

# CLOUD INTERIORS PRIVATE LIMITED

**F.Y. 2024 - 25**

CIN: U24100TN2014PTC097374



## **DIRECTORS:**

SEKAR MUGUNDHAN (06948898)

PACKIRISAMY ISHWARYA (07935126)

## **STATUTORY AUDITORS:**

**M S PANDIAN & CO., CHARTERED ACCOUNTANTS**

New No. 112/1, NSK Lane, Arcot Road,  
Virugambakkam, Chennai - 600092.

**Regd. Address:** PLOT NO.13,B, BHAKYALAKSHMI NAGAR, RAYALA  
NAGAR, 3RD MAIN ROAD, 1ST STREET, RAMAPURAM, KANCHIPURAM,  
SAIDAPET, TAMIL NADU, INDIA, 600089

**NOTICE**

Notice is hereby given that the eleventh (11th) Annual General Meeting of Members of CLOUD INTERIORS PRIVATE LIMITED will be held on Tuesday, 30<sup>th</sup> day of September, 2025 at 05:30 P.M. at Plot No.13,B, Bhakyalakshmi Nagar, Rayala Nagar, 3rd Main Road, 1st Street, Ramapuram (Kanchipuram), Kanchipuram, Saidapet, Tamil Nadu, India, 600089 to transact the following business:

**ORDINARY BUSINESS:**

1. To receive, consider and adopt the Audited Standalone Financial Statements, Statement of Profit and Loss account and notes thereto for the financial year ended 31st March 2025, together with report of Board of Directors and Auditors Thereon;

For and on behalf of Board of Directors  
M/s. CLOUD INTERIORS PRIVATE LIMITED

Place: Chennai  
Date: 30-09-2025



*P. Ishwarya*  
(PACKIRISAMY ISHWARYA)  
Managing Director  
DIN: 07935126

Registered Office  
CLOUD CASTLE, No. 13-B First Street, Bhagyalakshmi Nagar, Ramapuram, Chennai - 600 089.  
☎ +91 44 4272 6009 ✉ info@cloudinteriors.in 🌐 www.cloudinteriors.in

**NOTES:**

- 1. A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY AND SUCH PROXY NEED NOT TO BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING PROXY SHOULD BE SUBMITTED AT THE REGISTERED OFFICE, NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.**
- 2. Members/Proxies are requested to bring their copies of annual report to the meeting. Duly filed in attendance slips (attached) shall be submitted at the meeting.*
- 3. A person can act as a proxy on behalf of members not exceeding fifty in number and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. Proxies submitted on behalf of the Companies, Societies etc., must be supported by an appropriate resolution/authority, as applicable.*
- 4. A Member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.*
- 5. Corporate members intending to send their authorized representatives to attend the Annual General Meeting are requested to send to the Company a certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the meeting.*
- 6. All documents referred to in the Notice and Explanatory Statement shall be open for inspection at the registered office of the Company during business hours except on holidays, up to and including the date of the Annual General Meeting of the Company.*

For and on behalf of Board of Directors  
M/s. CLOUD INTERIORS PRIVATE LIMITED



*P. Ishwarya*  
(PACKIRISAMY ISHWARYA)  
Managing Director  
DIN: 07935126

Place: Chennai  
Date: 30-09-2025

Date: 30-09-2025

**Road Map to the venue of the meeting. (Nearest bus stop to the venue)**



**AGM VENUE:**

PLOT NO.13, B, BHAKYALAKSHMI NAGAR, RAYALA NAGAR, 3RD MAIN ROAD, 1ST STREET,  
RAMAPURAM (KANCHIPURAM), KANCHIPURAM, SAIDAPET, TAMIL NADU, INDIA - 600089



DIRECTORS' REPORT

To  
The members  
CLOUD INTERIORS PRIVATE LIMITED

Your directors have pleasure in presenting the **11th (Eleventh)** Annual Report together with the Audited Balance Sheet and the Statement of Profit & Loss for the period ended as on 31<sup>st</sup> March 2025 along with the report of the Statutory Auditors.

**1. FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY:**

Particulars	Amount in Lakhs.	
	Financial Year ended 2024-25	Financial Year ended 2023-24
Income from Operations	3297.48	2827.24
Other Income	5.25	2.83
<b>Total Revenue</b>	<b>3302.73</b>	<b>2830.07</b>
Cost of Materials Consumed	2884.14	2854.85
Change in inventories of finished goods, work-in-progress and Stock-in-trade	(463.56)	(508.46)
Employee Benefit Expenses	223.50	181.15
Finance Cost	157.41	115.08
Depreciation and Amortization Expenses	25.75	7.50
Other Expenses	18.33	27.27
<b>Total Expenses</b>	<b>2845.57</b>	<b>2677.40</b>
<b>Profit / Loss before Tax</b>	<b>457.16</b>	<b>152.67</b>
Tax Expenses	108.87	41.15
<b>Profit/Loss After Tax</b>	<b>348.29</b>	<b>111.52</b>
Other Comprehensive Income	-	-
Items that may be reclassified subsequently to Statement of Profit or Loss		
<b>Profit / Loss after Tax</b>	<b>348.29</b>	<b>111.52</b>
Basic and diluted per equity	<b>69.65</b>	<b>22.30</b>



**2. PERFORMANCE:**

During the financial year ended as on 31<sup>st</sup> March 2025, your Company has earned revenue amounting to INR 3302.72 Lakhs (Previous year 2830.07 Lakhs) and made net profit amounting to INR 348.29 Lakhs (Previous Year 111.52 Lakhs).

**3. CHANGE IN THE NATURE OF BUSINESS IF ANY:**

There was no change in the nature of business of the Company during the financial year.

**4. EVENTS DURING THE FINANCIAL YEAR AND SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENT:**

There were no significant events During the financial year under review and subsequent to the date of Financial Statement.

**5. CHANGE IN NAME OF THE COMPANY:**

There was no change in the name of the Company during the financial year under review.

**6. CHANGE IN REGISTERED OFFICE OF THE COMPANY:**

There was change in the registered office of the Company during the financial year under review w.e.f 11<sup>th</sup> June 2024 to Plot No.13,B, Bhakyalakshmi Nagar, Rayala Nagar, 3rd Main Road, 1st Street, Ramapuram (Kanchipuram), Kanchipuram, Saidapet, Tamil Nadu, India, 600089

**7. SHARE CAPITAL:**

The Authorized Share Capital of the Company as on 31<sup>st</sup> March 2025 was Rs. 50,00,000/- divided into 5,00,000 Equity shares of Rs. 10/- each.

The Paid-up Capital of the Company as on 31<sup>st</sup> March 2025 was Rs. 50,00,000/- divided into 5,00,000 Equity shares of Rs. 10/- each.

During the year, Company not issued/allotted any shares further to the Company's closing share capital of previous year.

**8. DIVIDEND:**

The Directors of your Company have decided not to declare Dividend for the financial year under review.



**9. TRANSFER TO RESERVES:**

The Directors are not proposing to transfer any amount to reserves during the Financial Year under review.

**10. BOARD MEETINGS:**

The Board Meetings held during this financial year are as follows:

S. No.	Date of Board Meeting	Place of Board Meeting	Time of Board Meeting
1.	10 April 2024	Registered office	11:00 A.M.
2.	11 June 2024	Registered office	11:00 A.M.
3.	07 September 2024	Registered office	11:00 A.M.
4.	13 December 2024	Registered office	11:00 A.M.
5.	07 February 2025	Registered office	11:00 A.M.
6.	12 March 2025	Registered office	11:00 A.M.

