

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 **Monday, the 30th day of September 2024** 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, 2024, including the Audited Balance Sheet as at March 31, 2024, 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."

(2) Re-Appointment Of Auditor

To ratify the appointment of auditors of the Company, and to fix their remuneration and to pass the following resolution as an ordinary resolution thereof:

"RESOLVED THAT pursuant to the provisions of Section 139(1) and other applicable provisions, if any, of the Companies Act, 2013, read with rules made there under, of M/s DHILLON AND ASSOCIATES, Chartered Accountants, Chandigarh, (FRN: 002783N), retiring auditors of the Company be and is hereby re-appointed as Statutory Auditors of the Company, shall hold office from the conclusion of that meeting till the conclusion of its annual general meeting of the Company to be held in the calendar year of 2029, on such remuneration as may be agreed by the Board of Directors thereof and the Statutory Auditors, in addition to the reimbursement of GST tax and actual out of pocket expenses incurred in relation with the audit of accounts of the 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,
PANCHKULA-134109

PLACE: CHANDIGARH
DATED: 05.09.2024

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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,
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BOARD REPORT

Dear Members,

Your directors have pleasure in submitting their Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2024.

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 2023-24	FY 2022-23
Total Revenue	23155.03	17034.53
Total Expenses	21726.50	15998.82
Profit or Loss before Exceptional and Extraordinary items and Tax	1428.53	1035.71
Less: Exceptional items	0.00	0.00
Profit or Loss before Tax	1428.53	1035.70
Less: Current Tax	385.06	257.12
Deferred Tax	4.26	6.25
Profit or Loss After Tax	923.18	772.27
Add: Balance as per last Balance sheet	2769.71	1997.44
Add: previous year adjustment	116.04	0.07
Less: Issue of bonus shares	0.00	0.00
Balance Transferred to Balance sheet	3692.89	2769.71

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 2024.

3. RESERVES

For the financial year ended 31st March 2024, 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 March, 2024.

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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

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 is committed to discharge its social responsibility as a good corporate citizen. In terms of the provisions of Section 135 of the Act, read with Companies (Corporate Social Responsibility Policy) Rules, 2014, the Board of Directors of your Company has constituted a Corporate Social Responsibility Committee ("CSR Committee"). The Annual Report on CSR activities required under the Companies (Corporate Social Responsibility Policy) Rules, 2014 is set out as Annexure - II forming part of this report.

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.

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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 copy of Annual Return in prescribed Form MGT 7 pursuant to the provisions of Section 92 of the Companies Act, 2013 (Act) read with Rule 11 of the Companies (Management and administration) Rules, 2014 is available on the website of the Company viz. <https://www.sgencon.com/>

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

The Company has conducted Four board meetings on 11TH May 2023, 31st July 2023, 4th September 2023, 16th December 2023 and 11th March 2024 during the financial year under review.

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

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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

Statutory Auditors of the Company, M/s DHILLON AND ASSOCIATES, Chartered Accountants, Chandigarh, (FRN: 002783N) have confirmed their eligibility under Sec 141 of Companies Act 2013 and that they are not disqualified for appointment.

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.

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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

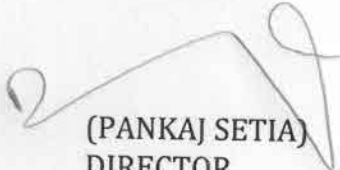
31. STATEMENT REGARDING COMPLIANCE OF SECRETARIAL STANDARDS

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
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ANNEXURE II

Annual Report On Corporate Social Responsibility CSR Activities for the financial year 2024

{in terms of Companies (Corporate Social Responsibility Policy) Rules, 2014}

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 **31st July, 2023** and **11th March, 2024** 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. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

- The web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board is <https://www.sgencon.com/>

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4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.

--Not Applicable--

5. (a) Average net profit of the company as per section 135(5).

