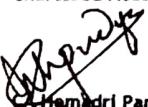


**WOL 3D INDIA PRIVATE LIMITED**  
**CIN : U74110MH1988PTC049454**  
**(FORMERLY KNOWN AS PAREKH POLYSTER PRIVATE LIMITED)**  
 19/B (1), Floor-2, Hakabo Compound, Bombay, Cotton Mill, Dattaram Lad Marg, Kalachowdy, Mumbai-400033  
**Balance Sheet as at 31st March, 2020**

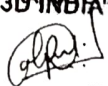
(In Rupees)			
Particulars	Note No.	As at 31 March 2020	As at 31 March 2019
1	2	3	4
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
(a) Share capital	1	10,000,000.00	10,000,000.00
(b) Reserves and surplus	2	5,422,995.00	1,089,361.00
(c) Money received against share warrants			
<b>2 Share application money pending allotment</b>		-	-
<b>3 Non-Current Liabilities</b>			
(a) Long-Term Borrowings		-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long Term Provisions			
<b>4 Current Liabilities</b>			
(a) Short-Term Borrowings	3	11,422,833.87	-
(b) Trade Payables	4	-12,170,721.78	1,082,000.00
(c) Other Current Liabilities	5	1,717,030.00	109,800.00
(d) Short-Term Provisions	6	1,522,669.21	-
<b>Total Equity &amp; Liabilities</b>		<b>17,914,806.30</b>	<b>12,281,161.00</b>
<b>II. ASSETS</b>			
<b>1 Non-current assets</b>			
(a) Fixed Asset	7	1,053,862.89	54,000.00
(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		-	-
<b>2 Current assets</b>			
(a) Current investments		-	-
(b) Inventories	9	11,266,649.96	9,737,415.00
(c) Trade receivables	10	4,056,636.45	-
(d) Cash and cash equivalents	11	254,227.00	53,558.00
(e) Short-term loans and advances	12	300,000.00	600,000.00
(f) Other current assets	13	977,901.00	1,836,188.00
<b>Total Assets</b>		<b>17,914,806.30</b>	<b>12,281,161.00</b>

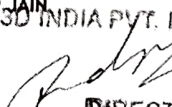
The Significant Accounting Policies and Notes referred to above form an integral part of the statement of Accounts  
 As per our report of even date

For Hemadri Hareshkumar Pandya  
 Chartered Accountants

  
 Hemadri Pandya  
 Proprietor  
 Membership No. : 132420  
 Place : Mumbai  
 Dated : 02/12/2020

For WOL 3D INDIA PRIVATE LIMITED  
 For WOL 3D INDIA PVT. LTD For WOL 3D INDIA PVT. LTD

 RAHUL CHANDALIA  
 Director **DIRECTOR**  
 DIN : 08384580

 PRADEEP JAIN  
 Director **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, 2020

**NOTE 1 : Share Capital**

Particulars	31-Mar-20	31-Mar-19
	Amount	Amount
<b>Authorised</b>		
10,00,000 Equity Shares of Rs.10 /- each	10,000,000.00	10,000,000.00
<b>Issued</b>		
10,00,000 Equity Shares of Rs.10 /- each	10,000,000.00	10,000,000.00
<b>Subscribed &amp; Paid up</b>		
10,00,000 Equity Shares of Rs.10 /- each	10,000,000.00	10,000,000.00
<b>Total</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>

**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	300,000	30%
Pradeep Jain	150,000	15%
Rahul Chandalia	250,000	25%
Saloni Chandalia	300,000	30%
<b>TOTAL</b>	<b>1,000,000</b>	<b>100%</b>

**NOTE 2 : Reserves & Surplus**

Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
<b>a. Reserves &amp; Surplus</b>		
Balance brought forward from previous year	1,089,360.00	1,233,047.00
(+) Net Profit/(Net Loss) For the current year	4,333,635.00	-143,687.00
<b>Closing Balance</b>	<b>5,422,995.00</b>	<b>1,089,360.00</b>

