


WOL 3D INDIA PRIVATE LIMITED
CIN : U74110MH1988PTC049454
(FORMERLY KNOWN AS PAREKH POLYSTER PRIVATE LIMITED)
 19/B (1), Floor-2, Hakabo Compound, Bombay, Cotton Mill, Dattaram Lad Marg, Kalachowdy, Mumbai-400033
Balance Sheet as at 31st March, 2021

Particulars		Note No.	(in Rupees)	
1	2	3	As at 31 March 2021	
1	2	3	As at 31 March 2020	
I. EQUITY AND LIABILITIES				
1 Shareholders' funds				
(a) Share capital	1	1,00,00,000.00	1,00,00,000.00	
(b) Reserves and surplus	2	1,41,00,962.00	54,22,995.00	
(c) Money received against share warrants				
2 Share application money pending allotment				
3 Non-Current Liabilities				
(a) Long-Term Borrowings		-	-	
(b) Deferred Tax Liabilities (Net)		23,541.00	-	
(c) Other Long Term Liabilities		-	-	
(d) Long Term Provisions		-	-	
4 Current Liabilities				
(a) Short-Term Borrowings	3	3,36,75,337.58	1,14,22,833.87	
(b) Trade Payables	4	-10,04,883.00	-1,21,70,721.78	
(c) Other Current Liabilities	5	36,87,243.00	17,17,030.00	
(d) Short-Term Provisions	6	8,22,376.33	15,22,669.21	
Total Equity & Liabilities			6,13,04,576.91	1,79,14,806.30
II. ASSETS				
1 Non-current assets				
(a) Fixed Asset	7	41,27,754.82	10,53,862.89	
(i) Tangible assets				
(b) Non-current investments		-	-	
(c) Deferred tax assets (net)	8	-	5,529.00	
(d) Short term loans and advances		-	-	
(e) Other non-current assets		-	-	
2 Current assets				
(a) Current investments		-	-	
(b) Inventories	9	3,43,52,229.60	1,12,66,649.96	
(c) Trade receivables	10	82,46,638.48	40,56,636.45	
(d) Cash and cash equivalents	11	91,94,165.28	2,54,227.00	
(e) Short-term loans and advances	12	16,10,000.00	3,00,000.00	
(f) Other current assets	13	37,73,788.73	9,77,901.00	
Total Assets			6,13,04,576.91	1,79,14,806.30

The Significant Accounting Policies and Notes referred to above form an integral part of the statement of Accounts As per our report of even date

For Hemadri Hareshkumar Pandya
Chartered Accountants



CA Hemadri Pandya
Proprietor
Membership No. : 132420
Place : Mumbai
Dated : 04/11/2021
UDIN : 21132420AAAAAI6984



For WOL 3D INDIA PRIVATE LIMITED
RAHUL CHANDALIA PRADEEP JAIN



Director
DIN : 08384580



Director
DIN : 08384613

WOL 3D INDIA PRIVATE LIMITED
CIN : U74110MH1988PTC049454
(FORMERLY KNOWN AS PAREKH POLYSTER PRIVATE LIMITED)
19/B (1),Floor-2,Hakabo Compound,Bombay,Cotton Mill ,Dattaram Lad Marg ,Kalachowdy,Mumbai-400033
Notes Forming Integral Part of the Balance Sheet as at 31st March, 2021

NOTE 1 : Share Capital

Particulars	31-Mar-21	31-Mar-20
	Amount	Amount
Authorised		
10,00,000 Equity Shares of Rs.10 /- each	1,00,00,000.00	1,00,00,000.00
Issued		
10,00,000 Equity Shares of Rs.10 /- each	1,00,00,000.00	1,00,00,000.00
Subscribed & Paid up		
10,00,000 Equity Shares of Rs.10 /- each	1,00,00,000.00	1,00,00,000.00
Total	1,00,00,000.00	1,00,00,000.00

NOTE 1 A

Particulars	Equity Shares	
	Number	Amount
Shares outstanding at the beginning of the year	-	-
Shares Issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	-	-

NOTE 1 B

Name of Shareholder	Equity Shares	
	Number	% of Holding
Swati Jain	3,00,000	30%
Pradeep Jain	1,50,000	15%
Rahul Chandalia	2,50,000	25%
Saloni Chandalia	3,00,000	30%
TOTAL	10,00,000	100%

