

**WOLTE MARKETING PRIVATE LIMITED**  
 CIN: U51900UP2022PTC172550  
 Address: C-1215 AVAS VIKAS COLONEY RAJAJIPURAM LUCKNOW

**Balance Sheet**  
 As At 31st March, 2024

| Particular                                            | Note No. | As at 31st March, 2024<br>"Amount in Hundred" | As at 31st March, 2023<br>"Amount in Hundred" |
|-------------------------------------------------------|----------|-----------------------------------------------|-----------------------------------------------|
| <b>I EQUITY AND LIABILITIES</b>                       |          |                                               |                                               |
| 1 Shareholders' Funds                                 |          |                                               |                                               |
| a) Share Capital                                      | 3        | 1,000.00                                      | 1,000.00                                      |
| b) Reserves and Surplus                               | 4        | (369.91)                                      | (927.12)                                      |
|                                                       |          | <b>630.09</b>                                 | <b>72.88</b>                                  |
| 2 Non - Current Liabilities                           |          |                                               |                                               |
| a) Long - Term Borrowings                             |          | -                                             | -                                             |
| b) Deferred Tax Liabilities (Net)                     |          | -                                             | -                                             |
| c) Other Long - Term Liabilities                      |          | -                                             | -                                             |
| d) Other Non -Current Liability                       |          | -                                             | -                                             |
| 3 Current Liabilities                                 |          |                                               |                                               |
| a) Short - Term Borrowings                            | 5        | -                                             | -                                             |
| b) Trade Payables                                     | 6        | 100.11                                        | 100.00                                        |
| c) Other Current Liabilities                          | 7        | 38,503.01                                     | 17,570.10                                     |
| d) Short - Term Provisions                            | 8        | 13,878.75                                     | 7,034.26                                      |
|                                                       |          | 195.78                                        |                                               |
|                                                       |          | <b>52,677.65</b>                              | <b>24,704.36</b>                              |
| <b>TOTAL</b>                                          |          | <b>53,307.74</b>                              | <b>24,777.24</b>                              |
| <b>II ASSETS</b>                                      |          |                                               |                                               |
| 1 Non - Current Assets                                |          |                                               |                                               |
| a) Fixed Assets                                       |          |                                               |                                               |
| i) Tangible Assets                                    |          | -                                             | -                                             |
| ii) Intangible Assets                                 |          | -                                             | -                                             |
| b) Deferred tax Assets                                |          | -                                             | -                                             |
| c) Long - Term Loans and Advances                     |          | -                                             | -                                             |
| 2 Current Assets                                      |          |                                               |                                               |
| a) Cash & Cash Equivalents                            | 9        | 2,104.34                                      | 940.13                                        |
| b) Short - Term Loans and Advances                    |          | -                                             | -                                             |
| c) Trade Receivables                                  | 10       | 7,800.07                                      | -                                             |
| d) Inventory                                          | 11       | 38,256.10                                     | 20,722.28                                     |
| e) Other Current Assets                               | 12       | 5,147.23                                      | 3,114.83                                      |
|                                                       |          | <b>53,307.74</b>                              | <b>24,777.24</b>                              |
| <b>TOTAL</b>                                          |          | <b>53,307.74</b>                              | <b>24,777.24</b>                              |
| Significant accounting policies and notes to accounts | 1&2      | 53,307.74                                     | 24,777.24                                     |

In terms of our report of even date attached

For Sanjeev Deo & Associates

Chartered Accountants

FRN:003590C



CA. Praveen Kumar Rai  
Partner

M.No. 441800

UDIN :24441800BKFZ5393

Place : Lucknow

Date :02/09/2024

For and on behalf of Board

WOLTE MARKETING PRIVATE LIMITED

For WOLTE Marketing Pvt. Ltd. or WOLTE Marketing Pvt. Ltd.

