S. G. ENCONPRIVATE LIMITED

CIN: U45208HR2008PTC037614

REGD OFFICE AT: CABIN NO.1,SCO 93, SECOND FLOOR,SWASTIK VIHAR, SECTOR-5, MANSA DEVI COMPLEX, PANCHKULA, HARYANA

EMAIL ID: rkm731@yahoo.co.in

NOTICE

Notice is hereby given that the Annual General Meeting (AGM) of members of the company will be held on Friday, **the 30th day of September, 2022** at 11:00 A.M. at the Registered Office of the Company to transact the following Business:

Ordinary Business:

(1) Adoption of Financial Statements

"To receive, consider and adopt the Audited Financial Statements of the Company for the year ended March 31, 2022 including the Audited Balance Sheet as at March 31, 2022, and the Statement of Profit & Loss and Cash Flow Statement for the year ended on that date and the Reports of the Board of Directors and Auditors thereon."

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
OF S.G. ENCON PRIVATE LIMITED

(PANKAJ SETIA)	(RAJIV GANDHI)
DIRECTOR	DIRECTOR
DIN No: 03463323	DIN No: 03445578
H NO 464, SEC 32 A,	H NO 812, SECTOR-10,
CHANDIGARH-160047	PANCHKULA-134109

PLACE : CHANDIGARH
DATED : 02.09.2022

S. G. ENCONPRIVATE LIMITED

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Notes:

1) A member entitled to attend and vote at the meeting is entitled to appoint proxy / proxies to attend and vote instead of himself and the proxy need not be a member of the company. A person can act as proxy on behalf of members not exceeding fifty (50) and holding in aggregate not more than ten percent of the total share capital of the company carrying voting rights. A member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other member. The instrument of proxy in order to be effective, should be deposited at the registered office of the company, duly completed and signed, not less than 48 hours before the commencement of the meeting. a proxy form is sent herewith.

2) The relevant records/ registers of the Company will remain open for inspection of members as per the provisions of the Companies Act, 2013 and can be inspected at the Registered Office.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
OF S.G.ENCON PRIVATE LIMITED

(PANKAJ SETIA)
DIRECTOR
DIN No : 03463323
H NO 464, SEC 32 A,
CHANDIGARH-160047

(RAJIV GANDHI)
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BOARD REPORT

Dear Members,

Your directors have pleasure in submitting theirAnnual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March,2022.

1.FINANCIAL RESULTS

The Company's financial performance for the year under review along with previous year figures are given hereunder:

(Amount in Lacs)

Particulars	FY 2021-22	FY 2020-21
Total Revenue	17057.68	12118.74
Total Expenses	15983.31	11866.42
Profit or Loss before Exceptional and Extraordinary items and Tax	1074.36	252.33
Less: Exceptional items	0.00	0.00
Profit or Loss before Tax	1074.36	252.33
Less: Current Tax	270.02	179.73
Deferred Tax	5.45	3.25
Profit or Loss After Tax	798.89	64.86
Add: Balance as per last Balance sheet	1198.55	1133.68
Add: previous year adjustment	0.00	0.00
Less: Issue of bonus shares	0.00	0.00
Balance Transferred to Balance sheet	1997.44	1198.55

2. DIVIDEND

Your directors feel that it is prudent to plough back the profits for future growth of the Company and do not recommend any dividend for the year ended 31st March 2022.

3. RESERVES

For the financial year ended 31st March 2022, the Company has not transferred any amount to Reserves.

4. DETAILS OF LOANS RECEIVED FROM DIRECTORS AND RELATIVE OF DIRECTORS

Company has not received any amount in the form of Loan from Directors and Relative of directors for the Financial Year ended 31st Mar 2022.

5. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

There was no change in the nature of business of company. Your directors are optimistic about company's business and hopeful of better performance with increased revenue in next year.

6. MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relate on the date of this report

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7. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The provisions of Section 134(3)(m) of the Companies Act, 2013 do not apply to our Company. There was no Foreign Exchange Inflow and Outflow during the year under review.

8. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

9. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

10. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There was no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

11. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

None of the transactions with related parties falls under the scope of Section 188(1) of the Act.

12. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

There was no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report in not applicable to the Company.

13. COMPANY'S POLICY RELATING TO DIRECTORS' APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Director's qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

14. ANNUAL RETURN

The extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is furnished in Annexure I and is attached to this Report.

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15. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company has conducted Five board meetings on 14th June 2021 ,7th August 2021,04th October 2021, 20th December 2021, and 14th March 2022 during the financial year under review.

Name of Director	Designation	No. of Board meeting entitled toattend	No. of Board meeting Attended
RAJIV GANDHI	Director	5	5
PANKAJ SETIA	Director	5	5

16. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(3)(c) of the Companies Act, 2013 the Board hereby submit its responsibility Statement: —

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.

(b) the directors had 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 at the end of the financial year and of the profit and loss of the company for that period.

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.

(d) the directors had prepared the annual accounts on a going concern basis; and

(e) 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; and

(f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

17. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company.

18. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

19. DIRECTORS

No change in Directorship.

20. DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149 pertaining to the appointment of Independent Directors do not apply to our Company.

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21. STATUTORY AUDITORS

Pursuant to provisions of Section 139 of Companies Act 2013 and the rules framed there under, it is proposed to ratify the appointment of M/s Dhillon & Associates, Chartered Accountants, (FRN : 002783N), as Statutory Auditors of the Company for Financial Year 2021-22

22. FRAUDS REPORTED BY AUDITORS

There were no frauds reported by the auditor under section 143 (12) of the Companies Act, 2013

23. ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weaknesses in the design or operation were observed.

24 DISCLOSURES OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

25. SHARES

During the year under review, the company has undertaken following transactions:

Increase in Share Capital	Buy Back of Securities	Sweat Equity	Bonus Shares	Employees Stock
-	-	-	-	-

26. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

27. STAFF REGULATIONS – PROHIBITION OF SEXUAL HARASSMENT OF WOMEN

The Board deliberated upon in respect of anti-Sexual Harassment Policy and it was brought to the notice of the staff that there will be zero tolerance for any such activities and any staff member found involved in such cases shall be liable for the strict action to be taken by the board and management.