Financial Year ended 31st March 2023	Rs. 10,35,70,586
Financial Year ended 31st March 2022	Rs. 10,74,36,352
Financial Year ended 31st March 2021	Rs. 2,52,32,527
Total	Rs. 23,62,39,465
Average Net Profits	Rs. 7,87,46,488

(b). Two percent of average net profit of the company as per section 135(5): **Rs. 15,74,930/-**

(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: **NIL**

(d) Amount required to be set off for the financial year, if any: **Rs. 15,74,930/-**

(e) Total CSR obligation for the financial year (b + c - d): **NIL**

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than ongoing Projects): **Rs. 15,74,930/-**

(b) Amount spent in Administrative Overheads: **NIL**

(c) Amount spent on Impact Assessment, if applicable: **NIL**

(d) Total amount spent for the Financial Year (a+b+c): **Rs. 15,74,930/-**

(e) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135.		
	Amount	Date of Transfer	Name of the fund	Amount	Date of Transfer
Rs. 15,74,930/-	-	-	-	-	-

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(f) Excess amount for set off, if any.

S. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	15,74,930
(ii)	Total amount spent for the Financial Year	15,74,930
(iii)	Excess amount spent for the financial year [(ii)-(i)]	NIL
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	NIL
(v)	Amount available for set off in succeeding financial years[(iii)-(iv)]	NIL

7. Details of Unspent Corporate Social Responsibility amount for the preceding three financial years: **NIL**

S. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under sub-section 135 (6) (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount Spent in the Financial Year (in Rs.)	Amount transferred to any fund specified under Schedule VII as per section 135(5), if any.		Amount remaining to be spent in succeeding financial years. (in Rs.)	Deficiency, if any
					Amount (in Rs.)	Date of transfer.		

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: **No**
If Yes, enter the number of Capital assets created/acquired:

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of	Pin code of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/beneficiary of the owner	Authority/registered

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	the property]						
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration Number, if applicable	Name	Registered Address

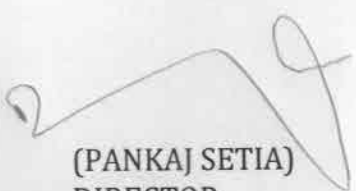
(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries).

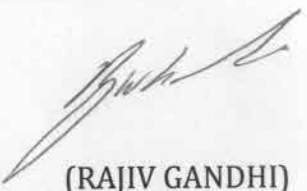
9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per sub-section (5) of section 135. **NOT APPLICABLE**

Note:

S. No.	Particulars	Amount (in Rs.)
(i)	Excess expenditure & Amount available for carry forward & set off in financial years i.e 2023-24	Rs. 2,60,781
(ii)	Excess expenditure & Amount available for carry forward & set off in financial years i.e 2022-23	Rs. 13,15,000
(iii)	Total amount available for set off in Financial Year 2023-24	Rs. 15,75,781
(iv)	Total amount spent for the Financial Year 2023-24	Rs. 15,74,930
(v)	Amount available for set off in succeeding financial years i.e 2024-25 [(iii)-(iv)]	Rs. 851

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PLACE: CHANDIGARH
DATED: 05.09.2024



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, 2024, 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, 2024, 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.



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 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 2024, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2024, 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 on 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 were 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. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- VI.
- VII. As Private Limited companies are out of preview of Section 197, as such reporting regarding maximum managerial remuneration paid is not applicable.
- VIII. The reporting under rule 11(g) of the companies (Audit and Auditors) Rules, 2014 is applicable from 1st April 2023.
- Based on our examination, which included test checks and information given to us, the Company has used accounting software for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software, hence we are unable to comment on the audit trail features of the said software.

For M/s DHILLON & ASSOCIATES

CHARTERED ACCOUNTANTS



CA RAJESH MALHOTRA

Chartered Accountant

M. NO. 090661

PLACE: CHANDIGARH

DATE: 05.09.2024

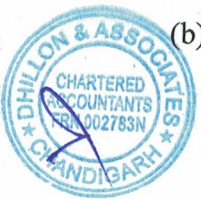
UDIN: 24090661BKC BWC 2433

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 2024]

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, 2024 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



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, 2024 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 2024.

(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.