**NOTE 3 : Short Term Borrowings**

Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
<b>Secured Loan</b>		
<b>1) Bank Overdraft</b>		
HDFC Bank	649,920.87	
<b>Unsecured</b>		
<b>(a) Loans and advances from related parties</b>		
Hiten Parekh	1,019,082.00	
Pradeep Jain	782,320.00	
Rahul Chandalia	8,094,040.00	
Rita H Parekh	14,951.00	
Swati Jain	862,520.00	
<b>Total</b>	<b>11,422,833.87</b>	-

**NOTE 4 : Trade Payable**

Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
<b>(a) Trade Payables</b>		
<b>Sundry Creditor -for Import</b>		
Shenzhen Hongyutatal Trading Co., Ltd	515,562.03	-
<b>Less Advance for Import</b>		
Guangzhou Yousu3D Technology Co Ltd	806,767.80	-
Honya Technology Co. Limited	492,375.00	-
Shen Zhen Creality 3D Technology Co., Lt	8,260,643.90	-
Zhejiang Flashforge 3D Technology Co.Ltd	3,379,608.98	-
Zhejiang Qidi Technology Co.,Ltd	4,084,440.00	-
Zsmart International Limited	1,442,001.24	-
<b>(A)</b>	<b>(17,950,274.89)</b>	-
<b>Sundry Creditor -for Purchase and Expense</b>		
Devkan Solutions Llp	39,406.00	-
Sanjay Nana Parab	99,220.00	-
Ubercool Gifting Solutions	4,498,458.51	-
3D Print World Pvt Ltd (Cr.)	341,936.00	-
Anuvaa	10,800.00	-
Concorde Technologies	14,499.00	-
Daksha Copy Centre	1,410.00	-
Digi Local	57,594.00	-
Fedex Express (Bom)	14,982.99	-
Infinity Logistics & Supply Chain Pvt Ltd	30,748.97	-
Khodiyar Enterprises	73,357.00	-
Mayank Bhandari-Commision	10,359.00	-
Overseas Express	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	745,035.16	-
Swastik Plylam - Laminates Division	72,194.00	-
The Plot Studio	67,500.00	-
Thinkup Consultancy Services Llp	33,242.00	-
Vishal - Commision	28,801.00	-
Miscellaneous	-	1,000.00
Ubercool Gifting Solutions	-	1,081,000.00
<b>(B)</b>	<b>6,184,527.63</b>	<b>1,082,000.00</b>
<b>Less: Advance</b>		
Bvc Tradport Private Limited (Vamaship)	51,826.64	-
Croissance Electro Services	40,000.00	-
Jai Vaishnav Gold	208,060.00	-
Jp Trademarks	5,484.00	-
Nahata Polybiotoc Llp	78,175.00	-
Pentacal Financial Solutions	17,446.00	-
Razorpay	3,982.88	-
<b>(C)</b>	<b>404,974.52</b>	-
<b>Total (A+B-C)</b>	<b>(12,170,721.78)</b>	<b>1,082,000.00</b>

**NOTE 5 : Other Current Liabilities**

<b>Particulars</b>	<b>As at 31 March 2020</b>	<b>As at 31 March 2019</b>
	<b>Amount</b>	<b>Amount</b>
<b>(a) Others (Specify nature)</b>		
Duties & Taxes	-	34,800.00
Accounting Charges Payable	49,500.00	30,000.00
Roc Charges Payable	30,000.00	15,000.00
Audit Fees Payable	-	30,000.00
Provision For Taxation A.Y.2020-21	1,637,530.00	-
<b>Total</b>	<b>1,717,030.00</b>	<b>109,800.00</b>

**NOTE 6 : Short-Term Provisions**

<b>Particulars</b>	<b>As at 31 March 2020</b>	<b>As at 31 March 2019</b>
	<b>Amount</b>	<b>Amount</b>
<b>(a) Others (Specify nature)</b>		
GST payable	517,568.19	-
Tds payable	465,651.02	-
Salary Payable	539,450.00	-
<b>Total</b>	<b>1,522,669.21</b>	<b>-</b>