Number of Board Meetings attended by each Director during the financial year:

S. No.	Name of Director	Designation	No. of Board Meetings attended
1.	SEKAR MUGUNDHAN	Director	6
2.	PACKIRISAMY ISHWARYA	Managing Director	6

**11. DIRECTORS AND KEY MANAGERIAL PERSONNEL OF THE COMPANY (AFTER CLOSURE OF FINANCIAL YEAR & TILL THE DATE OF REPORT):**

The following are the Directors of the Company as on date:

S. No.	Name of Director	Designation
1.	SEKAR MUGUNDHAN	Director
2.	PACKIRISAMY ISHWARYA	Managing Director

**12. APPOINTMENTS/RESIGNATION OF DIRECTORS & KEY MANAGERIAL PERSONNEL DURING THE FINANCIAL YEAR (AFTER CLOSURE OF FINANCIAL YEAR & TILL THE DATE OF REPORT):**

The Following No Changes occurred in the Board Composition During the financial year.



**13. COMPLIANCE WITH SECRETARIAL STANDARD: As per SS 1**

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors and Meeting of Shareholders (EGM/AGM) i.e. SS-1 and SS-2 issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

**14. DIRECTORS' RESPONSIBILITY STATEMENT:**

In pursuant to Section 134 (5) of the Companies Act, 2013, the Directors hereby confirm:

- i. That in the preparation of the annual accounts for the year ended 31<sup>st</sup> March 2025, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- ii. That the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year 31<sup>st</sup> March 2025 and of the profit of the company for that period;
- iii. That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- iv. That the Directors had prepared the annual accounts for the period ended 31<sup>st</sup> March, 2025 on a going concern basis.
- v. That the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively that such systems were adequate and operating effectively.

**15. NAMES OF THE SUBSIDIARIES/ASSOCIATES/JOINT VENTURES:**

During the year under review, no companies have become or ceased to be the Company's Subsidiaries, Associates and Joint Ventures.



**16. DEPOSITS:**

Company has not accepted any deposits under Section 73 of the Companies Act, 2013 during the financial year under review. However, the company has accepted loans from directors during the financial year, as mentioned below:

(Amount in INR)

Name of Director/Company	Loan taken during the year	Loan remaining at the end of the year
Mr. SEKAR MUGUNDHAN	48,94,039	73,41,606

**17. ANNUAL RETURN:**

The annual return of the Company can be accessed from the following web link <https://cloudinteriors.in>

The same is available for inspection at registered of the company.

**18. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:**

As required by the provisions of Companies Act, 2013, the relevant information pertaining to conservation of energy, technology absorption and foreign exchange earnings and outgo are given under:

**A. Conservation of Energy:**

The Company uses electric energy for its equipment such as Air Conditioners, Computer terminals, Lighting and utilities in the office premises only. All possible measures have been taken to conserve energy.

**I) Research and Development (R&D):**

- a) Specific areas in which R&D has been carried out by the company: **NIL**
- b) Benefits derived as a result of the above R&D: **NIL**
- c) Future plans of action: **NIL**
- d) Expenditure on R&D: **NIL**



**II) Technology Absorption, Adaptation and Innovation:**

- a) Technology Imported: **NIL**
- b) Year of Import: **NA**
- c) Has the technology been fully absorbed: **NA**
- d) Technical collaborator: **NA**

**B. Foreign Exchange Earnings and Outgo:**

Particulars	2024-25	2023-24
Earnings:	Nil	Nil
Outgo:	Nil	Nil

**19. SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS:**

There are no significant and material orders that were passed by the regulators or courts or tribunals impacting the going concern status and the Company's operation in future.

**20. DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:**

The Company has in place the adequate internal financial controls with reference to Financial Statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation was observed.

**21. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:**

Your Company has not given any loan or guarantee to any person or body corporate nor invested in anybody corporate during the financial year, pursuant to Section 186 of Companies Act, 2013.

**22. RISK MANAGEMENT:**

The Board of Directors of the Company formulates implements and monitors the risk management framework for the Company.

The Board evaluates risk management systems and internal financial controls. The Board reviews the internal audit findings, provides guidance on internal controls and ensures that the internal audit recommendations are implemented.



The responsibility for management of risks vests with the Managers responsible for the day-to-day conduct of affairs of the Company. The Managers are required to ensure that Standard Operating Procedures (SOPs) for major areas of operations are in place, clearly delineating the accountabilities in the systems/ process chains. Such SOPs are also required to be regularly reviewed for ensuring superior quality thereof.

**23. CORPORATE SOCIAL RESPONSIBILITY:**

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

**24. RELATED PARTY TRANSACTIONS:**

All the contracts / arrangements / transactions entered by the Company during the Financial Year with related parties were in the ordinary course of business and on an arm's length basis. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

However, related party transactions during the financial year made by the Company, disclosed in Form AOC-2.

However, the detailed disclosure of transactions with related parties for the financial year is given in Notes to the Balance Sheet i.e. as per Accounting Standard -18.

**25. PARTICULARS OF EMPLOYEES:**

The Company being a Private Limited Company, the disclosure as required under Rule 5 (2) of the Companies (Appointment and Remuneration Managerial Personnel) Rules, 2014, is not applicable.

**26. STATUTORY AUDITORS:**

M/s. M S Pandian & Co., Chartered Accountants, bearing Firm Registration No.029177, was appointed as the Statutory Auditors of the Company for conducting Audit of the Accounts for a term of 5 (Five) years from the FY 2021-22 to FY 2025-26 at the previous annual general meeting held on 29/11/2021 and, to hold the office for a term of 5 (Five) years from the conclusion of AGM of the Company held in calendar year 2021 to, till the conclusion of AGM of the Company to be held in the Calendar year 2026.

The Auditors' Report for financial year 2024-25 does not contain any qualification, reservation or adverse remark. The Auditors' Report is enclosed with the financial statements in this Annual Report.



**27. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12):**

During the year under review, there were no frauds reported by the auditors to the Board of Directors under section 143(12) of the Companies Act, 2013.

**28. PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE ["POSH"]: As per provisions of POSH Act.**

The Company has adopted a policy for prevention of sexual harassment at the workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act"). An Internal Complaints Committee ("ICC") has been duly constituted as per the provisions of the POSH Act to redress complaints regarding sexual harassment at the workplace.

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. No complaints were received and/or pending as at the end of the financial year.

The Company is committed to providing a safe and conducive work environment for all its employees.

**29. PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016: Rule 8(5)(xi) of Companies (Account) Rules, 2014**

There was no application made or proceeding pending against the Company under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year under review.

**30. DIFFERENCE IN VALUATION: Rule 8(5)(xii) of Companies (Account) Rules, 2014**

The Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable.

**31. MATERNITY BENEFIT: Rule 8(5)(xiii) of Companies (Account) Rules, 2014**

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

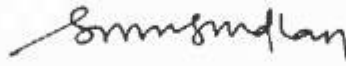


**ACKNOWLEDGMENT:**

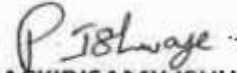
Your Directors wish to place on record their appreciation to employees at all levels for their hard work, dedication and commitment. The Board also desires to place on record its sincere appreciation for the support and co-operation that the company received from the customers, strategic partners, bankers, auditors, consultants and all others associated with the company.