28. DETAILS OF COST AUDIT AND COST AUDITOR

The provisions of maintenance of cost audit records under sub-section (1) of section 148 of the Companies Act, 2013 and getting the same audited are not applicable to the Company.

29.THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

During the period under review, no application was made and neither any proceeding is pending under Insolvency and Bankruptcy Code, 2016.

30. THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS

During the period under review there was no instance of One-Time settlement

31. STATEMENT REGARDING COMPLIANCE OF SECRETARIAL STANDARDS

During the period under review, company has complied with the applicable Secretarial Standards

32. ACKNOWLEDGEMENTS

Your directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your directors also acknowledge gratefully the shareholders for their support and confidence reposed on your Company.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
OF S.G. ENCON PRIVATE LIMITED

(PANKAJ SETIA)
DIRECTOR
DIN No : 03463323
H NO 464, SEC 32 A,
CHANDIGARH-160047

(RAJIV GANDHI)
DIRECTOR
DIN No: 03445578
H NO 812, SECTOR-10,
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PLACE: CHANDIGARH
DATED: 02.09.2022

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Annexure – I

DETAILS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

(A) CONSERVATION OF ENERGY:

(i)	the steps taken or impact on conservation of energy	N.A
(ii)	the steps taken by the company for utilizing alternate sources of energy	N.A
(iii)	the capital investment on energy conservation equipments	N.A

(B) TECHNOLOGY ABSORPTION:

(i)	the efforts made towards technology absorption	N.A
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	N.A
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	N.A
	(a) the details of technology imported	N.A
	(b) the year of import;	N.A
	(c) whether the technology been fully absorbed	N.A
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	N.A
(iv)	the expenditure incurred on Research and Development	N.A

(C) FOREIGN EXCHANGE EARNINGS AND OUTGO:

During the year, the total foreign exchange used was nil and the total foreign exchange earned was nil.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
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ANNEXURE II

ANNUAL REPORT ON CSR ACTIVITIES

1. **A brief outline of the company's CSR policy, including overview of projects or programmes proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programmes:**

S. G. Encon Private Limited's CSR policy is aimed at demonstrating care for the community through its focus on education & skill development, health & wellness, environmental sustainability, Eradicating Extreme Hunger and Protection of national heritage, art and culture. Also embedded in this objective is support to the disadvantaged/marginalized cross section of the society by providing opportunities to improve their quality of life.

The projects undertaken will be within the broad framework of Schedule VII of the Companies Act, 2013.

2. **The composition of the CSR committee:**

The Company has conducted **Two** CSR committee meetings on **14th June 2021 and 14-03-2022** during the financial year under review.

CSR Committee members and the detail of meetings attended by its members is given below:

Name of Director	Category	No. of Meeting Held	No. of Meetings Attended
RAJIV GANDHI	Executive Director	2	2
PANKAJ SETIA	Executive Director	2	2

3. **Average net profit of the company for last three financial years for the purpose of computation of CSR:** Rs. 5,07,15,541

Financial Year ended 31st March 2021	Rs. 2,52,32,527
Financial Year ended 31st March 2020	Rs. 5,45,42,797
Financial Year ended 31st March 2019	Rs 7,23,71,299
Total	**Rs.15,21,46,623**

:

4. **Prescribed CSR Expenditure (two per cent of the amount as in item 3 above):** Rs. 5,07,15,541

5. **Details of CSR spent during the financial year:** 12,00,000

a. Total amount to be spent for the financial year: Rs. 10,14,311

Prescribed CSR expenditure for current year(2021-22)	Rs. 10,14,311
Amount unspent carried forward from previous years	nil
Surplus arising out of the CSR projects or programmes or activities of the previous financial years	Rs. 3,08,859
Total Amount to be spent for the F.Y. 2021-22	**Rs. 7,05,452**

b. Amount unspent :**Nil**

c. Manner in which the amount spent during the financial year is detailed below:

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(Rs.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
S. No.	CSR project or activity identified	Sector in which the Project is covered	Projects or programs (1) Local area or other (2) Specify the state and district where projects or programs was undertaken	Amount outlay (budget project or programme wise)	Amount Spent on the projects or programs Sub-heads: (1) Direct Expenditure on projects or programmes (2) Overheads	Cumulative expenditure up to the reporting period	Amount spent: Direct or through implementing agency
1.	SHRI KRISHNA (C) HOSPITAL SOCIETY (REGD)	HOSPITAL MEDICAL	MODEL TOWN LUDHIANA PUNJAB	-	12,00,000	12,00,000	DIRECT
	TOTAL						

6. **In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report.**

The Company is in the process of identifying suitable avenues for investing the prescribed CSR amount and propose to spend the unspent amount during the FY 2021-22.

7. **A responsibility statement of the CSR committee that the implementation and monitoring of CSR policy, is in compliance with CSR objectives and policy of the Company.**

We hereby declare that implementation and monitoring of the CSR policy are in compliance with CSR objectives and policy of the Company

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PLACE : CHANDIGARH
DATED: 02.09.2022

INDEPENDENT AUDITORS' REPORT

To

The Members of

S. G. Encon Private Limited

Report on the financial statements

Opinion

We have audited the accompanying financial statements of **S. G. Encon Private Limited** ("the company"), which comprise the balance sheet as at March 31, 2022, and the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of 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 financial statements give the information required by the **Companies Act, 2013** ('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 March 31, 2022, its profit (or Loss)* and cash flows for the year ended on that date.

Basis for Opinion

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

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

The Company's Board of Directors is responsible for the other information. The other information comprises the annual report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Based on the work we have performed; we conclude that there is no material misstatement of this other information. Therefore, we have nothing to report in this regard.

DHILLON & ASSOCIATES * CHANDIGARH * CHARTERED ACCOUNTANTS FRN 002783N

Responsibility of Management 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 of these financial statements that give a true and fair view of the financial position, 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

That Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If, we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to

DHILLON & ASSOCIATES CHARTERED ACCOUNTANTS FRN 002783N CHANDIGARH

modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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, we give in the Annexure-A, a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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 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 written representations received from the directors as on 31 March 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2022, from being appointed as a director in terms of Section 164(2) of the Act.

   f) With respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls; refer to our separate Report in "Annexure-B".

   g) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:

      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 derivatives contracts for which there were any material foreseeable losses.



iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.

iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that the auditor has 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) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. No dividend has been declared or paid during the year by the company.

