

Coupler Enterprises Private Limited

INDAS Balance Sheet as at 31.03.2025

CIN : U93000RJ2012PTC037933

Amount in Lakh

Particulars	Note No.	Ind AS as at 31.03.2025	Ind AS as at 31.03.2024
ASSETS			
(1) Non-current Assets			
(a) Property, plant and equipment	2	11.35	11.85
(b) Capital work in Progress			
(c) Investment Property	2	611.80	641.63
(d) Financial Assets			
(i) Loans			
(ii) Other financial assets	3	0.01	0.01
(e) Deffered Tax Assests	4		-
(e) Other non-current assets	5	-	21.49
		623.16	674.98
(2) Current Assets			
(a) Financial Assets			
(i) Trade receivables	6	5.25	2.34
(ii) Cash and Cash Equivalents	7	7.54	22.81
(b) Current Tax Assets (Net)	8	5.95	9.91
		18.74	35.06
TOTAL ASSETS		641.90	710.04
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	9	9.00	9.00
(b) Other Equity	10	(29.34)	(15.15)
		(20.34)	(6.15)
LIABILITIES			
(1) Non Current Liabilities			
(a) Finance Liabilities			
(i) Borrowings	11	-	32.66
(b) Deferred Tax Liabilities (Net)	4	46.33	40.68
		46.33	73.34
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	613.51	639.57
(ii) Other Financial liabilities	13	0.12	0.59
(b) Other Current Laibilities	14	2.28	2.69
		615.91	642.85
TOTAL EQUITY AND LIABILITIES		641.90	710.04

The accompanying notes 1 to 22 are an integral part of the Financials Statements.

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

CA. Dipesh Birla
Proprietor
M. No. : 417444

Date : 17.05.2025
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 31.03.2025
CIN : U93000RJ2012PTC037933

Amount in Lakh

Sr. No.	Particulars	Note No.	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
I	Revenue from Operations	15	61.90	101.59
II	Other Income	16	0.33	13.61
III	Total Revenue (I+II)		62.23	115.20
IV	Expenses			
	Employee Benefits Expenses	17	-	0.02
	Finance Cost	18	57.47	62.51
	Depreciation and Amortization Expenses	2	11.58	14.21
	Other Expenses	19	1.72	1.41
	Total Expenses		70.77	78.15
V	Profit before Exceptional and Extraordinary items and Tax (III-IV)		(8.54)	37.05
VI	Extraordinary items			
VII	Profit before tax after extraordinary items(V-VI)		(8.54)	37.05
VIII	Tax expense:			
	a) Deffered Tax Assets		5.65	7.03
			5.65	7.03
IX	Profit/ (Loss) after tax for the Year (VII - VIII)		(14.19)	30.02
	Other Comprehensive Income			
	A. Items that will not be reclassified to profit or		-	-
	B. Items that will be reclassified to profit or loss		-	-
	Total Other Comprehensive Income for the Year		-	-
	Total Comprehensive Income for the Year		(14.19)	30.02
X	Earnings Per Equity Share:			
	(1) Basic		(15.77)	33.36
	(2) Diluted		(15.77)	33.36

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

CA. Dipesh Birla
Proprietor
M. No. : 417444

Date : 17.05.2025
Place : Kota



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

[Signature]
Om Prakash Maheshwari
Director
DIN : 00185677

[Signature]
Pranod Kumar Maheshwari
Director
DIN : 00185711

Coupler Enterprises Private Limited

Cash Flow Statement

CIN : U93000RJ2012PTC037933

Amount in Lakh

Particular	For the Year ended as on 31.03.2025	For the Year ended as on 31.03.2024
A. <u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net profit before Tax & Extraordinary Items	(8.53)	37.05
Adjustments for :		
Depreciation	11.58	14.21
Interest Expenses	57.47	62.51
Operating Profit before Working Capital Changes	60.52	113.77
Increase/(Decrease) in Current Liabilities	(0.88)	(18.85)
(Increase)/Decrease in Other non current financial assets	-	-
(Increase)/Decrease in Trade Receivables	(2.91)	3.20
(Increase)/Decrease in Other non current assets	21.49	-
(Increase)/Decrease in Other Assets	3.95	(2.80)
Net Cash flow from Operating Activities	82.17	95.32
B. <u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Capital Work in progress	-	-
Subsidy on Fixed Assets	18.75	-
Income from investment	-	-
Net Cash flow from / Used in Investing Activities	18.75	-
C. <u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Preference Shares Subscribed	-	-
Unsecured Loan taken / (Paid)	-	-
Secured Loan taken / (Paid)	(58.72)	(15.31)
Interest Expenses	(57.47)	(62.51)
Net Cash flow from / Used in Financing Activities	(116.19)	(77.82)
Net Decrease / Increase in Cash or Cash Equivalents (A+B+C)	(15.27)	17.49
Cash and Cash Equivalents at beginning of the Year	22.81	5.31
Cash and Cash Equivalents at end of the Year	7.54	22.81

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

CA. Dipesh Birla

Proprietor

M. No. : 417444



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

Om Prakash Maheshwari

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Date : 17.05.2025

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