

**CLOUD INTERIORS PRIVATE LIMITED**  
**NO.104/2, NEHRU STREET, RAMAKRISHNA NAGAR, VALASARAVAKKAM, CHENNAI - 600 024**

**BALANCE SHEET AS AT 31ST MARCH 2022**

PARTICULARS	SCH NO.	AS AT 31.03.2022 Rs.P	AS AT 31.03.2021 Rs.P
<b>I. EQUITY AND LIABILITIES:</b>			
<b>(1) SHAREHOLDERS'S FUNDS</b>			
(a) Share Capital	A	1,00,000.00	1,00,000.00
(b) Reserves and Surplus	B	81,79,040.38	44,03,551.38
(c) Money received against share warrants		-	-
<b>(2) SHARE APPLICATION MONEY PENDING ALLOTMENT</b>			
<b>(3) NON - CURRENT LIABILITIES</b>			
(a) Long-term borrowings	C	53,50,412.66	38,68,706.47
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		13,50,662.27	91,91,750.00
(d) Long term provisions		-	-
<b>(4) CURRENT LIABILITIES</b>			
(a) Short-term borrowings	D	45,28,633.44	10,55,755.82
(b) Trade payables		91,07,177.17	61,07,476.27
(c) Other current liabilities		67,28,341.12	1,80,74,695.37
(d) Short-term provisions		15,60,019.00	7,88,807.00
<b>TOTAL</b>		<b>3,69,04,286.04</b>	<b>4,55,92,742.31</b>
<b>II. ASSETS:</b>			
<b>(1) NON - CURRENT ASSETS</b>			
<i>(a) Fixed assets:</i>			
(i) Tangible assets	E	29,13,073.34	89,540.00
(ii) Intangible assets		-	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(h) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
<b>(2) CURRENT ASSETS</b>			
(a) Current investments	F	-	-
(b) Inventories		3,09,01,876.38	2,05,34,199.83
(c) Trade receivables		9,97,361.77	65,34,843.13
(d) Cash & Cash Equivalent		5,18,080.55	12,83,462.57
(e) Short-term loans and advances		55,000.00	1,65,26,242.80
(f) Other current assets		15,18,894.00	6,24,454.00
<b>TOTAL</b>		<b>3,69,04,286.04</b>	<b>4,55,92,742.31</b>

For CLOUD INTERIORS PRIVATE LIMITED

For M S PANDIAN & CO.,  
Chartered Accountants

CLOUD INTERIORS PRIVATE LIMITED

For CLOUD INTERIORS PRIVATE LIMITED

*[Signature]*  
Managing Director

*[Signature]*  
Director

Managing Director

*[Signature]*

[ M S PANDIAN ]

