

## 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, 2021, 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



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, 2020, 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, 2016 ("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, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 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: 22.11.2021

## **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, 2021 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

## 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, 2020, 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



Proprietor  
M. No.532271

Place: Delhi  
Date: 22.11.2021

## Notes to the financial statements for the year ended March 31, 2021

### 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 2021, 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



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 Madhu Sudan Pahwa Am 2 PM Services Shree Krishna Sales The Family Store Will to Wwin	Director - Director Sundry Debtor Sundry Debtor Sundry Debtor Sundry Debtor

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

Name of the party	Relationship
Veena Pahwa Am 2 PM Services Shree Krishna Sales The Family Store Will to Wwin	Director Sundry Debtor Sundry Debtor Sundry Debtor 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	14,95,690/-	Nil
Loan Taken	92,27,583.68/-	Nil
Sale of Service/Goods	1,35,10,867.93/-	Nil
Purchase of Service/Goods	1,74,39,048.91/-	

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: 22.11.2021

For Womancart Private Limited  
*Veena Pahwa*  
(Veena Pahwa)  
Director  
DIN No.: -06428798

For Womancart Private Limited  
*Madhu Sudan Pahwa*  
(Madhu Sudan Pahwa)  
Director  
DINNO:07661541



**WOMANCART PRIVATE LIMITED**

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

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

CIN:U74999DL2018PTC336138

**Audited Balance Sheet as at 31st March 2021**

Particulars	Note No	Figures as at the end of 31st March, 2021	Figures as at the end of 31st March, 2020
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholder's Funds</b>			
(a) Share Capital	1	3,500,000.00	1,000,000.00
(b) Reserves and Surplus	2	(1,862,271.43)	(68,110.54)
(c) Money received against share warrants			
(d) Profit & Loss			
<b>(2) Share application money pending allotment</b>			
<b>(3) Non-Current Liabilities</b>			
(a) Long-term borrowings	3	1,000,000.00	-
(b) Deferred tax liabilities (Net)		7,705.00	
(c) Other Long term liabilities			
(d) Long term provisions			
<b>(4) Current Liabilities</b>			
(a) Short-term borrowings	4	8,227,583.68	150,000.00
(b) Trade Payables	5	2,405,821.81	1,589,320.00
(c) Other current liabilities	6	217,531.23	47,500.00
(d) Short-term provisions			
<b>Total</b>		<b>13,496,370.29</b>	<b>2,718,709.46</b>
<b>II.Assets</b>			
<b>(1) Non-current assets</b>			
<b>(a) Fixed assets</b>			
(i) Tangible assets	7	500,311.95	179,782.63
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non-current investments		-	3,112.00
(c) Deferred tax assets (net)			
(d) Long term loans and advances			
(e) Other non-current assets			
<b>(2) Current assets</b>			
(a) Current investments	8	1,140,929.21	19,501.02
(b) Cash and cash equivalents		5,780,326.00	365,686.80
(c) Inventories	9	3,881,199.73	
(d) Trade receivables			
(e) Short-term loans and advances	10	2,193,603.40	2,150,627.01
(f) Other current assets			
<b>Total</b>		<b>13,496,370.29</b>	<b>2,718,709.46</b>

In terms of our report attached.

For Amit Bansal & Associates  
Chartered Accountants

FRN : 0027786N

(Amit Bansal)

