

# Coupler Enterprises Private Limited

INDAS Balance Sheet as at 31.03.2022

CIN : U93000RJ2012PTC037933

		Amount in Lakh	
Particulars	Note No.	Ind AS as at 31.03.2022	Ind AS as at 31.03.2021
<b>ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property, plant and equipment		10.28	10.62
(b) Capital work in Progress	2		
(c) Investment Property	2	669.01	700.88
(d) Financial Assets			
(i) Loans			
(i) Other financial assets	3	0.01	0.01
(e) Deferred Tax Assests	4		
(f) Other non-current assets	5	21.49	21.49
		<b>700.79</b>	<b>733.00</b>
<b>(2) Current Assets</b>			
(a) Financial Assets			
(i) Trade receivables	6	-	2.12
(i) Cash and Cash Equivalents	7	5.09	1.22
(b) Other current Assets	8	1.04	1.41
		<b>6.13</b>	<b>4.75</b>
<b>TOTAL ASSETS</b>		<b>706.92</b>	<b>737.75</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
(a) Equity Share Capital	9	9.00	9.00
(b) Other Equity	10	(17.17)	55.34
		<b>(8.17)</b>	<b>64.34</b>
<b>LIABILITIES</b>			
<b>(1) Non Current Liabilities</b>			
(a) Finance Liabilities			
(i) Borrowings	11	135.47	232.75
(ii) Lease Liabilities			
(b) Deferred Tax Liabilities (Net)	4	25.93	15.21
		<b>161.40</b>	<b>247.96</b>
<b>(2) Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	12	551.71	421.01
(ii) Lease Liabilities			
(iii) Trade Payable			
(a) Total Outstanding dues of the Micro, Small Enterprises			
(b) Trade Payable Other than (a)			
(iv) Other Financial liabilities	13	1.98	4.44
		<b>553.69</b>	<b>425.45</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>706.92</b>	<b>737.75</b>

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

CA. Nitu Natani

Proprietor

M. No. : 416253

Date : 08.05.2022

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

Om Prakash Maheshwari

Director

DIN : 00185677

Pramod Maheshwari

Director



**Coupler Enterprises Private Limited**  
**Profit and Loss Statement for the Period Ended 31.03.2022**  
**CIN : U93000RJ2012PTC037933**

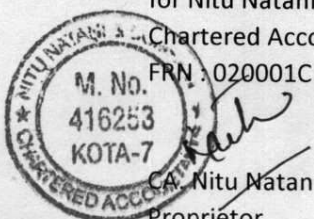
Amount in Lakh

Sr. No.	Particulars	Note No.	For the Period ended as on 31/03/2022	For the Period ended as on 31/03/2021
I	Revenue from Operations	14	10.26	25.85
II	Other Income	15	2.08	-
III	Total Revenue (I+II)		12.34	25.85
IV	<b>Expenses</b>			
	Employee Benefits Expenses	16	0.11	-
	Finance Cost	17	58.47	52.26
	Depreciation and Amortization Expense	2	13.45	13.00
	Other Expenses	18	2.09	3.02
	Total Expenses		74.12	68.28
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		(61.78)	(42.43)
VI	Extraordinary items			
VII	Profit before tax after extraordinary items(V-VI)		(61.78)	(42.43)
VIII	Tax expense:			
	a) Deffered Tax Assets		10.72	9.99
			<b>10.72</b>	<b>9.99</b>
IX	Profit/ (Loss) after tax for the period (VII - VIII)		<b>(72.50)</b>	<b>(52.42)</b>
	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		<b>(72.50)</b>	<b>(52.42)</b>
X	Earnings Per Equity Share:			
	(1) Basic		<b>(80.56)</b>	<b>(58.25)</b>
	(2) Diluted		<b>(80.56)</b>	<b>(58.25)</b>

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

Chartered Accountant

FRN : 020001C



Nitu Natani

Proprietor

M. No. : 416253

Date : 08.05.2022

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 : U93000RJ2012PTC037933

Amount in Lakh

Particular	For the Period ended as on 31/03/2022	For the Period ended as on 31/03/2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before Tax & Extraordinary Items	(61.78)	(42.43)
Adjustments for :		
Depreciation	13.45	13.00
Interest Expenses	58.47	52.23
<b>Operating Profit before Working Capital Changes</b>	<b>10.14</b>	<b>22.80</b>
Increase/(Decrease) in Current Liabilities	(2.46)	(5.70)
(Increase)/Decrease in Other non current financial assets		
(Increase)/Decrease in Other non current assets	2.50	(3.53)
(Increase)/Decrease in Other Assets		
<b>Net Cash flow from Operating Activities</b>	<b>10.18</b>	<b>13.57</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Capital Work in progress		199.57
Purchase of Fixed Assets		(283.37)
Subsidy on Fixed Assets	18.75	-
Income from investment		
<b>Net Cash flow from / Used in Investing Activities</b>	<b>18.75</b>	<b>(83.80)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Preference Shares Subscribed		
Unsecured Loan taken / (Paid)	33.42	118.67
Secured Loan taken / (Paid)	(58.47)	(52.23)
Interest Expenses		
<b>Net Cash flow from / Used in Financing Activities</b>	<b>(25.05)</b>	<b>66.44</b>
<b>Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)</b>	<b>3.87</b>	<b>(2.55)</b>
<b>Cash and Cash Equivalents at beginning of the period</b>	<b>1.22</b>	<b>3.77</b>
<b>Cash and Cash Equivalents at end of the period</b>	<b>5.09</b>	<b>1.22</b>

1. 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.
2. Cash and cash equivalents represent bank balance.
3. Previous year's figures have been regrouped/reclassified wherever applicable.

As per our report of even date attached  
for Nitu Natani & Company  
Chartered Accountant  
FRN : 020007C

CA. Nitu Natani  
Proprietor  
M. No. : 416253



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

*Om Prakash Maheshwari*  
Om Prakash Maheshwari  
Director  
DIN : 00185677

*Pramod Maheshwari*  
Pramod Maheshwari  
Director  
DIN : 00185711

Date : 08.05.2022  
Place : Kota