For and on behalf of Board of Directors  
M/s. CLOUD INTERIORS PRIVATE LIMITED

Place: Chennai  
Date: 30-09-2025



(SEKAR MUGUNDHAN)  
Director  
DIN: 06948898



(PACKIRISAMY ISHWARYA)  
Managing Director  
DIN: 07935126



List of Share Holders as on 31-03-2025

Name	No. of Shares	Percentage
SEKAR MUGUNDHAN	2,50,000	50%
PACKIRISAMY ISHWARYA	2,50,000	50%
<b>Total</b>		<b>100%</b>

List of Directors as on 31-03-2025

Name	Designation	DIN
SEKAR MUGUNDHAN	Director	06948898
PACKIRISAMY ISHWARYA	Managing Director	07935126

For and on behalf of Board of Directors  
CLOUD INTERIORS PRIVATE LIMITED

Place: Chennai  
Date : 30-09-2025



*P Ishwarya*  
(PACKIRISAMY ISHWARYA)  
Managing Director  
DIN: 07935126



**Chartered Accountants**

**M.S. Pandian & Co.,**

New No. 112, N.S.K. Lane, Arcot Road,  
Virugambakkam, Chennai - 600 092.

(Near Amirtha Madam - Avichi School)

Cell : 99620 91112 / 99625 15172 / 97101 11550

E-mail : mspco2000@gmail.com

## INDEPENDENT AUDITORS' REPORT

TO,

**THE MEMBERS OF CLOUD INTERIORS PRIVATE LIMITED**

### Report on the Financial Statements

We have audited the accompanying financial statements of **CLOUD INTERIORS PRIVATE LIMITED**, which comprise the Balance Sheet as at **31/03/2025**, the Statement of Profit and Loss, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

### Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2025**, and its **Profit** for the year ended on that date.

### Basis for Opinion

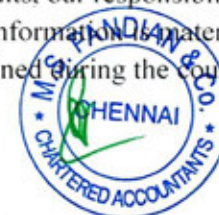
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We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

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

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

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or



otherwise appears to be materially misstated.

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

### **Responsibility of Management and Those Charged with Governance (TCWG)**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **Report on Other Legal and Regulatory Requirements**

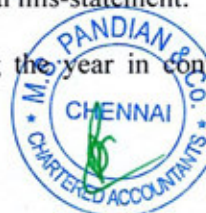
This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020, issued by the Central Government of India, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information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

As required by Section 143 (3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



- (e) On the basis of the written representations received from the directors as on 31/03/2025 taken on record by the Board of Directors, none of the directors is disqualified as 31/03/2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, clause (i) of section 143(3) of Companies Act 2013 is not applicable as per Notification No. G.S.R. 464(E) dated 13th day of June, 2017.
- (g) The provisions of Section 197 read with Schedule V of the Act are not applicable to the Company for the period ended **31 March, 2025** since the Company is not a public company as defined under section 2(71) of the Act. Accordingly, reporting under section 197(16) is not applicable.
- (h) CLOUD INTERIORS PRIVATE LIMITED With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
  - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
  - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
  - iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.  
  
(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and  
  
(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.
- v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.



- vi. Based on our examination, which includes test checks, the company has used an accounting software for maintaining its books of account for the period ended **31st March, 2025**, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2024, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the period ended as on **31st March, 2025**.

M.S. PANDIAN, M.Com., F.C.A., D.I.S.A., (ICA)  
CHARTERED ACCOUNTANTS  
M.No.029177  
New No. 112/1, NSK Lane, Arcot Road,  
Virugembakkam, Chennai - 600 092.  
Cell : 9962515172, 9962091112

FOR M S PANDIAN CO  
(Chartered Accountants)  
Reg No. :00029177



Date : 30/09/2025  
Place : CHENNAI

UDIN NO: 25029177BMGSQZ8883

M S PANDIAN  
Proprietor  
M.No. : 029177

**CLOUD INTERIORS PRIVATE LIMITED**

**CIN: U24100TN2014PTC097374**

**Balance Sheet**

As at March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	As at March 31, 2025	As at March 31, 2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>Shareholders' Funds</b>			
Share Capital	3	50.00	50.00
Reserves and Surplus	4	604.23	255.97
		<b>654.23</b>	<b>305.97</b>
<b>Non-current Liabilities</b>			
Long-term Borrowings	5	230.03	443.47
		<b>230.03</b>	<b>443.47</b>
<b>Current Liabilities</b>			
Short-term Borrowings	6	407.26	185.33
Trade Payables			
total outstanding dues of micro and small enterprises	7	-	-
total outstanding dues of creditors other than micro and	7	1,176.76	690.58
Other Current Liabilities	8	627.06	495.29
Short-term Provisions	9	55.98	-
		<b>2,267.07</b>	<b>1,371.20</b>
<b>TOTAL</b>		<b>3,151.33</b>	<b>2,120.64</b>
<b>II. ASSETS</b>			
<b>Non-current Assets</b>			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	10	146.20	140.41
Intangible Assets	10	-	0.01
Capital Work-in-Progress	10	279.65	-
Deferred Tax Asset	26	13.37	-
		<b>439.22</b>	<b>140.42</b>
<b>Current Assets</b>			
Inventories	11	1,661.45	1,197.89
Trade Receivables	12	389.18	496.47
Cash and Bank Balances	13	243.01	71.38
Short-term Loans and Advances	14	295.15	214.48
Other Current Assets	15	123.32	-
		<b>2,712.10</b>	<b>1,980.22</b>
<b>TOTAL</b>		<b>3,151.33</b>	<b>2,120.64</b>
General Information	1		
Significant Accounting Policies	2		

The accompanying notes are an integral part of the Financial Statements  
As per our report of even date attached

For and on behalf of Board of Directors

For M S Pandian & Co.,  
Chartered Accountants

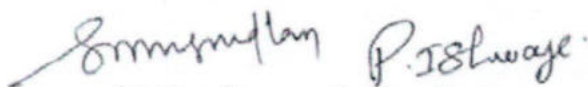


**M.S. Pandian**  
Proprietor  
Membership No : 029177

Place : Chennai

Date : Sep 30, 2025 **M.S. PANDIAN, M.Com., F.C.A., D.I.S.A. (ICA)**  
**CHARTERED ACCOUNTANTS**  
M.No.029177

New No. 112/1, NSK Lane, Arcot Road,  
Virugambakkam, Chennai 600 092  
Cell 9982515172, 9962091112



**Sekar Mugundhan**

Director  
DIN : 06948898  
Place : Chennai  
Date : Sep 30, 2025

**Packirisamy Ishwarya**

Managing Director  
DIN : 07935126  
Place : Chennai  
Date : Sep 30, 2025



**CLOUD INTERIORS PRIVATE LIMITED**  
**CIN: U24100TN2014PTC097374**  
**Statement of Profit And Loss**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

