

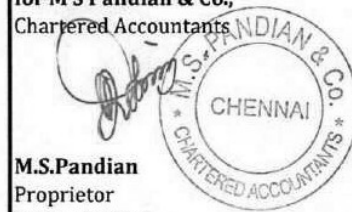
CLOUD INTERIORS PRIVATE LIMITED
104/2, Nehru Street, Ramakrishna Nagar, Valasaravakkam, Chennai, 600 024.
U24100TN2014PTC097374

BALANCE SHEET AS AT 31st MARCH 2023

(Amount in Lakhs)

Particulars	Note No	As on 31-03-2023	As on 31-03-2022
<u>EQUITY AND LIABILITIES</u>			
Shareholders Funds			
Share Capital	2	50.00	1.00
Reserves and Surplus	3	169.77	81.79
		219.77	82.79
Non-current liabilities			
Long-term borrowings	4	182.44	45.29
Deferred tax liabilities (Net)	5	-	-
Other Long term liabilities	6	-	4.81
		182.44	50.10
Current liabilities			
Short-term borrowings	7	59.12	62.20
Trade payables	8	256.29	91.07
Other current liabilities	9	72.67	67.28
Short-term provisions	10	16.37	15.60
		404.45	236.16
Total		806.65	369.04
<u>ASSETS</u>			
<u>Non-current assets</u>			
Property, Plant and Equipment			
Tangible assets	11	55.68	29.13
Intangible assets		-	-
Capital Work in Progress		-	-
		55.68	29.13
Non Current Investments	12	-	-
Long-term loans and advances	13	5.00	-
Other non-current assets	14	-	-
		5.00	-
<u>Current assets</u>			
Current investments		-	-
Inventories	15	689.43	309.02
Trade receivables	16	9.58	9.97
Cash and cash equivalents	17	2.37	5.18
Short-term loans and advances	18	4.23	0.55
Other Current assets	19	40.35	15.19
		745.96	339.91
Total		806.65	369.04

As per our report of even date
for **M S Pandian & Co.,**
Chartered Accountants



M.S.Pandian
Proprietor
M No.: 029177
UDIN : 23029177BGVZRN1551
Place : Chennai
Date : 07/09/2023

On behalf of Board of Cloud Interiors Private Limited

For CLOUD INTERIORS PRIVATE LIMITED
Sekar Mugundhan
For CLOUD INTERIORS PRIVATE LIMITED
Packirisamy Ishwarya

Sekar Mugundhan
Director
Authorised Signatory
DIN: 06948898

Packirisamy Ishwarya
Director
Authorised Signatory
DIN: 07935126

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
104/2, Nehru Street, Ramakrishna Nagar, Valasaravakkam, Chennai, 600 024.
U24100TN2014PTC097374
Notes to the Financial Statements

2 Share Capital:				
A. Authorized, Issued, Subscribed and Paid-up Share Capital	As at			
	31/03/2023		31/03/2022	
Authorized:				
500000 Equity Shares of Rs. 10/- each	50.00		1.00	
	50.00		1.00	
Issued, Subscribed and Paid-up:				
Packirisamy Ishwarya	25.00		0.50	
Sekar Mugundhan	25.00		0.50	
	50.00		1.00	
B. Reconciliation of Shares outstanding at the beginning and at the end of year are given below:				
	2022-23		2021-22	
	Numbers	Amount	Numbers	Amount
Equity Shares outstanding at the beginning of the year	5,00,000.00	5,00,000.00	10,000.00	10,000.00
Add: Equity Shares Issued during the year - (a)	-	-	-	-
Less: Equity Shares bought back/ redeemed during the year	-	-	-	-
Equity Shares outstanding at the end of the year	5,00,000.00	5,00,000.00	10,000.00	10,000.00
C. Detail of shareholder holding more than 5 percent shares of the Company as on reporting date are given below:				
	As at 31/03/2023		As at 31/03/2022	
Name of shareholder	Numbers of Shares held	Percentage of Holding	Numbers of Shares held	Percentage of Holding
A Packirisamy Ishwarya	25,00,000	50%	-	0%
B Sekar Mugundhan	25,00,000	50%	-	0%
a Share options granted under the Employee Share Option Scheme: NIL				
3 Reserves and Surplus:				
Share Premium			-	-
Surplus i.e. balance in Statement of Profit and Loss - (b)			169.77	81.79
			169.77	81.79
(a) Additions and deductions since the last Balance Sheet under each head of Reserve are as under:				
	As at		As at	
	31/03/2022	Additions	Deductions	31/03/2023
Share premium	-	-	-	-
	-	-	-	-
(b) Allocations and appropriations in Surplus i.e. balance in Statement of Profit and Loss are as under:				
			As at	
			31/03/2023	31/03/2022
Opening Balance			81.79	44.06
Add: Income Tax Paid Adjustment (FY 20-21)			-	0.05
Add: Profit for the period			98.97	43.93
			180.76	88.03
Less: Dividend on Equity Shares (including Dividend Distribution Tax)			-	-
Less: Advance Tax Paid			-	-
Less: Income Tax Adjustment			-	-
Less: TDS			11.00	6.24
Less: Transfer to General Reserve			-	-
Closing Balance			169.77	81.79
4 Long Term Borrowings				
Bank OD A/c			182.44	45.29
			182.44	45.29
5 Deferred Tax Liabilities (Net)				
Deferred Tax Liabilities (Net)			-	-
			-	-
6 Other Long Term Liabilities				
Loan From Directors			-	4.81
			-	-
			-	4.81
7 Short Term Borrowings				



