

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 2021-22 of the company together with the Audited Financial Statements for the financial year ended on 31st March, 2022.

➤ FINANCIAL RESULTS

The financial performance of the Company for the financial year ended on 31st March, 2021 is summarized below:

PARTICULARS	For the F/Y: 2021 - 2022	For the F/Y: 2020 - 2021
Revenue from Operation	-	-
Other Income	-	-
Total Revenue	-	-
Total Expenses	1,36,474	1,53,893
Profit/(Loss) Before Tax	(1,36,474)	(1,53,893)
<u>Tax Expenses:</u>		
Current Income Tax	-	-
Earlier Year Tax	-	-
MAT Credit Entitlement	-	-
Profit/(Loss) for the Period	(1,36,474)	(1,53,893)
Basic/Diluted Earnings Per Share (Face Value of INR 10/- each)	(6.82)	(9.02)

➤ 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 FY 2021-22 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. During the FY 2021-22, the Company shifted its operations across India temporarily and moved to hybrid policy i.e. 'work from home' and 'work from office' 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: 2021-22 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, 2022:

<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 20,000 of Rs. 10/- each	2,00,000

➤ **DIVIDEND**

Your Directors do not recommend any dividend during the period under review for the year ended 31st March, 2022.

➤ **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 new 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 2021-22, Board was comprised of Two Directors, viz., Mr. Pradip Kumar Jain (DIN: 00654182) and Mr. Ricky Osatwal (DIN: 06780888).

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 2021-22, the Board met 4 times on 25/06/2021, 21/08/2021, 12/12/2021 and 22/03/2022.

➤ **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, 2022 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, 2022, 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, 2022 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.


Director

PRADIP KUMAR JAIN

(DIN: 00654182)

For Wonderland Distributors Pvt. Ltd.


Director

Ricky Osatwal

(DIN: 06780888)

PLACE: KOLKATA

DATE: 20.08.2022

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

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Balance Sheet as at 31st March, 2022

(Amount in Hundred Rs.)

Particulars	Notes	As at	
		31-03-2022 (Rs.'00.)	31-03-2021 (Rs.'00)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	2,000	2,000
(b) Reserves and Surplus	3	(4,147)	(2,783)
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	4	7,62,025	9,21,331
(3) Current Liabilities			
(a) Trade Paybles	5	1,16,283	28,602
(b) Other Current Liabilities	6	4,10,695	4,633
Total		12,86,855	9,53,784
II. ASSETS			
(1) Non-Current Assets			
(a) Long Term Loans & Advances	7	60,360	60,360
(2) Current Assets			
(a) Inventories	8	11,64,572	8,64,151
(b) Cash and Cash Equivalents	9	31,891	16,802
(c) Short Term Loans & Advances	10	30,031	12,470
Total		12,86,855	9,53,784

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: 20.08.2022

UDIN:



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

Pradip Kumar Jain

Director

Pradip Kumar Jain

DIN-00654182

For Wonderland Distributors Pvt. Ltd.

Ricky

Director

Ricky Osatwal

DIN-06780888

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

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

(Amount in Hundred Rs.)

Particulars	Notes	For the Year Ended	
		31-03-2022 (Rs.'00.)	31-03-2021 (Rs.'00)
<u>I. Income</u>			
Revenue from operations		-	-
Other Income	11	-	-
I. Total Income		-	-
<u>II. Expenses:</u>			
Other expenses	12	1,365	1,539
II.Total Expenses		1,365	1,539
III. Profit before exceptional and extraordinary items and tax (I - II)		(1,365)	(1,539)
IV. Tax expense:			
Current Tax		-	-
Earlier Year Taxes		-	-
MAT Credit Entitlement		-	-
V. Profit/(Loss) for the period (III - IV)		(1,365)	(1,539)
VI. Earning per equity share:			
(1) Basic		(0.07)	(9.02)
(2) Diluted		(0.07)	(9.02)

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: 20.08.2022

UDIN:



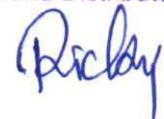
For and on behalf of the Board of Directors
For Wonderland Distributors Pvt. Ltd.