Particulars	Note	Year ended March 31, 2025	Year ended March 31, 2024
<b>INCOME</b>			
Revenue from Operations	16	3,297.48	2,827.24
Other Income	17	5.25	2.83
<b>Total Income</b>		<b>3,302.72</b>	<b>2,830.07</b>
<b>EXPENSES</b>			
Cost of Materials Consumed	18	2,884.14	2,854.86
Change in Inventories of finished goods, work-in-progress and stock-in-trade	19	(463.56)	(508.46)
Employee Benefits Expense	20	223.50	181.15
Finance Costs	21	157.41	115.08
Depreciation and Amortisation Expense	22	25.76	7.50
Other Expenses	23	18.34	27.27
<b>Total Expenses</b>		<b>2,845.59</b>	<b>2,677.40</b>
<b>Profit before Exceptional &amp; Extraordinary items, and Tax</b>		<b>457.14</b>	<b>152.67</b>
Exceptional Items	-	-	-
<b>Profit before Extraordinary Items, and Tax</b>		<b>457.14</b>	<b>152.67</b>
Extraordinary Items	-	-	-
<b>Profit before Tax</b>		<b>457.14</b>	<b>152.67</b>
<b>Tax Expenses</b>			
Current Tax	24	122.25	41.15
Deferred Tax	26	(13.37)	-
<b>Profit for the Year</b>		<b>348.26</b>	<b>111.52</b>
<b>Earnings Per Equity Share</b>			
Basic (Face value of Rs.0 each)	25	69.65	22.30
Diluted (Face value of Rs.0 each)	25	69.65	22.30

The accompanying notes are an integral part of the Financial Statements  
As per our report of even date attached

For M S Pandian & Co.,  
Chartered Accountants



**M.S. Pandian**  
Proprietor  
Membership No : 029177

Place : Chennai  
Date : Sep 30, 2025

For and on behalf of Board of Directors



**Sekar Mugundhan**  
Director  
DIN : 06948898  
Place : Chennai  
Date : Sep 30, 2025

**Packirisamy Ishwarya**  
Managing Director  
DIN : 07935126  
Place : Chennai  
Date : Sep 30, 2025

**M.S. PANDIAN, M.Com., F.C.A., D.I.S.A. (ICA)**  
**CHARTERED ACCOUNTANTS**  
M.No.029177  
New No. 112/1, NSK Lane, Arcot Road,  
Virugambakkam, Chennai 600 092  
Cell 9962515172, 9962091112



## CLOUD INTERIORS PRIVATE LIMITED

CIN: U24100TN2014PTC097374

### Notes to the Financial Statements

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

#### 1. General Information

CLOUD INTERIORS PRIVATE LIMITED (the Company), is a Private Limited Company, . The CIN of the Company is U24100TN2014PTC097374.

#### 2. Significant Accounting Policies

##### Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP), which comprise the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2021 (as amended from time to time) and the relevant provisions of the Companies Act, 2013, including the presentation requirements of Division I of Schedule III thereto.

The financial statements have been prepared under the historical cost convention using the accrual method of accounting and in accordance with the fundamental accounting assumptions of Going Concern and Consistency.

Assets and liabilities are classified as current or non-current in accordance with the normal operating cycle, which is assumed to be 12 months.

##### Use of Estimates

The preparation of financial statements requires the management to make certain estimates and assumptions that affect the amounts reported in the financial statements and notes thereto. The management believes that these estimates and assumptions are reasonable and prudent but the actual results may differ from them. They are reviewed on an on-going basis and any revision to accounting estimates is recognised prospectively in current and future periods.

Accounting estimates and assumptions that may have a significant effect on the amounts reported in the financial statements include:

- Net Realisable value of items of Inventories
- Useful life and Residual value of Property, Plant and Equipment and Intangible Assets
- Provisions and Contingencies

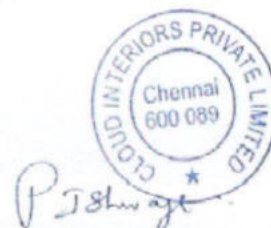
##### Property, Plant and Equipments

Property, plant and equipments are initially recognised at cost. Cost includes purchase price, taxes and duties and other costs directly attributable to bringing the asset to the working condition for its intended use. However, cost excludes duties and taxes wherever credit of such duties and taxes is availed. It is thereafter carried at its cost less accumulated depreciation and accumulated impairment losses, if any.

Depreciation is provided under the 'Written Down Value' method as per the useful life specified in Schedule II to the Companies Act, 2013. Residual values of assets are measured at not more than 5% of their original cost. For assets added or disposed during the year, depreciation is charged on pro-rata basis from the date of addition or till the date of disposal.



*Signature*



**CLOUD INTERIORS PRIVATE LIMITED**

**CIN: U24100TN2014PTC097374**

**Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

**Intangible Assets**

Intangible assets which are purchased and have a finite useful life are measured at cost, less accumulated amortisation and accumulated impairment losses, if any. Cost includes expenditure that is directly attributable to the acquisition of the intangible asset. Subsequent expenditure on intangible assets is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognised in the statement of profit and loss as incurred.

**Impairment of Assets**

At the end of each reporting period, the carrying amounts of Property, Plant & Equipment, and Intangible assets are tested for impairment. An Impairment loss is recognised for an amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and Value-in-use. Value-in-use is the present value of future cash flows discounted using a rate which reflects the current market rates and the risks specific to the asset.

For the purposes of assessing impairment, assets are grouped at the lowest levels (cash-generating units) for which independent cash inflows can be identified. Impairment losses, if any, are recognised in the Statement of Profit and Loss and included in depreciation and amortisation expenses.

**Inventories**

Inventories are valued at the lower of cost and net realisable value. Cost is computed on a 'First in First Out' basis.

Cost of raw materials and stores and spares includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. The aforesaid items are valued at net realisable value if the finished products in which they are to be incorporated are expected to be sold at a loss.

Cost of finished goods and work-in-progress include all costs of purchases, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. The net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and estimated costs necessary to make the sale.

**Trade Receivables and Loans and Advances**

Trade Receivables and Loans and Advances are presented after making adequate provision for any shortfall in their recovery. The provision and any subsequent recovery is recognised in the Profit and Loss statement. Bad debts are written off when they are identified.

**Cash and cash equivalents**

All highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase are considered to be cash equivalents.



*Srinivasan*



## CLOUD INTERIORS PRIVATE LIMITED

CIN: U24100TN2014PTC097374

### Notes to the Financial Statements

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

#### Provisions and Contingent Liabilities

A Provision is recognised when the entity has a present obligation as a result of past event and it is probable that an outflow of resources will be required and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. A Contingent asset is neither recognised nor disclosed.

#### Revenue Recognition

Revenue from sale of goods, if any, is recognised when control and significant risks and rewards of ownership of the products being sold is transferred to the customer. This is generally fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms. Revenue is measured on the basis of contracted price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the government such as goods and services tax, etc. Previous experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

Income from services rendered, if any, is recognised as and when the services are performed, in accordance with the terms of the underlying agreements or arrangements with the customers, and when no significant obligations remain outstanding.

Interest income, if any, is recognised on an accrual basis using the time proportion method, considering the amount outstanding and the applicable interest rate. Dividend income, where applicable, is recognised when the right to receive the income is established.

#### Employee Benefits

Short-term employee Benefits:

Benefits such as salaries, wages and performance incentives are charged to the statement of profit and loss at the actual amounts due in the period in which the employee renders the related service.

Defined Contribution Plans:

Payments made to defined contribution plans such as provident and pension fund are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees.

Defined Benefit Plans:

All defined benefit plans obligations are determined based on valuations, as at the Balance Sheet date, made by independent actuary using the projected unit credit method. Actuarial gains and losses are recognised immediately in the statement of profit and loss. The fair value of the plan assets is reduced from the gross obligation under the defined benefit plan, to recognise the obligation on net basis.

Other Long-term Employee Benefits:

Other long-term employee benefits include leave encashment. Leave encashment is recognised as an expense in the statement of profit and loss as and when it accrues on actuarial basis.



