G BLIND KRAFT PRIVATE LIMITED

Annual Report 2024-25

INDEPENDENT AUDITORS' REPORT

To the Members of
SSG BLIND KRAFT PRIVATE LIMITED

Report on the Financial Statements

01. We have audited the accompanying financial statements of SSG BLIND KRAFT PRIVATE LIMITED (the "Company"),which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information, which we have signed under reference to this report.

Management's Responsibility for the Financial Statements

02. 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 standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India including the Accounting Standards specified under Section 133 of the Act, 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 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.

Auditors' Responsibility

03. Our responsibility is to express an opinion on these standalone financial statements based on our audit.

04. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

05. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

06. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Company's directors, as well as evaluating the overall presentation of the financial statements.

07. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

08. In our opinion, and to the best of our information and according to the explanations given to us, the accompanying 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 31st March, 2025; and its loss for the year ended on that date.

Basis for Opinion

09. We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Report on Other Legal and Regulatory Requirements

10. This report does not include a statement on the matters specified in paragraphs 3 & 4 of the Companies (Auditor's Report) Order, 2016, issued by the Central Government in terms of section 143(11) 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.

11. 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 purpose 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, Statement of Profit and Loss dealt with by this report are in agreement with the books of account of the Company;

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 written representations received from the Directors as on 31st March, 2025 and taken on record by the Board of Directors, we report that none of the Directors is disqualified as on 31st March, 2025 from being appointed as a Director in terms of Section 164 (2) of the Act.

f) In our opinion, the provisions of Section 143(3)(i) with regard to opinion on internal financial controls with reference to financial statements and operating effectiveness of such controls is not applicable to the company.

g) 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 does not have any pending litigations which would impact its financial position.

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

(iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For, KUNAL B SONI & CO.
Chartered Accountants
(FRN 136852W)

KUNAL B SONI & CO. AHMEDABAD FRN 136852W CHARTERED ACCOUNTANTS

(KUNAL B SONI)
Proprietor
M. No. 155975

Place: Ahmedabad
Date: 04.09.2025

SSG BLIND KRAFT PRIVATE LIMITED

Balance Sheet as at 31st March, 2025

PARTICULARS	Note No.	Rs.	As at 31.03.2025 Rs.
I EQUITY AND LIABILITIES			
1 Shareholders’ funds			
a. Share capital	06	2,00,000	
b. Reserves and surplus	07	7,51,958	
c. Money received against share warrants		-	
			9,51,958
2 Share application money pending allotment			-
3 Non-current liabilities			
a. Long-term borrowings	08	-	
b. Deferred tax liabilities (net)		-	
c. Other long-term liabilities	09	-	
d. Long-term provisions		-	
			-
4 Current liabilities			
a. Short-term borrowings		-	
b. Trade payables	10	1,96,54,544	
c. Other current liabilities	11	3,00,000	
d. Short-term provisions		-	
			1,99,54,544
TOTAL			2,09,06,502
II ASSETS			
1 Non-current assets			
a. Fixed assets			
i. Tangible assets		-	
ii. Intangible assets		-	
iii. Capital work-in-progress		-	
iv. Intangible assets under development		-	
v. Fixed assets held for sale		-	
		-	
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	12	1,67,31,468	
c. Trade receivables		13,48,890	
d. Cash and bank balances	13	5,58,246	
e. Short-term loans and advances	14	#REF!	
f. Other current assets		22,67,898	
			#REF!
Significant Accounting Policies	02		
TOTAL			#REF!

See accompanying notes forming part of the financial statements

As per our report of even date

For, KUNAL B SONI & CO.

Chartered Accountants

(FRN 136852W)

Sd/-

(KUNAL B SONI)

Proprietor

M. No. 155975

KUNAL B SONI & CO. AHMEDABAD FRN 136852W CHARTERED ACCOUNTANTS

Place: Ahmedabad

Date: 04.09.2025

For and on behalf of the Board

Sd/-

(Neelam . Shukla)

Director

Sd/-

(Munna K. Pandey)

