ORINO ENGICON PRIVATE LIMITED
., VANDANA PALACE , RAMPUR
GARIKHANA KHAGAUL, OPP BANK OF INDIA , NEAR DRM
DANAPUR-801105, BIHAR

DIRECTORS' REPORT

Dear shareholders,

Your directors have pleasure in presenting the Ten Annual Report of your company, together with the Audited Accounts for the year ended 31 March 2024.

FINANCIAL SUMMARY

The company has earned a profit of Rs.1117671.00 for the year ended 31 March 2024. The break-up of profit is given as follows :

Particulars	2023-2024	2022-2023
Sales	23365228.00	7911992.00
Net Profit/(Loss) (PBDT)	1647788.00	535258.00
Less : Depreciation	17997.00	29103.00
Profit after depreciation but before tax (PBT)	1629791.00	506155.00
Less : Taxes	512120.00	0.00
Net profit / (loss) for the period	1117671.00	506155.00
No. of Shares	5000	5000
EPS	223.53	101.23
Proposed Dividend	0.00	0.00
Dividend tax	0.00	0.00
Balance of Profit Carried to B/S	1117671.00	506155.00

DIVIDEND

The company does not propose any dividend during the current year.

TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013

The board does not proposed any amount to carry to any specific reserves.

ORINO ENGICON PRIVATE LIMITED
., VANDANA PALACE , RAMPUR
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STATE OF COMPANY'S AFFAIRS

During the current financial year, the company has made Net Profit of Rs 1117671.00 as compared to Net Profit Rs 506155.00 made in previous financial Year.

CHANGES IN NATURE OF BUSINESS

There is no significant changes had been made in the nature of the company during the financial year.

MATERIAL CHANGES AND COMMITMENTS OCCURRED BETWEEN THE DATE OF BALANCE SHEET AND THE DATE OF AUDIT REPORT

No significant material changes and commitments have occurred between the date of the balance sheet and the date of the audit report.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY REGULATORS/COURTS/TRIBUNALS

There are no significant and material orders passed by Regulators/Court/Tribunals against the company.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal control systems comprising of policies and procedures are designed to ensure liability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations, and that all assets and resources are acquired economically, used.

SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES AND THEIR PERFORMANCE

There is no Subsidiary company or Joint Venture or Associate Companies of the Company.

DEPOSITS

During the financial year, Company has not accepted any type of deposits. Neither, any type of deposits of previous year is Unpaid or Unclaimed during the financial year.

STATUTORY AUDITORS

M/s. GULSHAN DHIRAJ & ASSOCIATES, Chartered Accountants, were appointed as the Statutory Auditors of the Company from the conclusion of the _____ Annual General Meeting (AGM) of the Company and till the conclusion of _____ .

AUDITORS REPORT

Auditors had not made any qualification or did not make any adverse remark in their report regarding financial statements. Therefore, there is no need for any clarification or any comment on Auditors report.

SHARE CAPITAL

During the financial year, the Company had not issued any Equity Shares with Differential rights, any Sweat Equity Shares and any Employee Stock Options.

ANNUAL REPORT

The Extract of Annual report of the company in Form MGT-9 has been annexed with this report.

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

A) Conservation of Energy : Nil

B) Technology Absorption : Nil

C) Foreign Exchange earnings and outgo:

The company has no foreign exchange earnings and outgo transactions during the current financial year.

CORPORATE SOCIAL REPONSIBILTY(CSR)

Provisions of Corporate social responsibility are not applicable to the Company. Accordingly details of activities have not been attached in the format specified in the annexure of Rule 9 of Companies (Corporate Social Responsibility Policy) Rules, 2014.

DIRECTORS

A)Changes in Directors and Key Managerial Persons:-

There is no change in Directors and Key Managerial Persons by way of Appointment, Re-designation, Resignation, Death, Disqualification and Variations made or Withdrawn, etc., of the company during the financial year.

B) Declaration by an Independent Director(s) and reappointment, if any:-

The Board of Directors of the company hereby confirms that they have received the declaration of fulfilling the criteria of Independent Director specified in subsection (6) of section 149 of the Companies Act, 2013 from all the Independent directors if appointed during the year.

