

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN NO. U51109WB2008PTC125507

Address: 10/4B, ELGIN ROAD, FIRST FLOOR, KOLKATA-700020

Email Id: sumit9384@gmail.com

DIRECTORS' REPORT FOR THE FINANCIAL YEAR 2023-24

DEAR MEMBERS,

Your directors take pleasure in presenting their Annual Report for the year 2023-24 of the company together with the Audited Financial Statements for the financial year ended on 31st March, 2024.

➤ FINANCIAL RESULTS

The financial performance of the Company for the financial year ended on 31st March, 2024 is summarized below:

(Figures in '000)

PARTICULARS	For the F/Y: 2023-2024	For the F/Y: 2022-2023
Revenue from operation	-	-
Other Income	-	1.19
Total Income	-	1.19
Total Expenses	20.92	136.07
Profit/(Loss) Before Tax	(20.92)	(134.88)
<u>Tax Expenses:</u>		
Current Income Tax	-	-
MAT Credit Entitlement	0.59	-
Profit/(Loss) for the Period	(21.51)	(134.88)
Basic Earnings Per Share (Face Value of INR 10/- each)	(1.08)	(6.74)

➤ STATE OF COMPANY'S AFFAIRS:

- 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.

➤ **CHANGE IN THE NATURE OF THE BUSINESS, IF ANY:**

- During the year under review, there has been no change in the nature of business of the Company.

➤ **INTERNAL FINANCIAL CONTROLS**

Rule 8 (5) (vii) ICAI guidance note on adequacy of Internal Financial Controls with reference to financial statements can be referred for this purpose. The Company has in place 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, which have been used for the purpose of preparation of the standalone financial statements by the Company.

During the year under review, such controls were tested and no reportable material weakness in the design or operation was observed. The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

➤ **MATERIAL CHANGES & COMMITMENTS**

No such significant material change and/or commitment have occurred between the end of the Financial Year: 2023-2024 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, 2024:

<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, 2024.

➤ **AMOUNTS TRANSFERRED TO RESERVES**

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

➤ **DETAILS OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS**

No significant & material orders have been passed by any regulator or court or tribunal against the Company.

➤ **DETAILS OF SUBSIDIARIES, ASSOCIATES & JOINT VENTURES**

The Company doesn't have any Subsidiaries or Associates or Joint Ventures at the end of the financial Year. Hence the details pursuant to the provision of section 129(3) of the Companies Act, 2013 need not to be given.

➤ **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 2023-24, Board was comprised of Two Directors, viz., Pradip Kumar Jain (DIN: 00654182), Ricky Osatwal (DIN: 06780888).

In accordance with requirements of the Companies Act, 2013 and Articles of Associations of the company none of the directors are liable to retire by rotation.

During the reporting period there is no change in the composition of the board. Further, the company being private limited, appointment of KMPs, establishment of Audit Committee, Nomination & Remuneration committee on the board is not mandatory.

➤ **EXTRACT OF ANNUAL RETURN**

As per Companies (Management and Administration) Amendment Rules, 2021, Notification Number G.S.R. 159(E) Dated 5th March, 2021, The Company is not required to furnish the Extract of Annual Return in Form No. MGT-9 which was earlier required under Section 92 of the Companies Act, 2013 and it does not form part of this report.

➤ **STATUTORY AUDITORS**

Rahul Bansal & Associates (Firm Registration No:327098E), Chartered Accountants, has been appointed as the auditor of the company for FY-2023-24, to fill the casual vacancy of M/s. Damle Dhandhanian & Co., Chartered Accountants till the conclusion of the ensuing Annual General Meeting of the Company and being eligible, offer themselves for re-appointment for the period of five years subject to ratification by members at every consequent 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.

➤ **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.

➤ **DEMATERIALIZATION OF SHARES**

As per MCA notification dated 10th September 2018, all unlisted public companies were instructed to convert their shares from physical to Demat form. Accordingly, it is not applicable to the company.

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

The provisions of Section 135 of the Companies Act, 2013 related to Corporate Social Responsibility is not applicable to the Company.

➤ **MEETINGS OF BOARD OF DIRECTORS**

Five (5) Board Meetings were held during the Financial Year ended 31st, March 2024.

➤ **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.

➤ **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.

➤ **VIGIL MECHANISM UNDER COMPANIES ACT**

The company does not accept public deposits and do not have borrowed money from banks and public financial institutions to that extent which mandates the company to establish Vigil mechanism.

➤ **CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES**

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

➤ **DETAILS OF FRAUD AS PER AUDITORS REPORT**

The Report of the auditors does not contain any incidence of fraud during the Financial Year.

