M/s SSG Blind Industries Private Limited
U28999UP2022PTC171987
BALANCE SHEET AS AT 31 MARCH, 2024

(All amounts are in ₹ Hundreds, unless stated otherwise)

PARTICULARS	NOTE	As At 31st March,2024	As At 31st March,2023
EQUITY AND LIABILITIES			
Shareholders' Funds			
Share capital	2	2,000.00	2,000.00
Reserves and surplus	3	(534.22)	(336.49)
Non current Liabilities			
Long term borrowings	4	3,792.55	2,132.55
Long term provisions	-	-	-
Current Liabilities			
Trade payables	5		
Total outstanding dues of micro enterprises and small enterprises		-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises		8.22	-
Other current liabilities	6	150.00	150.00
Short term Borrowings	7	-	-
Short term provisions	8	-	-
Total		**5,416.55**	**3,946.06**
ASSETS			
NON-CURRENT ASSETS			
Property, Plant and Equipment & Intangible Assets			
Property, plant and equipments	9	-	-
Intangible assets	-	-	-
Deferred tax assets	10	-	-
Other non current assets	-	-	-
Long term loans and advances	11	-	-
CURRENT ASSETS			
Inventories	12	1,053.93	-
Trade receivables	13	-	-
Cash & cash equivalents	14	4,147.73	1,946.06
Short term loans and advances	15	-	2,000.00
Other current assets	16	214.90	-
Total		**5,416.55**	**3,946.06**

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The notes are an integral part of these financial statements
This is the Balance Sheet referred to in our report of even date

Gupta Meenu & Associates
Chartered Accountants
Firm Reg. No. 023137C

CA. Meenu Gupta
(Proprietor)
M.No. 534828
UDIN : 24534828BKACPK1123
Place: Hathras
Date: 02/09/2024

For and on behalf of the Board of Directors of
M/s SSG Blind Industries Private Limited

SSG BLIND INDUSTRIES PVT. LTD.
Tapeesh Mishra
Director
Director
DIN : 09399663

SSG BLIND INDUSTRIES PVT. LTD.
Shivanshu Pandey
Director
Director
DIN : 09762069

M/s SSG Blind Industries Private Limited
U28999UP2022PTC171987

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2024

(All amounts are in ₹ Hundreds, unless stated otherwise)

PARTICULARS	NOTE	For the year ended 31st March, 2024	For the year ended 31st March, 2023
Revenue from operations	17	232.60	-
Other income	18	-	-
Total Income		**232.60**	-
Expenses			
Purchases	19	1,276.47	-
Changes in inventories of finished goods	20	(1,053.93)	-
Employee benefit expenses	21	-	-
Finance costs	22	-	-
Depreciation & amortisation expense	23	-	-
Other expense	24	207.80	336.49
Total expenses		**430.33**	**336.49**
Profit/ (Loss) before tax		**(197.73)**	**(336.49)**
Tax expense:			
Tax for current year		-	-
Deferred tax expense		-	-
Profit/ (Loss) after tax		**(197.73)**	**(336.49)**
Earning per equity share (₹)			
Basic		(0.99)	(1.68)

The notes are an integral part of these financial statements 1

This is the Statement of Profit & Loss referred to in our report of even date

Gupta Meenu & Associates
Chartered Accountants
Firm Reg. No. 023137C

Meenu Gupta

Gupta Meenu & Associates
CA
INDIA
Hathras
Chartered Accountants

CA. Meenu Gupta
(Proprietor)
M.No. 534828
UDIN : 24534828BKACPK1123

Place: Hathras
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SSG BLIND INDUSTRIES PVT. LTD.
Director

Tapeesh Mishra
Director
DIN : 09399663

SSG BLIND INDUSTRIES PVT. LTD.
Director

Shivanshu Pandey
Director
DIN : 09762069

NOTE 2- SHARE CAPITAL

(a) **Authorized, issued, subscribed and paid up share capital:**

Particulars	31st March,2024		31st March,2023	
	Numbers	₹ in Hundreds	Numbers	₹ in Hundreds
Authorized				
Equity shares of ` 10/- each	50,000	5,000.00	50,000	5,000.00
	50,000	**5,000.00**	**50,000**	**5,000.00**
Issued, subscribed and paid up				
Equity shares of ` 10/- each fully paid up	20,000	2,000.00	20,000	2,000.00
Total	**20,000**	**2,000.00**	**20,000**	**2,000.00**

