WOL 3D INDIA PRIVATE LIMITED CIN: U74110MH1988PTC049454

(FORMERLY KNOWN AS PAREKH POLYSTER PRIVATE LIMITED)

I. Accounting Policies:

Background Information:

WOL3D INDIA PRIVATE LIMITED., a company incorporated under the Companies Act,1956. vide Registration No. U74110MH1988PTC049454 dated 20/06/2018. The Company was formery known as PAREKH POLYSTER PRIVATE LIMITED vide Registeration No. CIN: U74110MH1988PTC049454.

1 Basis of Accounting:

- 1.1 The accounts have been prepared based on historical cost and on the basis of a going concern with revenues considered and expenses accounted wherever possible on their accrual including provisions / adjustments.
- 1.2 The preparation of financial statements in conformity with generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Differences between actual results and estimates are recognized in the period in which the results are known/materialized.

2 Fixed Assets And Depreciation:

- 2.1 Fixed Assets are recorded at historical cost inclusive of Pre-Operative expenses incurred during construction period less depreciation and tax credit.
- 2.2 Depreciation on Fixed Assets is provided on the straight line method based on useful life of assets as specified in Part "C" of Schedule II of the Companies Act 2013.

3 Inventory Valuation:

Raw material, Stores & Spares, Finished Goods and Semi Finished Goods are valued at lower of cost and net realizable value. Scrap is valued at realisable value.

4 Revenue Recognition:

Sales are exclusive of sales tax and excise duty. Export Incentive are accounted on accrual basis

5 Employee Benefits

5.1 Provident Fund

The Company Contributes to a recognized provident fund which is a defined contribution scheme. The contribution are accounted for on an accrual basis and recognized in the profit and loss account.

5.2 Gratuity:

Short term employee benefits are recognized as an expense at the undiscounted amount in the P & L Account of the year in which the related service is rendered.

Post employment and other long term benefits are recognized as an expense in the P & L Account for the year in which the employee has rendered services.

6 Investments:

Investments are valued at Cost. Non-Trade (Long Term) Investments are stated at cost. Provision for diminution in the value of long-term investments is made only if such decline is other than temporary.

7 Foreign Currency Transactions:

Foreign currency transactions are accounted at the rate prevailing on the day of transaction and the difference if any on realisation are recognized in Profit & Loss Account.

8 Materials Consumption:

Material purchase is net of tax credit availed and excise du

Taxes on Income:

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

10 Borrowing Cost:

Borrowing costs that are attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of cost of such asset till such time as the asset is ready for its intended use or sale. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for its intended use or sale. All other borrowing costs are recognised as an expense in the period in which they are incurred.

11 Provision, Contingent Liabilities & Contingent Assets:

Provision involving substantial degree of estimation in measurement is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

As per our Report of even date

Hemadri Hareshkumar Pandya Chartered Accountant

CA Hemadri Hareshkumar Han

Propreitor

Membership No.: 132420

Date: 25/06/2019 Place: Mumbai

For WOL3D INDIA PRIVATE LIMITED

RAHUL CHANDALIA

For WOL 3D INDIA PVT. LTD

Director

DIRECTOR

Din No.: 08384580

PRADEEP JAIN

For WOL 3D INDIA PYT. LTD

Director

Din No.: 08384613

WOL 3D INDIA PRIVATE LIMITED CIN: U74110MH1988PTC049454

(FORMERLY KNOWN AS PAREKH POLYSTER PRIVATE LIMITED)

19/В (1),Floor-2,Hakabo Compound,Bombay,Cotton Mill ,Dattaram Lad Marg ,Kalachowdy,Mumbai-400033