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

The Board of Directors of the Company has done _____ number of meetings during this financial year which is in compliance to the provisions of the Companies Act,2013.

LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The Company has made following loans and Investments and has given following guarantees in compliance of section 186 of the Companies Act,2013 during the financial year:-

S.No	Loan/Guarantee/ Investment	Date of Transaction	Name of Company	Amount
	NIL	NIL	NIL	NIL

CONTRACTS OR ARRAGNEMENTS WITH RELATED PARTIES

Details in Form No AOC-2 for transaction entered with the related parties at on arm length or non arm length basis are NIL.

MANAGERIAL REMUNERATION

Provision of details of Managerial Remuneration required to be Disclosed in Boards Report as per Rule 5(1) of the Companies (Appointment and Remuneration of

Managerial Personnel) Rules, 2014 are not applicable to Company.

There is no employee who is withdrawing remuneration more than 60 Lacs per annum, more than 5 Lacs per month and more than remuneration of Managing Director or Whole Time Director.

RISK MANAGEMENT POLICY

Risks are event, situation or circumstances which may lead to negative consequences on the company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise wide approach to Risk Management is being adopted by the company and key risks will now managed within unitary framework. As a formal roll-out, all business divisions and corporate function will embrace risk management policy and guidelines, and make use of these in their decisions making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the company's business systems and processes, such that our responses to risks remain current and dynamic.

DIRECTOR'S RESPONSIBILTY STATEMENT

Pursuant to Section 134(3)(c) of the Companies Act, 2013, your directors confirm that:

(i) In the preparation of the accounts for the financial year ended 31 March 2024 the applicable Accounting standards have been followed along with proper explanations relating to material departures;

(ii) The directors have selected such accounting policies and applied them consistently and make judgments and estimates that are reasonable and prudent so as to give true and fair view of the state of affairs of the company at the end of the said financial year and of the profit and loss of the company for the said financial year;

(iii) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(iv) The directors have prepared the accounts for the year ended 31 March 2024 on a 'going concern' basis.

(v) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and

operating effectively.

ACKNOWLEDGEMENTS

Your company takes this opportunity to thank all the Shareholders and investors of the company for their continued support.

Your directors wish to place on record their appreciation for the co-operation and support received from employees, staff and other people associated with the company and look forward for their continued support.

Date : 24/09/2024

Place : PATNA

For and on behalf of the board

ORINO ENGICON PRIVATE LIMITED

ORINO ENGICON PVT. LTD.

DEEPAK KUMAR
Managing Director
(DIN - 07061501)

ORINO ENGICON PVT. LTD.

DIRECTOR

JUGESHWAR SAW
Director
(DIN - 08651476)

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INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF ORINO ENGICON PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **ORINO ENGICON PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2024**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2024**, and its **Profit** for the year ended on that date.

Basis for Opinion

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

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read such other information as and when made available to us and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance

GULSHAN DHIRAJ & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA

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Responsibility of Management and Those Charged with Governance (TCWG)

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 and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

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 judgement and maintain professional skepticism throughout the audit. We also:

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on 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.

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- 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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or 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.

Report on Other Legal and Regulatory Requirements

This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.

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 dealt with by this Report are in agreement with the books of account.

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

(e) On the basis of the written representations received from the directors as on **31/03/2024** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2024** from being appointed as a director in terms of Section 164 (2) of the Act.



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(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in **"Annexure A"**.

(g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the period ended **31 March 2024** since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable

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

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of it's 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 it's 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 audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

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. Based on our examination, which includes test checks, the company has used an accounting software for maintaining its books of account for the period ended **31st March, 2024**, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions



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recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2024, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the period ended as on **31st March, 2024.**

FOR GULSHAN DHIRAJ & ASSOCIATES
(Chartered Accountants)
Reg No. :0017704C

DHIRAJ KUMAR
Partner
M.No. : 421878

Date : 24/09/2024
Place : PATNA

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"Annexure A" to the Independent Auditor's Report of even date on the Standalone Financial Statements of ORINO ENGICON PRIVATE LIMITED.