Proprietor / M.No.029177

UDIN NO : 22029177AYXTXE7399

PLACE : CHENNAI

DATE : 01/09/2022

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, 9982091112

**CLOUD INTERIORS PRIVATE LIMITED**  
NO.1042, NEHRU STREET, RAMAKRISHNA NAGAR, VALASARAVAKKAM, CHENNAI - 600 024

**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

PARTICULARS	Sch No.	As at 31.03.2022	As at 31.03.2021
		Rs.P	Rs.P
<b>I INCOME</b>	<b>G</b>		
Revenue From Operation		7,32,22,655.85	2,89,16,986.00
Other Income:		-	52,97,317.02
<b>( I ) TOTAL REVENUE</b>		<b>7,32,22,655.85</b>	<b>3,42,14,303.02</b>
<b>II EXPENSES</b>	<b>H</b>		
Cost of Materials Consumed		5,08,62,729.25	1,65,18,602.82
Cost Of Services		1,11,01,446.54	19,80,561.00
Employees Benefits Expense		45,73,198.96	53,36,747.00
Finance Costs		13,86,905.18	12,64,095.45
Depreciation and Amortization Expense		1,09,955.00	25,327.00
Other Expenses		7,95,061.92	70,35,356.75
<b>( II ) TOTAL EXPENSES</b>		<b>6,88,29,296.85</b>	<b>3,21,60,690.02</b>
<b>III Profit before exceptional and extraordinary items and tax ( I-II )</b>		<b>43,93,359.00</b>	<b>20,53,613.00</b>
<b>IV Exceptional Items</b>		-	-
<b>V Profit before Extraordinary Items and Tax ( III - IV )</b>		<b>43,93,359.00</b>	<b>20,53,613.00</b>
<b>VI Extraordinary Items</b>		-	-
<b>VII Profit Before Tax ( V - VI )</b>		<b>43,93,359.00</b>	<b>20,53,613.00</b>
<b>VIII TAX EXPENSE</b>			
(1) Current Tax		-	1,27,320.00
(2) Deferred Tax		-	-
<b>IX Profit &amp; Loss from the period from continuing Operations ( VII - VIII )</b>		<b>43,93,359.00</b>	<b>19,26,293.00</b>
<b>X Profit &amp; Loss From Discontinuing Operations</b>		-	-
<b>XI Tax expense of Discontinuing Operations</b>		-	-
<b>XII Profit &amp; Loss from Discontinuing Operations ( X-XI )</b>		-	-
<b>XIII Profit &amp; Loss For The Period ( IX - XII )</b>		<b>43,93,359.00</b>	<b>19,26,293.00</b>
<b>XIV Earning Per Equity Share</b>			
(1) Basic		439.34	192.63
(2) Diluted		-	-
<b>Balance Carried Over to Balance Sheet</b>		<b>43,93,359.00</b>	<b>19,26,293.00</b>

For CLOUD INTERIORS PRIVATE LIMITED

As per our report of even date annexed

For M.S.PANDIAN & CO.,

Chartered Accountants

For CLOUD INTERIORS PRIVATE LIMITED

For CLOUD INTERIORS PRIVATE LIMITED

Managing Director

Director

Managing Director

UDIN NO : 22029177AYXTXE7399

PLACE : CHENNAI

DATE : 01/09/2022

( M S PANDIAN )  
M.S. PANDIAN & CO., C.A. ( ICA )  
CHARTERED ACCOUNTANTS

M.No.020177

New No. 112/1, NSK Lane, Arcot Road,  
Virugambakkam, Chennai - 600 092,  
Cell : 8962515172, 9962091112

**CLOUD INTERIORS PRIVATE LIMITED**  
**NO.104/2, NEHRU STREET, RAMAKRISHNA NAGAR, VALASARAVAKKAM, CHENNAI - 600 024**

**SCHEDULE TO BALANCE SHEET AND P&L ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

Particulars	SCH NO.	As at 31.03.2022 Rs.P	As at 31.03.2021 Rs.P
<b>I. SHARE CAPITAL:</b>	<b>A</b>		
<b>Authorised Share Capital :</b> (10,000 Equity Shares of Rs.10/- each)		1,00,000.00	1,00,000.00
		<b>1,00,000.00</b>	<b>1,00,000.00</b>
<b>Issued, Subscribed &amp; Paid up Capital :</b>			
(a) Sekar Mugundhan (5,000 Equity Shares of Rs.10/- each)		50,000.00	50,000.00
(b) Paalirisamy Ishwarya (5,000 Equity Shares of Rs.10/- each)		50,000.00	50,000.00
		<b>1,00,000.00</b>	<b>1,00,000.00</b>
<b>II. RESERVES &amp; SURPLUS:</b>	<b>B</b>		
<b>Profit and Loss Account:</b>			
Brought forward from Earlier year		44,05,551.38	32,95,274.00
Add: Current year Profit		43,93,359.00	20,53,613.00
Add: Income Tax Refund		-	1,76,620.00
Add: Income Tax Paid Adjustment (FY 20-21)		4,530.00	-
Less: TDS Received		6,24,400.00	9,92,635.62
Less: Provision for Tax		-	1,27,320.00
		<b>81,79,040.38</b>	<b>44,05,551.38</b>
<b>III. NON - CURRENT LIABILITIES:</b>	<b>C</b>		
<b>(a) Long-Term Borrowings</b>			
Loan from Cholamandalam Investment		13,65,796.04	-
Loan from Axis Bank		-	2,69,321.00
Loan from HDFC Bank		7,06,973.62	14,43,941.83
Loan from IDFC First Bank Ltd		5,85,719.00	13,59,707.64
Sundaram Home Finance Ltd		26,91,924.00	27,95,736.00
		<b>53,50,412.66</b>	<b>58,68,706.47</b>
<b>(b) Deferred Tax Liabilities (Net)</b>		-	-
<b>(c) Other Long-Term Liabilities</b>			
Loan From Directors		4,80,898.27	43,15,000.00
Loan from Hema Kumar		-	4,85,000.00
Loan from Bajaj Finance		8,69,764.00	10,25,500.00
Loan from Ayyappan		-	2,28,250.00
Loan from Kurpagan		-	4,00,000.00
Loan from Prakash		-	3,55,000.00
Loan from Gomathi		-	2,90,500.00
Loan from Ramesh		-	2,70,000.00
Loan from Selvamani		-	17,05,500.00
Loan from Susharshan		-	1,17,000.00
		<b>13,50,662.27</b>	<b>91,91,750.00</b>
<b>(d) Long-Term Provisions</b>		-	-
<b>IV. CURRENT LIABILITIES:</b>	<b>D</b>		
<b>(a) Short Term Borrowings</b>			
Axis Bank OD A/c		45,28,633.44	10,55,755.82
		<b>45,28,633.44</b>	<b>10,55,755.82</b>
<b>(b) Trade Payables</b>			
Sundry Creditors		91,07,177.17	61,07,476.27
		<b>91,07,177.17</b>	<b>61,07,476.27</b>
<b>(c) Other Current Liabilities</b>			
Advance Received from Parties		67,28,341.12	1,80,74,695.37
		<b>67,28,341.12</b>	<b>1,80,74,695.37</b>

