

Coupler Enterprises Private Limited
INDAS Balance Sheet as at 31.03.2020
U93000RJ2012PTC037933

(Amount in ₹)

Particulars	Note No.	Ind AS as at 31.03.2020	Ind AS as at 31.03.2019
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment		935,120	-
(b) Capital work in Progress	2	19,957,164	22,429,035
(c) Investment Property	2	43,177,518	14,637,344
(d) Financial Assets			
(i) Other financial assets	3	1,350	-
(e) Deferred Tax Assests	4	-	-
(f) Other non-current assets	5	2,273,516	2,267,651
		66,344,668	39,334,030
(2) Current Assets			
(a) Financial Assets			
(i) Cash and Cash Equivalents	6	376,627	23,692
(b) Other current Assets	7	-	122,028
		376,627	145,720
TOTAL ASSETS		66,721,295	39,479,750
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	8	900,000	900,000
(b) Other Equity	9	10,775,861	13,712,794
		11,675,861	14,612,794
LIABILITIES			
(1) Non Current Liabilities			
(a) Finance Liabilities			
(i) Borrowings	10	16,730,047	-
(a) Deferred Tax Liabilities(Net)	4	522,250	-
		17,252,297	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	11	36,778,610	24,655,873
(ii) Other Financial liabilities	12	1,014,527	211,083
		37,793,137	24,866,956
TOTAL EQUITY AND LIABILITIES		66,721,295	39,479,750

The accompanying notes 1 to 20 are an integral part of the Financials Statements.

As per our report of even date attached
for Nitu Natani & Company
Chartered Accountant
FRN : 020001C



Date : 28/05/2020
Place : Kota

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

[Signature]
Om Prakash Maheshwari
Director
DIN : 00185677

[Signature]
Pramod Maheshwari
Director
DIN : 00185711

Coupler Enterprises Private Limited
Profit and Loss Statement for the Period Ended 31.03.2020
U93000RJ2012PTC037933

(Amount in ₹)

Sr. No.	Particulars	Note No.	For the Period ended as on 31/03/2020	For the Period ended as on 31/03/2019
I	Revenue from Operations	13	1,098,640	-
II	Other Income		-	-
III	Total Revenue (I+II)		1,098,640	-
IV	Expenses			
	Finance Charges	14	2,483,480	19,488
	Depreciation and Amortization Expense	2	816,042	-
	Other Expenses	15	213,800	20,377
	Total Expenses		3,513,323	39,865
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		(2,414,683)	(39,865)
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		(2,414,683)	(39,865)
VIII	Tax expense:			
	a) Deferred Tax Liability		522,250	-
			522,250	-
IX	Profit/ (Loss) after tax for the period (VII - VIII)		(2,936,933)	(39,865)
	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		(2,936,933)	(39,865)
X	Earnings Per Equity Share:			
	(1) Basic		(32.63)	(0.44)
	(2) Diluted		(32.63)	(0.44)

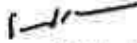
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for and on behalf of the Board of Directors of
Coupler Enterprises Private Limited


Om Prakash Maheshwari
Director
DIN : 00185677


Pramod Maheshwari
Director
DIN : 00185711

Coupler Enterprises Private Limited

Cash Flow Statement

CIN : U31900RJ2012PTC037933

(Amount in ₹)

Particular	For the Period ended as on 31/03/2020	For the Period ended as on 31/03/2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	(2,414,683)	(39,865)
Adjustments for:		
Depreciation	816,042	-
Interest Expenses	2,417,082	19,488
Operating Profit before Working Capital Changes	818,442	(20,377)
Increase/(Decrease) in Current Liabilities	803,444	198,096
(Increase)/Decrease in Other non current financial assets	(1,350)	-
(Increase)/Decrease in Other non current assets	(5,865)	(2,267,651)
(Increase)/Decrease in Other Assets	122,028	(122,028)
Net Cash flow from Operating Activities	1,736,699	(2,211,960)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Capital Work in progress	(18,753,124)	(21,180,724)
Purchase of Fixed Assets	(7,862,301)	-
Net Cash flow from / Used in Investing Activities	(26,615,425)	(21,180,724)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Preference Shares Subscribed	-	1,200,000
Unsecured Loan taken / (Paid)	-	-
Secured Loan taken / (Paid)	28,852,784	23,462,425
Interest Expenses	(3,621,122)	(1,267,799)
Net Cash flow from / Used in Financing Activities	25,231,662	23,394,626
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	352,935	1,942
Cash and Cash Equivalents at beginning of the period	23,692	21,750
Cash and Cash Equivalents at end of the period	376,627	23,692

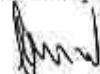
- Statement of cash flows has been prepared under the indirect method as set out in the Ind AS 7 "Statement of Cash Flows" as specified in the Companies (Indian Accounting Standards) Rules, 2015.
- Cash and cash equivalents represent bank balance.
- Previous year's figures have been regrouped/reclassified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


As per our report of even date attached
for Nitu Natani & Company
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Coupler Enterprises Private Limited


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