

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name WONDERLAND DISTRIBUTORS PRIVATE LIMITED			PAN AAACW8062F	
	Flat/Door/Block No 1/1 CAMAC STREET	Name Of Premises/Building/Village		Form No. which has been electronically transmitted ITR-6	
	Road/Street/Post Office SUITE NO 7	Area/Locality KOLKATA			
	Town/City/District KOLKATA	State WEST BENGAL	Pin/Zip Code 700016	Status Pvt Company	
	Designation of AO(Ward/Circle) ITO WD 4(3)/WBG/W/104/03			Original or Revised ORIGINAL	
	E-filing Acknowledgement Number 291135961130918		Date(DD/MM/YYYY) 13-09-2018		
	1	Gross total income	1	0	
	2	Deductions under Chapter-VI-A	2	0	
	3	Total Income	3	0	
	3a	Current Year loss, if any	3a	0	
4	Net tax payable	4	465		
5	Interest and Fee Payable	5	0		
6	Total tax, interest and Fee payable	6	465		
7	Taxes Paid	a Advance Tax	7a	0	
		b TDS	7b	0	
		c TCS	7c	0	
		d Self Assessment Tax	7d	470	
		e Total Taxes Paid (7a+7b+7c +7d)	7e	470	
8	Tax Payable (6-7e)	8	0		
9	Refund (7e-6)	9	10		
10	Exempt Income	Agriculture		10	
		Others			

This return has been digitally signed by HARDIK GAGLANIin the capacity of DIRECTORhaving PAN AKHPGI799H from IP Address 45.64.237.90 on 13-09-2018 14: at KOLKATADoc SI No & issuer 12981778CN=e-Madhes Sub CA for Class 2 Individual 2014,OU=Certifying Authority,Org=Madhes Consumer Services Limited,C=IN**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN NO : U51109WB2008PTC125507

Regd. Office : 1/1, Camac Street 3rd Floor, Suit No. 7, Kolkata, West Bengal 700016.
Email : info@archgroup.co.in

DIRECTORS' REPORT

DEAR MEMBERS,

Your directors take pleasure in presenting their Annual Report for the year 2017-18 of the company together with the Audited Financial Statements for the financial year ended on 31st March, 2018.

➤ FINANCIAL RESULTS

The financial performance of the Company for the financial year ended on 31st March, 2018 is summarized below:

PARTICULARS	For the F/Y: 2017 - 2018	For the F/Y: 2016 - 2017
Revenue from Operation	0	0
Other Income	14,000	0
Total Revenue	14,000	0
Total Expenses	11,561	20,158
Profit/(Loss) Before Tax	2,439	(20,158)
<u>Tax Expenses:</u>		
Current Income Tax	465	0
MAT Credit Entitlement	(465)	0
Earlier Year Taxes	0	0
Profit/(Loss) for the Period	2,439	(20,158)
Basic/Diluted Earnings Per Share (Face Value of INR 10/- each)	0.24	(2.02)

➤ STATE OF COMPANY'S AFFAIRS:

- The Company is engaged in the business of Real Estate Activities.
- There has been no change in the business of the Company during the financial year ended 31st March, 2018.

The performance of the Company depends upon a host of factors. Although the Company is continuously trying to overcome various market risks and other external factors involved in its progress.

➤ **MATERIAL CHANGES & COMMITMENTS:**

No such significant material change and/or commitment have occurred between the end of the Financial Year: 2017-18 and the date of this Report, which could have affected the financial position of the Company.

➤ **CAPITAL STRUCTURE OF THE COMPANY:**

THE CAPITAL STRUCTURE OF THE COMPANY AS ON 31st March, 2018:

<u>SHARE CAPITAL</u>	<u>AMOUNT(RS.)</u>
<u>AUTHORIZED SHARE CAPITAL:</u>	
i) EQUITY SHARES 20,000 of Rs. 10/- each	2,00,000
<u>ISSUED/SUBSCRIBED AND PAID-UP SHARE CAPITAL:</u>	
i) EQUITY SHARES 10,000 of Rs. 10/- each	1,00,000

➤ **DIVIDEND**

Your Directors do not recommend any dividend during the period under review for the year ended 31st March, 2018.

➤ **INTERNAL FINANCIAL CONTROL**

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weakness in the design or operation was observed.

➤ **DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)**

There has been no change in the constitution of Board during the year under review i.e. the structure of the Board remains the same.

In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

As at the End of the Financial Year 2017-18, Board was comprised of Four Directors, viz., Mr. Sanjay Kumar Thirani (DIN: 00248842), Mr. Mahendra Kumar Jain (DIN: 00433429), Mr. Pradip Kumar Jain (DIN: 00654182), Mr. Hardik Gaglani (DIN: 06906814).

➤ **STATUTORY AUDITORS**

The Auditors, M/s DAMLE DHANDHANIA & CO., Chartered Accountants, (Firm Registration No. 325361E), hold office until the conclusion of the Annual General Meeting of the 2019. The Directors recommended that M/s DAMLE DHANDHANIA & CO., Chartered Accountants, be ratified as the Statutory Auditors of the Company at the forthcoming Annual General Meeting of the Company to hold office till the conclusion of the next 5 years until when he was appointed Annual General Meeting of the Company.

➤ **BOARD'S COMMENT ON THE AUDITORS' REPORT**

The observation of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and does not call for any further comment.

➤ **MEETINGS OF BOARD OF DIRECTORS**

Five Board Meetings were held during the Financial Year ended March 31st, March 2018.

➤ **PARTICULARS OF LOANS AND INVESTMENT**

The Company Has Not Made Any Investment, Given Guarantee And Securities During The Year Under Review. Therefore no Need To Comply With The Provisions Of Section 186 Of Companies Act, 2013.

➤ **EXTRACT OF ANNUAL RETURN**

The Extract of Annual Return in Form No.MGT-9 as required under Section 92 of the Companies Act, 2013 for the financial year ending March 31st, 2018 is annexed hereto as Annexure A and forms part of this report.

➤ **CONSOLIDATED FINANCIAL STATEMENTS**

Company Doesn't Have Any Subsidiaries or Associates or JV, So there is no need to prepare Consolidated Financial Statement for the F. Y. 2017-18.

➤ **CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES**

The provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential Conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required.

➤ **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:**

❖ **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION**

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

❖ **FOREIGN EXCHANGE EARNINGS AND OUTGO**

Earnings	NIL
Outgo	NIL

➤ **RISK MANAGEMENT POLICY**

The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework.

➤ **GENERAL**

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

- ✓ Details relating to deposits covered under Chapter V of the Companies Act, 2013.
- ✓ Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
- ✓ The Company has no associates/subsidiaries.
- ✓ No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.
- ✓ CSR is not applicable on the Company.

➤ DEPOSITS

The Company has not accepted any deposits during the year under review.

➤ TRANSFER TO RESERVE

During the financial year under report, your Directors do not propose to create any specific Reserve(s).

➤ DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that:

- In the preparation of the annual accounts for the year ended March 31st, 2018, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31st, 2018 and of the profit of the Company for the year ended on that date.
- The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- The Directors have prepared the annual accounts on a 'going concern' basis.
- The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

➤ **ACKNOWLEDGMENT**

Your Directors would like to express their sincere appreciation for the assistance and cooperation received from the banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

WONDERLAND DISTRIBUTERS PRIVATE LIMITED
WONDERLAND DISTRIBUTORS PVT. LTD.

Sanjay Kumar Prasad
Director / Authorized Signatory

WONDERLAND DISTRIBUTORS PVT. LTD.
Mahendra Kumar Jain
Director / Authorized Signatory
Mahendra Kumar Jain

DIRECTOR

(DIN: 00248842)

DIRECTOR

(DIN: 00433429)

PLACE: KOLKATA

DATE: 5TH DAY OF JUNE, 2018

ANNEXURE: "A"

Extract of Annual Return pursuant to sec. 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014 in Form: MGT-9

FORM NO. MGT 8
EXTRACT OF ANNUAL RETURN
AS ON FINANCIAL YEAR ENDED ON 31.03.2018
Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I REGISTRATION & OTHER DETAILS:

i	CIN	U51109WB2006PTC125507
ii	Registration Date	08.05.2008
iii	Name of the Company	WONDERLAND DISTRIBUTORS PRIVATE LIMITED
iv	Category/Sub-category of the Company	Pvt Ltd Company
v	Address of the Registered office & contact details	1/3, Camac Street 3rd Floor, Suit No. 7, Kolkata, West Bengal-700016
vi	Whether listed company	No
vii	Name, Address & contact details of the Registrar & Transfer Agent, if any.	N/A

II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated

Sl. No	Name & Description of main products/services	NIC Code of the Product /service	% to total turnover of the company
1	N/A	N/A	N/A
2			
3			
4			

III PARTICULARS OF HOLDING, SUBSIDIARY & ASSOCIATE COMPANIES

Sl. No	Name & Address of the Company	CIN/GLR	HOLDING/ SUBSIDIARY/ ASSOCIATE	% OF SHARES HELD	APPLICABLE SECTION
1	N/A	N/A	N/A	N/A	N/A
2					
3					

SHAREHOLDING PATTERN (Equity Share capital Break up as % to total equity)

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% change during the
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian	-	-	-	-	-	-	-	-	-
a) Individual/HUF	-	-	-	-	-	-	-	-	-
b) Central Govt. or State Govt.	-	-	-	-	-	-	-	-	-
c) Bodies Corporates	-	-	-	-	-	-	-	-	-
d) Bank/FI	-	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-	-
SUB TOTAL (A) (1)	-	-	-	-	-	-	-	-	-
(2) Foreign	-	-	-	-	-	-	-	-	-
a) NRI-Individuals	-	-	-	-	-	-	-	-	-
b) Other Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks/FI	-	-	-	-	-	-	-	-	-
e) Any other...	-	-	-	-	-	-	-	-	-
SUB TOTAL (A) (2)	-	-	-	-	-	-	-	-	-
Total Shareholding of Promoter (A) = (A)(1)+(A)(2)	-	-	-	-	-	-	-	-	-
B. PUBLIC SHAREHOLDING									
(1) Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks/FI	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-
d) State Govt.	-	-	-	-	-	-	-	-	-
e) Venture Capital Fund	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) PIS	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
SUB TOTAL (B)(1):	-	-	-	-	-	-	-	-	-
(2) Non Institutions									
a) Bodies corporates	-	-	-	-	-	-	-	-	-
i) Indian	-	9,000	9,000	90%	-	9,000	9,000	90%	0%
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs.1 lakhs	-	1,000	1,000	10%	-	1,000	1,000	10%	10%
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakhs	-	-	-	-	-	-	-	-	-
c) Others (HUF)	-	-	-	-	-	-	-	-	-
SUB TOTAL (B)(2):	-	10,000	10,000	100%	-	10,000	10,000	100%	-
Total Public Shareholding (B) = (B)(1)+(B)(2)	-	10,000	10,000	100%	-	10,000	10,000	100%	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	10,000	10,000	100%	-	10,000	10,000	100%	-

(ii) SHARE HOLDING OF PROMOTERS

Sl. No.	Shareholders Name	Share holding at the beginning of the Year			Shareholding at the end of the year			% change in share holding during the year
		No. of shares	% of total shares of the company	% of shares pledged encumbered to total shares	No. of shares	% of total shares of the company	% of shares pledged encumbered to total shares	

(iii) CHANGE IN PROMOTERS' SHAREHOLDING (SPECIFY IF THERE IS NO CHANGE)