  
Director

Director

Vijay Joshi  
(Director)  
DIN 08262418

  
Director

Director

Amit Kumar Srivastava  
(Director)  
DIN 08749668

**WOLTE MARKETING PRIVATE LIMITED**

CIN: U51900UP2022PTC172550

Address: C-1215 AVAS VIKAS COLONEY RAJAJIPURAM LUCKNOW

**STATEMENT OF PROFIT AND LOSS  
FOR THE PERIOD FROM 01ST APRIL 2023 TO 31ST MARCH, 2024**

|      | Particulars                                                        | Note No. | Year ended<br>31st March, 2024<br>"Amount in" | Year ended<br>31st March, 2023<br>"Amount in Hundred" |
|------|--------------------------------------------------------------------|----------|-----------------------------------------------|-------------------------------------------------------|
| I    | Revenue from Operations                                            | 13       | 15,628.20                                     | -                                                     |
| II   | Other Income                                                       | 14       | 55.11                                         | -                                                     |
| III  | <b>Total Revenue ( I+II)</b>                                       |          | <b>15,683.31</b>                              | <b>-</b>                                              |
| IV   | Expenses:                                                          |          |                                               |                                                       |
|      | Purchase of Stock -in-Trade                                        | 15       | 25,201.00                                     | 20,722.28                                             |
|      | Change in Inventory                                                | 16       | (17,533.82)                                   | (20,722.28)                                           |
|      | Employee Benefits Expense                                          | 17       | 2,202.40                                      | -                                                     |
|      | Finance Costs                                                      | 18       | -                                             | -                                                     |
|      | Depreciation and Amortization Expenses                             |          | -                                             | -                                                     |
|      | Other Expenses                                                     | 19       | 5,060.75                                      | 927.12                                                |
|      | <b>Total</b>                                                       |          | <b>14,930.32</b>                              | <b>927.12</b>                                         |
| V    | <b>Profit/ (loss) before extra ordinary items and tax (III-IV)</b> |          | <b>752.99</b>                                 | <b>(927.12)</b>                                       |
| VI   | Extraordinary Items                                                |          | -                                             | -                                                     |
| VII  | <b>Profit/ (loss) before tax (V-VI)</b>                            |          | <b>752.99</b>                                 | <b>(927.12)</b>                                       |
| VIII | Tax expense :                                                      |          |                                               |                                                       |
|      | Current tax                                                        |          | 195.78                                        | -                                                     |
|      | Deferred tax                                                       |          | -                                             | -                                                     |
|      |                                                                    |          | 195.78                                        | -                                                     |
| IX   | <b>Profit/ (Loss) for the year (VII-VIII)</b>                      |          | <b>557.21</b>                                 | <b>(927.12)</b>                                       |
| X    | Earnings per equity share (Face value `10/- each)                  |          |                                               |                                                       |
|      | Basic                                                              |          | 5.57                                          | (9.27)                                                |
|      | Diluted                                                            |          | 5.57                                          | (9.27)                                                |
|      | Significant accounting policies and notes to accounts              | 1&2      |                                               |                                                       |

In terms of our report of even date attached

For Sanjeev Deo &amp; Associates

Chartered Accountants

FRN:003590



CA. Praveen Kumar Rai

Partner

M.No. 441800

UDIN :24441800BKFZ5393

Place : Lucknow

Date :02/09/2024

For and on behalf of Board  
WOLTE MARKETING PRIVATE LIMITED

For WOLTE Marketing Pvt. Ltd.

Vijay Joshi  
(Director)  
DIN 08262418

Director

Amit Kumar Srivastava  
(Director)  
DIN 08749668

**WOLTE MARKETING PRIVATE LIMITED**

CIN: U51900UP2022PTC172550

Address: C-1215 AVAS VIKAS COLONEY RAJAJIPURAM LUCKNOW

**Notes forming part of the financial statements**

| Note No. | Particulars |
|----------|-------------|
|----------|-------------|

**1 Significant Accounting Policies :**

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended and the relevant provisions of the Companies Act, 2013). The financial statements have been prepared on accrual basis under the historical cost convention.

**2 Use of Estimates :**

2.1 The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities and reported income and expenses during the year. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which results are known / materialise.

**2.2 Fixed Assets**

As per Company's policy, Fixed assets will be stated at their cost of acquisition / installation and includes borrowing costs. In F.Y. 2023-24, there is no fixed assets in the company.

**2.3 Depreciation**

As per Company's policy, Depreciation on fixed assets will be provided on Written Down Method at the rates specified in Schedule II of the Companies Act. 2013. In F.Y. 2023-24, there is no fixed assets in the company.

**2.4 Disclosure under Micro, Small and Medium Enterprises Development (MSMED) Act, 2006**

Since the company has not entered into any transaction with any micro, small or medium enterprise, reporting requirement under MSMED Act, 2006 does not arise.

