

Coupler Enterprises Private Limited

Profit and Loss Statement for the Period Ended 31.03.2021

CIN : U93000RJ2012PTC037933

(Amount in ₹)

Sr. No.	Particulars	Note No.	For the Period ended as on 31/03/2021	For the Period ended as on 31/03/2020
I	Revenue from Operations	13	25,84,919	10,98,640
II	Other Income		-	-
III	Total Revenue (I+II)		25,84,919	10,98,640
IV	Expenses			
	Finance Charges	14	52,25,961	24,83,480
	Depreciation and Amortization Expense	2	13,00,380	8,16,042
	Other Expenses	15	3,02,068	2,13,800
	Total Expenses		68,28,409	35,13,322
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		(42,43,490)	(24,14,682)
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		(42,43,490)	(24,14,682)
VIII	Tax expense:			
	a) Deffered Tax Liability		9,98,718	5,22,250
			9,98,718	5,22,250
IX	Profit/ (Loss) after tax for the period (VII - VIII)		(52,42,209)	(29,36,932)
	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		(52,42,209)	(29,36,932)
X	Earnings Per Equity Share:			
	(1) Basic		(58.25)	(32.63)
	(2) Diluted		(58.25)	(32.63)

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

CA. Nitu Natani
Proprietor
M. No. : 416253



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

Om Prakash Maheshwari
Director
DIN : 00185677

Pramod Maheshwari

Coupler Enterprises Private Limited

INDAS Balance Sheet as at 31.03.2021

CIN : U93000RJ2012PTC037933

(Amount in ₹)

Particulars	Note No.	Ind AS as at 31.03.2021	Ind AS as at 31.03.2020
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment		10,61,763	9,35,120
(b) Capital work in Progress	2	-	1,99,57,164
(c) Investment Property	2	7,00,87,650	4,31,77,518
(d) Financial Assets			
(i) Other financial assets	3	1,350	1,350
(e) Deffered Tax Assests	4	-	
(f) Other non-current assets	5	21,49,065	22,73,516
		7,32,99,828	6,63,44,668
(2) Current Assets			
(a) Financial Assets			
(i) Trade receivables	6	2,11,948	-
(i) Cash and Cash Equivalents	6	1,21,691	3,76,627
(b) Other current Assets	7	1,41,476	-
		4,75,115	3,76,627
TOTAL ASSETS		7,37,74,943	6,67,21,295
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	8	9,00,000	9,00,000
(b) Other Equity	9	55,33,653	1,07,75,861
		64,33,653	1,16,75,861
LIABILITIES			
(1) Non Current Liabilities			
(a) Finance Liabilities			
(i) Borrowings	10	2,32,75,267	1,67,30,047
(a) Deferred Tax Liabilities(Net)	4	15,20,968	5,22,250
		2,47,96,235	1,72,52,297
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	11	4,21,00,753	3,67,78,610
(ii) Other Financial liabilities	12	4,44,301	10,14,527
		4,25,45,054	3,77,93,137
TOTAL EQUITY AND LIABILITIES		7,37,74,942	6,67,21,295

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 : 020001

CA. Nitu Natani

Proprietor

M. No. : 416253



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

Om Prakash Maheshwari

Director

DIN : 00185677

Om Prakash Maheshwari

Coupler Enterprises Private Limited

Cash Flow Statement

CIN : U93000RJ2012PTC037933

(Amount in ₹)

Particular	For the Period ended as on 31/03/2021	For the Period ended as on 31/03/2020
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	(42,43,490)	(24,14,682)
Adjustments for :		
Depreciation	13,00,380	8,16,042
Interest Expenses	52,22,961	24,17,082
Operating Profit before Working Capital Changes	22,79,851	8,18,442
Increase/(Decrease) in Current Liabilities	(5,70,226)	3,03,444
(Increase)/Decrease in Other non current financial assets	-	(1,350)
(Increase)/Decrease in Other non current assets	1,24,451	(5,865)
(Increase)/Decrease in Other Assets	(3,53,424)	1,22,028
Net Cash flow from Operating Activities	14,80,652	12,36,699
B. CASH FLOW FROM INVESTING ACTIVITIES		
Capital Work in progress	1,99,57,164	(1,87,53,124)
Purchase of Fixed Assets	(2,83,37,155)	(78,62,301)
Net Cash flow from / Used in Investing Activities	(83,79,991)	(2,66,15,425)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Preference Shares Subscribed	-	-
Unsecured Loan taken / (Paid)	-	-
Secured Loan taken / (Paid)	1,18,67,363	2,88,52,784
Interest Expenses	(52,22,961)	(36,21,122)
Net Cash flow from / Used in Financing Activities	66,44,402	2,52,31,662
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	(2,54,936)	3,52,935
Cash and Cash Equivalents at beginning of the period	3,76,627	23,692
Cash and Cash Equivalents at end of the period	1,21,691	3,76,627

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

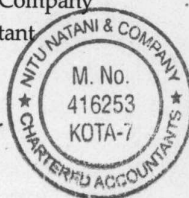
Chartered Accountant

FRN : 020001C

CA. Nitu Natani

Proprietor

M. No. : 416253



Date : 17/06/2021

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