Director.

Pradip Kumar Jain

DIN-00654182

For Wonderland Distributors Pvt. Ltd.


Director

Ricky Osatwal

DIN-06780888

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

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 31.03.2022

2 Share Capital

		(Amount in Hundred Rs.)	
Sr. No	Particulars	As at 31-03-2022 (Rs.)	As at 31- 03-2021 (Rs.)
1	AUTHORIZED CAPITAL 20,000 (P.Y. 20,000) Equity Shares of Rs. 10/- each.	2,000	2,000
		2,000	2,000
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL 20,000 (P.Y. 10,000) Equity Shares of Rs. 10/- each, Fully Paid up	2,000	2,000
	Total	2,000	2,000

2.1 Reconciliation of Nos. Of Shares

	As at 31-03-2022 (Rs.)	As at 31- 03-2021 (Rs.)
Number of Equity Shares at the beginning	20,000	10,000
Add:- Number of Shares Issued	-	10,000
Number of Equity Shares at the end	20,000	20,000

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	RICKY OSATWAL	Equity	2,000	10.00%
2	AXIS COMMOTRADE PVT. LTD.	Equity	1,000	5.00%
3	PALAK TRADELINKS PVT. LTD	Equity	2,500	12.50%
4	VISHAL OSATWAL	Equity	2,500	12.50%
5	VEE POINT COMMERCES PVT. LTD.	Equity	1,000	5.00%
6	ARIHANT BENCHMARK PROJECT PVT. LTD.	Equity	10,000	50.00%

2.3 Shareholding of the Promoters of the Company

Name of Shareholder	As at 31-03-2022		
	No. of Shares held	% of Holding	% of Change
RICKY OSATWAL	2000	10.00%	
VISHAL OSATWAL	2500	12.50%	
ARIHANT BENCHMARK PROJECT PVT. LTD.	10000	50.00%	

Shareholding of the Promoters of the Company

Name of Shareholder	As at 31-03-2021		
	No. of Shares held	% of Holding	% of Change
RICKY OSATWAL	2000	10.00%	
ARIHANT BENCHMARK PROJECT PVT. LTD.	10000	50.00%	

3 Reserve & Surplus

(Amount in Hundred Rs.)

Sr. No	Particulars	As at 31-03-2022 (Rs.)	As at 31-03-2021 (Rs.)
1	Surplus/(Deficit) in Statement of Profit & Loss		
	Profit/(Loss) brought forward from previous year	(2,783)	(1,244)
	Add : Profit/(Loss) for the year	(1,365)	(1,539)
	Closing Balance	(4,147)	(2,783)

4 Long Term Borrowings

(Amount in Hundred Rs.)

Sr. No	Particulars	As at 31-03-2022 (Rs.)	As at 31-03-2021 (Rs.)
1	Unsecured Loans		
(a)	From Director	3,767	3,767
(b)	From Others	7,58,257	9,17,563
	Total	7,62,025	9,21,331



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on Financial Statement for the year ended 31.03.2022

5 Trade Paybles (Amount in Hundred Rs.)

Sr. No	Particulars	As at 31-03-2022 (Rs.)	As at 31-03-2021 (Rs.)
1	Trade Paybles	1,16,283	28,602
	Total	1,16,283	28,602

Trade Paybles Ageing Schedule as at 31-03-2022

Outstanding for following periods from due date of payment

(Amount in Hundred Rs.)

Particulars	Less than 1 year			More than 3 years	Total
	year	1-2 years	2-3 years	years	
(i) MSME	-	-	-	-	-
(ii) Others	1,16,283	-	-	-	1,16,283
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	1,16,283	-	-	-	1,16,283

Trade Paybles Ageing Schedule as at 31-03-2021

Outstanding for following periods from due date of payment

(Amount in Hundred Rs.)