➤ **EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS**

There are no qualifications, reservations or adverse remarks made by the Auditors in their report. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

➤ **MAINTENANCE OF COST RECORDS**

Maintenance of Cost Records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act , 2013 is not required to be maintained by the company.

➤ **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

➤ **PARTICULARS OF LOANS, GUARANTEES OR INVESTMENT UNDER SECTION 186**

Section 186 have been complied by the company as per the provisions laid down by the Companies Act, 2013.

➤ **DIRECTOR'S RESPONSIBILITY STATEMENT**

In accordance with the provisions of section 134(5) of the Companies Act, 2013 the Board hereby submits its Responsibility Statement:

- In the preparation of the annual accounts for the year ended March 31, 2024, 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, 2024 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.

➤ **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.

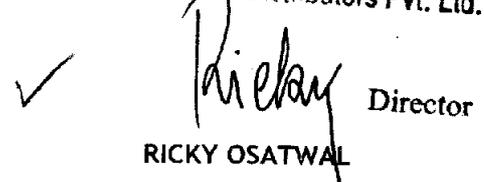

Director

PRADIP KUMAR JAIN

DIRECTOR

(DIN: 00654182)

For Wonderland Distributors Pvt. Ltd.


Director

RICKY OSATWAL

DIRECTOR

(DIN: 06780888)

Place: Kolkata

Date: 22-08-2024



Independent Auditor's 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") (CIN:U51109WB2008PTC125507), which comprise the Balance Sheet as at **31st March, 2024**, the Statement of Profit and Loss for the year then ended, and a summary of the 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 financial statements give the information required by the Companies Act, 2013 (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 (financial position) of the Company as at March 31, 2024, and its loss (financial performance) for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made 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 audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. There 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 SA 701, Key Audit Matters are not applicable to the company as it is unlisted company.

Information other than the Financial Statement and Auditor's Report thereon



The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

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 financial statements or our knowledge obtained in the audit or 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, we are not required to report in respect of information other than the financial statements.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is 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 state of affairs (financial position), and profit or loss (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 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.

In preparing the financial statement, 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 responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility 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 the 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 the users taken on the basis of these financial statements.

As a part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism 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 to 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, 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 accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 upto the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentations, 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

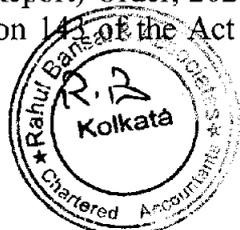
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 disclosures 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, 2020 issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act [hereinafter referred to as the Order], a



statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable is not applicable to the company.

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 financial statements 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 and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 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 with reference to financial statements of the Company and the operating effectiveness of such controls, is not applicable to the company as per recent notification issued by MCA dated 13th June, 2017; and;
- (g) With respect to 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: Since the company is private limited company therefore the provisions of section 197 are not applicable to company.
- (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 litigation and its impact on financial position in the financial statement.
 - (ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (iii) There were no amounts which were required to be transferred to the Investor Education and Protection fund by the Company.
 - (iv) (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;



- (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- (v) The Company has not declared or paid any dividend during the year under review.
- (vi) Based on our examination which included test checks, the company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with.

For Rahul Bansal & Associates
Chartered Accountants
FRN: 327098E



R. Bansal

Rahul Bansal
Partner
Membership No. 068619

Place of signature: Kolkata

Date: 22-08-2024

UDIN 24068619BKADK09754

WONDERLAND DISTRIBUTORS PRIVATE LIMITED**CIN: U51109WB2008PTC125507**

10/4B, Elgin Road, P.S: Bhawanipur, Kolkata- 700020

Balance Sheet as at 31st March, 2024

(Amount in '000s)

Particulars	Notes	As at	
		31-03-2024 (Rs.)	31-03-2023 (Rs.)
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	200.00	200.00
(b) Reserves and Surplus	3	(571.13)	(549.62)
(2) Non-Current Liabilities			
(3) Current Liabilities			
(a) Short-Term Borrowings	4	92,410.31	78,968.39
(b) Trade Payables	5	-	-
-total outstanding dues of micro enterprise and small enterprises		-	-
-total outstanding dues of creditors other than micro enterprises and small enterprises		2,969.08	1,591.96
(c) Other Current Liabilities	6	1,08,621.29	89,364.09
Total		2,03,629.55	1,69,574.82
II. ASSETS			
(1) Non-Current Assets			
(a) Long-Term Loans & Advances	7	36.03	6,036.03
(2) Current Assets			
(a) Inventories	8	1,99,455.76	1,59,714.19
(b) Cash and Cash Equivalents	9	1,394.14	2,053.22
(c) Short Term Loans & Advances	10	2,743.63	1,771.38
Total		2,03,629.55	1,69,574.82

