

Jay Bee Laminations Pvt. Ltd.

CIN : U22222DL1988PTC031038

Balance Sheet as at 31st March, 2022

Particulars	Note No.	As at 31 March 2022	As at 31 March 2021
I. Equity And Liability :			
(1) Shareholders' Funds			
(a) Share Capital	2	29,996,000.00	29,996,000.00
(b) Reserves and Surplus	3	276,379,035.88	218,457,637.11
Total (A)		306,375,035.88	248,453,637.11
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	4	68,850,061.08	77,366,016.53
(b) Deferred Tax Liabilities (Net)			
(c) Other Long Term Liabilities			
(d) Long-Term Provisions			
Total (B)		68,850,061.08	77,366,016.53
(4) Current Liabilities			
(a) Short-Term Borrowings	5	200,458,162.95	194,581,577.94
(b) Trade Payables	6		
(i) Total Outstanding Dues of MSME			
(ii) Total Outstanding Dues of Other Than MSME		353,681,153.34	21,539,913.84
(c) Other Current Liabilities	7	18,958,906.69	15,202,410.96
(d) Short Term Provisions	8	17,540,000.00	-
Total (C)		590,638,222.98	231,323,902.74
Total Liabilities (A+B+C)		965,863,319.94	557,143,556.38
II. Assets :			
(1) Non-Current Assets			
(a) (i) Property, Plant & Equipments	7	52,438,285.00	59,444,942.00
(ii) Capital Work-in-Progress			
(iii) Intangible Assets			
Total (A)		52,438,285.00	59,444,942.00
(b) Non-Current Investments	10	36,974,765.00	36,974,765.00
(c) Long Term Loans and Advances	11	1,058,139.10	1,177,160.67
(d) Deferred Tax Assets (Net)	12	4,264,259.00	4,289,439.00
(e) Other Non-Current Assets			
Total (B)		42,297,163.10	42,441,364.67
(2) Current Assets			
(a) Current investments			
(b) Inventories	13	486,697,488.00	172,050,717.00
(c) Trade Receivables	14	274,439,058.07	235,293,782.77
(d) Cash and Cash Equivalents	15	315,543.00	744,143.08
(e) Short-Term Loans and Advances	16	19,579,149.00	24,796,581.28
(f) Other Current Assets	17	90,096,633.77	22,372,025.58
Total (C)		871,127,871.84	455,257,249.71
Total Assets (A+B+C)		965,863,319.94	557,143,556.38

<p>For Jay Bee Laminations Pvt. Ltd.</p> <p>(Munish Kumar Aggarwal) Director (00466023)</p> <p>UDIN : 22082951AOFNBS054 Place : New Delhi Dated : 04.08.2022</p>	<p>As per our report of even date For Ramesh Goyal & Associates Chartered Accountants FRN : 039380N</p> <p>(Mudit Aggarwal) Director (01324169)</p> <p>Ramesh Goyal (Proprietor) M. No. 082951</p>
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Particulars	Note No	For the year ended 31 March 2022	For the year ended 31 March 2021
Revenue			
Revenue From Operations			
Sales of Products		1,633,067,591.27	877,580,593.20
Other Operating Revenue (Job Work)		-	135,121.00
Less : Excise Duty / GST		220,396,977.62	127,680,237.01
Other Income	18	4,068,808.83	2,723,525.79
Total Income		1,416,739,422.48	752,759,002.98
Expenses			
Cost of Materials Consumed	19	1,130,640,456.42	638,285,564.67
Purchase of Stock-in-Trade			
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	20	(541,098.00)	(2,040,903.00)
Employee Benefit Expense	21	49,189,346.00	42,063,870.00
Other Expenses	23	107,945,941.60	49,501,732.14
Total Expenses		1,287,234,646.02	727,810,263.81
Earnings Before Interest, Tax, Depreciation & Amortization (EBITDA)		129,504,776.46	24,948,739.17
Financial Cost	22	42,026,649.69	25,632,986.08
Depreciation and Amortization Expense		10,603,497.00	11,878,248.89
Total Finance Expenses		52,630,146.69	37,511,234.97
Profit / (Loss) Before Exceptional, Extraordinary Items and Tax		76,874,629.77	(12,562,495.80)
Exceptional Items (Profit of Sale of Fixed Assets)		(1,388,051.00)	-
Profit Before Extraordinary Items and Tax		75,486,578.77	(12,562,495.80)
Extraordinary Items			
Profit Before Tax (PBT)		75,486,578.77	(12,562,495.80)
Tax expense:			
(1) Current tax		17,540,000.00	-
(2) Previous Year Taxes		-	(68.00)
(3) Deferred tax		25,180.00	275,395.00
Profit/(Loss) For The Period		57,921,398.77	(12,837,822.80)
Earning per Equity Share :			
(1) Basic		193.10	(42.80)