For M/s DHILLON & ASSOCIATES
CHARTERED ACCOUNTANTS



CA RAJESH MALHOTRA
Chartered Accountant
M. NO. 090661

PLACE: CHANDIGARH
DATE: 02.09.2022
UDIN: 22090661AXUUSR5269

Annexure-A to the Auditors' Report

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of S. G. ENCON PRIVATE LIMITED on the Financial statements of the company for the year ended 31st March 2022]

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

i) (a) A. The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment and relevant details of right-of-use assets.

B. The Company has maintained proper records showing full particulars of intangible assets.

(b) The property, plant and equipment and right-of-use assets were physically verified during the year by the Management which, in our opinion, provides for physical verification at reasonable intervals. No material discrepancies were noticed on such verification.

(c) The title deeds of all the immovable properties (other than properties where the company is the lessee, and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.

(d) The Company has not revalued any of its property, plant and equipment (including right-of-use assets) and intangible assets during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at 31st March, 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) (a) The inventories except for goods-in-transit were physically verified during the year by the Management at reasonable intervals. In our opinion and based on the information and explanations given to us, the coverage and procedure of such verification by the Management is appropriate having regard to the size of the Company and the nature of its operations. In respect of goods-in transit, the goods have been received subsequent to the year end. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories / alternate procedures performed, as applicable, when compared with books of account.

(b) According to the information and explanations given to us, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and the quarterly returns or statements filed

DHILLON & ASSOCIATES CHARTERED ACCOUNTANTS FRN 002783N CHANDIGARH

by the company with such banks or financial institutions are in agreement with the books of account of the Company.

(iii) The Company has not made any investments in, provided any guarantee or security, and 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, and hence reporting under clause (iii) of the Order is not applicable.

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

(v) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause (v) of the Order is not applicable.

(vi) The cost records have been specified by the Central Government under subsection (1) of section 148 of the Companies Act have been made and maintained. We have not, however, made a detailed examination of the same.

(vii) In respect of statutory dues:

(a) Undisputed statutory dues, including Goods and Service tax, Provident Fund, Employees' State Insurance, Income-tax, duty of Custom, cess and other material statutory dues applicable to the Company have generally been regularly deposited by it with the appropriate authorities in all cases during the year.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income-tax, duty of Custom, cess and other material statutory dues in arrears as at 31st March, 2022 for a period of more than six months from the date they became payable.

(b) There are no statutory dues referred in sub-clause (a) above which have not been deposited on account of disputes as on 31st March 2022.

(viii) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

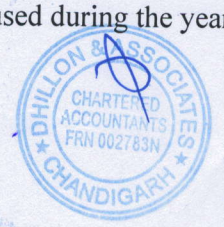
(ix)

(a) the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The Company has not been declared wilful defaulter by any bank or financial institutions or government or any government authority.

(c) The term loans were applied for the purpose for which the loans were obtained.

(d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.



(e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures.

(f) The company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) The Company has not issued any of its securities (including debt instruments) during the year and hence reporting under clause (x)(a) of the Order is not applicable.

(b) During the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable to the Company.

(xi) (a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year and up to the date of this report.

(xii) The Company is not a Nidhi Company and hence reporting under clause (xii) is not applicable on company.

(xiii) In our opinion, the Company is in compliance with section 188 of the Companies Act, 2013 for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards. The provisions of section 177 of the Companies Act, 2013 are not applicable to the Company.

(xiv) In our opinion, requirements related to internal audit system under section 138 of the Companies Act, 2013 are not applicable to the Company and hence reporting under clause (xiv) of the Order is not applicable.

(xv) In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act,1934. Hence, reporting under clause (xvi)(a), (b) and (c) of the Order is not applicable. The Group does not have any Core Investment Company (CIC) as part of the Group as per the definition of Group contained in the Core Investment Companies (Reserve Bank) Directions, 2016 and accordingly reporting under clause (xvi)(d) of the Order is not applicable.

(xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

(xviii) There has not been any resignation of the statutory auditors of the Company during the year.

DHILLON & ASSOCIATES CHARTERED ACCOUNTANTS FRN 002183N CHANDIGARH

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report which is not mitigated indicating that Company is not 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. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) According to the information and explanations given to us, the Company does not have any unspent amount in respect of any ongoing or other than ongoing project as at the end of the financial year. Accordingly, reporting under clause 3(xx) of the Order is not applicable to the company.

(xxi) The company is not required to prepare consolidated financial statements; hence this clause is not applicable.

For Dhillon & Associates
Chartered Accountants
(FRN: 002783N)



(RAJESH MALHOTRA)
PARTNER
M.No. 090661

PLACE: CHANDIGARH
DATE: 02.09.2022
UDIN: 22090661AXUVSR5269

Annexure-B to the Independent Auditors' Report of the even date on the

Financial Statements of S. G. ENCON PRIVATE LIMITED

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

In conjunction with our audit of the financial statements of **S. G. ENCON PRIVATE LIMITED** as of and for the year ended March 31, 2022, we have audited the internal financial controls over financial reporting of **S. G. ENCON PRIVATE LIMITED**

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('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.

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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



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

Meaning of Internal Financial Controls over Financial Reporting

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

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

For Dhillon & Associates
Chartered Accountants
(FRN: 002783N)

DHILLON & ASSOCIATES CHARTERED ACCOUNTANTS FRN 002783N CHANDIGARH

(RAJESH MALHOTRA)
PARTNER
M.No. 090661

PLACE: CHANDIGARH
DATE: 02.09.2022
UDIN: 22090661AXGUSA5269

S.G. ENCON PVT. LTD.