SIGNIFICANT ACCOUNTING POLICIES

1

Notes referred to above form an integral part of Balance Sheet

2-25

As per our report of even date attached

For Rahul Bansal & Associates

Chartered Accountants

Firm Reg. No. 327098E

R. Bansal

Rahul Bansal

Partner

M.No. 068619

Place : Kolkata

Date : 22-08-2024

UDIN: 2A068619BKAR KU9754



For and on behalf of the Board of Directors of

Wonderland Distributors Private Limited
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

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN: U51109WB2008PTC125507

10/4B, Elgin Road, P.S: Bhawanipur, Kolkata- 700020

Statement of Profit and Loss for the year ended 31st March, 2024

(Amount in '000s)

Particulars	Notes	For the Year Ended	
		31-03-2024 (Rs.)	31-03-2023 (Rs.)
I. Income			
Revenue from operations		-	-
Other Income	11	-	1.19
I. Total Income		-	1.19
II. Expenses:			
Other expenses	12	21.03	136.07
II. Total Expenses		21.03	136.07
III. Profit before exceptional and extraordinary items and tax (I - II)		(21.03)	(134.88)
IV. Tax expense:			
Current Tax		-	-
Earlier Year Taxes		-	-
MAT Credit Entitlement		0.48	-
V. Profit/(Loss) for the period (III - IV)		(21.51)	(134.88)
VI. Earning per equity share:			
(1) Basic		(1.08)	(6.74)

SIGNIFICANT ACCOUNTING POLICIES

1

Notes referred to above form an integral part of financial statement

2-25

As per our report of even date attached

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

For Rahul Bansal & Associates

Chartered Accountants

Firm Reg. No. 327098E

R. Bansal

Rahul Bansal

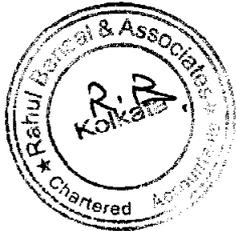
Partner

M.No. 068619

Place : Kolkata

Date : 22-08-2024

UDIN: 24068619BICAD KU9A54



Pradip Kumar Jain

Director

Pradip Kumar Jain

DIN-00654182

For Wonderland Distributors Pvt. Ltd.

Ricky Osatwal
Director

Ricky Osatwal

DIN-06780888

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN: U51109WB2008PTC125507

10/4B Elgin Road, P.S: Bhawanipur, Kolkata- 700020

Notes to the Financial Statements for the year ended March 31, 2024

1. Significant Accounting Policies

a. Basis of Preparation of Financial Statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. Accounting policies have been consistently applied except where a newly-issued accounting standard initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

b. Use of Estimates

The presentation of the Financial Statement in conformity with the generally accepted accounting principles require the management to make estimates and assumptions that effect the reported amounts of assets and liabilities, revenues and expenses and disclosure of Contingent Liabilities. Such estimates and assumptions are based on management's evaluation of relevant facts and circumstances as on the date of Financial Statements. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements. Any revision to accounting estimates is recognized prospectively in current and future periods.

c. Investments

Trade investments are the investments made to enhance the Company's business interests. Investments are either classified as current or long-term based on the Management's intention. Long-term investments are carried at cost less provisions recorded to recognize any decline, other than temporary, in the carrying value of each investment.

d. Property, Plant and Equipment

- i. Plant, Property and Equipment are stated at carrying amount i.e. cost less accumulated depreciation.
- ii. Cost includes freight, duties, taxes and other expenses incidental to acquisition and installation.
- iii. Depreciation on the same has been provided on written down value method at rates specified in Schedule II of the Companies Act, 2013.

e. Taxation

i. Current Tax

Income Tax expense comprises current tax (i.e. amount of tax for the period determined in accordance with the Income Tax Law), deferred tax charge or credit (reflecting the tax effects of timing differences between accounting income and taxable income for the period). Provision for Income Tax is recognized on an annual basis under the taxes payable method, based on estimated taxes liability computed after taking credit for allowances and exemptions in accordance with the Indian Income Tax Act, 1961.

ii. Deferred Tax

The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates that have been enacted or substantively enacted by the balance sheet date. Deferred Tax Assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future. However, where there is unabsorbed depreciation or carried forward of losses under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets. Deferred Tax Assets are reviewed as at each balance sheet date and written down or written up to reflect the amount that is reasonable/virtually certain (as the case may be) to be realized.