No Change in Promoters' Holding

Sl. No.		Share holding at the beginning of the Year		Cumulative Share holding during the year	
		No. of Shares	% of total shares of the	No of shares	% of total shares of the
	At the beginning of the year	-	-	-	-
	Increase in shareholding during the year because of transfer	-	-	-	-
	At the end of the year (or on the date of separation, if separated during the year)	-	-	-	-

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters & Holders of GDRs & ADRs)

Sl. No	For Each of the Top 10 Shareholders	Share holding at the beginning of the Year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the	No of shares	% of total shares of the
1	RAJSHREE MERCANTILES PVT LTD	2,500	25%	2,500	25%
	At the beginning of the year				
	Increase in shareholding during the year because of transfer	-	-	-	-
	At the end of the year (or on the date of separation, if separated during the year)	-	-	2,500	25%
2	SUNSHINE FINTRAC PVT LTD	1,500	15%	1,500	15%
	At the beginning of the year				
	Increase in shareholding during the year because of transfer	-	-	-	-
	At the end of the year (or on the date of separation, if separated during the year)	-	-	1,500	15%
3	AXIS COMMOTRADE PVT LTD	1,000	10%	1,000	10%
	At the beginning of the year				
	Increase in shareholding during the year because of transfer	-	-	-	-
	At the end of the year (or on the date of separation, if separated during the year)	-	-	1,000	10%

4 PALAK TRADELINK PVT LTD				
At the beginning of the year	2,500	25%	2,500	25%
Increase in shareholding during the year because of transfer	-	-	-	-
At the end of the year (or on the date of separation, if separated during the	-	-	2,500	25%
5 ALMIGHTY FINANCE & INVESTMENT PVT LTD				
At the beginning of the year	1,000	10%	1,000	10%
Increase in shareholding during the year because of transfer	-	-	-	-
At the end of the year (or on the date of separation, if separated during the	-	-	1,000	10%
6 MAHENDRA KUMAR JAIN				
At the beginning of the year	500	5%	500	5%
Increase in shareholding during the year because of transfer	-	-	-	-
At the end of the year (or on the date of separation, if separated during the	-	-	500	5%
7 SANJAY KUMAR THIRANI				
At the beginning of the year	500	5%	500	5%
Increase in shareholding during the year because of transfer	-	-	-	-
At the end of the year (or on the date of separation, if separated during the	-	-	500	5%
8 VEE POINT COMMERCE PVT LTD				
At the beginning of the year	1,000	10%	1,000	10%
Increase in shareholding during the year because of transfer	-	-	-	-
At the end of the year (or on the date of separation, if separated during the	-	-	1,000	10%

(v) Shareholding of Directors & KMP

Sl. No	For Each of the Directors & KMP	Share holding at the beginning of the Year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the	No. of shares	% of total shares of the
	At the beginning of the year				
	Increase in shareholding during the year because of transfer	-	-	-	-
	At the end of the year (or on the date of separation, if separated during the year)	-	-	-	-

V INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment				
	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	414,51,906	-	414,51,906
ii) Interest due but not paid	-	47,42,237	-	47,42,237
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	461,94,143	-	461,94,143
Change in indebtedness during the financial year				
Additions	-	64,27,545	-	64,27,545
Reduction	-	-	-	-
Net Change	-	64,27,545	-	64,27,545
Indebtedness at the end of the financial year				
i) Principal Amount	-	467,64,744	-	467,64,744
ii) Interest due but not paid	-	58,56,944	-	58,56,944
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	526,21,688	-	526,21,688

VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole time director and/or Manager: NIL

Sl.No	Particulars of Remuneration	Name of the MD/WTD/Manager	Total Amount
1	Gross salary		
	(a) Salary as per provisions contained in section 17(1) of the Income Tax, 1961.		
	(b) Value of perquisites u/s 17(2) of the Income tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961		
2	Stock option		
3	Sweat Equity		
4	Commission as % of profit others (specify)		
5	Others, please specify		
	Total (A)		
	Ceiling as per the Act		

B. Remuneration to other directors: - NIL

Sl.No	Particulars of Remuneration	Name of the Directors	Total Amount
1	Independent Directors		
	(a) Fee for attending board committee meetings		

	(b) Commission					
	(c) Others, please specify					
	Total (1)					
2	Other Non Executive Directors					
	(a) Fee for attending board committee meetings					
	(b) Commission					
	(c) Others, please specify					
	Total (2)					
	Total (B)=(1+2)					
	Total Managerial Remuneration					
	Overall Ceiling as per the Act.					

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD - NIL

Sl. No.	Particulars of Remuneration	Key Managerial Personnel			Total	Total
		CEO	Company Secretary	CFO		
1	Gross Salary					
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961.					
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961					
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961					
2	Stock Option					
3	Sweat Equity					
4	Commission as % of profit others, specify					
5	Others, please specify					
	Total					

PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES - NIL

Type	Section of the Companies Act	Brief Description	Details of Penalty/Punishment/Compounding fees Imposed	Authority (RD/NCLT/Court)	Appeal made if any (give details)
A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					



DAMLE DHANDHANRA & CO.

CHARTERED ACCOUNTANTS

Temple Tower
P-17A, Ashutosh Chowdhury Avenue
G - 1, Ground Floor
Kolkata-700019

INDEPENDENT AUDITOR'S REPORT

To the Members of WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of WONDERLAND DISTRIBUTORS PRIVATE LIMITED ('the Company'), which comprise the balance sheet as at 31st March 2018, the statement of profit and loss and a summary of significant accounting policies and other explanatory information (herein after referred as "financial statement").

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2018 and its profit for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we don't give in the Annexure, a statement on the matters specified in the paragraph 3 and 4 of the order as the same are not applicable to the company.
2. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - (c) The balance sheet, the statement of profit and loss and statement of cash flows dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - (e) On the basis of the written representations received from the directors as on 31st March 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2018 from being appointed as a director in terms of Section 164 (2) of the Act;
 - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, no such report is to be issued as per MCA Notification G.S.R 464(E) dated 13.06.2017; and
 - (g) With respect to the other matters to be included in the Auditor's Report in accordance with



Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Place: Kolkata

Date: 5th Day of June, 2018

For DAMLE DHANDHANIA & CO.
Chartered Accountants
Firm's registration number: 325361E



Ajay Dhandhania

Ajay Dhandhania
Partner
Membership No. 059061

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Balance Sheet as at 31st March, 2018

Particulars	Notes	31-Mar-18	31-Mar-17
L EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	1,00,000	1,00,000
(b) Reserve and Surplus	3	(1,19,194)	(1,21,633)
(2) Non-Current Liabilities			
(a) Long-term borrowings	4	526,21,688	461,94,143
(3) Current Liabilities			
(a) Short term borrowings	5	1,19,137	87,707
(b) Other current liabilities	6	8,76,431	7,85,076
(b) Short term provisions	7	465	-
Total		535,98,527	470,45,293
ILASSETS			
(1) Non-Current assets			
(a) Long -Term Loans and Advances	8	60,00,000	60,00,000
(2) Current Assets			
(a) Inventories	9	310,35,459	245,04,167
(b) Cash and cash equivalents	10	12,59,094	12,66,618
(c) Short Term Loans & Advances	11	153,03,974	152,74,509
		535,98,527	470,45,293

SIGNIFICANT ACCOUNTING POLICY & NOTES TO ACCOUNTS

1-18

As per our report of even date attached.

For DAMLE DHANDHANIA & CO.

Chartered Accountants

FRN-325361E

AJAY DHANDHANIA

Partner

Membership No.059061

Place: Kolkata

Dated: The 5th June, 2018



WONDERLAND DISTRIBUTORS PVT. LTD.

For and on behalf of the Board of Directors

Mahendra Kumar Jain

Director / Authorised Signatory

Mahendra Kumar Jain

Din-00433429

WONDERLAND DISTRIBUTORS PVT. LTD.

Sanjay Kumar Thirani

Director / Authorised Signatory

Sanjay Kumar Thirani

Din-00248842

DIRECTOR

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Profit and Loss Statement for the year ended 31st March, 2018

Particulars	Notes	31-Mar-18	31-Mar-17
I. Income			
Revenue from operations	12	14,000	-
Other Income			
I. Total Revenue		14,000	-
II. Expenses:			
Other Expenses	13	11,561	20,158
II. Total Expenses		11,561	20,158
III. Profit before exceptional and extraordinary items and tax (I - II)		2,439	(20,158)
IV. Tax expense:			
Current tax		465	-
MAT Credit Entitlement		(465)	
V. Profit/(Loss) for the period (III - IV)		2,439	(20,158)
VI. Earning per equity share:			
(1) Basic		0.24	(2.02)
(2) Diluted		0.24	(2.02)

**SIGNIFICANT ACCOUNTING POLICY &
NOTES TO ACCOUNTS**

1-18

As per our report of even date attached.

For DAMLE DHANDHANIA & CO.

Chartered Accountants

FRN: 325361E

AJAY DHANDHANIA

Partner

Membership No.059061

Place: Kolkata

Dated: The 5th June, 2018



WONDERLAND DISTRIBUTORS PVT. LTD.

For and on behalf of the Board of Directors

Mahendra Kumar Jain

Director / Authorized Signatory

Mahendra Kumar Jain

Din-00433429

WONDERLAND DISTRIBUTORS PVT. LTD.

DIRECTOR

Sanjay Kumar Thirani

Director / Authorized Signatory

Sanjay Kumar Thirani

Din-00248842

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

NOTE-1

SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the generally accepted Accounting practices followed in India, applicable Accounting Standards issued by "The Institute of Chartered Accountants of India" and relevant provisions of the Companies Act, 2013. A summary of significant accounting policies which have been applied consistently, is set out below:

1.1 BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention on the basis of a going concern in accordance with the generally accepted accounting principles as adopted consistently by the company and in accordance with the provisions of the Companies Act, 2013.

1.2 USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

1.3 INVENTORIES

The Construction work in progress is valued at lower of cost or net realisable value. Cost includes cost of land, rates and taxes, construction costs, borrowing costs, other direct expenditure, allocated overheads and other incidental expenses.

1.4 TAXES ON INCOME

a) Provision for Current tax is made on the basis of the estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

1.5 CASH AND CASH EQUIVALENTS

Cash and cash equivalent comprises cash in hand and bank.

1.6 EARNING PER SHARE

Basic Earning per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the simple average number of equity shares outstanding during the period.



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on financial statement for the year ended 31.03.2018

2 Share Capital

Sr. No	Particulars	31-Mar-18	31-Mar-17
1	AUTHORIZED CAPITAL		
	20,000 (P.Y. 20,000) Equity Shares of Rs. 10/- each.	2,00,000	2,00,000
		2,00,000	2,00,000
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL		
	10,000 (P.Y. 10,000) Equity Shares of Rs. 10/- each, Fully Paid up	1,00,000	1,00,000
	Total	1,00,000	1,00,000

2.1 Reconciliation of Nos. Of Shares

Particulars	31-Mar-18	31-Mar-17
Number of Equity Shares at the beginning	10,000	10,000
Add:- Number of Shares Issued	-	-
Number of Equity Shares at the end	10,000	10,000

The Company has one class of equity share having a par value of Rs.10/- each. Each shareholder is eligible for one vote per share held.

