

INDEPENDENT AUDITOR'S REPORT

To
The Members of WomanCart Private Limited

Report on the Financial Statements

We have audited the accompanying financial statements of **Womancart Private Limited ("the Company")** which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss for the period then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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.

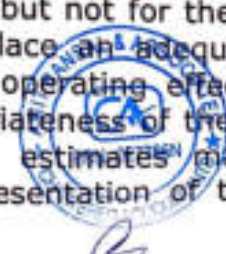
Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there-under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.



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

Opinion

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 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 of the Company as at March 31, 2022, and its Profit/Loss for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. The Company being a small company, The Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 is not applicable.
2. 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 purpose 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 Balance Sheet, the Statement of Profit and Loss 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 written representations received from the directors as on March 31, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**".
 - g) 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 litigations which would impact its financial position.
 - 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. There is no applicability of CARO.

**For Amit Bansal & Associates
Chartered Accountants
Firm No. 027786N**



Amit Bansal

Proprietor

M. No.532271

Place: Delhi
Date: 31.08.2022

Womancart Private Limited

Annexure A to the Independent Auditor's Report of even date on the Financial Statements of Womancart Private Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Womancart Private Limited** ("the Company") as of March 31, 2022 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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 information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For Amit Bansal & Associates
Chartered Accountants
Firm No. 027786N**



Place: Delhi
Date: 31.08.2022

Proprietor
M. No.532271

Notes to the financial statements for the year ended March 31, 2022

1. Corporate information

M/s Womancart Private Limited is a Private Limited Company incorporated under the provisions of the Companies Act. The company is engaged in the business to own, create, operate and manage online shopping websites, e-commerce market places, portals, mobile applications and to create a virtual shopping mall with online catalogue and to provide a convenient shopping experience to its customers for all items related to women viz., clothing, jewelry, footwear, luggages, hand bags, beauty products & all kinds of accessories related to fashion & lifestyle products and to carry on the business of traders of all kinds of clothing, readymade garments, jewelry, footwear, hand bags, beauty products and all accessories related to fashion & lifestyle products, or otherwise to act as agents, sub-agents, wholesalers, retailers, representatives, commission agents, franchisers and dealers of all kinds of clothing, wearing apparel, cosmetics, garments and clothing, lingerie, hosiery, footwear & accessories, providing secured payment processing, net commerce solutions for business to business and business to consumers, online and offline trading in and outside India.

2. Basis of preparation

- The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP).
- The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2006, (as amended) and the relevant provisions of the Companies Act, 2013.
- The company follows the Mercantile System of Accounting recognizing Income and Expenditure on accrual basis.
- The directors have certified that there are no outstanding expenses not provided for and nor there are income which have fallen due but not accounted for. The accounts are prepared on historical cost basis and as a going concern.
- The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

3. Summary of significant accounting policies

From the year ended 31 March 2022, the Schedule III notified under the Companies Act 2013, has become applicable to the company, for preparation and presentation of its financial statements. The adoption of Schedule III does not impact recognition and measurement principles followed for preparation of financial statements. However, it has significant impact on presentation and disclosures made in the financial statements. The company has also reclassified the previous year figures in accordance with the requirements applicable in the current year.

• Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes



requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

- **Fixed Assets**

Fixed Assets shall be stated at cost. Depreciation of fixed assets shall be calculated at the rates prescribed under Schedule II to the Companies Act, 2013.

- **Investment.**

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments. On initial recognition, all investments are measured at cost.

Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

- **Inventories**

Raw materials, components, stores and spares shall be valued at lower of cost and net realizable value. Work in progress and finished goods are valued at lower of cost and net realizable value.

- **Revenue Recognition**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

- **Income tax**

- Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.
- Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years.

- **Foreign Exchange Fluctuation**

- All differences in the foreign exchange fluctuation on monetary assets/liabilities has been recognized at the time receipt/payment, unless material.



18. Related Party Disclosures

"Related party disclosures as required under Accounting Standard (AS)-18 "Related Party Disclosures".