Proprietor

M. No. 532271

Place : Delhi

Date : 22.11.2021

UDIN : 22532271AAAAAE4801

For and on behalf of the Board

For Womancart Private Limited

Veena Pahwa

Director

DIN-06428798 Director

For Womancart Private Limited

Madhu Sudan Pahwa

Director

DIN-07661541 Director

**WOMANCART PRIVATE LIMITED**Corporate Office: F-14/57, II<sup>nd</sup> Floor, Model Town -II, Delhi-110009

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

CIN:U74999DL2018PTC336138

Audited Profit and Loss statement for the year ended 31st March, 2021

Particulars	Note No	Figures as at the end of 31st March, 2021	Figures as at the end of 31st March, 2020
I. Revenue from operations		13,510,867.93	1,378,739.04
II. Other income		4,250.35	
<b>III. Total Revenue (I + II)</b>		<b>13,515,118.28</b>	<b>1,378,739.04</b>
<b>IV. Expenses:</b>			
Cost of materials consumed	11	12,024,409.71	1,240,175.76
Purchase of Stock-in-Trade		-	-
Employee benefit expense	12	802,148.00	34,857.00
Financial costs	13	644,344.41	120.36
Depreciation and amortization expense	14	57,708.69	30,217.37
Administrative, Selling & Distribution Expenses	15	1,769,851.36	142,815.57
<b>IV. Total Expenses</b>		<b>15,298,462.17</b>	<b>1,448,186.06</b>
V. Profit before exceptional and extraordinary items and tax	(III - IV)	(1,783,343.89)	(69,447.02)
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V - VI)		(1,783,343.89)	(69,447.02)
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		<b>(1,783,343.89)</b>	<b>(69,447.02)</b>
X. Tax expense:			
(1) Current tax		10,817.00	3,112.00
(2) Deferred tax Liabilities			
XI. Profit(Loss) from the period from continuing operations	(IX-X)	(1,794,160.89)	(66,335.02)
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)		<b>(1,794,160.89)</b>	<b>(66,335.02)</b>
XVI. Earning per equity share:			
(1) Basic		-17.94	-0.66
(2) Diluted		-17.94	-0.66

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

(Amit Bansal)  
Proprietor  
M. No. 532271

Place : Delhi  
Date : 22.11.2021  
UDIN : 22532271AAAAAE4801

For and On behalf of the Board

For Womancart Private Limited

Veena Pahwa  
Director  
DIN-06428798

For Womancart Private Limited

Madhu Sudan Pahwa  
Director  
DIN-07661541

**WOMANCART PRIVATE LIMITED**

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

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

**CIN:U74999DL2018PTC336138**

**Audited Notes forming part of Balance Sheet and Statement of Profit & Loss  
for the period ended 31st March, 2021**

	<b>As At 31.03.2021 Amt.In (Rs.)</b>	<b>As At 31.03.2020 Amt.In (Rs.)</b>
<b>Note-1-Share Capital</b>		
<b>Authorized Share Capital :</b>		
500,000 Equity Shares of Rs. 10/-Each	50,00,000.00	10,00,000.00
<b>Issued, Subscribed &amp; Paid up Share Capital :</b>		
350,000 Equity Shares of Rs. 10/-Each fully paid up.	35,00,000.00	10,00,000.00

**Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period**

At the beginning of the period	100,000	100,000
Issued during the period	250,000	100,000
At the end of the period	350,000	100,000

**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 shares is entitled to one vote per share.

**Aggregate number of bonus shares issued, shares issued for consideration other than cash during the period and during five years immediately preceding the reporting date**

NIL

**Details of Shareholders holding more than 5% equity shares in the company**

VEENA PAHWA	77.14
MADHU SUDAN PAHWA	8.57
Sandeep Pawah	7.14

**For Womancart Private Limited**

*Veena Pahwa*  
**Veena Pahwa**  
Director  
DIN-06428798

**For Womancart Private Limited**  
*Madhu Sudan Pahwa*  
**Madhu Sudan Pahwa**  
Director  
DIN-07661541



**WOMANCART PRIVATE LIMITED**

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

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

CIN:U74999DL2018PTC336138

**Audited Notes forming part of Balance Sheet and Statement of Profit & Loss  
for the period ended 31st March 2021**

	As at 31.03.2021 Amt. In. (Rs.)	As at 31.03.2020 Amt. In. (Rs.)
<b>Note-2 Provisional Reserve &amp; Surplus</b>		
As per Last Balance Sheet	(68,110.54)	(1,775.52)
Add:- Transferred from Profit & Loss	(1,794,160.89)	(66,335.02)
	<b>(1,862,271.43)</b>	<b>(68,110.54)</b>
<b>Note-3 Provisional Long Term Borrowings</b>		
Business Loan - HDFC Bank	1,000,000.00	-
	<b>1,000,000.00</b>	<b>-</b>
<b>Note-4 Provisional Short Term Borrowings</b>		
HK Babbar	1,500,000.00	-
Madhu Sudan Pahwa	543,038.05	-
Sandeep Pawah	2,500,000.00	-
Veena Pahwa Loan	2,684,545.63	150,000.00
Vinni Babbar	1,000,000.00	-
	<b>8,227,583.68</b>	<b>150,000.00</b>
<b>Note-5 Provisional Trade Payables</b>		
Sundry Creditors	2,405,821.81	1,589,320.00
	<b>2,405,821.81</b>	<b>1,589,320.00</b>
<b>Note-6 Provisional Other Current Liabilities</b>		
Account Charges Payable	6,000.00	5,000.00
Audit Fee Payable	10,000.00	10,000.00
Interest Payable	46,250.00	-
Madhu Sudan Pahwa - Tax Account	500.00	-
Salary Payable	81,948.00	32,500.00
TDS Payable	69,615.77	-
Telephone Payable	3,217.46	-
	<b>217,531.23</b>	<b>47,500.00</b>
<b>Note-8 Provisional Cash and cash equivalent</b>		
Cash-at-Bank	888,564.21	8,378.02
Cash-in-Hand	242,365.00	11,123.00
FDR	10,000.00	-
	<b>1,140,929.21</b>	<b>19,501.02</b>
<b>Note-9 Provisional Trade Receivables</b>		
Sundry Debtors	3,881,199.73	-
	<b>3,881,199.73</b>	<b>-</b>