*S. Spandian*



## CLOUD INTERIORS PRIVATE LIMITED

CIN: U24100TN2014PTC097374

### Notes to the Financial Statements

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

#### Leases

At the inception of a lease, the lease arrangement is classified as either a finance lease or an operating lease, based on the substance of the lease agreement. A finance lease is one where substantially all the risks and rewards of ownership are transferred to the lessee, while an operating lease is any other type of lease.

##### Operating Lease:

If a lease is classified as an operating lease, lease payments made are recognised as an expense on a straight-line basis over the lease term in the profit and loss statement.

##### Finance Lease:

If a lease is classified as a finance lease, an asset and a liability is recognised at the commencement of the lease. The value is determined as lower of the asset's fair value and present value of minimum lease payments. Subsequent to initial recognition, the asset is depreciated as per the accounting policy applicable to the same class of assets. The lease payments are apportioned between interest expense and reduction in outstanding lease liability. Interest expenses represent a constant periodic rate of interest on the outstanding lease liability.

#### Taxes on Income

##### Current Tax:

Current tax is the estimated amount of tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date. Minimum Alternate Tax (MAT) is accounted as Current tax when the taxes calculated as per Book profits are greater than the taxes calculated as per normal provisions of Income Tax. Credit for such MAT is availed when the entity is subjected to normal tax provisions in the future. MAT credit Entitlement is recognised as an asset based on the management's estimate of its recoverability in the future.

##### Deferred Tax:

Deferred tax is recognised in respect of timing differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

A Deferred tax liability is recognised based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities, using tax rates enacted, or substantively enacted, by the end of the reporting period.

Deferred tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised except for deferred tax assets in respect of tax losses, where they are recognised only to the extent the management is virtually certain as to the sufficiency of future taxable income. Deferred tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that the related tax benefit will be realised.

#### Earnings per Share

In determining earnings per share, the Company considers the net profit after tax attributable to equity shareholders. The number of shares used in computing basic earnings per share is the weighted average number of equity shares outstanding during the year. The number of equity shares used in computing diluted earnings per share comprises weighted average number of equity shares considered for deriving basic earnings per share and also weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.



**CLOUD INTERIORS PRIVATE LIMITED**

CIN: U24100TN2014PTC097374

**Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

**3. Share Capital**

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Authorised</b> 500000 Equity shares of Rs. 10 each	50.00	50.00
<b>Issued, subscribed and fully paid up</b> 500000 Equity shares of Rs. 10 each, fully paid up	50.00	50.00
<b>Total</b>	<b>50.00</b>	<b>50.00</b>

**Reconciliation of the number of Equity Shares outstanding**

Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of Shares	Amount	No. of Shares	Amount
As at the beginning of the period	5,00,000	50.00	5,00,000	50.00
Add : Shares Issued during the period	-	-	-	-
Less : Deductions during the period	-	-	-	-
<b>As at the end of the period</b>	<b>5,00,000</b>	<b>50.00</b>	<b>5,00,000</b>	<b>50.00</b>

**Rights, preferences and restrictions attached to shares**

The Company has issued only one class of equity shares having a par value of Rs. 10 per share. Each equity shareholder is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, in proportion to their shareholding. Any dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

**Details of shareholders holding more than 5% shares in the company**

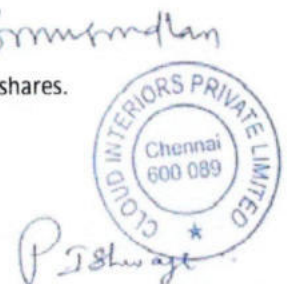
Particulars	As at March 31, 2025		As at March 31, 2024	
	No. of Shares	% held	No. of Shares	% held
Sekar Mugundhan	2,50,000	50%	2,50,000	50%
Packirisamy Ishwarya	2,50,000	50%	2,50,000	50%

**Details regarding number and class of shares for the period of five years immediately preceding March 31, 2025**

- The company has not allotted any shares as fully paid-up without payment being received in cash.
- The company has not allotted any shares as fully paid up bonus shares.
- The company has not bought back any of its shares.

**Other Details regarding issue of shares**

There are no shares reserved for issue under options and contracts / commitments for the sale of shares.  
 There are no securities convertible into equity or preference shares.  
 There are no calls unpaid on any shares.  
 There are no forfeited shares.



**CLOUD INTERIORS PRIVATE LIMITED**

CIN: U24100TN2014PTC097374

**Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

**4. Reserves and Surplus**

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Surplus in Statement of Profit and Loss</b>		
Opening Balance	255.97	144.45
(+) Net Profit or (Loss) for the period	348.26	111.52
Closing Balance	604.23	255.97
<b>Total</b>	<b>604.23</b>	<b>255.97</b>

**5. Long-term Borrowings**

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Secured</b>		
Term loans from banks (Refer Note 27A)	207.49	207.73
Less: Current Maturities	(119.38)	(107.98)
<b>Total (A)</b>	<b>88.11</b>	<b>99.75</b>
Term loans from others (Refer Note 27A)	47.67	41.70
Less: Current Maturities	(29.16)	(21.40)
<b>Total (B)</b>	<b>18.52</b>	<b>20.31</b>
<b>Total Secured Loans (A + B)</b>	<b>106.62</b>	<b>120.05</b>
<b>Unsecured</b>		
Term loans from others (Refer Note 27A)	355.57	540.12
Less: Current Maturities	(232.17)	(216.71)
<b>Total Unsecured Loans</b>	<b>123.40</b>	<b>323.41</b>
	<b>230.03</b>	<b>443.47</b>

**6. Short-term Borrowings**

Particulars	As at March 31, 2025	As at March 31, 2024
<b>Secured</b>		
Loans repayable on demand from banks	279.13	160.86
<b>Unsecured</b>		
Loans from related parties	73.42	24.48
Loans from Others	54.72	-
<b>Total</b>	<b>407.26</b>	<b>185.33</b>



*P. J. Srinivasan*

**CLOUD INTERIORS PRIVATE LIMITED**

CIN: U24100TN2014PTC097374

**Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

**7. Trade Payables**

Particulars	As at March 31, 2025	As at March 31, 2024
Total outstanding dues of micro and small enterprises	-	-
Total outstanding dues of other than micro and small enterprises	1,176.76	690.58
<b>Total</b>	<b>1,176.76</b>	<b>690.58</b>

**Ageing for trade payables from the due date of payment for each of the category as at March 31, 2025**

Particulars			Outstanding for following periods from due date of payment				
	Unbilled	Not Due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
MSME							-
Others			1,176.76				1,176.76
Disputed dues – MSME							-
Disputed dues – Others							-
<b>Total</b>	-	-	<b>1,176.76</b>	-	-	-	<b>1,176.76</b>

**Ageing for trade payables from the due date of payment for each of the category as at March 31, 2024**

Particulars			Outstanding for following periods from due date of payment				
	Unbilled	Not Due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
MSME							-
Others			690.58				690.58
Disputed dues – MSME							-
Disputed dues – Others							-
<b>Total</b>	-	-	<b>690.58</b>	-	-	-	<b>690.58</b>