(a). Related parties and nature of related party relationships where control exists

Name of the party	Relationship
Veena Pahwa	Director
Am 2 PM Services	Sundry Debtor
Shree Krishna Sales	Sundry Debtor
The Family Store	Sundry Debtor
Will to Wwin	Sundry Debtor
Varadda Beverages Private Limited	Sundry Debtor

(b). Related party and nature of related party relationship with whom transactions have taken place:

Name of the party	Relationship
Veena Pahwa	Director
Am 2 PM Services	Sundry Debtor
Shree Krishna Sales	Sundry Debtor
The Family Store	Sundry Debtor
Will to Wwin	Sundry Debtor
Varadda Beverages Private Limited	Sundry Debtor

Transactions during the year with related parties

	Key Managerial Personnel	Enterprises over which Key Managerial Personnel are able to exercise significant influence
Shares Allotted	Nil	Nil
Rent Paid for Director	Nil	Nil
Loan repaid	45,69,359/-	Nil
Loan Taken	15,34,795.51	Nil
Sale of Service/Goods	4,00,37,080.67/-	Nil
Purchase of Service/Goods	44,91,988.12/-	Nil

As per our report of even date attached

For **Amit Bansal & Associates**

Chartered Accountant

Firm No: 027786N



(Amit Bansal)

Proprietor

M. No. 532271

Place: Delhi

Date: 31.08.2022

Veena Pahwa

(Veena Pahwa)

Director

DIN No.: -06428798

Perna Pahwa

(Perna Pahwa)

Director

DIN NO:09494848

WOMANCART PRIVATE LIMITED

Corporate Office: F-14/57, IIIrd Floor, Model Town -II, Delhi-110009

Administrative Office: A-3/264, BASEMENT, PASCHIM VIHAR, NEW DELHI-110063

CIN:U74999DL2018PTC336138

Balance Sheet as at 31st March 2022

(Rs. In Thousand)

Particulars	Note No	Figures as at the end of 31st March, 2022	Figures as at the end of 31st March, 2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	11,080.00	3,500.00
(b) Reserves and Surplus	2	15,331.30	(1,862.27)
(c) Money received against share warrants		-	-
(d) Profit & Loss		-	-
(2) Share application money pending allotment			
(3) Non-Current Liabilities			
(a) Long-term borrowings	3	718.03	1,000.00
(b) Deferred tax liabilities (Net)		38.36	7.71
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings	4	7,193.02	8,227.58
(b) Trade Payables	5	3,464.14	2,405.82
(c) Other current liabilities	6	399.55	217.53
(d) Short-term provisions		38.02	-
Total		38,262.41	13,496.37
II.Assets			
(1) Non-current assets			
<i>(a) Property, plant and equipment and Intangible assets</i>			
(i) Property Plant and equipments	7	1,997.58	500.31
(ii) Intangible assets		202.33	-
(iii) Capital work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		-	-
(c) Deferred tax assets (net)		-	-
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments		-	-
(b) Cash and cash equivalents	8	4,770.23	1,140.93
(c) Inventories		15,687.65	5,780.33
(d) Trade receivables	9	14,216.07	3,881.20
(e) Short-term loans and advances		-	-
(f) Other current assets	10	1,388.56	2,193.60
Total		38,262.41	13,496.37

In terms of our report attached.

For Amit Bansal & Associates

Chartered Accountants

FRN : 0027786N



Place : Delhi

Date : 31.08.2022

UDIN : 22532271AWDESD8099

For and on behalf of the Board

For Womancart Private Limited

Veena Pahwa

Director

DIN-06428798

For Womancart Private Limited

Prerna Pahwa

Director

DIN-09494848

WOMANCART PRIVATE LIMITED

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

(Rs. In Thousand)