Balance Sheet as at 31st March, 2022 (Rupees in Lacs)

	Particulars	Note No.	As at 31 March, 2022	As at 31 March, 2021
A	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	1	400.00	400.00
	(b) Reserves and surplus	2	1,997.44	1,198.55
			2,397.44	1,598.55
2	**Share application money pending allotment**		0	0
3	**Non-current liabilities**			
	(a) Long-term borrowings	3	422.65	501.95
	(b) Deferred tax liabilities (net)		17.67	12.22
	(c) Other long-term liabilities		0	0
	(d) Long-term provisions		0	0
			440.31	514.16
4	**Current liabilities**			
	(a) Short-term borrowings		0	0
	(b) Trade payables	4	1,508.01	2,345.81
	(c) Other current liabilities	5	923.99	829.65
	(d) Short-term provisions	6	270.02	179.73
			2,702.02	3,355.19
	TOTAL EQUITY & LIABILITIES		5,539.77	5,468.90
B	**ASSETS**			
1	**Non-current assets**			
	(a)Property, plant and equipment and Intangible assets	7	511.10	286.85
	Propert, plant and equipment			
	Intangible Assets		0	0
	Capital Work in Progress		0	0
	Intangible assets under development		0	0
	(b) Non-current investments		0	0
	(c) Deferred tax assets (net)		0	0
	(d) Long-term loans and advances	8	0	0
	(e) Other non-current assets	9	0	0
			511.10	286.85
2	**Current assets**			
	(a) Current Investment		0	0
	(b) Inventories	10	123.85	743.30
	(c) Trade receivables	11	2,939.79	2,481.98
	(d) Cash and cash equivalents	12	1,379.95	1,264.79
	(e) Short Term Loans & Adances	13	585.09	691.98
	(f) Other current assets		0	0
			5,028.67	5,182.05
	TOTAL ASSETS		5,539.77	5,468.90

"AUDITOR'S REPORT
In terms of our report attached.
For DHILLON & ASSOCIATES
Chartered Accountants
Firm Regn No. 002783N

(CA. RAJESH MALHOTRA)
Partner
M.NO. 090661

Place : CHANDIGARH
Dated: 02.09.2022
UDIN: 22090661AXQNSR5269

For and on behalf of the Board of Directors
FOR S G ENCON PVT. LTD

(RAJIV GANDHI)
Director
H NO 812, SECTOR-10,
PANCHKULA
HARYANA

(PANKAJ SETIA)
Director
H NO 464, SECTOR- 32 A
CHANDIGARH

S.G. ENCON PVT. LTD.

Statement of Profit and Loss for the year ended 31st March, 2022 (Rupees in Lacs)

	Particulars	Note No.	For the year ended 31 March, 2022	For the year ended 31 March, 2021
1	Revenue from operations	14	16,734.87	12,080.44
2	Other income	15	322.81	38.31
3	**Total Income**		17,057.68	12,118.74
4	**Expenses**			
	(a) Cost of materials consumed	16	3,845.78	2,212.46
	(b) Other Manufacturing Costs	17	3,891.32	2,262.32
	(c) Changes in inventories of finished goods, Wip and stock-in-trade	18	0.00	0.00
	(d) Employee benefits expense	19	7,926.46	7,044.43
	(e) Finance costs	20	50.66	97.90
	(f) Depreciation and amortisation expense	21	34.90	30.52
	(g) Other expenses	22	234.19	218.79
	Total expenses		**15,983.31**	**11,866.42**
5	**Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)**		1,074.36	252.33
6	Exceptional items		-	-
7	**Profit / (Loss) before extraordinary items and tax (5 + 6)**		1,074.36	252.33
8	Extraordinary items		-	-
9	**Profit / (Loss) before tax (7 + 8)**		1,074.36	252.33
10	**Tax expense:**			
	(a) Current tax expense for current year		270.02	179.73
	b) Income Tax Previous year		0.00	4.48
	(c) Deferred tax Liability		5.45	3.25
			275.47	**187.46**
11	**Profit / (Loss) from continuing operations (9 +10)**		798.89	64.86
12	Profit / (Loss) from discontinuing operations		-	-
13	**Profit for the period**		798.89	64.86
14	***Earning per equity share of face value of Rs. 10/-each***			
	Basic and Diluted		19.97	1.62

"AUDITOR'S REPORT
In terms of our report attached.
For DHILLON & ASSOCIATES
Chartered Accountants
firm Regn No. 002783N

(CA. RAJESH MALHOTRA)
Partner
M.NO. 090661

Place : CHANDIGARH
Dated: 02.09.2022
UDIN: 22090661AXUVLR5269

For and on behalf of the Board of Directors
FOR S G ENCON PVT. LTD

(RAJIV GANDHI)
Director
H NO 812, SECTOR-10,
PANCHKULA
HARYANA

(PANKAJ SETIA)
Director
H NO 464, SECTOR- 32 A,
CHANDIGARH

S.G. ENCON PVT. LTD.

(Rupees in Lacs)

Note No.		As at 31.03.2022	As at 31.03.2021
1	**SHARE CAPITAL**		
	Authorised Share Capital		
	4000000 equity shares of Rs.10/- each	400.00	400.00
	(Previous year 10000 equity shares of Rs.10/- each)		
	Issued, Subscribed and paid up capital		
	4000000 equity shares of Rs.10/- each	400.00	400.00
	(Previous year 10000 equity shares of Rs.10/- each)		
	TOTAL	400.00	400.00

1.1 The details of Shareholders holding more than 5% shares

Name of the Shareholder	**As at 31.03.2022**		**As at 31.03.2021**	
	No of Shares	**% held**	**No of Shares**	**% held**
1 Pankaj Setia	2,000,000	50.00	2,000,000	50.00
2 Rajiv Gandhi	2,000,000	50.00	2,000,000	50.00
Total	**4,000,000**	**100.00**	**4,000,000**	**100.00**

1.2 The reconciliation of the number of shares outstanding is set out below

Particulars	**As at 31.03.2022**	**As at 31.03.2021**
	No of Shares	**No of Shares**
Equity Shares at the beginning of the year	4,000,000	4,000,000
Add- Fresh Bonus Shares issued	-	-
Less-Shares cancelled on buy back	-	-
Equity Shares at the end of the year	4,000,000	4,000,000

Note 1.3 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.
Note 1.4 : There is no fresh issue or buyback of shares during the year.
Note 1.5 : The Company has only one class of equity shares. Each holder of equity shares is entitled to one vote per share.
Note 1.6 : There is no change in the number of shares outstanding at the beginning and at the end of the year.
Note 1.7 : There is no change in the pattern of shareholding during the year. It is same as the last year.