*Srinivasan*



*P. Ishwari*

**CLOUD INTERIORS PRIVATE LIMITED****CIN: U24100TN2014PTC097374****Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

**8. Other Current Liabilities**

Particulars	As at March 31, 2025	As at March 31, 2024
Current Maturities of Long Term Borrowings	380.70	346.09
Advance from Customers	166.91	116.87
Employee Dues Payable	17.67	8.81
TDS Payable	7.09	8.17
GST Payable [Net]	53.61	14.41
Statutory Dues Payable	1.09	0.95
<b>Total</b>	<b>627.06</b>	<b>495.29</b>

**9. Short-term Provisions**

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for Taxation [Net]	55.98	-
<b>Total</b>	<b>55.98</b>	<b>-</b>

*Srinivasan**P. Srinivasan*

**CLOUD INTERIORS PRIVATE LIMITED**  
**CIN: U24100TN2014PTC097374**  
**Notes to the Financial Statements**  
For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

**10. Property, Plant and Equipment and Intangible Assets for 'Current period'**

Particulars	Gross Block				Depreciation and Amortisation		Net Book Value	
	As at March 31, 2024	Additions	Deductions	As at March 31, 2025	For the year March 31, 2025	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025
<b>10A. Property, Plant and Equipment</b>								
Buildings	72.09	-	-	72.09	14.52	14.52	-	57.57
Plant and Machinery	26.93	15.10	-	42.03	3.43	3.43	-	38.60
Furniture and Fixtures	2.48	5.28	-	7.77	0.44	0.44	-	7.33
Electrical Installations	1.52	6.33	-	7.85	1.20	1.20	-	6.65
Office Equipment	0.48	0.12	-	0.60	0.42	0.42	-	0.18
Computers	3.82	4.72	-	8.52	1.62	1.62	-	6.90
Vehicles	33.09	-	-	33.09	4.12	4.12	-	28.98
<b>Total</b>	<b>140.41</b>	<b>31.54</b>	<b>-</b>	<b>171.95</b>	<b>25.75</b>	<b>25.75</b>	<b>-</b>	<b>146.20</b>
<b>10B. Intangible Assets</b>								
Computer Software	0.01	-	-	0.01	0.01	0.01	-	0.01
<b>Total</b>	<b>0.01</b>	<b>-</b>	<b>-</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>	<b>-</b>	<b>0.01</b>
<b>10C. Capital Work-in-Progress</b>								
	-	279.65	-	279.65	-	-	-	279.65



*Srinivasan*



*P. S. Srinivasan*

**CLOUD INTERIORS PRIVATE LIMITED**

**CIN: U24100TN2014PTC097374**

**Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

**11. Inventories**

Particulars	As at March 31, 2025	As at March 31, 2024
At Cost:		
Work in Progress	1,661.45	1,197.89
<b>Total</b>	<b>1,661.45</b>	<b>1,197.89</b>

**12. Trade Receivables**

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good	389.18	496.47
<b>Total</b>	<b>389.18</b>	<b>496.47</b>

**Ageing for trade receivables from the due date of payment for each of the category as at March 31, 2025**

Particulars	Outstanding for following periods from Due Date of Payment						Total
	Not Due	Less than 6 months	6 months - 1 years	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed - Considered Good			389.18				389.18
Undisputed - Considered doubtful							-
Disputed - Considered Good							-
Disputed - Considered doubtful							-
<b>Total</b>	-	-	389.18	-	-	-	389.18

**Ageing for trade receivables from the due date of payment for each of the category as at March 31, 2024**

Particulars	Outstanding for following periods from Due Date of Payment						Total
	Not Due	Less than 6 months	6 months - 1 years	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed - Considered Good			496.47				496.47
Undisputed - Considered doubtful							-
Disputed - Considered Good							-
Disputed - Considered doubtful							-
<b>Total</b>	-	-	496.47	-	-	-	496.47



*Srinivasan*



**CLOUD INTERIORS PRIVATE LIMITED**

CIN: U24100TN2014PTC097374

**Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

**13. Cash and Bank Balances**

Particulars	As at March 31, 2025	As at March 31, 2024
Balances with Banks:		
in Current accounts	113.18	50.61
in Cash Credit accounts	2.22	-
Cash on Hand	2.18	3.38
Other Bank Balances:		
Fixed Deposits	125.44	17.38
Margin Deposits	-	-
<b>Total</b>	<b>243.01</b>	<b>71.38</b>

**14. Short-term Loans and Advances**

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good		
Advance Tax and TDS (Net)	-	15.26
Advances to suppliers	288.30	193.67
Security Deposits	6.85	5.55
<b>Total</b>	<b>295.15</b>	<b>214.48</b>

**15. Other Current Assets**

Particulars	As at March 31, 2025	As at March 31, 2024
Retention Money Receivable	122.31	-
Accrued Interest on Deposits	1.01	-
<b>Total</b>	<b>123.32</b>	<b>-</b>

**16. Revenue from Operations**

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Revenue from operations		
Sale of Services	3,297.48	2,827.24
<b>Total</b>	<b>3,297.48</b>	<b>2,827.24</b>



*Srinivasan*

*P. Ishwari*

**CLOUD INTERIORS PRIVATE LIMITED**  
**CIN: U24100TN2014PTC097374**  
**Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

**17. Other Income**

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
<b>Interest income</b>		
On Bank Deposits	1.18	0.47
On IT Refund	1.08	-
<b>Other non-operating income</b>		
Miscellaneous Income	2.99	2.36
<b>Total</b>	<b>5.25</b>	<b>2.83</b>

**18. Cost of Materials Consumed**

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Purchase of Raw materials	2,650.36	2,363.19
Change in inventory of Raw materials	-	-
Other Direct expenses	233.78	491.66
<b>Total</b>	<b>2,884.14</b>	<b>2,854.86</b>

**19. Change in Inventories of finished goods, work-in-progress and stock-in-trade**

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
<b>Opening Inventories</b>		
Work in Progress	1,197.89	689.43
<b>Closing Inventories</b>		
Work in Progress	1,661.45	1,197.89
<b>Total</b>	<b>(463.56)</b>	<b>(508.46)</b>

**20. Employee Benefits Expense**

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Salaries and wages	216.68	173.81
Contribution to provident and other funds	6.82	7.33
<b>Total</b>	<b>223.50</b>	<b>181.15</b>



*Srinivasan*



**CLOUD INTERIORS PRIVATE LIMITED**

**CIN: U24100TN2014PTC097374**

**Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

**21. Finance Costs**

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Interest expense on Borrowings	139.38	95.77
Other Borrowing Costs	11.76	17.44
Bank Charges	6.27	1.87
<b>Total</b>	<b>157.41</b>	<b>115.08</b>

**22. Depreciation and Amortisation Expense**

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Depreciation on Property, Plant and Equipment	25.76	7.50
<b>Total</b>	<b>25.76</b>	<b>7.50</b>

**23. Other Expenses**

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Repairs and maintenance	-	9.24
Insurance expenses	3.04	1.38
Rates and Taxes	-	0.15
Professional and consultancy charges	2.87	4.15
Auditor's Remuneration	1.10	1.00
Printing and stationery	-	1.47
Telephone and Internet	0.23	-
Office and Administration	0.13	4.38
Security and Housekeeping	8.33	-
Travelling expenses	-	2.66
Freight and forwarding	1.54	2.17
Miscellaneous expenses	1.09	0.67
<b>Total</b>	<b>18.34</b>	<b>27.27</b>

**24. Tax Expenses**

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Current Tax Current Year	122.25	41.15
<b>Total</b>	<b>122.25</b>	<b>41.15</b>