f. Recognition of Income and Expense

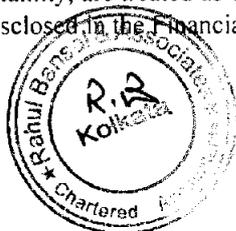
Company follows accrual method of accounting. In other words, revenue is recognized when there is reasonable certainty of its realization/collection. Revenue are recognized excluding Indirect taxes. Interest Income is recognized on time proportion basis.

g. Earnings Per Share

Basic Earnings per share is calculated by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

h. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is present obligation as a result of past events and it is probable that there will be an outflow of resources. Liabilities which are material, and whose future outcome cannot be ascertained with reasonable certainty, are treated as contingent, and disclosed by way of notes to the accounts. Contingent Assets are neither recognized nor disclosed in the Financial Statements.



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN: U51109WB2008PTC125507

10/4B, Elgin Road, P.S: Bhawanipur, Kolkata- 700020

Notes forming part of Financial Statement for the year ended 31st March,2024**2 Share Capital**

(Amount in '000s)

Sr. No	Particulars	As at 31-03-2024 (Rs.)	As at 31-03-2023 (Rs.)
1	AUTHORIZED CAPITAL 20,000 (P.Y. 20,000) Equity Shares of Rs. 10/- each	200.00	200.00
		200.00	200.00
2	ISSUED, SUBSCRIBED & PAID UP CAPITAL 20,000 (P.Y. 10,000) Equity Shares of Rs. 10/- each, Fully Paid up	200.00	200.00
	Total	200.00	200.00

2.1 Reconciliation of Nos. of Shares

	As at 31-03-2024	As at 31-03-2023
Number of Equity Shares at the beginning of the year	20,000	20,000
Add:- Number of Shares Issued	-	-
Number of Equity Shares at the end of the year	20,000	20,000

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	4,500	22.50%
2	Axis Commotrade Pvt. Ltd.	Equity	1,000	5.00%
3	Vishal Osatwal	Equity	3,500	17.50%
4	Vee Point Commerces Pvt. Ltd.	Equity	1,000	5.00%
5	Arihant Benchmark Project Pvt. Ltd.	Equity	10,000	50.00%

2.3 Shares held by promoters at the end of the year as on 31st March 2024

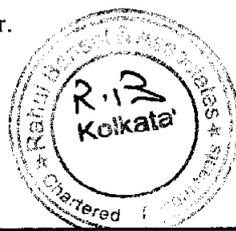
Name of Shareholder	As at 31-03-2024		
	No. of Shares held	% of Holding	% of Change
Ricky Osatwal	4,500	22.50%	-
Vishal Osatwal	3,500	17.50%	-
Arihant Benchmark Project Pvt. Ltd.	10,000	50.00%	-

2.4 Shares held by promoters at the end of the year as on 31st March 2023

Name of Shareholder	As at 31-03-2023		
	No. of Shares held	% of Holding	% of Change
Ricky Osatwal	4,500	22.50%	0%
Vishal Osatwal	3,500	17.50%	0%
Arihant Benchmark Project Pvt. Ltd.	10,000	50.00%	0%

2.5

- (a) The company has only one class of equity shares. Each holder of equity share is entitled to one vote per share.
- (b) The company has neither issued any bonus shares nor any shares pursuant to contract without payment being received in cash during preceding five years. It has also not bought back any shares during these years.
- (c) There is no fresh issue or buyback of shares during the year.
- (d) There are no shares reserved for issue under options and contracts commitments for the sale of shares/disinvestment.
- (e) There are no securities convertible into Equity and Preference Share.
- (f) There is no unpaid calls from any Director and Officer.



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN: U51109WB2008PTC125507

10/4B, Elgin Road, P.S: Bhawanipur, Kolkata- 700020

Notes forming part of Financial Statement for the year ended 31st March,2024**3 Reserve & Surplus**

(Amount in '000s)

Sr. No	Particulars	As at 31-03-2024 (Rs.)	As at 31-03-2023 (Rs.)
1	Surplus/(Deficit) in Statement of Profit & Loss		
	Profit/(Loss) brought forward from previous year	(549.62)	(414.74)
	Add : Profit/(Loss) for the year	(21.51)	(134.88)
	Closing Balance	(571.13)	(549.62)

4 Short-Term Borrowings

Sr. No	Particulars	As at 31-03-2024 (Rs.)	As at 31-03-2023 (Rs.)
1	Unsecured Loans		
	-From related parties *	30,325.05	22,557.05
	-From others	62,085.26	56,411.34
	Total	92,410.31	78,968.39

