

NANNEER GLOBAL PRIVATE LIMITED

(CIN:U62013TN2024PTC169446)
 (25/F2(C-78), A block,14th, Periyar Nagar, Chennai-600082, Tamil Nadu)
 Email:premkumar@nanneerglobal.com
 Mobile: 9597866810

Balance Sheet as at 31st March 2025

Particulars	Note	31-Mar-25	(In '000)
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	100	
(b) Reserves and Surplus	4	(66)	-
(c) Money Received against Share Warrants		-	-
Total		34	-
Share Application Money Pending Allotment		-	-
Minority Interest		-	-
(2) Non-current liabilities			
(a) Long-term Borrowings	5	-	-
(b) Non Current Liabilities	6	-	-
(c) Other Long-term Liabilities		-	-
(d) Long-term Provisions		-	-
Total		-	-
(3) Current liabilities			
(a) Short-term Borrowings	7	-	-
(b) Trade Payables	8	-	-
- Due to Micro and Small Enterprises		-	-
- Due to Others		-	-
(c) Current Liabilities		-	-
(d) Other Current Liabilities	9	61	-
(e) Short-term Provisions	10	-	-
Total		61	-
Total Equity and Liabilities		95	-
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	11	-	-
(ii) Intangible Assets		-	-
(iii) Capital Work-in-progress		-	-
(iv) Intangible Assets under Development		-	-
(v) Goodwill on Consolidation		-	-
(b) Non-current Investments			
(c) Long term Loans and Advances	12	-	-
(d) Non Current Assets		-	-
(e) Other Non-current Assets	13	-	-
Total		-	-
(2) Current assets			
(a) Inventories	14	-	-
(b) Trade Receivables	15	-	-
(c) Cash and cash equivalents	16	95	-
(d) Short-term Loans and Advances	17	-	-
(e) Current Assets		-	-
(f) Other Current Assets	18	-	-
Total		95	-
Total Assets		95	-

See accompanying notes to the financial statements

As per our report of even date

For and on behalf of the Board of
 NANNEER GLOBAL PRIVATE LIMITED

For M/s. D Sethuraman & Associates
 Chartered Accountants
 Firm's Registration No. 028629S



CA Sethuraman
 Authorised Signatory
 Mem No: 268820
 UDIN: 25268820BMOZVT5966



S. Emmiammal

S. EMMIAMMAL
 Director
 10591755

P. Ganesan

PREMKUMAR P
 Director
 03417118

NANNEER GLOBAL PRIVATE LIMITED

(CIN:U62013TN2024PTC169446)
 (25/F2(C-78),A block, 14st, Periyar Nagar, Chennai-600082, Tamil Nadu)

Profit and loss for the year ended 31st March 2025

(In '000)

Particulars	Note	31-Mar-25
Revenue from Operations	19	-
Other Income	20	-
Total Income		-
Expenses Cost of Material Consumed		
Purchases of Stock in Trade	21	-
Change in Inventories of work in progress and finished goods	22	-
Employee Benefit Expenses	23	-
Finance Costs	24	-
Depreciation and Amortization Expenses	25	1
Other Expenses	26	-
Total expenses	27	65
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		66
Exceptional Item		(66)
Profit/(Loss) before Extraordinary Item and Tax		-
Extraordinary Item		(66)
Profit/(Loss) before Tax		-
Tax Expenses	28	(66)
- Current Tax		-
- Deferred Tax		-
Profit/(Loss) after Tax		(66)
Earnings Per Share (Face Value per Share Rs.10 each)		
-Basic (In Rs)		-6.56
-Diluted (In Rs)		-6.56

See accompanying notes to the financial statements

As per our report of even date

For M/s. D Sethuraman & Associates
 Chartered Accountants
 Firm's Registration No. 0286295

For and on behalf of the Board of
 NANNEER GLOBAL PRIVATE LIMITED

CA Sethuraman
 Authorised Signatory
 Mem No: 268820
 UDIN: 25268820BMOZVT5966



S. Emmiammal

S EMMIAMMAL
 Director
 10591755

A. Ganesan

PREMKUMAR P
 Director
 03417118

Date: 07/08/2025
 Place:Chennai

NANNEER GLOBAL PRIVATE LIMITED

(CIN:U62013TN2024PTC169446)

