

Coupler Enterprises Private Limited

INDAS Balance Sheet as at 31.03.2023

CIN : U93000RJ2012PTC037933

(₹ in Lakh)

Particulars	Note No.	Ind AS as at 31.03.2023	Ind AS as at 31.03.2022
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	12.36	10.28
(b) Capital work in Progress		-	-
(c) Investment Property	2	655.34	669.01
(d) Financial Assets			
(i) Loans		-	-
(i) Other financial assets	3	0.01	0.01
(e) Deffered Tax Assests	4	-	-
(f) Other non-current assets	5	21.49	21.49
		689.20	700.79
(2) Current Assets			
(a) Financial Assets			
(i) Trade receivables	6	5.54	-
(i) Cash and Cash Equivalents	7	5.32	5.09
(b) Other current Assets	8	7.10	1.04
		17.96	6.13
TOTAL ASSETS		707.16	706.92
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	9	9.00	9.00
(b) Other Equity	10	(45.17)	(17.17)
		(36.17)	(8.16)
LIABILITIES			
(1) Non Current Liabilities			
(a) Finance Liabilities			
(i) Borrowings	11	82.12	135.47
(b) Deferred Tax Liabilities (Net)	4	33.66	25.93
		115.78	161.40
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	605.42	551.71
(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	22.13	1.98
		627.55	553.69
TOTAL EQUITY AND LIABILITIES		707.16	706.92

The accompanying notes 1 to 23 are an integral part of the Financials Statements.



As per our report of even date attached for Birla & Associates Chartered Accountant
FRN : 019911C
Dipesh Birla
CA. Dipesh Birla
Proprietor
M. No. : 417444

Date : 05.05.2023
Place : Kota
UDIN:

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

Om Prakash Maheshwari
Om Prakash Maheshwari
Director
DIN : 00185677

Nawal Kishore Maheshwari
Nawal Kishore Maheshwari
Director
DIN : 00185762

Coupler Enterprises Private Limited
Profit and Loss Statement for the Period Ended 31.03.2023
CIN : U93000RJ2012PTC037933

(₹ in Lakh)

Sr. No.	Particulars	Note No.	For the Period ended as on 31.03.2023	For the Period ended as on 31.03.2022
I	Revenue from Operations	14	74.01	10.26
II	Other Income	15	0.24	2.08
III	Total Revenue (I+II)		74.25	12.34
IV	Expenses			
	Employee Benifits Expenses	16	1.32	0.11
	Finance Cost	17	61.01	58.47
	Depreciation and Amortization Expense	2	14.14	13.45
	Other Expenses	18	18.05	2.09
	Total Expenses		94.52	74.12
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		(20.27)	(61.78)
VI	Extraordinary items		-	-
VII	Profit before tax after extraordinary items(V-VI)		(20.27)	(61.78)
VIII	Tax expense:			
	a) Deffered Tax Assets		7.73	10.72
			7.73	10.72
IX	Profit/ (Loss) after tax for the period (VII - VIII)		(28.00)	(72.50)
	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		(28.00)	(72.50)
X	Earnings Per Equity Share:			
	(1) Basic		(31.11)	(80.56)
	(2) Diluted		(31.11)	(80.56)

As per our report of even date attached
for Birla & Associates
Chartered Accountant

FRN : 019911C



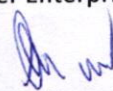
CA. Dipesh Birla
Proprietor
M. No. : 417444

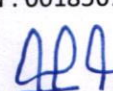
Date : 05.05.2023

Place : Kota

UDIN:

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


Om Prakash Maheshwari
Director
DIN : 00185677


Nawal Kishore Maheshwari
Director
DIN : 00185762

Coupler Enterprises Private Limited

Cash Flow Statement

CIN : U93000RJ2012PTC037933

(₹ in Lakh)

Particular	For the Period ended as on 31.03.2023	For the Period ended as on 31.03.2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	(20.27)	(61.78)
Adjustments for :		
Depreciation	14.14	13.45
Interest Expenses	61.01	58.47
Operating Profit before Working Capital Changes	54.88	10.14
Increase/(Decrease) in Current Liabilities	20.14	(2.46)
(Increase)/Decrease in Trade Receivables	(5.54)	-
(Increase)/Decrease in Other Assets	(6.07)	2.50
Net Cash flow from Operating Activities	63.41	10.18
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(2.54)	-
Subsidy on Fixed Assets	-	18.75
Income from investment	-	-
Net Cash flow from / Used in Investing Activities	(2.54)	18.75
C. CASH FLOW FROM FINANCING ACTIVITIES		
Preference Shares Subscribed	-	-
Unsecured Loan taken / (Paid)	-	-
Secured Loan taken / (Paid)	0.37	33.42
Interest Expenses	(61.01)	(58.47)
Net Cash flow from / Used in Financing Activities	(60.64)	(25.05)
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	0.23	3.87
Cash and Cash Equivalents at beginning of the period	5.09	1.22
Cash and Cash Equivalents at end of the period	5.32	5.09

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 Birla & Associates

Chartered Accountant

FRN : 019911C

CA. Dipesh Birla

Proprietor

M. No. : 417444

Date : 05.05.2023

Place : Kota

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