*** Note:***Includes interest free loan taken from director amounting to Rs. 3,767.49/-.('000)*

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN:U51109WB2008PTC125507

10/4B, Elgin Road, P.S: Bhawanipur, Kolkata- 700020

Notes forming part of Financial Statements for the year ended 31st March,2024

(Amount in '000s)

5 Trade Payables

Sr. No	Particulars	As at 31-03-2024 (Rs.)	As at 31-03-2023 (Rs.)
	(Unsecured, Considered Good)		
	Total outstanding dues of Micro enterprise, small enterprise and medium enterprise**	-	-
	Total outstanding dues of creditors other than Micro enterprise, small enterprises and medium enterprises	2,969.08	1,591.96
	Note : Trade Payable are subjected to confirmation (Refer note : Trade Payable Ageing)		
	Total	2,969.08	1,591.96

**Steps have been taken to identify the suppliers who qualify under the definition of micro, small and medium enterprises (MSME), as defined under the Micro, Small and Medium Enterprises Development Act 2006. Basis the intimation received from the suppliers regarding their status under the said Act as at 31st March 2024, disclosures relating to amounts unpaid as at the year end, if any, have been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

6 Other Current Liabilities

Sr. No	Particulars	As at 31-03-2024 (Rs.)	As at 31-03-2023 (Rs.)
1	Statutory dues		
	-TDS Payable	✓ 581.10	793.63
	-GST Payable	✓ 6.12	50.00
			-
2	Other dues		
	Audit Fees Payable	✓ 11.80	11.80
	Amount payable to Co-owners **	✓ 1,216.12	5,994.09
	Advances Received against Flat Booking *	✓ 1,06,654.76	82,506.47
	Employee benefit expense payable	✓ 143.29	-
	Liabilities for Expenses	✓ 8.10	8.10
	Total	1,08,621.29	89,364.09

***Note:**

An agreement is in effect dated 27th Day of November,2019 and 13th Day of March,2020 between the company and Co-Owners Goodluck Merchants Private Limited & Arihant Benchmark Projects Private Limited respectively to allocate share of flat advances received by the company to each of the above mentioned Co-Owner companies. The advances received against Flat booking is net of allocation to the Co-owners.

**** Note:**

Amount payable to Co-owners includes liability with M/s. Goodluck Merchants Pvt Ltd. against above mentioned agreement.



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN:U51109WB2008PTC125507

10/4B, Elgin Road, P.S: Bhawanipur, Kolkata- 700020

Notes forming part of Financial Statements for the year ended 31st March,2024

Trade Paybles Ageing Schedule as at 31-03-2024

Outstanding for following periods from due date of payment

						(Rs. in '000)
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
(i) MSME	-	-	-	-	-	
(ii) Others	2,969.078	-	-	-	2,969.078	
(iii) Disputed dues- MSME	-	-	-	-	-	
(iv) Disputed dues - Others	-	-	-	-	-	
Total	2,969.078	-	-	-	2,969.078	

Trade Paybles Ageing Schedule as at 31-03-2023

Outstanding for following periods from due date of payment

						(Rs. in '000)
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
(i) MSME	-	-	-	-	-	
(ii) Others	1,591.96	-	-	-	1,591.96	
(iii) Disputed dues- MSME	-	-	-	-	-	
(iv) Disputed dues - Others	-	-	-	-	-	
Total	1,591.96	-	-	-	1,591.96	



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN:U51109WB2008PTC125507

10/4B, Elgin Road, P.S: Bhawanipur, Kolkata- 700020

Notes forming part of Financial Statements for the year ended 31st March,2024

(Amount in '000s)

7 Long-Term Loans & Advances

Sr. No	Particulars	As at 31-03-2024 (Rs.)	As at 31-03-2023 (Rs.)
1	Security Deposits	-	6,000.00
2	CESC Security Deposit	36.03	36.03
	Total	36.03	6,036.03

8 Inventories

Sr. No	Particulars	As at 31-03-2024 (Rs.)	As at 31-03-2023 (Rs.)
	Work in Progress		
1	Project Under Development (Arihant Ultima)	1,99,455.76	1,59,714.19
	Total	1,99,455.76	1,59,714.19

9 Cash & Cash Equivalents

Sr. No	Particulars	As at 31-03-2024 (Rs.)	As at 31-03-2023 (Rs.)
1	Cash-in-Hand		
	Cash Balance (Certified By Management)	125.38	79.83
	Sub Total (A)	125.38	79.83
2	Balance with Schedule Banks		
	Punjab National Bank Ltd. *	4.37	4.37
	HDFC Bank Ltd.	792.73	1,066.54
	Ratnakar Bank Ltd.	471.66	902.49
	Sub Total (B)	1,268.76	1,973.40
	Total [A + B]	1,394.14	2,053.22

* No statement can be produced against the same ,as it is a dormant Account.