Shares held by promoters at the end of the year 31st March 2022				
Sr. No.	**Promoter Name**	**No. of Shares****	**% of total shares****	**% Change during the year*****
		NIL		-

Shares held by promoters at the end of the year 31st March 2021				
Sr. No.	**Promoter Name**	**No. of Shares****	**% of total shares****	**% Change during the year*****
		NIL		-

DHILLON & ASSOCIATES CHARTERED ACCOUNTANTS FRN 002783N CHANDIGARH

S.G. ENCON PVT. LTD.

(Rupees in Lacs)

Note No.		As at 31.03.2022	As at 31.03.2021
2	**RESERVES & SURPLUS**		
	General Reserve		
	Opening balance	1198.55	1133.68
	Add : Transferred Surplus/ (deficit) from P & L A/c	798.89	64.86
		1997.44	1198.55
	TOTAL	1997.44	1198.55
3	**LONG TERM BORROWINGS**		
	(SECURED)		
	As per List Attached		
	Secured Loans	291.88	97.53
	TOTAL (A)	291.88	97.53
	(UNSECURED)		
	Unsecured loans	130.77	404.41
	TOTAL (B)	130.77	404.41
	GRAND TOTAL (A+B)	422.65	501.95
	SHORT TERM BORROWINGS		
	(UNSECURED)		
	1) Unsecured Loan	0	0
	TOTAL	0	0
4	**TRADE PAYABLES**		
	a) Sundry Creditors	1508.01	2345.81
	TOTAL	1508.01	2345.81

Trade Payables ageing schedule: As at 31st March,2022

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME					-
(ii) Others	362.76	66.28	1,078.97		1,508.01
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					-

Trade Payables ageing schedule: As at 31st March 2021

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME					-
(ii) Others	917.31	1,428.50			2,345.81
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					-

5	**OTHER CURRENT LIABILITIES**		
	1) Epf Payable	75.71	64.68
	2) Tds Payable	20.24	23.24
	3) Dhillon &Associates, CA, Chd	9.14	1.48
	4) Esic Payable	14.50	12.58
	5) Wages & Salary Payable	623.31	491.59
	6) Gst Payable	173.71	209.87
	7) Cheque Pending Encashment	0.79	25.00
	8) Labour Welfare Fund Payable	3.03	1.23
	9) Imprest A/c	3.54	0
	TOTAL	923.99	829.65
6	**SHORT TERM PROVISIONS**		
	1) Provision for Income Tax	270.02	179.73
	TOTAL	270.02	179.73

DHILLON & ASSOCIATES CHARTERED ACCOUNTANTS FRN 002783N CHANDIGARH

S.G. ENCON PVT. LTD

NOTE : 7

SCHEDULE OF FIXED ASSETS AS ON 31.03.2022

(Rupees in Lacs)

PARTICULARS	COST AS ON 01-04-2021	ADDITIONS DURING THE YEAR	SALES/TRFR. DURING THE YEAR	TOTAL	Accumulated depreciation and impairment			Net Block	
					DEP. UPTO 01.04.2021	DEP. DURING THE YEAR	TOTAL DEP. UPTO 31-03-2022	W. D. V 31-03-2022	W. D. V 31.03.2021
Laptop/Computer	5.98	0	0	6.13	4.29	0.86	5.15	0.98	1.70
Furniture	1.00	1.66	0	2.67	0.53	0.18	0.71	1.95	0.47
Fan	0.02	0	0	0.02	0.01	0.00	0.01	0.01	0.01
Printer	1.12	0	0	1.12	0.31	0.07	0.38	0.73	0.80
MACHINERY	274.11	256.69	0	530.80	37.78	21.34	59.11	471.68	236.33
MOBILE PHONES	11.20	0.65	0	11.85	8.07	2.27	10.34	1.51	3.13
Car	78.08	0	0	78.08	33.81	10.15	43.97	34.11	44.27
AIR CONDITIONER & COOLER	0.25	0	0	0.25	0.10	0.02	0.13	0.12	0.14
	371.75	259.15	0	630.90	84.90	34.90	119.80	511.10	286.85
PREVIOUS YEAR	370.25	1.51	0.00	371.75	54.38	30.52	84.90	286.85	

Additional Regulatory Inform CARO 3(i)(c)

i)Title deeds of Immovable Property not held in name of the Company

Relevant line item in Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter/director or employee of promoter/director	Property held since which date	Reasons for not being held in the name of the company*
PPE						
Investment property						
PPE retired from active use and held for disposal						
Others						

*also indicate if in dispute

Capital-Work-in Progress (CWIP) / Intangible assets under development (ITAUD)

CWIP/ITAUD	Amount in CWIP for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Projects in prog	-	-	-	-	-
Projects tempo	-	-	-	-	-

DHILLON & ASSOCIATES * CHARTERED ACCOUNTANTS * CHANDIGARH FRN 002[illegible]N

S.G. ENCON PVT. LTD.

(Rupees in Lacs)

Note No.		As at 31.03.2022	As at 31.03.2021
	NON-CURRENT ASSETS		
8	**LONG TERM LOANS & ADVANCES**		
	(Secured, considered good)		
	Security Deposit- Telephone	0	0
	TOTAL	0	0
9	**OTHER NON-CURRENT ASSETS**		
	a) Preliminary Expenses	0	0
	b) Preoperative Expenses	0	0
	TOTAL	0	0
	CURRENT ASSETS		
10	**INVENTORIES**		
	(At lower of cost or net realisable value)		
	Stock in trade	123.85	743.30
	(As taken. Valued & Certified by Director)		
	Total	124	0
11	**TRADE RECEIVABLES**		
	Outstanding for less than six months.	2939.79	2480.98
	Outstanding for more than six months:		
	a) Secured, considered good		
	b) Unsecured, considered good		
	Less: Provision for Doubtful trade receivables		
	TOTAL	2940	2481

Trade Receivables ageing schedule as at 31st March,2022

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	2,939.79					2,939.79
(i) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-

DHILLON & ASSOCIATES * CHANDIGARH * CHARTERED ACCOUNTANTS FRN 002783N

Trade Receivables ageing schedule as at 31st March,2021

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good		2,480.98				2,480.98
(i) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-

12 CASH & CASH EQUIVALENTS

a)	Cash in Hand	39.61	22.32
b)	Balance with Banks	1340.34	1242.47
TOTAL		1,379.95	1,264.79