**NOTE 9 : Inventories**

<b>Particulars</b>	<b>As at 31 March 2020</b>	<b>As at 31 March 2019</b>
	<b>Amount</b>	<b>Amount</b>
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	11,266,649.96	9,737,415.26
<i>Sub total</i>		
<b>Grand Total</b>	<b>11,266,649.96</b>	<b>9,737,415.26</b>

**NOTE 10 : Trade Receivables**

<b>Particulars</b>	<b>As at 31 March 2020</b>	<b>As at 31 March 2019</b>
	<b>Amount</b>	<b>Amount</b>
Trade receivables outstanding for a period less than six Secured, considered good		
Unsecured, considered good	4,056,636.45	-
Unsecured, considered doubtful	-	-
Less: Provision for doubtful debts	-	-
	4,056,636.45	-
<b>Total</b>	<b>4,056,636.45</b>	<b>-</b>

**NOTE 11 : Cash and cash equivalents**

<b>Particulars</b>	<b>As at 31 March 2020</b>	<b>As at 31 March 2019</b>
	<b>Amount</b>	<b>Amount</b>
a. Balances with banks		
This includes:		
HDFC Bank	-	3,887.00
b. Cash on hand	254,227.00	49,671.00
<b>Total</b>	<b>254,227.00</b>	<b>53,558.00</b>



**NOTE 12 : Short term loans and advances**

<b>Particulars</b>	<b>As at 31 March 2020</b>	<b>As at 31 March 2019</b>
	<b>Amount</b>	<b>Amount</b>
<b>a. Others (specify nature)</b>		
Deposit	300,000.00	300,000.00
Loans And Advances - Other	-	300,000.00
<b>Total</b>	<b>300,000.00</b>	<b>600,000.00</b>


**NOTE 13 : Other Current Asset**



<b>Particulars</b>	<b>As at 31 March 2020</b>	<b>As at 31 March 2019</b>
	<b>Amount</b>	<b>Amount</b>
<b>a. Others (specify nature)</b>		
MAT Credit Entitlement	21,101.00	21,101.00
Duties and taxes	956,800.00	1,815,087.00
<b>Total</b>	<b>977,901.00</b>	<b>1,836,188.00</b>

**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 : 02/12/2020

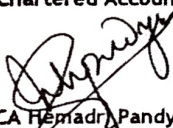
For WOL 3D INDIA PRIVATE LIMITED  
For WOL 3D INDIA PVT. LTD For WOL 3D INDIA PVT. LTD  
   
Director DIRECTOR Director DIRECTOR  
DIN : 08384580 DIN : 08384615

**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, Kalachowky, Mumbai-400033  
**Profit and loss statement for the year ended 31.03.2020**


Particulars		Refer Note No.	( in Rupees)	
			31 March 2020	31 March 2019
I.	Revenue from operations			
II.	Other income	14	86,442,415.03	-
III.	Total Revenue (I + II)	15	3,796,131.25	365,443.00
IV.	Expenses:		90,238,546.28	365,443.00
	Cost of materials consumed	16	63,105,422.29	9,737,415.00
	Purchases of Stock-in-Trade	17	-1,529,234.70	-9,737,415.26
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	18	6,866,242.43	-
	Employee benefits expense	19	2,125,302.51	359.00
	Finance costs	7	69,974.00	-
	Depreciation and amortization expense	20	13,635,203.77	508,771.00
	Other expenses			
	Total expenses		84,272,910.30	509,129.74
V.	Profit before exceptional and extraordinary items and tax(III-IV)		5,965,636.00	(143,687.00)
	Exceptional Items			
	Profit before extraordinary items and tax			
	Extraordinary Items			
	Profit before tax		5,965,636.00	(143,687.00)
VI.	Tax expense:			
	(1) Current tax	8	1,637,530.00	-
	Less : MAT Credit			
	(2) Earlier Years Tax			
	Net Tax Expense			
	(3) Deferred tax	8	-5,529.00	
VII.	Profit (Loss) for the period		4,333,635.00	(143,687.00)
VIII.	Earnings per equity share:			
	(1) Basic		4.33	-0.14
	(2) Diluted		4.33	-0.14