(b) **Reconciliation of the number of shares outstanding:**

Particulars	31st March,2024		31st March,2023	
	Numbers	₹ in Hundreds	Numbers	₹ in Hundreds
Equity shares outstanding at the beginning of the year	-	-	-	-
Equity shares allotted during the year	20,000	2,000	20,000	2,000
Equity shares outstanding at the end of the year	20,000	2,000	20,000	2,000

(c) **Shareholders' holding more than 5% shares of the company**

Particulars	31st March,2024		31st March,2023	
	Numbers	%age of holding	Numbers	%age of holding
Equity shares:				
Tapeesh Mishra	10,000	50%	10,000	50%
Shivanshu Pandey	10,000	50%	10,000	50%

(d) **Details of promoters holding shares at the end of the reporting period**

Particulars	31st March,2024			31st March,2023		
	Numbers	%age of holding	%age of Change	Numbers	%age of holding	%age of Change
Equity shares:						
Tapeesh Mishra	10,000	50%	-	10,000	50%	-
Shivanshu Pandey	10,000	50%	-	10,000	50%	-

(e) **Rights attached to equity share:**
The company has issued only one class of equity shares having a par value of ` 10/- each. Each holder of equity shares is entitled to one vote per share held. In the event of liquidation of the company, the holder of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts.

NOTE 3- RESERVES AND SURPLUS

Particulars	₹ in Hundreds 31st March,2024	₹ in Hundreds 31st March,2023
Surplus/ (Deficit) in Profit & Loss Statement :		
Balance at the beginning of the year	(336)	-
Add: Profit/ (Loss) during the year	(197.73)	(336.49)
Balance at the end of the year	**(534.22)**	**(336.49)**

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NOTES: 4 LONG TERM BORROWINGS

Particulars	31st March,2024	31st March,2023
Bonds / Debentures	-	-
Term Loan		
- From Banks	-	-
- From Others	-	-
Deferred Payment Liabilities	-	-
Loans & Advances From Related Parties	-	-
Long Term Maturities of Finane lease obligation	-	-
Loans From Directors	3,792.55	2,132.55
Other Loans & Advances	-	-
Total	**3,792.55**	**2,132.55**

NOTE 5- TRADE PAYABLES

Particulars	31st March,2024	31st March,2023
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	8.22	-
Total	8.22	-

Current Year (₹ in Hundreds)

TRADE PAYABLE	31st March,2024				
	Outstanding for following periods from due date of payments				
Particulars	< 1 year	1-2 years	2-3 years	> 3 years	Total
MSME	-	-	-	-	-
Others	8.22	-	-	-	8.22
Disputed Dues-MSME	-	-	-	-	-
Disputed Dues-Others	-	-	-	-	-
TOTAL					

Previous Year (₹ in Hundreds)

TRADE PAYABLE	31st March,2023				
	Outstanding for following periods from due date of payments				
Particulars	< 1 year	1-2 years	2-3 years	> 3 years	Total
MSME	-	-	-	-	-
Others	-	-	-	-	-
Disputed Dues-MSME	-	-	-	-	-
Disputed Dues-Others	-	-	-	-	-
TOTAL					

NOTE 6- OTHER CURRENT LIABILITIES

Particulars	31st March,2024	31st March,2023
Other Payables :		
Payable to auditors	150.00	150.00
Salary Payables	-	-
Other current liabilities		
- to related parties	-	-
- to others	-	-
Total	**150.00**	**150.00**

NOTE 7- SHORT TERM BORROWINGS

Particulars	31st March,2024	31st March,2023
Others	-	-
Total	-	-

NOTE 8- SHORT TERM PROVISIONS

Particulars	31st March,2024	31st March,2023
	-	-
Total	-	-

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M/s SSG Blind Industries Private Limited
U28999UP2022PTC171987
Schedule of Fixed Assets as Per Companies Act 2013 to Forming Part of the Balance Sheet as on 31st March, 2024

Notes : 9 Fixed Assets

(All amounts are in ₹ Hundreds, unless stated otherwise)

