

Annexure 13

Statement containing details of pre and post Scheme assets and liabilities of Royal Cushion Vinyl Products Limited and Royal Spinwell and Developers Private Limited as on Appointed Date viz. September 30, 2021.

Particulars	(INR in Lakhs)			
	As on September 30, 2021			
	Pre-Scheme		Merger Impact	Post-Scheme RCVPL
RCVPL	RSDPL			
ASSETS				
(1) Non-current assets				
(a) Property Plant and Equipment	1,096.06	25.76	-	1,121.82
(b) Right of use assets	77.52	-	-	77.52
(c) Capital Work-in-Progress	52.62	-	-	52.62
(d) Investment Property	23.23	-	-	23.23
(e) Financial assets				-
(i) Investments	17.73	-	-	17.73
(ii) Other Financial Assets	95.51	-	-	95.51
Total Non Current assets	1,362.68	25.76	-	1,388.44
(2) Current Assets				
(a) Inventories	1,071.35	-	-	1,071.35
(b) Financial Assets				
(i) Trade Receivables	313.02	-	-	313.02
(ii) Cash and Cash Equivalents	68.08	0.43	-	68.50
(iii) Bank Balances other than Cash and Cash Equivalents	20.04	-	-	20.04
(iv) Loans	7.28	-	-	7.28
(c) Other Current Assets	578.57	-	-	578.57
(d) Current Tax Assets	24.55	-	-	24.55
Total current assets	2,082.89	0.43	-	2,083.31
TOTAL ASSETS	3,445.57	26.19	-	3,471.75
EQUITY AND LIABILITIES				
Equity				
(a) Equity Share Capital	1,206.72	1.00	410.72	1,618.44
(b) Other Equity	-46,809.40	-12.97	-1,260.68	-48,083.05
TOTAL EQUITY	-45,602.68	-11.97	-849.96	-46,464.61
Liabilities				
(1) Non-current Liabilities				
(a) Financial liabilities				
(i) Borrowings	33,724.89	-	849.96	34,574.85
(b) Provisions	5,882.28	-	-	5,882.28
Total Non-current liabilities	39,607.17	-	849.96	40,457.13
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Trade Payables				
- Due to Micro and Small Enterprises	724.93	-	-	724.93
- Others	8,053.98	0.12	-	8,054.09
(b) Other current liabilities	653.59	-	-	653.59
(c) Provisions	8.58	1.49	-	10.07
(d) Long-term borrowing	-	36.55	-	36.55
Total current liabilities	9,441.07	38.16	-	9,479.23
Total liabilities	49,048.25	38.16	849.96	49,936.37
TOTAL EQUITY AND LIABILITIES	3,445.57	26.19	-	3,471.75

Note: Pursuant to the Scheme, the entire equity share capital of the Transferor Company shall stand cancelled and all the assets and liabilities of the Transferor Company shall be transferred to the Transferee Company and the Transferor Company shall be dissolved without winding up, on an order made by the Hon'ble NCLT. Hence Post-Scheme balance sheet of the Transferor Company is not applicable.