Particulars	BALANCE SHEET AS AT 31st MARCH, 2019		(Amour	nt in Rupees)
[1] Shareholder's Funds (a) Share Capital (a) Share Capital (b) Reserves and Surplus (2) Share Application money pending allotment (3) Non-Current Liabilities (a) Long-Term Borrowings (b) Deferred Tax Liabilities (Net) (c) Other Long Term Liabilities (d) Long Term Provisions (4) Current Liabilities (a) Short-Term Borrowings (b) Trade Payables (c) Other Gram Provisions (d) Short-Term Provisions Total Equity & Liabilities (i) Non-Current Assets (ii) Tangible Assets (iii) Capital Work-in-Progress Plant & Machinery Furniture & Assets (iii) Capital Work-in-Progress Plant & Machinery Software (b) Non-current investments (c) Deferred tax assets (net) (d) Short term loans and advances (e) Other non-current assets (a) Current investments (b) Inventories (c) Tangible Assets (ii) Capital Work-in-Progress Plant & Machinery Furniture & Assets plant & machinery Software (b) Non-current investments (c) Deferred tax assets (net) (d) Short term loans and advances (e) Other non-current assets (a) Current investments (b) Inventories (c) Trade receivables (d) Cash and cash equivalents (e) Short-term loans and advances (f) Other current assets Total Assets Notes To Accounting Policies Notes To Accounting Policies Notes To Accounting Policies	- In the second of the second	7	31/03/2019	31/03/2018
[a) Share Capital (b) Reserves and Surplus 2 1,089,361 1,000,000 10,000,000 2 1,089,361 1,233,047 [2) Share Application money pending allotment (3) Non-Current Liabilities (a) Long-Term Borrowings (b) Deferred Tax Liabilities (Net) (c) Other Long Term Liabilities (d) Long Term Provisions (d) Current Liabilities (a) Short-Term Borrowings (b) Trade Payables (c) Other Current Liabilities (d) Short-Term Provisions Total Equity & Liabilities (d) Short-Term Provisions Total Equity & Liabilities (1) Non-Current Assets (a) Fixed Assets (ii) Inangible Assets (iii) Inangible Assets (iii) Inangible Assets (iii) Inangible Assets (iii) Capital Work-in-Progress Plant & Machinery Furniture & Assets plant & machinery Software (b) Non-current investments (c) Deferred tax assets (net) (d) Short term loans and advances (e) Other non-current assets (2) Current Assets (b) Inventories (c) Citrade receivables (d) Cash and cash equivalents (e) Short-term loans and advances (f) Other current assets 10 1,836,188 21,101 11,274,743				
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Significant Accounting Policies Notes To Accounts 1 to 24	· · · · · · · · · · · · · · · · · · ·	10		
Notes To Accounts 1 to 24			12,281,161	11,274,743
		1 to 24		

As per our Report of even date Hemadri Hareshkumar Pandya

Propreitor

Chartered A Membership No.: 132420

Date: 25/06/2019 Place: Mumbai

For WOL3D INDIA PRIVATE LIMITED

For WOL 3D INDIA PVIL LTD

PRADEEP JAIN For WOL 3D INDIA

Director DIRECTOR Din No. : 08384580 Director

Din No. : 08384613DIRECTOR

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

H. Pand

PROFIT AND LOSS STATEMENT FOR THE YEAR ENDING ON 31.03.2019 (Amo	unt in Rs)		
Particulars	Note No.	2018-19	2017-18
Income:			
Revenue from operations	11	15,922	~
Other Income	12	349,521	675,180
Total Revenue		365,443	675,180
Expenses:			*
Purchased		9,737,415.00	
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	13	(9,737,415)	-
Employee Benefit Expense			-
Financial Costs	14	359	1,043
Depreciation and Amortization Expense		-	8
Other Expenses	15	508,771	286,779
Total Expenses		509,130	287,822
Profit before exceptional and extraordinary items and tax		(143,687)	387,358
Exceptional Items Profit before extraordinary items and tax Extraordinary Items		(143,007)	307,330
Profit before tax		(143,687)	387,358
Tax expense:		(2.0,007)	00.7000
(1) Current tax			52,710
Less: MAT credit			,
(2)Earlier Years Tax			
Net Tax Expense			*
(3) Deferred tax	1 1		52,710
Profit for the period		(143,687)	334,648
Earning per equity share:			
(1) Basic		(0.14)	0.33
(2) Diluted		,	-
Significant Accounting Policies			
Notes To Accounts	1 to 24		