- (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
(RAJESH MALHOTRA)
PARTNER
M.No. 090661

PLACE: CHANDIGARH

DATE: 05.09.2024

UDIN: *24090661BKCBWC2433*

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, 2024, 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, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

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

(RAJESH MALHOTRA)

PARTNER

M.No. 090661

PLACE: CHANDIGARH

DATE: 05.09.2024

UDIN: 24090661 BKC BW 52433



S.G. ENCON PVT. LTD.
Balance Sheet as at 31st March, 2024

(Rupees in Lacs)

Particulars		Note No.	As at 31 March, 2024	As at 31 March, 2023
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	1	400.00	400.00
	(b) Reserves and surplus	2	3,692.89	2,769.71
			4,092.89	3,169.71
2	Share application money pending allotment		0	0
3	Non-current liabilities			
	(a) Long-term borrowings	3	1,400.73	716.95
	(b) Deferred tax liabilities (net)		28.17	23.91
	(c) Other long-term liabilities		0	0
	(d) Long-term provisions		0	0
			1,428.91	740.87
4	Current liabilities			
	(a) Short-term borrowings		0	0
	(b) Trade payables	4	1,130.07	1,229.47
	(c) Other current liabilities	5	1,796.41	1,202.80
	(d) Short-term provisions	6	385.06	257.12
			3,311.54	2,689.39
	TOTAL EQUITY & LIABILITIES		8,833.34	6,599.97
B	ASSETS			
1	Non-current assets			
	(a) Property, plant and equipment and Intangible assets	7	698.69	731.11
	Property, 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
			698.69	731.11
2	Current assets			
	(a) Current Investment		0	0
	(b) Inventories	10	1,475.65	914.22
	(c) Trade receivables	11	4,983.19	3,068.89
	(d) Cash and cash equivalents	12	988.61	1,293.09
	(e) Short Term Loans & Advances	13	687.20	592.66
	(f) Other current assets		0	0
			8,134.64	5,868.85
	TOTAL ASSETS		8,833.34	6,599.97

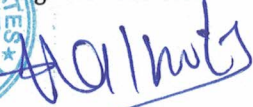
"AUDITOR'S REPORT

In terms of our report attached.

For DHILLON & ASSOCIATES

Chartered Accountants

Firm Regn No. 002783N



(CA. RAJESH MALHOTRA)

Partner

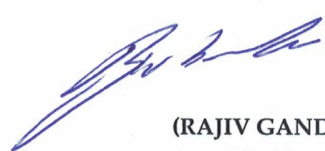
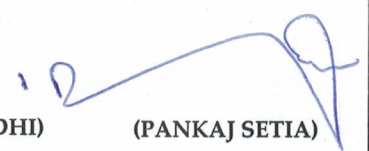
M.NO. 090661

Place : CHANDIGARH

Dated: 05.09.2024

Udin: 24070661BKC BW C24/33

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

(RAJIV GANDHI)

(PANKAJ SETIA)

Director

Director

H NO 812, SECTOR-10, PANCHKULA HARYANA
H NO 464, SECTOR- 32 A CHANDIGARH

S.G. ENCON PVT. LTD.				
Statement of Profit and Loss for the year ended 31st March, 2024 (Rupees in Lacs)				
	Particulars	Note No.	For the year ended 31 March, 2024	For the year ended 31 March, 2023
1	Revenue from operations	14	22,827.29	16,953.77
2	Other income	15	327.74	80.76
3	Total Income		23,155.03	17,034.53
4	Expenses			
	(a) Cost of materials consumed	16	518.35	1,374.91
	(b) Other Manufacturing Costs	17	5,120.23	5,030.58
	(c) Changes in inventories of finished goods, Wip and stock-in-trade	18	(561.43)	(790.37)
	(d) Employee benefits expense	19	15,421.01	9,990.52
	(e) Finance costs	20	203.06	60.85
	(f) Depreciation and amortisation expense	21	49.27	46.63
	(g) Other expenses	22	976.02	285.71
	Total expenses		21,726.50	15,998.82
5	Profit / (Loss) before exceptional and extraordinary items and tax (3 - 4)		1,428.53	1,035.71
6	Exceptional items		-	-
7	Profit / (Loss) before extraordinary items and tax (5 + 6)		1,428.53	1,035.71
8	Extraordinary items		-	-
9	Profit / (Loss) before tax (7 + 8)		1,428.53	1,035.71
10	Tax expense:			
	(a) Current tax expense for current year		385.06	257.12
	b) Income Tax Previous year		116.04	0.07
	(c) Deferred tax Liability		4.26	6.25
			505.36	263.43
11	Profit / (Loss) from continuing operations (9 +10)		923.18	772.27
12	Profit / (Loss) from discontinuing operations		-	-
13	Profit for the period		923.18	772.27
14	Earning per equity share of face value of Rs. 10/-each			
	Basic and Diluted		23.08	19.31

