VIBHA ISHENDRA & ASSOCIATES
CHARTERED ACCOUNTANTS
S-211, 2nd Floor, Ganj Plaza, 42, Naval Kishore Road, Hazratganj, Lucknow - 226001
Email:- vibhaishendra@gmail.com;
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Independent Auditors Report

To
The Members of
M/s SSG Home Decorators Private Limited
CIN- U13921UP2024PTC196990
SB/KN-1542(P-3), SADRAUNA MARG, AIN,
LUCKNOW-226009

Report on the Audit of the Standalone Financial Statements

We have audited the standalone financial statements of **M/s SSG Home Decorators Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2024, the Statement of Profit and Loss, Statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of the 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 standalone financial statements give the information required by the Companies Act, 2013 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 and its profit/loss, and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under sectior 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described ir the Auditor's Responsibilities for Audit of the Financial Statements section of our report. We ar independent of the Company in accordance with the Code of Ethics issued by the Institute of Charterec Accountants of India together with the ethical requirements that are relevant to our audit of the financia statements under the provisions of the Companies Act, 2013 and the Rules there under, and we hav 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 fo our opinion.

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternatives but to do so.

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

VIBHA ISHENDRA & ASSOCIATES LUCKNOW Chartered Accountants

Auditors' Responsibilities 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.

Report on Other Legal and Regulatory Requirements

1. The Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act 2013, is not applicable to this company.

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

(d) In our opinion, the aforesaid standalone 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 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) 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. There is no pending litigations which has any impact on the financial position of the Company.
ii. The Company is not having any long-term contracts including derivative contracts for which there were any material foreseeable losses.
iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
iv. There were no transactions observed with respect to Rule 11(e) of the Companies (Audit and Auditors) Rules, 2014 as amended from time to time for the financial year.
v. The Company has neither declared nor paid any dividend during the year (in compliance with section 123 of the Companies Act, 2013).

vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account which does not have a feature of recording audit trail (edit log) facility for the period from 06.02.02024 to 31.03.2024. The company was incorporated on 06th February 2024 and no such edit log was available. However, the company was asked to mandatorily get it enabled for the accounting software.

3. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act: In our opinion and according to the information and explanations given to us, no remuneration has been paid by the Company to any of its directors. Accordingly, provisions of Section 197 of the Act relating to remuneration to directors are not applicable.

For Vibha Ishendra & Associates
Chartered Accountants
Firm Reg. No: 013021C

CA Vibha Trivedi
Partner
Membership No: 404770
UDIN-24404770BKJOCM6803
Place: Lucknow
Date: 01.09.2024

SSG Home Decorators Private Limited

(CIN-U13921UP2024PTC196990)

SB/KN-1542(P-3), SADRAUNA MARG,AIN, LUCKNOW-226009

email:-ssghomedecorator@gmail.com

Balance Sheet as at 31-Mar-2024

) (Thousands)

		Particulars	Note No.	as at 31-Mar-2024		as at 31-Mar-2023
I.		EQUITY AND LIABILITIES				
	1	Shareholders' Funds			128.45	
		(a) Share Capital	1	200.00		
		(b) Reserves and Surplus	2	- 71.55		
	2	Long-Term Borrowings	3		-	
				-		
	3	Current Liabilities			20,000.20	
		(a) Trade Payables	4	19,990.20		
		(b) Other Current Liabilities		-		
		(c) Short-Term Provisions	5	10.00		
		Total			20,128.64	-
II.		ASSETS				
	1	Non-Current Assets			-	
		(a) Property, Plant and Equipment and Intangible Assets	6			
		(i) Property, Plant and Equipment		-		
		(b) Non-Current Investments				
		(c) Long-Term Loans and Advances				
		(d) Other Non-Current Assets				
	2	Current Assets			20,128.64	
		(a) Inventories		17,588.15		
		(b) Trade receivables		24.97		
		(c) Cash and Cash Equivalents	7	10.30		
		(d) Short-Term Loans and Advances	8	208.95		
		(c) Other Current Assets	9	2,296.27		
		Total			20,128.64	-
		Significant accounting policies	10			-

The Notes referred to above form an integral part of the Financial Statements

As per our report of even date

For Vibha Ishendra & Associates

Chartered Accountants

Firm Reg. No : 013021C

CA Vibha Trivedi

Partner

Membership No. : 404770

UDIN-24404770BKJOCM6803

Place: Lucknow

Date: 01.09.2024

For and On behalf of the Board

M/s SSG Home Decorators Private Limited

Roopa Pathak	Vishnu Murti Pathak
DIN-10494838	DIN-10494839
Director	Director

SSG HOME DECORATORS PVT. LTD.