						Gross Block					Depreciaton				Net Block	
S. No.	Particulars	Date of purchase of new/existing asset	Estimated useful life as per schedule II	Already expired useful life as on	Balance years	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	Rate of Depreciations (%)	Value at the beginning	Addition during the year	Deduction during the year	Value at the end	WDV 31.03.2024	WDV 31.03.2023
I	Tangible Assets															
	SUB TOTAL (A)					-	-	-	-		-	-	-	-	-	-
II	Intangible Assets															
	SUB TOTAL (B)					-	-	-	-		-	-	-	-	-	-
III	Capital Work in Progress					-	-	-	-		-	-	-	-	-	-
	SUB TOTAL (C)					-	-	-	-		-	-	-	-	-	-
IV	Intangible Assets Under Development					-	-	-	-		-	-	-	-	-	-
	SUB TOTAL (D)					-	-	-	-		-	-	-	-	-	-
	Total (Current Year)					-	-	-	-		-	-	-	-	-	-

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NOTE 10- DEFERRED TAX ASSETS (NET)

Particulars	31st March,2024	31st March,2023
Opening Balance	-	-
Addition	-	-
Reversal	-	-
Total	-	-

NOTE 11- LONG TERM LOANS AND ADVANCES

Particulars	31st March,2024	31st March,2023
Others	-	-
Total	-	-

NOTE 12- INVENTORIES

Particulars	31st March,2024	31st March,2023
Closing Stock	1,053.93	-
Total	1,053.93	-

NOTE 13- TRADE RECEIVABLES

Particulars	31st March,2024	31st March,2023
Secured, considered good :	-	-
Unsecured		
- Considered Good	-	-
- Considered Doubtful		
Less: Provision for doubtful debts		
Unbilled Revenue	-	-
Total	-	-

	31st March,2024	31st March,2023
Current Year	(₹ in Hundreds)	

TRADE RECIEVABLE As at 31st March , 2024

Particulars	Outstanding for following periods from due date of payments: < 6 months	6 months- 1 year	1-2 years	2-3 years	> 3 years	Total
Undisputed Trade Receivables- Considered good	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered good	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
TOTAL						

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	31st March,2024 (₹ in Hundreds)	31st March,2023
Previous Year		

TRADE RECIEVABLE	As at 31st March , 2023					
	Outstanding for following periods from due date of payments					
Particulars	< 6 months	6 months-1 year	1-2 years	2-3 years	> 3 years	Total
Undisputed Trade Receivables-Considered good	-	-	-	-	-	-
Undisputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables-Considered good	-	-	-	-	-	-
Disputed Trade Receivables-Considered Doubtful	-	-	-	-	-	-
TOTAL						

NOTE 14- CASH AND CASH EQUIVALENTS

Particulars	31st March,2024	31st March,2023
Balances at banks:		
- in current accounts	4,117.41	1,921.06
- in fixed accounts	-	-
Cash on hand	30.32	25.00
Total	4,147.73	1,946.06

NOTE 15- SHORT TERM LOANS AND ADVANCES

Particulars	31st March,2024	31st March,2023
SSG Furnishing Solutions Ltd.	-	2,000.00
Total	-	2,000.00

NOTE 16- OTHER CURRENT ASSETS

Particulars	31st March,2024	31st March,2023
GST Credit Available	214.90	-
Total	214.90	-

NOTE 17- REVENUE FROM OPERATION

Particulars	31st March,2024	31st March,2023
Sale of Products	232.60	
Sale of Services	-	-
Total	232.60	-

NOTE 18- OTHER INCOME

Particulars	31st March,2024	31st March,2023
	-	-
Total	-	-

NOTE 19- PURCHASES

Particulars	31st March,2024	31st March,2023
Purchases	1,276.47	-
Total	1,276.47	-

NOTE 20- CHANGES IN INVENTORIES

Particulars	31st March,2024	31st March,2023

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M/s SSG Blind Industries Private Limited
U28999UP2022PTC171987
NOTES FORMING PART OF THE FINANCIAL STATEMENTS

	₹ in Hundreds	₹ in Hundreds
Inventories at the end of the year:	1,053.93	-
Inventories at the beginning of the year:	-	-
Net (increase) / decrease	-1,053.93	-

NOTE 21- EMPLOYEE BENEFITS

Particulars	31st March,2024	31st March,2023
Salary and benefits	-	-
Staff welfare	-	-
Total	-	-

NOTE 22- FINANCIAL COST

Particulars	31st March,2024	31st March,2023
Total	-	-

NOTE 23 DEPRECIATION & AMORTISED COST

Particulars	31st March,2024	31st March,2023
Depreciation	-	-
Preliminary Expenses W/O	-	-
Total		-