"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: 05.09.2024

Udin: 24090661 BKC BW 24.33

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.		(Rupees in Lacs)	
		As at 31.03.2024	As at 31.03.2023
1	SHARE CAPITAL		
	<u>Authorised Share Capital</u>		
	4000000 equity shares of Rs.10/- each	400.00	400.00
	(Previous year 10000 equity shares of Rs.10/- each)		
	<u>Issued, Subscribed and paid up capital</u>		
	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 31.03.2024		As at 31.03.2023	
	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 31.03.2024	As at 31.03.2023
	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 2024				% Change during the year***
Sr. No.	Promoter Name	No. of Shares**	% of total shares**	
		NIL		-

Shares held by promoters at the end of the year 31st March 2023				% Change during the year***
Sr. No.	Promoter Name	No. of Shares**	% of total shares**	
		NIL		-

2 RESERVES & SURPLUS

General Reserve

	As at 31.03.2024	As at 31.03.2023
Opening balance	2769.71	1997.44
Add : Transferred Surplus/ (deficit) from P & L A/c	923.18	772.27
	3692.89	2769.71

TOTAL	3692.89	2769.71
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3 LONG TERM BORROWINGS

(SECURED)

As per List Attached

Secured Loans	268.80	339.10
---------------	--------	--------

TOTAL (A)	268.80	339.10
------------------	--------	--------

(UNSECURED)

Unsecured loans	1131.93	377.85
-----------------	---------	--------

TOTAL (B)	1131.93	377.85
------------------	---------	--------

GRAND TOTAL (A+B)	1400.73	716.95
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SHORT TERM BORROWINGS

(UNSECURED)

1) Unsecured Loan	0	0
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TOTAL	0	0
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S.G. ENCON PVT. LTD.		(Rupees in Lacs)	
Note No.		As at 31.03.2024	As at 31.03.2023
4	TRADE PAYABLES	As at 31.03.2024	As at 31.03.2023
	a) Sundry Creditors	1130.07	1229.47
	TOTAL	1130.07	1229.47

Trade Payables ageing schedule: As at 31st March,2024					
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					-
(ii) Others	858.35	271.72	-		1,130.07
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					-

Trade Payables ageing schedule: As at 31st March 2023					
Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME					-
(ii) Others	1,229.47				1,229.47
(iii) Disputed dues- MSME					-
(iv) Disputed dues - Others					-

5	OTHER CURRENT LIABILITIES	As at 31.03.2024	As at 31.03.2023
	1) Epf Payable	171.90	94.24
	2) Tds Payable	45.74	13.58
	3) Dhillon & Associates, CA, Chd	4.89	1.93
	4) Esic Payable	25.22	16.75
	5) Wages & Salary Payable	1166.71	813.50
	6) Gst Payable	346.25	255.96
	RCM Igst to be paid	0.01	0
	Gst to be Reversed	0.28	0
	Gst to be paid	8.67	0
	7) Cheque Pending Encashment	0	2.50
	8) Labour Welfare Fund Payable	6.47	2.52
	9) Processing Charges Payable	0	1.82
	10) Imprest A/c	20.26	0
	TOTAL	1796.41	1202.80

6	SHORT TERM PROVISIONS	As at 31.03.2024	As at 31.03.2023
	1) Provision for Income Tax	385.06	257.12
	TOTAL	385.06	257.12