(25/F2(C-78),A block, 14st, Periyar Nagar, Chennai-600082, Tamil Nadu)

Cash Flow Statement for the year ended 31st March 2025

(In '000)

Particulars	Note	31 March 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after tax		(66)
Profit/(loss) from Discontinuing Operation (after tax)		-
Depreciation and Amortisation Expense		-
Provision for tax/Deferred Tax		-
Non Cash Expenses		-
Dividend Income		-
Interest Income		-
Finance Costs		-
Operating Profit before working capital changes		(66)
Adjustment for:		
Inventories		-
Trade Receivables		-
Other Current Assets		-
Trade Payables		-
Other Current Liabilities		61
Cash (Used in)/Generated from Operations		(5)
Tax paid(Net)		-
Net Cash (Used in)/Generated from Operating Activities		(5)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment		-
Sale of Property, Plant and Equipment		-
Purchase of Investments Property		-
Sale of Investment Property		-
Net Cash (Used in)/Generated from Investing Activities		-
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital		100
Proceeds from Long Term Borrowings		-
Repayment of Long Term Borrowings		-
Interest Paid		-
Net Cash (Used in)/Generated from Financing Activities		100
Net Increase/(Decrease) in Cash and Cash Equivalents		95
Opening Balance of Cash and Cash Equivalents		-
Exchange difference of Foreign Currency Cash and Cash equivalents		-
Closing Balance of Cash and Cash Equivalents	16	95

Components of cash and cash equivalents	31 March 2025
Cash on hand	-
Cheques, drafts on hand	-
Balances with banks in current accounts	95
Bank Deposit having maturity of less than 3 months	-
Others	-
Cash and cash equivalents as per Cash Flow Statement	95

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

See accompanying notes to the financial statements

As per our report of even date

For and on behalf of the Board of
NANNEER GLOBAL PRIVATE LIMITED

For M/s. D Sethuraman & Associates
Chartered Accountants
Firm's Registration No. 028629S



CA Sethuraman
Authorised Signatory
Mem No: 268820
UDIN: 25268820BMOZVT5966

S. Emmiammal
SEMMIAMMAL
10591755

PREMKUMAR P
03417118

Date: 07/08/2025
Place:Chennai

NANNEER GLOBAL PRIVATE LIMITED

(CIN:U62013TN2024PTC169446)

Notes forming part of the Financial Statements

- 1 COMPANY INFORMATION Our Company is engaged in providing innovative and technology-driven solutions with a core focus on sustainability and digital transformation. As outlined in our Memorandum of Association, we specialize in Software as a Service (SaaS) support and maintenance, publishing of operating systems and system software, and software installation services tailored to industrial and environmental needs. In an era where environmental conservation is paramount, we are committed to delivering sustainable technology solutions that promote water, chemical, and energy savings. Through advanced platforms and software tools, we develop systems for real-time water quality management and resource optimization. Our approach combines deep industry expertise with cutting-edge technology integration, paving the way for smarter, greener industrial processes. Our vision is to be a leading force in enabling industries to operate efficiently, sustainably, and digitally—with a strong foundation in technology and environmental stewardship. This is the first year of operations for the company and hence previous year data comparison is not applicable.

- 2 SIGNIFICANT ACCOUNTING POLICIES Basis of Preparation These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on an accrual basis, except for certain financial instruments which are measured at fair value.

 - b Property, Plant and Equipment
Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.
However, there are no Property, Plant and Equipment purchased during the year.

 - c Depreciation and amortization
Depreciation has been planned to be provided on the Fixed Asset on the SLM method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013.
However, no depreciation was provided during the year as there are no Property, Plant and Equipment purchased during the year

 - d Impairment of assets
At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

 - e Investment
Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value. There are no Investments in the financial year.

 - f Inventories
Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

However, there are no inventories purchased/sold during the financial year.

g Cash and cash equivalents

The Company considers 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, to be cash equivalents.

h Revenue recognition

Revenues with respect to time-and-material contracts from services to other customers are recognised when the related services are performed in accordance with the specific terms of the contract with customers.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

i Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period.

Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences, being the difference between taxable income and accounting income, that originate in one period and are likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after offsetting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

j Earnings Per Shares

Basic earning per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Diluted earning per share is computed by taking into account the weighted average number of equity shares outstanding during the period and the weighted average number of equity shares which would be issued on conversion of all dilutive potential equity shares into equity shares.

k Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

NANNEER GLOBAL PRIVATE LIMITED
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Notes forming part of the Financial Statements

Share Capital	(In '000)	
Particulars	31-Mar-25	
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 1,50,000 Equity Shares	1,500	-
Total	1,500	-
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 10,000 Equity Shares paid up	100	-
Total	100	-

(i) Reconciliation of number of shares

Particulars	31-Mar-25			
	No. of shares	(In '000)	No. of shares	(In Rs)
Equity Shares				
Opening Balance	-	-	-	-
Issued during the year	10,000	100	-	-
Deletion	-	-	-	-
Closing balance	10,000	100	-	-

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The 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. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31-Mar-25			
Name of Shareholder	No. of shares	In %	No. of shares	In %
S EMMIAMMAL	3000	70.00%		
PREMKUMAR P	7000	30.00%		

(iv) Shares held by Promoters at the end of the year 31 March 2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
S EMMIAMMAL	Equity	3000	30.00%	100.00%
PREMKUMAR P	Equity	7000	70.00%	100.00%
Total		10,000	100.00%	

Reserves and Surplus

Particulars	31-Mar-25	(In '000)
Statement of Profit and loss		
Balance at the beginning of the year		-
Add: Profit/(loss) during the year	(66)	-
Balance at the end of the year	(66)	-
Total	(66)	-

5 Long term borrowings

(In '000)

Particulars	31-Mar-25
Total	0 -

6 Non Current Liabilities

(In '000)

Particulars	31-Mar-25
Deferred Tax Liability	
Total	0 -

7 Short term borrowings

(In '000)

Particulars	31-Mar-25
Total	- -

8 Trade payables

(In '000)

Particulars	31-Mar-25
Total	0 -

8.1 Trade Payable ageing schedule as at 31 March 2025

(In'000)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others					-
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					-
MSME - Undue					-
Others - Undue					-
Total					-

9 Other current liabilities

(In '000)

Particulars	31-Mar-25
Audit fee payable	30 -
Other Payable	31 -
Total	61 -

10 Short term provisions

(In '000)

Particulars	31-Mar-25
Total	- -

NANNEER GLOBAL PRIVATE LIMITED
(CIN:U62013TN2024PTC169446)
Notes forming part of the Financial Statements

11. Property Plant & Equipment

(In '000)

NANNEER GLOBAL PRIVATE LIMITED

(CIN:U62013TN2024PTC169446)

Notes forming part of the Financial Statements

Depreciation as per Income Tax Act,1961

(In '000)

Block Of Assets	Rate	Op. Balance	Addition upto 3/10/2024	Addition after 3/10/2024	Sale Consideration	Block	Depreciation	STCG/(STCL)	Closing Balance 31-Mar-25
Opening Balance									
Furniture & Fittings	10%			-		-	-	-	-
Plant & Machinery	15%					-	-	-	-
Plant & Machinery - Computers	40%			-		-		-	-
Total			-	-	-	-	-	-	-

NANNEER GLOBAL PRIVATE LIMITED
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Notes forming part of the Financial Statements

12 Long term loans and advances

(In '000)

Particulars	31-Mar-25	
	-	
Total	-	-

13 Other non current assets

(In '000)

Particulars	31-Mar-25	
Total	-	-

14 Inventories

(In '000)

Particulars	31-Mar-25	
Total	-	-

15 Trade receivables

(In '000)

Particulars	31-Mar-25	
Total	0	-

15.1 Trade Receivables ageing schedule as at 31 March 2025

(In '000)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	-					-
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						-
Undue - considered good						-
Total						-

16 Cash and cash equivalents

(In '000)

Particulars	31-Mar-25	
Balances with banks in current accounts -IOB Bank	95	
Total	95	-