**CLOUD INTERIORS PRIVATE LIMITED**

**CIN: U24100TN2014PTC097374**

**Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

**25. Earnings Per Share**

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Net Profit after Tax	348.26	111.52
Less: Preference Dividend	-	-
Earnings attributable to Equity shareholders (a)	348.26	111.52
No. of Equity shares at the end of the period	5.00	5.00
Weighted average no. of Equity shares for calculating Basic EPS (b)	5.00	5.00
<b>Basic Earning per share [Face value of Rs. 10 each] (a/b)</b>	<b>69.65</b>	<b>22.30</b>
Earnings attributable to Potential Equity shares (c)	-	-
Earnings attributable to Equity and Potential Equity shareholders (d=a+c)	348.26	111.52
Weighted average no. of Potential Equity shares (e)	-	-
Weighted average no. of Equity shares for calculating Diluted EPS (f=b+e)	5.00	5.00
<b>Diluted Earning per share [Face value of Rs. 10 each] (d/f)</b>	<b>69.65</b>	<b>22.30</b>

**26. Deferred Tax (Liability) / Asset (Net):**

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
<b>Liability</b>		
Difference between book and tax depreciation	(1.70)	-
<b>Asset</b>		
Provision for other expenses	15.07	-
<b>Total</b>	<b>13.37</b>	<b>-</b>

**27. Contingent Liabilities And Commitments:**

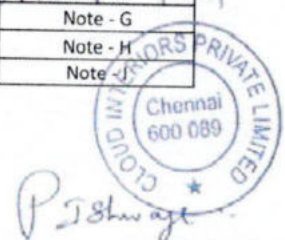
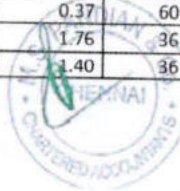
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Letters of Credit and Guarantees issued by the Bankers	-	-
Claims against the Company not acknowledged as debts	-	-
Unexecuted Capital Commitments	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**27A. Long Term Borrowings (Repayment Terms)**

**I. Secured Loans**

**1. Term loans from banks**

Name of Lender	Loan Amount	EMI	Tenure	Rate of Interest	Nature of Security
Axis Bank Limited	50.00	1.76	36	16%	Note - A
HDFC Bank Limited	50.00	1.72	36	15%	Note - B
IDFC FIRST Bank Limited	40.80	1.43	36	16%	Note - C
IDFC FIRST Bank Limited	21.42	0.76	36	17%	Note - D
IndusInd Bank Limited	50.00	1.76	36	16%	Note - E
Kotak Mahendra Bank	30.00	1.05	36	16%	Note - F
Kotak Mahendra Bank - Car Loan	19.77	0.37	60	9%	Note - G
Standard Chartered Bank	50.00	1.76	36	16%	Note - H
Yes Bank Limited	40.00	1.40	36	16%	Note - J



**CLOUD INTERIORS PRIVATE LIMITED**

**CIN: U24100TN2014PTC097374**

**Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

**Note - A**

Loan from bank includes secured loan. The bank has sanctioned Rs. 50 Lacs and the loan shall be repaid in 36 equal monthly instalments of Rs. 1,75,785 each, starting from 20th August 2024, with interest at 16% per annum, payable on a monthly basis through banking channels. In case of any delay or default in payment, penal charges at the rate of 8% per annum shall be applicable on the overdue amount.

**Note - B**

Loan from bank includes secured loan. The bank has sanctioned Rs. 50 Lacs and the loan shall be repaid in 36 equal monthly instalments of Rs. 1,72,105 each, starting from 6th July 2023, with interest as per the agreed rate under the Axis Bank Business Loan facility, payable on a monthly basis through banking channels.

**Note - C**

Loan from bank includes secured loan. The bank has sanctioned Rs. 40.80 Lacs and the loan shall be repaid in 36 equal monthly instalments of Rs. 1,42,938 each, starting from 3rd July 2023, with interest at 15.75% per annum, payable on a monthly basis through standard banking channels. All terms are subject to change at the bank's discretion in line with the loan agreement.

**Note - D**

Loan from bank includes secured loan. The bank has sanctioned Rs. 21.42 Lacs and the loan shall be repaid in 36 equal monthly instalments of Rs. 76,369 each, starting from 3rd September 2024, with interest at a fixed rate of 17% per annum under the Business Instalment Loan facility, payable on a monthly basis through standard banking channels.

**Note - E**

Loan from bank includes secured loan. The bank has sanctioned Rs. 50 Lacs and the loan shall be repaid in 36 equal monthly instalments of Rs. 1,75,785 each, commencing from 4th September 2024, with interest at a fixed rate of 16% per annum, payable monthly through banking channels. The loan is sanctioned for Working Capital purposes.

**Note - F**

Loan from bank includes secured loan. The bank has sanctioned Rs. 30 Lacs under the IRR/Reset scheme pursuant to the Loan Agreement dated 31st May 2023 shall be repaid in 36 equal monthly instalments of Rs. 1,05,333 each, commencing from 1st July 2023, with the final maturity on 1st June 2026. The loan carries interest as per the agreed IRR/Reset rate applicable under the Personal Finance facility. Repayment shall be made on a monthly basis through banking channels.

**Note - G**

Loan from bank includes secured loan. The bank has sanctioned Rs. 19.77 for the purchase of a Multi Utility Vehicle – Toyota Kirloskar Innova Crysta 7 Seater (Registration No. TN 10 BU 9000) and the loan shall be repaid in 60 varying monthly instalments. All other applicable fees, charges, and terms agreed under the car finance agreement shall apply.

**Note - H**

Loan from bank includes secured loan. The bank has sanctioned Rs. 50 Lacs Loan and the loan shall be repaid in 36 equal monthly instalments of Rs. 1,75,786 each, with interest at an internal rate of return (IRR) of 16% per annum, payable on a monthly basis through banking channels.

**Note - I**

Loan from bank includes secured loan. The bank has sanctioned Rs. 40 Lacs Loan for working capital purpose and the loan shall be repaid in 36 equal monthly instalments of Rs. 1,39,643 each, with interest at an internal rate of return (IRR) of 15.5% per annum, payable on a monthly basis through banking channels.



*Srinivasan*



*P. Ishwari*

**CLOUD INTERIORS PRIVATE LIMITED**

CIN: U24100TN2014PTC097374

**Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

**2. Term loans from others**

Name of Lender	Loan Amount	EMI	Tenure	Rate of Interest	Nature of Security
Chola Loan 2 ( Car Loan )	15.06	0.40	48	15%	Note - J
KrazyBee Services Private Limited	30.00	1.07	36	17%	Note - K
NeoGrowth Credit Pvt. Ltd	40.00	2.02	24	19%	Note - L

**Note - J**

Loan from others includes secured loan. The Financial Institution has sanctioned Rs. 15.05507 Lacs and the loan shall be repaid in 48 equal monthly instalments of Rs. 40,403 each, commencing from 1st August 2021. The loan carries a floating rate of interest—13% per annum from 1st August 2021 to 1st January 2023, 14% per annum from 1st February 2023 to 1st June 2023, and 14.50% per annum from 1st July 2023 to 5th August 2025.

**Note - K**

Loan from others includes secured loan. The Financial Institution has sanctioned Rs. 30 Lacs and the loan shall be repayable in 36 equal monthly instalments of Rs. 1,06,958. The Loan carries an annualized fixed rate of interest of 17% per annum and an annualized percentage rate (APR) of 19.57%.