Director

SSG BLIND KRAFT PRIVATE LIMITED

Statement of Profit and Loss for the year ended 31st March, 2025

	PARTICULARS	Note No.	Rs.	For the year ended 31.03.2025 Rs.
I.	Revenue from operations (gross)	01	90,04,317	
	Less: Excise duty		-	
	Revenue from operations (net)			90,04,317
II.	Other income			-
III.	Total revenue (I + II)			90,04,317
IV.	Expenses			
	a. Cost of materials consumed		-	
	b. Purchases of stock-in-trade	02	2,28,34,813	
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	03	(1,67,31,468)	
	d. Employee benefits expense	04	19,20,721	
	e. Finance costs		-	
	f. Depreciation and amortisation expense		-	
	g. Other expenses	05	2,28,293	
	Total expenses			82,52,359
V.	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)			7,51,958
VI.	Exceptional items			-
VII.	Profit / (Loss) before extraordinary items and tax (V - VI)			7,51,958
VIII.	Extraordinary items			-
IX.	Profit / (Loss) before tax (VII - VIII)			7,51,958
X.	Tax expense:			
	a. Current Tax			
	b. Deferred Tax		-	
				-
XI.	Profit / (Loss) for the period from continuing operations (IX - X)			7,51,958
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)			7,51,958
XVI.	Earnings per equity share			
	a. Basic			42.36
	b. Diluted			-
	Significant Accounting Policies	02		

See accompanying notes forming part of the financial statements

As per our report of even date

For, KUNAL B SONI & CO.
Chartered Accountants
(FRN 136852W)
Sd/-
(KUNAL B SONI)
Proprietor
M. No. 155975

Place: Ahmedabad
Date: 04.09.2025

For and on behalf of the Board

Sd/-
(Neelam . Shukla)
Director

Sd/-
(Munna K. Pandey)
Director

01. Company Overview

SSG BLIND KRAFT PRIVATE LIMITED ('the company'), incorporated under the Companies Act, 1956 vide CIN -U13921GJ2024PTC155083 having its registered office at B2 202, Sangath Skyz, Bhat Koteswar Road, Kotes, Motera AHMEDABAD-380005 Gujarat. and engaged in Manufacture of curtains, bed covers and furnishings

02. Significant accounting policies

2.01 Basis for Preparation of Financial Statements

These financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

2.02 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.

2.03 Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash comprises cash on hand and demand deposits with banks. 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.

2.04 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Other income
Interest income is accounted on accrual basis.
All other income is recognised on accrual basis.

2.05 Employee benefits

Short Term Employee Benefits
All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages, and short term compensated absences, etc. are recognized in the period in which the employee renders the related services.

Post- Employment Benefits

Defined contribution plans
The Company's contribution to provident fund is considered as defined contribution plans and is charged as an expense as they fall due based on the amount of contribution required to be made.

2.06 Earnings per share
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.

2.07 Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.
Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise such assets. Deferred tax assets are recognised for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their realisability.

2.08 Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

01. Revenue from operations

Particulars		As at 31.03.2025 Rs.
Gross		
Sale of products	90,04,317	
Sale of services	-	
Other operating revenues	-	
		90,04,317
Less:		
Excise duty		-
Total Revenue from operations		90,04,317
Sale of products comprise		
Manufactured goods		
Total - Sale of manufactured goods		-
Traded goods		
Sales of goods		90,04,317
Total - Sale of traded goods		90,04,317
Sale of services comprise		
Income From ONGC		-
Income From Others		-
Service R		
Total - Sale of services		-
Other operating revenues comprise		
Total - Other operating revenues		-

00. Other income

Particulars		As at 31.03.2025 Rs.
Interest income		-
Dividend income		-
Net gain on sale of		
current investments	-	
long-term investments	-	

	-
Net gain on foreign currency transactions and translation (other than considered as finance cost)	-
Other non-operating income (net of expenses directly attributable to such income)	-
Total Other income	-

Interest income comprises:

Interest from banks on Deposits	-
Interest on loans and advances	-
Interest on overdue trade receivables	-
Interest income from current investments	-
Interest income from GEB Deposit	-
Interest on income tax refund	-
Other interest	-
Total	-

Particulars	As at 31.03.2025 Rs.
Other non-operating income comprises:	
Rental income from investment properties	-
Rental income from operating leases	-
Profit on sale of car (net of expenses directly attributable)	-
Share of profit from partnership firms	-
Share of profit from AOPs	-
Duty Drawback	-
Liabilities / provisions no longer required written back	-
Excess/short Provision (IT written back)	-
Discount/kasar Vatav	-
Total	-

00. Cost of materials consumed

Particulars		As at 31.03.2025 Rs.
Opening stock	-	
Purchases	-	
	-	
Less: Closing stock	-	
		-

SSG BLIND KRAFT PRIVATE LIMITED

Notes forming part of the financial statements (2024-25)

Total Cost of materials consumed	-

Material consumed comprises:

