

M/S WOLTE MARKETING PRIVATE LIMITED
C-1215, AVAS VIKAS COLONY RAJAJIPURAM LUCKNOW - 226017
Balance Sheet as at 31st March' 2025
CIN - UP4290UP2020PTC128910

(Amount in 100)

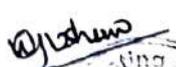
Particulars	Note No.	31.03.2025	31.03.2024
I. EQUITY AND LIABILITIES			
1 Shareholders' funds	1	1,000.00	1,000.00
(a) Share capital	2	(354.64)	(369.91)
(b) Reserves and surplus			
© Money received against share warrants			
2 Share application money pending allotment			
3 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Deferred tax liabilities (Net)		-	-
© Other Long Term Liabilities			
(d) Long term provisions			
4 Current liabilities			100.11
(a) Short-term borrowings	3	10,073.56	38,503.01
(b) Trade payables (refer note no 2.18)	4	35,676.76	
i) Total outstanding dues to micro and small			
ii) Total outstanding dues of other than micro			
(c) Other current liabilities	5	485.24	13,878.75
(d) Short-term provisions	6	896.34	195.77
TOTAL		47,777.26	53,307.73
II. ASSETS			
1 Non-current assets			
(a) Property, plant and equipments		0	0
(i) Tangible assets			
(ii) Intangible assets			
(iii) Capital work-in-progress			
(iv) Intangible assets under development			
(b) Non Current Investments			
© Deferred Tax assets(net)		-	-
(d) Long term Loans & advances		-	-
(e) Other non-current assets (unamortised Pre Exp.)		-	-
2 Current assets			
(a) Current investments	12	40,304.00	38,256.10
(b) Inventories	7	7,129.36	7,800.07
(c) Trade receivables	8	343.90	2,104.33
(d) Cash and cash equivalents	9	-	5,147.23
(e) Short-term loans and advances			
(f) Other current assets			
TOTAL		47,777.26	53,307.73
See accompanying notes forming part of the financial statements	17		

AUDITOR'S REPORT:

In terms of our report of even date attached.
For Jitendra Agarwal & Associates
Chartered Accountants
FRN 003755C

CA. BHARTI GAHARWAR
PARTNER
 Membership No. 427469
 UDIN:-25427469BMJU009416
 Place : Lucknow
 Date : 01.09.2025

M/S WOLTE MARKETING PRIVATE LIMITED



AMIT KUMAR SRIVASTAV VIJAY JOSHI
Director **Director**
DIN 08749668 **Din-08262418**



M/S WOLTE MARKETING PRIVATE LIMITED
C-1215, AVAS VIKAS COLONY RAJAJIPURAM LUCKNOW - 226017
Statement of Profit and Loss for the year ended 31st March' 2024
CIN - UP4290UP2020PTC128910

(Amount in 100)

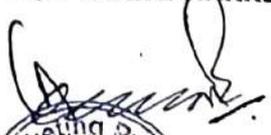
Particulars		Note No.	For the year ended 31st of March, 2025	For the year ended 31st of March, 2024
1	Revenue from operations (gross)	10	11,182.30	15,628.20
2	Other income	10a	-	55.11
3	Total revenue (1+2)		11,182.30	15,683.31
4	Expenses			
	(b) Purchases of trading goods	11	2,610.60	25,201.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	12	(2,047.90)	(17,533.82)
	(d) Employee benefits expense	13	4,554.11	2,202.40
	(e) Finance costs	14	3.12	10.40
	(f) Depreciation and amortization expense		-	-
	(g) Other expenses	15	6,042.00	5,050.36
	Total expenses		11,161.93	14,930.34
5	Profit / (Loss) before tax		20.37	752.97
6	Tax expense:			
	(a) Current tax expense for current year		5.09	195.77
	(b) Deferred tax ASSETS		-	-
			5.09	195.77
7	Profit for the year		15.27	557.20
8	Earnings per share (of Rs.10/- each):			
	Basic & Diluted Earning per Share - Rs.:	16	0.15	5.57
	See accompanying notes forming part of the financial statements	17		

AUDITOR'S REPORT:

In terms of our report of even date attached.
For Jitendra Agarwal & Associates
Chartered Accountants
FRN 003755C

CA. BHARTI GAHARWAR
PARTNER
 Membership No.: 427469
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M/S WOLTE MARKETING PRIVATE LIMITED



AMIT KUMAR SRIVASTAVA
Director
DIN 08749668
VIJAY JOSHI
Director
DIN-08262418



M/S WOLTE MARKETING PRIVATE LIMITED
C-1215, AVAS VIKAS COLONY RAJAJIPURAM LUCKNOW - 226017

Notes forming part of the financial statements

Note : 1 : Share Capital :