<b>(d) Short-Term Provisions</b>		
ESI & EPF Payable	1,263.00	-
TDS Payable	3,20,108.00	-
ESI & PF Consulting Fees Payable	2,500.00	-
ROC Filing Fees Payable	5,000.00	-
TDS Filing Fees Payable	4,500.00	-
Audit Fees Payable	30,000.00	30,000.00
Gst Payable	8,58,148.00	56,987.00
Salary & Wages Payable	3,28,500.00	3,98,000.00
Accounting Charges Payable	-	30,000.00
Director Remuneration	-	1,16,500.00
Gst Filing Fees Payable	10,000.00	30,000.00
Provision For Tax	-	1,27,320.00
	<b>15,60,019.00</b>	<b>7,88,807.00</b>
<b>V. NON - CURRENT ASSETS:</b>	<b>E</b>	
<b>(a) Fixed Assets</b>		
(i) Tangible Assets	29,13,073.34	89,540.00
(ii) Intangible Assets	-	-
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
<b>(b) Non-Current Investments</b>	-	-
<b>(c) Deferred Tax Assets (Net)</b>	-	-
<b>(d) Long term loans and advances</b>	-	-
<b>(e) Other Non-Current Assets</b>	-	-
<b>VI. CURRENT ASSETS:</b>	<b>F</b>	
<b>(a) Current Investments</b>	-	-
<b>(b) Inventories</b>	3,09,01,876.38	2,05,34,199.81
<b>(c) Trade Receivables</b>	9,97,361.77	65,34,843.13
<b>(d) Cash &amp; Cash Equivalent</b>		
Cash in hand	4,75,019.82	7,02,896.99
<b>Cash at Bank</b>		
Axis Bank	33,060.73	5,79,053.14
Axis Bank -NEW	10,000.00	-
IDFC Bank	-	1,512.44
	<b>5,18,080.55</b>	<b>12,83,462.57</b>
<b>(f) Short-Term Loans And Advances</b>		
Security Deposits	55,000.00	55,000.00
Loan to Muthu	-	2,90,000.00
Loan to Meena	-	9,90,000.00
Loan to Rajarani	-	4,68,750.00
Loan to Salhiyamoorthy	-	4,45,000.00
Loan to Vajjayyhi Mala	-	5,00,000.00
Loan to Director - Ishwarya	-	21,80,902.00
Loan to Sekar Muggundhan	-	65,48,501.80
Other Loans & Advances	-	50,48,089.00
	<b>55,000.00</b>	<b>1,65,26,242.80</b>
<b>(h) Other Current Assets</b>		
TDS Received - FY 21-22	15,18,840.00	-
TDS Received - FY 19-20	-	58,290.00
TDS Received - FY 20-21	-	5,66,110.00
GST ITC Received	54.00	54.00
	<b>15,18,894.00</b>	<b>6,24,454.00</b>
<b>INCOME</b>	<b>G</b>	
Revenue from Operations	7,32,22,655.85	2,89,16,986.00
<b>OTHER INCOME</b>		
GST Collected	-	52,92,907.02
Income Tax Refund Interest	-	4,410.00