For Jay Bee Laminations Pvt. Ltd.

(Munish Kumar Aggarwal)
Director
(00466023)

(Mudit Aggarwal)
Director
(01324169)



As per our report of even date
For Ramesh Goyal & Associates
Chartered Accountants
FRN : 039380N

Ramesh Goyal
(Proprietor)
M. No. 082951

UDIN : 22082951AOFNBS5054
Place : New Delhi
Dated : 04.08.2022

Jay Bee Laminations Pvt. Ltd.
CIN : U22222DL1988PTC031038

Cash Flow Statement for the year 2021 - 2022

Particulars	2021 - 2022	2020 - 2021
A : CASH FLOW FROM OPERATING ACTIVITIES :-		
Net Profit before tax as per Profit and Loss Account	75,486,578.77	(12,562,495.80)
Adjusted for :		
Interest Paid	30,577,641.83	21,984,709.44
Loss on Sale / Discard of Assets (net)	1,388,051.00	-
Depreciation and Amortisation Expense	10,603,497.00	11,878,248.89
	<u>42,569,189.83</u>	<u>33,862,958.33</u>
Operating Profit before Working Capital Changes	118,055,768.60	21,300,462.53
Adjusted for :-		
Trade and Other Payables	332,141,239.50	(216,034,980.97)
Other Current Liabilities	3,756,495.73	2,980,872.04
Inventories	(314,646,771.00)	33,253,620.10
Trade and Other Receivable	(39,145,275.30)	97,402,106.38
Other Assets.	(67,724,608.19)	50,961,720.24
	<u>(85,618,919.26)</u>	<u>(31,436,662.21)</u>
Cash Generated from Operations		
Taxes Paid	-	(461,932.00)
Net Cash from Operating Activities	<u>32,436,849.34</u>	<u>(10,598,131.68)</u>
B : CASH FLOW FROM INVESTING ACTIVITIES :-		
Purchase of Fixed Assets	(5,479,560.56)	(6,627,847.89)
Sale of Fixed Assets / Transfer of Participating Interest	494,670.00	-
Sale / (Purchase) of Investments	-	-
Long Term Advance	119,021.57	485,759.00
Short Term Advance	5,217,432.28	(20,709,329.08)
Net Cash (used in) Investing Activities	<u>351,563.29</u>	<u>(26,851,417.97)</u>
C : CASH FLOW FROM FINANCING ACTIVITIES :-		
Long Term Borrowings	(8,515,955.45)	36,331,924.57
Short Term Borrowings	5,876,585.01	21,201,047.38
Interest Paid	(30,577,641.83)	(21,984,709.44)
Net Cash (Used in)/ from Financing Activities	<u>(33,217,012.27)</u>	<u>35,548,262.51</u>
Net Increase in Cash and Cash Equivalents	(428,599.64)	(1,901,287.14)
Opening Balance of Cash and Cash Equivalents	744,143.08	2,645,430.22
Closing Balance of Cash and Cash Equivalents	<u>315,543.00</u>	<u>744,143.08</u>
Cash And Bank Balances		
Bank Balances	-	78,795.08
Cash in Hand	315,543.00	665,348.00
	<u>315,543.00</u>	<u>744,143.08</u>

For Jay Bee Laminations Pvt. Ltd.

(Munish Kumar Aggarwal)
Director
(00466023)

(Mudit Aggarwal)
Director
(01324169)

As per our report of even date
For Ramesh Goyal & Associates
Chartered Accountants
FRN : 039380N

Ramesh Goyal
(Proprietor)
M. No. 082951



UDIN : 22082951AOFNBS5054
Place : New Delhi
Dated : 04.08.2022