PAYPERMINT PVT LTD

BALANCE SHEET AS AT MAR 31 2022

PARTICULARS	Notes	AS AT MAR 31 2022 ₹ in Lac	AS AT MAR 31 2021 ₹ in Lac
ASSETS			
NON CURRENT ASSETS			
a **PROPERTY PLANT & EQUIPMENT**			
i) PROPERTY PLANT & EQUIPMENT	3	0.28	0.57
ii) INTANGIBLE ASSETS	3	293.53	394.69
c **OTHER NON CURRENT ASSETS**	5	0.09	0.12
CURRENT ASSETS			
a **FINANCIAL ASSETS**			
i) INVESTMENT	6	-	6.43
ii)CASH & CASH EQUIVALENTS	7	4.75	85.60
iii)OTHER FINANCIAL ASSET	8	20.30	19.49
b **OTHER CURRENT ASSETS**	9	138.10	135.31
TOTAL ASSETS		**457.05**	**642.21**
EQUITY AND LIABILITIES :			
EQUITY			
a EQUITY SHARE CAPITAL	10	1,015.00	1000.00
b OTHER EQUITY	11	-633.51	-409.84
LIABILITIES			
NON CURRENT LIABILITIES			
a PROVISIONS	24	2.73	13.02
CURRENT LIABILITIES			
a **FINANCIAL LIABILITIES**			
i) BORROWINGS	11	44.32	0.00
ii) TRADE PAYABLES	12	1.81	7.72
iii) OTHER FINANCIAL LIABILITIES	13	26.65	25.58
b **OTHER CURRENT LIABILITIES**	14	-	1.62
c **SHORT TERM PROVISIONS**	15	0.04	4.11
TOTAL		**457.05**	**642.21**
Significant Accounting Policies and Notes on Accounts	1 to 33		

The Notes referred to above form an integral part of the Standalone Financial Statement.
This is the Standalone Financial Statement referred to in our report of even date.

For CHATURVEDI & COMPANY
CHARTERED ACCOUNTANTS
(Reg. no : 302137E)

NILIMA JOSHI
PARTNER,
M. No. 52122
DATED: Apr 22,2022
PLACE :New Delhi

ON BEHALF OF THE BOARD

R R JAIN
DIRECTOR
DIN:00122942

R RAMARAJ
DIRECTOR
DIN:00090279

PAYPERMINT PVT LTD

STATEMENT OF PROFIT & LOSS FOR PERIOD ENDED MAR 31,2022

	PARTICULARS	Notes	YEAR ENDED MAR 31,2022	YEAR ENDED MAR 31,2021
			₹ in Lac	₹ in Lac
I	**REVENUE FROM OPERATION**	16	1.13	7.65
II	**OTHER INCOME**	17	23.83	3.68
III	**TOTAL REVENUE**		24.95	11.33
IV	**EXPENSES :**			
	EMPLOYEE BENEFIT EXPENSES	18	189.81	388.29
	SUBCONTRACTOR EXPENSES	19	5.34	-
	DEPRECIATION & AMORTISATION	3	101.45	102.37
	OPERATION AND OTHER EXPENSES	20	64.16	96.28
	INTEREST EXPENSE		0.33	
V	**TOTAL EXPENSE**		361.09	586.93
VI	**PROFIT/(LOSS) BEFORE TAX :**	(III - V)	(336.14)	(575.60)
VII	TAX EXPENSES			
VIII	**PROFIT & (LOSS) FOR THE YEAR ENDED**	(VI - VII)	(336.14)	(575.60)
	OTHER COMPREHENSIVE INCOME/(LOSS)			
	ITEMS WHICH WILL NOT BE CLASSIFIED INTO P&L RELATING TO ACTUARIAL GAIN/LOSS		(22.53)	7.45
	TOTAL COMPREHENSIVE INCOME/(LOSS)		(22.53)	7.45
	PROFIT/(LOSS) FOR THE YEAR FROM CONTINUING OPERATION :		(358.67)	(568.15)
	EARNING PER EQUITY SHARE :			
	BASIC	31	(3.53)	(5.68)
	DILLUTED	31	(3.53)	(5.68)
	Significant Accounting Policies and Notes on Accounts	1 to 33		

The Notes referred to above form an integral part of the Standalone Financial Statement.
This is the Standalone Financial Statement referred to in our report of even date.

For CHATURVEDI & COMPANY
CHARTERED ACCOUNTANTS
(Reg. no : 302137E)

