

**Coupler Enterprises Private Limited**  
**INDAS Balance Sheet as at 31.03.2019**  
**CIN : U31900RJ2012PTC037933**

(in ₹)

Particulars	Note No.	IND AS as at 31.03.2019	IND AS as at 31.03.2018
<b>ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property, plant and equipment		-	
(b) Capital work in Progress	2	22,429,035	
(c) Investment Property	2	14,637,344	14,637,344
(d) Other non-current assets	3	2,267,651	-
		<b>39,334,030</b>	<b>14,637,344</b>
<b>(2) Current Assets</b>			
(a) Financial Assets			
(i) Cash and Cash Equivalents	4	23,692	21,750
(b) Other current Assets	5	122,028	-
		<b>145,720</b>	<b>21,750</b>
<b>TOTAL ASSETS</b>		<b>39,479,750</b>	<b>14,659,094</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	6	900,000	900,000
(b) Other Equity	7	13,712,794	12,552,659
		<b>14,612,794</b>	<b>13,452,659</b>
<b>LIABILITIES</b>			
<b>(1) Non Current Liabilities</b>		-	-
<b>(2) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	8	24,655,873	1,193,448
(ii) Other Financial liabilities	9	155,986	11,400
(b) Other Current Laibilities	10	55,097	1,587
		<b>24,866,956</b>	<b>1,206,435</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>39,479,750</b>	<b>14,659,094</b>

The accompanying notes 1 to 19 are an integral part of the Financials Statements.

As per our report of even date attached  
for Nitu Natani & Company  
Chartered Accountant

FRN : 020001C



Nitu Natani  
Proprietor

M. No. : 416253

Date : 22/04/2019

Place : Kota

for and on behalf of the Board of Directors of  
Coupler Enterprises Private Limited

Om Prakash Maheshwari

Director

DIN : 00185677

Pramod Maheshwari

Director

DIN : 00185711

**Coupler Enterprises Private Limited**  
**Profit and Loss Statement for the Period Ended As on 31.03.2019**  
**CIN : U31900RJ2012PTC037933**

(in ₹)

Sr. No.	Particulars	Note No.	For the Period ended as on 31/03/2019	For the Period ended as on 31/03/2018
I	Revenue from Operations		-	
II	Other Income	11	-	131,500
III	Total Revenue (I+II)		-	131,500
IV	<b>Expenses</b>			
	Finance Charges	12	19,488	37,812
	Other Expenses	13	20,377	7,595
	Total Expenses		39,865	45,407
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		(39,865)	86,093
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		(39,865)	86,093
VIII	Tax expense:		-	-
IX	Profit/ (Loss) after tax for the period (VII - VIII)		(39,865)	86,093
	Other Comprehensive Income			
	A. Items that will not be reclassified to profit or loss		-	
	B. Items that will be reclassified to profit or loss		-	
	Total Other Comprehensive Income for the period		-	
	Total Comprehensive Income for the period		(39,865)	86,093
X	Earnings Per Equity Share:			
	(1) Basic		(0.44)	0.96
	(2) Diluted		(0.44)	0.96

As per our report of even date attached  
for Nitu Natani & Company  
Chartered Accountant

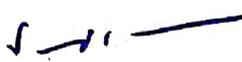


Nitu Natani  
Proprietor  
M. No. : 416253

Date : 22/04/2019  
Place : Kota

for and on behalf of the Board of Directors of  
Coupler Enterprises Private Limited

  
Om Prakash Maheshwari  
Director  
DIN : 00185677

  
Pramod Maheshwari  
Director  
DIN : 00185711

**Coupler Enterprises Private Limited**

**Cash Flow Statement**

CIN : U31900RJ2012PTC037933

(Amount in ₹)

Particular	IND AS as at 31.03.2019	IND AS as at 31.03.2018
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before Tax & Extraordinary Items	(39,865)	86,093
Adjustments for:		
Interest Expenses	19,488	37,812
<b>Operating Profit before Working Capital Changes</b>	<b>(20,377)</b>	<b>123,905</b>
Increase/(Decrease) in Current Liabilities	198,096	(129,913)
(Increase)/Decrease in Loan & Advances	(2,267,651)	-
(Increase)/Decrease in Other Assets	(122,028)	-
<b>Net Cash flow from Operating Activities</b>	<b>(2,211,960)</b>	<b>(6,008)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Assets Purchased	-	(1,104,318)
Capital work in progress	(21,180,724)	-
<b>Net Cash flow from / Used in Investing Activities</b>	<b>(21,180,724)</b>	<b>(1,104,318)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Preference Shares Subscribed	1,200,000	-
Unsecured Loan taken / (Paid)	23,462,425	1,193,448
Interest Expenses	(1,267,799)	(37,812)
<b>Net Cash flow from / Used in Financing Activities</b>	<b>23,394,626</b>	<b>1,155,636</b>
<b>Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>1,942</b>	<b>45,310</b>
Cash and Cash Equivalents at beginning of the period	21,750	(23,560)
Cash and Cash Equivalents at end of the period	23,692	21,750

- Statement of cash flows has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015.
- Cash and cash equivalents represent bank balance.
- Previous year's figures have been regrouped/reclassified wherever applicable.

As per our report of even date attached

for Nitu Natani & Company

Chartered Accountant

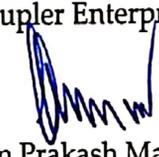


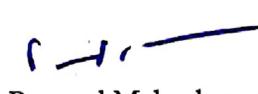
Nitu Natani  
Proprietor  
M. No. : 416253

Date : 22/04/2019

Place : Kota

for and on behalf of the Board of Directors of  
Coupler Enterprises Private Limited

  
Om Prakash Maheshwari  
Director  
DIN : 00185677

  
Pramod Maheshwari  
Director  
DIN : 00185711