As per our Report of even date Hemadri Hareshkumar Pandya

Chartered Accountants

dri Hareshkumar Pandya

Propeitor

Membership No.: 132420

Date: 25/06/2019 Place: Mumbai

For WOL3D INDIA PRIVATE LIMITED RAHUL CHANDALIA PRADEEP JAIN

FOR WOL 3D INDIA PVT. LTDFOR WOL 3D IMDIA PV

DirectorIRECTOR Din No.: 08384580

Director

Din No. : 08384613

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		D INDIA PRIVATE LII 174110MH1988PTC0		
(FORM		AS PAREKH POLYST		-D)
		nce Sheet as at 31st M		
1 : Share Capital	are or the bara	nee Sheet as at 31st M	2018-19	Amount (Rs.) 2017-18
Authorised Capital			2018-19	2017-18
10,00,000 Equity Shares of	Rs.10 /- each		10,000,000	10,000,000
Issued, Subscribed & Paid	up Capital			
10,00,000 Equity Shares of			10,000,000	100,000
Total	•		10,000,000	100,000
			20,000,000	100,000
1.1 Reconciliation of Share	es outstanding at the	e end of the year		
	Particulars		As on 31.03.19	y Shares As on 31.03.18
			No. of Shares	No. of Shares
Shares outstanding at the b	peginning of the year		-	ivo. or shares
Add: Shares Issued during t			_	
Less: Shares bought back d	uring the year		_	
Any other movement (plea	se specify)		_	
Shares outstanding at the e	nd of the year			
1.2 Details of Shareholders	holding more than !			*
	A	Equity s on 31.03.19		31.03.18
Name of Shareholder	No. of Shares	% of Holding	No. of Shares	% of Holding
Name of Shareholder	held		held	70 of Holding
Swati Jain	300,000	30.00%	300,000	30.00%
Pradeep Jain Rahul Chandalia	150,000	15.00%	150,000	15.00%
	250,000	25.00%	250,000	25.00%
Saloni Chandalia	300,000	30.00%	300,000	30.00%
Total	1,000,000	100.00%	1,000,000	100.00%
2 : Reserves & Surplus				
Surplus (Profit & Loss Accou	unt)		2018-19	2017-18
Balance brought forward fro	om previous year		1,233,047	898,399
Add: Profit for the period			(143,687)	334,648
Closing Balance			1,089,361	1,233,047
				-
: Trade Payables			2018-19	2017-18
Ibbercool Gifting Solutions			1,081,000	
Miscellaneous			1,000	
otal			1,082,000	-
£				
: Other Current Liabilities			2018-19	2017-18
uties & Taxes			24.777	

For WOL 3D INDIA PYT. LTD

Duties & Taxes

Total

Provision for Tax (Net)

Sundry Creditors for Expenses

FOR WOL 3D INDIA PVT. LAD

34,800

75,000

109,800

DIRECTOR

DIRECTOR

6,296

35,400

41,696

WOL 3D INDIA PRIVATE LIMITED CIN: U74110MH1988PTC049454

CIN . 0741101111	LIBAITED)
(FORMERLY KNOWN AS PAREKH POLYSTER PRIVATE	LIIVII I EU)
(FORIVIERLY KINOVITY AS THE STATE OF 2010	Amou