	31/03/2023	31/03/2022
15 Inventories		
Raw Materials	-	-
Accessories	-	-
Stock	689.43	309.02
Work in Process	-	-
Finished Goods	-	-
	<u>689.43</u>	<u>309.02</u>
16 Receivables		
Unsecured, considered good		
Trade receivables outstanding for a period less than six months from the date they are due for payment	-	-
Trade receivables outstanding for a period exceeding six months from the date they are due for payment	9.58	9.97
	<u>9.58</u>	<u>9.97</u>
16 Cash and Bank Balances:		
Cash and Cash Equivalents		
Balance with Banks:		
Deposit Accounts	-	-
Current Accounts	1.94	0.43
Cheques and drafts on hand	-	-
Cash in hand	0.44	4.75
	<u>2.37</u>	<u>5.18</u>
17 Short-term Loans and Advances		
Inter Corporate loans, advances and deposits	-	-
Axis Bank FD For LC	3.68	0.55
Secured, Considered Good	0.55	-
Unsecured, Considered Good	-	-
Doubtful	-	-
Advance Current Tax (Net of Provision)		
Secured, Considered Good	-	-
Unsecured, Considered Good	-	-
Doubtful	-	-
Advances recoverable in cash or kind for value to be received		
Secured, Considered Good	-	-
Unsecured, Considered Good		
Advance to Suppliers	-	-
Staff Advance	-	-
Other Loans & Advances	-	-
Doubtful	-	-
Balances with statutory Authorities	-	-
	<u>4.23</u>	<u>0.55</u>
18 Other Current Assets		
TDS on FD Interest	36.00	15.19
GST - ITC	4.35	0.00
Advance Tax	-	-
	<u>40.35</u>	<u>15.19</u>
19 Gross Revenue from Operations		
Sale of Products/Goods	-	-
Sale of Service	1,861.62	732.23
Job work receipts	-	-
	<u>1,861.62</u>	<u>732.23</u>
20 Other Income:		
Gst Collection	337.04	-
Discount Received	0.23	-
ESI & EPF Collectioned	1.10	-
FDR Interest Received	0.07	-
Interest Received	0.34	-
Round off	0.02	-
	<u>338.81</u>	<u>-</u>
21 Cost of Material Consumed		
Purchase	1,810.34	612.30
	<u>1,810.34</u>	<u>612.30</u>