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

We have audited the internal financial controls over financial reporting of ORINO ENGICON PRIVATE LIMITED as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control 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. 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 amout the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system 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



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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 issues by the Institute of Chartered Accountants of India.

FOR GULSHAN DHIRAJ & ASSOCIATES
(Chartered Accountants)
Reg No. :0017704C

GULSHAN DHIRAJ & ASSOCIATES ★ PATNA ★ CHARTERED ACCOUNTANTS

DHIRAJ KUMAR
Partner
M.No. : 421878

Date : 24/09/2024
Place : PATNA

ORINO ENGICON PRIVATE LIMITED
., VANDANA PALACE , RAMPUR
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Balance Sheet as on 31st March, 2024

(Amount in Rs.)

PARTICULARS	NOTE NO	CURRENT YEAR	PREVIOUS YEAR
(I) EQUITY AND LIABILITIES			
(1) SHAREHOLDER'S FUNDS			
(A) SHARE CAPITAL	1	5,00,000.00	5,00,000.00
(B) RESERVES AND SURPLUS	2	53,52,931.00	42,35,260.00
(C) MONEY RECEIVED AGAINST SHARE WARRANTS		-	-
(2) SHARE APPLICATION MONEY PENDING ALLOTMENT		-	-
(3) NON-CURRENT LIABILITIES			
(A) LONG TERM BORROWINGS		-	-
(B) DEFERRED TAX LIABILITIES (NET)		-	-
(C) OTHER LONG TERM LIABILITIES		-	-
(D) LONG-TERM PROVISIONS		-	-
(4) CURRENT LIABILITIES			
(A) SHORT TERM BORROWINGS	3	3,65,000.00	4,15,000.00
(B) TRADE PAYABLES		-	-
(C) OTHER CURRENT LIABILITIES	4	75,97,353.00	98,27,474.00
(D) SHORT-TERM PROVISIONS	5	10,01,862.00	-
TOTAL		**1,48,17,146.00**	**1,49,77,734.00**
(II) ASSETS			
(1)NON-CURRENT ASSETS			
(A) PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS		-	-
(I) PROPERTY, PLANT AND EQUIPMENT	6	39,390.00	57,387.00
(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	7	89,91,801.00	73,11,391.00
(C) TRADE RECEIVABLES		-	-
(D) CASH AND BANK BALANCES	8	8,59,945.00	11,15,958.00
(E) SHORT TERM LOANS AND ADVANCES		-	-
(F) OTHER CURRENT ASSETS	9	49,26,010.00	64,92,998.00
TOTAL		**1,48,17,146.00**	**1,49,77,734.00**
SIGNIFICANT ACCOUNTING POLICIES	15		

FOR ORINO ENGICON PRIVATE LIMITED

ORINO ENGICON PVT. LTD.

Deepak Kumar

DIRECTOR

DEEPAK KUMAR
(Managing Director)
(DIN-07061501)

ORINO ENGICON PVT. LTD.

DIRECTOR

JUGESHWAR SAW
(Director)
(DIN-08651476)

As Per Our audit report of even date.
FOR GULSHAN DHIRAJ & ASSOCIATES
(Chartered Accountants)
FRN : 0017704C

DHIRAJ KUMAR
(PARTNER)
Membership No : 421878
UDIN :

GULSHAN DHIRAJ & ASSOCIATES CA PATNA CHARTERED ACCOUNTANTS

Place : PATNA
Date : 24/09/2024

ORINO ENGICON PRIVATE LIMITED
., VANDANA PALACE , RAMPUR
GARIKHANA KHAGAUL, OPP BANK OF INDIA , NEAR DRM
DANAPUR-801105, BIHAR

Statement of Profit And Loss for the year ending 31st March, 2024

(Amount in Rs.)