SCHEDULE OF FIXED ASSETS AS ON 31.03.2024

PARTICULARS	COST AS ON 01-04-2023	ADDITIONS DURING THE YEAR	SALES/TRFR. DURING THE YEAR	TOTAL	Accumulated depreciation and impairment		Net Block	
					DEF. UPTO 01.04.2023	DEF. DURING THE YEAR	TOTAL DEF. UPTO 31-03-2024	W. D. V 31-03-2024
					0	0	0	W. D. V 31.03.2023
LAND	219.56	0.00	0	219.56	0	0	0	219.56
Laptop/Computer	6.73	1.48	0	8.21	6.05	0.77	6.82	1.39
Furniture	3.23	2.79	0	6.02	0.99	0.49	1.48	4.54
Fan	0.02	0	0	0.02	0.01	0.00	0.01	0.01
Printer	1.12	0	0	1.54	0.45	0.09	0.55	0.99
MACHINERY	572.86	10.87	0	583.74	93.55	36.86	130.42	453.32
MOBILE PHONES	14.11	0.66	0	14.77	10.83	0.70	11.53	3.25
Car	78.08	0	0	78.08	54.12	10.15	64.28	13.80
AIR CONDITIONER & COOLER	1.84	0.62	0	2.46	0.41	0.21	0.63	1.84
	897.54	16.85	0.00	914.39	166.43	49.27	215.70	698.69
PREVIOUS YEAR	630.90	266.64	0.00	897.54	119.80	46.63	166.43	731.11

Additional Regulatory Information 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
Projects in progress	-	-	-	-
Projects temporarily suspended	-	-	-	-
	-	-	-	-

iv) Capital-Work-in Progress (CWIP)/ITAUD whose completion is overdue

CWIP/ITAUD	To be completed in			
	Less than 1 year	1-2 years	2-3 years	More than 3 years
Project 1	-	-	-	-
Project 2	-	-	-	-



Note No.

NON-CURRENT ASSETS

8 LONG TERM LOANS & ADVANCES
(Secured, considered good)
Security Deposit- Telephone

0 0

TOTAL

0 0

9 OTHER NON-CURRENT ASSETS

As at 31.03.2024 As at 31.03.2023

a) Preliminary Expenses
b) Preoperative Expenses0 0
0 0

TOTAL

0 0

CURRENT ASSETS

10 INVENTORIES
(At lower of cost or net realisable value)

As at 31.03.2024 As at 31.03.2023

Stock in trade
(As taken. Valued & Certified by Director)

1475.65 914.22

Total

1475.65 914.22

11 TRADE RECEIVABLES

As at 31.03.2024 As at 31.03.2023

Outstanding for less than six months.
Outstanding for more than six months:
a) Secured, considered good
b) Unsecured, considered good

4983.19 3068.89

Less: Provision for Doubtful trade receivables

TOTAL

4983.19 3068.89

Trade Receivables ageing schedule as at 31st March,2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good		4,973.67	9.51			4,983.19
(ii) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-

Trade Receivables ageing schedule as at 31st March,2023

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good		3,068.89				3,068.89
(ii) Undisputed Trade receivables -considered doubtful						-
(iii) Disputed trade receivables considered good						-
(iv) Disputed trade receivables considered doubtful						-



S.G. ENCON PVT. LTD.

12 CASH & CASH EQUIVALENTS

As at 31.03.2024 As at 31.03.2023

a)	Cash in Hand	76.60	113.89
b)	Balance with Banks	912.01	1179.19
TOTAL		<u>988.61</u>	<u>1,293.09</u>

13 SHORT TERM LOANS & ADVANCES

As at 31.03.2024 As at 31.03.2023

	(Unsecured, Considered Good)		
a)	Retention Money	115.64	102.77
b)	Interest Accrued on Fdr	1.57	4.32
c)	Rent Security	11.57	4.92
d)	Imprest	0	0.65
e)	Preferrack A/c	0	0
f)	Security Deposit Reliance Projects	0	70.00
g)	Tds 23-24	470.62	0
h)	Tds 22-23	0	343.49
	Tds deducted in 22-23 claimed in 23-24	0	10.16
	Tds deducted in 23-24 claimed in 24-25	45.40	0
i)	Tds Recoverable on Loans	19.51	11.31
j)	Input to be Claimed	18.82	42.31
k)	Gst Cash ledger(Excess Late Fees)	0.08	0.08
l)	Tds Challan Paid Unclaimed	3.99	2.65
TOTAL		<u>687.20</u>	<u>592.66</u>