For WOMANCART PRIVATE LIMITED

For Womancart Private Limited

For Womancart Private Limited

Veena Pahwa  
DirectorMadhu Sudan Pahwa  
Director

DIN-06428798

DIN-07661541

Director

Director



**WOMANCART PRIVATE LIMITED**

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

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

CIN:U74999DL2018PTC336138

	As at 31.03.2021 Amt. In. (Rs.)	As at 31.03.2020 Amt. In. (Rs.)
<b>Note-10 Provisional Other Current Assets</b>		
Advance Tax	25,000.00	-
Madhu Sudan Pahwa	-	1,999.00
Am 2 Pm Services	-	168,377.11
Shree Krishna Sales	-	813,000.00
Preliminary Expense	3,438.40	5,157.60
Receivables	1,000,000.00	1,000,000.00
Rent Security	100,000.00	100,000.00
GST Receivable	1,065,165.00	62,093.30
	<b>2,193,603.40</b>	<b>2,150,627.01</b>
<b>Note-11 Provisional Material Cost</b>		
Opening Stock	365,686.80	-
Add: Purchases	17,439,048.91	1,605,862.56
	<b>17,804,735.71</b>	<b>1,605,862.56</b>
Less: Closing Stock	5,780,326.00	365,686.80
Transferred to Profit & Loss A/c	<b>12,024,409.71</b>	<b>1,240,175.76</b>
<b>Note-12 Provisional Employee's Benefit Expenses</b>		
Salary	795,020.00	32,500.00
Staff Welfare	7,128.00	2,357.00
Transferred to Profit & Loss A/c	<b>802,148.00</b>	<b>34,857.00</b>
<b>Note-13 Provisional Financial Cost</b>		
Bank Charges	5,788.41	120.36
Interest on Unsecured Loan	638,556.00	-
Transferred to Profit & Loss A/c	<b>644,344.41</b>	<b>120.36</b>
<b>Note-14 Provisional Depreciation and Amortisation Expenses</b>		
Depreciation	57,708.69	30,217.37
Transferred to Profit & Loss A/c	<b>57,708.69</b>	<b>30,217.37</b>
<b>Note-15 Provisional Administrative, Selling &amp; Distribution Expense</b>		
Accounting Charges	30,000.00	5,000.00
Audit Fee	20,000.00	10,000.00
AMC Charges	5,500.00	-
Business Promotion	385,604.09	3,384.37
Computer Expense	10,544.75	-
Conveyance	14,682.00	3,698.00
Courier Charges	8,525.00	-
Domain Charges	13,471.07	-
Electricity Exp	10,710.00	1,250.00

Continue..

For WOMANCART PRIVATE LIMITED

For Womancart Private Limited *Veena Pahwa* For Womancart Private Limited *Madhu Sudan Pahwa*

