

THREE M PAPER MANUFACTURING. CO. PVT. LTD.
CIN-U22219MH1989PTC052740
Balance Sheet as at March 31, 2023

PARTICULARS	Notes	Rs. In Lakhs	
		As at March 31, 2023	As at March 31, 2022
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share capital	4	655.02	655.02
(b) Reserves and surplus	5	4,053.90	3,400.96
		4,708.92	4,055.98
(2) Share Application Money pending Allotment			
		-	-
(3) Non-current liabilities			
(a) Long-term borrowings	6	4,351.95	4,062.82
(b) Deferred tax liabilities (Net)	7	858.20	922.17
(c) Other Long term liabilities	8	9.00	40.00
(d) Long-term provisions	9	167.32	132.83
		5,386.47	5,157.81
(4) Current liabilities			
(a) Short-term borrowings	6	3,830.43	3,739.24
(b) Trade payables	10		
(A) Total outstanding dues of micro enterprises and small enterprises		692.37	717.40
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		3,805.45	3,797.04
(c) Other current liabilities	8	394.07	628.54
(d) Short-term provisions	9	124.80	50.28
		8,847.12	8,932.49
TOTAL		18,942.51	18,146.29
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	7,794.30	6,905.80
(ii) Intangible assets	11	1.47	2.47
(iii) Capital work-in-progress	11	-	99.70
		7,795.77	7,007.98
(b) Non-current investments	12	119.90	110.04
(c) Long-term loans and advances	13	290.69	255.26
		410.60	365.31
(2) Current assets			
(a) Current investments	12	5.00	5.00
(b) Inventories	14	3,417.39	2,047.60
(c) Trade receivables	15	4,255.80	4,610.90
(d) Cash and cash equivalents	16	542.66	130.32
(e) Short-term loans and advances	13	1,922.26	2,008.96
(f) Other current assets	17	593.03	1,970.23
		10,736.14	10,773.00
TOTAL		18,942.51	18,146.29

Significant Accounting Policies

2(3-25)

The accompanying notes are an integral part of the Financial Statements. As per our attached report of even date

FOR JAIN & TRIVEDI

Chartered Accountants

Firm Registration No. 113496W



MR. NIMESH P. JAIN

Partner

Membership No. 148097

Place : Mumbai

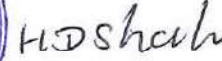
Date: 07th September 2023

UDIN: 23148097BGSXJN2230



For and on behalf of the Board of Directors of
FOR THREE M PAPER MFG. CO. PVT. LTD.

CIN: U22219MH1989PTC052740



HITENDRA SHAH
 Executive Chairman
 DIN-00448925



RUSHABH SHAH
 Managing Director
 DIN-01874177

THREE M PAPER MANUFACTURING. CO. PVT. LTD.
CIN-U22219MH1989PTC052740
Statement of Profit and Loss for the year ended March 31, 2023

Rs. In Lakhs

PARTICULARS	Note	Year ended March 31, 2023	Year ended March 31, 2022
INCOME			
I - Revenue from operations	18	32,725.22	31,290.04
II - Other income	19	249.71	310.45
III - Total (I+II)		32,974.92	31,600.49
IV - EXPENSES			
Cost of raw materials consumed	20	20,542.64	18,351.59
Purchases of Stock in Trade		-	-
Changes in inventories of finished goods, work-in-progress, and stock-in-trade	21	(607.61)	(80.42)
Employee benefits expense	22	1,436.12	1,597.16
Finance costs	23	881.97	629.18
Depreciation and amortization expense	11	604.69	562.59
Other expenses	24	9,519.55	10,081.00
TOTAL EXPENSES		32,377.36	31,141.11
V. Profit before exceptional and tax (III-IV)		597.56	459.38
VI. Exceptional items		-	-
VII. Profit before tax (V-VI)		597.56	459.38
<u>VIII. Tax Expenses</u>			
(1) Current Tax	7	105.69	78.33
(2) Previous Year Tax		0.25	6.51
(3) MAT Credit Entitlement		(97.36)	(76.68)
(4) Deferred Tax	7	(63.97)	131.82
		(55.38)	139.97
PROFIT AFTER TAX (VII-VIII)		652.94	319.40

<u>Earnings per equity share:</u>	4		
Basic		99.68	48.76
Diluted		NA	NA

Significant Accounting Policies

2(3-25)

The accompanying notes are an integral part of the Financial Statements. As per our attached report of even date

FOR JAIN & TRIVEDI
Chartered Accountants
Firm Registration No. 113496W

For and on behalf of the Board of Directors of
FOR THREE M PAPERS MFG. CO. PVT. LTD.
CIN: U22219MH1989PTC052740




H D Shah

HITENDRA SHAH
Executive Chairman
DIN-00448925



RUSHABH SHAH
Managing Director
DIN-01879177

MR. NIMESH P. JAIN
Partner
Membership No. 148097
Place : Mumbai
Date: 07th September 2023
UDIN: 23148097 BGSXJN2230

THREE M PAPER MANUFACTURING. CO. PVT. LTD.
Cash Flow Statement for the year ended on 31st March 2023

Particulars	Amt in Lakhs	
	As at	As at
	31st March 2023	31st March 2022
Cash flows from Operating Activities:		
Net profit before taxation and extraordinary item	597.56	459.38
Adjustments for:		
(1) Depreciation	604.69	562.59
(2) Foreign Exchange Loss	(4.67)	(2.42)
(3) Interest Income	(6.32)	(6.15)
(4) Interest Expense	870.65	605.62
(5) Dividend Income	(0.00)	(0.00)
(6) Sundry Balance Write off	9.52	7.94
(7) Sundry Liability Write back	(37.74)	(24.21)
(8) Provision for Doubtful Debts	-	16.86
(9) Loss due to Transit / Fire / Natural Calamities	-	30.69
(10) Bad debts	1.38	43.33
(11) Provision for Gratuity	20.74	39.58
Operating Profit before Working Capital Changes	2,055.81	1,733.21
(Increase) / Decrease in Trade Receivable	359.01	(1,778.64)
(Increase) / Decrease in Inventories	(1,369.79)	592.01
(Increase) / Decrease in Short-term loans and Advances	192.76	(777.25)
(Increase) / Decrease in Trade Payable	(16.00)	573.47
(Increase) / Decrease in Other Current Liabilities	(163.34)	601.74
(Increase) / Decrease in Other Current Assets	1,380.71	(1,951.11)
Cash Generated from Operations	2,439.15	(1,006.56)
Income Taxes paid	(105.95)	(117.31)
Cash flow before extraordinary item	2,333.20	(1,123.87)
Net Cash from / to Operating Activites (A)	2,333.20	(1,123.87)
Cash Flows from Investing Activities		
Purchase of Fixed Assets	(1,392.49)	(492.44)
Sale of Fixed Assets	-	(0.01)
Purchase of Investments	(9.86)	(115.00)
Interest received	2.81	2.69
Dividends received	0.00	0.00
Net Cash from / to Investing Activites (B)	(1,399.54)	(604.76)
Cash Flows from Financing Activities		
Net Proceeds from long-term borrowings	317.65	1,673.21
Interest paid	(1,060.59)	(603.88)
Net Cash from / to Financing Activites (C)	(742.94)	1,069.33
Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	190.72	(659.30)
Cash and Cash Equivalents at the beginning of the period	(2,803.38)	(2,144.08)
Cash and Cash Equivalents at the end of the period	(2,612.66)	(2,803.38)