2.2 List of shareholders holding more than 5% of Issued, Subscribed and Paid-Up share.

Sr. No	Name	Class of Share	No. of Share Holding	Percentage of Holding
1	RAJSHREE MERCANTILES PVT. LTD.	Equity	2,000	20%
2	AXIS COMMOTRADE PVT. LTD.	Equity	1,000	10%
3	PALAK TRADELINK PVT. LTD.	Equity	2,500	25%
4	SUNSHINE FINTRADE PVT. LTD.	Equity	1,500	15%
5	ALMIGHTY FINANCE & INVESTMENT PVT. LTD.	Equity	1,000	10%
7	VEE POINT COMMERCES PVT. LTD.	Equity	1,000	10%

3 Reserve & Surplus

Sr. No	Particulars	31-Mar-18	31-Mar-17
1	Surplus/(Deficit) in Statement of Profit & Loss		
	Profit/(Loss) brought forward from previous year	(1,21,633)	(1,01,475)
	Add : Profit/(Loss) for the year	2,439	(20,158)
	Closing Balance	(1,19,194)	(1,21,633)

4 Long Term Borrowings

Sr. No	Particulars	31-Mar-18	31-Mar-17
1	Unsecured Loans		
	From Others	526,21,688	461,94,143
	Total	526,21,688	461,94,143

5 Short Term Borrowings

Sr. No	Particulars	31-Mar-18	31-Mar-17
1	Bank Overdraft Balance		
	The Ratnakar Bank	1,19,137	87,707
	Total	1,19,137	87,707



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on financial statement for the year ended 31.03.2018

6 Other Current Liabilities

Sr. No	Particulars	31-Mar-18	31-Mar-17
1	Tax Deducted at Source	6,50,776	5,63,551
2	Expenses Payable	2,17,500	2,17,500
3	Audit Fees Payable	8155	4025
	Total	8,76,431	7,85,076

7 Short Term Provisions

Sr. No	Particulars	31-Mar-18	31-Mar-17
(a)	Provision for tax (A.Y. 18-19)	465	-
	Total	465	-

8 Long-Term Loans and Advances

	Particulars	31-Mar-18	31-Mar-17
1	Long-Term Advances To Others	60,00,000	60,00,000
	Total	60,00,000	60,00,000

9 Inventories

Sr. No	Particulars	31-Mar-18	31-Mar-17
	Work In Progress		
1	Land	22,000	22,000
2	Donation	10,000	10,000
3	Interest paid	288,30,056	223,22,336
4	Legal Expenses	3,02,388	3,02,338
5	Conveyance Expenses(Site)	8,570	8,570
6	Electricity Charges(Site)	3,920	3,920
7	General Expenses(Site)	18,850	18,756
8	Corporation Tax	92,432	92,432
9	Miscellaneous Expenses(Site)	595	595
10	Printing and Stationery(Site)	3,355	3,355
11	Property Tax(Site)	1,01,493	79,465
12	Registry Expenses(Site)	5,000	5,000
13	Repairs and Maintenance(Site)	9,730	9,730
14	Salary	8,07,600	8,07,600
15	Security Charges(Site)	21,382	21,382
16	Staff Welfare	560	560
17	Survey Fees	8,824	8,824
18	Telephone Expenses	1,544	1,544
19	Professional Fees	4,31,935	4,31,935
20	Architectural Fees	2,51,250	2,51,250
21	Soil Testing	8,733	8,733
22	Cenvat Credit Unutilised	95,242	93,842
	Total	310,35,459	245,04,167



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on financial statement for the year ended 31.03.2018

10 Cash & Cash Equivalents

Sr. No	Particulars	31-Mar-18	31-Mar-17
1	Cash-in-Hand		
	Cash Balance (Certified By Management)	12,54,105	12,60,151
	Sub Total (A)	12,54,105	12,60,151
2	Balance with Schedule Banks		
	Punjab National Bank	4,989	6,468
	Ratnakar Bank Ltd.	-	-
	Sub Total (B)	4,989	6,468
	Total [A + B]	12,59,094	12,66,618

11 Short Term Loans and Advances

Sr. No	Particulars	31-Mar-18	31-Mar-17
1	Unsecured considered good, unless otherwise stated:		
	Loans and Advances	153,03,509	152,74,509
	MAT Credit Entitlement	465	-
	Total	153,03,974	152,74,509

12 Other Income

Sr. No	Particulars	31-Mar-18	31-Mar-17
1	Commission Received	14,000	-
	Total	14,000	-

13 Other Expenses

Sr. No	Particulars	31-Mar-18	31-Mar-17
1	Audit Fees	4,130	4,025
2	General Expenses	2,450	6,081
3	Bank Charges	1,881	1,852
4	ROC Filing Fees	600	5,400
5	Interest on ors	-	300
6	W B Professional Tax	2,500	2,500
	Total	11,561	20,158



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on financial statement for the year ended 31.03.2018

14 The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

15 Related party disclosures as required under Accounting standard - 18 on "Related Party Disclosure" notified by the Central Government under the Companies (Accounting Standards) Rules, 2006.

Name of the Company	Description of Relationship	Nature of Transactions	Outstanding as on 31.03.18
NA	NA	NA	NIL

16 Indian Accounting Standards

The Ministry of Corporate Affairs (MCA), through its notification in the Official Gazette dated February 16, 2015 notified Indian Accounting Standards (Ind AS) applicable to certain classes of companies. Ind AS would replace existing Indian GAAP prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. For our company, Ind AS will not be applicable

17 Payment to Auditors

Statutory Audit Fees includes payment of Rs 4,130/- to the auditors.

18 a) The company is a small and medium sized (SMC) as defined in the general instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the company has complied with the accounting standards as applicable to a small & medium sized enterprises.

b) In the opinion of the Directors, the current assets, loans & advances have the values at which they are stated in the Balance Sheet, if realised in the ordinary course of business.

c) Deferred tax asset has not been recognised since there is no virtual certainty of its realisation.

d) Earning in foreign currency Current Year- Nil (P.Y. - Nil)
Expenditure in foreign currency Current Year- Nil (P.Y. - Nil)

e) Payment of Gratuity Act is not applicable to the company as number of employees is less than the minimum required for applicability of Gratuity Act.

f) Management has determined that there was no balance outstanding as at the beginning of the year and no transactions entered with Micro, Small and Medium Enterprises as defined under Micro, Small and Medium Enterprises Development Act, 2006, during the current year based on the information available with the company as at March 31, 2018.

For **DAMLE DHANDHANIA & CO.**

Chartered Accountants

FRN-325361E

ALOK DHANDHANIA

Partner

Membership No.059061

Place: Kolkata

Dated: The 5th June, 2018



WONDERLAND DISTRIBUTORS PVT. LTD.

Mahendra Kumar Jain

Director / Authorised Signatory

Mahendra Kumar Jain

Din-00433429

WONDERLAND DISTRIBUTORS PVT. LTD.

Sanjay Kumar Thirani

Director / Authorised Signatory

Sanjay Kumar Thirani

Din-00248342

DIRECTOR

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year
2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name WONDERLAND DISTRIBUTORS PRIVATE LIMITED			PAN AAACW8062F		
	Flat/Door/Block No 3RD FLOOR, SUITE NO.7	Name Of Premises/Building/Village			Form Number. ITR-6	
	Road/Street/Post Office	Area/Locality 1/1, CAMAC STREET				
	Town/City/District KOLKATA	State WEST BENGAL	Pin/Zip Code 700016	Status Pvt Company Filed n/s 139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle) WARD 8(2), KOLKATA					
	e-filing Acknowledgement Number 165585391180919					
	1	Gross total income			1	0
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Deemed Total Income under AMT/MAT			3a	86
3b	Current Year loss, if any			3b	0	
4	Net tax payable			4	17	
5	Interest and Fee Payable			5	0	
6	Total tax, interest and Fee payable			6	17	
7	Taxes Paid	a	Advance Tax	7a	0	
		b	TDS	7b	0	
		c	TCS	7c	0	
		d	Self Assessment Tax	7d	17	
		e	Total Taxes Paid (7a+7b+7c+7d)	7e	17	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	0	
10	Exempt Income	Agriculture		10		
		Others				

Income Tax Return submitted electronically on 18-09-2019 17:29:12 from IP address 45.64.237.90 and verified by

HARDIK GAGLANI having PAN AKHPG1799H on 18-09-2019 17:29:12 from IP address 45.64.237.90 using Digital Signature Certificate (DSC)

DSC details: 1079631CN=Capricorn CA 2014.2.5.4.51=#131647352c56494b41532044454550204255494c44494c47.5TREET-10,LAXMI NAGAR DISTRICT CENTER,ST-DELHI.2.5.4.17=#1306313130303932.OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN NO : U51109WB2008PTC125507

Regd. Office : 1/1, CAMAC STREET 3RD FLOOR, SUITE NO.7 KOLKATA 700016.
Email : info@archgroup.co.in

DIRECTORS' REPORT

DEAR MEMBERS,

Your directors take pleasure in presenting their Annual Report for the period 2018-19 of the company together with the Audited Financial Statements for the period ended on 31st March, 2019.

> FINANCIAL RESULTS

The financial performance of the Company for the period from 1st April, 2018 to 31st March, 2019 is summarized below:

PARTICULARS	For the period ended: 31/03/2019	For the period ended: 31/03/2018
Revenue from Operation	0	0
Other Income	11,300	14,000
Total Revenue	11,300	14,000
Total Expenses	11,214	11,561
Profit/(Loss) Before Tax	86	2,439
<u>Tax Expenses:</u>		
Current Tax	17	465
MAT Credit Entitlement	(17)	(465)
Earlier Year Taxes	0	0
Profit/(Loss) for the Period	86	2,439
Basic/Diluted Earnings Per Share (Face Value of INR 10/- each)	0.01	0.24

> STATE OF COMPANY'S AFFAIRS :

- The Company is engaged in providing intermediary services.

- There has been no change in the business of the Company during period ended 31st March, 2019.

The performance of the Company depends upon a host of factors. Although the Company is continuously trying to overcome various market risks and other external factors involved in its progress.

➤ **MATERIAL CHANGES & COMMITMENTS:**

No such significant material change and/or commitment have occurred during the period from 1st April, 2018 to 31st March, 2019 and the date of this Report, which could have affected the financial position of the Company.

➤ **CAPITAL STRUCTURE OF THE COMPANY:**

THE CAPITAL STRUCTURE OF THE COMPANY AS ON 31st March, 2019:

<u>SHARE CAPITAL</u>	<u>AMOUNT (₹)</u>
<u>AUTHORIZED SHARE CAPITAL:</u>	
• EQUITY SHARES 20,000 of ₹ 10/- each	2,00,000
<u>ISSUED/SUBSCRIBED AND PAID-UP SHARE CAPITAL:</u>	
• EQUITY SHARES 10,000 of ₹ 10/- each	1,00,000

➤ **DIVIDEND**

Your Directors do not recommend any dividend during the period under review for the period ended 31st March, 2019.

➤ **INTERNAL FINANCIAL CONTROL**

The Company has in place adequate internal financial controls with reference to financial statements. During the period, such controls were tested and no reportable material weakness in the design or operation was observed.

➤ **DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)**

In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

As at the End of the period (i.e. on 31/03/2019), Board was comprised of Two Directors, viz., Mr. MAHENDRA KUMAR JAIN (DIN: 00433429), Mr. SANJAY KUMAR THIRANI (DIN: 00248842).

