

M/s Jay Bee Laminations Pvt. Ltd.

Balance Sheet as at 31st March, 2021

Particulars	Note No.	As at 31 March 2021	As at 31 March 2020
<b>I. EQUITY AND LIABILITIES</b>			
(1) Shareholders' Funds			
(a) Share Capital	2	2,99,96,000.00	2,99,96,000.00
(b) Reserves and Surplus	3	21,84,57,637.11	23,12,95,459.91
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	4	7,73,66,016.53	4,10,34,091.96
(b) Deferred tax liabilities (Net)			
(c) Other Long term liabilities			
(d) Long-term provisions			
(4) Current Liabilities			
(a) Short-term borrowings	5	19,45,81,577.94	17,33,80,530.56
(b) Trade payables	6	2,15,39,913.84	23,75,74,894.81
(c) Other current liabilities	7	1,52,02,410.96	1,22,21,538.92
(d) Short-term provisions	8	-	4,62,000.00
<b>TOTAL</b>		<b>55,71,43,556.38</b>	<b>72,59,64,516.16</b>
<b>II. ASSETS</b>			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	9	5,94,44,942.00	6,46,95,343.00
(ii) Intangible assets			
(iii) Capital work-in-progress			
(b) Non-current investments	10	3,69,74,765.00	3,69,74,765.00
(c) Deferred tax assets (Net)	11	42,89,439.00	45,64,834.00
(d) Long term loans and advances	12	11,77,160.67	16,62,919.67
(e) Other non-current assets			
(2) Current assets			
(a) Current investments			
(b) Inventories	13	17,20,50,717.00	20,53,04,337.10
(c) Trade receivables	14	23,52,93,782.77	33,26,95,889.15
(d) Cash and cash equivalents	15	7,44,143.08	26,45,430.22
(e) Short-term loans and advances	16	2,47,96,581.28	40,87,252.20
(f) Other current assets	17	2,23,72,025.58	7,33,33,745.82
<b>TOTAL</b>		<b>55,71,43,556.38</b>	<b>72,59,64,516.16</b>
Notes to Accounts and Significant Accounting Policies Notes Nos 1- 23 form an integral part of the Financial Statements			
for M/s Jay Bee Laminations Pvt. Ltd.		As per our report of even date <b>AUDITOR'S REPORT</b> For Ravi Ramesh & Associates Chartered Accountants FRN : 0004306N	
(Munish Kumar Aggarwal) Director DIN : 00466023	(Mudit Aggarwal) Director DIN : 01324169	(Ramesh Goyal) Partner M.No. 082951	
UDIN : 21082951AAAAFV9988			
Dated : 23.08.2021			
Place : New Delhi			

## Profit and Loss statement for the month ended 31st March, 2021

	Particulars	Note No	For the year ended 31 March 2021	For the year ended 31 March 2020
	<i>Revenue</i>			
I.	Revenue From Operations			
	Sales of Products		87,75,80,593.20	1,54,48,44,546.23
	Other Operating Revenue (Job Work)		1,35,121.00	4,42,830.00
	Less : Excise Duty / GST		12,76,80,237.01	22,76,80,350.54
II.	Other Income	18	27,23,525.79	89,18,787.70
III.	Total Revenue (I+II)		75,27,59,002.98	1,32,65,25,813.39
	<i>Expenses</i>			
	Cost of Materials Consumed	19	63,82,85,564.67	1,14,88,01,354.72
	Purchase of Stock-in-Trade			
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	20	(20,40,903.00)	41,35,130.00
	Employee Benefit Expenses	21	4,20,63,870.00	5,64,96,895.13
	Financial Costs	22	2,56,32,986.08	4,45,85,957.51
	Depreciation and Amortization Expenses	9	1,18,78,248.89	1,38,63,922.60
	Other Expenses	23	4,95,01,732.14	5,78,39,721.31
IV.	Total Expenses		76,53,21,498.78	1,32,57,22,981.27
V.	Profit before exceptional and extraordinary items and tax (III - IV)		(1,25,62,495.80)	8,02,832.12
VI.	Exceptional Items		-	1,54,230.00
VII.	Profit before extraordinary items and tax (V - VI)		(1,25,62,495.80)	9,57,062.12
VIII.	Extraordinary Items			
IX.	Profit before tax (VII - VIII)		(1,25,62,495.80)	9,57,062.12
X.	Tax Expense :			
	(1) Current Tax		-	4,62,000.00
	(2) MAT Credit Entitlement		-	-
	(3) Deferred Tax		2,75,395.00	(1,85,104.00)
	(4) Previous Year Taxes		(68.00)	83,795.00
XI.	Profit/(Loss) from the period from continuing operations (X-IX)		(1,28,37,822.80)	5,96,371.12
XII.	Profit/(Loss) from discontinuing operations			
XIII.	Tax expense of discontinuing operations			
XIV.	Profit/(Loss) from Discontinuing operations (XII - XIII)			
XV.	Profit/(Loss) for the period (XI + XIV)		(1,28,37,822.80)	5,96,371.12
XVI.	Earning per equity share:			
	(1) Basic		(42.80)	1.99