**2.5 Revenue Recognition :**

All incomes are accounted for on accrual basis.

2.6 Balances with parties account including those squared up during the year are subject to confirmation /reconciliation.

**2.7 Contingent Liability :**

Company does not have any contingent liability at the end of the period i.e. 31st March, 2024.

**2.8 Retirement Benefits to Employees:**

No provision for to discharge the gratuity liability has been made during the year as there is no employees meet the required criteria.

**2.9 Provision for Taxation :**

Provision for taxation is made after considering applicable legal provisions including claiming of reliefs, exemption and deductions under the Income tax Act, 1961.

- 2.10 a) Deferred tax has been accounted in accordance with the requirement of accounting standard on "Taxes on Income" (AS-22) taking into account the present earning of the company anticipated earning etc and are subject to adjustment on year to year basis.
- b) The major components of the Deferred Tax Assets/Liabilities, based on the tax effect of the timing difference, as at 31st March, 2024 are as under :

| Financial Year                             | 2023-24 | 2022-23 |
|--------------------------------------------|---------|---------|
| Opening Balance (DTL)/DTA                  | -       | -       |
| Add: Deferred Tax Assets                   | -       | -       |
| Net differed tax liability at the year end | -       | -       |



For WOLTE Marketing Pvt. Ltd.

*[Signature]*  
Director

For WOLTE Marketing Pvt. Ltd.

*[Signature]*  
Director



**WOLTE MARKETING PRIVATE LIMITED**  
CIN: U51900UP2022PTC172550  
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**Notes forming part of the financial statements**

| Note No. | Particulars |
|----------|-------------|
|----------|-------------|

**2.11 Earnings Per Share**  
(in terms of AS 20)

"Amount in Hundred"

| Financial Year                                  | 2023-24     | 2022-23       |
|-------------------------------------------------|-------------|---------------|
| Profit (Loss) after Tax                         | 557.21      | (927.12)      |
| Profit (Loss) pertaining to Equity Shareholders | 557.21      | (927.12)      |
| Number of Equity Shares (Weighted Average)      | 10,000      | 10,000        |
| Nominal value per Equity Share                  | 10          | 10            |
| <b>Basic &amp; Diluted Earnings Per Share</b>   | <b>5.57</b> | <b>(9.27)</b> |

**2.12 Amount to Auditor's is as follows:**

| Financial Year      | 2023-24      | 2022-23      |
|---------------------|--------------|--------------|
| Statutory Audit Fee | 80.00        | 70.00        |
| <b>Total</b>        | <b>80.00</b> | <b>70.00</b> |

**2.13 As required by AS-18 "Related Party Disclosures" issued by Institute of Chartered Accountants Of India, following are the names and nature of related parties (As identified by the Management)**

| S.No. | Name of Related Party | Relation | Nature         | Amount | Balance |
|-------|-----------------------|----------|----------------|--------|---------|
| 1     | Amit Kumar Srivatava  | Director | Unsecured Loan | 100.11 | 100.11  |

During the F.Y. 2023-24, Transaction has been carried out with related parties in the ordinary course of business.

**2.14 Additional information pursuant to the provisions of Part II of Schedule III of the Companies Act, 2013 for the year ended 31-03-2024.**

| S.No. | Particulars                     | 2023-24 |
|-------|---------------------------------|---------|
| a)    | CIF Value of Import             | NIL     |
| b)    | FOB Value of Exports            | NIL     |
| c)    | Expenditure in Foreign Currency | NIL     |
| d)    | Earnings in Foreign Currency    | NIL     |

**2.15 The Company does not have any pending litigations which would impact on its financial position.**

**2.16 The company does not have any long term contracts including derivative contracts for which there were any material foreseeable losses.**

**2.17 There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company.**

In terms of our report of even date attached

For Sanjeev Deo & Associates

Chartered Accountants

FRN:003590C

CA. Braveen Kumar Baf

Partner

M.No. 441800

UDIN :24441800BKFNZ5393

Place : Lucknow

Date :02/09/2024

For and on behalf of Board  
WOLTE MARKETING PRIVATE LIMITED

For WOLTE Marketing Pvt. Ltd.