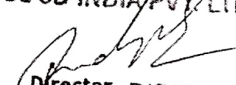
The Significant Accounting Policies and Notes referred to above form an integral part of the statement of Accounts  
 As per our report of even date

**For Hemadri Hareshkumar Pandya**  
 Chartered Accountants

  
 CA Hemadri Pandya  
 Proprietor  
 Membership No. : 132420  
 Place : Mumbai  
 Dated : 02/12/2020

**For WOL 3D INDIA PRIVATE LIMITED**  
**RAHUL CHANDALIA PRADEEP JAIN**  
**For WOL 3D INDIA PVT. LTD. or WOL 3D INDIA PVT. LTD.**

  
 Director DIRECTOR  
 DIN : 08384580

  
 Director 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 Part of the Profit & Loss Accounts as at 31st March, 2020

**NOTE 14 : Revenue from Operations**

Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Sale of products	86,442,415.03	-
Sale of services	-	-
Other operating revenues	-	-
Less: Excise duty	-	-
<b>Total</b>	<b>86,442,415.03</b>	<b>-</b>

**NOTE 15 : Other Income**

Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Interest Income (in case of a company other than a finance company)	1,570.00	349,521.00
Delivery Charges Paid	335,278.41	-
Franchisee Fee	1,253,750.00	-
Training & Installation Charges	21,016.94	-
Reimbursement Amazon	62,734.90	-
Foreign Exchange Fluctuation A/C	1,276,681.24	15,922.00
Service Charges Received	845,099.76	-
<b>Total</b>	<b>3,796,131.25</b>	<b>365,443.00</b>

**NOTE -16 : Purchase Of Stock In Trade**

Sr. No.	Particulars	As at 31 March 2020	As at 31 March 2019
		Amount	Amount
a)	Purchase Of Stock In Trade	63,105,422.29	9,737,415.00
	Purchase Of Tours and Air Booking	-	-
	<b>TOTAL</b>	<b>63,105,422.29</b>	<b>9,737,415.00</b>

**NOTE 17 : Changes In Inventories**

Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Opening Stock	-9,737,415.26	-
Closing Stock	11,266,649.96	9,737,415.26
<b>Total</b>	<b>-1,529,234.70</b>	<b>-9,737,415.26</b>

**NOTE 18 : Employee Benefits Expense**

Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
(a) Salaries and incentives	2,547,164.00	-
(b) Director Remuneration	3,925,000.00	-
(c) Staff welfare expenses	394,078.43	-
<b>Total</b>	<b>6,866,242.43</b>	<b>-</b>

**NOTE 19 : Finance costs**

Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Bank Charges	25,038.71	359.00
Brokerage and Commission	1,928,393.80	
Interest on Late Payment of Tds	6,567.00	
Interest On loan	135,814.00	
Interest on Bank OD	29,489.00	
<b>Total</b>	<b>2,125,302.51</b>	<b>359.00</b>

