

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
I. EQUITY AND LIABILITIES			
Shareholders' Funds			
Share Capital	3	50.00	50.00
Reserves and Surplus	4	604.23	255.97
		654.23	305.97
Non-current Liabilities			
Long-term Borrowings	5	230.03	443.47
		230.03	443.47
Current Liabilities			
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	-
		2,267.07	1,371.20
TOTAL		3,151.33	2,120.64
II. ASSETS			
Non-current Assets			
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	-
		439.22	140.42
Current Assets			
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	-
		2,712.10	1,980.22
TOTAL		3,151.33	2,120.64
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 9962515172, 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
INCOME			
Revenue from Operations	16	3,297.48	2,827.24
Other Income	17	5.25	2.83
Total Income		3,302.72	2,830.07
EXPENSES			
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
Total Expenses		2,845.59	2,677.40
Profit before Exceptional & Extraordinary Items, and Tax		457.14	152.67
Exceptional Items	-	-	-
Profit before Extraordinary Items, and Tax		457.14	152.67
Extraordinary Items	-	-	-
Profit before Tax		457.14	152.67
Tax Expenses			
Current Tax	24	122.25	41.15
Deferred Tax	26	(13.37)	-
Profit for the Year		348.26	111.52
Earnings Per Equity Share			
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 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



Sekar Mugundhan
Director
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Managing Director
DIN : 07935126
Place : Chennai
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M.S. PANDIAN, M.Com., F.C.A., D.I.S.A. (ICA)
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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.



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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.



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A circular stamp with the text "CLOUD INTERIORS PRIVATE LIMITED" around the top edge, "Chennai 600 089" in the center, and a star symbol at the bottom.
P. Shreejith

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



P. J. Shreejith

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
Authorised 500000 Equity shares of Rs. 10 each	50.00	50.00
Issued, subscribed and fully paid up 500000 Equity shares of Rs. 10 each, fully paid up	50.00	50.00
Total	50.00	50.00

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	-	-	-	-
As at the end of the period	5,00,000	50.00	5,00,000	50.00

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

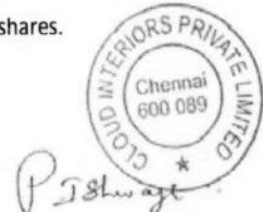
- The company has not allotted any shares as fully paid-up without payment being received in cash.
- The company has not allotted any shares as fully paid up bonus shares.
- The company has not bought back any of its shares.

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.



S. Prasad



P. Ishwarya

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

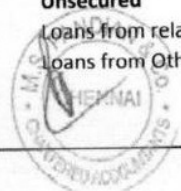
Particulars	As at March 31, 2025	As at March 31, 2024
Surplus in Statement of Profit and Loss		
Opening Balance	255.97	144.45
(+) Net Profit or (Loss) for the period	348.26	111.52
Closing Balance	604.23	255.97
Total	604.23	255.97

5. Long-term Borrowings

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

6. Short-term Borrowings

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



P. J. Srinivasan
 Chennai
 600 089
 CLOUD INTERIORS PRIVATE LIMITED

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
Total	1,176.76	690.58

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						Total
	Unbilled	Not Due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
MSME							-
Others			1,176.76				1,176.76
Disputed dues – MSME							-
Disputed dues – Others							-
Total	-	-	1,176.76	-	-	-	1,176.76

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						Total
	Unbilled	Not Due	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	
MSME							-
Others			690.58				690.58
Disputed dues – MSME							-
Disputed dues – Others							-
Total	-	-	690.58	-	-	-	690.58



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CLOUD INTERIORS PRIVATE LIMITED

CIN: U24100TN2014PTC097374

Notes to the Financial Statements

For the year ended March 31, 2025

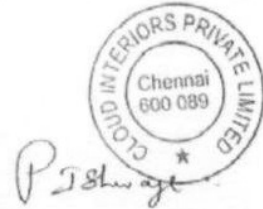
All amounts in INR Lakhs, unless otherwise stated

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
Total	627.06	495.29

9. Short-term Provisions

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

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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	As at March 31, 2024	For the year	On Deductions	As at March 31, 2025	As at March 31, 2024	
10A. Property, Plant and Equipment										
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	4.71	-	8.52	-	1.62	-	1.62	6.90	
Vehicles	33.09	-	-	33.09	-	4.12	-	4.12	28.98	
Total	140.41	31.54	-	171.95	-	25.75	-	25.75	146.20	
10B. Intangible Assets										
Computer Software	0.01	-	-	0.01	-	0.01	-	0.01	-	
Total	0.01	-	-	0.01	-	0.01	-	0.01	0.01	
10C. Capital Work-in-Progress										
	-	279.65	-	279.65	-	-	-	-	279.65	



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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
Total	1,661.45	1,197.89

12. Trade Receivables

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, considered good	389.18	496.47
Total	389.18	496.47

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						
	Not Due	Less than 6 months	6 months - 1 years	1 - 2 years	2 - 3 years	More than 3 years	Total
Undisputed - Considered Good			389.18				389.18
Undisputed - Considered doubtful							-
Disputed - Considered Good							-
Disputed - Considered doubtful							-
Total	-	-	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						
	Not Due	Less than 6 months	6 months - 1 years	1 - 2 years	2 - 3 years	More than 3 years	Total
Undisputed - Considered Good			496.47				496.47
Undisputed - Considered doubtful							-
Disputed - Considered Good							-
Disputed - Considered doubtful							-
Total	-	-	496.47	-	-	-	496.47



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P. Shwaga

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	-	-
Total	243.01	71.38

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
Total	295.15	214.48

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	-
Total	123.32	-

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
Total	3,297.48	2,827.24



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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
Interest income		
On Bank Deposits	1.18	0.47
On IT Refund	1.08	-
Other non-operating income		
Miscellaneous Income	2.99	2.36
Total	5.25	2.83

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
Total	2,884.14	2,854.86

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
Opening Inventories		
Work in Progress	1,197.89	689.43
Closing Inventories		
Work in Progress	1,661.45	1,197.89
Total	(463.56)	(508.46)

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
Total	223.50	181.15

*Srinivasan**P. Shwaga*

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
Total	157.41	115.08

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
Total	25.76	7.50

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
Total	18.34	27.27

24. Tax Expenses

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Current Tax Current Year	122.25	41.15
Total	122.25	41.15



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
Basic Earning per share [Face value of Rs. 10 each] (a/b)	69.65	22.30
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
Diluted Earning per share [Face value of Rs. 10 each] (d/f)	69.65	22.30

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

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

27. Contingent Liabilities And Commitments:

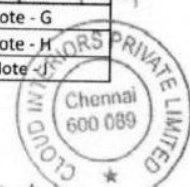
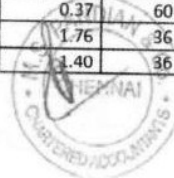
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Letters of Credit and Guarantees issued by the Bankers	-	-
Claims against the Company not acknowledged as debts	-	-
Unexecuted Capital Commitments	-	-
Total	-	-

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



P. S. Shree