Purchase	-
Diesel & Oil Consumed	-
Water Exps	-
Other Exps	-
	-
	-
	-
	-
Total	-

02. Purchases of stock-in-trade

Particulars	As at 31.03.2025 Rs.
Clothes Purchased	2,28,34,813
Total Purchases of stock-in-trade	2,28,34,813

03. Changes in inventories of finished goods, work-in-progress and stock-in-trade

Particulars		As at 31.03.2025 Rs.
Inventories at the end of the year:		
Finished goods	1,67,31,468	
Work-in-progress	-	
Stock-in-trade (acquired for trading)	-	
Scrap	-	
		1,67,31,468
Inventories at the beginning of the year:		
Finished goods	-	
Work-in-progress	-	
Stock-in-trade (acquired for trading)	-	
Scrap	-	
		-
Net (increase) / decrease in inventories		(1,67,31,468)

SSG BLIND KRAFT PRIVATE LIMITED

Notes forming part of the financial statements (2024-25)

Particulars	As at 31.03.2025		As at 31.03.2024
	Closing Rs.	Opening Rs.	Closing Rs.
Finished goods			
Various types of Solid State Relays (SSR)	####	-	-
Total Finished goods	####	-	-
Work-in-progress			
Total Work-in-progress	-	-	-
Stock-in-trade			
Total Stock-in-trade	-	-	-

04. Employee benefits expense

Particulars	As at 31.03.2025 Rs.
Salaries	19,20,721
Contributions to PF, ESI and other funds	-
Expense on employee stock option (ESOP) scheme	-
Staff welfare expenses	-
Total Employee benefits expense	19,20,721

00. Finance costs

Particulars	As at 31.03.2025 Rs.
Interest expense on	
Borrowings	-
Trade payables	-
Others	-
Other borrowing costs	-
Net (gain) / loss on foreign currency transactions and translation (considered as finance cost)	-
Total Finance costs	-

00. Depreciation and amortisation expense

Particulars	As at 31.03.2025

	Rs.
Depreciation and amortisation for the year on tangible assets	-
Depreciation and amortisation for the year on intangible assets	-
Total Depreciation and amortisation expense	-

05. Other expenses

Particulars	As at 31.03.2025 Rs.
Other Direct Exps.	
Jobwork charges	-
Consumption of stores and spare parts	-
Power and fuel	-
Repairs and maintenance - Machinery	-
Other 1	-
Other 2	-
Rent	-
Other Mfg. Exps.	-
Other Direct Exps.	
Other Direct 1	-
Other Direct 2	-
Other Direct 3	-
Other 4	-
Other 5	-
Other 6	-
Other Admin. Exps.	
Rent	45,000
Repairs and maintenance - Buildings	-
Repairs and maintenance - Others	-
Insurance	-
Rates and taxes	-
Communication Exps.	-
Travelling and conveyance	-
Printing and stationery	-
Vehicle Running & Maintenance Exps.	-
Donations	-
Legal and professional	-
Payments to auditors	20,000
Loss on fixed assets sold / scrapped / written off	-
Net loss on foreign currency transactions and translation (other than considered as finance cost)	-

Prior period items (net)	-
Other 1	-
Other 2	-
Testing & Inspection Charges	-
Other Miscellaneous expenses	1,63,293
Other Selling & Marketing Exps.	
Sales commission	-
Advertisement Exps.	-
Consumption of packing materials	-
Business promotion	-
Freight outward	-
Bad trade and other receivables written off	-
Sales goods Rejection /damaged	-
Rate Difference	-
Other 3	-
Total Other expenses	2,28,293

Particulars	As at 31.03.2025 Rs.
Payments to the auditors comprises	
As auditors	20,000
For taxation matters	-
For company law matters	
For management services	
For other services	
Reimbursement of expenses	
Total	20,000

The company has prepared its financials of previous year from October 2013 to March 2014 and hence the previous year comparative figures are disclosed for that period

Previous year company has changed its year ending policy and hence figures in previous year are of 6 months as compared to 12 months in current year

Value of imports calculated on CIF basis

Particulars	As at 31.03.2025 Rs.
Raw Material	-
Components and spare parts	-
Capital goods	-
Total	-

SSG BLIND KRAFT PRIVATE LIMITED

Notes forming part of the financial statements (2024-25)

Expenditure in foreign currency

Particulars	As at 31.03.2025 Rs.
Expenditure in foreign currency	-
Commission	-
Professional and consultation fees	-
Foreign Currency Term Loan Interest	-
Other matters	-
Total	-