➤ **STATUTORY AUDITORS**

The Auditors, M/s Damle Dhandhania & Co., Chartered Accountants, (Firm Registration No. 325361E), hold office until the conclusion of the Annual General Meeting of the 2019. The Directors recommended that M/s Damle Dhandhania & Co., Chartered Accountants, (Firm Registration No. 325361E), be appointed as the Statutory Auditors of the Company at the forthcoming Annual General Meeting of the Company to hold office from the conclusion of the Annual General Meeting until the conclusion of the Annual General Meeting of the Company to be held in the calendar year 2024 on a remuneration to be fixed by the Board of Directors of the company, plus any tax(es), as may be applicable, and reimbursement of all out-of-pocket expenses as may be incurred in the performance of their duties.

➤ **BOARD'S COMMENT ON THE AUDITORS' REPORT**

The observation of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and does not call for any further comment.

➤ **MEETINGS OF BOARD OF DIRECTORS**

Six Board Meetings were held during the period ended 31st, March 2019.

➤ **PARTICULARS OF LOANS AND INVESTMENT**

The company has not made any Investment, Given Guarantee and Securities during the period under review. Therefore no Need To Comply With The Provisions Of Section 186 Of Companies Act, 2013.

➤ **EXTRACT OF ANNUAL RETURN**

The Extract of Annual Return in Form No.MGT-9 as required under Section 92 of the Companies Act, 2013 for the period ending March 31st, 2019 is annexed hereto as Annexure A and forms part of this report.

➤ **CONSOLIDATED FINANCIAL STATEMENTS**

Company Doesn't Have Any Subsidiaries or Associates or JV, So there is no need to prepare Consolidated Financial Statement for the F. Y. 2018-19.

➤ CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

The provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the period under review made by the Company with Promoters, Directors, or other designated persons which may have a potential Conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required.

➤ CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:

❖ CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the period under review.

❖ FOREIGN EXCHANGE EARNINGS AND OUTGO

Earnings	NIL
Outgo	NIL

➤ RISK MANAGEMENT POLICY

The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework.

➤ GENERAL

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the period under review:

- ✓ Details relating to deposits covered under Chapter V of the Companies Act, 2013.
- ✓ Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
- ✓ The Company has no associates/subsidiaries.
- ✓ No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.
- ✓ CSR is not applicable on the Company.

➤ DEPOSITS

The Company has not accepted any deposits during the period under review.

➤ TRANSFER TO RESERVE

During the period under report, your Directors do not propose to create any specific Reserve(s).

➤ DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that:

- In the preparation of the annual accounts for the period ended March 31st, 2019, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.
- The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31st, 2019 and of the loss of the Company for the period ended on that date.
- The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- The Directors have prepared the annual accounts on a 'going concern' basis.
- The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

➤ ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and cooperation received from the banks, Government authorities, customers, vendors and members during the period under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

WONDERLAND DISTRIBUTORS PVT. LTD.

Mahendra Kumar Jain

Director / Authorised Signatory

MAHENDRA KUMAR JAIN

DIRECTOR

(DIN: 00433429)

WONDERLAND DISTRIBUTORS PVT. LTD.

Sanjay Kumar Thirani

Director / Authorised Signatory

SANJAY KUMAR THIRANI

DIRECTOR

(DIN: 00248842)

PLACE: KOLKATA

DATE: 24TH DAY OF JUNE, 2019

ANNEXURE: "A"

Extract of Annual Return pursuant to sec. 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014 in Form: MGT-9

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
as on financial year ended on 31.03.2019
Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I REGISTRATION & OTHER DETAILS:

i	CIN	U51109WB200BPTC125507
ii	Registration Date	08.05.2008
iii	Name of the Company	WONDERLAND DISTRIBUTORS PRIVATE LIMITED
iv	Category/Sub-category of the Company	Pvt Ltd Company
v	Address of the Registered office & contact details	1/1, CAMAC STREET 3RD FLOOR, SITE NO.7 KOLKATA 700016
vi	Whether listed company	No
vii	Name, Address & contact details of the Registrar & Transfer Agent, if any.	N.A

II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated

Sl No	Name & Description of main products/services	NIC Code of the Product /service	% to total turnover of the company
1			
2			

III PARTICULARS OF HOLDING, SUBSIDIARY & ASSOCIATE COMPANIES

Sl No	Name & Address of the Company	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% OF SHARES HELD	APPLICABLE SECTION
1					

SHAREHOLDING PATTERN (Equity share capital Break up as % to total Equity)

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% of change during the Year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian	-	-	-	-	-	-	-	-	-
a) Individual/HUF	-	-	-	-	-	-	-	-	-
b) Central Govt. or State Govt.	-	-	-	-	-	-	-	-	-
c) Bodies Corporate	-	-	-	-	-	-	-	-	-
d) Bank/FI	-	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-	-
SUB TOTAL (A) (1)	-	-	-	-	-	-	-	-	-
(2) Foreign	-	-	-	-	-	-	-	-	-
a) NRI- Individuals	-	-	-	-	-	-	-	-	-
b) Other Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks/FI	-	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-	-
SUB TOTAL (A) (2)	-	-	-	-	-	-	-	-	-
Total Shareholding of Promoter (A) = (A)(1)+(A)(2)	-	-	-	-	-	-	-	-	-
B. PUBLIC SHAREHOLDING									
(1) Institutions	-	-	-	-	-	-	-	-	-
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks/FI	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-
d) State Govt.	-	-	-	-	-	-	-	-	-
e) Venture Capital Fund	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
SUB TOTAL (B)(1)	-	-	-	-	-	-	-	-	-
(2) Non Institutions	-	-	-	-	-	-	-	-	-
a) Bodies corporate	-	-	-	-	-	-	-	-	-
Indian	-	-	-	-	-	-	-	-	-
b) Overseas	-	1,000	1,000	10%	-	1,000	1,000	10%	-
b) Individuals	-	-	-	-	-	-	-	-	-
i) Individual shareholders holding nominal share capital upto Rs.1 lakh	-	5,000	5,000	50%	-	5,000	5,000	50%	-
ii) Individual shareholders holding nominal share capital in excess of Rs. 1 lakh	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
SUB TOTAL (B)(2)	-	10,000	10,000	100%	-	10,000	10,000	100%	-
Total Public Shareholding (B) = (B)(1)+(B)(2)	-	10,000	10,000	100%	-	10,000	10,000	100%	-
C. Shares held by Custodian for GDRs & ADRs									
Grand Total (A+B+C)	-	10,000	10,000	100%	-	10,000	10,000	100%	-

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative share holding during the year	
		No. of Shares	% of total shares of the company		No. of shares	% of total shares of the company
1	2020 Trade (Pvt) Ltd	01/04/2018				
		31/03/2019	2,500	25%		
		31/03/2020	2,500	25%	No Change	2,500

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative share holding during the year	
		No. of Shares	% of total shares of the company		No. of shares	% of total shares of the company
2	Sunshine (Private) Pvt Ltd	01/04/2018				
		31/03/2019	1,500	15%		
		31/03/2020	1,500	15%	No Change	1,500

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative share holding during the year	
		No. of Shares	% of total shares of the company		No. of shares	% of total shares of the company
3	Aurality Finance & Investment Pvt Ltd	01/04/2018				
		31/03/2019	1,000	10%		
		31/03/2020	1,000	10%	No Change	1,000

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative share holding during the year	
		No. of Shares	% of total shares of the company		No. of shares	% of total shares of the company
6	Mechandise Export (Pvt)	01/04/2018				
		31/03/2019	500	5%		
		31/03/2020	500	5%	No Change	500

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative share holding during the year	
		No. of Shares	% of total shares of the company		No. of shares	% of total shares of the company
7	Sanghy Export Private	01/04/2018				
		31/03/2019	300	3%		
		31/03/2020	300	3%	No Change	300

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative share holding during the year	
		No. of Shares	% of total shares of the company		No. of shares	% of total shares of the company
8	Vee Patel Commerce Pvt Ltd	01/04/2018				
		31/03/2019	1,000	10%		
		31/03/2020	1,000	10%	No Change	1,000

(vi) Shareholding of Directors & IOP

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative share holding during the year	
		No. of Shares	% of total shares of the company		No. of shares	% of total shares of the company
1		01/04/2018				
		31/03/2019		0%		
		31/03/2020		0%	No Change	

V. LIABILITIES

Liabilities of the Company including interest payable/borrowed but not due for payment				
	Secured Liabilities including deposits	Unsecured Liabilities	Deposits	Total Liabilities
Liabilities at the beginning of the financial year:				
(i) Principal amount		467,64,708	-	467,64,708
(ii) Interest due but not paid		48,26,844	-	48,26,844
(iii) Interest accrued but not due		-	-	-
Total (i-iii)		515,91,552	-	515,91,552
Change in liabilities during the financial year:				
Receipts		31,30,411	-	31,30,411
Paid		4,01,319	-	4,01,319
Net Change		27,29,092	-	27,29,092
Liabilities at the end of the financial year:				
(i) Principal amount		493,20,644	-	493,20,644
(ii) Interest due but not paid		48,26,844	-	48,26,844
(iii) Interest accrued but not due		-	-	-
Total (i-iii)		541,47,488	-	541,47,488

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole time Director and/or Manager - Nil

S.No.	Particulars of Remuneration	Name of the MD/MTD/Manager	Total Amount
1	Basic salary		
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961		
	(b) Value of perquisites up to 17(2) of the Income Tax Act, 1961		
	(c) Profits in lieu of salary under section 17(2) of the Income Tax Act, 1961		
2	Stock options		
3	Travel Exp/ty		
4	Commission as % of profit/ other benefits		
5	Others, please specify		
	Total (1-5)		
	As per the Act		

B. Remuneration to other directors - Nil

S.No.	Particulars of Remuneration	Name of the Director	Total Amount
1	Independent Director		
	(a) Fee for attending board/committee meetings		
	(b) Commission		
	(c) Others, please specify		
	Total (1)		
2	Other Non Executive Directors		
	(a) Fee for attending board/committee meetings		
	(b) Commission		
	(c) Others, please specify		
	Total (2)		
	Total (1+2)		
	Total (Managerial Remuneration) As per the Act		

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD - Nil

S.No.	Particulars of Remuneration	Key Managerial Personnel			Total
		CEO	Company Secretary	CFO	
1	Basic salary				
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961				
	(b) Value of perquisites up to 17(2) of the Income Tax Act, 1961				
	(c) Profits in lieu of salary under section 17(2) of the Income Tax Act, 1961				
2	Stock options				
3	Travel Exp/ty				
4	Commission as % of profit/ other benefits				
5	Others, please specify				
	Total				

PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES - NIL

Type	Section of the Companies Act	Brief Description	Details of Penalty/Punishment/Compounding fees imposed	Authority (RD/NCLT/Court)	Appeal made if any (give details)
A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

For and on behalf of Board of Directors:

WONDERLAND DISTRIBUTORS PVT. LTD.

Mahendra Kumar Jain

Director / Authorised Signatory

MAHENDRA KUMAR JAIN

DIN: 00433429

WONDERLAND DISTRIBUTORS PVT. LTD.

Sanjay Kumar Thirani

Director / Authorised Signatory

SANJAY KUMAR THIRANI

DIN: 00248842



DAMLE DHANDHANIA & CO.
CHARTERED ACCOUNTANTS

TEMPLE TOWER
P-17A, Ashutosh Chowdhury Avenue
G - 1, Ground Floor
Opp. Ballygunge Birla Mandir
Kolkata - 700 019
Phone : 033 4003 1388
E-mail : damledhandhania@gmail.com

INDEPENDENT AUDITORS' REPORT

To the Members of,

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Wonderland Distributors Private Limited ("the Company"), which comprise the balance sheet as at March 31, 2019, and the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, including the financial position of the Company as at 31 March, 2019, and its financial performance including its cash for the year ended on that date.