Particulars	Note No	Figures as at the end of 31st March, 2022	Figures as at the end of 31st March, 2021
I. Income from operations		42,337.07	13,510.87
II. Other income		229.53	4.25
III. Total Income (I + II)		42,566.60	13,515.12
IV. Expenses:			
Cost of materials consumed	11	33,351.90	12,024.41
Purchase of Stock-in-Trade		-	-
Employee benefit expense	12	2,445.38	802.15
Financial costs	13	953.19	644.34
Depreciation and amortization expense	14	140.09	57.71
Administrative, Selling & Distribution Expenses	15	3,533.80	1,769.85
IV. Total Expenses		40,424.36	15,298.46
V. Profit before exceptional and extraordinary items and tax	(III - IV)	2,142.24	(1,783.34)
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		2,142.24	(1,783.34)
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		2,142.24	(1,783.34)
X. Tax expense:			
(1) Current tax		38.02	-
(2) Deferred tax Liabilities		(30.66)	10.82
(3) MAT Credit		-	-
XI. Profit(Loss) from the period from continuing operations	(IX-X)	2,073.57	(1,794.16)
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discounting operations		-	-
XIV. Profit/(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit/(Loss) for the period (XI + XIV)		2,073.57	(1,794.16)
XVI. Earning per equity share:			
(1) Basic		0.19	-0.02
(2) Diluted		0.19	-0.02

In terms of our report attached,
 For Amit Bansal & Associates
 Chartered Accountants
 FRN : 0027786N



(Amit Bansal)
 Proprietor
 M. No. 532271

Place : Delhi
 Date : 31.08.2022
 UDIN : 22532271AWDESD8099

For and on behalf of the Board
 For Womancart Private Limited For Womancart Private Limited
 Veena Pahwa Prerna Pahwa
 Director Director
 Director Director
 DIN-06428798 DIN-09494848

WOMANCART PRIVATE LIMITED

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Notes forming part of Balance Sheet and Statement of Profit & Loss
for the period ended 31st March, 2022

(Rs. In Thousand)

	As At 31.03.2022 Amt.In (Rs.)	As At 31.03.2021 Amt.In (Rs.)
A Note-1-Share Capital		
B Authorized Share Capital :		
30,00,000/500000 Equity Shares of Rs. 10/-Each	30,000.00	5,000.00
Issued, Subscribed & Paid up Share Capital :		
1108000/350000 Equity Shares of Rs. 10/-Each fully paid up.	11,080.00	3,500.00
C Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting		
At the beginning of the period	3,50,000.00	1,00,000.00
Issued during the period	7,58,000.00	2,50,000.00
At the end of the period	11,08,000.00	3,50,000.00

D Terms/Rights attached to equity shares

The company has only one class of equity shares having a par value of Rs 10 per share. Each holder of equity

E Aggregate number of bonus shares issued, shares issued for consideration other than cash during the NIL**F Details of Shareholders holding more than 5% equity shares in the company**

VEENA PAHWA
MADHU SUDAN PAHWA
Sandeep Pawah

G Shareholding of Promoter:-

Shares held by promoters at the end of the year	% of Holding	Number of Share
Madhu Sudan Pahwa	9.45%	1,04,657.00
Veena Pahwa	76.95%	8,52,647.00
		9,57,304.00

For Womancart Private Limited

For Womancart Private Limited
Veena Pahwa

For Womancart Private Limited
Purna Pahwa

Veena Pahwa
Director
DIN-06428798

Prerna Pahwa
Director
DIN-09494848



WOMANCART PRIVATE LIMITED

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(Rs. In Thousand)

**Notes forming part of Balance Sheet and Statement of Profit & Loss
for the period ended 31st March 2022**

	As at 31.03.2022 Amt. In. (Rs.)	As at 31.03.2021 Amt. In. (Rs.)
Note-2 Reserve & Surplus		
As per Last Balance Sheet	(1,862.27)	(68.11)
Add :- Security Premium Reserve	15,120.00	-
Add:- Transferred from Profit & Loss	2,074.22	(1,794.16)
	15,331.95	(1,862.27)

Note-3 Long Term Borrowings

Business Loan	718.03	1,000.00
	718.03	1,000.00

Note-4 Short Term Borrowings

Rajiv Suri	2,000.00	-
Hari Kishan Babbar	1,500.00	1,500.00
Madhu Sudan Pahwa	52.43	543.04
Sandeep Pawah	2,500.00	2,500.00
Veena Pahwa	140.59	2,684.55
Vinni Babbar	1,000.00	1,000.00
	7,193.02	8,227.58

Note-6 Other Current Liabilities

Account Charges Payable	7.50	6.00
Audit Fee Payable	28.00	10.00
Interest Payable	63.00	46.25
Madhu Sudan Pahwa - Tax Account	-	0.50
Director Remuneration Payable	45.00	-
Salary Payable	182.45	81.95
TDS Payable	73.60	69.62
Telephone Payable	-	3.22
	399.55	217.53

