


**Jay Bee Laminations Pvt. Ltd.**

CIN : U22222DL1988PTC031038

Balance Sheet as at 31st March, 2023

Particulars	Note No.	As at 31 March 2023	As at 31 March 2022
<b>I. Equity And Liability :</b>			
<b>(1) Shareholders' Funds</b>			
(a) Share Capital	1	29,996,000.00	29,996,000.00
(b) Reserves and Surplus	2	406,048,672.44	276,379,035.88
Total (A)		436,044,672.44	306,375,035.88
<b>(2) Share Application Money Pending Allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-Term Borrowings	3	76,560,941.08	68,850,061.08
(b) Deferred Tax Liabilities (Net)			
(c) Other Long Term Liabilities			
(d) Long-Term Provisions			
Total (B)		76,560,941.08	68,850,061.08
<b>(4) Current Liabilities</b>			
(a) Short-Term Borrowings	4	237,764,203.42	200,458,162.95
(b) Trade Payables	5		
(i) Total Outstanding Dues of MSME		297,353,161.57	353,681,153.34
(ii) Total Outstanding Dues of Other Than MSME			18,958,906.69
(c) Other Current Liabilities	6	31,838,474.62	17,540,000.00
(d) Short Term Provisions	7	53,610,500.00	620,566,339.61
Total (C)		620,566,339.61	590,638,222.98
Total Liabilities (A+B+C)		1,133,171,953.13	965,863,319.94
<b>II. Assets :</b>			
<b>(1) Non-Current Assets</b>			
(a) (i) Property, Plant & Equipments	8	55,703,731.00	52,438,285.00
(ii) Capital Work-in-Progress			
(iii) Intangible Assets			
Total (A)		55,703,731.00	52,438,285.00
(b) Non-Current Investments	9	36,974,765.00	36,974,765.00
(c) Long Term Loans and Advances	10	1,313,661.10	1,058,139.10
(d) Deferred Tax Assets (Net)	11	4,240,396.00	4,264,259.00
(e) Other Non-Current Assets			
Total (B)		42,528,822.10	42,297,163.10
<b>(2) Current Assets</b>			
(a) Current Investments			
(b) Inventories	12	344,650,499.00	486,697,488.00
(c) Trade Receivables	13	519,802,017.81	274,439,058.07
(d) Cash and Cash Equivalents	14	29,942,276.24	315,543.00
(e) Short-Term Loans and Advances	15	17,960,241.39	19,579,149.00
(f) Other Current Assets	16	122,584,365.59	90,096,633.77
Total (C)		1,034,939,400.03	871,127,871.84
Total Assets (A+B+C)		1,133,171,953.13	965,863,319.94

<p>For Jay Bee Laminations Pvt. Ltd.</p> <p>(Munish Kumar Aggarwal) Director (00466023)</p> <p>UDIN : 23082951BGWYXO8949 Place : New Delhi Dated : 20.07.2023</p>	<p>As per our report of even date For Ramesh Goyal &amp; Associates Chartered Accountants FRN : 039380N</p> <p align="center">  </p> <p>Ramesh Goyal (Proprietor) M. No. 082951</p>
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Jay Bee Laminations Pvt. Ltd.

