K P V & ASSOCIATES
CHARTERED ACCOUNTANTS

Phone : 011 - 47527167
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Address : Office No. 105, 2nd Floor, Plot No. 55, Vijay Block, Laxmi Nagar, New Delhi, Delhi -110092.

Ref. No. : -

INDEPENDENT AUDITOR'S REPORT

To,
The Designated Partner,
Siyaram Engicons LLP
Patna Sadar, Patna, Bihar

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **M/s Siyaram Engicons LLP** ***("the Firm")*** which comprise the Balance Sheet as at 31st March 2024, the statement of profit and loss for the year ended on that date, 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 applicable laws and regulations to a Limited Liability Partnership 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 Firm as at 31st March 2024 and Profit/ loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. 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 Firm 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. 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 audit opinion on the Financial Statement.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

KPV & ASSOCIATES INDIA M.No-559024 Chartered Accountants

Reporting of key audit matters as per SA, 701, Key Audit Matters are not applicable to the Firm as it is not a listed company.

Responsibility of Management for the Financial Statements

The Firm's partners are responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance, of the Firm in accordance with the accounting principles generally accepted in India, including the accounting Standards specified by ICAI. This responsibility also includes maintenance of adequate accounting records for the safeguarding of the assets of the Firm and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management (representing the Firm's partners) is responsible for assessing the Firm'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 Firm or to cease operations or has no realistic alternative but to do so.

The Designated Partners are also responsible for overseeing the Firm'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 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

K P V & ASSOCIATES CA INDIA M.No.-559024 Chartered Accountants

regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For K P V & ASSOCIATES
Chartered Accountants
Firm Reg. No.: 031211C



CA Vivek Kumar Pandey
Proprietor
Membership No.: 559024

Place: New Delhi
Date: 14th March, 2025
UDIN: **25559024BMIUGF5047**

SIYARAM ENGICONS LLP

Kurji Pul, Gate No. 77, Vill - Mainpura, Anchal, Patna Sadar, Patna, Bihar, 800001, India

LLPIN : AAE-4869

Balance Sheet as at 31st March, 2024

(Amount in INR)

	PARTICULARS	Note No.	As at 31st March 2024	As at 31st March 2023
I	**EQUITY AND LIABILITIES**			
1	**Partners' funds**			
(a)	Partners' Capital Account			
	(i) Partners' Contribution	3a	12,47,364.00	12,47,364.00
	(ii) Partners' Current Account	3b	1,062.00	718.90
(b)	Reserves and surplus		-	-
2	**Non-current liabilities**			
(a)	Long-term borrowings		-	-
(b)	Deferred tax liabilities (Net)		-	-
(c)	Other Long-term liabilities		-	-
(d)	Long-term Provisions		-	-
3	**Current liabilities**			
(a)	Short-term borrowings	4	-	-
(b)	Trade Payables:-			
	(i) Total outstanding dues of micro enterprises and small enterprises;			
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.		-	-
(c)	Other current liabilities	5	4,647.00	125.10
(d)	Short-term provisions		-	-
	TOTAL		**12,53,073.00**	**12,48,208.00**
II	**ASSETS**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment (Tangible assets)		-	-
	(ii) Intangible assets		-	-
	(iii) Capital work-in-progress		-	-
	(iv) Intangible assets under development		-	-
(b)	Non-current investments		-	-
(c)	Deferred tax assets (net)		-	-
(d)	Long-term loans and advances		-	-
(e)	Other non-current assets		-	-
2	**Current assets**			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Trade receivables		-	-
(d)	Cash and Bank Balance	6	12,53,073.00	12,48,208.00
(e)	Short-term loans and advances		-	-
(f)	Other current assets	7	-	-
	TOTAL		**12,53,073.00**	**12,48,208.00**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		

The accompanying notes are an integral part of the financial statements

As per our report of even date attached

For K P V & ASSOCIATES
Chartered Accountants
Firm Regn No. 031[illegible]C

CA Vivek Kumar Pandey
ACA
Proprietor
Membership No. 559024
Date: 14-03-2025
UDIN: 25559024BMIUGF5047

For and on behalf of
SIYARAM ENGICONS LLP

For SIYARAM ENGICONS LLP
Designated Partner
Sujeet Kumar Singh
Designated Partner
DPIN: 05279006
Place: Patna

For SIYARAM ENGICONS LLP
Designated Partner
Priya Devi
Designated Partner
DPIN: 05279004
Place: Patna

SIYARAM ENGICONS LLP

Kurji Pul, Gate No. 77, Vill - Mainpura, Anchal, Patna Sadar, Patna, Bihar, 800001, India

LLPIN : AAE-4869

Statement of Profit & Loss for the year ended 31st March 2024

(Amount in INR)

