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	20.006.000.0
(b) Reserves and Surplus	3	276,379,035.88	29,996,000.0 218,457,637.1
Total (A)		306,375,035.88	248,453,637.1
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	4	69.950.061.00	
(b) Deferred Tax Liabilities (Net)	4	68,850,061.08	77,366,016.53
(c) Other Long Term Liabilities			
(d) Long-Term Provisions			
Total (B)	1	68,850,061.08	77,366,016.53
	Ì		,,
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 Libilities (A+B+C) I. Assets:	-	965,863,319.94	557,143,556.38
1) Non-Current Assets			
(a) (i) Property, Plant & Equipments	7	52 429 295 00	50 444 042 00
(ii) Capital Work-in-Progress	,	52,438,285.00	59,444,942.00
(iii) Intangible Assets			
Total (A)		52,438,285.00	59,444,942.00
4001			
(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) (e) Other Non-Current Assets	12	4,264,259.00	4,289,439.00
Total (B)		42,297,163.10	42,441,364.67
	-	,,	12,111,001.07
2) Current Assets			
(a) Current investments	200	1875 P504-71 (1971 - 1978	
(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 (f) Other Current Assets	16	19,579,149.00	24,796,581.28
A CANADA TO THE PARTY OF THE PA	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
		s per our report of ev	

For Jay Bee Laminations Pvt. Ltd.

For Ramesh Goyal & Associates

Chartered Accountants FRN: 039380N

(Mudit Aggarwal)
Director

(Munish Kumar Aggarwal)

Director (00466023)

(01324169)

UDIN: 22082951AOFNBS5054

Place: New Delhi Dated: 04.08.2022 Ramesh Goyal (Proprietor)

M. No. 082951

Jay Bee Laminations Pvt. Ltd.

CIN: U22222DL1988PTC031038

Profit and Loss statement for the year ended 31st March, 2022

Particulars	Note No	For the year ended 31 March 2022	For the year ended 31 March 2021
Revenue			01 1140 011 2021
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			,>,0021>0
Cost of Materials Consumed	19	1,130,640,456.42	620 205 564 62
Purchase of Stock-in-Trade	.,	1,150,040,450.42	638,285,564.67
Changes in Inventories of Finished Goods, Work-in-			
Progress and Stock-in-Trade	20	(541,009,00)	(2.040.002.00
Employee Benefit Expense	21	(541,098.00)	(2,040,903.00
Other Expenses	23	49,189,346.00	42,063,870.00
	23	107,945,941.60	49,501,732.14
Total Expenses	-	1 207 224 646 22	
Earnings Before Interest, Tax, Depreciation &	-	1,287,234,646.02	727,810,263.81
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		,,,	37,311,234,37
and Tax	L	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)
			(12,302,473.00)
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		17,540,000.00	· ·
(3) Deferred tax		25,180.00	(68.00) 275,395.00
Profit/(Loss) For The Perid	-	57,921,398.77	(12 927 922 90)
and (2000) for the folia	-	31,721,370.11	(12,837,822.80)
arning per Equity Share :			
(1) Basic		102.10	
(1) Duois		s per our report of eve	(42.80)

For Jay Fee Laminations Pvt. Ltd.

(Munish Kumar Aggarwal)
Director

(00466023) UDIN : 22082951AOFNBS5054

Place: New Delhi Dated: 04.08.2022 (Mudit Aggarwal)

Director (01324169)