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2019; and
- b) in the case of the Statement of Profit and Loss, Profit of the Company for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



Reporting of key audit matters as per SA701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is no material misstatement of this other information, herefore we are not required to report in respect of Information other than the financial statements.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of the accounting policies used and the reasonableness of the accounting estimates and related disclosures made by the management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, there are no future events or conditions that may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

As required by the Companies (Auditor's Report) Order 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (1) of section 143 of the Companies Act, 2013 we have not given any Annexure, a statement on the matters specified in paragraphs 3 and 4 of the Order, as the same is not applicable.



As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet and the statement of profit and loss dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2019 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2019 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, no such report is to be issued as per MCA Notification G.S.R 464(E) dated 13.06.2017; and
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.



Place: Kolkata
Date: 30th Day of August, 2019

For Damle Dhandhanias & Co.
Chartered Accountants
Firm Registration Number: 325361E

A handwritten signature in black ink, appearing to read "Ajay Dhandhanias".

Ajay Dhandhanias
Partner

Membership No.: 059061
UDIN : 19059061AAAAGC5979

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Balance Sheet as at 31st March, 2019

Particulars	Notes	31-Mar-19	31-Mar-18
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	1,00,000	1,00,000
(b) Reserves and Surplus	3	(1,19,108)	(1,19,194)
(2) Non-Current Liabilities			
(a) Long-term borrowings	4	591,10,790	526,21,688
(3) Current Liabilities			
(a) Short Term Borrowings	5	30,95,456	1,19,137
) Other current Liability	6	7,45,153	8,76,431
(b) Short Term Provisions	7	482	465
Total		629,32,773	535,98,527
II. ASSETS			
(1) Non-Current assets			
(a) Long Term Loans & Advances	8	60,00,000	60,00,000
(1) Current Assets			
(a) Inventories	9	361,89,122	310,35,459
(b) Cash and cash equivalents	10	13,39,190	12,59,094
(c) Short Term Loans & Advances	11	194,04,461	153,03,974
Total		629,32,773	535,98,527

SIGNIFICANT ACCOUNTING POLICY

1

Notes referred to above form an integral part of Balance Sheet.

2-18

As per our report of even date attached.

FOR DAMLE DHANDHANIA & CO

Chartered Accountant

Firm Regn No. 325361E

Sanjay Dhandhanian



AJAY DHANDHANIA

Partner

Membership No. 059061

Place: Kolkata

Dated: The 30th Day of August, 2019

WONDERLAND DISTRIBUTORS PVT. LTD. Board of Directors

Mahendra Kumar Jain

Director / Authorised Signatory

Mahendra Kumar Jain

DIN-00433429

WONDERLAND DISTRIBUTORS PVT. LTD.

Sanjay Kumar Thirani

Director / Authorised Signatory

Sanjay Kumar Thirani

DIN-00248842

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Profit and Loss Statement for the year ended 31st March, 2019

Particulars	Notes	31-Mar-19	31-Mar-18
<i>I. Income</i>			
Revenue from operations		-	-
Other Income		-	-
I. Total Revenue	12	11,300	14,000
		<u>11,300</u>	<u>14,000</u>
<i>II. Expenses:</i>			
Other expenses		-	-
II. Total Expenses	13	11,214	11,561
		<u>11,214</u>	<u>11,561</u>
III. Profit before exceptional and extraordinary items and tax (I - II)			
		86	2,439
IV. Tax expense:			
Current tax		17	465
MAT Credit Entitlement		(17)	(465)
V. Profit/(Loss) for the period (III - IV)			
		86	2,439
VI. Earning per equity share:			
(1) Basic		0.01	0.24
(2) Diluted		0.01	0.24

SIGNIFICANT ACCOUNTING POLICY

1

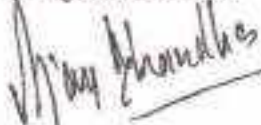
Notes referred to above form an integral part of Balance Sheet.

2-18

As per our report of even date attached.

DR DAMLE DHANDHANIA & CO

Chartered Accountant
Firm Regn No.325361E




AJAY DHANDHANIA

Partner

Membership No. 059061

Place: Kolkata

Dated: The 30th Day of August, 2019

WONDERLAND DISTRIBUTORS PVT. LTD.

For and on behalf of the Board of Directors

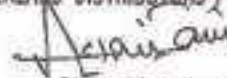
Mahendra Kumar Jain

Director / Authorised Signatory

Mahendra Kumar Jain

DIN-00433429

WONDERLAND DISTRIBUTORS PVT. LTD.



Director / Authorised Signatory

Sanjay Kumar Thirani

DIN-00248842

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2019

NOTE-1

SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the generally accepted Accounting practices followed in India, applicable Accounting Standards issued by "The Institute of Chartered Accountants of India" and relevant provisions of the Companies Act, 2013. A summary of significant accounting policies which have been applied consistently, is set out below:

1.1 BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention on the basis of a going concern in accordance with the generally accepted accounting principles as adopted consistently by the company and in accordance with the provisions of the Companies Act, 2013.

1.2 USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

1.3 INVENTORIES

The Construction work in progress is valued at lower of cost or net realisable value. Cost includes cost of land, rates and taxes, construction costs, borrowing costs, other direct expenditure, allocated overheads and other incidental expenses.

1.4 TAXES ON INCOME

a) Provision for Current tax is made on the basis of the estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

1.5 CASH AND CASH EQUIVALENTS

Cash and cash equivalent comprises cash in hand and bank.

1.6 EARNING PER SHARE

Basic Earning per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the simple average number of equity shares outstanding during the period.



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on financial statement for the year ended 31.03.2019

2 Share Capital

Sr. No	Particulars	31-Mar-19	31-Mar-18
1	AUTHORIZED CAPITAL 20,000 (P.Y. 20,000) Equity Shares of Rs. 10/- each.	2,00,000	2,00,000
		2,00,000	2,00,000
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL 10,000 (P.Y. 10,000) Equity Shares of Rs. 10/- each, Fully Paid up	1,00,000	1,00,000
	Total	1,00,000	1,00,000

2.1 Reconciliation of Nos. Of Shares

	31-Mar-19	31-Mar-18
Number of Equity Shares at the beginning	10,000	10,000
Add:- Number of Shares Issued	-	-
Number of Equity Shares at the end	10,000	10,000

The Company has one class of equity share having a par value of Rs.10/- each. Each shareholder is eligible for one vote per share held.

2.2 List of shareholders holding more than 5% of Issued, Subscribed and Paid-Up share.

Sr. No	Name	Class of Share	No. of Share Holding	Percentage of Holding
1	RAJSHREE MECANTILES PVT. LTD.	Equity	2,000	20%
2	AXIS COMMOTRADE PVT. LTD.	Equity	1,000	10%
3	FALAK TRADELINKS PVT. LTD	Equity	2,500	25%
4	SUNSHINE FINTRADE PVT. LTD.	Equity	1,500	15%
5	ALMIGHTYFINANCE INVESTMENT PVT. LTD.	Equity	1,000	10%
6	VEE POINT COMMERCES PVT. LTD.	Equity	1,000	10%

3 Reserve & Surplus

Sr. No	Particulars	31-Mar-19	31-Mar-18
1	Surplus/(Deficit) in Statement of Profit & Loss Profit/(Loss) brought forward from previous year	(1,19,194)	(1,21,633)
	Add: Profit/(Loss) for the year	86	2,439
	Closing Balance	(1,19,108)	(1,19,194)

4 Long Term Borrowings

Sr. No	Particulars	31-Mar-19	31-Mar-18
1	Unsecured Loans		
(a)	Loan from others	591,10,790	526,21,688
	Total	591,10,790	526,21,688

5 Short Term Borrowings

Sr. No	Particulars	31-Mar-19	31-Mar-18
1	Bank Overdraft Balance		
(a)	The Ratnakar Bank	30,95,456	1,19,137
	Total	30,95,456	1,19,137



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on financial statement for the year ended 31.03.2019

6 Other Current Liabilities

Sr. No	Particulars	31-Mar-19	31-Mar-18
1	Tax Deducted at Source	5,13,368	6,50,776
2	Expenses Payable	2,17,300	2,17,300
3	Audit Fees Payable	12,285	8,155
	Total	7,43,153	8,76,431

7 Short Term Provisions

Sr. No	Particulars	31-Mar-19	31-Mar-18
1	Provision for Tax (A.Y. 18-19)	463	463
2	Provision for Tax (A.Y. 19-20)	17	-
	Total	482	463

8 Long Term Loans & Advances

Sr. No	Particulars	31-Mar-19	31-Mar-18
1	Long Term Advances To Others	60,00,000	60,00,000
	Total	60,00,000	60,00,000

9 Inventories

Sr. No	Particulars	31-Mar-19	31-Mar-18
	Work in Progress		
1	Land	22,000	22,000
2	Donation	10,000	10,000
3	Interest Paid	339,83,719	288,30,056
4	Legal Expenses	3,02,388	3,02,388
5	Conveyance Expenses (Site)	8,570	8,570
6	Electricity Charges(Site)	3,920	3,920
7	General Expenses(Site)	18,850	18,850
8	Corporation Tax	92,432	92,432
9	Miscellaneous Expenses(Site)	595	595
10	Printing and Stationery (Site)	3,355	3,355
11	Property tax (Site)	1,01,493	1,01,493
12	Registry Expenses (Site)	5,000	5,000
13	Repairs and Maintenance (Site)	9,730	9,730
14	Salary	8,07,600	8,07,600
15	Security Charges (Site)	21,382	21,382
16	Staff Welfare	560	560
17	Survey Fees	8,824	8,824
18	Telephone Expenses	1,544	1,544
19	Professional Fees	4,31,935	4,31,935
20	Architectural Fees	2,51,250	2,51,250
21	Soil Testing	8,733	8,733
22	Carpet Credit Unutilised	95,242	95,242
	Total	361,89,122	310,35,459

10 Cash & Cash Equivalents

Sr. No	Particulars	31-Mar-19	31-Mar-18
1	Cash-in-Hand		
	Cash Balance (Certified By Management)	13,34,555	12,54,105
	Sub Total (A)	13,34,555	12,54,105
2	Balance with Schedule Banks		
	Punjab National Bank	4,635	4,989
	Sub Total (B)	4,635	4,989
	Total [A + B]	13,39,190	12,59,094



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on financial statement for the year ended 31.03.2019

11 Short Term Loans and Advances

Sr. No	Particulars	31-Mar-19	31-Mar-18
1	<u>Unsecured considered goods, unless otherwise stated:</u>		
	Loans & Advances	194,03,509	153,03,509
	MAT Credit Entitlement	482	465
	Self Assessment Tax	470	-
	Total	194,04,461	153,03,974

12 Other Income

Sr. No	Particulars	31-Mar-19	31-Mar-18
1	Commission received	11,300	14,000
	Total	11,300	14,000

13 Other Expenses

Sr. No	Particulars	31-Mar-19	31-Mar-18
1	Bank Charges	354	1,881
2	Audit Fees	4,130	4,130
3	General Expenses	6,730	2,450
4	ROC Filing Fees	-	600
5	WB Professional Tax	-	2,500
	Total	11,214	11,561



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on financial statement for the year ended 31.03.2019

14 The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

15 Related party disclosures as required under Accounting standard - 18 on "Related Party Disclosure" notified by the Central Government under the Companies (Accounting Standards) Rules, 2006

Name of the Company	Description of Relationship	Nature of Transactions	Outstanding as on 31.03.2019
NA	NA	NA	NIL

16 Indian Accounting Standards:

The Ministry of Corporate Affairs (MCA), through its notification in the Official Gazette dated February 16, 2015 notified Indian Accounting Standards (Ind AS) applicable to certain classes of companies. Ind AS would replace existing Indian GAAP prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. For our company, Ind AS will not be applicable.