Particulars	Less than 1 year			More than 3 years	Total
	year	1-2 years	2-3 years	years	
(i) MSME	-	-	-	-	-
(ii) Others	28,602	-	-	-	28,602
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	28,602	-	-	-	28,602

6 Other Current Liabilities (Amount in Hundred Rs.)

Sr. No	Particulars	As at 31-03-2022 (Rs.)	As at 31-03-2021 (Rs.)
1	TDS Payable	5,142	4,414
2	GST Payble	10,843	21
3	Expenses Payable	-	93
4	Audit Fees Payable	100	50
5	Advances Received against Flat Booking	3,94,605	-
6	Profession Tax Payble	5	56
	Total	4,10,695	4,633

7 Long Term Loans & Advances (Amount in Hundred Rs.)

Sr. No	Particulars	As at 31-03-2022 (Rs.)	As at 31-03-2021 (Rs.)
1	Security Deposits	60,000	60,000
2	CESC Security Deposit	360	360
	Total	60,360	60,360



8 Inventories (Amount in Hundred Rs.)

Sr. No	Particulars	As at 31-03-2022 (Rs.)	As at 31-03-2021 (Rs.)
	Work in Progress		
1	Project Under Development (Arihant Ultima)	11,64,572	8,64,151
	Total	11,64,572	8,64,151

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on Financial Statement for the year ended 31.03.2022

9 Cash & Cash Equivalents

(Amount in Hundred Rs.)

Sr. No	Particulars	As at 31-03-2022 (Rs.)	As at 31-03-2021 (Rs.)
1	Cash-in-Hand		
	Cash Balance (Certified By Management)	1,617	15,816
	Sub Total (A)	1,617	15,816
2	Balance with Schedule Banks		
	Punjab National Bank	44	44
	HDFC Bank Ltd.	26,168	822
	Ratnakar Bank Ltd.	4,063	120
	Sub Total (B)	30,274	985
	Total [A + B]	31,891	16,801



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on Financial Statement for the year ended 31.03.2022

10 Short Term Loans and Advances

(Amount in Hundred Rs.)

Sr. No	Particulars	As at 31-03-2022 (Rs.)	As at 31-03-2021 (Rs.)
1	<u>Unsecured considered goods, unless otherwise stated:</u>		
	Loans & Advances	-	-
2	GST Input Available	1,149	12,448
3	Advances to Suppliers	23,389	17
4	MAT Credit Entitlement	5	5
5	TDS Receivable	5,489	-
6	Self Assessment Tax	-	-
	Total	30,031	12,470

11 Other Income

(Amount in Hundred Rs.)

Sr. No	Particulars	For the Year Ended 31-03- 2022 (Rs.)	For the Year Ended 31-03- 2021 (Rs.)
1	Commission Received	-	-
	Total	-	-

12 Other Expenses

(Amount in Hundred Rs.)

Sr. No	Particulars	For the Year Ended 31-03- 2022 (Rs.)	For the Year Ended 31-03- 2021 (Rs.)
1	Bank Charges	-	1
2	Audit Fees	118	50
3	Professional Fees	1,089	190
4	ROC Filing Fees	-	12
5	HIRA Registration Fees	-	110
6	Interest on Late Payment of TDS	62	1,155
7	Professional Tax	50	-
8	Filing Fees	24	-
9	Trade License Fees	22	22
10	Round Off	0.01	0.02
	Total	1,365	1,538



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on Financial Statement for the year ended 31.03.2022