(Amount in 100)

1.1 Schedule :

Particulars	For the year ended 31st of March, 2025		For the year ended 31st of March, 2024	
	Number of shares Shares	Amount	Number of Shares	Amount
A) Authorised :				
Equity shares of 10 each with voting rights	50,000	5,00,000	50,000	5,00,000
B) Issued :				
Equity shares of 10 each with voting rights	10,000	1,00,000	10,000	1,00,000
C) Subscribed and fully paid up :				
Equity shares of 10 each with voting rights	10,000	1,000	10,000	1,000
		1,000		1,000

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

Particulars		FRESH	OP BALANCE
Equity shares with voting rights			
Year ended 31 March, 2024			
- Number of shares	10,000		10,000
- Amount (`)	10		10
Year ended 31 March, 2023			
- Number of shares	10,000		10,000
- Amount (`)	10		10

3. Details of shares held by each shareholder and promoters holding more than 5% shares:

Class of shares / Name of shareholder	For the year ended		For the year ended	
	Number of shares	%	Number of shares	%
Equity shares with voting rights				
AMIT KUMAR SRIVASTAVA	9000	90	9000	90
VIJAY JOSHI	1000	10	1,000	10





M/S WOLTE MARKETING PRIVATE LIMITED
C-1215, AVAS VIKAS COLONY RAJAJIPURAM LUCKNOW - 226017

Note : 2 Reserves and Surplus :

Notes forming part of the financial statements

(Amount in 100)

Particulars	For the year ended 31st of March, 2025	For the year ended 31st of March, 2024
(A) Surplus / (Deficit) in Statement of Profit and		
Opening balance	(370)	(927)
Add : Profit / (Loss) for the year	15	557
	-	-
	-	-
	(355)	(370)

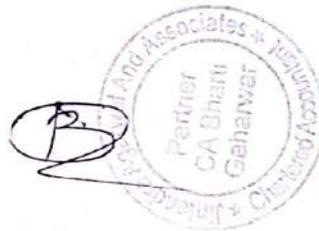


(Amount in 100)

Particulars		For the year ended	For the year ended 31st of March, 2024
Note 3 : Current Laibility: Short Term Borrowing Bank CC/OD		-	100
		10,074	-
		10,074	100
Note 4 : Trade Payable Others (More then 3 years)		35,677	38,503
		35,677	38,503

Particulars		For the year ended	For the year ended 31st of March, 2024
Note 5 : Other Current Laibility: Advance from customer Tds Payble AUDIT FEE PAYBLE		-	-
		405	13,774
		-	24
		80	80
		485	13,879

Particulars		For the year ended 31st of March, 2024	For the year ended 31st of March, 2024
Note 6 : Short Term Provisions : (A) Provisions : GST Payable Provision for taxation Salary Payble		-	-
		-	-
		5.09	196
		896.34	-
		896	196



Notes forming part of the financial statements

Note 10 Revenue from operations (Amount in 100)

	Particulars	For the year ended	For the year ended
		31st of March, 2025	31st of March, 2024
		11,182	15,628
(a)	Sale of Products		
(b)		0	
(c)			
		11,182	15,628

Note 10a Other income

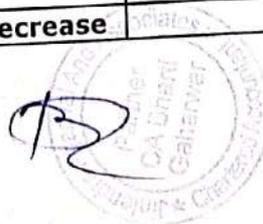
	Particulars	For the year ended	For the year ended
		31st of March, 2025	31st of March, 2024
	Other Non-operating Income(net of exps)		55.11
	Total	-	55

Note 11 Purchase of materials Traded

Particulars	For the year ended	For the year ended
	31st of March, 2025	31st of March, 2024
Purchase	2,611	25,201
Direct expenses		-
Cost of Material Traded	2,611	25,201

Note 12 Changes in inventories of Traded Goods

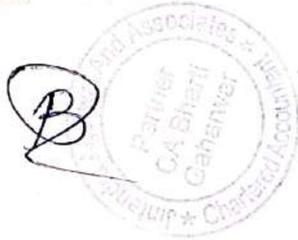
Particulars	31.03.2025	31.03.2024
<u>Inventories at the end of the year:</u>		
Finished goods	40,304	38,256
<u>Inventories at the beginning of the year:</u>		
Finished goods	38,256	20,722
Net (increase) / decrease	(2,048)	(17,534)



M/S WOLTE MARKETING PRIVATE LIMITED
C-1215, AVAS VIKAS COLONY RAJAJIPURAM LUCKNOW - 226017

Note 16 Earnings Per Share **(Amount in 100)**
(in terms of AS 20)