Note No.		(Rupees in Lacs)	
		For the year ended 31.03.2024	For the year ended 31.03.2023
14	REVENUE FROM OPERATIONS		
	1) Receipts	22827.29	16953.77
	TOTAL	22827.29	16953.77
15	OTHER INCOMES		
	1) Amount Written Off	287.65	0
	2) Interest on FDRS/ITAX REFUND	39.88	80.59
	3) Miscellaneous receipt	0.21	0.17
	4) Discount on Bills	0	0
	TOTAL	327.74	80.76
16	COST OF MATERIAL CONSUMED		
	Opening stock	0	0
	i) Materail/Payments	500.01	1368.45
	Add: Frieght Inward	18.34	6.45
		518.35	1374.91
	Less: Closing Stock	0	0
	TOTAL	518.35	1374.91
17	OTHER MANUFACTURING EXPENSES		
	1) DIRECT EXPENSES/SITE EXPENSE	4791.90	4009.58
	2) Recovery	328.33	1021.00
	TOTAL	5120.23	5030.58
18	CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS, STOCK-IN-TRADE		
	Inventories at the end of the year:		
	1) Finished goods	1475.65	914.22
		1475.65	914.22
	Inventories at the beginning of the year:		
	1) Finished goods	914.22	123.85
		914.22	123.85
	NET (INCREASE) / DECREASE IN CLOSING STOCK	-561.43	-790.37
19)	EMPLOYEE BENEFIT EXPENSES		
	1) Salary (Directors)	144.00	86.40
	2) Salary (Others)	14015.18	9173.32
	3) Staff Welfare	11.77	13.06
	4) EPF	988.77	541.25
	5) ESIC	241.05	157.21
	6) Workmen Compensation Expenses	6.55	9.17
	7) LWF	13.68	10.12
	TOTAL	15421.01	9990.52
	S.G. ENCON PVT. LTD		
20	FINANCIAL EXPENSES		
	1) Bank Charges	16.48	5.95
	2) Bank Interest and NBFC	186.58	54.90
	TOTAL	203.06	60.85
21	DEPRECIATION & AMORTISATION EXPENSE		
	1) Depreciation	49.27	46.63
	TOTAL	49.27	46.63



22 OTHER EXPENSES

1)	Audit Fees	0	3.00
2)	Insurance	34.02	20.20
3)	Printing & Stationery	2.79	2.41
4)	Rent	415.22	46.05
5)	Telephone Expenses	108.57	52.68
6)	Travelling Expenses		
	a) Director	40.60	34.92
	b) Others	155.61	46.32
7)	Vehicle/ computer Maintainance	10.00	4.89
8)	Legal & Professional Charges/Technical Services	58.46	12.21
9)	Office Expenses	6.72	2.86
10)	Postage Expenses	0.38	0.28
11)	Electricity & Water	50.61	13.13
12)	Rates taxes & fees exp	1.58	0.04
13)	Business Promotions Expe.	0.64	0
14)	Short & Excess	0.03	0
15)	Fess on Late filing of GST Returns	0.38	0
16)	Fees on Late filing of TDS Returns	5.27	1.77
17)	Penalty on EPF & ESIC-Damages & Interest	5.61	11.67
18)	Festival Expenses	20.63	12.88
19)	Interest On Gst	45.44	20.36
20)	Tender Fees	0	0.05
21)	CSR Activities Expenses	13.15	0
22)	Rounding Off	0.13	0
23)	Commision & Brokerage	0.18	0

TOTAL
976.02
285.71
Corporate social responsibility (CSR)
Relevant CARO 2020 3(xx)

Sr. No.	Particulars	2023-24	2022-23
1	Amount required to be spent by the company during the year	15.75	12.48
2	Amount of expenditure incurred	13.15	12.00
3	Shortfall/(Surplus) at the end of the year (1-2)	2.60	0.48
4	Total of previous years shortfall/ (Surplus) arising out of the PY	-2.61	-3.09
Total Amount of Shortfall/ (Surplus) at the end of the year		(0.01)	(2.61)

Note 26 : Earning per share

Sr. No.	Particulars	2023-24	2022-23
1	Net profit after tax	923.18	772.27
2	Weighted average number of equity shares	40.00	40.00
Earning per share (face value of Rs.10/-fully paid)		23.08	19.31