	PARTICULARS	Note No.	For the year ended 31st March 2024	For the year ended 31st March 2023
	Income:			
I	Revenue from Operations	8	-	-
II	Other income	9	5,108.00	4,917.00
III	**Total Income (I+II)**		**5,108.00**	**4,917.00**
IV	**Expenses:**			
(a)	Cost of goods sold		-	-
(b)	Employee benefits expense	10	-	-
(c)	Finance costs		-	-
(d)	Depreciation and amortization expense		-	-
(e)	Other expenses	11	4,618.00	4,500.00
	Total Expenses		**4,618.00**	**4,500.00**
V	**Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)**		490.00	417.00
VI	Exceptional items (specify nature & provide note)		-	-
VII	**Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)**		490.00	417.00
VIII	Extraordinary Items (specify nature & provide note)		-	-
IX	**Profit before Partners' Remuneration and tax (VII-VIII)**		490.00	417.00
X	**Partners' Remuneration**	3b	-	-
XI	**Profit before Tax (IX-X)**		490.00	417.00
XII	**Tax Expense:**			
	(a) Current Tax		147.00	125.10
	(b) Provision for Deferred Tax		-	-
XIII	**Profit/(Loss) for the year (XIII+XVI)**		**343.00**	**291.90**

The accompanying notes are an integral part of the financial statements.

For and on behalf of
SIYARAM ENGICONS LLP

For K P V & ASSOCIATES
Chartered Accountants
Firm Regn No.: 031211

CA Vivek Kumar Pandey
ACA
Proprietor
Membership No.: 559024
Date: 14-03-2025
UDIN: 25559024BMIUGF5047

For SIYARAM ENGICONS LLP
Designated Partner
Sujeet Kumar Singh
Designated Partner
DPIN: 05279006
Place: Patna

For SIYARAM ENGICONS LLP
Designated Partner
Priya Devi
Designated Partner
DPIN: 05279004
Place: Patna

SIYARAM ENGICONS LLP

Kurji Pul, Gate No. 77, Vill - Mainpura, Anchal, Patna Sadar, Patna, Bihar, 800001, India

LLPIN : AAE-4869

Statement of Profit & Loss for the year ended 31st March 2024

(Amount in INR)

	PARTICULARS	Note No.	For the year ended 31st March 2024	For the year ended 31st March 2023
	Income:			
I	Revenue from Operations	8	-	-
II	Other income	9	5,108.00	4,917.00
III	**Total Income (I+II)**		**5,108.00**	**4,917.00**
IV	**Expenses:**			
(a)	Cost of goods sold		-	-
(b)	Employee benefits expense	10	-	-
(c)	Finance costs		-	-
(d)	Depreciation and amortization expense		-	-
(e)	Other expenses	11	4,618.00	4,500.00
	Total Expenses		**4,618.00**	**4,500.00**
V	**Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)**		490.00	417.00
VI	Exceptional items (specify nature & provide note)		-	-
VII	**Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)**		490.00	417.00
VIII	Extraordinary Items (specify nature & provide note)		-	-
IX	**Profit before Partners' Remuneration and tax (VII-VIII)**		490.00	417.00
X	**Partners' Remuneration**	3b	-	-
XI	**Profit before Tax (IX-X)**		490.00	417.00
XII	**Tax Expense:**			
	(a) Current Tax		147.00	125.10
	(b) Provision for Deferred Tax		-	-
XIII	**Profit/(Loss) for the year (XIII+XVI)**		**343.00**	**291.90**

The accompanying notes are an integral part of the financial statements.

For and on behalf of
SIYARAM ENGICONS LLP

For K P V & ASSOCIATES
Chartered Accountants
Firm Regn No.: 031210C

CA Vivek Kumar Pandey
ACA
Proprietor
Membership No.: 559024
Date: 14-03-2025
UDIN: 25559024BMIUGF5047

For SIYARAM ENGICONS LLP
Designated Partner
Sujeet Kumar Singh
Designated Partner
DPIN: 05279006
Place: Patna

For SIYARAM ENGICONS LLP
Designated Partner
Priya Devi
Designated Partner
DPIN: 05279004
Place: Patna

SIYARAM ENGICONS LLP

Kurji Pul, Gate No. 77, Vill - Mainpura, Anchal, Patna Sadar, Patna, Bihar, 800001, India

LLPIN : AAE-4869

Notes to Accounts forming integral part of Financial Statements for the year ended 31st March, 2024

Note - 3a Partners Contribution Account

(Amount in INR)

Sr. No.	Name of Partner	Agreed contribution	Share of profit/ (loss) (%)	As at 1st April 2023 (Opening Balance)	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2024 (Closing Balance)
1	SUJEET KUMAR SINGH	50,000	50.00%	6,23,682	-					6,23,682
2	PRIYA DEVI	50,000	50.00%	6,23,682	-					6,23,682
3										-
				12,47,364	-	-	-	-	-	12,47,364
Previous Year (PY)				10,21,600	2,25,764	-	-	-	-	12,47,364