Details of consumption of imported and indigenous items

Particulars	As at 31.03.2025 Rs.	As at 31.03.2025 %	As at 31.03.2024 Rs.
Raw Material			
Imported	-	#DIV/0!	-
Indigenous	-	#DIV/0!	-
Total	-	#DIV/0!	-
Components and spare parts			
Imported	-	#DIV/0!	-
Indigenous	-	#DIV/0!	-
Total	-	#DIV/0!	-

Earnings in foreign exchange

Particulars	As at 31.03.2025 Rs.
Export of goods calculated on FOB basis	-
Royalty, know-how, professional and consultation fees	-
Interest and dividend	-
Other income	-
Total	-

Contingent liabilities and commitments

Particulars	As at 31.03.2025 Rs.
Contingent liabilities	
Claims against the Company not acknowledged as debt	-
Corporate Guarantee	-
Other money for which the Company is contingently liable	-
Total	-
Commitments	
Estimated amount of contracts remaining to be executed on capital account and not provided for	-

Uncalled liability on shares and other investments partly paid	-
Other commitments (specify nature)	-
Total	-

Disclosures pursuant to Accounting Standard-15 “Employee Benefits”

The Company has defined benefit plans for gratuity to eligible employees, contributions for which are made to Life Insurance Corporation of India, who invests the funds as per the IRDA Regulations

	Particulars	As at 31.03.2025 Rs.
a.	*Reconciliation of opening and closing balances of the present value of defined benefit obligation*	
	Obligation at the beginning of the year/period	
	Interest Cost	
	Current Service Cost	
	Benefits paid	
	Actuarial (gain)/loss	
	Obligation at the end of the year/period	-
b.	*Reconciliation of opening and closing balances of fair value of plan assets*	
	Plan assets at the beginning of the year/period, at fair value	
	Expected Return on Plan Assets	
	Contribution	
	Benefits paid	
	Actuarial gain/(loss)	-
	Plan assets at the end of the year/period at fair value	-
c.	*The amount to be recognised in Balance Sheet and statement of profit and loss*	
	Present value of Obligation at the end of the year	-
	Fair value of Plan assets at the end of the year	-
	Funded status	-
	Net Liability recognised in Balance Sheet	-
d.	*Expenses recognised in statement of profit and loss*	
	Current Service Cost	-
	Interest Cost	-

Expected Return on Plan Assets	-
Actuarial (Gain)/Loss	-
Expenses recognised in statement of profit and loss	-

e. *Assumptions*

Discount Rate	0.00%
Salary escalation	0.00%

Details of borrowing costs capitalised

Particulars	As at 31.03.2025 Rs.
Borrowing costs capitalised during the year as fixed assets / intangible assets / capital work-in-progress	-

The Company's business activity falls within a single primary segment viz., manufacture of Bearings. As such there are no separate reportable segments as envisaged under Accounting Standard - 17.

06. Related party transactions

a Names of related parties and related party relationship

Key management personnel

Avinash Shukla, Preeti Shukla

Relatives of key management personnel

Enterprises owned or significantly influenced by key management personnel or their re

Note : Related party relationship is as identified by the management and relied upon by the auditors.

Shubhash Shukla

b Related party transactions

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year

Particulars	As at 31.03.2025 Rs.
- Key management personnel	
Sales/Revenue from Operations	
Purchases	
Job Charges	
Rent Expense	
- *Salary (including sitting fees)*	
0	-
0	-
Total	-
Interest income	
Interest expense	
Rajul S. Patel	-
Kalpu R. Patel	-
Jehan R. Patel	-
Total	-
- Relatives of key management personnel	
Sales/Revenue from Operations	
Purchases	
Job Charges	
Rent Expense	
- *Interest expense*	
Pooja Haria	-
Harsha Haria	-
Anil Haria	-
Total	-

SSG BLIND KRAFT PRIVATE LIMITED

Notes forming part of the financial statements (2024-25)

- *Salary (including sitting fees)*	
Varsha Anil Haria	
Krutika Pratik Haria	
Vasumati Pravin Haria	
- Enterprises owned or significantly influenced by key management personnel or their relatives	
- *Interest expense*	
Rajul S. Patel HUF	-
- *Rent Exps.*	
Rajul S. Patel HUF	-

b Balance as at the year end

Particulars	As at 31.03.2025 Rs.
- Key management personnel	
- *Long-term borrowings(unsecured)*	
0	-
0	-
Total	-
- Relatives of key management personnel	
- *Long-term borrowings(unsecured)*	
0	-
0	-
Total	-

As per our report of even date

For, KUNAL B SONI & CO.