S. No.	Ratio Analysis	Numerator	FY 21-22 (Rs)	FY 20-21 (Rs)	Denominator	FY 21-22 (Rs)	FY 20-21 (Rs)	31-Mar-22	31-Mar-21	% of Variance	Reason for Variance
1	Current Ratio	Current Assets Inventories Sundry Debtors Cash and Bank balances Receivables/Accruals Loans and Advances Disposable Investments Any other current assets	11,64,572 - 31,891 - 30,031 - -	8,64,151 - 16,802 - 12,470 - -	Current Liabilities Creditors for goods and services Short term loans Bank Overdraft Cash Credit Outstanding Expenses Provision for taxation Proposed dividend Unclaimed Dividend Any other current liabilities	1,16,283 - - - - - - - - -	28,602 - - - - - - - - -	2.33 26.88	-91%		
2	Debt Equity Ratio	Total Liabilities Total Outside Liabilities	12,26,495	8,93,423	Shareholder's Equity Total Shareholders Equity	(2,147)	(783)	(600.28)	(1,219.72)	-51%	
3	Debt Service Coverage Ratio	Net Operating Income Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets. etc.	(1,365)	(1,539)	Debt Service Current Debt Obligation (Interest & Lease payment+ Principal Repayment.	7,62,025	9,21,331	(0.00)	-	100%	
4	Return on Equity Ratio	Profit for the period Net Profit after taxes - preference dividend (if any)	(1,365)	(1,539)	Avg. Shareholders Equity (Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	(1,465)	(783)	0.93	1.97	100%	
5	Inventory Turnover Ratio	Cost of Goods sold (Opening Stock + Purchases) - Closing Stock	-	-	Average Inventory (Opening Stock + Closing Stock)/2	10,14,362	4,32,076	-	-	0%	
6	Trade Receivables Turnover Ratio	Net Credit Sales Credit Sales	-	-	Average Trade Receivables (Beginning Trade Receivables + Ending Trade Receivables) / 2	-	-	#DIV/0!	#DIV/0!	0%	
7	Trade Payables Turnover Ratio	Total Purchases Annual Net Credit Purchases	-	-	Average Trade Payables (Beginning Trade Payables + Ending Trade Payables) / 2	72,442	28,602	-	-	0%	
8	Net Capital Turnover Ratio	Net Sales	-	-	Average Working Capital	-	-	-	-	0%	



	Total Sales - Sales Return	Current Assets - Current Liabilities	8,60,188	6,99,517	8,60,188	0%
9	Net Profit Ratio	Net Profit Profit After Tax	(1,365)	(1,539)	-	0%
10	Return on Capital employed	EBIT Profit before Interest and Taxes	(1,365)	(1,539)	9,20,548	7%
11	Return on Investment	Return/Profit/Earnings	-	-	(0.00)	#DIV/0!
		Investment **	-	-	(0.00)	#DIV/0!



* Capital Employed could be treated three ways

Total Assets - Current Liabilities
 Fixed Assets + Working Capital
 Equity + Long Term Debt

 ROI as per GN

$$ROI = \frac{MV(T1) - MV(T0) - \text{Sum}[C(t)]}{\{MV(T0) + \text{Sum}[W(t) * C(t)]\}}$$

where, T1 = End of time period
 T0 = Beginning of time period
 t = Specific date falling between T1 and T0
 MV(T1) = Market Value at T1
 MV(T0) = Market Value at T0
 C(t) = Cash inflow, cash outflow on specific date
 W(t) = Weight of the net cash flow (i.e. either net inflow or net outflow) on day 't', calculated as $[T1 - t] / T1$
 Companies may provide ROI separately for each asset class (e.g., equity, fixed income, money market, etc.).

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

Notes on Financial Statement for the year ended 31.03.2022

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
Related Party Disclosures

Related Parties in Transaction with The Company:

Key Management Personnel and relatives

a) Pradip Kumar Jain

b) Ricky Osatwal

Group Companies

a) Goodluck Merchants Pvt. Ltd.

Name of the Related Party	Nature of Transactions	Outstanding as on 31.03.2022
Goodluck Merchants Pvt. Ltd.	Long Term Loans	1,70,60,217
Pradip Kumar Jain	Long Term Loans	3,76,749

15 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.

16 Payment to Auditors

Statutory Audit Fees reflects payment of Rs 11,800/- (Previous Year: Rs. 5,000/-) 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 & 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 31,2022.

FOR DAMLE DHANDHANIA & CO

Chartered Accountant
Firm Registration No.325361E

AJAY DHANDHANIA

Partner
Membership No. 059061

Place: Kolkata

Dated: 20.08.2022

UDIN:



For Wonderland Distributors Pvt. Ltd.

