

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. 2022-23, 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. 2022-23, 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, 2023.
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.



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CIN: U51900UP2022PTC172550

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**STATEMENT OF PROFIT AND LOSS
FOR THE PERIOD ENDED 31ST MARCH, 2023**

	Particulars	Note No.	Year ended 31st March, 2023 "Amount in Hundred"
I	Revenue from Operations		-
II	Other Income		-
III	Total Revenue (I+II)		-
IV	Expenses:		
	Purchase of Stock -in-Trade	11	20,722.28
	Change in Inventory	12	(20,722.28)
	Employee Benefits Expense		
	Finance Costs		
	Depreciation and Amortization Expenses		
	Other Expenses	13	927.12
	Total		927.12
V	Profit/ (loss) before extra ordinary items and tax (III-IV)		(927.12)
VI	Extraordinary Items		-
VII	Profit/ (loss) before tax (V-VI)		(927.12)
VIII	Tax expense :		
	Current tax		-
	Deferred tax		-
			-
IX	Profit/ (Loss) for the year (VII-VIII)		(927.12)
X	Earnings per equity share (Face value ₹10/- each)		
	Basic		(9.32)
	Diluted		(9.32)
	Significant accounting policies and notes to accounts	1&2	

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 : 11/09/2023

Place : Lucknow

Date : 23441800BCYYDL3363

For and on behalf of Board
WOLTE MARKETING PRIVATE LIMITED

Vijay Josh Amit Kumar Srivastava

(Director)

(Director)

DIN 0826241

DIN 08749668

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Notes forming part of the financial statements

Note No.	Particulars
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- 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, 2023 are as under :

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

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

Financial Year	2022-23
Profit (Loss) after Tax	(927.12)
Profit (Loss) pertaining to Equity Shareholders	(927.12)
Number of Equity Shares (Weighted Average)	10,000
Nominal value per Equity Share	10
Basic & Diluted Earnings Per Share ₹	(9.27)

- 2.12 Additional information pursuant to the provisions of Part II of Schedule III of the Companies Act,2013 for the year ended 31-03-2023.

S.No.	Particulars	2022-23
a)	CIF Value of Import	NIL
b)	FOB Value of Exports	NIL
c)	Expenditure in Foreign Currency	NIL
d)	Earnings in Foreign Currency	NIL

- 2.13 The Company does not have any pending litigations which would impact on its financial position.
- 2.14 The company does not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
- 2.15 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 attachedFor Sanjeev Deo & Associates
Chartered Accountants
FRN:003590C

CA. Praveen Kumar Rai
Partner
M.No. 441800
UDIN : 11/09/2023
Place : Lucknow
Date : 23441800BGYYDL3363

For and on behalf of Board
WOLTE MARKETING PRIVATE LIMITEDVijay Joshi
(Director)
DIN 08262418Amit Kumar Srivastava
(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



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

VIII Willful 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	-	
2	Debt Service coverage ratio	EBITDA-CAPEX	Debt Service (Int+Principal)	0.00	0.00	-	
3	Return on Equity Ratio	Profit for the year	Average Shareholder's Equity	-0.93	0.00	-	
4	Inventory Turnover Ratio	COGS	Average Inventory	1.52	0.00	-	
5	Trade Receivables turnover ratio	Net Sales	Average trade receivables	0.00	0.00	-	Company has started the business in current financial year.
6	Trade payables turnover ratio	Total Purchases (Fuel Cost + Other Expenses+Closing Inventory-Opening Inventory)	Closing Trade Payables	1.18	0.00	-	
7	Net capital turnover ratio	Sales	Working capital (CA-CL)	0.00	0.00	-	
8	Net profit ratio	Net Profit	Sales	0.0000	0.0000	-	
9	Return on Capital employed	Earnings before interest and tax	Capital Employed	-12.72	0.00	-	
10	Return on investment	Net Profit	Investment	-0.93	0.00	-	

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

XIII Utilisation of Borrowed funds and share premium:
Not Applicable

For Sanjeev Deo & Associates
Chartered Accountants
FRN:003590C


CA PRAVEEN KUMAR RAI
Partner
Membership No.- 441800
UDIN : 11/09/2023
Place : Lucknow
Date : 23441800BGYYDL3363

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


Vijay Joshi
(Director)
DIN 08262418


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

"Amount in Hundred"

3.1 Schedule :

Particulars	As at 31 March, 2023	
	Number of shares	Amount ₹
(A) Authorised :		
Equity shares of ₹10 each with voting rights	50,000	5,000
(B) Issued :		
Equity shares of ₹10 each with voting rights	10,000	1,000
(C) Subscribed and fully paid up :		
Equity shares of ₹10 each with voting rights	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, 2022			
- Number of shares	-	-	-
- Amount (In Rs.)	-	-	-
Year ended 31 March, 2023			
- 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, 2023	
	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

Current Reporting Period

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

Previous reporting Period

Promotor's Name	No of shares	% of total shares	% Change during the year



Note No : 4
Reserve and Surplus

"Amount in Hundred"

Particulars	As at 31st March, 2023
	₹
Profit / (Loss)	
Opening Bal.	-
- Current Year	(927.12)
Total	(927.12)

Note No : 5
Short Term Borrowings

"Amount in Hundred"

Particulars	As at 31st March, 2023
	₹
Unsecured Loan:	
Loan From Director	100.00
Total	100.00

Note No : 6
Trade Payables

"Amount in Hundred"

Particulars	As at 31st March, 2023
	₹
Sundry Creditors	17,570.10
Total	17,570.10

Note No : 7
Other Current Liabilities

"Amount in Hundred"

Particulars	As at 31st March, 2023
	₹
Advance from Customer	6,964.26
Audit Fee Payable	70.00
Total	7,034.26

Note No : 8
Cash & Cash Equivalents

"Amount in Hundred"

Particulars	As at 31st March, 2023
	₹
Cash In Hand	-
Balances with bank:	
Indian Overseas Bank	93.75
HDFC BANK	846.38
Total	940.13



Note No : 9
Inventory

"Amount in Hundred"

Particulars	
	₹
Closing Stock	20,722.28
Total	20,722.28

Note No : 10
Other Current Assets

"Amount in Hundred"

Particulars	
	₹
GST Input	2,344.83
Advance to Supplier	770.00
Total	3,114.83

Note No : 11
Purchase of Stock-in-Trade

"Amount in Hundred"

Particulars	
	₹
Purchase	20,722.28
Total	20,722.28

Note No : 12
Change in Inventory

"Amount in Hundred"

Particulars	
	₹
Opening Stock	-
Closing Stock	20,722.28
Total	(20,722.28)

Note No : 13
Other Expenses

"Amount in Hundred"

Particulars	As at 31st March, 2023
	₹
Audit Fees	70.00
Bank Charges	8.73
Courier Charges	2.70
Direct Selling Legal & Compliance Consultancy Charge	300.00
Email ID Creation	30.00
Graphic Design	93.00
Notary Expense	5.00
Office Maintenance	53.65
Printing & Stationery	2.00
Misc. Expense	0.04
Software Charges	362.00
Total	927.12