Note-8 Cash and cash equivalent

Cash-at-Bank	4,123.08	888.56
Cash-in-Hand	340.01	242.37
FDR	307.15	10.00
	4,770.23	1,140.93

For WOMANCART PRIVATE LIMITED

For Womancart Private Limited
Veena PahwaFor Womancart Private Limited
Prerna PahwaVeena Pahwa
Director
DIN-06428798Prerna Pahwa
Director
DIN-09494848

WOMANCART PRIVATE LIMITED

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Administrative Office: A-3/264, BASEMENT, PASCHIM VIHAR, NEW DELHI-110063

CIN:U74999DL2018PTC336138

(Rs. In Thousand)

	As at 31.03.2022 Amt. In. (Rs.)	As at 31.03.2021 Amt. In. (Rs.)
Note-10 Other Current Assets		
Advance Tax	-	25.00
Preliminary Expense	1.72	3.44
Receivables	-	1,000.00
TCS Receivable	4.37	-
Rent Security	100.00	100.00
GST Receivable	1,282.48	1,065.17
	1,388.56	2,193.60
Note-11 Material Cost		
Opening Stock	5,780.33	365.69
Add: Purchases	43,259.22	17,439.05
	49,039.55	17,804.74
Less: Closing Stock	15,687.65	5,780.33
Transferred to Profit & Loss A/c	33,351.90	12,024.41
Note-12 Employee's Benefit Expenses		
Salary	2,384.50	795.02
Staff Welfare	60.89	7.13
Transferred to Profit & Loss A/c	2,445.38	802.15
Note-13 Financial Cost		
Bank Charges	1.43	5.79
Interest on Unsecured Loan	951.76	638.56
Transferred to Profit & Loss A/c	953.19	644.34
Note-14 Depreciation and Amortisation Expenses		
Depreciation	140.09	57.71
Transferred to Profit & Loss A/c	140.09	57.71
Note-15 Administrative, Selling & Distribution Expense		
Accounting Charges	37.50	30.00
Audit Fee	28.00	20.00
Advertisement Expenses	408.43	-
Business Promotion	17.44	385.60
Camera Installation Charges	3.50	-
Computer Expense	21.70	10.54
Conveyance	41.73	14.68
Courier Charges	29.91	8.53
Domain Charges	24.19	13.47
Discount Given	1.87	-
Electricity Expense	80.11	10.71

For WOMANCART PRIVATE LIMITED
 For Womancart Private Limited For Womancart Private Limited



Veena Pahwa
 Director
 DIN-06428798

Purna Pahwa
 Director
 DIN-09494848

WOMANCART PRIVATE LIMITED**Corporate Office: F-14/57, IIIrd Floor, Model Town -II, Delhi-110009****Administrative Office: A-3/264, BASEMENT, PASCHIM VIHAR, NEW DELHI-110063****CIN:U74999DL2018PTC336138****(Rs. In Thousand)**

	As at 31.03.2022 Amt. In. (Rs.)	As at 31.03.2021 Amt. In. (Rs.)
Director Remuneration	600.00	-
Loan Processing Charges	-	16.69
Misc. Expenses	225.22	109.07
Office Maintenance	6.64	5.48
Packaging Expenses	173.18	3.75
Printing & Stationery	166.37	78.33
Professional Charges	6.00	105.00
Preliminary Expense	1.72	1.72
Rent	243.00	220.00
Interest on Loan	139.91	-
Interest on TDS	3.04	-
Repair & Maintenance	6.82	5.00
Insurance Expenses	2.43	-
ROC Charges	321.41	87.00
Software Expenses	1.80	10.50
Telephone Expenses	17.18	5.64
TDS Late Fees	5.76	-
Consultancy	564.80	330.00
Trade Mark Expenses	12.00	-
Valuation Charges	65.00	-
Water Expenses	2.85	2.66
Website Maintenance Charges	107.79	5.50
Website Hosting Charges	166.50	289.97
	3,533.80	1,769.85