13 SHORT TERM LOANS & ADVANCES

(Unsecured, Considered Good)

a)	Retention Money	64.99	114.83
b)	Interest Accrued on Fdr	3.82	1.49
c)	Rent Security	1.92	0.21
d)	Advance to Creditors	0.78	58.60
e)	Earnest Money (Bharat Elect.)	0	5.00
f)	Preferrack A/c	35.01	77.33
g)	Tds 20-21	0	171.49
h)	Tds 21-22	294.60	0
i)	Tds Recoverable Earlier Years	153.92	198.70
j)	Tds Recoverable on Loans	11.25	13.29
k)	Input to be Claimed	11.61	49.97
l)	Gst Cash legder(Excess Late Fees)	0.08	0.08
m)	Tds Challan Paid Unclaimed	7.10	0.97
TOTAL		585.09	691.98

DHILLON & ASSOCIATES CHARTERED ACCOUNTANTS FRN 002783N CHANDIGARH

(Rupees in Lacs)

Note No.		For the year ended 31.03.2022	For the year ended 31.03.2021
14	**REVENUE FROM OPERATIONS**		
1)	Receipts	16734.87	12080.44
	TOTAL	**16734.87**	**12080.44**
15	**OTHER INCOMES**		
1)	Amount Written Off	283.22	0
2)	Interest on FDRS/ITAX REFUND	39.06	38.31
3)	Miscllaneous receipt	0.52	0
4)	Discount on Bills	0	0
	TOTAL	**322.81**	**38.31**
16	**COST OF MATERIAL CONSUMED**		
	Opening stock	743.30	242.86
i)	Materail/Payments	3221.87	2711.73
Add:	Frieght Inward	4.46	1.17
		3969.63	2955.76
Less:	Closing Stock	123.85	743.30
	TOTAL	**3845.78**	**2212.46**
17	**OTHER MANUFACTURING EXPENSES**		
1)	DIRECT EXPENSES/SITE EXPENSE	3203.12	1754.29
2)	Recovery	688.21	508.03
	TOTAL	**3891.32**	**2262.32**
18	**CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-**		
	Inventories at the end of the year:		
1)	Finished goods	0	0
		0	0
	Inventories at the beginning of the year:		
1)	Finished goods	0	0
		0	0
	NET (INCREASE) / DECREASE IN CLOSING STOCK	0	0
19)	**EMPLOYEE BENEFIT EXPENSES**		
1)	Salary (Directors)	86.40	86.40
2)	Salary (Others)	7229.56	6478.79
3)	Staff Welfare	10.52	2.10
4)	EPF	438.61	351.78
5)	ESIC	131.94	116.73
6)	Workmen Compensation Expenses	21.52	8.64
7)	LWF	7.92	0.00
	TOTAL	**7926.46**	**7044.43**
20	**FINANCIAL EXPENSES**		
1)	Bank Charges	0.58	4.61
2)	Bank Interest and NBFC	50.08	90.79
3)	Processing fees on loan	0	2.50
	TOTAL	**50.66**	**97.90**



21	**DEPRECIATION & AMORTISATION EXPENSE**			
	1)	Depreciation	34.90	30.52
	TOTAL		**34.90**	**30.52**

22	**OTHER EXPENSES**			
	1)	Insurance	19.66	9.58
	2)	Printing & Stationery	4.94	0.37
	3)	Rent	31.65	23.20
	4)	Telephone Expenses	46.42	43.86
	5)	Travelling Expenses		
		a) Director	39.01	18.02
		b) Others	21.54	12.96
	6)	Vehicle/ computer Maintainance	5.19	14.39
	7)	Legal & Professional Charges/Technical Services	14.38	9.52
	8)	Office Expenses	7.04	0
	9)	Postage Expenses	0.45	0.12
	10)	Electricity & Water	6.67	8.53
	11)	Rates taxes & fees exp	0.72	0.91
	12)	Business Promotions Expe.	0.54	0.31
	13)	Short & Excess	0.16	0.14
	14)	Fess on Late filing of GST Returns	0.17	0.64
	15)	Fees on Late filing of TDS Returns	0.31	0.39
	16)	Penalty on EPF & ESIC-Damages & Interest	9.70	45.31
	17)	Interest on TDS Late Deposit	4.36	3.49
	18)	Interest On Gst	4.82	12.14
	19)	Tender Fees	0.07	0
	20)	CSR Activities Expenses	12.00	14.91
	21)	VAT Additional Tax	4.38	0
	TOTAL		234.19	218.79

Corporate social responsibility (CSR) **Relevant CARO 2020 3(xx)**

Sr. No.	Particulars	2021-22	2020-21
1	Amount required to be spent by the company during the year	10.14	11.82
2	Amount of expenditure incurred	12.00	14.91
3	Shortfall/(Surplus) at the end of the year (1-2)	-1.86	-3.09
4	Total of previous years shortfall/ (Surplus) arising out of the PY	-3.09	0
	Total Amount of Shortfall/(Surplus) at the end of the year	**(4.95)**	**(3.09)**

Note 26 : Earning per share

Sr. No.	Particulars	2021-22	2020-21
1	Net profit after tax	798.89	64.86
2	Weighted average number of equity shares	40.00	40.00
	Earning per share (face value of Rs.10/-fully paid)	**19.97**	**1.62**

DHILLON & ASSOCIATES CHARTERED ACCOUNTANTS FRN 002783N CHANDIGARH

S.G. ENCON PVT. LTD.
Calculation of Deffered Tax Assets/Liability

(Rupees in Lacs)

WDV as per Companies Act	WDV as per income tax act	difference	Rate	DTL
	-	-		-
511.10	443.15	67.95	0.26	17.67
		opening DTA		12.22
		DTL to Create		**5.45**
		Profit and loss account		
		Deffered tax assets		5.45
		TO Profit & Loss		

DHILLON & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 002783N
CHANDIGARH

NOTES TO ACCOUNTS FORMING PART OF BALANCE SHEET AS AT 31-03-2022

23. ACCOUNTING POLICIES AND SCHEDULE OF NOTES:

1. SIGNIFICANT ACCOUNTING POLICIES

i) Basis of accounting and preparation of financial statements.