Note - 3b Partners Current Account

(Amount in INR)

Sr. No.	Name of Partner	Share of profit/ (loss) (%)		As at 1st April 2023 (Opening Balance)	Introduced/contributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	As at 31st March 2024 (Closing Balance)
1	SUJEET KUMAR SINGH	50.00%		382		-		-	172	554
2	PRIYA DEVI	50.00%		337		-		-	172	509
3										-
				719	-	-	-	-	343	1,062
Previous Year (PY)				427	-	-	-	-	292	719

For SIYARAM ENGICONS LLP

Designated Partner

KPV & ASSOCIATES CHARTERED ACCOUNTANTS INDIA M.No. 559024

For SIYARAM ENGICONS LLP

Priya Devi

Designated Partner

NOTE:- 4 SHORT-TERM BORROWINGS *(Amount in INR)*

S. No.	Particulars	As at 31st March 2024	As at 31st March 2023
A	Secured:		
(a)	Term Loan from Bank	-	-
(b)	from other parties	-	-
(c)	Loans and advances from related parties	-	-
(d)	Other loans advances (specify nature)	-	-
	Total (A)	-	-
B	Unsecured:		
(a)	Term Loan from Bank	-	
(b)	from other parties	-	
(c)	Loans and advances from related parties	-	
(d)	Other loans advances (specify nature)	-	
	Total (B)	-	-
	Total	-	-

NOTE:- 5 OTHER CURRENT LIABILITIES *(Amount in INR)*

S. No.	Particulars	As at 31st March 2024	As at 31st March 2023
(a)	Current maturities of finance lease obligations (Refer note XX)		
(b)	Interest accrued but not due on borrowings		
(c)	Interest accrued and due on borrowings		
(d)	Income received in advance		
(e)	Unearned revenue		
(f)	Goods and Service tax payable		
(g)	Income Tax payable	147.00	125.10
(h)	Expenses payables	4,500.00	
	Total	4,647.00	125.10

NOTE:- 6 CASH & BANK BALANCE *(Amount in INR)*

S. No.	Particulars		As at 31st March 2024	As at 31st March 2023
A	Cash and cash equivalents			
(a)	On current accounts : HDFC 292139		31,339.00	1,70,887.00
(b)	Cash credit account (Debit balance)			
(c)	Fixed Deposits			
	Deposits with original maturity of less than three months			
(d)	Cheques, drafts on hand		-	-
(e)	Cash on hand		12,21,734.00	10,77,321.00
	Total (I)	(I)	12,53,073.00	12,48,208.00
B	Other bank balances			
(a)	Bank Deposits			
(i)	Earmarked Bank Deposits			
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date			
(iii)	Margin money or deposits under lien			
(iv)	Others (specify nature)			
	Total other bank balances	(II)	-	-
	Total Cash and bank balances	(I+II)	12,53,073.00	12,48,208.00

For SIYARAM ENGICONS LLP
Designated Partner

KPV & ASSOCIATES CA INDIA M.No.-559024 Chartered Accountants

For SIYARAM ENGICONS LLP
Priya Devi
Designated Partner

NOTE:- 7 OTHER CURRENT ASSETS

(Amount in INR)

S. No.	Particulars	For the year ended 31.03.2024	For the year ended 31.03.2023
(a)	Accounts receivable	-	
(b)	Prepaid expenses	-	
(c)	Due from promoters	-	
	Total	-	-

NOTE:- 8 REVENUE FROM OPERATIONS

(Amount in INR)

S. No.	Particulars	For the year ended 31.03.2024	For the year ended 31.03.2023
(a)	Sale of services	-	
(b)	Sales of products	-	
(c)	Other operating revenues	-	
	Total	-	-

NOTE:- 9 OTHER INCOME

(Amount in INR)

S. No.	Particulars	For the year ended 31.03.2024	For the year ended 31.03.2023
(a)	Interest income	-	
(b)	Other Charges	5,108.00	4,917.00
		-	
	Total	5,108.00	4,917.00

NOTE:- 10 EMPLOYEE BENEFITS EXPENSE

(Amount in INR)

S. No.	Particulars	For the year ended 31.03.2024	For the year ended 31.03.2023
(a)	Salaries and wages	-	
(b)	Contributions to provident and other funds	-	
(c)	Expense on employee stock option (esop) scheme	-	
(d)	Staff welfare expenses	-	
		-	
	Total	-	-

NOTE:- 11 OTHER EXPENSES

(Amount in INR)

