

PAYPERMINT PVT LTD**BALANCE SHEET AS AT MAR 31,2021**

PARTICULARS	Notes	AS AT MAR 31 2021 ₹ in Lac	AS AT MAR 31 2020 ₹ in Lac
ASSETS			
NON CURRENT ASSETS			
a PROPERTY PLANT & EQUIPMENT			
i) PROPERTY PLANT & EQUIPMENT	3	0.57	2.05
ii) INTANGIBLE ASSETS	3	394.69	495.58
b DEFERRED TAX ASSETS (Net)	4		
c OTHER NON CURRENT ASSETS	5	0.12	0.10
CURRENT ASSETS			
a FINANCIAL ASSETS			
i) INVESTMENT	6	6.43	54.78
ii)TRADE RECEIVABLES	7	-	0.21
iii)CASH & CASH EQUIVALENTS	8	85.60	42.64
iv)OTHER FINANCIAL ASSET	9	19.49	18.10
b OTHER CURRENT ASSETS	10	135.31	128.85
TOTAL ASSETS		642.20	742.31
EQUITY AND LIABILITIES :			
EQUITY			
a EQUITY SHARE CAPITAL	11	1,000.00	960.00
b OTHER EQUITY	12	-409.84	-301.68
LIABILITIES			
NON CURRENT LIABILITIES			
a PROVISIONS	26	13.02	21.45
CURRENT LIABILITIES			
a FINANCIAL LIABILITIES			
i) BORROWINGS	13	-	16.59
ii) TRADE PAYABLES	14	7.72	12.81
iii) OTHER FINANCIAL LIABILITIES	15	25.58	28.87
b OTHER CURRENT LIABILITIES	16	1.62	0.18
c SHORT TERM PROVISIONS	17	4.09	4.09
TOTAL		642.20	742.31
Significant Accounting Policies and Notes on Accounts 1 to 36 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)

ON BEHALF OF THE BOARD

NILIMA JOSHI

PARTNER,

M. No. 52122

DATED: May19,2021

PLACE :Kolkata

R R JAIN

DIRECTOR

DIN:00122942

R RAMARAJ

DIRECTOR

DIN:00090279

PAYPERMINT PVT LTD**STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED MAR 31,2021**

PARTICULARS		Notes	YEAR ENDED MAR 31,2021	YEAR ENDED MAR 31,2020
			₹ in Lac	₹ in Lac
I	REVENUE FROM OPERATION	18	7.65	31.97
II	OTHER INCOME	19	3.68	37.87
III	TOTAL REVENUE		11.33	69.84
IV	EXPENSES :			
	EMPLOYEE BENEFIT EXPENSES	20	388.29	604.93
	SUBCONTRACTOR EXPENSES	21	-	0.18
	DEPRECIATION & AMORTISATION	3	102.37	82.40
	OPERATION AND OTHER EXPENSES	22	96.28	118.64
V	TOTAL EXPENSE		586.93	806.16
VI	PROFIT/(LOSS) BEFORE TAX :	(III - V)	(575.60)	(736.32)
VII	TAX EXPENSES			
	DEFERRED TAX WRITTEN OFF FOR EARLIER YEAR		-	223.37
VIII	PROFIT & (LOSS) FOR THE YEAR ENDED	(VI - VII)	(575.60)	(959.69)
	OTHER COMPREHENSIVE INCOME/(LOSS)			
	ITEMS WHICH WILL NOT BE CLASSIFIED INTO P&L RELATING TO ACTUARIAL GAIN/LOSS		7.45	-
	TOTAL COMPREHENSIVE INCOME/(LOSS)		7.45	-
	PROFIT/(LOSS) FOR THE YEAR FROM CONTINUING OPERATION :		(568.16)	(959.69)
	EARNING PER EQUITY SHARE :			
	BASIC	33	(5.68)	(10.00)
	DILLUTED	33	(5.68)	(10.00)
	Significant Accounting Policies and Notes on Accounts	1 to 36		
	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 & COMPANYCHARTERED ACCOUNTANTS
(Reg. no : 302137E)

ON BEHALF OF THE BOARD

NILIMA JOSHIPARTNER,
M. No. 52122
DATED: May19,2021
PLACE :Kolkata**R R JAIN**DIRECTOR
DIN:00122942**R RAMARAJ**DIRECTOR
DIN:00090279