**Veena Pahwa** **Madhu Sudan Pahwa**  
**Director** **Director**  
**DIN-06428798** **DIN-07661541** **Director**



**WOMANCART PRIVATE LIMITED**

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

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

**CIN:U74999DL2018PTC336138**

	<b>As at 31.03.2021 Amt. In. (Rs.)</b>	<b>As at 31.03.2020 Amt. In. (Rs.)</b>
Legal Expenses	-	4,000.00
Loan Processing Charges	16,688.00	-
Misc. Expenses	109,070.53	-
Office Maintenance	5,480.00	6,598.00
Packaging Expenses	3,750.00	-
Printing & Stationery	78,334.00	2,874.00
Professional Charges	105,000.00	-
Preliminary Expense	1,719.20	1,719.20
Rent	220,000.00	100,000.00
Repair & Maintenance	5,000.00	-
ROC Charges	87,000.00	-
Software Expenses	10,499.00	-
Telephone Expenses	5,642.72	2,745.00
Consultancy	330,000.00	-
Water Expenses	2,657.00	1,547.00
Website Hosting Charges	289,974.00	-
	<b><u>1,769,851.36</u></b>	<b><u>142,815.57</u></b>

**For WOMANCART PRIVATE LIMITED**  
*Veena Pahwa* **For WOMANCART PRIVATE LIMITED**  
*Madhu Sudan Pahwa*  
**Veena Pahwa** **Madhu Sudan Pahwa**  
**Director** **Director**  
**DIN-06428798** **DIN-07661541** **Director**



**WOMANCART PRIVATE LIMITED**

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

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

**CIN:U74999DL2018PTC336138**

	<b>As at 31.03.2021 Amt. In. (Rs.)</b>	<b>As at 31.03.2020 Amt. In. (Rs.)</b>
Legal Expenses	-	4,000.00
Loan Processing Charges	16,688.00	-
Misc. Expenses	109,070.53	-
Office Maintenance	5,480.00	6,598.00
Packaging Expenses	3,750.00	-
Printing & Stationery	78,334.00	2,874.00
Professional Charges	105,000.00	-
Preliminary Expense	1,719.20	1,719.20
Rent	220,000.00	100,000.00
Repair & Maintenance	5,000.00	-
ROC Charges	87,000.00	-
Software Expenses	10,499.00	-
Telephone Expenses	5,642.72	2,745.00
Consultancy	330,000.00	-
Water Expenses	2,657.00	1,547.00
Website Hosting Charges	289,974.00	-
	<b>1,769,851.36</b>	<b>142,815.57</b>

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

**For WOMANCART PRIVATE LIMITED**  
*Madhu Sudan Pahwa*  
**Madhu Sudan Pahwa**  
Director  
DIN-07661541



## **WOMANCART PRIVATE LIMITED**

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

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

**CIN:U74999DL2018PTC336138**

### **Note-7 Audited Trade Payables**

<b>S.No</b>	<b>Particular</b>	<b>Amount</b>
1	Amazon Distributors Pvt Ltd	353,626.53
2	Bajaj Computech	1,500.00
3	Cerebration Media	48,000.00
4	Daksh Traders	53,388.00
5	Divya Enterprises	4,025.00
6	Durga Traders	53,301.00
7	Garima Enterprises	12,169.00
8	Gaurav Cosmetics	5,994.00
9	Himgiri Enterprises	57,195.00
10	I2k2 Networks Pvt Ltd	13,310.50
11	Indies Technologies	14,219.00
12	Jai Mata Di Enterprises	19,088.00
13	Kanhiya Agencies	203,122.00
14	Manchanda Agencies	65,918.00
15	Nifty Healthcare	82,285.00
16	Pan Oceanic Media	12,281.00
17	Parashar Stationery	17,682.00
18	Pari Enterprises	4,812.00
19	Royal Traders	11,760.00
20	R.S Traders	29,872.00
21	Sethi Sales Agency	23,763.00
22	Shakti Traders	167,640.00
23	Sharda Computers	23,500.00
24	Shree Balaji Enterprises Ranjeet Nagar	3,814.00
25	Shri Sai Distribution Network	23,215.10
26	S.R & Sons	32,481.00
27	Ss Enterprises	767,646.00
28	Trade Zone	139,662.00
29	Triveni Medi Pharma	8,682.00
30	Vansh Enterprises	108,273.30
31	Vardman Trading	10,000.00
32	V.S Health Care	17,650.00
33	Webshree	15,947.38
	<b>TOTAL</b>	<b>2,405,821.81</b>