Ramesh Goyal

For Ramesh Goyal & Associates

Chartered Accountants FRN: 039380N

(Proprietor)
M No 082051

Jay Bee Laminations Pvt. Ltd. CIN: U22222DL1988PTC031038

Cash Flow Statement for the year 2021 - 2022

Loss on Sale / Discard of Assets (net) 1,388,051.00 10,603,497.00 11,	2020 - 20 984,709.44 	33,862,958.33 21,300,462.53
Net Profit before tax as per Profit and Loss Account Adjusted for: Interest Paid Loss on Sale / Discard of Assets (net) Depreciation and Amortisation Expense 10,603,497.00 11, 388,051.00 10,603,497.00 11, 388,051.00 11, 388,051.00 10,603,497.00 11, 388,051.00 11, 388,051.00 11, 388,051.00 11, 388,051.00 10,603,497.00 11, 388,051.00 11, 388,051.00 10,603,497.00 11, 388,051.00 10,603,497.00 11, 388,051.00 10,603,497.00 11, 388,051.00 11, 388,051.00 10,603,497.00 11, 388,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 11, 38,051.00 1	034,980.97) 980,872.04 253,620.10 402,106.38	33,862,958.33
Adjusted for : Interest Paid Loss on Sale / Discard of Assets (net) Depreciation and Amortisation Expense Operating Profit before Working Capital Changes Adjusted for :- Trade and Other Payables Other Current Liabilities Other Current Liabilities Other Assets. Cash Generated from Operations Taxes Paid Net Cash from Operating Activities B: CASH FLOW FROM INVESTING ACTIVITIES:- Purchase of Fixed Assets Sale / (Purchase) of Investments Long Term Advance Short Term Advance Net Cash (used in) Investing Activities C: CASH FLOW FROM FINANCING ACTIVITIES:- Long Term Borrowings Short Term Borrowings Short Term Borrowings Interest Paid Adjusted for : 30,577,641.83 11,388,051.00 10,603,497.00 42,569,189.83 111,055,768.60 21,142,569,189.83 111,055,768.60 42,569,189.83 111,055,768.60 (216,03,776,41.83) (216,03,497.00 33,756,495.73 (33,145,275.30) (67,724,608.19) (85,618,919.26) (85,618,919.26) (85,618,919.26) (85,618,919.26) (85,618,919.26) Cash Generated from Operations Taxes Paid Net Cash (used in) Investments Long Term Advance Short Term Borrowings	034,980.97) 980,872.04 253,620.10 402,106.38	33,862,958.33
Interest Paid Loss on Sale / Discard of Assets (net) Depreciation and Amortisation Expense 1,388,051.00 10,603,497.00 11,003,497.00 11,005,768.60	034,980.97) 980,872.04 253,620.10 402,106.38	
Loss on Sale / Discard of Assets (net) 1,388,051.00 10,603,497.00 11,	034,980.97) 980,872.04 253,620.10 402,106.38	
Depreciation and Amortisation Expense	034,980.97) 980,872.04 253,620.10 402,106.38	
Adjusted for :- Trade and Other Payables 332,141,239.50 (216, Other Current Liabilities 3,756,495.73 2, Inventories (314,646,771.00) (39,145,275.30) (67,724,608.19) (85,618,919.26)	034,980.97) 980,872.04 253,620.10 402,106.38	
Adjusted for :- Trade and Other Payables 332,141,239.50 (216, Other Current Liabilities 3,756,495.73 2, Inventories (314,646,771.00) (39,145,275.30) (67,724,608.19) (85,618,919.26)	980,872.04 253,620.10 402,106.38	
Adjusted for :- Trade and Other Payables Other Current Liabilities Inventories Inventories Other Assets Other Assets Other Assets Other Assets Other Assets Cash Generated from Operations Taxes Paid Net Cash from Operating Activities B: CASH FLOW FROM INVESTING ACTIVITIES:- Purchase of Fixed Assets Sale of Fixed Assets / Transfer of Participating Interest Sale / (Purchase) of Investments Long Term Advance Short Term Advance Net Cash (used in) Investing Activities C: CASH FLOW FROM FINANCING ACTIVITIES:- Long Term Borrowings Short Term Borrowings Interest Paid A32,141,239,50 337,56,495,73 (314,646,771.00) 333, (39,145,275,30) (67,724,608.19) (85,618,919.26)	980,872.04 253,620.10 402,106.38	21,300,462.53
Trade and Other Payables	980,872.04 253,620.10 402,106.38	9
Trade and Other Payables	980,872.04 253,620.10 402,106.38	
Other Current Liabilities 3,756,495.73 2, 333, Trade and Other Receivable (39,145,275.30) (39,145,275.30) 97, Other Assets. (67,724,608.19) (85,618,919.26) Cash Generated from Operations Taxes Paid Net Cash from Operating Activities 32,436,849.34 B: CASH FLOW FROM INVESTING ACTIVITIES:- Purchase of Fixed Assets Sale of Fixed Assets / Transfer of Participating Interest Sale / (Purchase) of Investments Long Term Advance 119,021.57 Short Term Advance 5,217,432.28 Net Cash (used in) Investing Activities 351,563.29 CASH FLOW FROM FINANCING ACTIVITIES:- Long Term Borrowings (8,515,955.45) Short Term Borrowings 5,876,585.01 Interest Paid (30,577,641.83)	980,872.04 253,620.10 402,106.38	
Inventories (314,646,771.00) 33, 33, 33, 97, 50, 67,724,608.19 (85,618,919.26) (85,618,919.26)	253,620.10 402,106.38	
Trade and Other Receivable	402,106.38	