NOTE 2 : Reserves & Surplus

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
a. Reserves & Surplus		
Balance brought forward from previous year	54,22,995.00	10,89,360.00
(+) Net Profit/(Net Loss) For the current year	86,77,967.00	43,33,635.00
Closing Balance	1,41,00,962.00	54,22,995.00

NOTE 3 : Short Term Borrowings

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Secured Loan		
1) Bank Overdraft		
HDFC Bank	-	6,49,920.87
Unsecured		
(a) Loans and advances from related parties		
Hiten Parekh	-	10,19,082.00
Pradeep Jain	9,73,220.00	7,82,320.00
Rahul Chandalia	45,15,820.00	80,94,040.00
Rita H Parekh	-	14,951.00
Saloni Chandalia	39,36,860.58	-
Ubercool Gifting Solutions	1,14,00,000.00	-
Swati Jain	62,15,020.00	8,62,520.00
Paras Enterprises	34,84,417.00	-
Pradeep Jain HUF	8,00,000.00	-
Rahul Chandalia HUF	23,50,000.00	-
Total	3,36,75,337.58	1,14,22,833.87

NOTE 4 : Trade Payable

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
(a) Trade Payables		
Sundry Creditor -for Import		
Shenzhen Hongyutatai Trading Co., Ltd	-	5,15,562.03
Less Advance for Import		
Guangzhou Yousu3D Technology Co Ltd	-	8,06,767.80
Honya Technology Co. Limited	-	4,92,375.00
Shen Zhen Creality 3D Technology Co., Lt	-	82,60,643.90
Zhejiang Flashforge 3D Technology Co.Ltd	36,34,440.00	33,79,608.98
Zhejiang Qidi Technology Co.,Ltd	36,75,235.00	40,84,440.00
Zsmart International Limited	-	14,42,001.24
(A)	(73,09,675.00)	(1,79,50,274.89)
Sundry Creditor -for Purchase and Expense		
Devkan Solutions Llp	98,960.00	39,406.00
Sanjay Nana Parab	1,19,807.00	99,220.00
Ubercool Gifting Solutions	35,29,320.58	44,98,458.51
3D Print World Pvt Ltd (Cr.)	-	3,41,936.00
Airtel	1,591.00	-
Anuvaa	-	10,800.00
Bajaj Allianz General Insurance	9,466.00	-
Best Undertaking	3,550.00	-
Concorde Technologies	-	14,499.00
EXFAQ Systems Pvt Ltd	69,518.00	-
MSEDCL - Mulund	200.00	-
Thakkar Popatlal Velji Sales Ltd	52,601.00	-
Daksha Copy Centre	-	1,410.00
Digi Local	-	57,594.00
Fedex Express (Bom)	26,922.99	14,982.99
Infinity Logistics & Supply Chain Pvt Ltd	5,43,176.97	30,748.97
Khodiyar Enterprises	82,009.00	73,357.00
Mahendra Khimchand	16,22,823.00	-
M Vinodkumar & Co	1,86,859.44	-
Satyam Cards N Gifts Pvt Ltd	5,824.00	-
Expert Time Industries Pvt Ltd	12,225.00	-
Mayank Bhandari-Commission	12,424.00	10,359.00
Blue Line Express	26,910.00	-
Suvrendu Jena	6,000.00	-
Overseas Express	2,61,474.00	34,783.00
Sahahajanand Technologies Pvt. Ltd	-	4,173.00
Shri Avdhut Printing Press	-	4,248.00
Sprs And Co.	-	1,780.00
Swastik Plylam	-	7,45,035.16
Swastik Plylam - Laminates Division	-	72,194.00
Veetee Stationers	2,442.00	-
The Plot Studio	-	67,500.00
Thinkup Consultancy Services Llp	-	33,242.00
Vishal - Commission	-	28,801.00
Naman Enterprises	3,823.00	-
Not Just Desert	1,386.00	-
Praveen Kumar Tripathi	1,05,875.00	-
(B)	67,85,187.98	61,84,527.63

