

Coupler Enterprises Private Limited

INDAS Balance Sheet as at 31.03.2024

CIN : U93000RJ2012PTC037933

Amount in Lakh

Particulars	Note No.	Ind AS as at 31.03.2024	Ind AS as at 31.03.2023
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	11.85	12.36
(b) Capital work in Progress			
(c) Investment Property	2	641.63	655.34
(d) Financial Assets			
(i) Loans			
(ii) Other financial assets	3	0.01	0.01
(e) Deffered Tax Assests	4		
(f) Other non-current assets	5	21.49	21.49
		674.98	689.20
(2) Current Assets			
(a) Financial Assets			
(i) Trade receivables	6	2.34	5.54
(ii) Cash and Cash Equivalents	7	22.81	5.32
(b) Current Tax Assets (Net)	8	9.91	7.10
		35.06	17.96
TOTAL ASSETS		710.04	707.16
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	9	9.00	9.00
(b) Other Equity	10	(15.15)	(45.17)
		(6.15)	(36.17)
LIABILITIES			
(1) Non Current Liabilities			
(a) Finance Liabilities			
(i) Borrowings	11	32.66	82.12
(b) Deferred Tax Liabilities (Net)	4	40.68	33.66
		73.34	115.78
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	639.57	605.42
(ii) Lease Liabilities			
(iii) Trade Payable			
(a) Total Outstanding dues of the Micro, Small Enterprises			
(b) Trade Payable Other than (a)			
(iv) Other current liabilities	13	3.28	22.13
		642.85	627.55
TOTAL EQUITY AND LIABILITIES		710.04	707.16

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

As per our report of even date attached
For Birla and Associates
Chartered Accountant
FRN : 019911C

Dipesh Birla
CA. Dipesh Birla
Proprietor
M. No. : 417444

Date : 13.05.2024
Place : Kota



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

Coupler Enterprises Private Limited
Profit and Loss Statement for the Year Ended 31.03.2024
CIN : U93000RJ2012PTC037933

Amount in Lakh

Sr. No.	Particulars	Note No.	For the Year ended as on 31.03.2024	For the Year ended as on 31.03.2023
I	Revenue from Operations	14	101.59	74.01
II	Other Income	15	13.61	0.24
III	Total Revenue (I+II)		115.20	74.25
IV	Expenses			
	Employee Benefits Expenses	16	0.02	1.32
	Finance Cost	17	62.51	61.01
	Depreciation and Amortization Expense	2	14.21	14.14
	Other Expenses	18	1.41	18.05
	Total Expenses		78.15	94.52
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		37.05	(20.27)
VI	Extraordinary items			
VII	Profit before tax after extraordinary items(V-VI)		37.05	(20.27)
VIII	Tax expense:			
	a) Deferred Tax Assets		7.03	7.73
			7.03	7.73
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		30.02	(28.00)
	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 Year		-	-
	Total Comprehensive Income for the Year		30.02	(28.00)
X	Earnings Per Equity Share:			
	(1) Basic		33.36	(31.11)
	(2) Diluted		33.36	(31.11)

As per our report of even date attached
For Birla and Associates
Chartered Accountant
FRN : 019911C

Dipesh Birla
CA. Dipesh Birla
Proprietor
M. No. : 417444



Date : 13.05.2024
Place : Kota

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

Coupler Enterprises Private Limited

Cash Flow Statement

CIN : U93000RJ2012PTC037933

Amount in Lakh

Particular	For the Year ended as on 31.03.2024	For the Year ended as on 31.03.2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	37.05	(20.27)
Adjustments for :		
Depreciation	14.21	14.14
Interest Expenses	62.51	61.01
Operating Profit before Working Capital Changes	113.77	54.88
Increase/(Decrease) in Current Liabilities	(18.85)	20.14
(Increase)/Decrease in Other non current financial assets	-	-
(Increase)/Decrease in Trade Receivables	3.20	(5.54)
(Increase)/Decrease in Other non current assets	-	-
(Increase)/Decrease in Other Assets	(2.80)	(6.07)
Net Cash flow from Operating Activities	95.32	63.41
B. CASH FLOW FROM INVESTING ACTIVITIES		
Capital Work in progress	-	-
Purchase of Fixed Assets	-	(2.54)
Subsidy on Fixed Assets	-	-
Income from investment	-	-
Net Cash flow from / Used in Investing Activities	-	(2.54)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Preference Shares Subscribed	-	-
Unsecured Loan taken / (Paid)	-	-
Secured Loan taken / (Paid)	(15.31)	0.37
Interest Expenses	(62.51)	(61.01)
Net Cash flow from / Used in Financing Activities	(77.82)	(60.64)
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	17.49	0.23
Cash and Cash Equivalents at beginning of the Year	5.32	5.09
Cash and Cash Equivalents at end of the Year	22.81	5.32

- 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 Birla and Associates
Chartered Accountant
FRN : 019911C

CA. Dipesh Birla
Proprietor
M. No. : 417444



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

Date : 13.05.2024
Place : Kota