Director

SSG HOME DECORATORS PVT. LTD.

Director

SSG Home Decorators Private Limited

(CIN-U13921UP2024PTC196990)

SB/KN-1542(P-3), SADRAUNA MARG,AIN, LUCKNOW-226009

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Statement of Profit and Loss for the year ended 31-Mar-2024 ₹ '000 (Thousands)

	Particulars	Note No.	1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023
I	Revenue from Operations	11	53.76	-
II	Other Income	12	-	-
III	TOTAL INCOME (I + II)		53.76	-
IV	EXPENSES			
	Cost of Material Consumed		111.02	-
	Direct Expenses		1.10	
	Changes in inventories of Stockin-Trade		-	
	Employee Benefit Expenses	13	-	-
	Finance Cost		-	-
	Depreciation and Amortization Expenses	14	-	-
	Other Expenses	15	13.20	-
	TOTAL EXPENSES		125.32	-
V	Profit before Exceptional and Extraordinary Items and Tax (III-IV)		- 71.55	-
VI	Exceptional Items		-	-
VII	Profit before Extraordinary Items and Tax		- 71.55	-
VIII	Extraordinary Items		-	-
IX	Profit Before Tax		- 71.55	-
X	Tax Expense			
	Current Tax		-	-
	Deferred Tax		-	-
			-	-
XI	Profit/(Loss) for the period from Continuing Operations(IX-X)		- 71.55	-
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)		- 71.55	-
XVI	Earnings per Equity Share			
	-Basic		- 3.58 ~~0.01~~	-
	-Diluted		- 3.58 ~~0.01~~	-

The Notes referred to above form an integral part of the Statement of Profit and Loss

As per our report of even date

For Vibha Ishendra & Associates
Chartered Accountants
Firm Reg. No.: 013021C

CA Vibha Trivedi
Partner
Membership No. : 404770
UDIN-24404770BKJOCM6803
Place: Lucknow
Date: 01.09.2024

For and On behalf of the Board
M/s SSG Home Decorators Private Limited

Roopa Pathak
DIN-10494838
Director

Vishnu Murti Pathak
DIN-10494839
Director

SSG HOME DECORATORS PVT. LTD
Director

SSG HOME DECORATORS PVT. LTD.
Director

3

SSG Home Decorators Private Limited

(CIN-U13921UP2024PTC196990)

SB/KN-1542(P-3), SADRAUNA MARG,AIN, LUCKNOW-226009

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Cash Flow Statement for the year ended 31 March, 2024

Particulars	For the year ended 31 March, 2024	
	₹	₹
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	- 71.55	
Adjustments for:		
Depreciation and amortisation	-	
Other non-cash charges (specify)		
Net unrealised exchange (gain) / loss	-	
		- 71.55
Operating profit / (loss) before working capital changes		- 71.55
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:	19,918.34	-
Adjustments for increase / (decrease) in operating liabilities:	20,000.20	81.85
		10.30
Cash flow from extraordinary items		-
Cash generated from operations		10.30
Net income tax (paid) / refunds		-
		10.30
Net cash flow from / (used in) operating activities (A)		10.30
B. Cash flow from investing activities		
Cash flow from extraordinary items	-	
Increase of Fixed Assets	-	
Net income tax (paid) / refunds	-	-
Net cash flow from / (used in) investing activities (B)		-
C. Cash flow from financing activities		
Unsecured Loan from friends & relatives	-	
Decrease in Long Term Loans & Advances	-	
Cash flow from extraordinary items		-
		-
Net cash flow from / (used in) financing activities (C)		-
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		10.30
Cash and cash equivalents at the beginning of the year		-
Effect of exchange differences on restatement of foreign currency		-
Cash and cash equivalents at the end of the year		10.30
Cash and cash equivalents at the end of the year *		
* Comprises:		
(a) Cash on hand		10.30
(b) Cheques, drafts on hand		-
(c) Balances with banks		
(i) In current/savings accounts		-
(d) Others (specify nature)		-
		10.30