PARTICULARS	NOTE NO	AMOUNT	CURRENT YEAR	AMOUNT	PREVIOUS YEAR
(I) REVENUE FROM OPERATIONS	10		2,33,65,228.00		79,11,992.00
(II) OTHER INCOME	11		-		563.00
(III) TOTAL INCOME (I+II)			**2,33,65,228.00**		**79,12,555.00**
(IV) EXPENSES:					
(1) COST OF MATERIALS CONSUMED					
(2) STORES & SPARES CONSUMED					
(3) PURCHASES OF STOCK-IN-TRADE					
(4) CHANGES IN INVENTORIES OF FINISHED GOODS,WIP AND STOCK-IN-TRADE	13	(16,80,410.00)		-	
(5) EMPLOYEE BENEFITS EXPENSE					
(6) FINANCE COSTS					
(7) DEPRECIATION AND AMORTIZATION EXPENSE	6	17,997.00		29,103.00	
(8) OTHER EXPENSES	12	2,33,97,850.00		73,77,297.00	
TOTAL EXPENSES			**2,17,35,437.00**		**74,06,400.00**
(V) PROFIT BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)			**16,29,791.00**		**5,06,155.00**
(VI) EXCEPTIONAL ITEMS			-		-
(VII) PROFIT BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)			**16,29,791.00**		**5,06,155.00**
(VIII) EXTRAORDINARY ITEMS			-		-
(IX) PROFIT BEFORE TAX (VII-VIII)			**16,29,791.00**		**5,06,155.00**
(X) TAX EXPENSE:					
(1) CURRENT TAX		5,12,120.00	-	-	-
(2) DEFERRED TAX			-		-
(XI) PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)			**11,17,671.00**		**5,06,155.00**
(XII) PROFIT/ (LOSS) FROM DISCONTINUING OPERATIONS			-		-
(XIII) TAX EXPENSE OF DISCONTINUING OPERATIONS			-		-
(XIV) PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII-XIII)			-		-
(XV) PROFIT (LOSS) FOR THE PERIOD (XI+XIV)			**11,17,671.00**		**5,06,155.00**
(XVI) EARNINGS PER EQUITY SHARE:					
(1) BASIC			223.53		101.23
(2) DILUTED			223.53		101.23
SIGNIFICANT ACCOUNTING POLICIES	15				

FOR ORINO ENGICON PRIVATE LIMITED

ORINO ENGICON PVT. LTD.
Deepak Kumar

DEEPAK KUMAR DIRECTOR
(Managing Director)
(DIN-07061501)

ORINO ENGICON PVT. LTD.
JUGESHWAR SAW
DIRECTOR

JUGESHWAR SAW
(Director)
(DIN-08651476)

As Per Our audit report of even date.
FOR GULSHAN DHIRAJ & ASSOCIATES
(Chartered Accountants)
FRN : 0017704C

DHIRAJ KUMAR
(PARTNER)
Membership No : 421878
UDIN :

GULSHAN DHIRAJ & ASSOCIATES CA PATNA CHARTERED ACCOUNTANTS

Place : PATNA
Date : 24/09/2024

Notes Forming Part of Balance Sheet 31st March, 2024

(Amount in Rs.)

SHARE CAPITAL

Note No: 1

	PARTICULARS	OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE
	AUTHORISED SHARE CAPITAL				
	25000 EQUITY SHARES OF RS.100.00 EACH.	25,00,000.00	-	-	25,00,000.00
	ISSUED SHARE CAPITAL				
	5000 EQUITY SHARES OF RS.100.00 EACH.	5,00,000.00	-	-	5,00,000.00
	SUBSCRIBED AND FULLY PAID-UP CAPITAL				
	5000 EQUITY SHARES OF RS.100.00 EACH.	5,00,000.00	-	-	5,00,000.00
Less:	CALLS UNPAID	-	-		-
Less:	FORFEITED SHARES			-	-
	TOTAL	**5,00,000.00**	**-**	**-**	**5,00,000.00**

RESERVES & SURPLUS

Note No: 2

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SURPLUS				
	OPENING BALANCE	42,35,260.00		37,29,105.00	
ADD:	ADDITIONS	11,17,671.00		5,06,155.00	
		53,52,931.00		42,35,260.00	
LESS:	DEDUCTIONS	-	53,52,931.00	-	42,35,260.00
	TOTAL		**53,52,931.00**		**42,35,260.00**