17 Payment to Auditors

Statutory Audit Fees reflects payment of Rs 1,150/- to the auditors.

18 a) The company is a small and medium sized (SMC) as defined in the general instructions in respect of Accounting Standards notified under the companies act, 2013. Accordingly, the company has complied with the accounting standards as applicable to a small & medium sized enterprises.

b) In the opinion of the Directors, the current assets, loans & advances have the values at which they are stated in the Balance Sheet, if realised in the ordinary course of business.

c) Deferred tax asset has not been recognised since there is no virtual certainty of its realisation.

d) Earning in foreign currency Current Year- Nil (P.Y. - Nil)
Expenditure in foreign currency Current Year- Nil (P.Y. - Nil)

e) Payment of Gratuity Act is not applicable to the company as number of employees is less than the minimum required for applicability of Gratuity Act.

f) Management has determined that there was no balance outstanding as at the beginning of the year and no transactions entered with Micro, Small and Medium Enterprises as defined under Micro, Small and Medium Enterprises Development Act, 2006, during the current year based on the information available with the company as at March 31, 2019.

FOR DAMLE DHANDHANIA & CO

Chartered Accountant
Firm Regn No. 525361E

AJAY DHANDHANIA
Partner

Membership No. 059061
Place: Kolkata

Dated: The 30th Day of August, 2019



WONDERLAND DISTRIBUTORS PVT. LTD.

Maheendra Kumar Jain

Director / Authorised Signatory

Maheendra Kumar Jain
DIN-00433429

DIRECTORS

WONDERLAND DISTRIBUTORS PVT. LTD.

Sanjay Kumar Thirani

Director / Authorised Signatory
Sanjay Kumar Thirani
DIN-00248842

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

(Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified)
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2020-21

PAN	AAACW8062F		
Name	WONDERLAND DISTRIBUTORS PRIVATE LIMITED		
Address	10/4B, ELGIN ROAD, ELGIN ROAD, KOLKATA, WEST BENGAL, 700020		
Status	Pvt Company	Form Number	ITR-6
Filed u/s	139(1)-Cn or before due date	e-Filing Acknowledgement Number	971919991311220

Taxable Income and Tax details			
	Current Year business loss, if any	1	5277
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	0
	(+)Tax Payable /(-)Refundable (6-7)	8	0
Dividend Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 31-12-2020 10:22:09 from IP address 110.227.111.45 and verified by

PRADIP KUMAR JAIN

having PAN ACQPJ7832H on 31-12-2020 10:22:09 from IP address 110.227.111.45 using

Digital Signature Certificate (DSC).

1952123CN=e-Madhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMadhra Consumer Services Limited,C=IN

DSC details:

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN NO : U51109WB2008PTC125507

Regd. Office : 10/4B Elgin Road 1st Floor, Bhawanipore, Kolkata WB 700020 IN
Email : sumit9384@gmail.com
Contact No : 91 8777769636

DIRECTORS' REPORT

DEAR MEMBERS,

Your Directors take pleasure in presenting their Annual Report for the year 2019-20 of the company together with the Audited Financial Statements for the financial year ended on 31st March, 2020.

➤ FINANCIAL RESULTS

The financial performance of the Company for the financial year ended on 31st March, 2020 is summarized below:

PARTICULARS	For the F/Y: 2019 - 2020	For the F/Y: 2018 - 2019
Revenue from Operation	-	-
Other Income	-	11,300
Total Revenue	-	11,300
Total Expenses	5,277	11,214
Profit/(Loss) Before Tax	(5,277)	86
<u>Tax Expenses:</u>		
Current Income Tax	-	17
Earlier Year Tax	(17)	-
MAT Credit Entitlement	-	(17)
Profit/(Loss) for the Period	(5,260)	86
Basic/Diluted Earnings Per Share (Face Value of INR 10/- each)	(0.53)	0.01

➤ STATE OF COMPANY'S AFFAIRS:

- The Company is engaged in the business of Real Estate Activities.
- The Company continues to sustain its commitment to the highest levels of quality, superior service management, robust information security practices and mature business continuity management.

➤ **IMPACT OF COVID 19:**

During the Last Quarter of the FY 2019-20 the global economy was largely impacted by the COVID - 19 pandemic. The viral respiratory disease which was first reported in Wuhan, China in December, 2019 was later declared as a pandemic by the World Health Organization (WHO). The Indian economy could not remain immune to this global pandemic and was largely impacted with the measures taken to contain the spread of the virus by the Central State Governments.

The Company is monitoring the situation closely and operations is being resumed in a phased manner taking into account directives from the Government. The Company has evaluated its liquidity position and of recoverability and carrying value of its assets and has concluded that no material adjustments are required at this stage in the Financial Results.

For our Company, the focus was ensuring the health and well-being of all employees, staffs and workers engaged across the Offices etc. In the last week of March, 2020 the Company suspended its operations across India temporarily and moved to 'work from home' policy for all its employees and thereby reducing potential risk to them during the spread of the disease.

As on the date of signing this report your Company is taking precautions and have allowed opening up of the offices as per Govt. guidelines.

➤ **MATERIAL CHANGES & COMMITMENTS:**

No such significant material change and/or commitment have occurred between the end of the Financial Year: 2019-20 and the date of this Report, which could have affected the financial position of the Company.

➤ **CAPITAL STRUCTURE OF THE COMPANY:**

THE CAPITAL STRUCTURE OF THE COMPANY AS ON 31ST MARCH, 2020:

<u>SHARE CAPITAL</u>	<u>AMOUNT(Rs.)</u>
<u>AUTHORIZED SHARE CAPITAL:</u>	
• EQUITY SHARES 20,000 of Rs. 10/- each	2,00,000
<u>ISSUED/SUBSCRIBED AND PAID-UP SHARE CAPITAL:</u>	
• EQUITY SHARES 10,000 of Rs. 10/- each	1,00,000

➤ **DIVIDEND**

Your Directors do not recommend any dividend during the period under review for the year ended 31st March, 2020.

➤ **TRANSFER TO RESERVE**

During the financial year under report, your Directors do not propose to create any specific Reserve(s).

➤ **DETAILS OF SUBSIDIARIES, ASSOCIATES & JV**

The Company does not have any Subsidiaries or Associates or JV.

➤ **SHARES**

The Company has not issued any Shares during the period under review.

➤ **BUY BACK OF SECURITIES**

The Company has not bought back any of its securities during the period under review.

➤ **DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)**

As at the end of the financial year 2019-20, Board was comprised of Two Directors, viz., Mr. Pradip Kumar Jain (DIN: 00654182) and Mr. Pradip Kumar Saraogi (DIN: 06364272).

In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole time KMPs.

➤ **STATUTORY AUDITORS**

Pursuant to the provisions of the Companies Act, 2013 and the rules made there under, M/s. DAMLE DHANDHANIA & CO., Chartered Accountants have been appointed at the Annual General Meeting.

➤ **BOARD'S COMMENT ON THE AUDITORS' REPORT**

The observation of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and does not call for any further comment.

➤ **MEETINGS OF BOARD OF DIRECTORS**

During the Financial Year 2019-20, the Board met 4 times on 18/06/2019, 14/08/2019, 05/12/2019 and 15/03/2020.

➤ **PARTICULARS OF LOANS AND INVESTMENT**

The Company has not made any Investment, Given Guarantee and Securities during the year Under Review.

➤ **EXTRACT OF ANNUAL RETURN**

The Extract of Annual Return in Form No. MGT-9 as required under Section 92 of the Companies Act, 2013 for the financial year ending March 31, 2020 is annexed hereto as "Annexure - A" and forms part of this report.

➤ **CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES**

The details of the transactions with the related parties as defined under Section 188 of the Companies Act, 2013 are given in the notes to the Financial Statements.

➤ **AUDITOR'S REPORT**

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors remarks in their report are self-explanatory and do not call for any further comments.

➤ **SECRETARIAL AUDIT**

The Company is not required to appoint any Secretarial Auditor during the year Under Review.

➤ **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS & OUTGO:**

◆ **CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION**

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

◆ **FOREIGN EXCHANGE EARNINGS AND OUTGO**

Earnings	NIL
Outgo	NIL

➤ **RISK MANAGEMENT POLICY**

The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework.

➤ **CORPORATE SOCIAL RESPONSIBILITY (CSR POLICY)**

CSR is not applicable on the Company during the period under review.

➤ **PUBLIC DEPOSITS**

The Company has not invited or accepted deposits from the public covered under Section 73 of the Act and the Companies (Acceptance of Deposits) Rules, 2014, as amended.

➤ **DIRECTOR'S RESPONSIBILITY STATEMENT**

Pursuant to Section 134(3) (c) of the Companies Act, 2013 the Board of Directors of the Company confirms that:

- In the preparation of the annual accounts for the year ended March 31, 2020, the applicable accounting standards read with requirements set out under Schedule III to the Companies Act, 2013 have been followed and there are no material departures from the same.
- The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2020 and of the loss of the Company for the year ended on that date.
- The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- The Directors have prepared the annual accounts on a 'going concern' basis.
- The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable to the Company.
- The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such system are adequate and operating effectively.

The Directors thank the Company's employees, customers, vendors, investors and academic partners for their continuous support.

The Directors also thank the Government of India, Governments of various states in India, Governments of various countries and concerned Government departments and agencies for their co-operation.

The Directors regret the loss of life due to COVID-19 pandemic and are deeply grateful and have immense respect for every person who risked their life and safety to fight this pandemic.

The Directors appreciate and value the contribution made by every member of the Wonderland Distributors Private Limited family.

➤ SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS / TRIBUNALS

There are no significant material orders passed by the Regulators / Courts / Tribunals which would impact the Going Concern status of the Company and its future operations.

➤ ACKNOWLEDGMENT

Your Directors would like to express their sincere appreciation for the assistance and cooperation received from the banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

For Wonderland Distributors Pvt. Ltd.

Pradip Kumar Jain
Director.

PRADIP KUMAR JAIN

(DIN: 00654182)

For Wonderland Distributors Pvt. Ltd.

Pradip Kumar Sarangi
Director.

Pradip Kumar Sarangi

(DIN: 06364272)

PLACE: KOLKATA

DATE: The 02th Day of December, 2020

ANNEXURE: "A"

Extract of Annual Return pursuant to sec. 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014 in Form: MGT-9

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
as on financial year ended on 31.03.2020
Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I REGISTRATION & OTHER DETAILS:

i	CIN	U51109WB2008PTC121507
ii	Registration Date	08.05.2008
iii	Name of the Company	WONDERLAND DISTRIBUTORS PRIVATE LIMITED
iv	Category/Sub-category of the Company	Pvt Ltd Company
v	Address of the Registered office & contact details	10/48, ELGIN ROAD 1ST FLOOR KOLKATA WB 700020 IN
vi	Whether listed company	No
vii	Name, Address & contact details of the Registrar & Transfer Agent, if any.	N.A.

II PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated

Sl No	Name & Description of main products/services	NIC Code of the Product /service	% to total turnover of the company
1			
2			

III PARTICULARS OF HOLDING, SUBSIDIARY & ASSOCIATE COMPANIES

Sl No	Name & Address of the Company	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% OF SHARES HELD	APPLICABLE SECTION
1					

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% of change during the Year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian	-	-	-	-	-	-	-	-	-
a) Individual/HUF	-	-	-	-	-	-	-	-	-
b) Central Govt.or State Govt.	-	-	-	-	-	-	-	-	-
c) Bodies Corporates	-	-	-	-	-	-	-	-	-
d) Bank/FI	-	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-	-
SUB TOTAL (A) (1)	-	-	-	-	-	-	-	-	-
(2) Foreign	-	-	-	-	-	-	-	-	-
a) NRI- Individuals	-	-	-	-	-	-	-	-	-
b) Other Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks/FI	-	-	-	-	-	-	-	-	-
e) Any other...	-	-	-	-	-	-	-	-	-
SUB TOTAL (A) (2)	-	-	-	-	-	-	-	-	-
Total Shareholding of Promoter (A)= (A)(1)+(A)(2)	-	-	-	-	-	-	-	-	-
B. PUBLIC SHAREHOLDING									
(1) Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks/FI	-	-	-	-	-	-	-	-	-
c) Central govt	-	-	-	-	-	-	-	-	-
d) State Govt.	-	-	-	-	-	-	-	-	-
e) Venture Capital Fund	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIIS	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
SUB TOTAL (B)(1):	-	-	-	-	-	-	-	-	-
(2) Non Institutions									
a) Bodies corporates									
i) Indian	-	1,000	1,000	10%	-	1,000	1,000	10%	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs 1 lakhs	-	9,000	9,000	90%	-	9,000	9,000	90%	-
ii) Individuals shareholders holding nominal share capital in excess of Rs. 1 lakhs	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
SUB TOTAL (B)(2):	-	10,000	10,000	100%	-	10,000	10,000	100%	-
Total Public Shareholding (B)= (B)(1)+(B)(2)	-	10,000	10,000	100%	-	10,000	10,000	100%	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	10,000	10,000	100%	-	10,000	10,000	100%	-

(ii) SHARE HOLDING OF PROMOTERS

Sl. No.	Shareholder's Name	Share holding at the beginning of the Year			Shareholding at the end of the year			% change in share holding during the year
		No. of shares	% of total shares of the company	% of shares pledged encumbered to total shares	No. of shares	% of total shares of the company	% of shares pledged encumbered to total shares	

(iii) CHANGE IN PROMOTERS' SHAREHOLDING (SPECIFY IF THERE IS NO CHANGE)

No Change in Promoters Holding

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative Share holding during the year	
		No. of Shares	% of total shares of the company		No of shares	% of total shares of the company
1						
	01-04-2019	-	-		-	-
	31-03-2020	-	-	No Change	-	-

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters & Holders of GDRs & ADRs)

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative Share holding during the year	
		No. of Shares	% of total shares of the company		No of shares	% of total shares of the company
1	Raj Shree Mercantiles Pvt Ltd					
	01-04-2019	2,000	20%		-	-
	31-03-2020	2,000	20%	No Change	2,000	20%

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative Share holding during the year	
		No. of Shares	% of total shares of the company		No of shares	% of total shares of the company
2	Axis Comtrade Pvt Ltd					
	01-04-2019	1,000	10%		-	-
	31-03-2020	1,000	10%	No Change	1,000	10%

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative Share holding during the year	
		No. of Shares	% of total shares of the company		No of shares	% of total shares of the company
3	Palak Tradeflink Pvt Ltd					
	01-04-2019	2,500	25%		-	-
	31-03-2020	2,500	25%	No Change	2,500	25%

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative Share holding during the year	
		No. of Shares	% of total shares of the company		No of shares	% of total shares of the company
4	Sunshine Fintrade Pvt Ltd					
	01-04-2019	1,500	15%		-	-
	31-03-2020	1,500	15%	No Change	1,500	15%

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year	Increase / Decrease in shareholding	Cumulative Share holding during the year
---------	--------------------	--	-------------------------------------	--

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative Share holding during the year	
		No. of Shares	% of total shares of the company		No. of shares	% of total shares of the company
5	Almighty Finance & Investment Pvt Ltd	01-04-2019	1,000	10%		
		31-03-2020	1,000	10%	No Change	1,000 10%

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative Share holding during the year	
		No. of Shares	% of total shares of the company		No. of shares	% of total shares of the company
6	Mahendra Kumar Jain	01-04-2019	500	5%		
		31-03-2020	500	5%	No Change	500 5%

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative Share holding during the year	
		No. of Shares	% of total shares of the company		No. of shares	% of total shares of the company
7	Sanjay Kumar Thirani	01-04-2019	500	5%		
		31-03-2020	500	5%	No Change	500 5%

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative Share holding during the year	
		No. of Shares	% of total shares of the company		No. of shares	% of total shares of the company
8	Vee Point Commerce Pvt Ltd	01-04-2019	1,000	10%		
		31-03-2020	1,000	10%	No Change	1,000 10%

(v) Shareholding of Directors & KMP

Sl. No.	Shareholder's Name	Share holding at the beginning/end of the Year		Increase / Decrease in shareholding	Cumulative Share holding during the year	
		No. of Shares	% of total shares of the company		No. of shares	% of total shares of the company
1		01-04-2019		0%		
		31-03-2020		0%	No Change	

V INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment				
	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	-	5,86,72,495	-	5,86,72,495
ii) Interest due but not paid	-	46,38,295	-	46,38,295
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	6,33,10,790	-	6,33,10,790
Change in Indebtedness during the financial year				
Additions	-	2,10,70,799	-	2,10,70,799
Reduction	-	41,58,012	-	41,58,012
Net Change	-	1,69,12,787	-	1,69,12,787
Indebtedness at the end of the financial year				
i) Principal Amount	-	7,45,12,778	-	7,45,12,778
ii) Interest due but not paid	-	57,10,799	-	57,10,799
iii) Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	-	8,02,23,577	-	8,02,23,577

VI REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole time director and/or Manager: NIL

Sl.No	Particulars of Remuneration	Name of the MD/WTD/Manager	Total Amount
1	Gross salary		
	(a) Salary as per provisions contained in section 17(1) of the Income Tax, 1961.		
	(b) Value of perquisites u/s 17(2) of the income tax Act, 1961		
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961		
2	Stock option		
3	Sweat Equity		
4	Commission		
	as % of profit		
	others (specify)		
5	Others, please specify		
	Total (A)		
	Ceiling as per the Act		

B. Remuneration to other directors: - NIL

Sl.No	Particulars of Remuneration	Name of the Directors			Total Amount
1	Independent Directors				
	(a) Fee for attending board committee meetings				
	(b) Commission				
	(c) Others, please specify				
	Total (1)				
2	Other Non Executive Directors				
	(a) Fee for attending board committee meetings				
	(b) Commission				
	(c) Others, please specify				
	Total (2)				
	Total (B)=(1+2)				
	Total Managerial Remuneration				
	Overall Ceiling as per the Act.				

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD - NIL

Sl. No.	Particulars of Remuneration	Key Managerial Personnel				Total
		CEO	Company Secretary	CFO	Total	
1	Gross Salary					
	(a) Salary as per provisions contained in section 17(1) of the Income Tax Act, 1961.					
	(b) Value of perquisites u/s 17(2) of the Income Tax Act, 1961					
	(c) Profits in lieu of salary under section 17(3) of the Income Tax Act, 1961					
2	Stock Option					
3	Sweat Equity					
4	Commission					
	as % of profit					
	others, specify					
5	Others, please specify					
	Total					

Type	Section of the Companies Act	Brief Description	Details of Penalty/Punishment/Compounding fees imposed	Authority (RD/NCLT/Court)	Appeal made if any (give details)
A. COMPANY					
Penalty					
Punishment					
Compounding					
B. DIRECTORS					
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty					
Punishment					
Compounding					

For and on behalf of Board of Directors:
For Wonderland Distributors Pvt. Ltd.

Pradip Kumar Jain
Director.

PRADIP KUMAR JAIN
DIN: 00654182

For Wonderland Distributors Pvt. Ltd.

Pradip Kumar Sarangi
Director.

PRADIP KUMAR SARAOGI
DIN: 06364272



DAMLE DHANDHANIA & CO.
CHARTERED ACCOUNTANTS

TEMPLE TOWER
P-17A, Ashutosh Chowdhury Avenue
G - 1, Ground Floor
Opp. Ballygunge Birla Mandir
Kolkata - 700 019
Phone : 033 4003 1388
E-mail : damledhandhanis@gmail.com

INDEPENDENT AUDITORS' REPORT

To the Members of,

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Wonderland Distributors Private Limited ("the Company"), which comprise the balance sheet as at March 31, 2020, the Statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, including the financial position of the Company as at 31 March, 2020, and its financial performance including its cash for the year ended on that date:

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at 31st, March, 2020; and
- b) in the case of the Statement of Profit and Loss, Loss of the Company for the year ended on that date

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

On the basis of its assessment of the impact of the outbreak of COVID-19 on business operations of the entity, the entity's management may conclude that no adjustments are required in the financial statements as it does not impact the current financial year.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



Reporting of key audit matters as per SA701. Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is no material misstatement of this other information; therefore we are not required to report in respect of Information other than the financial statements.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's management are responsible to make a detailed assessment (to the extent possible based on the information available) of the impact of COVID19 on the items, components of the financial statements including disclosures in the financial statement.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.



Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

Evaluate the appropriateness of the accounting policies used and the reasonableness of the accounting estimates and related disclosures made by the management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, there are no future events or conditions that may cause the Company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Report on other legal and regulatory requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 we have not given any Annexure, a statement on the matters specified in paragraphs 3 and 4 of the Order, as the same is not applicable.