*Omigmalan*



	-	52,97,317.02
<b>EXPENDITURE</b>		
<b>COST OF MATERIALS CONSUMED</b>		
Purchase Less Returns	6,12,30,405.82	3,06,93,536.63
Add : Opening Stock	2,05,34,199.81	63,59,266.00
	<b>8,17,64,605.63</b>	<b>3,70,52,802.63</b>
Less: Closing Stock	3,09,01,876.38	2,05,34,199.81
	<b>5,08,62,729.25</b>	<b>1,65,18,602.82</b>
<b>COST OF SERVICES</b>		
Labour Charges Paid	18,23,051.00	2,94,106.00
Site Expenses	7,16,648.90	3,09,405.00
SUB - Contractor	80,10,800.00	13,77,050.00
Rate & Taxes Paid	5,50,946.64	-
	<b>1,11,01,446.54</b>	<b>19,80,561.00</b>
<b>EMPLOYEES BENEFITS EXPENSES</b>		
Salary & Wages	20,53,094.00	37,59,172.00
Directors Remuneration	24,00,000.00	14,00,000.00
Staff Welfare Expenses	1,20,104.96	1,77,575.00
	<b>45,73,198.96</b>	<b>53,36,747.00</b>
<b>FINANCE COSTS</b>		
Bank Interest & Charges	6,19,992.03	1,74,994.43
Loan Interest Paid	7,66,913.15	10,89,101.02
	<b>13,86,905.18</b>	<b>12,64,095.45</b>
<b>OTHER EXPENSES</b>		
Fuel & Oil Expenses	1,40,619.00	92,422.00
Rent	93,000.00	4,18,000.00
Repairs & Maintenance	99,381.99	11,644.00
Transport Charges	-	38,332.00
Printing & Stationeries	52,162.25	18,400.00
Internet Charges	-	9,900.00
Professional Fees	-	4,500.00
Audit Fees	30,000.00	30,000.00
Business Promotion	-	-
General Insurance	-	1,911.00
General Expenses	-	-
Office Expenses	10,741.74	3,050.00
Gst Filing Fees	10,000.00	30,000.00
Gst Late Fees Paid	600.00	900.00
Hardware material expenses	-	9,700.00
Round Off	155.18	66.48
GST Paid	-	61,76,169.27
Accounting Charges Paid	-	30,000.00
Advertisement Expenses	44,106.00	10,000.00
Documentation Charges	-	1,06,112.00
ESI & EPF Paid	54,529.00	44,250.00
Telephone Expenses	6,810.18	-
Loading & Unloading Expenses	9,800.00	-
ROC Charges	17,430.00	-
TDS Filing Fees Paid	4,500.00	-
Travelling & Conveyance Expenses	59,242.00	-
Insurance paid	84,133.58	-
ESI & PF Consulting fees	30,851.00	-
Miscellaneous Expenses	47,000.00	-
	<b>7,95,061.92</b>	<b>70,35,356.75</b>