**For WOMANCART PRIVATE LIMITED**  
**For Womancart Private Limited**  
*Veena Pahwa*

**(Veena Pahwa)**  
**Director**  
**DIN-06428798**

**For WOMANCART PRIVATE LIMITED**  
**For Womancart Private Limited**  
*Madhu Sudan*

**(Madhu Sudan Pahwa)**  
**Director**  
**DIN-07661541**





**WOMANCART PRIVATE LIMITED**

**Corporate Office: 14/57, IIInd Floor, Model Town -II, Delhi-**  
**Administrative Office: A-3/264, BASEMENT, PASCHIM VIHAR,**  
**CIN:U74999DL2018PTC336138**

**Note-12 Trade Receivable**

<b>S.No</b>	<b>Particular</b>	<b>Amount</b>
1	Am 2 Pm Services	659,976.23
2	Shree Krishna Sales	706,980.14
3	The Family Store	671,438.13
4	Varadda Beverages Pvt Ltd	1,314,604.99
5	Will To Wwin	523,200.24
6	Picker Technologies Pvt Ltd	5,000.00
	<b>TOTAL</b>	<b>3,881,199.73</b>

For Womancart Private Limited  
*Veena Pahwa*  
(Veena Pahwa)  
Director  
DIN-06428798

For WOMANCART PRIVATE LIMITED  
For Womancart Private Limited  
*Madhu Sudan*  
(Madhu Sudan Pahwa)  
Director  
DIN-07661541



**WOMANCART PRIVATE LIMITED**  
**Company Office: 210/217, 1st Floor, Road No. 11, Banjara Hills,**  
**Administrative Office: A-11/113, Sarpanch, Capital Circle, New Delhi-110028**  
**Item: 2. Asset and Liabilities Detail**

ASSETS	GROUP	OWNERS/LEASER	USEFUL LIFE IN YEARS	COST	GROSS BLOCK										ACCUMULATED DEPRECIATION / AMORTISATION				NET BLOCK		
					BALANCE AS AT 31st APRIL 2023	ADDITIONS DURING THE YEAR	ADDITIONS ON ACCOUNT OF BUSINESS ACQUISITION	REVALUATION INCREASE (DECREASE) ₹	DELETION DURING THE YEAR	INCREASE (DECREASE) THROUGH NET EXCHANGE DIFFERENCE	OTHER ADJUSTING NO	BALANCE AS AT 31st MARCH 2024	BALANCE AS AT 31st APRIL 2023	PROVIDED DURING THE YEAR	ADDITION ON ACCOUNT OF BUSINESS ACQUISITION	DELETION / AMORTISATION DURING THE YEAR	WRITTEN OFF FROM RETAINED EARNINGS	IMPATRE REST / REVERSAL	BALANCE AS AT 31st MARCH 2024	BALANCE AS AT 31st MARCH 2023	BALANCE AS AT 31st MARCH 2023
Computer	Hard and Machinery	Owned	3	Single	10,000.00	98,854.31	-	-	-	-	-	108,854.31	12,948.83	22,797.74	-	-	-	-	14,946.57	155,174.14	17,051.37
Furniture	Furniture and fittings	Owned	10	Single	100,000.00	72,387.50	-	-	-	-	-	172,387.50	7,815.41	10,323.81	-	-	-	-	17,839.22	194,516.68	9,184.59
Printer	Hard and Machinery	Owned	3	Single	10,000.00	-	-	-	-	-	-	10,000.00	2,151.00	3,148.87	-	-	-	-	16,300.19	21,097.81	4,298.00
AI (Computer)	Hard and Machinery	Owned	3	Single	10,000.00	-	-	-	-	-	-	10,000.00	-	-	-	-	-	-	20.81	12,020.81	-
Camera	Hard and Machinery	Owned	3	Single	-	13,000.00	-	-	-	-	-	13,000.00	-	12,989.76	-	-	-	-	12,989.76	191,010.24	-
Software	Computer Software	Owned	10	Double	100,000.00	-	-	-	-	-	-	100,000.00	-	12,989.76	-	-	-	-	87,020.24	800,311.97	179,782.90
<b>Total</b>					<b>210,000.00</b>	<b>175,894.81</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>386,894.81</b>	<b>20,217.84</b>	<b>47,798.88</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87,020.24</b>	<b>800,311.97</b>	<b>179,782.90</b>

For WOMANCART PRIVATE LIMITED  
 For Womancart Private Limited & Womancart Private Limited  
 Veena Pawar Director Madhu Gudimurthy Director  
 DIN-06430788 DIN-07661541  
 Director Director