Less: Advance		
Aditya Enterprises	1,819.95	
Bvc Tradport Private Limited (Vamaship)	2,287.68	51,826.64
Bigfoot Retail Solution Pvt Ltd	5,878.33	
Croissance Electro Services	40,000.00	40,000.00
G D Construction	2,01,511.00	
Jai Vaishnav Gold	-	2,08,060.00
Jp Trademarks	5,484.00	5,484.00
Nahata Polybiotoc Llp	3,877.00	78,175.00
Travelling Advance	1,83,600.00	-
Pentacal Financial Solutions	-	17,446.00
Konkan Speciality Polyproducts Pvt Ltd	15,445.00	-
Razorpay	20,493.02	3,982.88
	(C)	
	4,80,395.98	4,04,974.52
Total (A+B-C)	(10,04,883.00)	(1,21,70,721.78)

NOTE 5 : Other Current Liabilities

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
(a) Others (Specify nature)		
Consultancy Fees Payable	23,125.00	
Roc Charges Payable	43,875.00	30,000.00
Electricity Payable	33,700.00	
Audit Fees Payable	1,00,375.00	49,500.00
Provision For Taxation A.Y.2020-21	-	16,37,530.00
Provision For Taxation A.Y.2021-22	34,86,168.00	-
Total	36,87,243.00	17,17,030.00

NOTE 6 : Short-Term Provisions

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
(a) Others (Specify nature)		
GST payable	-10,87,184.67	5,17,568.19
Tds payable	15,42,336.00	4,65,651.02
Salary Payable	3,67,225.00	5,39,450.00
Total	8,22,376.33	15,22,669.21

NOTE 9 : Inventories

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
a. Raw Materials and components (Valued at _____)		
Goods-in transit		
<i>Sub total</i>		-
b. Work-in-progress (Valued at _____)		
Goods-in transit		
<i>Sub total</i>		-
c. Finished goods (Valued at _____)		
Goods-in transit	3,43,52,229.60	1,12,66,649.96
<i>Sub total</i>		
Grand Total	3,43,52,229.60	1,12,66,649.96

NOTE 10 : Trade Receivables

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Trade receivables outstanding for a period less than six Secured, considered good	82,46,638.48	40,56,636.45
Unsecured, considered good		
Unsecured, considered doubtful		
Less: Provision for doubtful debts	-	-
	82,46,638.48	40,56,636.45
Total	82,46,638.48	40,56,636.45

NOTE 11 : Cash and cash equivalents

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
a. Balances with banks		
This includes:		
HDFC Bank	82,05,086.43	-
b. Cash on hand	9,89,078.85	2,54,227.00
Total	91,94,165.28	2,54,227.00

NOTE 12 : Short term loans and advances

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
a. Others (specify nature)		
Deposits	16,10,000.00	3,00,000.00
Loans And Advances - Other	-	-
Total	16,10,000.00	3,00,000.00

NOTE 13 : Other Current Asset

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
a. Others (specify nature)		
MAT Credit Entitlement	-	21,101.00
Duties and taxes	37,73,788.73	9,56,800.00
Total	37,73,788.73	9,77,901.00

21 : General Notes :-

1. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.
2. Balance of Depositors, Creditors, Debtors and other parties are subject to confirmations.

Hemadri Hareshkumar Pandya
Chartered Accountants



CA Hemadri Pandya
Proprietor
Membership No. : 132420
Place : Mumbai
Dated : 04/11/2021



For WOL 3D INDIA PRIVATE LIMITED
RAHUL CHANDALIA PRADEEP JAIN



Director
DIN : 08384580



Director
DIN : 08384613

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 19/B (1), Floor-2, Hakabo Compound, Bombay, Cotton Mill, Dattaram Lad Marg, Kalachowky, Mumbai-400033
Profit and loss statement for the year ended 31.03.2021

(₹ in Rupees)