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The balance sheet, the statement of profit and loss dealt with by this report are in agreement with the books of account;
- (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- (e) On the basis of the written representations received from the directors as on March 31, 2020 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, no such report is to be issued as per MCA Notification G.S.R 464(E) dated 13.06.2017;
- (g) The Company being a private limited company, the other matters to be included in the Auditor's Report in accordance with the requirements of section 197 (16) of the Act, as amended, in respect of whether the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act is not applicable; and
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
 - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Place: Kolkata

Date: 08th Day of December, 2020

UDIN: 20059061AAA0UJ6254



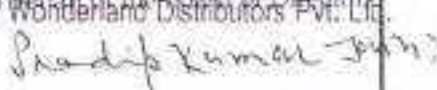
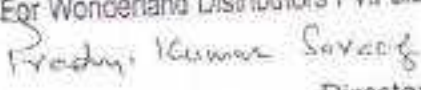
For Damle Dhandhunia & Co.
Chartered Accountants
Registration Number: 325361E

(Signature)
Damle Dhandhunia
Partner

Membership No.: 059061

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Balance Sheet as at 31st March, 2020

Particulars	Notes	As at	
		31-03-2020 (Rs.)	31-03-2019 (Rs.)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	1,00,000	1,00,000
(b) Reserves and Surplus	3	(1,24,368)	(1,19,108)
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	4	8,02,23,577	6,33,10,790
(3) Current Liabilities			
(a) Other Current Liabilities	5	7,82,468	7,54,280
(b) Short Term Provisions	6	-	482
Total		8,09,81,677	6,40,46,444
II. ASSETS			
(1) Non-Current Assets			
(a) Long Term Loans & Advances	7	60,36,025	60,00,000
(2) Current Assets			
(a) Inventories	8	7,28,22,258	5,66,83,631
(b) Cash and Cash Equivalents	9	20,00,305	13,61,861
(c) Short Term Loans & Advances	10	1,23,089	952
Total		8,09,81,677	6,40,46,444
SIGNIFICANT ACCOUNTING POLICY	1		
Notes referred to above form an integral part of Balance Sheet.	2-17		
As per our report of even date attached.			
FOR DAMLE DHANDHANIA & CO Chartered Accountant Firm Registration No. 325361E  AJAY DHANDHANIA Partner Membership No. 059061 Place: Kolkata Dated: 08/12/2020 UDIN: UDIN: 20059061AAAAUJ6284		For and on behalf of the Board of Directors For Wonderland Distributors Pvt. Ltd.  Director Pradip Kumar Jain DIN-00654182 For Wonderland Distributors Pvt. Ltd.  Director Pradip Kumar Sarangi DIN-06364272	

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Profit and Loss Statement for the year ended 31st March, 2020

Particulars	Notes	For the Year Ended	
		31-03-2020 (Rs.)	31-03-2019 (Rs.)
<u>I. Income</u>			
Revenue from operations	11	-	11,300
Other Income		-	-
I. Total Revenue		-	11,300
<u>II. Expenses</u>			
Other expenses	12	5,277	11,214
		5,277	11,214
II. Total Expenses		5,277	11,214
III. Profit before exceptional and extraordinary items and tax (I - II)		(5,277)	86
IV. Tax expense:			
Current Tax		-	17
Earlier Year Taxes		(17)	-
MAT Credit Entitlement		-	(17)
V. Profit/(Loss) for the period (III - IV)		(5,260)	86
VI. Earning per equity share:			
(1) Basic		(0.53)	0.01
(2) Diluted		(0.53)	0.01

SIGNIFICANT ACCOUNTING POLICY

1

Notes referred to above form an integral part of Balance Sheet.

2-17

As per our report of even date attached.

FOR DAMLE DHANDHANIA & CO

Chartered Accountant

Firm Registration No. 325371

Ajay Dhandhania
AJAY DHANDHANIA

Partner

Membership No. 059061

Place: Kolkata

Dated: 08/12/2020

UDIN: 20059061AAAAUJ6284



For and on behalf of the Board of Directors
For Wonderland Distributors Pvt. Ltd.

Pradip Kumar Sarangi
Director

Pradip Kumar Sarangi
DIN: 06364272

For Wonderland Distributors Pvt. Ltd.

Pradip Kumar Sarangi
Director

Pradip Kumar Sarangi
DIN: 06364272

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2020

NOTE-1

SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the generally accepted Accounting practices followed in India, applicable Accounting Standards issued by "The Institute of Chartered Accountants of India" and relevant provisions of the Companies Act, 2013. A summary of significant accounting policies which have been applied consistently, is set out below:

1.1 BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention on the basis of a going concern in accordance with the generally accepted accounting principles as adopted consistently by the company and in accordance with the provisions of the Companies Act, 2013.

1.2 USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

1.3 INVENTORIES

The Construction work in progress is valued at lower of cost or net realisable value. Cost includes cost of land, rates and taxes, construction costs, borrowing costs, other direct expenditure, allocated overheads and other incidental expenses.

1.4 TAXES ON INCOME

a) Provision for Current tax is made on the basis of the estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961.

1.5 CASH AND CASH EQUIVALENTS

Cash and cash equivalent comprises cash in hand and bank.

1.6 EARNING PER SHARE

Basic Earning per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the simple average number of equity shares outstanding during the period.



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on Financial Statement for the year ended 31.03.2020

2 Share Capital

Sr. No	Particulars	As at 31-03-2020 (Rs.)	As at 31-03-2019 (Rs.)
1	AUTHORIZED CAPITAL 20,000 (P.Y. 20,000) Equity Shares of Rs. 10/- each.	2,00,000	2,00,000
		2,00,000	2,00,000
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL 10,000 (P.Y. 10,000) Equity Shares of Rs. 10/- each, Fully Paid up	1,00,000	1,00,000
	Total	1,00,000	1,00,000

2.1 Reconciliation of Nos. Of Shares

	As at 31-03-2020 (Rs.)	As at 31-03-2019 (Rs.)
Number of Equity Shares at the beginning	10,000	10,000
Add:- Number of Shares Issued	-	-
Number of Equity Shares at the end	10,000	10,000

The Company has one class of equity share having a par value of Rs.10/- each. Each shareholder is eligible for one vote per share held.

2.2 List of shareholders holding more than 5% of Issued, Subscribed and Paid-Up share.

Sr. No	Name	Class of Share	No. of Share Holding	Percentage of Holding
1	RAJSHREE MECANTILES PVT. LTD.	Equity	2,000	20%
2	AXIS COMMOTRADE PVT. LTD.	Equity	1,000	10%
3	PALAK TRADELINKS PVT. LTD	Equity	2,500	25%
4	SUNSHINE FINTRADE PVT. LTD.	Equity	1,500	15%
5	ALMIGHTYFINANCE INVESTMENT PVT. LTD.	Equity	1,000	10%
6	VEE POINT COMMERCE PVT. LTD.	Equity	1,000	10%

3 Reserve & Surplus

Sr. No	Particulars	As at 31-03-2020 (Rs.)	As at 31-03-2019 (Rs.)
1	Surplus/(Deficit) in Statement of Profit & Loss Profit/(Loss) brought forward from previous year	(1,19,108)	(1,19,194)
	Add : Profit/(Loss) for the year	(5,260)	86
	Closing Balance	(1,24,368)	(1,19,108)

4 Long Term Borrowings

Sr. No	Particulars	As at 31-03-2020 (Rs.)	As at 31-03-2019 (Rs.)
1	Unsecured Loans		
(a)	From Director	62,07,189	71,28,222
(b)	From Others	7,40,16,388	5,61,82,568
	Total	8,02,23,577	6,33,10,790



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on Financial Statement for the year ended 31.03.2020

5 Other Current Liabilities

Sr. No	Particulars	As at 31-03-2020 (Rs.)	As at 31-03-2019 (Rs.)
1	TDS Payable	6,18,143	5,15,368
2	GST Payable	15,466	-
3	Expenses Payable	1,44,469	2,26,627
4	Audit Fees Payable	3,500	12,285
5	Profession Tax Payable	890	-
	Total	7,82,468	7,54,280

6 Short Term Provisions

Sr. No	Particulars	As at 31-03-2020 (Rs.)	As at 31-03-2019 (Rs.)
1	Provision for Taxation	-	482
	Total	-	482

7 Long Term Loans & Advances

Sr. No	Particulars	As at 31-03-2020 (Rs.)	As at 31-03-2019 (Rs.)
1	Security Deposits	60,00,000	60,00,000
2	CESC Security Deposit	36,025	-
	Total	60,36,025	60,00,000

8 Inventories

Sr. No	Particulars	As at 31-03-2020 (Rs.)	As at 31-03-2019 (Rs.)
1	<u>Work in Progress</u> Project Under Development (Arihant U/Itima)	7,28,22,258	5,66,83,631
	Total	7,28,22,258	5,66,83,631

9 Cash & Cash Equivalents

Sr. No	Particulars	As at 31-03-2020 (Rs.)	As at 31-03-2019 (Rs.)
1	<u>Cash-in-Hand</u> Cash Balance (Certified By Management)	14,53,879	13,34,555
	Sub Total (A)	14,53,879	13,34,555
2	<u>Balance with Schedule Banks</u> Punjab National Bank Ratnakar Bank Ltd.	4,458	4,635
	Sub Total (B)	5,41,968	22,671
	Total [A + B]	20,00,305	13,61,861



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on Financial Statement for the year ended 31.03.2020

10 Short Term Loans and Advances

Sr. No	Particulars	As at 31-03-2020 (Rs.)	As at 31-03-2019 (Rs.)
1	<u>Unsecured considered goods, unless otherwise stated:</u>		
	Loans & Advances	-	-
2	GST Input Available	1,19,607	-
3	Advances to Suppliers	3,000	-
4	MAT Credit Entitlement	482	482
5	Self Assessment Tax	-	470
	Total	1,23,089	952

11 Other Income

Sr. No	Particulars	For the Year Ended 31-03- 2020 (Rs.)	For the Year Ended 31-03- 2019 (Rs.)
1	Commission Received	-	11,300
	Total	-	11,300

12 Other Expenses

Sr. No	Particulars	For the Year Ended 31-03- 2020 (Rs.)	For the Year Ended 31-03- 2019 (Rs.)
1	Bank Charges	177	354
2	Audit Fees	3,500	4,130
3	General Expenses	-	6,730
4	ROC Filing Fees	1,600	-
5	Round Off	0.32	-
	Total	5,277	11,214



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on Financial Statement for the year ended 31.03.2020

13 The previous year's figures have been reworked, regrouped, rearranged and reclassified wherever necessary.

14 Related party disclosures as required under Accounting standard - 18 on "Related Party Disclosure" notified by the Central Government under the Companies (Accounting Standards) Rules, 2006.

Name of the Related Party	Description of Relationship	Nature of Transactions	Outstanding as on 31.03.2020
NA	NA	NA	Nil

15 Indian Accounting Standards:

The Ministry of Corporate Affairs (MCA), through its notification in the Official Gazette dated February 04, 2015 notified Indian Accounting Standards (Ind AS) applicable to certain classes of companies. Ind AS would replace existing Indian GAAP prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. For our company, Ind AS will not be applicable.

16 Payment to Auditors

Statutory Audit Fees reflects payment of Rs 3,500/- to the auditors.

17 a) The company is a small and medium sized (SMC) as defined in the general instructions in respect of Accounting Standards notified under the companies act, 2013. Accordingly, the company has complied with the accounting standards as applicable to a small or medium sized enterprises.

b) In the opinion of the Directors, the current assets, loans & advances have the values at which they are stated in the Balance Sheet realized in the ordinary course of business.

c) Deferred tax asset has not been recognised since there is no virtual certainty of its realisation.

d) Earning in foreign currency - Current Year- Nil (P.Y. - Nil)

Expenditure in foreign currency - Current Year- Nil (P.Y. - Nil)

e) Payment of Gratuity Act is not applicable to the company as number of employees is less than the minimum required for applicability of Gratuity Act.

f) Management has determined that there was no balance outstanding as at the beginning of the year and no transactions entered with Micro, Small and Medium Enterprises as defined under Micro, Small and Medium Enterprises Development Act, 2006, during the current year based on the information available with the company as at March 31, 2020.

FOR DAMLE DHANDHANIA & CO

Chartered Accountant

Firm Registration No. 325

Ajay Dhandhania

AJAY DHANDHANIA

Partner

Membership No. 059061

Place: Kolkata

Dated: 08/12/2020

UDIN: 20059061AAAAUJ6284



For Wonderland Distributors Pvt. Ltd.

Pradip Kumar Sen

Director

Pradip Kumar Sen

DIN: 0054182

DIN: 0054182

For Wonderland Distributors Pvt. Ltd.

Pradip Kumar Sen

Director

Pradip Kumar Sen

DIN: 0054182