NAUTONE PRIVATE LIMITED

Registered office: No. 9, Chelliamman Koil Street, Keelkattalai, Chennai - 600117

Corporate Office: No. 2/718 A, 2nd Floor, Kazura Garden, 2nd Street, 2nd Cross, Neelankarai, Chennai - 600115

CIN: U72900TN2021PTC141373

E-mail id : finance@nautone.com

(Amount in Rs.)

BALANCE SHEET AS AT 31st MARCH 2022

Particulars as at 31st March	Note No.	31.03.2022	31.03.2021
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital	1	1,20,000	1,20,000
(b) Reserves & Surplus	2	(98,63,526)	(33,08,830)
Sub-Total (1)		**(97,43,526)**	**(31,88,830)**
2. Non-Current Liabilities			
(a) Long-term borrowings	3	94,86,329	15,10,608
(b) Deferred Tax Liabilities		-	-
Sub-Total (2)		**94,86,329**	**15,10,608**
3. Current Liabilities			
(a) Short Term Borrowings		-	-
(b) Trade Payables			
Payable to Micro and Small Enterprises		-	-
Payable to other than Micro and Small Enterprises		7,62,288	-
(c) Other Current Liabilities	4	32,79,418	22,41,790
(d) Short Term Provisions		-	-
Sub-Total (3)		**40,41,706**	**22,41,790**
TOTAL (1+2+3)		**37,84,509**	**5,63,568**
II. ASSETS			
1. Non-Current Assets			
(a) Property,Plant & Equipment			
(i) Tangible Assets	7	1,98,384	25,638
(b) Deferred Tax Asset	5	23,16,873	-
(c) Long-Term Loans & Advances		-	-
(d) Other Non-Current Assets	6	49,300	30,000
Sub-Total (1)		**25,64,556**	**55,638**
2. Current Assets			
(a) Inventories		-	-
(b) Trade Receivables	8	3,61,815	-
(c) Cash and Cash Equivalents	9	2,73,977	7,929
(d) Short Term Loans and Advances	10	4,00,000	5,00,000
(e) Other Current Assets	11	1,84,160	-
Sub-Total (2)		**12,19,953**	**5,07,929**
TOTAL (1+2)		**37,84,509**	**5,63,567**

See accompanying Notes forming part of the Financial Statements

For Nautone Pvt Ltd

Venkatesan Sathishkumar
Director
DIN:08561438

Manikandan Nanthini
Director
DIN:08561378

Alagananthan Sri Ethiraj
Director
DIN:09066177

Sashank Srivatsan S, B.Com., ACA
Membership No. 245678
UDIN:
Date:07-09-2022

NAUTONE PRIVATE LIMITED

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(Amount in Rs.)

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDING 31st MARCH 2022

Particulars as at 31st March	Note No.	31.03.2022	31.03.2021
I. Revenue from Operations			
Gross Revenue from Operations		45,35,798	2,17,429
Less: Goods and Services Tax		(6,91,901)	
Net revenue from operations		**38,43,897**	**2,17,429**
Other Income	12	22,346	-
Total Revenue (I)		**38,66,243**	**2,17,429**
II. Expenses			
(a) Employee Benefit Expenses	13	1,00,28,611	27,74,421
(b) Depreciation and Amortisation	7	1,36,273	144
(c) Finance Costs		-	-
(d) Other Expenses	14	25,72,928	7,51,694
Total of above (II)		**1,27,37,811**	**35,26,259**
III. Profit before Exceptional / Extraordinary Items & Tax		**(88,71,569)**	**(33,08,830)**
IV. Exceptional/Extraordinary Items		-	-
V. Profit Before Tax (V - VI)		**(88,71,569)**	**(33,08,830)**
VI. Tax Expense: (a) Current Tax		-	-
(b) Deferred Tax (See Notes for details)		(23,16,873)	-
VII.Profit After Tax for the year (VI-VII)		**(65,54,696)**	**(33,08,830)**
VIII. Basic & Diluted Earnings Per Share of Rs.10 each			
EPS = PAT for the Year ÷ No. of Equity Shares		-546.22	-275.74
(Refer Notes to the Financial Statements for computation detai		12000 Shares	12000 Shares

For Nautone Pvt Ltd

Venkatesan Sathishkumar
Director
DIN:08561438

Manikandan Nanthini
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CIN: U72900TN2021PTC141373

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(Amount in Rs.)