22	Decrease/ Increase in Stocks		
	Closing Stock	689.43	309.02
	Opening Stock	309.02	205.34
		<u>(380.41)</u>	<u>(103.68)</u>
23	Other Direct Manufacturing Expenses		
	Sub - Contractors	169.32	80.11
	Labour Charges Paid	17.91	18.23
	Site Expenses	7.20	7.17
	Rate & Taxes Paid	-	5.51
	GST Paid	332.53	-
		<u>526.96</u>	<u>111.01</u>
24	Employee Benefits Expenses:		
	Directors Remuneration	26.00	24.00
	Salaries and Wages	59.75	20.53
	Staff Welfare Expenses	6.36	1.20
	Contribution to Provident Fund and Other Benefits	-	-
		<u>92.11</u>	<u>45.73</u>
25	Financial Charges		
	Bank Interest & Charges	7.93	6.20
	Loan Interest Paid	11.53	7.67
		<u>19.46</u>	<u>13.87</u>
26	Depreciation and Amortization Expenses:		
	Depreciation and Amortization Expenses:	3.47	1.10
	Less: Transfer to Capital Work-in-Progress	-	-
		<u>3.47</u>	<u>1.10</u>
		As at	
		31/03/2023	31/03/2022
27	Other Expenses:		
	Rent Paid	7.84	0.93
	Audit Fees Paid	1.00	0.30
	Round Off	-	0.00
	Transport Charges	1.33	-
	Repairs & Maintenance	4.36	0.99
	Printing & Stationeries	0.69	0.52
	Gst Filling Fees paid	0.15	0.10
	Gst Late Fees Paid	-	0.01
	ESI & EPF Paid	1.32	0.55
	Accounting Charges Paid	0.15	-
	Loading & Unloading Expenses	1.83	0.10
	ROC Charges	0.30	0.17
	TDS Filling Fees Paid	0.05	0.05
	Travelling & Conveyance Expenses	2.19	0.59
	Power & Oil Expenses	3.16	1.41
	Telephone Expenses	-	0.07
	Insurance paid	0.71	0.84
	ESI & PF Consulting fees	-	0.31
	Miscellaneous Expenses	-	0.47
	Office Expenses	1.53	0.11
	CMWSSB - Corporation - DD	0.68	-
	Advertisement Expenses	-	0.44
	Greater Chennai Corporation DD	2.25	-
		<u>29.53</u>	<u>7.95</u>
28	Tax Expenses		
		Year ended	
		31/03/2023	31/03/2022
	Current Tax		
	Current Tax for the year	24.74	10.69
	Current Tax adjustments for earlier years (Net)	-	-
		<u>24.74</u>	<u>10.69</u>
	Deferred Tax		
	Deferred Tax for the year	-	-
	Deferred Tax adjustments for earlier years (Net)	-	-
		<u>-</u>	<u>-</u>
29	Disclosures of Provisions required by Accounting Standards (AS) 29 on "Provisions, Contingent Liabilities and Contingent Assets":		
	(a). Brief descriptions of specific Provisions:		
	i. Provision for Claims against the Company:	Nil	
	ii. Other Provisions:	Nil	



Contingent Liabilities and Commitments		
A. Contingent Liabilities		
(a) Claims against the company not acknowledged as debt:		
Sales Tax	-	-
Excise Duty	-	-
Customs Duty	-	-
Entry Tax and Road Tax	-	-
Income Tax and Wealth Tax	-	-
Royalty	-	-
(b) Guarantees	-	-
B. Commitments		
(a) Estimated amount of contracts remaining to be executed on capital account and not provide:	-	-
29 Earnings and Expenditure in Foreign Exchange:		
Earnings		
Export Sales	-	-
Expenditures		
Raw Materials Imports	-	-
Stitching & Packing materials	-	-
Plant & Machinery	-	-
Foreign Travel	-	-
Commission	-	-
30 Earning per Share (EPS)		
Profit/ (Loss) for the period	74.23	43.93
Weighted average number of shares used in the calculation of EPS:	5,00,000.00	10,000.00
Weighted average number of Basic Equity Shares outstanding	5,00,000.00	10,000.00
Shares deemed to be issued for no consideration in respect of Employee Stock Options	-	-
Weighted average number of Diluted Equity Shares outstanding	5,00,000.00	10,000.00
Face value of per share (Rs)	10.00	-
Basic EPS (Rs)	14.85	439.34
Diluted EPS (Rs)	14.85	439.34

	Year ended	
	31/03/2023	31/03/2022
31 Related Party Disclosures		
Key Management Personnel		
Remuneration		
A Sekar Mugundhan	13.00	12.00
B Packirisamy Ishwarya	13.00	12.00
Loan from Directors		
A Sekar Mugundhan	-	-
B Packirisamy Ishwarya	-	-
Enterprises of Key management personnel And their relatives		
Purchases / sales (during the year)	-	-
	Balances	Balances
Purchases / sales (Outstanding balances)	-	-

As per our report of even date
for M.S.Pandian & Co.
Chartered Accountants

M.S.Pandian
Proprietor
M No.:029177
UDIN : 23029177BGVZRN1551
Place : Chennai
Date : 07/09/2023



On behalf of Board of Cloud Interiors Private Limited

of CLOUD INTERIORS PRIVATE LIMITED

Sekar Mugundhan
Director
DIN: 06948898
Authorised Signatory

Packirisamy Ishwarya
Director
DIN: 07935126
Authorised Signatory

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
104/2, Nehru Street, Ramakrishna Nagar, Valasaravakkam, Chennai, 600 024.
U24100TN2014PTC097374