17 Short term loans and advances

(In '000)

Particulars	31-Mar-25	
Total	0	-

18 Other current assets

(In '000)

Particulars	31-Mar-25	
		-
Total	0	-

19 Revenue from operations

(In '000)

Particulars	31-Mar-25	
Total		

20 Other Income

(In '000)

Particulars	31-Mar-25	
Total	0	-

21 Cost of Material Consumed

(In '000)

Particulars	31-Mar-25	
Total	-	-

22 Purchases of stock in trade

(In '000)

Particulars	31-Mar-25	
Total	-	-

23 Change in Inventories of work in progress and finished goods

(In '000)

Particulars	31-Mar-25	
Total	-	-

24 Employee benefit expenses

(In '000)

Particulars	31-Mar-25	
Total		-

25 Finance costs

(In '000)

Particulars	31-Mar-25	
Bank charges	1	-
Total	1	-

26 Depreciation and amortization expenses

(In '000)

Particulars	31-Mar-25	
Total	0	-

27 Other expenses

(In '000)

Particulars	31-Mar-25	
Website & Subscription & Hosting charges	5	-
Audit fee	30	
Accounting & Secretarial Services	30	-
Total	65	

28 Tax Expenses

(In '000)

Particulars	31-Mar-25	
Current Tax Expense	-	
Total	-	

NANNEER GLOBAL PRIVATE LIMITED
 (CIN:U62013TN2024PTC169446)
 Notes forming part of the Financial Statements

29 Earning per share

Particulars	31-Mar-25
Profit attributable to equity shareholders (In '000)	(66) -
Weighted average number of Equity Shares (In'000)	10 -
Earnings per share basic (Rs)	-6.56 -
Earnings per share diluted (Rs)	-6.56 -
Face value per equity share (Rs)	10 -

30 Auditors' Remuneration

(In '000)

Particulars	31-Mar-25
Payments to auditor as	
- Audit Fee	30 -
Total	30 -

31 Contingent Liabilities and Commitments

(In '000)

Particulars	31-Mar-25
Claims against the Company not acknowledged as debt	-
- Income tax demands	-
- Indirect tax demands	-
Total	-

32 Related Party Disclosure

(i) List of Related Parties

S EMMIAMMAL
 PREMKUMAR P

Relationship

Shareholder & Director
 Shareholder & Director

(ii) Related Party Transactions

(In '000)

Particulars	Relationship	31-Mar-25
None		

(iii) Related Party Balances

(In '000)

Particulars	Relationship	31-Mar-25	
None			

33 Ratio Analysis

Particulars	Numerator/Denominator	31-Mar-25	-	Change in %
(a) Current Ratio	<u>Current Assets</u> Current Liabilities	1.56	-	NA
(b) Debt-Equity Ratio	<u>Total Debts</u> Shareholder's Equity	-	-	NA
(c) Debt Service Coverage Ratio	<u>Earning available for Debt Service</u> Debt Service	-	-	NA
(d) Return on Equity Ratio	<u>Profit after Tax</u> Shareholder's Equity	-190.39%	-	NA
(e) Inventory turnover ratio	<u>Total Turnover</u> Average Inventories	-	-	NA
(f) Trade receivables turnover ratio	<u>Total Turnover</u> Average Trade Receivable	-	-	NA
(g) Trade payables turnover ratio	<u>Total Purchases</u> Average Trade Payable	-	-	NA
(h) Net capital turnover ratio	<u>Total Turnover</u> Closing Working Capital	-	-	NA
(i) Net profit ratio	<u>Net Profit</u> Total Turnover	-	-	NA
(j) Return on Capital employed	<u>Earning before interest and taxes</u> Capital Employed	-190.39%	-	NA
(k) Return on investment	<u>Return on Investment</u> Total Investment	-	-	NA

34 Subsequent Events

The Company has evaluated all events occurring after the reporting period up to the date when the financial statements are authorized for issue. No adjusting events have been identified that would require recognition in the financial statements.

See accompanying notes to the financial statements

As per our report of even date

For M/s. D Sethuraman & Associates
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Date: 07/08/2025
Place: Chennai