SHORT TERM BORROWINGS

Note No: 3

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	SHORT TERM BORROWING - OTHERS				
	UNSECURED	3,65,000.00	3,65,000.00	4,15,000.00	4,15,000.00
	TOTAL		**3,65,000.00**		**4,15,000.00**

OTHER CURRENT LIABILITIES

Note No: 4

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OTHER PAYABLES				
	- CURRENT LIABILITIES - OTHER	-		98,27,474.00	
	- CURRENT LIABILITIES - OTHER	75,97,353.00	75,97,353.00	-	98,27,474.00
	TOTAL		**75,97,353.00**		**98,27,474.00**

SHORT TERM PROVISIONS

Note No: 5

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	PROVISIONS	4,89,742.00			
	INCOME TAX PAYABLE	5,12,120.00	10,01,862.00		-
	TOTAL		**10,01,862.00**		**-**

ORINO ENGICON PVT. LTD.

DIRECTOR

ORINO ENGICON PVT. LTD.

DIRECTOR

GUPTESHWAR DHIRAJ & ASSOCIATES CHARTERED ACCOUNTANTS PATNA

PROPERTY, PLANT AND EQUIPMENT

Note No: 6

INVENTORIES

Note No: 7

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	WORK-IN-PROGRESS		89,91,801.00		73,11,391.00
	TOTAL		**89,91,801.00**		**73,11,391.00**

CASH AND BANK BALANCES

Note No: 8

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CASH AND CASH EQUIVALANTS				
	- BALANCES WITH BANK	8,53,414.00		9,92,866.00	
	- CASH ON HAND	6,531.00	8,59,945.00	1,23,092.00	11,15,958.00
	TOTAL		**8,59,945.00**		**11,15,958.00**

OTHER CURRENT ASSETS

Note No: 9

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	CURRENT ASSETS - OTHER				64,92,998.00
	DEPOSITS		56,000.00		
	DUTIES & TAXES		33,70,010.00		
	LOANS & ADVANCES		15,00,000.00		
	TOTAL		**49,26,010.00**		**64,92,998.00**

REVENUE FROM OPERATIONS

Note No: 10

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	REVENUE FROM:				
	- SALE OF PRODUCTS			79,11,992.00	
	- OTHER OPERATING REVENUE	2,33,65,228.00	2,33,65,228.00		79,11,992.00
	TOTAL		**2,33,65,228.00**		**79,11,992.00**

OTHER INCOME

Note No: 11

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	OTHER NON-OPERATING REVENUE				563.00
	TOTAL		**-**		**563.00**

OTHER EXPENSES

Note No: 12

	PARTICULARS		CURRENT YEAR		PREVIOUS YEAR
	ACCOUNRING EXPENSES				
	- ACCOUNTING CHARGES	-	-	25,000.00	25,000.00
	ACCOUNTING CHARGES				
	- ACCOUNTING CHARGES	25,000.00	25,000.00	-	-
	AUDING EXP.				
	- AUDIT FEE	-	-	25,000.00	25,000.00
	AUDIT FEE				
	- AUDIT FEE	75,000.00	75,000.00	-	-
	BANK CHARGE				