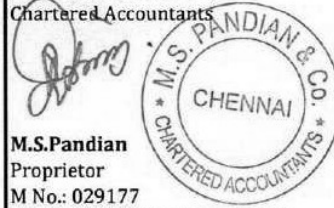
Statement of Profit and loss for the year ended 31st March, 2023

(Amount in Lakhs)

Particulars	Note No.	Year Ended 31-03-2023	Year Ended 31-03-2022
I. Revenue from operations	20	1,861.62	732.23
II. Other income	21	338.81	-
III. Total Revenue (I + II)		2,200.43	732.23
IV. Expenses:			
Cost of materials consumed	22	1,810.34	612.30
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	23	(380.41)	(103.68)
Other Direct Manufacturing Expenses	24	526.96	111.01
Employee benefits expense	25	92.11	45.73
Finance costs	26	19.46	13.87
Depreciation and amortization expenses	27	3.47	1.10
Other expenses	28	29.53	7.95
Total expenses		2,101.46	688.29
V. Profit before exceptional and extraordinary items and tax (III-IV)		98.97	43.93
VI. Exceptional items		-	-
VII. Profit before extraordinary items and tax (V - VI)		98.97	43.93
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII- VIII)		98.97	43.93
X Tax expense:	29		
a. Current Tax		24.74	10.69
Less MAT Credit		-	-
b. Deferred Tax		-	-
c. Tax in respect of earlier Years		-	-
Total Tax Expenses		24.74	10.69
XI Profit (Loss) for the year (IX-X)		74.23	33.24
XII Earnings per equity share:			
Number of Equity Shares		5,00,000.00	10,000.00
(1) Basic		14.85	439.34
(2) Diluted		14.85	439.34

See accompanying Notes forming part of Financial Statements

As per our report of even date
for **M S Pandian & Co.,**
Chartered Accountants



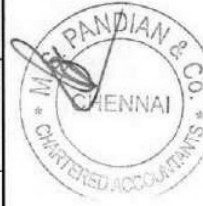
M.S.Pandian
Proprietor
M No.: 029177
UDIN : 23029177BGVZRN1551
Place : Chennai
Date : 07/09/2023

On behalf of Board of Cloud Interiors Private Limited

For CLOUD INTERIORS PRIVATE LIMITED
For CLOUD INTERIORS PRIVATE LIMITED
Sekar Mugundhan Director
DIN: 06948898 Signatory
Packirisamy Ishwarya Director
DIN: 07935126 Authorised Signatory

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											
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
			31/03/2022				31/03/2022				31/03/2023
Computer Software	6-Aug-19	-	44,198.00	-	-	6	1222	365	29.87%	13,202.00	30,996.00
Furniture & Electrical Fitting	25-Apr-16	-	3,958.00	-	-	10	1484	365	24.60%	973.00	2,985.00
Tools & Equipments	15-Oct-13	-	16,484.00	-	-	10	561	365	65.06%	10,725.00	5,759.00
2kva Stabilizer	24-Mar-22	-	7,690.00	-	-	10	3643	365	10.02%	770.00	6,920.00
45KVA Servo Stabilizer	11-May-21	-	50,666.00	-	-	10	3326	365	10.97%	5,560.00	45,106.00
AKRON 1130 SINGLE-SIDED	5-Jul-21	-	19,21,990.00	-	-	15	5206	365	7.01%	1,34,753.00	17,87,237.00
Canon IR 2006N Printer	24-Mar-22	-	79,998.00	-	-	15	5468	365	6.68%	5,340.00	74,658.00
CHAIR FOR OFFICE	29-Apr-21	-	4,236.00	-	-	5	1489	365	24.51%	1,038.00	3,198.00
Dalkin Ac 1.5 Ton	24-Mar-22	-	30,076.00	-	-	7	2548	365	14.32%	4,308.00	25,768.00
Komet Maise Refrigerant Dryer	7-Jul-21	-	21,362.00	-	-	3	828	365	44.08%	9,417.00	11,945.00
Mobile for Office	27-Apr-21	-	20,821.81	-	-	7	2217	365	16.46%	3,428.00	17,393.81
Opti Drill 2.3 Triple Head Multi Boring	16-Mar-22	-	6,99,921.00	-	-	15	5460	365	6.68%	46,790.00	6,53,131.00
Samsung Galaxy F12 Mobile	17-Mar-22	-	8,089.53	-	-	7	2541	365	14.36%	1,162.00	6,927.53
Tally Software Renewal	15-Feb-22	-	3,583.00	-	-	3	1051	365	34.73%	1,244.00	2,339.00
A Type Ladders	20-Feb-23	-	64,950	64,950	-	5	1825	39	2.14%	148.00	64,802.00
Battery Actuated Tool BX 2.1.A22 Case	26-Dec-22	-	1,84,302	1,84,302	-	3	1095	95	8.68%	4,162.00	1,80,140.42
Dell PC	12-Apr-22	-	65,254	65,254	-	5	1825	353	19.34%	12,207.00	53,047.00
GLM 400 Laser Measuring	29-Jun-22	-	4,068	4,068	-	3	1095	275	25.11%	770.00	3,298.00
Innova Crysta 2.4Z - Car	23-Jul-22	-	22,30,747	22,30,747	-	15	5475	251	4.58%	70,327.00	21,60,419.93
150 Ton Cold Press	21-Oct-22	-	4,25,000	4,25,000	-	5	1825	161	8.82%	16,538.00	4,08,462.00
Wheel Barrow	20-Jul-22	-	28,400	28,400	-	3	1095	254	23.20%	4,594.00	23,816.00
TOTAL			29,13,073.34	30,02,721.35	-					3,47,446.00	55,68,348.69