10 Short Term Loans and Advances

Sr. No	Particulars	As at 31-03-2024 (Rs.)	As at 31-03-2023 (Rs.)
1	Unsecured considered goods,unless otherwise stated:		
	Balance with Governmental Authorities		
	TDS receivable	1,554.75	1,224.99
2	Other Loans & Advances		
	Advance to Co-owners **	1,033.88	505.91
	Advances to Suppliers	155.00	-
	Other Advances	-	40.00
	MAT Credit Entitlement	-	0.48
	Total	2,743.63	1,771.38

**** Note:**

Advance to Co-owners includes advance made to M/s. Arihant Benchmark Project Pvt Ltd. against the agreement mentioned in note no. 6.

WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN:U51109WB2008PTC125507

10/4B, Elgin Road, P.S: Bhawanipur, Kolkata- 700020

Notes forming part of Financial Statement for the year ended 31st March,2024

(Amount in '000s)

11 Other Income

Sr. No	Particulars	For the Year Ended 31-03-2024 (Rs.)	For the Year Ended 31-03-2023 (Rs.)
1	Discount Received	-	1.19
	Total	-	1.19

12 Other Expenses

Sr. No	Particulars	For the Year Ended 31-03-2024 (Rs.)	For the Year Ended 31-03-2023 (Rs.)
1	Audit Fees	11.80	11.80
2	Professional Fees	-	108.00
3	Sundry Balances Written Off	0.11	0.75
4	Interest on Late Payment of TDS	2.97	4.97
5	Rates & taxes	4.65	9.65
6	Filing Fees	0.90	0.90
8	Bank Charges	0.59	-
9	Round Off	0.01	0.00
	Total	21.03	136.07



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN:U51109WB2008PTC125507

10/4B, Elgin Road, P.S: Bhawanipur, Kolkata- 700020

Notes forming part of Financial Statement for the year ended 31st March,2024

13 The Company has not received any memorandum as required to be filed by the suppliers with the notified authority under Micro, Small and Medium Enterprises Development Act, 2006 for claiming their status as micro, small or medium enterprises. Therefore, there is no due outstanding to Micro and Small Enterprises as on 31st March, 2024 .

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**(a) Related Parties in Transaction with The Company:**

Key Management Personnel and relatives

- a) Pradip Kumar Jain
b) Ricky Osatwal

(b) Entity on which KMP have Significant Influence

- a) M/s.Goodluck Merchants Private Limited
b) M/s. Arihant Benchmark Project Private Limited
c) M/s. Arihant Profin Private Limited

(c) Transactions with Related Party during the year:

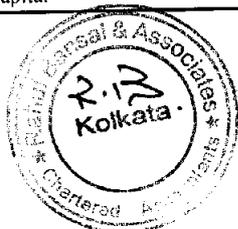
Name of the Related Party	Nature of Transactions	Opening as on 01.04.2023	Received/(Payment) during the year	Interest (Net of TDS)	Outstanding as on 31.03.2024
Goodluck Merchants Private Limited	Unsecured Loan	22,180.30	3,000.00	2,185.80	27,366.10
Pradip Kumar Jain	Unsecured Loan	376.75	-	-	376.75
Arihant Benchmark Projects Private Limited	Unsecured Loan	-	2,500.00	82.20	2,582.20

Name of the Related Party	Nature of Transactions	Opening as on 01.04.2023	Closing as on 31.03.2024
Goodluck Merchants Private Limited	Payables to Co-Owners	5,994.09	1,216.12
Arihant Benchmark Projects Private Limited	Advance to Co-Owners	505.91	1,033.88

15 Earning per share-The numerator and denominator used to calculate Basic Earning per share:

Particulars	For the Year Ended 31-03-2024 (Rs.)	For the Year Ended 31-03-2023 (Rs.)
a) Amount used as numerator (Rs.) Profit after Tax (A)	(21.51)	(134.88)
b) Basic/weighted average number of Equity Shares as denominator (B)	20,000	20,000
c) Nominal value of Equity Share (Rs.)	10	10
d) Basic Earning per share (A/B) (Rs.)	(1.08)	(6.74)