Chartered Accountants

(FRN 136852W)

(KUNAL B SONI)

Proprietor

M. No. 155975

Place: Ahmedabad

Date: 04.09.2025

For and on behalf of the Board

(Neelam . Shukla)

Director

(Munna K. Pandey)

Director

SSG BLIND KRAFT PRIVATE LIMITED

Notes forming part of the financial statements (2024-25)

06. Share Capital

	Particulars	As at 31.03.2025		As at 31.03.2024
		Number	Rs.	Number
	<u>Authorised</u>			
	Equity shares of Rs. 10 each	1,00,000	10,00,000	-
	<u>Issued</u>			
	Equity shares of Rs. 10 each	20,000	2,00,000	-
	<u>Subscribed and fully paid up</u>			
	Equity shares of Rs. 10 each	20,000	2,00,000	-
	<u>Subscribed but not fully paid up</u>			
	Equity shares of Rs. 10 each	-	-	-
	Total Share Capital	20,000	2,00,000	-
	<u>Reconciliation of Share Capital</u>			
	Equity shares of Rs. 10 each			
i	outstanding at the beginning of the year	-	-	-
ii	Issued during the year	20,000	2,00,000	-
iii	bought back during the year	-	-	-
iv	outstanding at the end of the year	20,000	2,00,000	-

Details of shares held by each shareholder holding more than 5% shares

Equity shares of Rs. 10 each

Sr. No.	Name of Shareholder	As at 31.03.2025		As at 31.03.2024
		Number	%	Number
1	NEELAM SHUKLA	19,800	99.00	-
2	MUNNA KUMAR PANDEY	200	1.00	-
2	0	-	-	-
	0	-	-	-
3	0	-	-	-
4	0	-	-	-

Particulars	Aggregate number of shares for the period of 5 years immediately preceding the Balance Sheet date
Equity shares of Rs. 10 each	
Fully paid up pursuant to contract(s) without payment being received in cash	
Fully paid up by way of bonus shares	
Shares bought back	

07. Reserves and surplus

SSG BLIND KRAFT PRIVATE LIMITED

Notes forming part of the financial statements (2024-25)

Particulars	As at 31.03.2025 Rs.
Capital reserve	
Opening balance	-
Add: Additions during the year	-
Less: Utilised / transferred during the year	-
Closing balance	-
Capital redemption reserve	
Opening balance	-
Add: Additions during the year	
Transferred from surplus in Statement of P & L	-
Others	-
Less: Utilised during the year	-
Closing balance	-
Securities premium account	
Opening balance	-
Add : Premium on shares issued during the year	-
Less : Utilised during the year	-
Issuing bonus shares	-
Writing off preliminary expenses	-
Buy back of shares	-
Others (give details)	-
Closing balance	-

Particulars	As at 31.03.2025 Rs.
General reserve	
Opening balance	-
Add: Transferred from surplus in Statement of P & L	-
Less: Utilised / transferred during the year for:	
Issuing bonus shares	-
Others (give details)	-
Closing balance	-
Surplus / (Deficit) in Statement of Profit and Loss	
Opening balance	-
Add: Profit / (Loss) for the year	7,51,958
Amounts transferred from:	
General reserve	-
Other reserves	-
Less:	

Interim dividend		-
Proposed Dividend		-
Tax on dividend		-
Transferred to:		
General reserve		-
Capital redemption reserve		-
Debenture redemption reserve		-
Other reserves		-
Closing balance		7,51,958
	Total Reserves and surplus	7,51,958

SSG BLIND KRAFT PRIVATE LIMITED

Notes forming part of the financial statements (2024-25)

08. Long-term borrowings

Particulars		As at 31.03.2025 Rs.
Secured		
Bonds / debentures		-
Term loans from Banks		
a. 0	-	
(Secured against Hypothecation of Commercial Vehicle)		
b. 0	-	
(Secured against Hypothecation of Commercial Vehicle)		
a. 0	-	
(Secured against Hypothecation of Commercial Vehicle)		
b. 0	-	
(Secured against Hypothecation of Commercial Vehicle)		
		-
Term loans From Others		
a. 0	-	
b. 0	-	
c. 0	-	
		-
Deferred payment liabilities		
Deferred sales tax liability	-	
Deferred payment for acquisition of fixed assets	-	
		-
Deposits		
Public deposits	-	
Inter-corporate deposit	-	
		-
Loans and advances from related parties		-
Long-term maturities of finance lease obligations		-
Other loans and advances		-
Total Secured Long Term Borrowings		-
Unsecured		
Bonds / debentures		-