*Vijay Joshi*  
Director

Vijay Joshi  
(Director)  
DIN 08262418

For WOLTE Marketing Pvt. Ltd.

Amit Kumar Srivatava  
(Director)  
DIN 08749668

## Additional Regulatory Information

### I Title deeds of immovable Property not held in name of the Company

| Relevant line items in the Balance sheets         | Descriptions of Item of property | Gross carrying Value | Title deeds of immovable Property not held in name of the Company | Whether title deed holder is a promotor, director or relative of Promotor/ director or employee of promoters/ director | Property held since which date | Reason for not being held in the name of company |
|---------------------------------------------------|----------------------------------|----------------------|-------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------------------------|
| PPE                                               |                                  |                      |                                                                   |                                                                                                                        |                                |                                                  |
| Investment property                               |                                  |                      |                                                                   |                                                                                                                        |                                |                                                  |
| PPE retired from active use and held for disposal |                                  |                      |                                                                   |                                                                                                                        |                                |                                                  |
| Others                                            |                                  |                      |                                                                   |                                                                                                                        |                                |                                                  |

### II Where the Company has revalued its Property, Plant and Equipment, the company shall disclose as to whether the revaluation is based on the valuation by a registered valuer as defined under rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017

NIL

### III Where Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

#### (a) repayable on demand or

| Type of Borrower | Amount of loan and Advance in the nature of Loan outstanding | Percentage to the total Loans and Advances in the nature of loans |
|------------------|--------------------------------------------------------------|-------------------------------------------------------------------|
| Promoters        | 0                                                            | 0                                                                 |
| Directors        | 0                                                            | 0                                                                 |
| KMPs             | 0                                                            | 0                                                                 |
| Related Parties  | 0                                                            | 0                                                                 |

#### (b) without specifying any terms or period of repayment

| Type of Borrower | Amount of loan and Advance in the nature of Loan outstanding | Percentage to the total Loans and Advances in the nature of loans |
|------------------|--------------------------------------------------------------|-------------------------------------------------------------------|
| Promoters        | 0                                                            | 0                                                                 |
| Directors        | 0                                                            | 0                                                                 |
| KMPs             | 0                                                            | 0                                                                 |
| Related Parties  | 0                                                            | 0                                                                 |

### IV Capital Work In Progress (CWIP)

#### (a) For Capital-work-in progress, following ageing schedule shall be given

| CWIP                           | Amount in CWIP for a period of |           |           |                   | Total |
|--------------------------------|--------------------------------|-----------|-----------|-------------------|-------|
|                                | Less than 1 year               | 1-2 years | 2-3 Years | More than 3 years |       |
| Projects in progress           | 0                              | 0         | 0         | 0                 | 0     |
| Projects temporarily suspended | 0                              | 0         | 0         | 0                 | 0     |

#### (b) For capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following

| CWIP      | To be Completed in |           |           |                   | Total |
|-----------|--------------------|-----------|-----------|-------------------|-------|
|           | Less than 1 year   | 1-2 years | 2-3 Years | More than 3 years |       |
| Project 1 | 0                  | 0         | 0         | 0                 | 0     |
| Project 2 | 0                  | 0         | 0         | 0                 | 0     |

### V Intangible assets under development:

#### (a) For Intangible assets under development

| Intangible Assets under Development | Amount in CWIP for a period of |           |           |                   | Total |
|-------------------------------------|--------------------------------|-----------|-----------|-------------------|-------|
|                                     | Less than 1 year               | 1-2 years | 2-3 Years | More than 3 years |       |
| Project 1                           | 0                              | 0         | 0         | 0                 | 0     |
| Project 2                           | 0                              | 0         | 0         | 0                 | 0     |

#### (b) Intangible assets under development completion schedule

| Intangible Assets under Development | To be Completed in |           |           |                   | Total |
|-------------------------------------|--------------------|-----------|-----------|-------------------|-------|
|                                     | Less than 1 year   | 1-2 years | 2-3 Years | More than 3 years |       |
| Project 1                           | 0                  | 0         | 0         | 0                 | 0     |
| Project 2                           | 0                  | 0         | 0         | 0                 | 0     |

### VI Details of Benami Property held

NIL



For WOLTE Marketing Pvt. Ltd.

*[Signature]*  
Director

For WOLTE Marketing Pvt. Ltd.