PAYPERMINT PVT LTD**CASH FLOW STATEMENT FOR THE YEAR ENDED MAR 31,2021**

PARTICULARS	YEAR ENDED MAR 31,2021	YEAR ENDED MAR 31 2020
	₹ in Lac	₹ in Lac
CASH FLOW STATEMENT		
A CASH FLOW FROM OPERATING ACTIVITIES:		
NET PROFIT BEFORE TAX	(575.60)	(772.05)
ADJUSTMENT FOR :		
DEPRECIATION	102.37	108.18
PROFIT ON SALE OF INVESTMENT	(4.69)	(65.53)
PROVISION FOR GRATUITY, LEAVE ENCASHMENT	(0.98)	1.92
INTEREST RECEIVED	(1.54)	(0.92)
LOSS ON REVALUATION ON INVESTMENT	3.04	28.60
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(477.40)	(699.80)
ADJUSTMENT FOR :		
TRADE AND OTHER RECEIVABLES	0.19	0.16
LOANS AND ADVANCES AND OTHER ASSETS	(24.44)	(13.15)
TRADE PAYABLES & OTHER LIABILITIES	(6.94)	5.33
NET CASH FROM OPERATING ACTIVITIES	(508.58)	(707.46)
B CASH FLOW FROM INVESTMENT ACTIVITIES :		
INTEREST RECEIVED	1.54	0.92
PROFIT ON SALE OF INVESTMENT	4.69	65.53
INVESTMENT REDEEMED DURING THE YEAR	45.32	681.36
NET CASH FROM INVESTMENT ACTIVITIES	51.55	747.81
C CASH FLOW FROM FINANCE ACTIVITIES:		
PROCEEDS FROM SHARE CAPITAL	500.00	
NET INCREASE /DECREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	42.96	40.35
OPENING CASH AND CASH EQUIVALENTS	42.64	2.29
CLOSING CASH AND CASH EQUIVALENTS	85.60	42.64
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)		
ON BEHALF OF THE BOARD		
NILIMA JOSHI PARTNER, M. No. 52122 DATED: May19,2021 PLACE :Kolkata	R R JAIN DIRECTOR DIN:00122942	R RAMARAJ DIRECTOR DIN:00090279

Note No: 12

STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED MAR 31,2021 *

Particulars	Reserve and Surplus			Total equity attributable to equity holders of the Company
	Securities premium reserve	Retained earnings	Other items of other comprehensive income	
Equity Share Capital				
Balance as of April 1, 2020				960.00
Changes In Equity For Period Ended MAR 31,2021				40.00
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 during the period	460.00	(575.60)	7.45	(108.16)
Balance as of MAR 31,2021	2,060.00	(2,467.33)	(2.51)	(409.84)

STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED MAR 2020

Particulars	Reserve and Surplus			Total equity attributable to equity holders of the Company
	Securities premium reserve	Retained earnings	Other items of other comprehensive income	
Equity Share Capital				
Balance as of April 1, 2019				960.00
Changes In Equity For Year Ended Mar 31,2020				-
Balance as of Mar 31,2020				960.00
Other Equity				
Balance as of April 1, 2019	1,600.00	(906.26)	-	693.74
Changes in equity for the year ended Mar 31,2020				
Changes during the year		(985.46)	(9.95)	(995.42)
Balance as of Mar 31,2020	1,600.00	(1,891.72)	(9.95)	(301.68)

*This Statement forms a integral part of Standalone Financial Statement

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

ON BEHALF OF THE BOARD

NILIMA JOSHI
PARTNER,
M. No. 52122
DATED: May19,2021
PLACE :Kolkata

R R JAIN **R RAMARAJ**
DIRECTOR DIRECTOR
DIN:00122942 DIN:00090279

i With Holding Company

Particulars	MAR 31,2021	MAR 31,2020
Loan taken from Holding company RS Software India Ltd	-	16.59
Maximum balance outstanding during the year RS Software India Ltd	151.71	- 78.61

31 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 .

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

EARNING PER EQUITY SHARE AS PER IND AS 33 :	MAR 31,2021	MAR 31,2020
Profit & Loss From Continuous Operations :	(568.16)	(959.69)
Issued Subscribed And Paid-Up-Fully Called And Paid Up	1,00,00,000.00	96,00,000.00
Basic	(5.68)	(10.00)
Dilluted	(5.68)	(10.00)

34 The company has made an assessment of the companies ability tp continue as a going concern and no material uncertainty exists that needs to be disclosed. The holding company has assured ongoing financial support to the company for the next financial year in order to meet all its obligation.

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

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

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

On behalf of the Board

Nilima Joshi
Partner
(M. No.52122)
DATED: May19,2021
PLACE :Kolkata

R R JAIN
DIRECTOR
DIN : 00122942

R RAMARAJ
DIRECTOR
DIN:00090279