SSG BLIND KRAFT PRIVATE LIMITED

Notes forming part of the financial statements (2024-25)

Term loans From banks		
0	-	
0	-	
0	-	
		-
Term loans From Others		
0	-	
0	-	
0	-	
		-
Deferred payment liabilities		
Deferred sales tax liability	-	
Deferred payment for acquisition of fixed assets	-	
		-
Deposits		
Public deposits	-	
Inter-corporate deposit	-	
		-
Loans and advances from related parties		-
Long-term maturities of finance lease obligations		-
Other loans and advances		-
Total unsecured Long Term Borrowings		-
Total Long-term borrowings		-

Installments falling due in respect of all the above secured term loans upto 31.03.2017 have been grouped under "Current maturities of long-term debt" (Refer Note 08.)

Particulars	As at 31.03.2025 Rs.
Details of long-term borrowings guaranteed by some of the directors or others	
Bonds / debentures	
Term loans From Hdfc Bank Limited	-
Term loans From Others	
Deferred payment liabilities	
Deposits	
Loans and advances from related parties	
Long-term maturities of finance lease obligations	
Other loans and advances	

The Company has defaulted in repayment of loans and interest in respect of the following:

Particulars	As at 31.03.2025	As at 31.03.2024

	Principal Rs.	Interest Rs.	Principal Rs.
Bonds / debentures			
(period of default)			
Term loans from banks			
(period of default)			
Term loans from other parties			
(period of default)			
Deferred payment liabilities			
(period of default)			
Deposits			
(period of default)			
Loans and advances from related parties			
(period of default)			
Long-term maturities of finance lease obligations			
(period of default)			
Other loans and advances			
(period of default)			

00. Deferred tax liability/ Asset

	Particulars	As at 31.03.2025 Rs.
a	*Tax effect of items constituting deferred tax liability*	
i	Fixed assets:Impact of difference between tax depreciation and depreciation/ amortization charged for the financial reporting	-
ii	On expenditure deferred in the books but allowable for tax purposes	-
	Deferred tax liability	-
b	*Tax effect of items constituting deferred tax Assets*	
i	Impact of expenditure charged to the statement of profit and loss in the current year but allowed for tax purposes on payment basis Disallowances under Section 40(a)(i), 43B of the Income Tax Act, 1961	-
ii	Fixed assets:Impact of difference between tax depreciation and depreciation/ amortization charged for the financial reporting	-
	Deferred tax asset	-
	Net Deferred Tax Liability/ Asset	-

09. Other long-term liabilities

Particulars	As at 31.03.2025 Rs.

SSG BLIND KRAFT PRIVATE LIMITED

Notes forming part of the financial statements (2024-25)

Trade Payables		-
Others		
Payables on purchase of fixed assets	-	
Contractually reimbursable expenses	-	
Interest accrued but not due on borrowings	-	
Interest accrued on trade payables	-	
Interest accrued on others	-	
Trade / security deposits received	-	
Advances from customers	-	
Income received in advance (Unearned revenue)	-	
Others (specify nature)	-	
		-
Total Other Long-term borrowings		-

00. Long-term provisions

Particulars	As at 31.03.2025 Rs.
Provision for employee benefits	-
Provision - Others	-
Total Long-term provisions	-

00. Short-term borrowings

Particulars		As at 31.03.2025 Rs.
Secured		
Loans repayable on demand		
From Banks		
0	-	
Security		
0	-	
0	-	
		-
From Others		
0	-	
0	-	

0	-	
		-
Loans and advances from related parties		-
Deposits		
Public deposits	-	
Inter-corporate deposit	-	
		-
Other loans and advances		-
Total Secured Short Term Borrowings		-
Unsecured		
Loans repayable on demand		
From banks		
0	-	
0	-	
0	-	
		-
From Others		
0	-	
0	-	
0	-	
		-
Loans and advances from related parties		-
Deposits		
Public deposits	-	
Inter-corporate deposit	-	
		-
Other loans and advances		-
Total Unecured Short Term Borrowings		-
Total Short-term borrowings		-

Particulars	As at 31.03.2025 Rs.
Details of Short-term borrowings guaranteed by some of the directors or others	
Loans repayable on demand from banks	
Loans repayable on demand from others	
Loans and advances from related parties	
Deposits	
Other loans and advances	

The Company has defaulted in repayment of loans and interest in respect of the following:

Particulars	As at 31.03.2025		As at 31.03.2024
	Principal Rs.	Interest Rs.	Principal Rs.
Loans repayable on demand from banks			
(period of default)			
Loans repayable on demand from others			
(period of default)			
Loans and advances from related parties			
(period of default)			
Deposits			
(period of default)			
Other loans and advances			
(period of default)			

10. Trade payables

Particulars	As at 31.03.2025 Rs.
Trade payables	1,96,54,544
Total Trade payables	1,96,54,544

Micro and small enterprises

The Company has compiled relevant information from its suppliers about their coverage under the Micro, Small and Medium Enterprises Development Act, 2006. Since none of the creditor is covered under Micro and small enterprises amount is NIL.