CLOUD INTERIORS PRIVATE LIMITED
U24100TN2014PTC097374
104/2, Nehru Street, Ramakrishna Nagar, Valasaravakkam, Chennai, 600 024.
DEPRECIATION AS PER INCOME TAX ACT

S.no	Name of the Asset	Opening Balance		Additions		Deletions		Loss on sale of assets	Gross Block	Rate	Depreciation	Closing Balance as on 31.03.2023
		as on 01.04.2022		before september	after september	before september	after september					
1	Computer Software	44,198.00	-	-	-	-	-	-	44,198.00	10%	4,419.80	39,778.20
2	Furniture & Electrical Fitting	3,958.00	-	-	-	-	-	-	3,958.00	10%	395.80	3,562.20
3	Tools & Equipments	16,484.00	-	-	-	-	-	-	16,484.00	15%	2,472.60	14,011.40
4	2kva Stabilizer	7,690.00	-	-	-	-	-	-	7,690.00	15%	1,153.50	6,536.50
5	45KVA Servo Stabilizer	50,666.00	-	-	-	-	-	-	50,666.00	15%	7,599.90	43,066.10
6	AKRON 1130 J SINGLE -SIDED	19,21,990.00	-	-	-	-	-	-	19,21,990.00	15%	2,88,298.50	16,33,691.50
7	Canon IR 2066N Printer	79,998.00	-	-	-	-	-	-	79,998.00	15%	11,999.70	67,998.30
8	CHAIR FOR OFFICE	4,236.00	-	-	-	-	-	-	4,236.00	15%	635.40	3,600.60
9	Daikin Ac 1.5 Ton	30,076.00	-	-	-	-	-	-	30,076.00	15%	4,511.40	25,564.60
10	Komter Make Refrigerant Dryer	21,362.00	-	-	-	-	-	-	21,362.00	15%	3,204.30	18,157.70
11	Mobile for Office	20,821.81	-	-	-	-	-	-	20,821.81	15%	3,123.27	17,698.54
12	Opti Drill 2.3 Triple Head Multi Boring	6,99,921.00	-	-	-	-	-	-	6,99,921.00	15%	1,04,988.15	5,94,932.85
13	Samsung Galaxy F12 Mobile	8,089.53	-	-	-	-	-	-	8,089.53	15%	1,213.43	6,876.10
14	Tally Software Renewal	3,583.00	-	-	-	-	-	-	3,583.00	15%	537.45	3,045.55
15	A Type Ladders	64,950.00	-	-	-	-	-	-	64,950.00	15%	9,742.50	55,207.50
16	Battery Actuated Tool BX 2-L A22 Case	1,84,302.42	-	-	-	-	-	-	1,84,302.42	15%	27,645.36	1,56,657.06
17	Dell PC	65,254.00	-	-	-	-	-	-	65,254.00	40%	26,101.60	39,152.40
18	GLM 400 Laser Measuring	4,068.00	-	-	-	-	-	-	4,068.00	15%	610.20	3,457.80
19	Innova Crysta 2.42 - Car	22,30,746.93	-	-	-	-	-	-	22,30,746.93	15%	3,34,612.04	18,96,134.89
20	J50 Ton Cold Press	4,25,000.00	-	-	-	-	-	-	4,25,000.00	15%	63,750.00	3,61,250.00
21	Wheel Barrow	28,400.00	-	-	-	-	-	-	28,400.00	15%	4,260.00	24,140.00
	TOTAL	29,13,073.34	30,02,721.35	-	-	-	-	-	59,15,794.69		9,01,274.90	50,14,519.79