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GUPTA DHIRAJ & ASSOCIATES CHARTERED ACCOUNTANTS PATNA

- BANK CHARGES	-	-	6,228.00	6,228.00
BANK CHARGES				
- BANK CHARGES	27,895.00	27,895.00	-	-
DIRCTOR REMUNERATION				
- DIRECTOR REMUNERATION	-	-	6,20,228.00	6,20,228.00
DIRECTOR REMUNERATION				
- DIRECTOR REMUNERATION	6,79,460.00	6,79,460.00	-	-
ELCTRICITY EXPENSES				
- ELECTRICITY EXPENSES	-	-	53,578.00	53,578.00
ELECTRICTY CHARGES-OFFICE				
- ELECTRICTY CHARGES-OFFICE	57,066.00	57,066.00	-	-
INT ON TDS				
- INTEREST ON TDS	-	-	30,140.00	30,140.00
LEGAL FEE				
- LEGAL FEE	-	-	25,000.00	25,000.00
MISCELLANEOUS EXPENSES		-		**10,000.00**
OFFICE EXP				
- OFFICE RENT	-	-	1,36,174.00	1,36,174.00
OFFICE EXPENSES				
- OFFICE EXPENSES	17,213.00	17,213.00	-	-
OFFICE RENT				
- OFFICE RENT	1,25,700.00	1,25,700.00	-	-
POWER & FUELS				
- POWER & FUELS	-	-	1,35,470.00	1,35,470.00
PRINGING & CARTARGE EXPENSES				
- PRINTING & STATIONERY	-	-	36,260.00	36,260.00
PRINTING & STSTIONARY				
- PRINTING & STSTIONARY	90,900.00	90,900.00	-	-
PROJECT EXPENSES				
- PROJECT EXPENSES -MAJHAULI	-		20,18,149.00	
- PROJECT EXPENSES -ORINO XAVIER	-		51,260.00	
- PROJECT EXPENSES -RISHI ENCLAVE	-	-	31,65,907.00	52,35,316.00
PROJECT EXPENSES LAND				
- PROJECT EXPENSES LAND	1,90,88,806.00	1,90,88,806.00	-	-
PROJECT EXPENSES-ORINO XAVIOR				
- PROJECT EXPENSES-ORINO XAVIOR	16,80,410.00	16,80,410.00	-	-
REFRESHMENT EXPENSES				
- REFRESHMENT EXPENSES	11,000.00	11,000.00	-	-
REPAIR & MAINATAINCES				
- REPAIR & MAINTAINANCE	-	-	56,915.00	56,915.00
REPAIR & MAINTENANCE				
- REPAIR & MAINTENANCE	67,192.00	67,192.00	-	-
ROC FILLING FEE				
- ROC FILLING FEE	15,000.00	15,000.00	-	-
SALARIES				
- SALARY TO STAFF	-	-	7,97,000.00	7,97,000.00
SALARY TO STAFF				
- SALARY TO STAFF	13,56,902.00	13,56,902.00	-	-
STAFF EXPENSES				
- STAFF WELFARE	-	-	66,000.00	66,000.00
STAFF WELFARE EXPENSES				
- STAFF WELFARE EXPENSES	41,750.00	41,750.00	-	-
TELEPHONE AND MOBILE EXPENSE				
- TELEPHONE,MOBILE& INTERNET EXPENSES	-	-	37,756.00	37,756.00
TELEPHONE, MOBILE & INTERNET				

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GULSHAN DHIRAJ & ASSOCIATES * CHARTERED ACCOUNTANTS * PATNA

	EXPENSES				
	- TELEPHONE, MOBILE & INTERNET EXPENSES	38,556.00	38,556.00	-	-
	TRAVEING EXP				
	- TRAVELLING & CONVEYANCE	-	-	81,232.00	81,232.00
	TOTAL		**2,33,97,850.00**		**73,77,297.00**

CHANGES IN INVENTORIES

Note No: 13

	PARTICULARS		**CURRENT YEAR**		**PREVIOUS YEAR**
	OPENING INVENTORY	-		-	
	FINISHED GOODS	73,11,391.00	73,11,391.00	73,11,391.00	73,11,391.00
	CLOSING INVENTORY	-		-	
	WORK-IN-PROGRESS	89,91,801.00	89,91,801.00	73,11,391.00	73,11,391.00
	(INCREASE)/DECREASE IN INVENTORIES		**16,80,410.00**		-

As Per Our audit report of even date.
FOR GULSHAN DHIRAJ & ASSOCIATES
(Chartered Accountants)
FRN : 0017704C

FOR ORINO ENGICON PRIVATE LIMITED

ORINO ENGICON PVT. LTD.
Deepak Kumar DIRECTOP

DEEPAK KUMAR
(Managing Director)
(DIN-07061501)

ORINO ENGICON PVT. LTD.
JJ1292211C DIRECTOP

JUGESHWAR SAW
(Director)
(DIN-08651476)

DHIRAJ KUMAR
(PARTNER)
Membership No : 421878
UDIN :

GULSHAN DHIRAJ & ASSOCIATES * CA PATNA * CHARTERED ACCOUNTANTS

Place : PATNA
Date : 24/09/2024