*[Signature]*  
Director

VII Where the Company has borrowings from banks or financial institutions on the basis of current assets  
No

VIII Wilful Defaulter  
No

IX Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

| Name of struck off Company | Nature of transactions with struck off Company | Balance Outstanding | Relationship with struck off company, if any, to be disclosed |
|----------------------------|------------------------------------------------|---------------------|---------------------------------------------------------------|
|                            | Investment in securities                       |                     |                                                               |
|                            | Receivables                                    |                     |                                                               |
|                            | Payables                                       |                     |                                                               |
|                            | Shares held by struck off company              |                     |                                                               |
|                            | Other outstanding balances (to be specified)   |                     |                                                               |

X Registration of charges or satisfaction with Registrar of Companies  
Nil

XI Compliance with number of layers of companies  
Not Applicable

XI Ratios

| S.No. | Ratios                           | Numerator                                                                         | Denominator                  | Current Reporting Period | Previous reporting period | % of Change | Reason                                          |
|-------|----------------------------------|-----------------------------------------------------------------------------------|------------------------------|--------------------------|---------------------------|-------------|-------------------------------------------------|
| 1     | Debt Equity Ratio                | Debt Capital                                                                      | Shareholder's Equity         | 0.00                     | 0.00                      | 0.00%       | Company has made profit in current F.Y.2023-24. |
| 2     | Debt Service coverage ratio      | EBITDA-CAPEX                                                                      | Debt Service (Int+Principal) | 0.00                     | 0.00                      | 0.00%       |                                                 |
| 3     | Return on Equity Ratio           | Profit for the year                                                               | Average Shareholder's Equity | 0.88                     | -12.72                    | -106.95%    |                                                 |
| 4     | Inventory Turnover Ratio         | COGS                                                                              | Average Inventory            | 0.00                     | 0.00                      | 0.00%       |                                                 |
| 5     | Trade Receivables turnover ratio | Net Sales                                                                         | Average trade receivables    | 0.50                     | 0.00                      | 0.00%       |                                                 |
| 6     | Trade payables turnover ratio    | Total Purchases (Fuel Cost + Other Expenses+ Closing Inventory-Opening Inventory) | Closing Trade Payables       | 0.65                     | 0.00                      | 0.00%       |                                                 |
| 7     | Net capital turnover ratio       | Sales                                                                             | Working capital (CA-CL)      | 24.80                    | 0.00                      | 0.00%       |                                                 |
| 8     | Net profit ratio                 | Net Profit                                                                        | Sales                        | 0.0482                   | 0.0000                    | 0.00%       |                                                 |
| 9     | Return on Capital employed       | Earnings before interest and tax                                                  | Capital Employed             | 1.20                     | -12.72                    | -109.39%    |                                                 |
| 10    | Return on investment             | Net Profit                                                                        | Investment                   | 0.56                     | -0.93                     | -160.10%    |                                                 |

XII Compliance with approved Scheme(s) of Arrangements  
Not Applicable

XIII Utilisation of Borrowed funds and share premium:  
Not Applicable

For Sanjeev Desai & Associates  
Chartered Accountants  
ERN2803590C

CA PRAVEEN KUMAR RAI  
Partner  
Membership No.- 441800  
UDIN :24441800BKZFZNZ5393  
Place : Lucknow  
Date :02/09/2024

For WOLTE Marketing Pvt. Ltd.

Vijay Joshi  
Director  
DIN 08262418

For and on behalf of the Board of Directors  
WOLTE MARKETING PRIVATE LIMITED

Amit Kumar Srivastava  
Director  
DIN 08749668



**WOLTE MARKETING PRIVATE LIMITED**  
CIN: U70102UP2015PTC072359  
Address: C-1215 AVAS VIKAS COLONEY RAJAJIPURAM LUCKNOW

Notes forming part of the financial statements

Note No : 3

3.1 Schedule :

"Amount in Hundred"

| Particulars                                  | As at 31 March, 2024 |        | As at 31 March, 2023 |        |
|----------------------------------------------|----------------------|--------|----------------------|--------|
|                                              | Number of shares     | Amount | Number of shares     | Amount |
| <b>(A) Authorised :</b>                      |                      |        |                      |        |
| Equity shares of `10 each with voting rights | 50,000               | 5,000  | 50,000               | 5,000  |
| <b>(B) Issued :</b>                          |                      |        |                      |        |
| Equity shares of `10 each with voting rights | 10,000               | 1,000  | 10,000               | 1,000  |
| <b>(C) Subscribed and fully paid up :</b>    |                      |        |                      |        |
| Equity shares of `10 each with voting rights | 10,000               | 1,000  | 10,000               | 1,000  |

