Coupler Enterprises Private Limited

INDAS Balance Sheet as at 31.03.2026

CIN : U93000RJ2012PTC037933

Amount in Lakh

		Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
		ASSETS			
(1)		**Non-current Assets**			
	(a)	Property, plant and equipment	2	10.85	11.35
	(b)	Capital work in Progress		-	-
	(c)	Investment Property	2	600.72	611.79
	(d)	Financial Assets			
		(i) Loans		-	-
		(ii) Other financial assets	3	0.01	0.01
	(e)	Deffered Tax Assets		-	-
	(f)	Other non-current assets		-	-
				611.58	**623.16**
(2)		**Current Assets**			
	(a)	Financial Assets			
		(i) Trade receivables	4	5.37	5.25
		(ii) Cash and Cash Equivalents	5	24.62	7.54
	(b)	Current Tax Assets (Net)	6	8.13	5.95
				38.12	**18.74**
		TOTAL ASSETS		**649.70**	**641.90**
		EQUITY AND LIABILITIES			
		EQUITY			
	(a)	Equity Share Capital	7	9.00	9.00
	(b)	Other Equity	8	(17.45)	(29.35)
				(8.45)	**(20.35)**
		LIABILITIES			
(1)		**Non Current Liabilities**			
	(a)	Finance Liabilities			
		(i) Borrowings		-	-
	(b)	Deferred Tax Liabilities (Net)	9	47.30	46.33
				47.30	**46.33**
(2)		**Current Liabilities**			
	(a)	Financial Liabilities			
		(i) Borrowings	10	606.98	613.51
		(ii) Lease Liabilities			
		(iii) Trade Payable			
		Total Outstanding dues of the			
		(a) Micro, Small Enterprises			
		(b) Trade Payable Other than (a)			
		(ii) Other Financial liabilities		-	-
	(b)	Other Current Laibilities	11	3.87	2.41
				610.85	**615.92**
		TOTAL EQUITY AND LIABILITIES		**649.70**	**641.90**

The accompanying notes 1 to 21 are an integral part of the Financials Statements.

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

BIRLA AND ASSOCIATES FRN:- 019911C Chartered Accountants

CA. Dipesh Birla
Proprietor
M. No. : 417444
UDIN: 26417444AIHCBR9882

Date :25.05.2026
Place : Kota

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

Om Prakash Maheshwari
Director
DIN : 00185677

Pramod Kumar Maheshwari
Director
DIN : 00185711

Coupler Enterprises Private Limited

Profit and Loss Statement for the Year ended 31.03.2026

CIN : U93000RJ2012PTC037933

Amount in Lakh

Sr. No.	Particulars	Note No.	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
I	Revenue from Operations	12	80.11	61.90
II	Other Income		0.32	0.33
III	Total Revenue (I+II)		80.43	62.23
IV	**Expenses**			
	Emplyee Benefits Expenses	13	0.29	-
	Finance Cost	14	54.97	57.47
	Depreciation and Amortization Expenses	2	11.58	11.58
	Other Expenses	15	0.73	1.72
	Total Expenses		67.57	70.77
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		12.86	(8.54)
VI	Extraordinary items			-
VII	Profit before tax after extraordinary items(V-VI)		12.86	(8.54)
VIII	Tax expense:			
	a) Deffered Tax Assets		0.96	5.65
			0.96	**5.65**
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		**11.90**	**(14.19)**
	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		**11.90**	**(14.19)**
X	Earnings Per Equity Share:			
	(1) Basic		**13.22**	**(15.77)**
	(2) Diluted		**13.22**	**(15.77)**

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

BIRLA AND ASSOCIATES FRN:- 019911C Chartered Accountants

CA. Dipesh Birla
Proprietor
M. No. : 417444
UDIN: 26417444AIHCBR9882
Date :25.05.2026
Place : Kota

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

Om Prakash Maheshwari
Director
DIN : 00185677

Pramod Kumar Maheshwari
Director
DIN : 00185711

Coupler Enterprises Private Limited
Cash Flow Statement
CIN : U93000RJ2012PTC037933

Amount in Lakh

Particluar	For the Year ended as on 31.03.2026	For the Year ended as on 31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	12.86	(8.53)
Adjusments for :		
Depreciation	11.58	11.58
Interest Expenses	54.97	57.47
Operating Profit before Working Capital Changes	**79.41**	**60.52**
Increase/(Decrease) in Current Liabilities	1.47	(0.88)
(Increase)/Decrease in Other non current financial assets	-	-
(Increase)/Decrease in Trade Receivables	(0.12)	(2.91)
(Increase)/Decrease in Other non current assets	-	21.49
(Increase)/Decrease in Other Assets	(2.18)	3.95
Net Cash flow from Operating Activities	**78.58**	**82.17**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Subsidy on Fixed Assets	-	18.75
Net Cash flow from / Used in Investing Activities	**-**	**18.75**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Preference Shares Subscribed	-	-
Secured Loan taken / (Paid)	(6.53)	(58.72)
Interest Expenses	(54.97)	(57.47)
Net Cash flow from / Used in Financing Activities	**(61.50)**	**(116.19)**
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	**17.08**	**(15.27)**
Cash and Cash Equivalents at beginning of the Year	**7.54**	**22.81**
Cash and Cash Equivalents at end of the Year	**24.62**	**7.54**

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 and Associates
Chartered Accountant
FRN : 019911C

Dipesh Birla

BIRLA AND ASSOCIATES FRN:- 019911C Chartered Accountants

CA. Dipesh Birla
Proprietor
M. No. : 417444
UDIN: 26417444AIHCBR9882

Date :25.05.2026
Place : Kota

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

Om Prakash Maheshwari
Director
DIN : 00185677

Pramod Kumar Maheshwari
Director
DIN : 00185711