Particulars	Refer Note No.	31 March 2021	31 March 2020
I. Revenue from operations	14	16,35,74,111.68	8,64,42,415.03
II. Other income	15	62,97,614.40	37,96,131.25
III. Total Revenue (I + II)		16,98,71,726.08	9,02,38,546.28
IV. Expenses:			
Cost of materials consumed	16	12,78,20,617.72	6,31,05,422.29
Purchases of Stock-in-Trade	17	-2,30,85,579.64	-15,29,234.70
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	18	1,24,69,491.80	68,66,242.43
Employee benefits expense	19	98,02,881.33	21,50,022.51
Finance costs	7	4,70,814.00	69,974.00
Depreciation and amortization expense	20	3,02,00,295.71	1,36,10,483.77
Other expenses			
Total expenses		15,76,78,520.92	8,42,72,910.30
V Profit before exceptional and extraordinary items and tax(III-IV)		1,21,93,205.00	59,65,636.00
Exceptional Items			
Profit before extraordinary items and tax			
Extraordinary Items			
Profit before tax		1,21,93,205.00	59,65,636.00
VI Tax expense:			
(1) Current tax	8	34,86,168.00	16,37,530.00
Less : MAT Credit			
(2) Earlier Years Tax			
Net Tax Expense			
(3) Deferred tax	8	29,070.00	-5,529.00
VII Profit (Loss) for the period		86,77,967.00	43,33,635.00
VIII Earnings per equity share:			
(1) Basic		8.68	4.33
(2) Diluted		8.68	4.33

The Significant Accounting Policies and Notes referred to above form an integral part of the statement of Accounts
 As per our report of even date

For Hemadri Hareshkumar Pandya
 Chartered Accountants



CA Hemadri Pandya
 Proprietor
 Membership No. : 132420
 Place : Mumbai
 Dated : 04/11/2021



For WOL 3D INDIA PRIVATE LIMITED
 RAHUL CHANDALIA PRADEEP JAIN



Director
 DIN : 08384580



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WOL 3D INDIA PRIVATE LIMITED
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19/B (1), Floor-2, Hakabo Compound, Bombay, Cotton Mill, Dattaram Lad Marg, Kalachowdy, Mumbai-400033
Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2021

NOTE 14 : Revenue from Operations

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Sale of products	16,35,74,111.68	8,64,42,415.03
Sale of services	-	-
Other operating revenues	-	-
Less: Excise duty	-	-
Total	16,35,74,111.68	8,64,42,415.03

NOTE 15 : Other Income

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Interest Income (in case of a company other than a finance company)	2,061.00	1,570.00
Delivery Charges Paid	15,11,416.06	3,35,278.41
Franchisee Fee	75,000.00	12,53,750.00
Training & Installation Charges	22,118.64	21,016.94
Reimbursement Amazon	13,28,883.00	62,734.90
Foreign Exchange Fluctuation A/C	30,87,863.17	12,76,681.24
Service Charges Received	2,25,272.53	8,45,099.76
Claim Received	45,000.00	-
Total	62,97,614.40	37,96,131.25

NOTE -16 : Purchase Of Stock In Trade

Sr. No.	Particulars	As at 31 March 2021	As at 31 March 2020
		Amount	Amount
a)	Purchase Of Stock In Trade		
	Purchase	12,78,20,617.72	6,31,05,422.29
	TOTAL	12,78,20,617.72	6,31,05,422.29

NOTE 17 : Changes In Inventories

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Opening Stock	1,12,66,649.96	97,37,415.26
Closing Stock	3,43,52,229.60	1,12,66,649.96
Total	-2,30,85,579.64	-15,29,234.70

NOTE 18 : Employee Benefits Expense

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
(a) Salaries and incentives	50,75,543.00	25,47,164.00
(b) Director Remuneration	72,66,000.00	39,25,000.00
(c) Staff welfare expenses	1,27,948.80	3,94,078.43
	-	-
Total	1,24,69,491.80	68,66,242.43

NOTE 19 : Finance costs

Particulars	As at 31 March 2021	As at 31 March 2020
	Amount	Amount
Bank Charges	8,888.61	25,038.71
Brokerage and Commission	85,14,873.74	19,28,393.80
Interest on Late Payment of Tds	8,555.98	6,567.00
Interest On loan	12,02,129.00	1,35,814.00
Interest on Bank OD	28,712.00	29,489.00
Late Fees on GST Payment	33,190.00	24,720.00
Interest on Late Payment of PT	6,532.00	-
Total	98,02,881.33	21,50,022.51