S.G. ENCON PVT. LTD.		31.03.2024	(Rupees in Lacs)		
Calculation of Deffered Tax Assets/Liability					
WDV as per Companies Act	WDV as per income tax act	difference	Rate	DTL	
	-	-		-	
479.13	370.78	108.36	0.26	28.17	
		opening DTA		23.91	
		DTL to Create		4.26	
		Profit and loss account			
		Deffered tax assets		4.26	
		TO Profit & Loss			

2

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

NOTES TO ACCOUNTS FORMING PART OF BALANCE SHEET AS AT 31-03-2024

Note No. 25: ACCOUNTING POLICIES AND SCHEDULE OF NOTES:

1. (i) Basis of Preparation of Financial Statements:

The financial statements are prepared and presented under the historical cost convention on accrual basis of accounting in accordance with the generally accepted accounting principles in India ("GAAP"), applicable Accounting Standards issued by The Institute of Chartered Accountants of India and under the historical cost convention, on accrual basis.

1. (ii) '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 recognized in the periods in which the results are known / materialize.

1 (iii) Revenue Recognition:

Revenue is being recognized in accordance with the Guidance Note on Accrual Basis of Accounting issued by The Institute of Chartered Accountants of India. Accordingly, wherever there are uncertainties in the realization of income, the same is not accounted for till such time the uncertainty is resolved.

1. (iv) Treatment of Expenses:

All expenses are accounted for on an accrual basis.

1. (v) 'Property Plant and Equipment

'Property Plant and Equipment are carried at cost less accumulated depreciation and impairment losses, if any.

1. (vi) Inventories:

Raw material, Work in progress and Packing Materials are valued at cost on FIFO basis or market value, whichever is lower, while finished goods are valued at net realizable value.

1. (vii) Depreciation / Amortization:

Depreciation on fixed assets has been provided on written down value method on pro-rata basis over the useful life prescribed in Schedule II of the Companies Act, 2013 after considering salvage value of five percent of original cost. The Company has considered the useful life of assets same as prescribed under the Companies Act, 2013.

Depreciation up to 31.03.2014 was provided on written down value method on pro-rata basis at the rates prescribed in Schedule XIV of the Companies Act, 1956.

Due to transition from schedule XIV to schedule II, depreciation on assets existing as on 31.03.2014, has been provided in such a way so that assets should be depreciated after considering salvage value of five percent of original cost of the assets over a useful life of assets as prescribed under Schedule II of the Companies Act, 2013.



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Assets of which useful life has already expired but depreciation charged till previous financial year was less than 95% of original cost of the assets, difference of 95% of Original Cost and depreciation charged till last year, has been charged to Profit and Loss account as depreciation.

Assets on which depreciation has already been charged above 95% of Original Cost of the assets till previous financial year and written down value of the assets is less than 5% of Original Cost, salvage value has been considered remaining WDV as on first day of current financial year.

1. (viii) Taxes on Income:

- a. 'Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.
- b. Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognized as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.
- c. Deferred tax is recognized 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.
- d. '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 recognized for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized only if there is virtual certainty that there will be sufficient future taxable income available to realize such assets. Deferred tax assets are recognized 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 realized. 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 reliability.

1. (ix) Earning Per Share:

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



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1. (x) Employees Benefits:

a. **Provident Fund and Employee State Insurance**

The Company's Contribution to the recognized Provident Fund and Employees State Insurance (Defined Contribution Scheme), paid/payable during the year, is debited to the Profit and Loss Account.

b. **Gratuity Fund & Leave Encashment**

No Provision for Gratuity & Leave Encashment has been made as no employee is reported to have put in the qualifying period of service for entitlement to this benefit.

II. OTHERS:

1. Estimated amount of contract remaining to be executed on capital account and not provided for: NIL (Previous year: NIL)

2. Previous year figures have been regrouped wherever necessary in order to confirm to the current year presentation.

3. The balance of Sundry Debtors, Creditors and Advances given/received are subject to confirmation from the respective parties and are based on books of accounts.

4. **Related Party Transactions**

Accounting Standard -18 (Related party transactions)

Description of relationship	Names of related parties
Key Management Personnel (KMP)	RAJIV GANDHI PANKAJ SETIA
Companies where directors have significant control	Nil
Partnership firm where directors have significant control	

Note: Related parties have been identified by the Management.