For **WOMANCART PRIVATE LIMITED**
Veena Pahwa Director
Veena Pahwa
Director
DIN-06428798

For **WOMANCART PRIVATE LIMITED**
Prerna Pahwa Director
Prerna Pahwa
Director
DIN-09494848



WOMANCART PRIVATE LIMITED
 Corporate Office: F-14/37, 11th Floor, Model Town - II, Delhi-110009
 Administrative Office: A-3/26A, BASEMENT, PACHHIM VIHAR, NEW DELHI-110083

Note: 7 Fixed Assets Chart As Per Co. Act

ASSETS	GROUP	OWNER/L EASED	USEFUL LIFE IN YEARS	SHPY	BROU BLOCK										ACCUMULATED DEPRECIATION / AMORTISATION					NET BLOCK	
					BALANCE AS AT 1ST APRIL 2021	ADDITIONS DURING THE YEAR	ADDITION ON ACCOUNT OF BUSINESS ACQUISIT ION	REVALUAT ION INCREASE (DECREASE ₹)	DELETION DURING THE YEAR	INCREASE (DECREASE ₹) THROUGH NET EXCHANGE DIFFEREN CE	OTHER ADJUSTME NT	BALANCE AS AT 31ST MARCH 2022	BALANCE AS AT 1ST APRIL 2021	PROVIDED DURING THE YEAR	ADDITION ON ACCOUNT OF BUSINESS ACQUISIT ION	DELETION / ACCRETION DURING THE YEAR	WRITEOFF FROM RETIRED DARNING	INHERIT MENT / INVESTED	BALANCE AS AT 31ST MARCH 2022	BALANCE AS AT 1ST MARCH 2021	BALANCE AS AT 31ST MARCH 2021
Computer	Plant and Machinery	General assets	3	Single	149.83	158.80	-	-	-	-	-	308.63	34.00	75.23	-	-	-	-	113.86	(94.80)	113.17
Furniture and Fixture	Furniture and Fitting	General assets	5	Single	172.34	1,075.55	-	-	-	-	-	1,247.89	17.86	57.16	-	-	-	-	36.00	1,707.85	154.51
Motor	Plant and Machinery	General assets	3	Single	18.00	12.28	-	-	-	-	-	30.28	3.50	4.76	-	-	-	-	18.28	13.51	6.44
Car	Plant and Machinery	General assets	3	Single	50.00	-	-	-	-	-	-	50.00	36.80	8.20	-	-	-	-	23.19	30.41	23.20
Carpet	Plant and Machinery	General assets	3	Single	136.54	51.83	-	-	-	-	-	188.37	20.51	8.82	-	-	-	-	6.84	95.04	12.03
Handed Over	Plant and Machinery	General assets	3	Single	-	1.14	-	-	-	-	-	1.14	-	0.18	-	-	-	-	0.18	0.96	-
Domain	Computer software	General assets	10	Single	24.20	45.75	-	-	-	-	-	69.95	12.00	23.88	-	-	-	-	36.87	352.33	181.21
Grand Total					628.91	1,620.60						3,427.87	185.60	186.89					218.32	3,219.81	905.31



For Womancart Private Limited
 For Womancart Private Limited
 Yashita Pathwa
 Director
 DIN-04436796

For Womancart Private Limited
 For Womancart Private Limited
 Prerna Pathwa
 Director
 DIN-02494848
 Director

WOMANCART PRIVATE LIMITED

Corporate Office: F-14/57, IIIrd Floor, Model Town -II, Delhi-110009

Administrative Office: A-3/264, BASEMENT, PASCHIM VIHAR, NEW DELHI-110063

CIN:U74999DL2018PTC336138

Depreciation Chart as per Income Tax Act, 1961, As on 31st March 2022

Particulars	Rate of Depreciation	W.D.V. As on 01.04.2021	Addition/Deletion		Total	Depreciation	W.D.V. as on 31.03.2022
			Before 03.10.2021	After 03.10.2021			
A.C	10%	42.75	-	-	43.00	4.00	39.00
Furniture & Fixture	10%	154.24	33.85	1,570.55	1,759.00	97.00	1,662.00
Computer	40%	103.87	107.39	51.44	263.00	95.00	168.00
Printer	40%	5.55	-	12.29	18.00	5.00	13.00
Camera	15%	11.15	17.37	34.46	63.00	7.00	56.00
Bar Code Scanner	15%	-	-	1.14	1.00	-	1.00
E-Commerce Portal	25%	153.13	45.00	-	198.00	50.00	148.00
Total		470.68	203.61	1,669.89	2,345.00	258.00	2,087.00