**NOTE 20 : Other expenses**

SR No	Particulars	As at 31 March 2020	As at 31 March 2019
		Amount	Amount
1	Accounting Charges		30,000.00
2	Advertisement Charges	784,025.98	
3	Airport Charges	7,763.00	
4	Bonded Storage	1,068.00	
5	Business Promotion Exp	2,895,858.06	
6	CFS Charges	252,652.00	
7	Clearing & Forwarding	1,137,929.73	
8	Conveyance and Travelling Expenses	72,594.81	
9	Conveyance Charges	476,005.73	
10	Delivery Charges (Pur)	12,678.00	
11	Domain Charges	940.00	
12	Donations	11,000.00	
13	Electricity Charges	157,261.00	9,497.00
14	Freight Charges	206,665.37	
15	General Exp	445,129.69	12,708.00
16	Import Duty	4,394,282.03	
17	Installation Charges	1,500.00	
18	Insurance	81,630.11	
19	Labour Charges	111,500.00	
20	Late Charges On Clearing & Forwarding	2,859.00	
21	Late Fees On Gst Payment	24,720.00	
22	Loading & Unloadingg	24,650.00	
23	Office Exp	103,784.11	
24	Postage And Courier	508,572.86	
25	Printing And Stationary Exp	132,360.58	
26	Professional Fees	547,550.80	
27	R&M To Building	85,850.00	39,559.00
28	Refund Processing Fee Amazon/Flipkart	892.66	
29	Re-Imbursement Of Clearing & Forwarding Charges	305,384.24	
30	Renewable Charges	12,811.20	
31	Repairs & Maintenance To P&M	126,475.81	
32	Roc Charges	48,200.00	29,907.00
33	Service Charge Paid	52,101.36	
34	Telephone And Mobile Exp	13,287.03	
35	Tender Fees	28,620.00	
36	Trademark	25,000.00	
37	Trademark Registration	54,838.00	
38	Training Fees	22,881.00	
39	Transportation Charges	15,912.00	
40	Travelling Exp (International)	344,802.60	
41	Warehouse Charges	9,200.01	
42	Water Bill Charges	38,967.00	
43	Legal, Supervisory & Professional Fees & Taxes		357,100.00
	<b>Total (A)</b>	<b>13,580,203.77</b>	<b>478,771.00</b>

SR No	Audit fees	As at 31 March 2020	As at 31 March 2019
		Amount	Amount
1	Payments to the auditor as	55,000.00	30,000.00
	<b>TOTAL (B)</b>	<b>55,000.00</b>	<b>30,000.00</b>

<b>TOTAL (A+B)</b>	<b>13,635,203.77</b>	<b>508,771.00</b>
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**NOTE 19 : Finance costs**

Particulars	As at 31 March 2020	As at 31 March 2019
	Amount	Amount
Bank Charges		
Brokerage and Commission	25,038.71	359.00
Interest on Late Payment of Tds	1,928,393.80	
Interest On loan	6,567.00	
Interest on Bank OD	135,814.00	
	29,489.00	
<b>Total</b>	<b>2,125,302.51</b>	<b>359.00</b>

**NOTE 20 : Other expenses**

SR No	Particulars	As at 31 March 2020	As at 31 March 2019
		Amount	Amount
1	Accounting Charges		
2	Advertisement Charges		30,000.00
3	Airport Charges	784,025.98	
4	Bonded Storage	7,763.00	
5	Business Promotion Exp	1,068.00	
6	CFS Charges	2,895,858.06	
7	Clearing & Forwarding	252,652.00	
8	Conveyance and Travelling Expenses	1,137,929.73	
9	Conveyance Charges	72,594.81	
10	Delivery Charges (Pur)	476,005.73	
11	Domain Charges	12,678.00	
12	Donations	940.00	
13	Electricity Charges	11,000.00	
14	Freight Charges	157,261.00	9,497.00
15	General Exp	206,665.37	
16	Import Duty	445,129.69	12,708.00
17	Installation Charges	4,394,282.03	
18	Insurance	1,500.00	
19	Labour Charges	81,630.11	
20	Late Charges On Clearing & Forwarding	111,500.00	
21	Late Fees On Gst Payment	2,859.00	
22	Loading & Unloading	24,720.00	
23	Office Exp	24,650.00	
24	Postage And Courier	103,784.11	
25	Printing And Stationary Exp	508,572.86	
26	Professional Fees	132,360.58	
27	R&M To Building	547,550.80	
28	Refund Processing Fee Amazon/Flipkart	85,850.00	39,559.00
29	Re-Imbursement Of Clearing & Forwarding Charges	892.66	
30	Renewable Charges	305,384.24	
31	Repairs & Maintenance To P&M	12,811.20	
32	Roc Charges	126,475.81	
33	Service Charge Paid	48,200.00	29,907.00
34	Telephone And Mobile Exp	52,101.36	
35	Tender Fees	13,287.03	
36	Trademark	28,620.00	
37	Trademark Registration	25,000.00	
38	Training Fees	54,838.00	
39	Transportation Charges	22,881.00	
40	Travelling Exp (International)	15,912.00	
41	Warehouse Charges	344,802.60	
42	Water Bill Charges	9,200.01	
43	Legal, Supervisory & Professional Fees & Taxes	38,967.00	
	<b>Total</b>		<b>357,100.00</b>
	<b>Total (A)</b>	<b>13,580,203.77</b>	<b>478,771.00</b>

