chandra & Co. Delhi Chartered Accountants

CA Anoop Kumar
Partner
(Membership No. 510930)
UDIN: 26510930KGDPXC7784
Place: Delhi
Date: 20/05/2026

PROXIMA LEASING PRIVATE LIMITED
Balance Sheet as at 31st March 2026

(Rs. In Lakhs)

Particulars	Note	As at 31st March, 2026 ₹	₹	As at 31st March, 2025 ₹	₹
EQUITY AND LIABILITIES					
1. Shareholders' funds					
(a) Share capital	3	1.00		-	
(b) Reserves and surplus	4	-0.39	0.61	-	-
2. Current liabilities					
(a) Trade payables	5	0.40	0.40	-	
TOTAL			1.01		-
ASSETS					
1. Non-current assets					
(a) Deferred tax Assets (net)	6	0.01	0.01	-	-
2. Current Assets					
(a) Cash and cash equivalents	7	1.00	1.00	-	-
TOTAL			1.01		-
Significant Accounting Policies Notes on Financial Statements	1 to 10				

Note : The notes referred to above form an integral part of the Balance Sheet

As per our Report of even date

For Anoop R Chandra & Co.
Chartered Accountants
Firm's Registration No. 022192N

ANOOP KUMAR
Partner
M.No. 510930
Place: Delhi
Date: 20/05/2026
UDIN: 26510930KGDPXC7784

For and on behalf of the Board of Directors

For Proxima Leasing Private Limited

Director

RAJENDRA RAVI SHANKER MISHRA
Director
DIN:01628136

For Proxima Leasing Private Limited

Director

MUKESH KUMAR SINHA
Director
DIN:05330700

PROXIMA LEASING PRIVATE LIMITED

Statement of Profit and Loss for the year ended March 31, 2026

(Rs. In Lakhs)

Particulars	Note	Period ended 31st March, 2026 ₹	As at 31st March, 2025 ₹
INCOME			
1. Revenue from operations		-	-
Total revenue		-	-
EXPENDITURE			
2. Other expenses	8	0.25	-
3.Depreciation and amortisation expense	9	0.15	-
Total expenditure		0.40	-
Profit/(Loss) before Taxation		-0.40	-
Tax expenses			
1.Deffered Tax		-0.01	-
2. Current Tax		-	-
Profit for the period		-0.39	-
Earnings per equity share			
Basic and Diluted (in ₹)	10	-3.90	-
Significant Accounting Policies Notes on Financial Statements	1 to 10		

Note : The notes referred to above form an integral part of the Statement of Profit & Loss

As per our Report of even date

For Anoop R Chandra & Co.
Chartered Accountants
Firm's Registration No. 022192N

ANOOP KUMAR
Partner
M.No. 510930
Place: Delhi
Date: 20/05/2026
UDIN: 26510930KGDPXC7784

For and on behalf of the Board of Directors

For Proxima Leasing Private Limited

Director

RAJENDRA RAVI SHANKER MISHRA
Director
DIN:01628136

For Proxima Leasing Private Limited

Director

MUKESH KUMAR SINHA
Director
DIN:05330700

ANOOP R CHANDRA & CO. Delhi Chartered Accountants

Note

1 **Corporate Overview**

PROXIMA LEASING PRIVATE LIMITED ('the Company') was incorporated in India on December 19, 2025 to carry on the business of leasing & renting industrial plant & machinery related activities. The company is a closely held company with 10,000 equity shares which are held by the directors and close friend circle of the directors of the company.

2 **Significant Accounting Policies**

2.1 **Basis of accounting and preparation of financial statements**

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013.

The Company is a Small and Medium Sized Company as defined in the General Instructions in respect of Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended). Accordingly, the Company has complied with the Accounting Standards as applicable to a Small and Medium Sized Company.

The financial statements have been prepared on accrual basis under the historical cost convention.

2.2 **Use of Estimates**

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.3 **Depreciation and Amortisation**

Depreciation on fixed assets is provided to the extent of depreciable amount on written down value method (WDV) at the rates and in the manner prescribed in Schedule II to the Companies Act, 2013 over their useful life

Depreciation on addition to fixed assets is provided on pro-rata basis from the date the assets are acquired/installed. Depreciation on sale/deduction from fixed assets is provided for up to the date of sale, deduction and discardment as the case may be.

All assets costing ` 5,000 or below are depreciated in full by way of a one-time depreciation charge.

2.4 **Revenue Recognition**

Revenue from services are recognised when services are rendered and related costs are incurred. Revenue is recognised only when it can be reliably measured and it is reasonable to expect ultimate collections.

ANOOP R CHANDRA & CO. Delhi Chartered Accountants

For Proxima Leasing Private Limited

Director

For Proxima Leasing Private Limited

Director

2.5 Tangible Fixed Assets

The fixed assets acquired during the year, is carried at cost less accumulated depreciation and impairment losses, if any. Cost includes original cost of acquisition, including incidental expenses related to such acquisition and installation.

2.6 Earnings Per Share

Basic earnings per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

2.7 Taxes on Income

2.7.1 Current tax and Minimum Alternate Tax

Current tax and minimum alternate tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provision of the Income Tax act, 1961.

2.7.2 Deferred Tax

Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences.

Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

Note

2.8 Impairment of Assets

The carrying values of assets / cash generating units at each Balance Sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer

ANOOP R. CHANDRA & CO.
Chartered Accountants
Delhi

For Proxima Leasing Private Limited

Director

For Proxima Leasing Private Limited

Director

exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.

2.9 **Provision and Contingencies**

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best 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 best estimates. Contingent liabilities are disclosed in the Notes.

For Proxima Leasing Private Limited

Director

For Proxima Leasing Private Limited

Director

ANOOP R CHANDRA & CO.
Delhi
Chartered Accountants

Note

3 SHARE CAPITAL

(Rs. In Lakhs)

Particulars	As at 31st March, 2026 ₹	₹	As at 31st March, 2025 ₹	₹
Authorised :				
10,000 Equity Shares of ₹ 10 each		1.00		-
		1.00		-
Issued, Subscribed and Paid Up :				
10,000 Equity Shares of ₹ 10 each fully paid up	1.00		-	
		1.00		-
TOTAL		1.00		-

3.1 Shares in the Company held by each shareholder holding more than 5% shares

Name of Shareholder	As at 31st March, 2026 No. of Shares	% of Shares Held	As at 31st March, 2025 No. of Shares	% of Shares Held
Equity share of ₹ 10 each fully paid-up				
OSEL DEVICES LIMITED	9,999	99.99%	-	0.00%
MUKESH KUMAR SINHA	1	0.01%	-	0.00%
	10,000	100%		

3.2 There have been no movement in the number of equity shares outstanding

3.3 The Company has only one class of equity shares, having a par value of ₹ 10 per equity share. Each holder of equity share is eligible to one vote per share held. Any shareholder whose name is entered in the Register of Members of the Company shall enjoy the same rights and subject to the same liabilities as all other shareholders of the same class.

3.4 The repayment of equity share capital in the event of liquidation and buy back of shares are possible subject to prevalent regulations. In the event of liquidation, normally the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

4 RESERVES AND SURPLUS

Particulars	As at 31st March, 2026 ₹	₹	As at 31st March, 2025 ₹	₹
Deficit in the Statement of Profit and Loss				
Opening balance	-		-	
Add: Share Premium	-			
Add : Net Profit / (Loss) for the period	-0.39		-	
		-0.39		-
TOTAL		-0.39		-

For Proxima Leasing Private Limited

Director

For Proxima Leasing Private Limited

Director

ANOOP R CHANDRA & CO. Delhi Chartered Accountants

Note

5 TRADE PAYABLES

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	₹	₹	₹	₹
Trade Payables	0.40	0.40	-	-
TOTAL		0.40		-

5.1 The disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 with respect to details of amounts outstanding to Micro, Small and Medium Enterprises based on available information with the Company is as under :

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	₹	₹	₹	₹
Principal amount due and remaining unpaid as at the end of the accounting year		-		-
Interest due thereon remaining unpaid at the end of the accounting year		-		-
Amount of interest paid along with the amounts of the payment made beyond the appointed day		-		-
Amount of interest due and payable for the year		-		-
Amount of interest accrued and remaining unpaid at the end of the accounting year		-		-
Amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid		-		-

6 DEFERRED TAX ASSETS [NET]

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	₹	₹	₹	₹
Opening Balance of Deferred Tax Assets (Net)	-		-	
Deferred tax Assets(Liabilites) on account of :				
Impact of difference between tax on depreciation and depreciation/amortisation charged to statement of profit and loss as per companies act	0.01	0.01	-	-
Deferred tax Assets/(Liabilities) on account of :				
Effect of expenditure charged to the statement of profit and loss in the current period but allowable for tax purpose in following years *	-	-	-	-
TOTAL		0.01		-

* Includes preliminary expenses charged to the statement of profit and loss account

ANOOP R CHANDRA & Co. Delhi Chartered Accountants

For Proxima Leasing Private Limited

Director

For Proxima Leasing Private Limited

Director

Note

7 CASH AND CASH EQUIVALENTS

Particulars	As at 31st March, 2026 ₹	₹	As at 31st March, 2025 ₹	₹
Balance with banks	1.00		-	
Cash in hand	-		-	
		1.00		-
		1.00		-

8 OTHER EXPENSES

Particulars	Year Ended 31st March, 2026 ₹	₹	Year Ended 31st March, 2025 ₹	₹
Audit Fees	0.25		-	
TOTAL		0.25		-

8.1 PAYMENT TO AUDITORS (net of Service Tax input credit, where applicable)

Particulars	Year Ended 31st March, 2026 ₹	₹	Year Ended 31st March, 2025 ₹	₹
As Auditors - Statutory Audit	0.25	0.25	-	-
TOTAL		0.25		-

9 DEPRECIATION AND AMORTISATION EXPENSE

Particulars	As at 31st March, 2026 ₹	₹	As at 31st March, 2025 ₹	₹
Preliminary Expenses	0.15	0.15	-	-
TOTAL		0.15		-

10 EARNINGS PER SHARE (EPS)

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
i) Net Profit as per Statement of Profit and Loss attributable to Equity Share Holders (₹)	-0.39	-
ii) Weighted Average number of equity shares	10,000	-
iii) Basic and Diluted Earnings Per Share (₹)	-3.90	-
iv) Face Value per equity share (₹)	10.00	-

ANOOP R CHANDRA & CO. Delhi Chartered Accountants

For Proxima Leasing Private Limited
Director

For Proxima Leasing Private Limited
Director