VIBHA ISHENDRA & ASSOCIATES Chartered Accountants LUCKNOW

SSG HOME DECORATORS PVT. LTD.
Director

SSG HOME DECORATORS PVT. LTD.
Director

SSG Home Decorators Private Limited

Notes to and forming part of Balance Sheet as at 31-Mar-2024

1 . Share Capital

1 . 1 Authorized, Issued, Subscribed and Paidup share capital

In ₹ '000 (Thousands)

Particulars	as at 31-Mar-2024		as at 31-Mar-2023	
	Number of Shares	Amount	Number of Shares	Amount
Authorised Share Capital				
Equity Shares of ₹ 10.00 each	100000	1,000.00		
Total	100000	1,000.00		
Issued Share Capital				
Equity Shares of ₹ 10.00 each	20000	200.00		
Total	20000	200.00		
Total	20000	200.00		

1 . 2 Shareholders holding more than 5% of Share

Particulars	as at 31-Mar-2024		as at 31-Mar-2023	
	Number of Shares	% of Holding	Number of Shares	% of Holding
Roopa Pathak	12000	60.00		
Vishnu Murti Pathak	8000	40.00		

SSG HOME DECORATORS PVT. LTD.

Director

SSG HOME DECORATORS PVT. LTD.

Director

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2 . Reserves and Surplus

In ₹ '000 (Thousands)

Particulars	as at 31-Mar-2024	as at 31-Mar-2023
Surplus		
Opening Balance	-	
(+) Net profit/(Net loss) for the Current Year	- 71.53	
Adjustments during the year		
Total	- 71.53	-

3 . Long-Term Borrowings

In ₹ '000 (Thousands)

Particulars	as at 31-Mar-2024	as at 31-Mar-2023
Secured		
Unsecured		
Loans and Advances from Related Parties		
Friends & Relatives	-	-
Total	-	-

4 . Trade Payables

In ₹ '000 (Thousands)

Particulars	as at 31-Mar-2024	as at 31-Mar-2023
	19,990.20	
Total	19,990.20	-

5 . Short-Term Provisions

In ₹ '000 (Thousands)

Particulars	as at 31-Mar-2024	as at 31-Mar-2023
Provision for Employee Benefits		
Audit fee Payable	10.00	
Others		
Total	10.00	-

SSG HOME DECORATORS PVT. LTD.

Director

SSG HOME DECORATORS PVT. LTD.

Director

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SSG Home Decorators Private Limited

7 . Cash & Cash Equivalents

₹ '000 (Thousands)

Particulars	as at 31-Mar-2024	as at 31-Mar-2023
Balances with banks		
In Current Account		
Cash on hand	10.30	
Total	10.30	-

8 . Short Term Loans & Advances

₹ '000 (Thousands)

Particulars	as at 31-Mar-2024	as at 31-Mar-2023
Advance from Director	8.95	
Share Subscription money receivable	200.00	
		-
Total	208.95	-

9 . Other Non-Current Assets

₹ '000 (Thousands)

Particulars	as at 31-Mar-2024	as at 31-Mar-2023
GST	2,279.85	
TCS on Purchase of Goods	3.62	
Preliminary Expenses (to the extent not w/o)	12.80	-
Total	2,296.27	-
Total		-

SSG HOME DECORATORS PVT. LTD.

Director

SSG HOME DECORATORS PVT. LTD.