S. No.	Particulars	For the year ended 31.03.2024	For the year ended 31.03.2023
(a)	Repairs and maintenance	-	-
(b)	Marketing expenses	-	-
(c)	Bank Charges	118.00	-
(d)	Office expenses	-	-
(e)	Conveyance Exps.	-	-
(f)	Rent	-	-
(g)	Payments to the auditors - statutory audit	-	-
(h)	Professional Charges	4,500.00	4,500.00
(i)	Electricity Expenses	-	-
(j)	Festival Expenses	-	-
(k)	Other Expenses	-	-
(l)	Internet Expenses	-	-
	Total	4,618.00	4,500.00

RELATED PARTY TRANSACTIONS	F.Y 2023-24	F.Y 2022-23

(a) Name of Related Parties and description of relationship

Description of relationship	Name of Related Party
Key Management Personnel	1. Mr. Sujeet Kumar Singh (Partner) 2. Mrs. Priya Devi (Partner)

KPV & ASSOCIATES CA INDIA M.No.-559024

(b) Related party transaction carried out & balance outstanding in the ordinary course of business

Description	Transaction during the year ended on	
	31-03-2024	31-03-2023
1. Loan Taken (Partners & Relatives)	-	-
2. Loan Repaid	-	-
3. Interest Paid to Partners	-	-
4. Remuneration to Partners	-	-
	-	-

The accompanying notes are an integral part of the financial statements.

For K P V & ASSOCIATES
Chartered Accountants
Firm Regn No.: 031211C

CA Vivek Kumar Pandey M.No.-559024

CA Vivek Kumar Pandey
ACA
Proprietor
Membership No.: 559024
Date: 14-03-2025
UDIN: 25559024BMIUGF5047

For and on behalf of
SIYARAM ENGICONS LLP

For SIYARAM ENGICONS LLP For SIYARAM ENGICONS LLP

Designated Partner

Sujeet Kumar Singh
Designated Partner
DPIN: 05279006
Place: Patna

Designated Partner

Priya Devi
Designated Partner
DPIN: 05279004
Place: Patna

SIYARAM ENGICONS LLP

Kurji Pul, Gate No. 77, Vill - Mainpura, Anchal, Patna Sadar, Patna, Bihar, 800001, India
LLPIN : AAE-4869

Note No. - 12
Property, Plant and Equipment

(Rs. in Hundreds)

Particulars	Rate	GROSS BLOCK				ACCUMLATED DEPRECIATION				NET BLOCK	
		Figures as at the beginning of current reporting period 01/04/2023	Additions during the year	Deletions	Figures as at the end of current reporting period 31/03/2024	Figures as at the beginning of current reporting period 01/04/2023	Depreciation During the Year	Deductions/ Adjustments /Reversals During the Year	Figures as at the end of current reporting period 31/03/2024	Figures as at the end of current reporting period 31/03/2024	Figures as at the end of Previous reporting period 31/03/2023
Tangible Assets											
Freehold Land		-	-	-	-	-	-	-	-	-	-
Building		-	-	-	-	-	-	-	-	-	-
Plant & Machinery											
Office Equipment											
Furniture & Fixtures											
Vehicles											
Total		-	-	-	-	-	-	-	-	-	-
Intangible Assets											
Software & Website		-	-	-	-	-	-	-	-	-	-
Brand/Trademarks											
Patents											
Total		-	-	-	-	-	-	-	-	-	-
Current Year Total		-	-	-	-	-	-	-	-	-	-
Previous Year Total		-	-	-	-	-	-	-	-	-	-

For SIYARAM ENGICONS LLP

Designated Partner

KPV & ASSOCIATES
CA INDIA
M.No.-559024
Chartered Accountants

For SIYARAM ENGICONS LLP

Priya Devi

Designated Partner

SIYARAM ENGICONS LLP

Kurji Pul, Gate No. 77, Vill - Mainpura, Anchal, Patna Sadar, Patna, Bihar, 800001, India

LLPIN : AAE-4869

SCHEDULE OF FIXED ASSETS & DEPRECIATION AS PER INCOME TAX ACT, 1956

Schedule-A

PARTICULARS	RATE		WDV AS ON 01-04-2023	ADDITION DURING THE YEAR		SALES	TOTAL	DEPRECIATION	WDV AS ON 31-03-2024
				1st Half	2nd Half				
Plant & Machinery	15%		-	-	-	-	-	-	-
Furniture & Fixtures	10%		-						
Computer & Laptop	40%		-						
Vehicles	15%		-						
TOTAL (Rs.)			-	-	-	-	-	-	-

For SIYARAM ENGICONS LLP

Designated Partner

KPV & ASSOCIATES CA INDIA M.No.-559024 Chartered Accountants

For SIYARAM ENGICONS LLP

Designated Partner