NOTE 24- OTHER EXPENSES

Particulars	31st March,2024	31st March,2023
Audit Fees	150.00	150.00
Fees & Filling Charges	36.00	5.00
Registration Charges	-	175.00
Bank Charges	21.80	6.49
Total	207.80	336.49

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Chartered Accountants
Hathras

M/s SSG Blind Industries Private Limited
U28999UP2022PTC171987
Notes forming part of the financial statements
(All amounts in ` hundreds, unless otherwise stated)

25 Accounting Ratios

S. No.	Particulars	Numerator	Denominator	FY 2023-24	FY 2022-23
1	Current Ratio (in times)	Current assets	Current liabilities	34.23	26.31
2	Debt - Equity Ratio (in times)	Total debt	Equity	2.59	1.28
3	Debt Service coverage ratio (in times)	Earnings available for debt service	Total debt service	NA	NA
4	Return on equity (in %)	Net profit - preferred dividends	Average shareholder equity	-0.01	-0.02
5	Inventory Turnover Ratio (in times)	Sales	Average inventory	NA	NA
6	Trade receivables turnover ratio (in times)	Net sales	Average accounts receivables	-	-
7	Trade payables turnover ratio (in times)	Net purchases	Average trade payables	NA	NA
8	Net capital turnover ratio (in times)	Net sales	Working Capital	0.06	-
9	Net profit ratio (in %)	Net profit	Net sales	-85%	#DIV/0!
10	Return on capital employed (in %)	Earning before interest and taxes	Capital employed	-13%	-20%
11	Return on investment (in %)	Net Income	Capital employed	NA	NA

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M/s SSG Blind Industries Private Limited
U28999UP2022PTC171987
Notes forming part of the financial statements
(All amounts in ` hundreds, unless otherwise stated)

Definitions

(a)	Earning available for debt service	=	Net Profit after taxes + Non-cash operating expenses like depreciation and other amortisations + Interest +
(b)	Debt service	=	Interest & Lease Payments + Principal Repayments
(c)	Average inventory	=	(Opening inventory balance + Closing inventory balance)
(d)	Net credit sales	=	Net credit sales consist of gross credit sales minus sales
(e)	Average trade receivables	=	(Opening trade receivables balance + Closing trade receivables balance) / 2
(f)	Net credit purchases	=	Net credit purchases consist of gross credit purchases minus purchase return
(g)	Average trade payables	=	(Opening trade payables balance + Closing trade payables balance) / 2
(h)	Working capital	=	Current assets - Current liabilities.
(i)	Earning before interest and taxes	=	Profit before exceptional items and tax + Finance costs - Other Income
(j)	Capital Employed	=	Tangible Net Worth + Total Debt + Deferred Tax

As per our report of even date attached
Gupta Meenu & Associates
Chartered Accountants
Firm Reg. No. 023137C

CA. Meenu Gupta
(Proprietor)
M.No. 534828
UDIN : 24534828BKACPK1123

Place: Hathras
Date: 02/09/2024

For and on behalf of the Board of Directors of
M/s SSG Blind Industries Private Limited

SSG BLIND INDUSTRIES PVT. LTD.
Tapeesh Mishra
Director
DIN : 09399663
Director

SSG BLIND INDUSTRIES PVT. LTD.
Shivanshu Pandey
Director
DIN : 09762069
Director

SSG Blind Industries Private Limited
CIN U28999UP2022PTC171987
Notes forming part of the financial statements

Note 1- Significant Accounting Policies

a) Corporate information

SSG Blind Industries Private Limited, a company registered under The Companies Act 2013, incorporated on 11th October 2022, having registered office at C/o B-15, Sector-49, Noida, Gautam Buddha Nagar, Uttar Pradesh, India, 201301.

b) Basis of Preparation of Financial Statements

These financial statements are prepared and presented in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under Section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified and applicable). The accounting policy has been consistently applied by the company and is consistent with those used in previous year.

c) Use of Estimates

The preparation of financial statements in conformity with the generally accepted accounting principles require Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of financial statements. Although these estimates are based upon Management's best knowledge of current events, plans and actions, actual results could differ from these estimates. Significant estimates used by the management in the preparation of these financial statements include classification of assets and liabilities into current and non-current, estimates of the economic useful lives of fixed assets, provision for doubtful debts etc. Any revision to accounting estimates is recognized prospectively in current and future periods.

d) Current and non-current classification

All assets and liabilities are classified into current and non-current.