The financial statements have been prepared on accrual basis under the historical cost convention in accordance with the accounting principles generally accepted in India to comply with the accounting standards specified under Section 133 of the Act and relevant provisions thereof. The accounting policies have been consistently applied by the company and are consistent with those used in previous year.

ii) Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities and commitments at the end of the reporting period and results of operations during the reporting period. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual result and estimates are recognized in the period in which the results are known/ materialized.

iii) Inventories

Inventories are valued at cost or net realizable value whichever is lower. The cost in respect of various items of inventory are computed as under:

i) Raw Material at purchase cost plus direct expenses, if any.

ii) By-products/residuals has been valued at cost or net realizable value (NRV) whichever is less.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

iv) Cash flow statement

As the company is not a small company as such the preparation of cash flow statement is required.



v) **Depreciation**

Depreciation have been provided for on the useful life method as per rate prescribed in the Companies Act 2013 as per SLM method on prorate basis.

vi) **Revenue Recognition**

i) Revenue from Sale of Goods is recognized when all the significant risk and rewards of ownership are transferred to the buyer and seller retains no effective control of the goods transferred to degree usually associated with ownership.

ii) No significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of goods.

Other income

Interest income is recognized on a time proportion basis by reference to the principal outstanding and at the interest rate applicable.

vii) **Tangible Property, Plant and Equipment.**

Property, Plant and equipment carried at historical cost less accumulated depreciation. Costs include expenses incidental to the installation of assets and financing costs incurred up to the date asset is ready for its intended use.

viii) **Intangible Assets**

Intangible assets are carried at cost less accumulated amortization. The cost comprises its purchase price and direct attributable expenditure on making the asset ready for its intended use.

ix) **Foreign currency transaction and translations**

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of transaction.

x) **Foreign currency forward contracts**

No such contracts are made during the reporting year.

xi) **Government grants, subsidies and export incentives**

No Government grants, subsidies and export incentives were received by the company during the reporting years.

DHILLON & ASSOCIATES CHARTERED ACCOUNTANTS FRN 002783N CHANDIGARH

xii) Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as non-current investments.

Non-current investments are carried at cost. Current investments are carried at the lower of cost or market / fair value. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees, and duties.

Provision is made when, in the opinion of the management, diminution in the value of investment is other than temporary in nature. The reduction in carrying amount is reversed when there is a rise in value of investments or if the reason for the reduction no longer exists.

xiii) Employee benefits

The provisions of EPF and ESI are applicable to the company.

xiv) Borrowing Costs

Borrowing cost includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowings. Borrowing cost related to a qualifying asset is worked out on the basis of actual utilization of funds out of project specific loans and/or other borrowings to the extent identifiable with the qualifying asset and is capitalized with the cost of qualifying asset. Other borrowing costs incurred during the year are charged to statement of profit and loss. In case of significant long term loans, the ancillary costs incurred in connection with the arrangement of borrowings are amortized over the period of respective Loan.

xv) Segment Reporting

The company is principally engaged in the single business of manufacturing of Pharmaceuticals. Accordingly, there is no segment as per Accounting Standard 17 "Segment Reporting" issued by the Institute of Chartered accountants of India.

xvi) Taxes on Income

The company's income taxes include taxes on the company's taxable profits, adjustments to earlier periods and changes in deferred taxes. Deferred tax is calculated to correspond to the tax effect arising when final tax is determined. Deferred tax corresponds to the net effect of tax on all timing differences which occur as a result of item being for income tax purposes during a period different from when they were recognized in the financial statements.

xvii) Impairment of Assets

The impairment of assets is not charged to Profit and Loss Account.

DHILLON & ASSOCIATES * CHARTERED ACCOUNTANTS * CHANDIGARH FRN 002781N

xviii) **Provision, contingent liabilities, and contingent assets.**

i) Provision are recognized (for liabilities that can be measured by using a substantial degree of estimation) when:

a) the company has a present obligation as a result of a past event.

b) a probable outflow of resources embodying economic benefits is expected to settle the obligation; and

c) the amount of the obligation can be reliably estimated.

ii) Contingent liability is disclosed in case there is:

a) possible obligation that arises from past events and existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprises; or

b) a present obligation arising from past events but is not recognized

(i) when it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

(ii) a reliable estimate of the amount of the obligation cannot be made.

iii) A contingent asset is neither recognized nor disclosed.

2. Notes on Accounts:

(i) Related party disclosures

As per accounting standard 18, the disclosures with related parties are given below:-

1. List of related parties where control exists and related parties with whom transactions have taken place and relationship.

SNo.	Name of related party	Relationship
1	RAJIV GANDHI	Director
2	PANKAJ SETIA	Director

2. Transactions during the year with related parties

Rs. In Hundred

S No.	Nature of Transactions with related party	2021-22	2020-2021
1	Remuneration to Directors	86400.00	86400.00

DHILLON & ASSOCIATES CHARTERED ACCOUNTANTS FRN 002783N CHANDIGARH

a) Related party relationship is as identified by the firm and relied upon by the auditors.
b) No Amount has been provided as doubtful debits or advances written off or written back in the year in respect of debts due from or to above related parties.

(ii) Details of all the immovable property (Other than properties where the company is the lessee and the lease agreement are duly executed in favor of the lessee) whose title deeds are not held in the name of the company and where such immovable property is jointly held with others, details are given as under to the extent of companies share.

Relevant line item in the balance sheet	Description of property	Gross carrying value	Title deeds held in the name of	Whether titled deed holder is a promoter Director or relative of promoter/director or employee of promoter/ director	Property held since which date	Reason for not being held in the name of company
		nil		nil		

(iii) The company has not revalued its property and plant and machinery as such no further disclosure is required.

(iv) Contingent Liabilities as on 31.03.2022 are Nil.

(v) The realizable value of the current assets, as per the opinion of the directors , is not less than the value at which they are stated in the balance sheet.

(vi) Debit & Credit balances on whatever account outstanding are subject to confirmation from the respective parties.

(vii) Accounting policies not specifically referred to are in consistent with the generally accepted accounting principles.

(viii) Provision for all known liabilities is adequate and not more than the amount considered reasonably necessary.

(ix) Previous year figures have been regrouped, recasted and rearranged wherever necessary.