Particulars	For the year ended 31st of March, 2025	For the year ended 31st of March, 2024
Profit (Loss) after Tax	15	557
Profit (Loss) pertaining to Equity Sharehold	15	557
Number of Equity Shares (Weighted Average)	1,000	1,000
Nominal value per Equity Share	10	10.00
Basic & Diluted Earnings Per Share Rs.	1.53	55.72

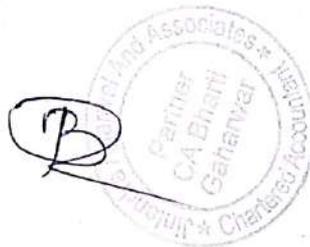


M/S WOLTE MARKETING PRIVATE LIMITED
C-1215, AVAS VIKAS COLONY RAJAJIPURAM LUCKNOW - 226017

Notes forming part of the financial statements

Note 13 Employee benefits expense

Particulars	For the year ended	For the year ended
	31st of March, 2025	31st of March, 2024
1. Salaries and wages	3870	1400
2. Staff Welfare	685	27
	0	775.25
	4,554	2,202

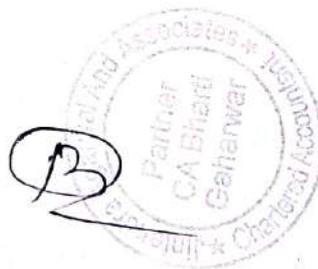


M/S WOLTE MARKETING PRIVATE LIMITED
C-1215, AVAS VIKAS COLONY RAJAJIPURAM LUCKNOW - 226017

Notes forming part of the financial statements

Note 15 Other expenses

Particulars	For the year ended 31st of March, 2025	For the year ended 31st of March, 2024
Courier	89	86
Audit fee	80	80
Offer	276	206
Office maintainance	39	37
Graphic design	33	30
Promotional	326	20
Office rent	810	800
Misc exp	414	414
Software charges	617	610
Commission	863	918.05
Challan exp		20
Roundd off		-0.03
Marketing exp	856	704
Travelling exp	1639	1124.54
	6042	5050



M/S WOLTE MARKETING PRIVATE LIMITED

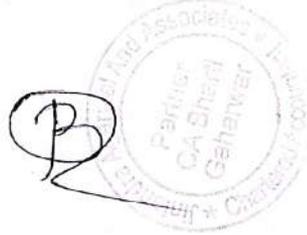
C-1215, AVAS VIKAS COLONY RAJAJIPURAM LUCKNOW - 226017

Notes forming part of the financial statements

Note :14 Finance costs

(Amount in 100)

Particulars	For the year ended 31st of March,	For the year ended 31st of March, 2024
(a) Interest expense on:	0	0
Interest on cc limit		-
Interest on TL		-
(b) Other borrowing costs	3	10
Bank Commission and Charges		
	3	10