NOTE 20 : Other expenses

SR No	Particulars	As at 31 March 2021	As at 31 March 2020
		Amount	Amount
1	Advertisement Charges	2,25,567.07	7,84,025.98
2	Amazon and flipkart Advertise and commission Charges	75,71,108.96	-
3	Airport Charges	-	7,763.00
4	Bonded Storage	-	1,068.00
5	Business Promotion Exp	5,78,940.32	28,95,858.06
6	CFS Charges	8,33,826.79	2,52,652.00
7	Clearing & Forwarding	19,11,817.76	11,37,929.73
8	Conveyance and Travelling Expenses	2,21,514.94	5,48,600.54
9	Consultancy Fees	25,000.00	-
10	Carriage Inward	2,33,078.00	-
11	Computer Expenses	40,319.53	-
12	Delivery Charges (Pur)	30,099.34	12,678.00
13	Domain Charges	-	940.00
14	Damage Stock	6,57,846.36	-
15	Domestic Travelling Charges	3,63,569.23	-
16	Donations	5,000.00	11,000.00
17	Electricity Charges	1,51,026.00	1,57,261.00
18	Freight Charges	14,14,728.13	2,06,665.37
19	General Exp	2,79,418.50	4,45,129.69
20	Import Duty	95,66,852.78	43,94,282.03
21	Indiamart Fees	38,086.03	-
22	Installation Charges	-	1,500.00
23	Insurance	2,07,829.59	81,630.11
24	Internet Charges	10,190.00	-
25	Labour Charges	3,21,035.00	1,11,500.00
26	Late Charges On Clearing & Forwarding	-	2,859.00
27	Loading & Unloadingg	-	24,650.00
28	Membership Fees	25,800.00	-
29	Office Exp	5,13,971.27	1,03,784.11
30	Postage And Courier	22,63,260.15	5,08,572.86
31	Printing And Stationary Exp	2,01,163.45	1,32,360.58
32	Professional Fees	2,98,588.14	5,47,550.80
33	Packing Charges	3,32,594.90	-
34	Paytm charges	1,231.42	-
35	Profession Tax (PTEC)	37,500.00	-
36	R&M To Building	22,500.00	85,850.00
37	Renovation Expenses	1,11,783.72	-
38	Repairs & Maintenance	2,79,701.41	-
39	Refund Processing Fee Amazon/Flipkart	-	892.66
40	Re-Imbursement Of Clearing & Forwarding Charges	2,21,767.79	3,05,384.24
41	Rent Paid	6,15,000.00	-
42	Renewable Charges	-	12,811.20
43	Repairs & Maintenance To P&M	1,69,734.40	1,26,475.81
44	Roc Charges	21,100.00	48,200.00
45	Service Charge Paid	91,800.00	52,101.36
46	Sweeper Charges	30,650.00	-
47	Telephone And Mobile Exp	19,701.16	13,287.03
48	Tender Fees	500.00	28,620.00
49	Trademark	-	25,000.00
50	Trademark Registration	-	54,838.00
51	Training Fees	-	22,881.00
52	Transportation Charges	1,62,439.57	15,912.00
53	Travelling Exp (International)	-	3,44,802.60
54	Warehouse Charges	3,429.00	9,200.01
55	Water Bill Charges	20,575.00	38,967.00
56	Legal, Supervisory & Professional Fees & Taxes	-	-
57	Website Maintenance Charges	13,650.00	-
	Total (A)	3,01,45,295.71	1,35,55,483.77

SR No	Audit fees	As at 31 March 2021	As at 31 March 2020
		Amount	Amount
1	Payments to the auditor as	55,000.00	55,000.00
	TOTAL (B)	55,000.00	55,000.00
TOTAL (A+B)		3,02,00,295.71	1,36,10,483.77

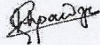
NOTE - 8 : CURRENT TAX

SR No	Particulars	As at 31 March 2021	As at 31 March 2020
		Amount	Amount
1	Provision for Income Tax	34,86,168.00	16,37,530.00
2	Under Provision For Tax	-	-
3	Deferred tax Income	29,070.00	-5,529.00
	TOTAL	35,15,238.00	16,37,531.00

21 : General Notes :-

1. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.
2. Balance of Depositors, Creditors, Debtors and other parties are subject to confirmations.

Hemadri Hareshkumar Pandya
Chartered Accountants



CA Hemadri Pandya
Proprietor
Membership No. : 132420
Place : Mumbai
Dated : 04/11/2021

For WOL 3D INDIA PRIVATE LIMITED
RAHUL CHANDALIA



Director
DIN : 08384580

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Director
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