	For the year ended 31st March 2024	For the year ended 31st March 2023
16 Remuneration paid to Auditors as follows		
For Statutory Audit (Rs. in '000)	11.80	11.80
17 Estimated amount of Capital Contracts remaining to be executed on capital account and not provided for (List of Advances).	NIL	NIL
18 Earnings in foreign Currency	NIL	NIL
19 Foreign Currency Outgo	NIL	NIL
20 No Provision for shortfall in market value of investment amounting to Rs. Nil (Previous Year- Rs. NIL) has been made in the accounts.	NIL	NIL
21 Managing Director Remuneration	NIL	NIL
22 The Company has Deferred Tax Liability / Asset as per Accounting Standard - 22 regarding Deferred Tax Assets/ (Liabilities) : On account of difference between the Book Value of depreciable Capital	NIL	NIL



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN:U51109WB2008PTC125507

10/4B, Elgin Road, P.S: Bhawanipur, Kolkata- 700020

Notes forming part of Financial Statement for the year ended 31st March, 2024

23 Additional Regulatory Information as required by Division I, Schedule III of The Companies Act, 2013 as revised on 24th March, 2021.

(i) Title Deeds of Immovable Properties not held in the name of the Company

The company does not have any Immovable Property not registered in the name of the company for the current reporting period, hence no disclosure is required as such.

(ii) The Company does not have Property, Plant and Equipment for the current and previous reporting period, hence no disclosure is required as such.

(iii) The company has not granted Loans or Advances in nature of loans to promoters, KMPs and the related parties(as defined under Companies Act, 2013), either severally or jointly with any other person, that are

(a) Repayable on Demand; or

(b) without specifying any terms or period of repayment

(iv) Intangible Asset Under Development

The Company does not have any Intangible Asset Under Development for the current and previous reporting period, hence no disclosure is required as such.

(v) Capital Work in Progress (CWIP)

The Company does not have any Capital Work in Progress for the current and previous reporting period, hence no disclosure is required as such.

(vi) Borrowings from Banks or Financial Institutions on the basis of security of Current Assets:

The Company does not have any borrowings from Banks or Financial Institutions on the basis of security of Current Assets for the reporting period; hence no disclosure is required

(vii) Registration of Charges or Satisfaction with Registrar of Companies (ROC):

There are no charges against the companies which are yet to be registered or satisfaction yet to be registered with ROC beyond the statutory period, hence no disclosure is required as such.

(viii) Details of Benami Property Held:

The Company do not hold any property under Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under, hence there are no proceedings against the company for the year ended 31st March, 2024 and also for the year ended 31st March, 2023, hence no disclosure is required to be given as such.

(ix) Willful Defaulter:

The company has not been declared as wilful defaulter as at the date of the Balance Sheet or on the date of approval of the financial statements, hence no disclosure is required as such.

(x) Relationship with Struck off Companies:

The company do not have any transactions with company's struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956 during the year ended 31st March, 2024 (Previous year: Nil), hence no disclosure is required as such.

(xi) Compliance with number of Layers of companies of Companies:

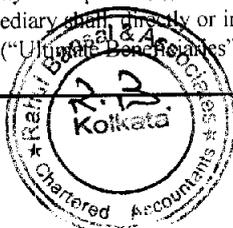
The company does not have investment in any downstream companies for which it has to comply with the number of layers prescribed under Clause (87) of Section 2 of the Companies Act, 2013 read with Companies (Restriction on number of layers) Rules, 2017, hence no disclosure is required as such.

(xii) Compliance with Approval Scheme(s) of Arrangements:

The Company has not entered into any Scheme of Arrangements during the year, where approval of competent authority in terms of sections 230 to 237 of the Companies Act, 2013 is required for the current and previous reporting period, hence no disclosure is required.

(xiii) Utilization of Borrowed funds and share premium:

(a) As on the date of balance sheet, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN:U51109WB2008PTC125507

10/4B, Elgin Road, P.S: Bhawanipur, Kolkata- 700020

Notes forming part of Financial Statement for the year ended 31st March, 2024

(b) As on the date of balance sheet, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(xiv) Undisclosed Income

The company do not have any such transactions which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year ended 31st March, 2023 and also for the year ended 31st March, 2022 in the tax assessments under Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Also the company does not have previously unrecorded income and related assets which were required to be properly recorded in the books of accounts during the year.

(xv) Corporate Social Responsibility (CSR)

During the year, the Company is not covered under section 135 of the Companies Act, 2013, dealing with Corporate Social Responsibility (CSR) activities.