Director

SSG Home Decorators Private Limited
SB/KN-1542(P-3), SADRAUNA MARG,AIN, LUCKNOW-226009
email:-ssghomedecorator@gmail.com

Notes forming part of the financial statements

Note 10: Significant Accounting Policies

	Particulars
1	Corporate information
	The Company has been incorporated under The Companies Act, 1956 as a private limited company on 06th February 2024. Its CIN is U13921UP2024PTC196990. It is having its registered office at SB/KN-1542(P-3), SADRAUNA MARG,AIN, LUCKNOW-226009. The trading and manufacturing of Blinds, Curtains etc are the core business activities of this company.
2	Significant accounting policies
	The Company is a small sized company. The significant accounting policies have been predominantly presented below in the order of the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The books of accounts have been prepared on going concern basis.
3	Basis of accounting and preparation of financial statements
	The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant applicable provisions of the Companies Act, 2013. All assets and liabilities have been classified as current or non-current as per the normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. The financial statements have been prepared on accrual basis. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.
4	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 recognised in the periods in which the results are known / materialise.
5	Cash and cash equivalents (for purposes of Cash Flow Statement)
	Cash comprises cash on hand and demand deposits with banks, if there be any. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.
6	Depreciation and amortisation
	The Company has not put its Fixed Assets on use as at 31.03.2024. Hence, no Depreciation has been provided.

SSG HOME DECORATORS PVT. LTD.

Director

SSG HOME DECORATORS PVT. LTD.

Director

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7 Revenue recognition

Sale of Products

Sales are recognised, net of returns, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

8 Other income

Miscellaneous Revenue, if any, is accounted on receipt basis.

9 MSME Disclosure

In the absence of necessary information relating to the suppliers registered as Micro or Small Enterprises under the Micro, Small and Medium Enterprises (Development) Act, 2006, the assessee has not been able to identify such suppliers and the information required under the said Act could not be compiled and disclosed.

10 Earnings per share

SSG HOME DECORATORS PVT. LTD.

Director

SSG HOME DECORATORS PVT. LTD.

Bothak

Director

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Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

11 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. No Contingent liabilities exists during this financial year.

12 Accounting for Taxes on Income

The company has not recognized deferred tax assets/liabilities on account of timing differences in accordance with AS-22 issued by the Institute of Chartered Accountants of India.

13 Others

i) Commencement of business was done before obtaining certificate of commencement. ii) Bank a/c was opened after 31.03.2024 hence contribution by directors were done after 31.03.2024

14 Rounding off the Figures and Regrouping of previous year's figures

The company has rounded off the figures as per the General Instructions for Preparation of Balance Sheet and Statement of Profit and Loss of a Company as per Schedule - III. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

SSG HOME DECORATORS PVT. LTD.

Director

SSG HOME DECORATORS PVT. LTD.

Director

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Chartered Accountants

SSG Home Decorators Private Limited

Notes to and forming part of Statement of Profit and Loss for the year ended 31-Mar-2024

11 . Revenue from Operations

In ₹ '000 (Thousands)

Particulars	1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023
Sale of Products	53.76	
Other Operating Revenues	-	-
Total	53.76	-

12 . Other income

In ₹ '000 (Thousands)

Particulars	1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023
Other Non-Operating Income	-	
Total	-	-

13 . Employee Benefit Expenses

In ₹ '000 (Thousands)

Particulars	1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023
Salaries and Wages		
Staff Welfare Expenses		-
Total	-	-

14 . Depreciation and Amortization Expenses

In ₹ '000 (Thousands)

Particulars	1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023
Depreciation		
Total	-	-

15 . Other Expenses

In ₹ '000 (Thousands)

Particulars	1-Apr-2023 to 31-Mar-2024	1-Apr-2022 to 31-Mar-2023
Payment to Auditors		
As Auditor	10.00	
Preliminary Expenses w/off	3.20	-
		-
Total	13.20	-

SSG HOME DECORATORS PVT. LTD.

Director

SSG HOME DECORATORS PVT. LTD.