3.2 Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

| Particulars                      | "Amount in Hundred" |             |                 |
|----------------------------------|---------------------|-------------|-----------------|
|                                  | Opening Balance     | Fresh issue | Closing Balance |
| Equity shares with voting rights |                     |             |                 |
| Year ended 31 March, 2023        |                     |             |                 |
| - Number of shares               | -                   | 10,000.00   | 10,000.00       |
| - Amount (In Rs.)                | -                   | 1,000.00    | 1,000.00        |
| Year ended 31 March, 2024        |                     |             |                 |
| - Number of shares               | 10,000.00           | -           | 10,000.00       |
| - Amount (In Hundred)            | 1,000.00            | -           | 1,000.00        |

3.3 Details of shares held by each shareholder holding more than 5% shares:

| Class of shares / Name of shareholder | As at 31 March, 2024  |                                   |
|---------------------------------------|-----------------------|-----------------------------------|
|                                       | Number of shares held | % holding in that class of shares |
| Equity shares with voting rights      |                       |                                   |
| Amit Kumar Srivastava                 | 9,000                 | 90%                               |
| Vijay Joshi                           | 1,000                 | 10%                               |

3.4 STATEMENTS OF CHANGES IN EQUITY

| Promotor's Name       | Current Reporting Period |                   |                          |
|-----------------------|--------------------------|-------------------|--------------------------|
|                       | No of shares             | % of total shares | % Change during the year |
| Amit Kumar Srivastava | 9000                     | 90.00%            | 0%                       |
| Vijay Joshi           | 1000                     | 10.00%            | 0%                       |

| Promotor's Name       | Previous reporting Period |                   |                          |
|-----------------------|---------------------------|-------------------|--------------------------|
|                       | No of shares              | % of total shares | % Change during the year |
| Amit Kumar Srivastava | 9000                      | 90.00%            | 0%                       |
| Vijay Joshi           | 1000                      | 10.00%            | 0%                       |



For WOLTE Marketing Pvt. Ltd. For WOLTE Marketing Pvt. Ltd.

*[Signature]*

Director

*[Signature]*

Director

Note No : 4

"Amount in Hundred"

Reserve and Surplus

| Particulars     | As at 31st March, 2024 | As at 31st March, 2023 |
|-----------------|------------------------|------------------------|
| Profit / (Loss) |                        |                        |
| Opening Bal.    | (927.12)               | -                      |
| - Current Year  | 557.21                 | (927.12)               |
| <b>Total</b>    | <b>(369.91)</b>        | <b>(927.12)</b>        |

Note No : 5

Short Term Borrowings

| Particulars        | As at 31st March, 2024 | As at 31st March, 2023 |
|--------------------|------------------------|------------------------|
| Unsecured Loan:    |                        |                        |
| Loan From Director | 100.11                 | 100.00                 |
| <b>Total</b>       | <b>100.11</b>          | <b>100.00</b>          |

Note No: 6

Trade Payable

Figures For the Current Reporting Period (As on 31 March 2024)

| Particulars       | Outstanding for following periods from due date of payment |           |           |                   | Total            |
|-------------------|------------------------------------------------------------|-----------|-----------|-------------------|------------------|
|                   | Less than 1 Year                                           | 1-2 Years | 2-3 Years | More than 3 Years |                  |
| MSME              | -                                                          | -         | -         | -                 | -                |
| Others            | 38,503.01                                                  | -         | -         | -                 | 38,503.01        |
| Dispute dues-MSME | -                                                          | -         | -         | -                 | -                |
| Dispute dues      | -                                                          | -         | -         | -                 | -                |
| Others            | -                                                          | -         | -         | -                 | -                |
| <b>Total</b>      | <b>38,503.01</b>                                           | <b>-</b>  | <b>-</b>  | <b>-</b>          | <b>38,503.01</b> |