Assets

An asset is classified as current when it satisfies any of the following criteria:

- it is expected to be realized in, or is intended for sale or consumption in, the company's normal operating cycle;
- it is held primarily for the purpose of being traded;
- it is expected to be realized within 12 months after the reporting date; or
- it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

Liabilities

A liability is classified as current when it satisfies any of the following criteria:

- it is expected to be settled in the company's normal operating cycle;
- it is held primarily for the purpose of being traded;

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- it is due to be settled within 12 months after the reporting date; or
- the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current liabilities include the current portion of financial liabilities some part of which may be non-current. All other liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of resources for rendering services and their realization in cash or cash equivalents.

e) Expenditure

Expenses are accounted for on accrual basis and provisions are made for all known losses and liabilities.

f) Property, Plant and Equipment [PPE]

Property, plant and equipment are carried at historical cost less accumulated depreciation and impairment loss, if any. The cost of PPE comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable / allocable expenditure in making the asset ready for its intended use and net of any trade discounts and rebates.

Capital work in Progress

Projects under which assets are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, attributable interest and related incidental expenses, if any.

g) Property, Plant and Equipment & Intangible Assets

Property, plant and equipment & intangible assets are stated at historical cost less accumulated depreciation and impairment loss, if any. Cost comprises purchase cost and any attributable / allocable cost of bringing the asset to its working condition for its intended use

Borrowing cost relating to acquisition of property, plant and equipment & intangible assets which take substantial year of time to get ready for its intended use are also included to the extent they relate to the year till such assets are ready to be put to use.

h) Depreciation and amortization

Depreciation on property, plant and equipment is provided using written down value line method based on the life of the assets as estimated by Company's management which is also agreed with the life mentioned in schedule II to the Companies Act, 2013. The management believes that the useful lives adopted by it best represent the year over which an assets is expected to be available for use with the as under:

Tangible Assets	Useful life in years

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Intangible Assets: NA

Other miscellaneous expenditures includes preliminary expenditures are fully amortized in the year in which they are incurred.

i) Borrowing Costs

Borrowing costs that are directly attributable to the acquisition or construction of qualifying fixed asset are considered as part of the cost of the assets. Borrowing costs are considered as part of the asset cost when the activities that are necessary to prepare the assets for their intended use are in progress.

j) Impairment of property, plant and equipment / intangible assets

The carrying amounts of property, plant and equipment / intangible assets is reviewed at each balance sheet date if there is any indication of impairment based on internal / external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's net selling price and value in use.

k) Investments

Investments which are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as long-term investments. Current investments are carried at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

l) Revenue Recognition

Sale of Services
The company is following accrual basis of accounting and revenue is recognized at the time of services provided to the clients.

m) Taxes

Tax expense comprises of current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act 1961. Deferred income tax reflect the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each balance sheet date, the company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually

certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

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Notes forming part of the financial statements

n) Provisions and Contingent Liabilities:

The Company recognizes a provision when there is a present obligation as a result of past event that probably requires an outflow of resource and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is as possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

o) Earnings Per Share (EPS)

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 shares outstanding during the period.

p) Preliminary Expenditures

Preliminary Expenditures are amortized fully in the year in which they are incurred.

q) Cash & Bank Balances

Cash and Bank Balances in the balance sheet comprise cash in hand and cash at bank accounts.

r) Retirement and other employee benefits

Retirement benefits in the form of provident fund are a defined contribution scheme and the contributions are charged to the profit and loss account of the year when the contributions to the provident fund are due.

s) Foreign currency transactions

Foreign exchange transactions during the year are recorded at the exchange rate prevailing on the date of transaction. Gains or losses arising out of fluctuations in exchange rate between transaction date and settlement date are recognized in statement of profit and loss.