for M/s Jay Bee Laminations Pvt. Ltd.

(Munish Kumar Aggarwal)

Director

DIN: 00466023

UDIN : 21082951AAAAFV9988

Dated : 23.08.2021

Place : New Delhi

(Mudit Aggarwal)

Director

DIN: 01324169

As per our report of even date

**AUDITOR'S REPORT**

For Ravi Ramesh &amp; Associates

Chartered Accountants

FRN : 0004306N

(Ramesh Goyal)

Partner

M.No. 082951

M/s Jay Bee Laminations Pvt. Ltd.  
Cash Flow Statement for the year 2020 - 2021

Particulars	2020 - 2021	2019 - 2020
<b>A : CASH FLOW FROM OPERATING ACTIVITIES :-</b>		
Net Profit before tax as per Profit and Loss Account	(1,25,62,495.80)	9,57,062.12
Adjusted for :		
Interest Paid	2,09,23,842.22	3,81,29,772.61
Loss on Sale / Discard of Assets (net)	-	1,54,230.00
Depreciation and Amortisation Expense	1,18,78,248.89	1,38,63,922.60
	3,28,02,091.11	5,21,47,925.21
Operating Profit before Working Capital Changes	2,02,39,595.31	5,31,04,987.33
Adjusted for :-		
Trade and Other Payables	(21,60,34,980.97)	(4,26,45,102.99)
Other Current Liabilities	29,80,872.04	(1,54,98,734.13)
Inventories	3,32,53,620.10	49,96,547.90
Trade and Other Receivable	9,74,02,106.38	10,78,67,578.03
Other Assets.	5,09,61,720.24	1,15,83,832.12
	(3,14,36,662.21)	6,63,04,120.93
Cash Generated from Operations		
Taxes Paid	(4,61,932.00)	(45,97,255.60)
Net Cash from Operating Activities	(1,16,58,998.90)	11,48,11,852.66
<b>B : CASH FLOW FROM INVESTING ACTIVITIES :-</b>		
Purchase of Fixed Assets	(66,27,847.89)	(76,73,748.00)
Sale of Fixed Assets / Transfer of Participating Interest	-	-
Sale / (Purchase) of Investments	-	(3,69,74,765.00)
Long Term Advance	4,85,759.00	(1,38,093.87)
Short Term Advance	(2,07,09,329.08)	(17,43,246.90)
Net Cash (used in) Investing Activities	(2,68,51,417.97)	(4,65,29,853.77)
<b>C : CASH FLOW FROM FINANCING ACTIVITIES :-</b>		
Long Term Borrowings	3,63,31,924.57	(2,74,25,630.24)
Short Term Borrowings	2,12,01,047.38	(2,75,28,402.90)
Interest Paid	(2,09,23,842.22)	(3,81,29,772.61)
Net Cash (Used in)/ from Financing Activities	3,66,09,129.73	(9,30,83,805.75)
Net Increase in Cash and Cash Equivalents	(19,01,287.14)	(2,48,01,806.86)
Opening Balance of Cash and Cash Equivalents	26,45,430.22	2,74,47,237.08
Closing Balance of Cash and Cash Equivalents	7,44,143.08	26,45,430.22
<b>Cash And Bank Balances</b>		
Bank Balances	78,795.08	22,31,409.22
Cash in Hand	6,65,348.00	4,14,021.00
	7,44,143.08	26,45,430.22

for M/s Jay Bee Laminations Pvt. Ltd.

(Munish Kumar Aggarwal)  
Director  
DIN : 00466023

(Mudh / Aggarwal)  
Director  
DIN : 01324169

UPIN : 21082951AAAAFV9988

Dated : 23.08.2021

Place : New Delhi

AUDITOR'S REPORT

As per our separate report of even date

For Ravi Ramesh & Associates

Chartered Accountants

FRN : 0004306N

(Ramesh Choyal)

Partner

M.No. 082951