Figures For Previous Reporting Period (As on 31 March 2023)

| Particulars       | Outstanding for following periods from due date of payment |           |           |                   | Total            |
|-------------------|------------------------------------------------------------|-----------|-----------|-------------------|------------------|
|                   | Less than 1 Year                                           | 1-2 Years | 2-3 Years | More than 3 Years |                  |
| MSME              | -                                                          | -         | -         | -                 | -                |
| Others            | 17,570.10                                                  | -         | -         | -                 | 17,570.10        |
| Dispute dues-MSME | -                                                          | -         | -         | -                 | -                |
| Dispute dues      | -                                                          | -         | -         | -                 | -                |
| Others            | -                                                          | -         | -         | -                 | -                |
| <b>Total</b>      | <b>17,570.10</b>                                           | <b>-</b>  | <b>-</b>  | <b>-</b>          | <b>17,570.10</b> |

Note:

Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2024, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Note No : 7

Other Current Liabilities

| Particulars           | As at 31st March, 2024 | As at 31st March, 2023 |
|-----------------------|------------------------|------------------------|
| Advance from Customer | 13,774.35              | 6,964.26               |
| Audit Fee Payable     | 80.00                  | 70.00                  |
| TDS Payable           | 24.40                  | -                      |
| <b>Total</b>          | <b>13,878.75</b>       | <b>7,034.26</b>        |

Note No : 8

Short - Term Provisions

| Particulars              | As at 31st March, 2024 | As at 31st March, 2023 |
|--------------------------|------------------------|------------------------|
| Provision for Income tax | 195.78                 | -                      |
| <b>Total</b>             | <b>195.78</b>          | <b>-</b>               |

Note No : 9

Cash & Cash Equivalents

| Particulars          | As at 31st March, 2024 | As at 31st March, 2023 |
|----------------------|------------------------|------------------------|
| Cash In Hand         | 341.26                 | -                      |
| Balances with bank:  |                        |                        |
| Indian Overseas Bank | 51.46                  | 93.75                  |
| HDFC BANK            | 1711.62                | 846.38                 |
| <b>Total</b>         | <b>2,104.34</b>        | <b>940.13</b>          |



For WOLTE Marketing Pvt. Ltd.

*(Signature)*

Director

For WOLTE Marketing Pvt. Ltd.

*(Signature)*

Director



**Note No: 10**

**Trade Receivables**

**Figures For the Current Reporting Period (As on 31 March 2024)**

| Particulars                                       | Outstanding for following periods from due date of payment |                 |           |           |                   | Total    |
|---------------------------------------------------|------------------------------------------------------------|-----------------|-----------|-----------|-------------------|----------|
|                                                   | Less than 6 Months                                         | 6 Months -1Year | 1-2 Years | 2-3 Years | More than 3 Years |          |
| Undisputed Trade Receivables- Considered Goods    | 7,800.07                                                   |                 |           |           |                   | 7,800.07 |
| Undisputed Trade Receivables- Considered Doubtful |                                                            |                 |           |           |                   |          |
| Disputed Trade Receivables- Considered Goods      |                                                            |                 |           |           |                   |          |
| Disputed Trade Receivables- Considered Doubtful   |                                                            |                 |           |           |                   |          |
| Others                                            | 7,800.07                                                   |                 |           |           |                   | 7,800.07 |

**Figures For Previous Reporting Period (As on 31 March 2023)**

| Particulars                                       | Outstanding for following periods from due date of payment |                 |           |           |                   | Total |
|---------------------------------------------------|------------------------------------------------------------|-----------------|-----------|-----------|-------------------|-------|
|                                                   | Less than 6 Months                                         | 6 Months -1Year | 1-2 Years | 2-3 Years | More than 3 Years |       |
| Undisputed Trade Receivables- Considered Goods    |                                                            |                 |           |           |                   |       |
| Undisputed Trade Receivables- Considered Doubtful |                                                            |                 |           |           |                   |       |
| Disputed Trade Receivables- Considered Goods      |                                                            |                 |           |           |                   |       |
| Disputed Trade Receivables- Considered Doubtful   |                                                            |                 |           |           |                   |       |
| Others                                            |                                                            |                 |           |           |                   |       |

**Note No : 11**  
**Inventory**

| Particulars   | As at 31st March, 2024 | As at 31st March, 2023 |
|---------------|------------------------|------------------------|
| Closing Stock | 38,256.10              | 20,722.28              |
| <b>Total</b>  | <b>38,256.10</b>       | <b>20,722.28</b>       |

