

Sl.No. :

नामांक

Roll No.

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No. of Questions – 3

SS-35-DL-T.W. (English)(Supp.)

No. of Printed Pages – 7

**SENIOR SECONDARY SUPPLEMENTARY
EXAMINATION, 2024**

TYPEWRITING IN ENGLISH

Time : 1 Hour

Maximum Marks : 40

GENERAL INSTRUCTIONS TO THE EXAMINEES :

- 1) Candidate must write first his / her Roll No. on the question paper compulsorily.
- 2) **All** the questions are compulsory.
- 3) Type only on one side of the paper using double space.
- 4) 20% marks have been reserved for the proper form and display each question.

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TEAR HERE TO OPEN THE QUESTION PAPER

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1. Type the following in proper form and display :

Marks : 16

Display : 04

Total : 20

RISKS TO INVESTORS

- 1) Location Risk - All our four showrooms are in one geography namely Indor M.P. Any adverse development affecting such a region may have an adverse effect on our business, prospects, financial condition, and results of operations. For the period ended on June 30, 2023, and in the Fiscal year ending on March 31, 2023, March 31, 2022, and March 31, 2021, 95.58%, 98.22%, 95.98% and 97.68% of our operating revenue respectively, is generated from Indor M.P.
- 2) Property Risk - All our four showrooms, including our registered office and one of our manufacturing facilities are on lease premises, owned by our promoters and promoter group companies and one of which is located in residential area. If we fail to renew these leases or if we are unable to manage our lease rental costs and any objection by competent authority/resident for carrying commercial activity on residential area, our results of operations would be materially and adversely affected.
- 3) Litigation Risk - Our Promoters Mr. Sain and Mr. Rain Chopra, in past, were involved in proceedings initiated by investigation agency in relation to betting in the cricket matches of Indian Premier League. Though the have been duty discharged, any re-opening of matter could have an adverse impact on our business and reputation.

- 4) Business Risk - We are heavily dependent on third parties for supplying our products. We procure 99.88%, 95.48%, 96.96% and 96.50% of goods sold for the period ended on June 30, 2023, and for the fiscal year ended on March 31, 2023, 2022 and 2021 from third party suppliers and our network of job workers. We may be unable to maintain or establish formal arrangements with such third parties, and any disruption at such third party production or manufacturing facilities and their supply chains arrangements or failure of such third parties to adhere to the relevant quality standards may have a negative effect on our reputation business and financial condition.
- 5) Working Capital Risk - We have significant working capital requirements which are funded 53.25%, 53.75%, 55.85% and 57.40% through borrowings for the period June 30, 2023, and for the fiscal years 2023, 2022 and 2021. If we are unable to secure adequate borrowings on commercially reasonable terms it could have a material adverse effect on our business, financial condition and results of operations.
- 6) Inventory Cost Risk - High inventory costs may adversely impact our business and financial conditions of our company. Due to the nature of our business, we always keep a significant amount of inventory of our items in our showrooms. For the quarter that concluded on June 30, 2023, our company held inventory worth Rs.33 Lakhs. Inventory stocking is 95%, 93% and 87% of our total assets in the fiscal year ended on March 31, 2023, 2022 and 2021, respectively.

- 7) Seasonal Sales Risk - Our income and sales are subject to seasonal fluctuations and lower income in a peak season may have a disproportionate effect on our results of operations. Our sales have historically exhibited certain seasonal fluctuations, reflecting higher sales volumes and profit margins during festival periods and wedding season.
- 8) Utilization of IPO proceeds Risk - We have availed unsecured loans from our promoters and members of promoter group carrying 12% Average Rate of Interest and secured loans from scheduled commercial banks and FIs carrying 9% Average Rate of interest. We are making prepayment of borrowings other than auto loans from scheduled commercial banks from the proceeds of IPO carrying lessor Rate of interest over borrowings availed from promoter and promoter group.
- 9) The weighted average cost of acquisition of all equity shares transacted in last three years and one year proceeding the date of the RHP:-
- 10) As certified by the statutory Auditor Pursuant to the certificate December 12, 2023.

The pre IPO placement also happened at Rs. 55 for 60 Lakhs Equity Shares on 12 October 2023. For the allottee details please refer page 111 of the Red Herring prospectus.

- 11) Market Risk - Our market capitalisation to total income and our Price Earning Ratio at Issue Price may not be indicative of the market price of the Equity Shares.

5

2. Type the following letter in proper form and display :

Marks : 08

Display : 02

Total : 10

ASSAM ADMINISTRATION

FINANCE DEPARTMENT

(Accounts Branch)

No.7000/15/F&P/2022/816

Guwahati, Date : 17/06/2023

To

All the Administrative Secretaries/

Heads of Departments/Offices

Guwahati

Subject:- Implementation of Sixth Assam Pay Commission clarification regarding 15% enhancement to the employees recruited between 1-1-2016 to 16-7-2020.

In continuation to the Assam Civil Services Revised Pay First Amendment Rules, 2021 as adopted and notified by the Assam Administration, Finance Department (Accounts Branch) vide e-gazette notification No.7000/15/F&P/2022/8211 dated 9-2-2021. I am directed to enclose herewith the copies of Govt. of Assam Deptt. of finance letter bearing the subject cited above.

By virtue of notification of Govt. of India, Assam dated 13-1-1992, the Assam Administration has decided to adopt the aforesaid Govt. of Assam Department of Finance letter bearing Dated 3-11-21 and subsequent letter Dated 6-1-2022 in respect of the employees of Assam administration on the same terms and conditions as mentioned therein.

Further, it has been decided to extend the period of option for revised pay structure in respect of those employees of UT. Assam Administration who have been promoted between 1-1-16 to 20-9-21. Such employees can opt the revised pay structure from the date of their promotion within a period of one month from the issue of this communication.

Finance & Planning Officer

For Finance Secretary

Assam Administration

Copy Forwarded for information and necessary action : -

1- Accountant General Audit/A&E Assam

2- All Treasury officer

Finance & Planning Officer

For Finance Secretary

Assam Administration

3. Type the following table in proper order and display :

Marks : 08

Display : 02

Total : 10

Details of Employees's Salaries

In Descending Order

S.No.	Emp No	E Name	Salary	Bonus	Dept ID
1	104	Kartik	50,000	121	D01
2	102	Purnima	45,000	467	D04
3	103	Rohini	60,000	565	D07
4	105	Nakshatra	48,000	567	D03
5	109	Mitansh	55,000	433	D05
6	107	Navyansh	34,000	877	D01
7	106	Purvansh	30,000	202	D04
8	101	Nishta	19,000	NULL	D03
9	108	Nayan	20,000	NULL	D05
10	110	Suraj	10,060	NULL	D02



DO NOT WRITE ANYTHING HERE