NILIMA JOSHI
PARTNER,
M. No. 52122
DATED: Apr 22,2022
PLACE :New Delhi

R R JAIN
DIRECTOR
DIN:00122942

ON BEHALF OF THE BOARD

R RAMARAJ
DIRECTOR
DIN:00090279

PAYPERMINT PVT LTD

CASH FLOW STATEMENT FOR THE PERIOD ENDED MAR 31,2022

PARTICULARS	YEAR ENDED MAR 31,2022	YEAR ENDED MAR 31 2021
	₹ in Lac	₹ in Lac
CASH FLOW STATEMENT		
A CASH FLOW FROM OPERATING ACTIVITIES:		
NET PROFIT BEFORE TAX	(336.14)	(772.05)
ADJUSTMENT FOR :		
DEPRECIATION	101.45	108.18
PROFIT ON SALE OF INVESTMENT	(0.13)	(65.53)
PROVISION FOR GRATUITY, LEAVE ENCASHMENT	(36.89)	1.92
INTEREST RECEIVED	(0.90)	(0.92)
LOSS ON REVALUATION ON INVESTMENT	0.24	28.60
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**(294.40)**	**(699.80)**
ADJUSTMENT FOR :		
TRADE AND OTHER RECEIVABLES	0.03	0.16
LOANS AND ADVANCES AND OTHER ASSETS	40.72	(13.15)
TRADE PAYABLES & OTHER LIABILITIES	(6.46)	5.33
		(707.46)
NET CASH FROM OPERATING ACTIVITIES	**(260.11)**	**(707.46)**
B CASH FLOW FROM INVESTMENT ACTIVITIES :		
INTEREST RECEIVED	0.90	0.92
PROFIT ON SALE OF INVESTMENT	0.13	65.53
INVESTMENT REDEEMED DURING THE YEAR	28.22	681.36
NET CASH FROM INVESTMENT ACTIVITIES	**29.26**	**747.81**
C CASH FLOW FROM FINANCE ACTIVITIES:	-	
PROCEEDS FROM SHARE CAPITAL	**150.00**	
NET INCREASE /DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	**(80.85)**	**40.35**
OPENING CASH AND CASH EQUIVALENTS	85.60	2.29
CLOSING CASH AND CASH EQUIVALENTS	4.75	85.60

The Notes referred to above form an integral part of the Standalone Financial Statement.

This is the Standalone Financial Statement referred to in our report of even date.

For CHATURVEDI & COMPANY
CHARTERED ACCOUNTANTS
(Reg. no : 302137E)

NILIMA JOSHI
PARTNER,
M. No. 52122
DATED: Apr 22,2022
PLACE: New Delhi

ON BEHALF OF THE BOARD

R R JAIN
DIRECTOR
DIN:00122942

R RAMARAJ
DIRECTOR
DIN:00090279

Note No: 12

STATEMENT OF CHANGE IN EQUITY FOR THE PERIOD ENDED Mar 31,2022 *

Particulars	Reserve and Surplus		ır comprehensive inc	
	Securities premium reserve	Retained earnings	Other items of other comprehensive income	Total equity attributable to equity holders of the Company
Equity Share Capital				
Balance as of April 1, 2021				1,000.00
Changes In Equity For Period Ended JUN 30,2021				15.00
Balance as of Mar 31,2022				1,015.00
Other Equity				
Balance as of April 1, 2021	2,060.00	(2,467.33)	(2.51)	(409.84)
Changes during the period	135.00	(336.14)	(22.53)	(223.67)
Balance as of Mar 31,2022	2,195.00	(2,803.47)	(25.04)	(633.51)

STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED MAR 2021

Particulars	Reserve and Surplus		ır comprehensive inc	
	Securities premium reserve	Retained earnings	Other items of other comprehensive income	Total equity attributable to equity holders of the Company
Equity Share Capital				
Balance as of April 1, 2020				1,000.00
Changes In Equity For Period Ended MAR 31,2021				-
Balance as of MAR 31,2021				1,000.00
Other Equity				
Balance as of April 1, 2020	1,600.00	(1,891.72)	(9.95)	(301.68)
Changes In Equity For Period Ended MAR 31,2021				
Changes during the year	460.00	(575.60)	7.45	(108.16)
Balance as of MAR 31,2021	2,060.00	(2,467.33)	(2.51)	(409.84)

***This Statement forms a integral part of Standalone Financial Statement**

For CHATURVEDI & COMPANY
CHARTERED ACCOUNTANTS
(Reg. no : 302137E)

NILIMA JOSHI
PARTNER,
M. No. 52122
DATED: Apr 22,2022
PLACE :New Delhi

ON BEHALF OF THE BOARD

R R JAIN DIRECTOR DIN:00122942

R RAMARAJ DIRECTOR DIN:00090279

R RAMARAJ(DIRECTOR)

27 Disclosure of transactions between the Company and Related Parties and the status of outstanding balances

I With Holding Company

Particulars		MAR 31,2022	MAR 31,2021
Loan taken from Holding company	RS Software India Ltd	44.36	-
Maximum balance outstanding during the year	RS Software India Ltd	70.99	151.71

29 The Company is primarily engaged in the rendering services to digital payment gateway industries These cannot be expressed in any generic units. Hence it is not possible to give the quantities details of sales .

30 Segment Reporting is not applicable as company has no geographical as well as product wise and operating segments

31

EARNING PER EQUITY SHARE AS PER IND AS 33 :	MAR 31,2022	MAR 31,2021
Profit & Loss From Continuous Operations :	(358.67)	(568.15)
Issued Subscribed And Paid-Up-Fully Called And Paid Up	1,01,50,000.00	1,00,00,000.00
Basic	(3.53)	(5.68)
Diluted	(3.53)	(5.68)

Ratios	MAR 31,2022	MAR 31 2021	Change	Remark
(a) Current Ratio,	2.24	6.32	-135%	Losses
(b) Debt-Equity Ratio,	0.12	-	0%	-
(c) Debt Service Coverage Ratio,	0	0	0%	
(d) Return on Equity Ratio,	-88%	-29%	-405%	Losses
(e) Inventory turnover ratio,	0	0	0%	
(f) Trade Receivables turnover ratio,	-	-		
(g) Trade payables turnover ratio,	-	-		
(h) Net capital turnover ratio,	-	-		
(i) Net profit ratio,	0%	0%		
(j) Return on Capital employed,	0%	0%		
(k) Return on Investment.	0	0		

32 Figures reported in INR lacs and rounded off to nearest rupee

33 Previous year figure have been regrouped , reclassified and restated, wherever necessary, to correspond with current year classifications.

For Chaturvedi & Company
Chartered Accountants
(Reg. no : 302137E)

Nilima Joshi
Partner
(M. No.52122)
DATED: Apr 22,2022
PLACE :New Delhi

On behalf of the Board

R R JAIN
DIRECTOR
DIN :00122942

R RAMARAJ
DIRECTOR
DIN:00090279