(xvi) Details of Crypto Currency or Virtual Currency

The Company have not traded or invested in Crypto Currency or Virtual Currency during the Financial Year, hence no disclosure is required as such.

24 Other Notes

a) 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.

b) Previous year/period figures have been re-grouped / re-classified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April 2021.

c) An agreement is in effect dated 27th Day of November, 2019 and 13th Day of March, 2020 between the company and Co-Owners Goodluck Merchants Private Limited & Arihant Benchmark Projects Private Limited respectively to allocate 17% of flat advances received by the company to each of the above mentioned Co-Owner companies.

25 Ratio Analysis attached in Annexure-1.

For and on behalf of the Board of Directors of
Wonderland Distributors Private Limited

For Wonderland Distributors Pvt. Ltd.

Pradip Kumar Jain

Pradip Kumar Jain **Director**
DIN-00654182

For Wonderland Distributors Pvt. Ltd.
DIRECTORS

Ricky Osatwal **Director**

Ricky Osatwal
DIN-06780888

For Rahul Bansal & Associates
Chartered Accountants
Firm Reg. No. 327098E

R. Bansal

Rahul Bansal
Partner

M.No. 068619

Place: Kolkata

Date: *22-08-2024*

UDIN: *24068619BKADKU9754*



WONDERLAND DISTRIBUTORS PRIVATE LIMITED

CIN:U51109WB2008PTC125507

10/4B, Elgin Road, P.S: Bhawanipur, Kolkata- 700020

ANNEXURE-1 RATIO ANALYSIS

Sl. No.	Ratio Analysis	Numerator	FY 23-24 (Rs)	FY 22-23 (Rs)	Denominator	FY 23-24 (Rs)	FY 22-23 (Rs)	31-Mar-24	31-Mar-23	%age change	Reason
1	Current Ratio	Current Assets			Current Liabilities						
		Inventories	1,99,456	1,59,714	Creditors for goods and services	2,969	1,592				
		Sundry Debtors	-	-	Short term loans	92,410	78,968				
		Cash and Bank balances	1,394	2,053	Bank Overdraft	-	-				
		Receivables/Accruals	-	-	Cash Credit	-	-				
		Loans and Advances	2,744	1,771	Outstanding Expenses	-	-				
		Disposable Investments	-	-	Provision for taxation	-	-				
		Any other current assets	-	-	Proposed dividend	-	-				
					Unclaimed Dividend	-	-				
					Any other current liabilities	1,08,621	89,364				
			2,03,594	1,63,539		2,04,001	1,69,924	1.00	0.96	3.70	
2	Debt Equity Ratio	Total Liabilities			Shareholder's Equity						
		Total Outside Liabilities	92,410	78,968	Total Shareholders Equity	(371)	(350)	(249.00)	(225.87)	10.24	
3	Debt Service Coverage Ratio	Net Operating Income			Debt Service						
		Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets etc.	(21)	(135)	Current Debt Obligation (Interest & Lease payment+ Principal Repayment.	92,410	78,968	(0.00)	(0.00)	86.68	Variance is due to decrease in loss
4	Return on Equity Ratio	Profit for the period			Avg. Shareholders Equity						
		Net Profit after taxes - preference dividend (if any)	(21)	(135)	(Beginning shareholders' equity + Ending shareholders' equity) / 2	(360)	(282)	0.06	0.48	87.79	Variance is due to decrease in loss
5	Inventory Turnover Ratio	Cost of Goods sold			Average Inventory						
		(Opening Stock + Purchases) - Closing Stock	-	-	(Opening Stock + Closing Stock)/2	1,79,585	1,23,065	-	-	-	
6	Trade Receivables Turnover Ratio	Net Credit Sales			Average Trade Receivables						
		Credit Sales	-	-	(Beginning Trade Receivables + Ending Trade Receivables) / 2	-	-	-	-	-	
7	Trade Payables Turnover Ratio	Total Purchases			Average Trade Payables						
		Annual Net Credit Purchases	-	-	(Beginning Trade Payables + Ending Trade Payables) / 2	-	-	-	-	-	



8	Net Capital Turnover Ratio	Net Sales Total Sales - Sales Return	-	-	Average Working Capital Current Assets - Current Liabilities	(407)	(6,386)	-	-		
9	Net Profit Ratio	Net Profit Profit After Tax	(22)	(135)	Net Sales Sales	-	-	-	-		
10	Return on Capital employed	EBIT Profit before Interest and Taxes	(22)	(135)	Capital Employed * Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	92,039	78,619	(0.00)	(0.00)	86.38	Variance is due to decrease in loss