Cash Generated from Operations Taxes Paid St. Cash FLOW FROM INVESTING ACTIVITIES :- Purchase of Fixed Assets Transfer of Participating Interest Sale / (Purchase) of Investments Long Term Advance Short Term Advance St. Cash FLOW FROM INVESTING ACTIVITIES :- Cash (used in) Investing Activities Short Term Borrowings Short Term Borrowings Short Term Borrowings Short Term Borrowings St.		
Cash Generated from Operations	961,720.24	
Cash Generated from Operations Taxes Paid Net Cash from Operating Activities 32,436,849.34 32,		
Taxes Paid Section Taxes		(31,436,662.21)
Taxes Paid Section Taxes		
Net Cash from Operating Activities 32,436,849.34 32,436,849.34 32,436,849.34 32,436,849.34 32,436,849.34 32,436,849.34 32,436,849.34 32,436,849.34 32,436,849.34 32,436,849.34 32,436,849.34 32,436,849.34 32,436,849.34 32,436,849.34 32,436,849.34 32,436,849.34 49,670.00 494,670.00 494,670.00 59,217,432.28 5		
3: CASH FLOW FROM INVESTING ACTIVITIES: Purchase of Fixed Assets Sale of Fixed Assets / Transfer of Participating Interest Sale / (Purchase) of Investments Long Term Advance Short Term Advance Net Cash (used in) Investing Activities CASH FLOW FROM FINANCING ACTIVITIES: Long Term Borrowings Short Term Borrowings Short Term Borrowings Interest Paid (30,577,641.83)		(461,932.00)
Purchase of Fixed Assets Sale of Fixed Assets / Transfer of Participating Interest Sale / (Purchase) of Investments Long Term Advance Short Term Advance Net Cash (used in) Investing Activities 119,021.57 5,217,432.28 Net Cash (used in) Investing Activities 351,563.29 CASH FLOW FROM FINANCING ACTIVITIES:- Long Term Borrowings Short Term Borrowings Interest Paid (8,515,955.45) 5,876,585.01 (30,577,641.83)	-	(10,598,131.68)
Purchase of Fixed Assets Sale of Fixed Assets / Transfer of Participating Interest Sale / (Purchase) of Investments Long Term Advance Short Term Advance Net Cash (used in) Investing Activities 119,021.57 5,217,432.28 Net Cash (used in) Investing Activities 351,563.29 CASH FLOW FROM FINANCING ACTIVITIES:- Long Term Borrowings Short Term Borrowings Interest Paid (8,515,955.45) 5,876,585.01 (30,577,641.83)		
Purchase of Fixed Assets Sale of Fixed Assets / Transfer of Participating Interest Sale / (Purchase) of Investments Long Term Advance Short Term Advance Short Term Advance Short Cash (used in) Investing Activities 119,021.57 5,217,432.28 Net Cash (used in) Investing Activities 351,563.29 CASH FLOW FROM FINANCING ACTIVITIES:- Long Term Borrowings Short Term Borrowings Interest Paid (30,577,641.83)		
Sale of Fixed Assets / Transfer of Participating Interest Sale / (Purchase) of Investments Long Term Advance 119,021.57 Short Term Advance 5,217,432.28 Net Cash (used in) Investing Activities 351,563.29 CASH FLOW FROM FINANCING ACTIVITIES :- Long Term Borrowings (8,515,955.45) Short Term Borrowings 5,876,585.01 Interest Paid (30,577,641.83)		/6 (37 947 90)
Sale / (Purchase) of Investments 119,021.57 Long Term Advance 119,021.57 Short Term Advance 5,217,432.28 Net Cash (used in) Investing Activities 351,563.29 : CASH FLOW FROM FINANCING ACTIVITIES :- (8,515,955.45) Long Term Borrowings 5,876,585.01 Interest Paid (30,577,641.83)		(6,627,847.89)
Long Term Advance		ē
Short Term Advance 5,217,432.28 Net Cash (used in) Investing Activities 351,563.29 : CASH FLOW FROM FINANCING ACTIVITIES :- Long Term Borrowings (8,515,955.45) Short Term Borrowings 5,876,585.01 Interest Paid (30,577,641.83)		
Net Cash (used in) Investing Activities 351,563.29		485,759.00
: <u>CASH FLOW FROM FINANCING ACTIVITIES</u> :- Long Term Borrowings (8,515,955.45) Short Term Borrowings 5,876,585.01 Interest Paid (30,577,641.83)	s 	(20,709,329.08)
Long Term Borrowings (8,515,955.45) Short Term Borrowings 5,876,585.01 Interest Paid (30,577,641.83)		(26,851,417.97)
Long Term Borrowings (8,515,955.45) Short Term Borrowings 5,876,585.01 Interest Paid (30,577,641.83)		
Short Term Borrowings 5,876,585.01 Interest Paid (30,577,641.83)		
Interest Paid (30,577,641.83)		36,331,924.57
(30,577,041.05)		21,201,047.38
Net Cash (Used in)/ from Financing Activities (33,217,012.27)		(21,984,709.44)
		35,548,262.51
Net Increase in Cash and Cash Equivalents (428,599.64)		(1.001.207.14)
Opening Balance of Cash and Cash Equivalents 744,143.08		(1,901,287.14) 2,645,430.22
Closing Balance of Cash and Cash Equivalents 315,543.00	_	744,143.08
313,343.00		744,143.08
Cash And Bank Balances		
Bank Balances		78,795.08
Cash in Hand315,543.00		665,348.00
315,543.00		744,143.08
For Jay Bee Laminations Vt. Ltd. As per our report of even date		

(Munish Kumar Aggarwal) Director

(00466023)

(Mudit Aggarwal) Director

(01324169)

UDIN: 22082951AOFNBS5054

Place: New Delhi Dated: 04.08.2022 As per our report of even date

For Ramesh Goyal & Associates Chartered Accountants FRN: 039380N

Ramesh Goyal (Proprietor)

M. No. 082951