Monetary assets and liabilities are translated at the exchange rate prevailing at the year end and the resultant gain/ loss is recognized in the Statement of profit and Loss. N.A

Note 18- Auditor's Remuneration

Auditor's Remuneration includes the following payments to Auditors:

Particulars	For the year ended 31 March 2024 ` in Hundred	For the year ended 31 March 2023 ` in Hundred
Audit fee	150.00	150.00
TOTAL	150.00	150.00

Note 19-Earnings per share

The earnings per share are calculated as under:

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Notes forming part of the financial statements

Particulars	For the year ended 31 March 2024 In Hundred	For the year ended 31 March 2023 ` in Hundred
Net Profit/ (Loss) after tax	(197.74)	(336.49)
Number of equity shares	20,000	20,000
Earnings per share (in ')	(0.99)	(1.68)
Basic (in Rs.)	(0.99)	(1.68)

Note 20- Related Party Disclosure:

Disclosure as required by Accounting Standered-18 is given below:

S.N.	Name of Related Parties	Nature of Relationship
1.	Tapeesh Mishra	Key Management Personnel
2.	Shivanshu Pandey	Key Management Personnel

Transactions with related parties during the year:

(Amount in `)

Description	Key Management Personnel		
	Unsecured loans	Imprest	Directors' remuneration
Balance payable as on 31-03-2024	N.A.	-	N.A.
Amount paid (including TDS)	-	-	-
Imprest account	-	-	-
Remuneration for the year	-	-	-
Payments on behalf of the company:	-	-	-
Balance payable as on 31-03-2024	-	-	-

Note 21

In the opinion of the management, the Current Assets, Loans and Advances have a value on realization in the ordinary course of business, at least equal to the amount at which they are stated in the Balance Sheet and that all the known liabilities relating to the period have been provided for.

Note 22 Domestic transfers pricing

As per transfer pricing rules prescribed under the Income-tax Act, 1961, the company is examining the domestic transaction and documentation in respect thereof to ensure compliance with the said rules. The management does not anticipate any material adjustment with regard to the transactions involved.

Note 23 Confirmations from micro, small and medium enterprises

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Notes forming part of the financial statements

The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum. Based on the information received from vendors, there are no dues outstanding to micro, small and medium enterprises (Suppliers) covered under the Micro, Small and Medium Enterprises Development Act, 2006.

Note 24 Employee benefits

(a) The Company has not recognized any amount towards defined contribution plans during the period ending 31st March, 2024 (Previous year NIL).

(b) The company has not recognized any amount on account of defined benefit obligation for the period ended 31st March, 2024. The company has not carried actuary valuation of defined benefit obligations.

Note 25 Small and medium size enterprise

The Company is a Small and Medium Sized Company (SMC) as defined in the general Instructions in respect of accounting standards notified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. Accordingly, the Company has complied with the accounting standards as applicable to a SMC read together with other requirements of the Companies Act, 2013.

Note 26 Other statutory information

I. The company does not have any Benami property where any proceedings has been initiated or pending against the company for holding any benami property.

II. The company does not have any borrowings from bank on the basis of security of current assets. The company has not filed quarterly returns and statements of current assets with the banks

III. The company does not have transactions or balances outstanding with the companies struck off u/s 248 of the Companies Act, 2013.

IV. The company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies beyond the statutory period.

V. The company has not traded or invested in crypto currency or virtual currency during the financial year.

VI. The company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

VII. The company has not advanced or loaned or invested funds to any other person or entity including foreign entity (intermediaries) with the understanding that the intermediary shall
   a) Directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the company (ultimate beneficiary) or
   b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiary.

VIII. The company has not received any fund from any person or entity including foreign entity (funding party) with the understanding (whether recorded in writing or otherwise) that the company shall:
   a) Directly or indirectly lend or investment in any other person or entity identified in any manner whatsoever by or on behalf of the company (ultimate beneficiary) or
   b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiary.

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INDIA
Hathras
Chartered Accountants

Notes forming part of the financial statements

IX. The company has no transactions which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as search or survey or any other relevant provisions of the Income Tax Act, 1961).

X. The company does not have any investments through more than two layers of investment companies as per section 2(87) (d) and section 186 of Companies Act, 2013.

As per our report of even date attached:

Gupta Meenu & Associates
Chartered Accountants
Firm Reg. No. 023137C

Meenu Gupta

CA Meenu Gupta
Proprietor
M. No. 534828
UDIN : 24534828BKACPK1123
Place : Hathras
Date: 02.09.2024

For and on behalf of the Board of
SSG Blind Industries Private Limited

SSG BLIND INDUSTRIES PVT. LTD.

Director

Tapeesh Mishra
Director
DIN : 09399663

SSG BLIND INDUSTRIES PVT. LTD.

Director

Shivanshu Pandey
Director
DIN : 09762069