**Note - L**

Loan from others includes secured loan. The Financial Institution has sanctioned Rs. 40 Lacs and the loan is repayable in 24 monthly instalments of Rs. 2,01,625 each. The loan carries an interest rate of 19% per annum on the gross loan amount for a tenure of 24 months (720 days). The annual percentage rate (APR), computed on the net disbursed amount using the IRR approach and reducing balance method, is 21.49% per annum.

**II. UnSecured Loans****Term loans from others**

Name of Lender	Loan Amount	EMI	Tenure	Rate of Interest %
Aditya Birla Finance Ltd.	35.00	1.25	36	17%
Ambit Finvest Private Limited	30.00	1.08	36	18%
Arka Fincap Limited	25.28	0.93	36	19%
Bajaj Finserv Limited	35.26	1.03	48	18%
Cholamandalam Investment and Finance Company Limited	25.26	0.92	36	19%
Deutsche Bank International Private Limited	50.00	1.75	36	16%
ECL Finance Limited	20.00	1.03	24	21%
FedBank Financial Services Limited	40.40	1.42	36	16%
SMFG India Credit Limited (Formerly Fullerton India Credit Co. Ltd)	35.15	1.27	37	18%
Godrej Finance Limited	22.00	0.80	36	18%
Hero Fincorp Limited	30.31	1.08	36	17%
IIFL Finance Limited (Formerly known as "IIFL Holdings Limited")	20.00	0.72	36	18%
Kisetsu Saisom Finance (India) Private Limited	40.50	1.42	36	16%
MAS Financial Services Limited	30.00	1.08	36	18%
Protium Finance Limited	40.00	1.66	30	18%
TATA Capital Financial Services Limited	35.00	1.23	36	16%
Urgo Capital Limited (Formerly known as Chokhani Securities Limited)	25.20	0.90	36	17%
Unity Small Finance Bank Limited	40.80	1.45	36	17%
Shriram Finance Limited	45.00	1.60	36	17%

Srinivasan



P. Ishwari

**CLOUD INTERIORS PRIVATE LIMITED**

**CIN: U24100TN2014PTC097374**

**Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

**28 Analytical Ratios**

Ratio	Numerator	Denominator	Year ended March 31, 2025	Year ended March 31, 2024	% Variance
Current ratio (in times)	Current assets	Current liabilities	1.43	1.93	-26%
Debt - Equity ratio (in times)	Long Term Borrowings + Short Term Borrowings	Equity shareholders' funds	1.41	3.11	-54%
Debt Service coverage (in times)	Earnings available for debt service	Total debt service	1.95	2.64	-26%
Return on equity (in %)	Profit after taxes - Preference Dividend	Average equity shareholders' funds	0.69	0.36	89%
Inventory Turnover (in times)	Cost of Goods Sold	Average inventories	1.67	1.95	-14%
Trade receivables turnover (in times)	Revenue from operations	Average trade receivables	7.42	5.69	30%
Trade payables turnover (in times)	Purchases + Other Expense - Non Cash Expense	Average trade payables	2.90	3.51	-17%
Net capital turnover (in times)	Revenue from operations	Average of Current assets - Current liabilities	3.73	2.96	26%
Net profit ratio (in %)	Profit after taxes	Revenue from operations	0.10	0.04	147%
Return on capital employed (in %)	Profit before tax + Finance costs	Average capital employed	0.43	0.20	117%
Return on investment (in %)	Income from Investments	Time weighted average Investments	-	-	-

Earning available for debt service = Profit for the year (before taxes) + Finance costs + Depreciation and Amortisation Expense

Total debt service = Finance costs + Principal Repayments

Capital employed = Shareholders' funds + Long Term Borrowings + Short Term Borrowings + Deferred Tax Liabilities (Net) - Intangible assets - Intangible Assets under development



*Srinivasan*



**CLOUD INTERIORS PRIVATE LIMITED**

CIN: U24100TN2014PTC097374

**Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

29. The details of the transactions with related parties to be disclosed as required by Accounting Standard –18 are as follows.

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
a. Names of Related parties and description of relationship.		
Key Management Personnel : Sekar Mugundhan		
Packirisamy Ishwarya		
Associates : Life Style Modular Private Limited		
b. Transactions with related Parties during the year		
i. Key Management Personnel		
Sekar Mugundhan		
Remuneration	12.00	26.00
Loan Taken	48.94	24.48
c. Year end Balances (due from/ (due to))		
Sekar Mugundhan	(73.41)	(24.48)
Life Style Modular Private Limited	(0.65)	(0.65)

**30 Additional Regulatory Information for current and previous year**

The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

The Company has not been declared a wilful defaulter by any lender who has powers to declare a company as a wilful defaulter.

The Company has borrowings from banks or financial institutions. Statements of current assets filed with such lenders, if any, are in agreement with the books of account and there are no material discrepancies.

The Company does not hold any Immovable property whose title deeds are not held in the name of company.

No proceedings have been initiated or are pending against the Company under the Benami Transactions (Prohibition) Act, 1988 and the rules made thereunder.

The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.

The Company has Capital-work-in progress. Refer Note 10 for details.

The Company does not have any Intangible assets under development.

The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

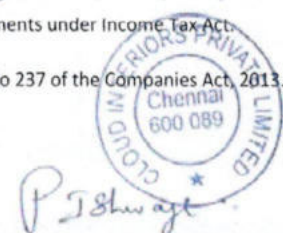
The Company has not traded or invested in Crypto currency or Virtual Currency.

The Company has not granted loans to promoters, directors, KMPs and other related parties that are repayable on demand or without specifying any terms or period of repayment

The Company does not have any transactions and outstanding balances with Companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

There are no unrecorded transactions surrendered or disclosed as income during the year in the course of assessments under Income Tax Act.

The Company has no Scheme of Arrangement approved by the competent authority specified under Section 230 to 237 of the Companies Act, 2013.



**CLOUD INTERIORS PRIVATE LIMITED**

**CIN: U24100TN2014PTC097374**

**Notes to the Financial Statements**

For the year ended March 31, 2025

All amounts in INR Lakhs, unless otherwise stated

The Company has not advanced, loaned, or invested any funds to any entity for onward lending, investment, or providing guarantees on behalf of the Company.

The Company has not received any funds with the understanding, that it would lend, invest, or provide guarantees to other entities on behalf of the Funding Party.

**31 Other Disclosures**

Previous Period figures have been re-grouped / re-classified, wherever necessary, to make them comparable with Current Period's classification.

As per our report of even date attached

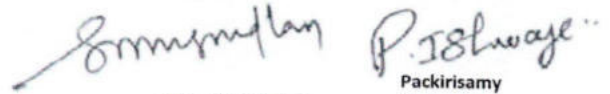
**For M S Pandian & Co.,**  
Chartered Accountants



**M.S. Pandian**  
Proprietor  
Membership No : 029177

Place : Chennai  
Date : Sep 30, 2025

**For and on behalf of Board of Directors**



**Sekar Mugundhan**  
Director  
DIN : 06948898  
Place : Chennai  
Date : Sep 30, 2025

**Packirisamy  
Ishwarya**  
Managing Director  
DIN : 07935126  
Place : Chennai  
Date : Sep 30, 2025

**M.S. PANDIAN, M.Com., F.C.A., D.I.S.A. (ICA)**  
CHARTERED ACCOUNTANTS  
M.No.029177  
New No. 112/1, NSK Lane, Arcot Road,  
Virugambakkam, Chennai 600 092  
Cell 9962515172, 9962091112