SR No	Audit fees	As at 31 March 2020	As at 31 March 2019
		Amount	Amount
1	Payments to the auditor as	55,000.00	30,000.00
	<b>TOTAL (B)</b>	<b>55,000.00</b>	<b>30,000.00</b>
	<b>TOTAL (A+B)</b>	<b>13,635,203.77</b>	<b>508,771.00</b>

**NOTE - 8 : CURRENT TAX**

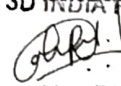
SR No	Particulars	As at 31 March 2020	As at 31 March 2019
		Amount	Amount
1	Provision for Income Tax	1,637,530.00	14,740.00
2	Under Provision For Tax	-	1,029.00
3	Deferred tax Income	-5,529.00	
	<b>TOTAL</b>	<b>1,632,001.00</b>	<b>15,769.00</b>

**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 : 02/12/2020

For WOL 3D INDIA PRIVATE LIMITED  
For WOL 3D INDIA PVT. LTD. For WOL 3D INDIA PVT. LTD.  
 RAHUL CHANDOLIA PRADEEP JAIN  
Director DIRECTOR Director DIRECTOR  
DIN : 08384580 DIN : 08384613

**WOL 3D INDIA PRIVATE LIMITED**  
**CIN : U74110MH1988PTC049454**  
**(FORMERLY KNOWN AS PAREKH POLYSTER PRIVATE LIMITED)**  
**CALCULATION OF DEFERRED TAX LIABILITY**

<b>I <u>DEFERRED TAX LAIBILITY FOR EARLIER YEARS</u></b>		
Opening W.D.V.		
As per Income Tax Act		-
As per Companies Act		-
Difference		-
Income Tax @ 25 %		-
Add : Education Cess @ 4%		-
<b>DEFERRED TAX LAIBILITY FOR EARLIER YEARS</b>		<b>-</b>
<b>II <u>DEFERRED TAX LAIBILITY FOR CURRENT YEAR</u></b>		
Closing Depreciation as per		
As per Income Tax Act		91,237.00
As per Companies Act		69,974.00
Difference		(21,263.00)
Income Tax @ 25 %		(5,316.00)
Add : Surcharge @ 10%		-
Add : Education Cess @ 4%		(213.00)
<b>CLOSING DEFERRED TAX LAIBILITY</b>		<b>(5,529.00)</b>
<b><u>DEFERRED TAX LAIBILITY FOR CURRENT YEAR</u></b>		<b>(5,529.00)</b>
Closing Deferred Tax Asset	(5,529.00)	
Less: Opening Deferred Tax Liability	-	

**WOL 3D INDIA PRIVATE LIMITED**  
**CIN : U74110MH1988PTC049454**  
**(FORMERLY KNOWN AS PAREKH POLYSTER PRIVATE LIMITED)**  
**List of Sundry Debtors**