NOTES TO THE FINANCIAL STATEMENTS AS ON 31ST MARCH 2022

Particulars as at 31st March	**31.03.2022**	**31.03.2021**
Note 1 : Share Capital		
Authorised Capital:		
1,50,000 Equity Shares of Rs.10 each	15,00,000	15,00,000
Issued, Subscribed & Fully Paid Up:		
12,000 Equity Shares of Rs.10 each	1,20,000	1,20,000
Total	**1,20,000**	**1,20,000**
Note 2 : Reserves and Surplus		
Particulars		
Surplus(Balance in P& L A/c) : Opening Balance	(33,08,830)	-
Add: Profit for the year	(65,54,696)	(33,08,830)
Total	**(98,63,526)**	**(33,08,830)**
Note 3 : Long Term Borrowings		
Nagaraja Bhat	-	3,00,000
N Shrivathsa Bhat	1,00,000	-
Preethi J	10,00,000	-
Jayashree	5,00,900	
Kathambam	6,00,000	
Directors Loan	34,85,429	12,10,608
Borrowings from Other Related Parties	38,00,000	-
	94,86,329	**15,10,608**
Note 4 : Other Current Liabilities		
Advances from Customers	2,65,289	7,50,469
Salary Payable	24,34,429	13,92,321
Audit Fees Payable	1,31,600	50,000
Rent Payable	90,000	
Duties and Taxes payable	2,57,043	
Other Expenses Payable	1,01,057	49,000
Total	**32,79,418**	**22,41,790**
Note 5 : Deferred Tax Assets		
DTA on account of Depreciation Difference	14,059	0
DTA on account of Audit Fees	10,265	0
DTA on account of Unabsorbed Depreciation and Business loss	22,92,549	
	23,16,873	**0**
Note 6 : Other Non Current Assets		
Preliminary Expenses to the extent not writtenoff	-	30,000
Hathway Broadband Deposit	400	-
Laptop Rental deposit	48,900	-
	49,300	**30,000**

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Note 8 : Trade Receivables		
(A) Outstanding for a period exceeding 6 months	-	-
(B) Others	3,61,815	-
	3,61,815	**-**
Note 9 : Cash and Cash Equivalents		
(A) Cash in Hand	13,027	-
(B) Balance with Bank		
ICICI Bank	2,09,753	2,913
Open Bank	51,197	5,016
Total	**2,73,977**	**7,929**
Note 10 : Short Term Loans and Advances		
Rental Advance	4,00,000	5,00,000
Total	**4,00,000**	**5,00,000**
Note 11 : Other Curent Assets		
TDS/TCS Credit	1,84,160	-
	1,84,160	**-**
Note 12 : Other Income		
Ad Campaign Income	20,480	-
Discount Received	344	-
Commission Received	1,252	-
Scrap	270	-
	22,346	**-**
Note 13 : Employee Benefit Expenses		
Wages, Salaries and Staff Welfare Expenses	86,47,611	22,94,421
Director Remuneration	13,81,000	4,80,000
Total	**1,00,28,611**	**27,74,421**
Note 14: Other Expenses		
Audit fees	81,600	50,000
Bank Charges	6,742	863
Office Expenses	2,16,391	25,263
Office Rent	13,94,584	2,60,200
Power and Fuel	9,909	26,384
Postage and Courier	250	450
Printing and Stationery	14,955	6,783
Repairs and Maintenance	67,816	58,055
Rates, Taxes, and Legal Expenses	56,895	50,885
Sales Promotion	1,00,207	40,797
Service charge	600	5,000
Software Expenses	6,09,565	1,89,811
Travelling Expenses	9,423	31,687
Telephone and Internet Charges	3,991	5,516
Total	**25,72,928**	**7,51,694**

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Note 7 - PROPERTY,PLANT AND EQUIPMENT & DEPRECIATION FOR THE YEAR ENDING 31.03.2022

(Amount in Rs.)

Particulars	Rate	Original Cost				Accumulated Depreciation				Net Block	
		As on 01.04.2021	Additions	Deletions	As on 31.03.2022	As on 01.04.2021	Additions	Deletions	As on 31.03.2022	As on 31.03.2021	As on 31.03.2022
Computer	63.16%	25,782	2,75,168	-	3,00,950	144	1,35,298	-	1,35,442	25,638	1,65,508
Office equipment- Biometric attendance system	45.07%	-	15,650	-	15,650	-	348	-	348	-	15,302
Furniture and Fittings	25.89%	-	18,201	-	18,201	-	627	-	627	-	17,574
Total		**25,782**	**3,09,019**	**-**	**3,34,801**	**144**	**1,36,273**	**-**	**1,36,417**	**25,638**	**1,98,384**

For Nautone Pvt Ltd

As per our report of even date
For G Sekar Associates
Chartered Accountants
Firm No. 005251 - S

Venkatesan Sathishkumar
Director
DIN:08561438

Manikandan Nanthini
Director
DIN:08561378

Alagananthan Sri Ethiraj
Director
DIN:09066177

Sashank Srivatsan S, B.Com., ACA
Membership No. 245678
UDIN:
Date:07-09-2022