PARENT AS DAREKH POLYSTER PRIVA	TE LIMITED)	
(FORMERLY KNOWN AS PAREKH POLYSTER PRIVA	Amount (Rs.	
Notes Forming Part of the Profit & Loss Accounts as at 31st March,2019	2018-19	2017-18
1 : Revenue from Operations		*
Sale of Products		
Sale of Services	-	-
Net Sales		•
	2018-19	2017-18
12 : Other Income	349,521	675,180
Interest received	15,922	
Service charges	365,443	675,180
Net Sales		
	2018-19	2017-18
13 : Change in Inventories		
Opening Stock of :	-	-
Finished Goods		
Less: Closing Stock of:	9,737,415	-
Finished Goods	(9,737,415)	-
Total	(3,737)1.27	7
Total	2018-19	2017-18
14 : Financial Costs	359	1,043
Bank Charges	333	
bank charges	359	1,043
Total	333	
Total	2018-19	2017-18
15: Other Expenses	2018-19	
Administrative & Other Expenses :	20,000	
	30,000	
Accounting Charges	9,497	214,258
Electricity & Water Charges	12,708	13,565
General exp		13,505
Telephone , Postage & Telegram Expense	39,559	
Repairs & Maintainance	29,907	23,550
ROC Charges		23,33
Travel exp	357,100	251,37
Legal, Supervisory & Professional Fees & Taxes	478,771	231,37
Total		2017-
	2018-19	
16 : Payment to Auditors	30,000	35,40
A. Audit/Tax Audit Fees		- 100
B. Taxation Fees		
C. Certification Fees	30,000	35,40
Total		

For WOL 3D INDIA PVT. LTD

DIRECTOR

FOR WOL 3D INDIA PVT LTD

DIRECTOR

1 24 -t Mayo	h 2019 Amour	nt (Rs.)
Notes Forming Part of the Profit & Loss Accounts as at 31st Marc	2018-19	2017-18
7 : Earning per Equity Share		
Earning per Equity Share		-
Particular		
Earning per Equity Share		
Basic		1
Number Of shares Used in computing EPS		
Basic		#DIV/0!
Number Of shares For computing EPS		
	2010 10	2017-18
18: Expenditure in Foregin currency	2018-19	2017 10
a. Traveling exp		
a. Traveling exp	1	
	2018-19	2017-18
19 : Director Remmuneration :		
Director Remmuneration		
20 : Contigent Liabilities And Commitments		
21: General Notes:- 1. Previous year's figures have been regrouped / reclassified wherever necessity.	essary to correspond with the	e current year's
That II I for a location as		
classification / disclosure. 2. Balance of Depositors, Creditors, Debtors and other parties are subject	to confirmations.	
As per our Report of even date		
to the section of Dandes Mills	For WOL3D INDIA PRIVA	TE LIMITED
Hemadri Haresikullal Fallan	IL CHANDALIA	PRADEEP JAIN
Q T MO: Tal	NDIA PVT. LTD Fo	WOL 3D INDIA P
* \ 42286* E	alled.	Del.
X SAV	WAY .	Director DII
Direct	or DIRECTOR	Dir No : 08384613

Propreitor

Membership No. : 132420 Date : 25/06/2019 Place : Mumbai

Director DIRECTOR
Din No.: 08384580

Director / DIR Din No. : 08384613

WOL 3D INDIA PRIVATE LIMITED CIN: U74110MH1988PTC049454 (FORMERLY KNOWN AS PAREKH POLYSTER PRIVATE LIMITED) Notes Forming Integral Part of the Balance Sheet as at 31st March, 2019 Amount (Rs.) 2018-19 2017-18 5: Fixed Assets 54,000 Software 54,000 Total 2017-18 2018-19 6: Inventories Closing 9,737,415 Finished goods 9,737,415 Total 2018-19 2017-18 7: Trade Receivables **Unsecured Considererd good** Over six months Others Total 2017-18 2018-19 8: Cash and cash Equivalents 49,671 2,513 Cash In Hand Balance with scheduled banks 3,887 11,129 Bank Account 13,642 53,558 Total 2017-18 2018-19 9: Short term loans and advances 300,000 Deposit 11,240,000 300,000 Loan & Advances-Other 11,240,000 600,000 Total 2017-18 2018-19 10: Other Current assets 21,101 21,101 MAT Credit Entitlement 1,815,087 **Duties** and taxes 21,101 1,836,188 Total

A Charteted to

For WOL 3D INDIA PVT. LTD

DIRECTOR

For WOL 3D INDIA PVT/2TD

DIRECTOR