**Note No : 12**

**Other Current Assets**

| Particulars         | As at 31st March, 2024 | As at 31st March, 2023 |
|---------------------|------------------------|------------------------|
| GST Input           | 3,651.01               | 2,344.83               |
| Advance to Supplier | 1,496.22               | 770.00                 |
| <b>Total</b>        | <b>5,147.23</b>        | <b>3,114.83</b>        |

**Note No : 13**

**Revenue from Operations**

| Particulars  | As at 31st March, 2024 | As at 31st March, 2023 |
|--------------|------------------------|------------------------|
| Sales        | 15,628.20              |                        |
| <b>Total</b> | <b>15,628.20</b>       |                        |

**Note No : 14**

**Other Income**

| Particulars                       | As at 31st March, 2024 | As at 31st March, 2023 |
|-----------------------------------|------------------------|------------------------|
| Admin Charge at Franchise Closing | 55.11                  |                        |
| <b>Total</b>                      | <b>55.11</b>           |                        |

**Note No : 15**

**Purchase of Stock-in-Trade**

| Particulars  | As at 31st March, 2024 | As at 31st March, 2023 |
|--------------|------------------------|------------------------|
| Purchase     | 25,201.00              | 20,722.28              |
| <b>Total</b> | <b>25,201.00</b>       | <b>20,722.28</b>       |



For WOLTE Marketing Pvt. Ltd.

*[Signature]*

Director

For WOLTE Marketing Pvt. Ltd.

*[Signature]*  
Director

Note No : 16  
Change in Inventory

| Particulars   | As at 31st March, 2024 | As at 31st March, 2023 |
|---------------|------------------------|------------------------|
| Opening Stock | 20,722.28              | -                      |
| Closing Stock | 38,256.10              | 20,722.28              |
| <b>Total</b>  | <b>(17,533.82)</b>     | <b>(20,722.28)</b>     |

Note No : 17  
Employee Benefits Expense

"Amount in Hundred"

| Particulars   | As at 31st March, 2024 | As at 31st March, 2023 |
|---------------|------------------------|------------------------|
| Salary        | 1,400.00               | -                      |
| Staff Welfare | 27.15                  | -                      |
| Bonus         | 775.25                 | -                      |
| <b>Total</b>  | <b>2,202.40</b>        | <b>-</b>               |

Note No : 18  
Finance Costs

| Particulars  | As at 31st March, 2024 | As at 31st March, 2023 |
|--------------|------------------------|------------------------|
|              |                        |                        |
| <b>Total</b> | <b>-</b>               | <b>-</b>               |

Note No : 19  
Other Expenses

| Particulars                       | As at 31st March, 2024 | As at 31st March, 2023 |
|-----------------------------------|------------------------|------------------------|
| Audit Fees                        | 80.00                  | 70.00                  |
| Bank Charges                      | 10.40                  | 8.73                   |
| Courier Charges                   | 86.17                  | 2.70                   |
| Direct Selling Legal & Compliance | -                      | 300.00                 |
| Consultancy Charge                | -                      | -                      |
| Email ID Creation                 | -                      | 30.00                  |
| Graphic Design                    | -                      | 93.00                  |
| Notary Expense                    | 30.00                  | 5.00                   |
| Office Maintenance                | -                      | 53.65                  |
| Printing & Stationery             | 37.00                  | 2.00                   |
| Misc. Expense                     | 414.48                 | 0.04                   |
| Other                             | 206.15                 | -                      |
| Professional Expenses             | 20.00                  | -                      |
| Office Rent                       | 800.00                 | -                      |
| Software Charges                  | 610.00                 | 362.00                 |
| Commission                        | 918.05                 | -                      |
| Chalan Expense                    | 20.00                  | -                      |
| Round Off                         | (0.03)                 | -                      |
| Marketing Expense                 | 704.00                 | -                      |
| Travelling                        | 1,124.54               | -                      |
| <b>Total</b>                      | <b>5,060.75</b>        | <b>927.12</b>          |



For WOLTE Marketing Pvt. Ltd.

*[Signature]*

Director

For WOLTE Marketing Pvt. Ltd.

*[Signature]*

Director