11. Other current liabilities

Particulars		As at 31.03.2025 Rs.
Current maturities of long-term debt		3,00,000
Current maturities of finance lease obligations		-
Interest accrued but not due on borrowings		-
Interest accrued and due on borrowings		-
Income received in advance (Unearned revenue)		-
Unpaid dividends		-
Unpaid matured deposits and interest accrued thereon		-
Unpaid matured debentures and interest accrued thereon		-
Other payables		
Statutory remittances	-	
Payables on purchase of fixed assets	-	
Payables for Expenses	-	

Trade / security deposits received	-	
Advances from customers	-	
		-
Total Other current liabilities		3,00,000

00. Short-term provisions

Particulars		As at 31.03.2025 Rs.
Provision for employee benefits		-
Provision - Others		
Provision for tax (net of advance tax)	-	
Provision for proposed equity dividend	-	
Provision for tax on proposed dividends	-	
		-
Total Short-term provisions		-

00. Tangible assets

Particulars	Gross block		
	Balance as at 10.09.2024 Rs.	Additions Rs.	Disposals Rs.
Land	-	-	-
Buildings	-	-	-
Plant and Equipment	-	-	-
Furniture and Fixtures	-	-	-
Vehicles	-	-	-
Office equipment	-	-	-
Computer	-	-	-
Total	-	-	-
Previous year			

Particulars	Accumulated Depreciation		
	Balance as at 10.09.2024 Rs.	Depreciation for the year Rs.	Eliminated on disposal of assets Rs.
Land	-	-	-
Buildings	-	-	-
Plant and Equipment	-	-	-
Furniture and Fixtures	-	-	-
Vehicles	-	-	-

Office equipment	-	-	-
Computer	-	-	-
Total	-	-	-
Previous year			-

Particulars	Net Block
	As at 31.03.2025 Rs.
Land	-
Buildings	-
Plant and Equipment	-
Furniture and Fixtures	-
Vehicles	-
Office equipment	-
Computer	-
Total Tangible assets	-
Previous year	

00. Intangible assets

Particulars	Gross block		
	Balance as at 10.09.2024 Rs.	Additions Rs.	Disposals Rs.
Goodwill			
Brands / trademarks			
Computer software			
Licenses and franchise			
Other			
Total	-	-	-
Previous year			

Particulars	Accumulated Depreciation		
	Balance as at 10.09.2024 Rs.	Depreciation for the year Rs.	Eliminated on disposal of assets Rs.
Goodwill			
Brands / trademarks			
Computer software			
Licenses and franchise			
Other			
Total	-	-	-
Previous year			

Particulars	Net Block

SSG BLIND KRAFT PRIVATE LIMITED

Notes forming part of the financial statements (2024-25)

	As at 31.03.2025 Rs.
Goodwill	-
Brands / trademarks	-
Computer software	-
Licenses and franchise	-
Other	-
Total Intangible assets	-
Previous year	-

00. Capital work-in-progress

Particulars	As at 31.03.2025 Rs.
Capital work-in-progress	-
Total Capital work-in-progress	-

00. Non-current investments

Particulars	As at 31.03.2025 Rs.
Trade Investments- Quoted (At cost):	
Trade Investments- Unquoted (At cost):	
Investment in equity instruments	
(i) of subsidiaries	
(ii) of associates	
(iii) of joint venture companies	
(iv) of controlled special purpose entities	
(v) of other entities (give details)	
Investment in preference shares	
Investment in debentures or bonds	
Investment in partnership firms	
Other non-current investments	
Other Investments- Quoted (At cost):	
Other Investments- Unquoted (At cost):	
Investment property	
Investment in equity instruments	
Investment in preference shares	
Investment in government or trust securities (NSC)	
Investment in debentures or bonds	

Investment in mutual funds		
Investment in partnership firms		
Other non-current investments		
Total Non-current investments		-
Aggregate amount of quoted investments		
Aggregate market value of quoted investments		
Aggregate amount of unquoted investments		-