Particulars	Amount
3Dwalla	6,400.00
3Ideatechnology	6,228.00
3 Soarers Private Limited	137,800.00
Additive Manufacturing (I) Pvt Ltd	345,945.00
Adithya 3D Printers	1,696.00
Agv Goutham	4,012.00
Aha 3D Innovations Pvt Ltd	3,540.00
Akash Mumbai	720.00
Aptech	3,000.00
Arc 3D Tech	3,400.00
Ark India Traders (Opc) Private Limited	73,421.00
Biomedical Instrumentation Division	71,187.00
Boson Machines (Opc)Private Limited	24,310.00
Centrado Tech Solutions Pvt Ltd	2,183.00
Curiosity Gym Private Limited	3,540.00
Daksha Online Services Pvt Ltd (Hyd)	1,560.68
Div By Zero Technologies	57,422.80
Dream Shapes	205,440.00
Dr. Vishwanath Karad Mit World Peace University	10,266.00
Elation Edtech Pvt Ltd	280,969.00
Exclametric Technologies	24,158.00
Fabheads Automation Pvt Ltd	3,949.00
Fazlani International School	8,708.00
Go3D Innovation Llp	750.00
Incubation Center	269,180.00
Indian Institute Of Technology Madras	44,492.00
Infinyt 3D	4,519.00
Jariwala Robotics Pvt Ltd	8,260.00
Kr Marketing	18,071.00
Let'S3D	5,493.00
Magic Layers	55,300.00
Maker'Sdesk	10,000.00
Maker Global	1,298.00
Manikandannachimuthu	1,049.00
Mikhail Kothare	236.00
M/S Agrim Electronics	5,200.00
Ndt Technologies Pvt Ltd	4,000.00
Nextgeneration3Dprinterspvtltd	2,788.00
Precious3D (Chennai)	1,700.00
Precise3D (Hyd)	1,900.00
Principal Government Engineering College Palanpur	93,870.00
Protosys Technologies Pvt Ltd	1,000.00
Pyramid Finvest Services Private Limited	127,133.00



Renew Instruments	1,200.00
Risabh Electronic Systems	408,988.00
Robofun Lab Private Limited(Surat)	20,000.00
Robogenius Learning Solutions Limited	255,922.00
Robokart.Com	205,025.00
Robostem Learning Solutions	723,934.00
Sahas Softech Llp	2,236.00
Saksham	101,883.00
Sanchit	4,600.00
Shree Ganesh Electronics	55,000.00
Shriji Technoaspire Pvt Ltd	120,000.00
Snowball Wealth	2,242.00
Sri Saidevi Electronics	2,716.00
Stemrobototechnologiespvtltd	217,186.00
Sujit	1,800.00
Sumit Yogeshbhai Patel	1,000.00
Sunil Rahane	1,800.00
Talisman India	4,520.00
Technoventor Innovations Pvt Ltd	9,997.00
Tesseract	3,422.00
The Indian Institute Of Technology Mumbai	30,450.01
Time Media Communications Pvt Ltd	70,000.00
Trikolaa Tech	2,580.00
Trivima Solutions Pvt Ltd	121,840.00
Us Institute Of 3D Technology India Pvt.Ltd.	16,200.00
Viba Scientific Instruments Llp	4,171.00
<b>Total (A)</b>	<b>4,324,806.49</b>
Less : Advance Received	
Amazon	163,532.04
3Dmaster- Pune Franchise	74,966.00
Ajit Manjappa	6,400.00
Crennovations 3D Llp	472.00
Samnur Global Traders Llp	8,850.00
Sonu Construction & Engineers Llp	12,150.00
Technobots Enterprises	1,800.00
<b>Total (B)</b>	<b>268,170.04</b>
<b>Total (A-B)</b>	<b>4,056,636.45</b>