No.	Particulars												
1)	Corporate Information:- The company is engaged in Manufacturing and Trading Business. The registered office of the company Lucknow												
2)	Significant Accounting Policies:-												
2.1	The financial statement of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standard notified under the companies (Accounting Standard) Rules 2006 (as amended) and the relevant provision of the Companies Act. 2013. The financial												
2.2	Inventories Company is carrying Inventory of the valued at cost or NRV which ever is lower												
2.3	Fixed Assets Fixed assets, if any are stated at their cost of acquisition / Installation and includes borrowing costs, taxes and other incidental expenses. Fixed Assets are shown net of depreciation.												
2.4	Borrowing Cost :- Borrowing Cost attributable to the acquisition or construction of qualifying assets are capitalized as a part of such assets. All the other borrowing costs are charged to revenue.												
2.5	Depreciation :- Depreciation on tangible fixed assets is provided on SLM method at the rates specified in schedule XIV of the Companies Act.												
2.6	Foreign Currency Transactions:- Foreign currency transactions, if any, are recorded at the rates as prevailing at the rates as prevailing at the time of payment /received												
2.7	Recognition of revenue and expense :- Sales of goods is recognized when the risk and rewards of ownership are passed on to the customers, which is generally on dispatch of goods. In case of services provided, revenue is recognized on completion of service. Item of income and expenditure are recognized on accrual basis.												
2.8	Sundry Debtors/ Advances Sundry debtors and advances are transactions with companies /other business entities where direction of the company have substantial interest and hold key position.												
2.9	Related Parties Disclosure:- The company has not made any transaction with companies /other business entities where directors of the company have substantial interest and key position.												
	<table border="1"> <thead> <tr> <th></th> <th>2025</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Loan From Director</td> <td></td> <td></td> </tr> <tr> <td>Chetan Agarwal</td> <td>41354303</td> <td>41354303</td> </tr> <tr> <td>Jai Kishan Agarwal</td> <td>2002245</td> <td>2002245</td> </tr> </tbody> </table>		2025	2024	Loan From Director			Chetan Agarwal	41354303	41354303	Jai Kishan Agarwal	2002245	2002245
	2025	2024											
Loan From Director													
Chetan Agarwal	41354303	41354303											
Jai Kishan Agarwal	2002245	2002245											
2.1	Loans & Advances To & from Related The company has taken loans & advances from directors/relatives of directors and sister concerns in during the financial year.												
	<table border="1"> <thead> <tr> <th></th> <th>2025</th> <th>2024</th> </tr> </thead> <tbody> <tr> <td>Loan From Director</td> <td></td> <td></td> </tr> <tr> <td>Chetan Agarwal</td> <td>41354303.00</td> <td>41354303.00</td> </tr> <tr> <td>Jai Kishan Agarwal</td> <td>2002245.00</td> <td>2002245.00</td> </tr> </tbody> </table>		2025	2024	Loan From Director			Chetan Agarwal	41354303.00	41354303.00	Jai Kishan Agarwal	2002245.00	2002245.00
	2025	2024											
Loan From Director													
Chetan Agarwal	41354303.00	41354303.00											
Jai Kishan Agarwal	2002245.00	2002245.00											
2.1	Event Occurring After The Balance Sheet No events occurred after the balance sheet date which have material effect on the financial position of the company.												
2.1	Contingent Liabilities Contingent Liabilities, if any, are shown separately under the notes to the accounts and are not being provided in the accounts.												



Provision For Taxation:

Provision for taxation is made after considering applicable provision under the Income Tax 1961.

2.1 Deferred Tax

A) Deferred Tax has been accounted in accordance with the requirement of accounting standard on "Taxes on Income" (AS -22) taking in to 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 31 st march 2019 are as under:

	2023-24	2022-2
Opening Balance	-	-
Deferred Tax Liabilities	679087	679087
Deferred Tax Assets	-	-
Net differed tax liability at the year end	-	-

2.2 Earning Per Share
(In term of AS 20)
Refer Nots No 15

2.2 Adjustment to the carrying amount of Investments NIL

2.2 Ratio Analysis

Refer Annexure 1

2.2 Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006:

Note :- The Director of Company has not Identified such Creditors which are covered by MSME Act and no disclosures as required by Sec 22 of the MSME Act are made in the Financial Statements.

Note:- Compnay Bank Loan Accounts

AUDITOR'S REPORT:

In terms of our report of even date attached.
For Jitendra Agarwal & Associates
Chartered Accountants
FRN 003755C

CA. BHARTI GAHARWAR
PARTNER
Membership No. 427469
Place : Lucknow
Date 09-05-2018

M/S WOLTE MARKETING PRIVATE LIMITED



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Ratio Analysis

(Amount in 100)

2.36 Ratio

Ratio	Numerator	Denominator	As at 31st March 2023	Numerator	Denominator	As at 31st March 2022	% Variance
Current ratio	47,777	36,162	1.32	53,300	52,402	1.02	(10)
Return on equity ratio	15	645	0.02	557	(1,370)	(0.41)	106
Trade receivables turnover ratio	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Trade payables turnover ratio	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Net capital turnover ratio	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Net profit ratio	NIL	NIL	NIL	NIL	NIL	NIL	NIL
capital employed	15	645	0.02	557	(1,370)	(0.41)	106
Return on investment	15	47,777	0.00	53,300	9,827	5.42	100
Ratio	#VALUE!	645	#VALUE!	38,503	(1,370)	(28.11)	#VALUE!

Consideration of element of Ratio

Current ratio	Numerator	Current Assets
	Denominator	Current Liabilities
Return on equity ratio	Numerator	Net profit after Tax
	Denominator	Average shareholder's fund
Trade receivables turnover ratio	Numerator	Total Sales
	Denominator	Average trade receivable
Trade payables turnover ratio	Numerator	Total Purchases
	Denominator	Average trade payable
Net capital turnover ratio	Numerator	Revenue from Operation
	Denominator	Average working capital
Net profit ratio	Numerator	Net profit after Tax
	Denominator	Revenue from Operation
capital employed	Numerator	Earning before interest and taxes
	Denominator	Net worth + Deferred Tax liability
Return on investment	Numerator	Earning before interest and taxes
	Denominator	Total Assets