For WOMANCART PRIVATE LIMITED
 For Womancart Private Limited
 (Veena Pahwa)
 Director
 DIN-0658208

For Womancart Private Limited
 (Prerna Pahwa)
 Director
 DIN-09494848

Director



WOMANCART PRIVATE LIMITED

Corporate Office: F-14/57, IIIrd Floor, Model Town -II, Delhi-110009

Administrative Office: A-3/264, BASEMENT, PASCHIM VIHAR, NEW DELHI-110063

CIN:U74999DL2018PTC336138

Calculation of Deferred Tax

Addition During the Year

Deferred Tax as on 31.03.2022

Amount in Rs.

Dep as per Co.s Act	140.09
Less: Dep as per I.Tax Act	258.00
Timing Difference	(117.91)
Deferred Tax Liab @ 26% DTL	(30.66)
Add: Deferred Tax Liab - Opening	-
TRF to PL	(30.66)

For WOMANCART PRIVATE LIMITED

For Womancart Private Limited

For Womancart Private Limited

Veena Pahwa

Prerna Pahwa

(Veena Pahwa) Director

(Prerna Pahwa) Director

DIN-06428798

DIN-09494848



Note-7 Trade Payables

(a) Total outstanding dues of micro enterprises and small enterprises, and
 (b) Total Outstanding dues of creditors other than micro enterprises and small enterprises

3,464.14 2,405.82
3,464.14 2,405.82

S.No	Particular	31.03.2022	31.03.2021
1	Amazon Distributors Pvt Ltd	642.97	353.63
2	Aakriti	61.03	-
3	Aarush Enterprises	237.60	-
4	ALOK ENTERPRISES	51.47	-
5	AMC Enterprises	43.50	-
6	E RETAIL INDIA	26.04	-
7	KREAJO SOLUTIONS PRIVATE LIMITED	696.32	-
8	Links Logistics Limited	15.88	-
9	Mai Ram & Sons	7.67	-
10	M.K Traders	58.88	-
11	M/S GOYAL SALES CORPORATION	13.31	-
12	Namit Enterprises	52.75	-
13	National Art	1.55	-
14	N.K Overseas Traders Pvt Ltd.	41.76	-
15	Radhey Radhey Enterprises	51.62	-
16	R.K Traders	25.04	-
17	R & R ASSOCIATES	30.74	-
18	Savitri Enterprises	47.44	-
19	S.R ENTERPRISE	48.53	-
20	Tamanna	58.91	-
21	Trade Linkers	12.37	-
22	Vardhman Computers	1.35	-
23	Vijay Trading Company	2.60	-
24	Balaji Computech	-	1.50
25	Cerebration Media	-	48.00
26	Daksh Traders	28.02	53.39
27	Driva Enterprises	-	4.03
28	Durga Traders	29.41	53.30
29	Garima Enterprises	-	12.17
30	Gaurav Cosmetics	-	5.99
31	Himsini Enterprises	44.62	57.20
32	I2&2 Networks Pvt Ltd	14.17	13.31
33	Jindal Technologies	5.90	14.22
34	Jai Mata Di Enterprises	-	19.09
35	Karbiya Agencies	203.12	203.12
36	Manchanda Agencies	65.92	65.92
37	Nity Healthcare	31.52	82.29
38	Pan Oceanic Media	-	12.38
39	Parashar Stationery	-	17.68
40	Pari Enterprises	-	4.81
41	Royal Traders	17.94	11.76
42	R.S Traders	-	29.87
43	Sethi Sales Agency	-	23.76
44	Shakti Traders	-	167.64
45	Sharda Computers	-	23.50
46	Shree Balaji Enterprises B.K Puram	124.54	3.81
47	Shri Sai Distribution Network	102.58	23.22
48	S.R & Sons	92.00	32.48
49	Ss Enterprises	450.08	767.65
50	Trade Zone	136.85	139.66
51	Triveni Medi Pharma	10.27	8.68
52	Vansh Enterprises	-	108.27
53	Vardman Trading	10.00	10.00
54	V.S Health Care	1.44	17.65
55	Webshree	72.05	15.95
56	Madhu Sudan & Company	14.70	-
57	Nannomay Ecombiz OPC Pvt Ltd	50.00	-
58	Jai Mata Di Enterprises	8.57	-
	TOTAL	3,743.04	2,405.82