**CALCULATION SHEET FOR DEPRECIATION ON FIXED ASSETS**  
As per Companies Act

Particulars	Date of Put to Use	Cost	Dep Up to 31/03/2019	WDV / Carrying Amount	Residual Value	Remaining Life / Useful Life	Method of Depreciation	Rate (%)	Deduction	Depreciation Calculation	Depreciation	Depreciation of Deduction
<b>COMPUTERS AND DATA PROCESSING UNITS</b>												
<b>COMPUTERS (Useful Life (Years): 3; Rate (SLM): 31.67%; Rate (WDV): 63.16%)</b>												
Opening												
SOFTWARE TALLY	01/04/2019	54,000.00	0.00	54,000.00	2,700.00	3	WDV	63.16%		366 Days (01/04/19 - 31/03/20)	34,106.00	-
Addition												
COMPUTER	01/11/2019	58,500.00	0.00	58,500.00	2,925.00	3	WDV	63.16%		152 Days (01/11/19 - 31/03/20)	15,345.00	-
LAPTOP	18/02/2020	41,695.00	0.00	41,695.00	2,085.00	3	WDV	63.16%		43 Days (18/02/20 - 31/03/20)	3,094.00	0.00
		1,00,195.00	0.00	1,00,195.00	7,710.00						52,545.00	0.00
		1,54,195.00	0.00	1,54,195.00	10,425.00						59,974.00	0.00
<b>FURNITURE AND FITTINGS</b>												
<b>FURNITURE AND FIXTURE (Useful Life (Years): 10; Rate (SLM): 9.5%; Rate (WDV): 25.89%)</b>												
Addition												
FURNITURE AND FIXTURE	12/03/2020	9,24,999.00	0.00	9,24,999.00	46,250.00	10	WDV	25.89%		20 Days (12/03/20 - 31/03/20)	13,086.00	-
<b>OFFICE EQUIPMENT</b>												
<b>MOBILE (Useful Life (Years): 5; Rate (SLM): 19%; Rate (WDV): 45.07%)</b>												
Addition												
MOBILE	13/01/2020	44,642.86	0.00	44,642.86	2,232.00	5	WDV	45.07%		79 Days (13/01/20 - 31/03/20)	4,343.00	-
Grand Total		11,23,836.86	0.00	11,23,836.86	2,232.00						69,974.00	0.00

**CALCULATION SHEET FOR DEPRECIATION ON FIXED ASSETS**  
As per Income Tax Act

Particulars	Written Down Value	Other Assets Adjustment of Earlier Years	Written Down Value After Earlier Adjustments	Addition	Deduction	Balance	Adj. Other Assets (Current Year)	Amount on which Depreciation to be Calculated	Depreciation @ Normal Rate	Depreciation @ Additional Rate	Written Down Value	Written Down Value After Adjustments
<b>FURNITURE AND FITTINGS @ 10.00%</b>												
<b>FURNITURE AND FIXTURE</b>												
<b>FURNITURE AND FIXTURE</b>												
<b>MACHINERY AND PLANT @ 15.00%</b>				9,24,999.00	0.00	9,24,999.00	0.00	9,24,999.00	46,250.00	0.00	8,78,749.00	8,78,749.00
<b>MACHINERY AND PLANT @ 40.00%</b>				44,642.86	0.00	44,642.86	0.00	44,642.86	3,348.00	0.00	41,294.86	41,294.86
<b>COMPUTERS</b>												
<b>SOFTWARE TALLY</b>	54,000.00	0.00	54,000.00									
<b>COMPUTER LAPTOP</b>				58,500.00	0.00	58,500.00	0.00	58,500.00	11,700.00	0.00	46,800.00	46,800.00
				41,695.00	0.00	41,695.00	0.00	41,695.00	8,339.00	0.00	33,356.00	33,356.00
<b>Grand Total</b>	54,000.00	0.00	54,000.00	1,00,195.00	0.00	1,54,195.00	0.00	1,54,195.00	41,639.00	0.00	1,12,556.00	1,12,556.00

**BLOCK WISE SUMMARY**

Block	Rate	Opening WDV	Addition	Deduction	Depreciation	Closing WDV	Block Nil	Capital Gain / (Loss)	Expenses	Net Capital Gain / (Loss)
<b>FURNITURE AND FITTINGS</b>	10.00%	0	9,24,999	0	46,250	8,78,749	No	N/A	N/A	N/A
<b>MACHINERY AND PLANT</b>	15.00%	0	44,643	0	3,348	41,295	No	N/A	N/A	N/A
<b>MACHINERY AND PLANT</b>	40.00%	54,000	1,00,195	0	41,639	1,12,556	No	N/A	N/A	N/A
<b>Grand Total</b>		54,000	10,69,837	0	91,237	10,32,600		0	0	0