CIN : U22222DL1988PTC031038

Profit and Loss statement for the year ended 31st March, 2023

Particulars	Note No	For the year ended 31 March 2023	For the year ended 31 March 2022
<b>Revenue</b>			
Revenue From Operations			
Sales of Products		2,835,814,597.04	1,633,067,591.27
Other Operating Revenue (Job Work)		851,603.00	-
Less : Excise Duty / GST		369,742,198.33	220,396,977.62
Other Income	17	7,961,748.21	4,068,808.83
<b>Total Income</b>		<b>2,474,885,749.92</b>	<b>1,416,739,422.48</b>
<b>Expenses</b>			
Cost of Materials Consumed	18	2,057,752,466.42	1,130,640,456.42
Purchase of Stock-in-Trade			
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	19	14,461,331.00	(541,098.00)
Employee Benefit Expense	20	61,445,349.50	49,189,346.00
Other Expenses	22	95,079,168.25	107,945,941.60
<b>Total Expenses</b>		<b>2,228,738,315.17</b>	<b>1,287,234,646.02</b>
<b>Earnings Before Interest, Tax, Depreciation &amp; Amortization (EBITDA)</b>		<b>246,147,434.75</b>	<b>129,504,776.46</b>
Financial Cost	21	50,132,550.34	42,026,649.69
Depreciation and Amortization Expense		9,518,148.66	10,603,497.00
<b>Total Finance Expenses</b>		<b>59,650,699.00</b>	<b>52,630,146.69</b>
<b>Profit / (Loss) Before Exceptional, Extraordinary Items and Tax</b>		<b>186,496,735.75</b>	<b>76,874,629.77</b>
Exceptional Items (Profit of Sale of Fixed Assets)		(1,151,537.00)	(1,388,051.00)
<b>Profit Before Extraordinary Items and Tax</b>		<b>185,345,198.75</b>	<b>75,486,578.77</b>
Extraordinary Items			
<b>Profit Before Tax (PBT)</b>		<b>185,345,198.75</b>	<b>75,486,578.77</b>
Tax expense:			
(1) Current tax		53,610,500.00	17,540,000.00
(2) Previous Year Taxes		2,041,199.19	-
(3) Deferred tax		23,863.00	25,180.00
<b>Profit/(Loss) For The Period</b>		<b>129,669,636.56</b>	<b>57,921,398.77</b>
<b>Earning per Equity Share :</b>			
(1) Basic		432.29	193.10

For Jay Bee Laminations Pvt. Ltd.

(Munish Kumar Aggarwal)  
Director  
(00466023)

(Mudit Aggarwal)  
Director  
(01324169)

UDIN : 23082951BGWYXO8949

Place : New Delhi

Dated : 20.07.2023

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

Ramesh Goyal  
(Proprietor)  
M. No. 082951





**Jay Bee Laminations Pvt. Ltd.**  
**CIN : U22222DL1988PTC031038**

Cash Flow Statement for the year 2022 - 2023

Particulars	2022 - 2023	2021 - 2022
<b>A : CASH FLOW FROM OPERATING ACTIVITIES :-</b>		
Net Profit before tax as per Profit and Loss Account	185,345,198.75	75,486,578.77
Adjusted for :		
Finance Cost	50,132,550.34	30,577,641.83
Loss on Sale / Discard of Assets (net)	1,151,537.00	1,388,051.00
Depreciation and Amortisation Expense	9,518,148.66	10,603,497.00
Operating Profit before Working Capital Changes	60,802,236.00	42,569,189.83
	246,147,434.75	118,055,768.60
Adjusted for :-		
Trade and Other Payables	(56,327,991.77)	332,141,239.50
Other Current Liabilities	12,879,567.93	3,756,495.73
Inventories	142,046,989.00	(314,646,771.00)
Trade and Other Receivable	(245,362,959.74)	(39,145,275.30)
Other Assets.	(32,487,731.82)	(67,724,608.19)
Cash Generated from Operations	(179,252,126.40)	(85,618,919.26)
Taxes Paid	(19,581,199.19)	-
Net Cash from Operating Activities	47,314,109.16	32,436,849.34
<b>B : CASH FLOW FROM INVESTING ACTIVITIES :-</b>		
Purchase of Fixed Assets	(14,198,501.66)	(5,479,560.56)
Sale of Fixed Assets / Transfer of Participating Interest	263,370.00	494,670.00
Sale / (Purchase) of Investments	-	-
Long Term Advance	(255,522.00)	119,021.57
Short Term Advance	1,618,907.61	5,217,432.28
Net Cash (used in) Investing Activities	(12,571,746.05)	351,563.29
<b>C : CASH FLOW FROM FINANCING ACTIVITIES :-</b>		
Long Term Borrowings	7,710,880.00	(8,515,955.45)
Short Term Borrowings	37,306,040.47	5,876,585.01
Interest Paid	(50,132,550.34)	(30,577,641.83)
Net Cash (Used in)/ from Financing Activities	(5,115,629.87)	(33,217,012.27)
Net Increase in Cash and Cash Equivalents	29,626,733.24	(428,599.64)
Opening Balance of Cash and Cash Equivalents	315,543.00	744,142.64
Closing Balance of Cash and Cash Equivalents	29,942,276.24	315,543.00
<b>Cash And Bank Balances</b>		
Bank Balances	29,811,989.24	10,000.00
Cash in Hand	130,287.00	305,543.00
	29,942,276.24	315,543.00

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 : 23082951BGWYXO8949

Place : New Delhi

Dated : 20.07.2023