**WOMANCART PRIVATE LIMITED**  
 Corporate Office: F-14/57, IIInd Floor, Model Town-II, Delhi-110009  
 Administrative Office: A-3/264, BASEMENT, PASCHIM VIHAR, NEW DELHI-110063  
 CIN:U74999DL2018PTC336138  
 Audited Depreciation Chart as per Income Tax Act, 1961. As on 31st March 2021

Particulars	Rate of Depreciation	W.D.V. As on 01.04.2020	Addition/Deletion		Total	Depreciation	W.D.V. as on 31.03.2021
			Before 03.10.2020	After 03.10.2020			
A.C	10%	47,500.00	-	-	47,500.00	4,750.00	42,750.00
Furniture & Fixture	10%	95,000.00	-	72,357.50	167,357.50	13,118.00	154,239.50
Computer	40%	40,000.00	-	99,830.51	139,830.51	35,966.00	103,864.51
Printer	40%	9,250.00	-	-	9,250.00	3,700.00	5,550.00
Camera	15%	-	-	12,050.00	12,050.00	904.00	11,146.00
E-Commerce Portal	25%	-	133,000.00	61,000.00	194,000.00	40,875.00	153,125.00
<b>Total</b>		<b>191,750.00</b>	<b>133,000.00</b>	<b>245,238.01</b>	<b>569,988.01</b>	<b>99,313.00</b>	<b>470,675.01</b>



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

**For WOMANCART PRIVATE LIMITED**  
 For Womancart Private Limited  
*Madhu Sudhan Pahwa*  
 (Madhu Sudhan Pahwa)  
 Director  
 Director  
 DIN-07661541

**WOMANCART PRIVATE LIMITED**

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

**Administrative Office: A-3/264, BASEMENT, PASCHIM VIHAR, NEW DELHI-1100**

**CIN:U74999DL2018PTC336138**

**Audited Calculation of Deferred Tax**

<b><u>Deferred Tax as on 31.03.2021</u></b>	<b><u>Amount in Rs.</u></b>
Dep as per Co.s Act	57,708.69
Less: Dep as per I.Tax Act	99,313.00
Timing Difference	<b>41,604.31</b>
Deferred Tax Assets @ 26% DTL	10,817.00
Add: Deferred Tax Assets - Opening	3,112.00
<b>TRF to PL</b>	<b>7,705.00</b>



**WOMANCART PRIVATE LIMITED**

**Corporate Office: 14/57, IIInd 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 31.03.2021**

<b><u>Folio No.</u></b>	<b><u>Name</u></b>	<b><u>No. of Equity Shares</u></b>	<b><u>Face Value Per Share</u></b>	<b><u>Total Share Value</u></b>
1	Madhu Sudan Pahwa	29,990.00	10	299,900.00
2	Veena Pahwa	269,980.00	10	2,699,800.00
3	HK Babbar	15,010.00	10	150,100.00
4	Vinni Babbar	10,010.00	10	100,100.00
5	Sandeep Pahwa	25,010.00	10	250,100.00
		<b><u>350,000.00</u></b>		<b><u>3,500,000.00</u></b>

For Womancart Private Limited

*Veena Pahwa*  
(Veena Pahwa)  
Director  
DIN-06428798

For and On behalf of the Board

*Madhu Sudan Pahwa*  
(Madhu Sudan Pahwa)  
Director  
DIN-07661541



**WOMANCART PRIVATE LIMITED**  
**Corporate Office: F-14/57, 11nd 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 31.03.2021

S. No.	Name	Nationality	DIN No.	Designation	Date of Birth	Date of Appointment	Date of Ceasing	Address
1	Madhu Sudan Pathwa	Indian	7661541	Director	27.09.1970	04.07.2018	-	H-47, Shivaji Park, West Punjabi Bagh, Delhi-110026
2	Veena Pathwa	Indian	6428798	Director	23.09.1973	04.07.2018	-	H-47, Shivaji Park, West Punjabi Bagh, Delhi-110026
3	Hari Kishan Babbar	Indian	1630942	Director	18.08.1952	01.07.2020	-	1270, Dr. Mukherjee Nagar, Delhi - 110009
4	sandeep Pawah	Indian	1963666	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 Pathwa* For Womancart Private Limited  
(Veena Pathwa) (Madhu Sudan Pathwa)  
Director Director  
DIN-06428798 Director DIN-07661541  
Director Director