Pradip Kumar Jain

Director

Pradip Kumar Jain
DIN-00654182

For Wonderland Distributors Pvt. Ltd.

Ricky Osatwal

Director

Ricky Osatwal
DIN-06780888

DIRECTORS

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

as on financial year ended on 31.03.2022

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	U51109WB2008PTC125507
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	10/4B, 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					

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	-	2,000	2,000	10%	-	4,500.00	4,500	23%	-
a) Individual/HUF	-	-	-	-	-	-	-	-	-
b) Central Govt. or State Govt.	-	-	-	-	-	-	-	-	-
c) Bodies Corporates	-	10,000	10,000	50%	-	10,000	10,000	50%	-
d) Bank/FI	-	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-	-
SUB TOTAL:(A) (1)	-	12,000	12,000	60%	-	14,500	14,500	73%	-
(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)	-	12,000	12,000	60%	-	14,500	14,500	73.00%	-
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	-	7,000	7,000	35%	-	4,500	4,500	22%	0%
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									
i) Individual shareholders holding nominal share capital upto Rs.1 lakhs	-	1,000	1,000	5%	-	1,000	1,000	5%	0%
ii) Individuals shareholders holding nominal share capital in excess of Rs. 1 lakhs	-	-	-	-	-	-	-	-	-
c) Others (specify)	-	-	-	-	-	-	-	-	-
SUB TOTAL (B)(2):	-	8,000	8,000	40%	-	5,500	5,500	27%	-
Total Public Shareholding (B)= (B)(1)+(B)(2)	-	8,000	8,000	40%	-	5,500	5,500	27%	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	20,000	20,000	100%	-	20,000	20,000	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	
1	Ricky Osatwal	2,000	10%		2,000	10%		
2	Vishal Osatwal	-	-		2,500	12.50%		
3	Arihant Benchmark Project Pvt. Ltd	10,000	50%		10,000	50%		

(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						
	01-04-2021	12,000.00	60%		-	-
	31-03-2022	14,500.00	73%	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
2	Axis Commotrade Pvt Ltd					
	01-04-2021	1,000	5%		-	-
	31-03-2022	1,000	5%	No Change	-	0%

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 Tradelink Pvt Ltd					
	01-04-2021	2,500	12.5%		-	-
	31-03-2022	2,500	12.5%	No Change	-	0.0%

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					
	01-04-2021	1,500	7.5%		-	-
	31-03-2022	-	0.0%	No Change	-	0.0%

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					
	01-04-2021	1,000	5%		-	-
	31-03-2022	-	0%	No Change	-	0%

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					
	01-04-2021	500	2.5%		-	-
	31-03-2022	500	2.5%	No Change	-	0.0%

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					
	01-04-2021	500	2.5%		-	-
	31-03-2022	500	2.5%	No Change	-	0.0%

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					
	01-04-2021	1,000	5%		-	-
	31-03-2022	1,000	5%	No Change	-	0%

(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	Ricky Osatwal					
	01-04-2021	2,000	10%		-	-
	31-03-2022	2,000	10%	No Change	-	0%

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		8,67,16,077	-	8,67,16,077	
ii) Interest due but not paid	-	54,17,017	-	54,17,017	
iii) Interest accrued but not due	-	-	-	-	
Total (i+ii+iii)	-	9,21,33,094	-	9,21,33,094	
Change in Indebtedness during the financial year					
Additions	-	-	-	-	
Reduction	-	1,59,30,618	-	1,59,30,618	
Net Change	-	(1,59,30,618)	-	(1,59,30,618)	
Indebtedness at the end of the financial year					
i) Principal Amount	-	7,62,02,476	-	7,62,02,476	
ii) Interest due but not paid	-	-	-	-	
iii) Interest accrued but not due	-	-	-	-	
Total (i+ii+iii)	-	7,62,02,476	-	7,62,02,476	

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 Cieling 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.

Ricky
Director

RICKY OSATWAL
DIN: 06780888