**CLOUD INTERIORS PRIVATE LIMITED**  
**DEPRECIATION STATEMENT SCHEDULE VI OF COMPANIES ACT, 2013**

Asset	Date Of Purchase Of New / Existing Asset	Original Cost	WDV as on	Addition	Deletion / Sold	Estimated useful life as per schedule II (in years)	Balance days of Assets per Remaining life as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
			<b>31-03-2021</b>				<b>31-03-2021</b>				<b>31-03-2022</b>
Computer Software	6-Aug-19	-	57,399	-	-	6	1587	365	23.00%	13,201.00	44,198.00
Furniture & Electrical Fitting	25-Apr-16	-	4,932	-	-	10	1849	365	19.74%	974.00	3,958.00
Tools & Equipments	15-Oct-13	-	27,209	-	-	10	926	365	39.42%	10,723.99	16,484.00
3kva Stabiliser	24-Mar-22	-	-	7,680	-	10	3650	7	0.19%	-	7,680.00
4KVA SERVO STABILIZER	11-May-21	-	-	55,000	-	10	3650	324	8.88%	4,334.00	50,666.00
AERON 1130 J SINGLE-SIDED	5-Jul-21	-	-	19,94,200	-	15	5475	269	4.91%	72,210.00	19,21,990.00
Canon IR 2065N Printer	24-Mar-22	-	-	80,000	-	15	5475	7	0.13%	2.00	79,998.00
CHAIR FOR OFFICE	29-Apr-21	-	-	5,100	-	5	1825	336	18.41%	864.00	4,236.00
Builla Ac 1.5 Ton	24-Mar-22	-	-	30,078	-	7	2555	7	0.27%	2.00	30,076.00
KOMER MAKE REFRIGERANT DRYER	7-Jul-21	-	-	26,000	-	3	1095	267	24.38%	4,638.00	21,362.00
Mobile for Office	27-Apr-21	-	-	23,729	-	7	3555	338	13.23%	2,907.00	20,821.81
Opti Drill 2.3 Triple Head Multi Boring	16-Mar-23	-	-	2,00,000	-	15	5475	15	0.27%	79.00	6,99,921.00
Scanning Galaxy F13 Mobile	17-Mar-22	-	-	8,092	-	7	2555	14	0.55%	2.00	8,089.53
Tally Software Removal	15-Feb-22	-	-	3,600	-	3	1095	44	4.02%	17.00	3,583.00
<b>TOTAL</b>			<b>89,540.00</b>	<b>29,31,688.34</b>	<b>-</b>					<b>1,09,955.00</b>	<b>29,13,073.34</b>



*M.S. Pradhan & Co.*  
 CHARTERED ACCOUNTANTS  
 CHANDIGARH

**CLOUD INTERIORS PRIVATE LIMITED**

**DEPRECIATION CHART AS INCOME TAX ACT 1961 FOR THE YEAR ENDED 31ST MARCH 2022**

S.No	Particulars	WDV 01/04/2021	Before 01/09/2021	After 01/09/2021	Total Value	Dep. Rate	Depreciation	WDV 31/03/2022
1	Computer & Accessories	680.04	-	-	680.04	40%	272.02	408.02
2	Furniture & Fittings	7,839.18	-	-	7,839.18	10%	783.92	7,055.26
3	Tools & Equipment	32,793.24	-	-	32,793.24	15%	4,918.99	27,874.26
4	Computer Software	38,924.55	-	-	38,924.55	15%	5,838.68	33,085.87
5	2kva Stabilizer	-	-	7,690.00	7,690.00	8%	576.75	7,113.25
6	45KVA SERVO STABILIZER	-	55,000.00	-	55,000.00	15%	8,250.00	46,750.00
7	AKRON 130 J SINGLE-SIDED	-	19,94,200.00	-	19,94,200.00	15%	2,99,130.00	16,95,070.00
8	Canon IR 2906N Printer	-	-	80,000.00	80,000.00	8%	6,000.00	74,000.00
9	CHAIR FOR OFFICE	-	5,100.00	-	5,100.00	15%	765.00	4,335.00
10	Daikin Ac 1.5 Ton	-	-	30,078.00	30,078.00	8%	2,255.85	27,822.15
11	KOMTER MAKE REFRIGERANT DRYER	-	26,000.00	-	26,000.00	15%	3,900.00	22,100.00
12	Mobile for Office	-	23,728.81	-	23,728.81	15%	3,559.32	20,169.49
13	Opti Drill 2.3 Triple Head Multi Boring	-	-	7,00,000.00	7,00,000.00	8%	52,500.00	6,47,500.00
14	Samsung Galaxy F12 Mobile	-	-	8,091.53	8,091.53	8%	606.86	7,484.67
15	Tally Software Renewal	-	-	3,600.00	3,600.00	15%	540.00	3,060.00
	<b>Total</b>	<b>80,237.01</b>	<b>21,04,028.81</b>	<b>8,29,459.53</b>	<b>30,13,725.35</b>		<b>3,89,897.39</b>	<b>26,23,827.96</b>