00. Long-term loans and advances

Particulars		As at 31.03.2025 Rs.
(Unsecured, considered good)		
Capital advances		-
Security deposits		-
Loans and advances to related parties		-
Loans and advances to employees		-
Advance income tax (net of provisions)		-
Balances with government authorities		
CENVAT credit receivable	-	
VAT credit receivable	-	
Service Tax credit receivable	-	
Excise /Service Tax refund receivable	-	
VAT refund receivable	-	
		-
Total Long-term loans and advances		-
<u>Long-term loans and advances include amounts due from:</u>		
Directors		-
Other officers of the Company		-
Firms in which any director is a partner		
Firm1		
Firm2		
		-
Private companies in which any director is a director or member		
Com1		
Com2		
		-

00. Other non-current assets

Particulars	As at 31.03.2025 Rs.

Long-term trade receivables (including trade receivables on deferred credit terms)		-
Accruals		
Interest accrued on deposits	-	
Interest accrued on investments	-	
Interest accrued on trade receivables	-	
		-
Others		
Insurance claims	-	
Receivables on sale of fixed assets	-	
Contractually reimbursable expenses	-	
Miscellaneous Expenditure	-	
		-
Total Long-term loans and advances		-

<u>Other non-current assets include amounts due from:</u>		
Directors		-
Other officers of the Company		-
Firms in which any director is a partner		
Firm1		
Firm2		
		-
Private companies in which any director is a director or member		
Com1		
Com2		
		-

00. Current investments

Particulars	As at 31.03.2025 Rs.
Current portion of long-term investments Quoted -(At cost)	
Current portion of long-term investments Unquoted -(At cost)	
Investment in preference shares	
Investment in government or trust securities	
Investment in debentures or bonds	
Investment in mutual funds	
Other investments (specify nature)	
Other current investments - Quated (At lower of cost and fair value, unless otherwise stated)	
Other current investments - Unquated (At lower of cost and fair value, unless otherwise stated)	

Investment in equity instruments	
(i) of subsidiaries	
(ii) of associates	
(iii) of joint venture companies	
(iv) of controlled special purpose entities	
(v) of other entities (give details)	
Investment in preference shares	
Investment in government or trust securities	
Investment in debentures or bonds	
Investment in mutual funds	
Investment in partnership firms	
Other current investments	
Total current investments	

Aggregate amount of quoted investments	-
Aggregate market value of quoted investments	-
Aggregate amount of unquoted investments	-

12. Inventories

Particulars	As at 31.03.2025 Rs.
(At lower of cost and net realisable value)	
[As per inventory taken, valued and certified by the management]	
Raw materials	-
Work-in-progress	-
Finished goods (other than those acquired for trading)	1,67,31,468
Stock-in-trade (acquired for trading)	-
Stores and spares	-
Loose tools	-
Packing Materials	-
Scrap	-
Total Inventories	1,67,31,468

00. Trade receivables

Particulars		As at 31.03.2025 Rs.
(Unsecured, considered good)		
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		13,48,890
Other Trade receivables		-
Total Trade receivables		13,48,890
Trade receivables include debts due from:		
Directors		-
Other officers of the Company		-
Firms in which any director is a partner		
Firm2		
		-
Private companies in which any director is a director or member		
Com2		
		-

13. Cash and bank balances

Particulars	As at 31.03.2025 Rs.
Cash and cash equivalents	

SSG BLIND KRAFT PRIVATE LIMITED

Notes forming part of the financial statements (2024-25)

Balances with banks		
In current accounts	5,47,293	
In deposit accounts	-	
In earmarked accounts	-	
Cheques, drafts on hand	-	
Cash on hand	10,953	
		5,58,246
Other bank balances		
Balances held as margin money or security against borrowings, guarantees and other commitments	-	
Bank Deposits with more than twelve months maturity	-	
		-
Total Cash and bank balances		5,58,246

As at 03.2024 Rs.
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00. Other current assets

Particulars	As at 31.03.2025 Rs.
Unbilled revenue	-
Unamortised expenses	-
Accruals	-
Others	22,67,898
Total Other current assets	22,67,898

As per our report of even date

For, KUNAL B SONI & CO.

Chartered Accountants

(FRN 136852W)

For and on behalf of the Board

(KUNAL B SONI)

Proprietor

M. No. 155975

Place: Ahmedabad

Date: 04.09.2025

(Neelam . Shukla)

Director

(Munna K. Pandey)

Director