Director

VIBHA ISHENDRA & ASSOCIATES Chartered Accountants LUCKNOW

(1)

24/10/2024

M/S SSG Home Decorators Private Limited
(CIN-U13921UP2024PTC196990)
SB/KN-1542(P-3), SADRAUNA MARG,AIN, LUCKNOW-226009
email:-ssghomedecorator@gmail.com

Details of Additional Regulatory Informations for the financial year ended 31st March 2024

S.No	Particulars	
I	Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017 .	Not Applicable
II	Where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are: (a) repayable on demand or (b) without specifying any terms or period of repayment	Not Applicable
III	Capital Work In Progress (CWIP)	Not Applicable
IV	Intangible assets under development:	Not Applicable

VIBHA SHAILENDRA & ASSOCIATES Chartered Accountants LUCKNOW

SSG HOME DECORATORS PVT. LTD.

Director

SSG HOME DECORATORS PVT. LTD.

Director

~~VI~~ V	Details of Benami Property held	Not Applicable
~~VII~~ VI	Where the Company has borrowings from banks or financial institutions on the basis of current assets	Not Applicable
VII~~I~~	Wilful Defaulter	Not Applicable
~~IX~~ VIII	Relationship with Struck off Companies	Not Applicable
IX	Registration of charges or satisfaction with Registrar of Companies	Not Applicable
~~XI~~ X	Compliance with number of layers of companies	Not Applicable
~~XII~~ XI	Ratios	As per Annexure-II attached to this Report
~~XIII~~ XII	Compliance with approved Scheme(s) of Arrangements	Not Applicable
XIII	Utilisation of Borrowed funds and share premium	Not Applicable

SSG HOME DECORATORS PVT. LTD.

Director

SSG HOME DECORATORS PVT. LTD.

Director

VIBHA SHAILENDRA & ASSOCIATES • LUCKNOW •
Chartered Accountants

(12)

SSG Home Decorators Private Limited
(CIN -U70102UP2012PTC050815)
SB/KN-1542(P-3), SADRAUNA MARG,AIN, LUCKNOW-226009
email:-ssghomedecorator@gmail.com

Annexure-II

Details of Ratios as required under S.No. XII of Additional Regulatory Informations for the financial year ended 31st March 2024

	In ₹ '000(Thousands)	
	as at 31-Mar-2024	**as at 31-Mar-2023**
(a) Current Ratio		
Current Assets (Numerator)	20,128.64	
Current Liabilities (Denominator)	20,000.20	
Current Ratio (Times)	**1.01**	
% Change as compared to the preceding year		
(b) Debt Equity Ratio	Not Applicable	
('c) Return on Equity Ratio		
Profit for the period/year (Numerator)	- 71.55	-
Average shareholder's equity (Denominator)	200.00	
Return on Equity Ratio (%)	**-35.78**	
% Change as compared to the preceding year		
Reasons for Variations		
(d) Inventory Turnover Ratio	2.34	
(e) Trade Receivables turnover ratio	215.36	
(f) Trade payables turnover ratio	88.54	
(g) Net capital turnover ratio		
Revenue from operations (Numerator)	53.76	-
Working capital (Denominator)	128.45	
Net capital turnover ratio (times)	**0.419**	
% Change as compared to the preceding year		
[Working capital is calculated as current assets (-) current liabilities]		
Reasons for Variations		

SSG HOME DECORATORS PVT. LTD.

Director

SSG HOME DECORATORS PVT. LTD.

Director

VIBHA SHENDRA & ASSOCIATES Chartered Accountants LUCKNOW

(h) Net Profit ratio		
Profit/Loss for the year (Numerator)	- 71.55	-
Total Income (Denominator)	53.76	-
Net profit ratio(%)	**-133.09**	
% Change as compared to the preceding year		
(i) Return on Capital Employed		
Earning before interest and taxes (Numerator)	- 71.55	
Capital employed (Denominator)	128.45	
Return on Capital Employed	**-55.70**	
% Change as compared to the preceding year		
Reasons for Variations		
(j) Return on investment		
Profit/Loss for the year (Numerator)	-71.55	
Total Assets	20,128.64	
Return on investment	-0.36	
% Change as compared to the preceding year		
Reasons for Variations		
(k) Debt Service coverage ratio	Not Applicable	

SSG HOME DECORATORS PVT. LTD.

Director

SSG HOME DECORATORS PVT. LTD.

Director