Note-7A Audited Advance To Creditors

S.No	Particular	31.03.2022	31.03.2021
1	A-ONE COSMO	50.00	-
2	Bhatia Traders	2.10	-
3	Chhabra Enterprises	44.27	-
4	Facebook India Online Services Pvt Ltd	33.70	-
5	FAST 2 SMS	0.49	-
6	Google Services	1.68	-
7	KAP Distributors	25.00	-
8	Original Cosmetics	50.00	-
9	Pankaj Hosiery	25.00	-
10	Quest Retail Pvt. Ltd.	43.30	-
11	RETAIL STUDIO	3.36	-
	TOTAL	278.90	-

Cont.

For WomanCart Private Limited For WomanCart Private Limited

(Veena Pahwa)

(Prerna Pahwa)

Director
DIN-06428798

Director
DIN-09494848



WOMANCART PRIVATE LIMITED

Corporate Office: F-14/57, IIIrd Floor, Model Town -II, Delhi-110009

Administrative Office: A-3/264, BASEMENT, PASCHIM VIHAR, NEW DELHI-110063

CIN:U74999DL2018PTC336138

Trade Payables ageing schedule

Balance as at 31st March, 2022

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 year	2-3 year	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	3,464.14	-	-	-	3,464.14
(iii) Disputed dues-MSME	-	-	-	-	-
(iv) Disputed dues-Others	-	-	-	-	-
Total	3,464.14	-	-	-	3,464.14

Balance as at 31st March, 2021

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 year	2-3 year	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	2,405.82	-	-	-	2,405.82
(iii) Disputed dues-MSME	-	-	-	-	-
(iv) Disputed dues-Others	-	-	-	-	-
Total	2,405.82	-	-	-	2,405.82

For Womancart Private Limited For Womancart Private Limited

Veena Pahwa

(Veena Pahwa)
Director
DIN-06428798

Purna Pahwa

(Purna Pahwa)
Director
DIN-09494848

Note-12 Trade Receivable

(Unsecured, considered good unless otherwise stated)

Trade Receivables	14,216.07	3,881.20
	14,216.07	3,881.20

S.No	Particular	31.03.2022	31.03.2021
1	Am 2 Pm Services	605.75	659.98
2	Parth Sarthi Sales	283.32	-
3	Sayda Jewels	1,039.14	-
4	Shree Krishna Sales	3,224.99	706.98
5	The Family Store	2,782.11	671.44
6	Varadha Beverages Pvt Ltd	3,459.00	1,314.60
7	Will To Win	1,821.76	523.20
8	Picker Technologies Pvt Ltd	-	5.00
	TOTAL	14,216.07	3,881.20

Trade Receivables aging schedule

Balance as at 31-Mar-2022

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	10,757.07	3,459.00	-	-	-	14,216.07
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables-considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables-considered doubtful	-	-	-	-	-	-
Total	10,757	3,459.00	-	-	-	14,216.07

Balance as at 31-Mar-2021

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	3,881.20	-	-	-	-	3,881.20
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables-considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables-considered doubtful	-	-	-	-	-	-
Total	3,881.20	-	-	-	-	3,881.20



For WOMANCART PRIVATE LIMITED
 For Womancart Private Limited
Veena Pahwa
 (Veena Pahwa)
 Director Director
 DIN-06428798

For Womancart Private Limited
Prerna Sahwal
 (Prerna Sahwal)
 Director Director
 DIN-09494048