(x) Capital Work in Progress (CWIP)

CHILLON & ASSOCIATES CHARTERED ACCOUNTANTS FRN 002783N CHANDIGARH

Cwip Aging schedule

CWIP	To be completed in			
	Less than1 year	1-2 years	2-3 years	More than 3 years
Project 1	---------nil----------			
Project 2				

(xi) The following Charge Yet to Satisfy with the Registrar of the companies.

S.NO	CHARGE ID	CHARGE HOLDERS NAME	DATE OF CREATION	AMOUNT (Rs.)	ADDRESS
1	100585988	Housing Development Finance Corporation Limited	31.05.2022	15305000	RAMON HOUSE 169 BACKBAY RECLAMATIONH T PAREKH MARGMUMBAIMH400020IN
2	100523005	HDFC BANK LIMITED	20.12.2021	25000000	HDFC BANK HOUSE, SENAPATI BAPAT MARGLOWER PAREL WMUMBAIMH400013IN
3	100266897	HDFC BANK LIMITED	30.05.2019	11900000	HDFC BANK HOUSE, SENAPATI BAPAT MARGLOWER PAREL WMUMBAIMH400013IN

The company has availed a Vehicle Loan from HDFC Bank. The company has not registered any charge against such loan with the Registrar of Companies.

(xii) The company has not traded or invested in crypto currency or virtual currency during the year.

(xiii) 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 Act 1956 during the financial year.



(xiv) The Company has not been declared willful Defaulter by any Bank / Financial Institution or other lender.

(xv) No proceedings have been initiated or pending against the Company for holding any Benami property under the Benami Transactions Prohibition Act 1988.

(xvi) The Company has no borrowings from Banks / Financial Institutions based on security of Current Assets.

(xvii) Compliance with number of layers of companies is not applicable o the company.

(xviii) No scheme of arrangement was done during the year.

(xix) Provisions of CSR are applicable to the company. During the year, the company was required to spend at least Rs 10.14 lacs as CSR expenditure as per the provisions of Section 135 of the Companies Act. The company has actually spent Rs. 12.00 Lacs as CSR expenditure by way of donation to charitable trust.

(xx) No loans or advances in the nature of loans have been granted to Promoters, Directors, KMPs and the related parties, either severally or jointly with other persons.

(xxi) During the year the receipt in foreign exchange is Nil and foreign exchange Payments are Rs Nil

(xxii) The company has recognized deferred Tax Liabilities Rs. 17.67 lacs in the books of account for the F y 2021-22. The provision for income tax of Rs. 270.02 Lacs has been made in the books of account during the year.



(xxiii) Ratio Analysis

Particulars	Numerator	Denominator	As At 31st March, 2022	As At 31st March, 2021	Variance
Current Ratio	Current Assets	Current Liabilities	1.86	1.54	0.32
Debt - Equity Ratio	Total debt	Shareholders equity	0.18	0.31	-0.14
Debt Service Coverage Ratio	Earnings available for debt service	Debt service	6.83	0.77	6.06
Return on Equity (ROE)	Net profit after taxes	Average shareholder's Equity	0.40	0.041	0.36
Inventory Turnover ratio	Cost of Goods sold	Average Inventory	8.87	4.49	4.38
Trade Receivables turnover ratio	Revenue	Average Trade Receivables	6.17	4.09	2.08
Trade Payable turnover ratio	Annual net credit Purchases	Average Trade Payables	1.67	1.06	0.61
Net Capital Turnover Ratio	Revenue	Working Capital	7.193	6.613	0.58
Net profit Ratio	Net Profit	Revenue	4.77	0.54	4.24
Return on Capital Employed (ROCE)	Earning Before Interest and Taxes	Capital Employed	0.396	0.162	0.23
Return on Investment (ROI)			--	--	--
Unquoted	Income Generated from investments	Time weighted average investments	--	--	--
Quoted	Income Generated from investments	Time weighted average investments	--	--	--

For DHILLON & ASSOCIATES

CHARTERED ACCOUNTANTS
FRN No. 002783N
(RAJESH MALHOTRA)
PARTNER

PLACE: CHANDIGARH
DATE : 02.09.2022

For and on behalf of the Board of Directors
FOR S G ENCON PVT. LTD

(PANKAJ SETIA)
DIRECTOR
DIN No: 03463323
H NO 464, SECTOR 32 A,
CHANDIGARH-160047

(RAJIV GANDHI)
DIRECTOR
DIN No: 03445578
H NO 812, SECTOR-10,
PANCHKULA-134109

Part (IV) Balance Sheet Abstract and Company's General Business Profile:-

I. Registration Details

Registration No.	037614	State Code	53
Balance Sheet Date	31.03.2022		

II. Capital Raised during the year (Amount in Rs. Lacs)

Public Issue	Nil	Right Issue	Nil
Bonus Shares	Nil	Private Placement	Nil

III. Position of Mobilization and Deployment of Funds (Amount in Rs. Lacs)

Total Equities & Liabilities	5539.77	Total Assets	5539.77
Equities & Liabilities			
Paid up Capital	400.00	Reserve & Surplus	1997.44
Long Term Borrowings	422.65	Deferred Tax Liab.	17.67
Short Term Provisions	270.02	Other Current Liabilities'	923.99
Trade payable	1508.01		
Assets			
Non Current Assets	511.10	Inventories	123.85
Trade Receivables	2939.79	Cash & Cash Equivalents	1379.95
Short Term Loans & Advances	585.09		

IV. Performance of Company (Amount in Rs. Thousand)

Turnover	17057.68	Total Expenditure	15983.31
Profit / Loss before tax	1074.36	Profit / Loss after tax	798.89
Earnings per share (in Rs.)	19.97	Dividend rate %	NIL

For DHILLON & ASSOCIATES

DHILLON & ASSOCIATES CHARTERED ACCOUNTANTS FRN 002783N CHANDIGARH

CHARTERED ACCOUNTANTS
FRN No. 002783N
(RAJESH MALHOTRA)
PARTNER

PLACE: CHANDIGARH
DATE : 02.09.2022

For and on behalf of the Board of Directors
FOR S G ENCON PVT. LTD

(PANKAJ SETIA)
DIRECTOR
DIN No: 03463323
H NO 464, SECTOR 32 A,
CHANDIGARH-160047

(RAJIV GANDHI)
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H NO 812, SECTOR-10,
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