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Details of related party transactions during the year ended 31 March, 2024 and balances outstanding as at 31 March, 2024

Particulars	Key management personnel	Key management personnel
	2024	2023
	(Amount in Hundred)	(Amount in Hundred)
Loan taken from director during the year	-	-
Loan Repaid during the year	-	-
Rent received during the year	-	-
Right Issue subscribed	-	-
Balances outstanding at the end of the year	-	-

5. Break up of expenditure on employees who are in receipt of remuneration amounting in aggregate to Rs.1200000/- per annum or more if employed for full year or Rs.100000/- or more if employed for part of the year: NIL (previous year - NIL)

10. Particulars of:

- i) Value of import on C.I.F. books NIL
- ii) Expenditure in Foreign currency NIL
- iii) Earning in Foreign exchanges NIL
on export of F.O.B. basis
- iv) Gross income derived from service rendered as manufacturers. NIL
- v) Amount remitted in Foreign exchange for dividend. NIL



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Note no. 18 Additional Regulatory Disclosures

- a) All the Title deeds of Immovable Property are in the name of the Company
- b) During the year company has not revalued its Property, Plant and Equipment
- c) During the year, the company has not granted any loans or advances in the nature of loans to Promoters, Directors, KMPs and the related parties (as defined under companies act)
- d) No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III:
 - (a) Crypto Currency or Virtual Currency
 - (b) Benami Property held under Benami Transactions (Prohibition) Act, 1988 (45 of 1988)
 - (c) Registration of charges or satisfaction with Registrar of Companies
 - (d) Relating to borrowed funds:
 - i. Willful defaulter
 - ii. Utilization of borrowed funds & share premium
 - iii. Borrowings obtained based on security of current assets
 - iv. Discrepancy in utilization of borrowings
 - v. Current maturity of long-term borrowings
- e) The Company did not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 during the financial year.
- f) The Company has complied with the requirements of the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.



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g) Ratio Analysis

Particulars	Numerator	Denominator	As At 31st March, 2024	As At 31st March, 2023	Variance
Current Ratio	Current Assets	Current Liabilities	2.46	2.18	0.27
Debt - Equity Ratio	Total debt	Shareholders' equity	0.34	0.23	0.12
Debt Service Coverage Ratio	Earnings available for debt service	Debt service	(2.33)	(3.65)	1.32
Return on Equity (ROE)	Net profit after taxes	Average shareholder's Equity	0.254	0.277	(0.02)
Trade Receivables turnover ratio	Revenue	Average Trade Receivables	5.67	5.64	0.03
Trade Payable turnover ratio	Annual Net Credit Purchases	Average Trade Payables	0.42	1.00	(0.58)
Net Capital Turnover Ratio	Revenue	Working Capital	4.733	5.332	(0.60)
Net profit Ratio	Net Profit	Revenue	4.04	4.56	(0.51)
Return on Capital Employed (ROCE)	Earnings Before Interest and Taxes	Capital Employed	0.292	0.279	0.01
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 : 05.09.2024

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

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

M/S S.G. ENCON PVT LTD

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

I. Registration Details

Registration No.	037614	State Code	--
Balance Sheet Date	31.03.2024		

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

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	8833.34	Total Assets	8833.34
Equities & Liabilities			
Paid up Capital	400.00	Reserve & Surplus	3692.89
Long Term Borrowings	1400.73	Deferred Tax Liab.	28.17
Short Term Provisions	385.06	Other Current Liabilities	2926.49
Assets			
Non Current Assets	698.69	Inventories	1475.65
Trade Receivables	4983.19	Cash & Cash Equivalents	988.61
Short Term Loans & Advances	687.20		

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

Turnover	23155.03	Total Expenditure	21726.50
Profit / Loss before tax	1428.53	Profit / Loss after tax	923.18
Earning per share (in Rs.)	23.08	Dividend rate %	NIL

For DHILLON & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN No. 002783N



(RAJESH MALHOTRA)
PARTNER

PLACE: CHANDIGARH

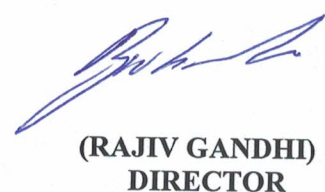
DATE : 05.09.2024

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