WOMANCART PRIVATE LIMITED

Corporate Office: F-14/57, IIIrd Floor, Model Town -II, Delhi-110009

Administrative Office: A-3/264, BASEMENT, PASCHIM VIHAR, NEW DELHI-110063

CIN:U74999DL2018PTC336138

Details of Share Held at the Date of 31.03.2022

<u>Folio No.</u>	<u>Name</u>	<u>No. of Equity Shares</u>	<u>Face Value Per Share</u>	<u>Total Share Value</u>
1	Veena Pahwa	8,52,647.00	10.00	85,26,470.00
2	Madhu Sudan Pahwa	1,04,657.00	10.00	10,46,570.00
3	Sandeep Pahwa	58,343.00	10.00	5,83,430.00
4	H.K. Babbar	35,010.00	10.00	3,50,100.00
5	Vinni Babbar	23,343.00	10.00	2,33,430.00
6	Sneha Mehndiratta	7,667.00	10.00	76,670.00
7	Ajay Kumar	7,666.00	10.00	76,660.00
8	Vivek Dhindra	11,000.00	10.00	1,10,000.00
9	Priyanka Chhabra	4,333.00	10.00	43,330.00
10	Ranjeet Singh	3,334.00	10.00	33,340.00
		<u>11,08,000.00</u>		<u>1,10,80,000.00</u>

For Womancart Private Limited For and On behalf of the Board For Womancart Private Limited

Veena Pahwa
(Veena Pahwa) Director
DIN-06428798

Purna Pahwa
(Purna Pahwa) Director
DIN-09494848



WOMANCART PRIVATE LIMITED

Corporate Office: F-14/57, IIIrd Floor, Model Town -II, Delhi-110009

Administrative Office: A-3/264, BASEMENT, PASCHIM VIHAR, NEW DELHI-110063

Details of Directors as on the date of 31.03.2022

S. No.	Name	Nationality	DIN No.	Designation	Date of Birth	Date of Appointment	Date of Ceasing	Address
1	Prerna Pahwa	Indian	09494848	Director	18.07.1999	08.02.2022	-	H-47, Shivaji Park, West Punjabi Bagh, Delhi-110026
2	Veena Pahwa	Indian	06428798	Director	23.09.1973	04.07.2018	-	H-47, Shivaji Park, West Punjabi Bagh, Delhi-110026
3	Hari Kishan Babbar	Indian	01630942	Director	18.08.1952	01.07.2020	-	1270, Dr. Mukherjee Nagar, Delhi - 110009
4	sandeep Pawah	Indian	01963666	Director	27.06.1967	01.02.2021	-	F-5/10A, Model Town - 1, Delhi - 110009



For and On behalf of the Board
 For Womancart Private Limited
 Veena Pahwa
 (Veena Pahwa)
 Director
 DIN-06428798

For Womancart Private Limited
 Prerna Pahwa
 (Prerna Pahwa)
 Director
 DIN-09494848

WOMANCART PRIVATE LIMITED

Corporate Office: F-14/57, IIIrd Floor, Model Town -II, Delhi-110009
 Administrative Office: A-3/264, BASEMENT, PASCHIM VIHAR, NEW DELHI-110063

Notes to the Financial Statements for the year ended March 31, 2022

Ratio analysis for the year ended 31st March, 2022

(Rs. In Hundred)

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for more than 25 % Variance
Current Ratio	36,063	11,094	3.25	1.20	1.71	a) Increase in Bank Balance and Refund Due b) Reduction in trade payables and Statutory Dues
Debt-Equity Ratio	-	26,412	-	-	-	-
Debt Service Coverage Ratio,	-	-	-	-	-	-
Return on Equity Ratio	-	-	-	-	-	-
Inventory turnover ratio,	-	-	-	-	-	-
Trade Receivables turnover ratio,	-	-	-	-	-	-
Trade payables turnover ratio,	-	-	-	-	-	-
Net capital turnover ratio,	42,567	26,412	1.61	8.25	(0.80)	-
Net profit ratio,	2,074	42,567	0.05	0.05	-	-
Return on Capital employed	2,142	11,080	0.19	(0.51)	(1.38)	-
Return on investment	-	-	-	-	-	-



For & on behalf of the board of director of

For Womancart Private Limited

Veena Pahwa

Director
 Director

DIN:06428798

For Womancart Private Limited

Prerna Pahwa

Director
 Director

DIN:09494848