



AMIT BANSAL & ASSOCIATES

Chartered Accountants

H No. 1066, Block A, Jahangir Puri, New Delhi-33

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LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULT FOR THE HALF YEAR ENDED ON SEPTEMBER 30,2023

To
The Board of Directors
Womancart Limited
Formerly Known as Womancart Private Limited

1. We have reviewed the accompanying statement of unaudited financial results (“the Statement”) of Womancart Limited (“the Company”) *Formerly Known as Womancart Private Limited* for the half year ended 30th Sep 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company’s Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principle lay down in Accounting Standard 25 “(Interim Financial Reporting)” Accounting Standard 25 prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of security and Exchange Board of India (Listing and Disclosure Requirement) Regulations 2015. Our responsibility is to express an opinion on the Statement based on our review of such financial statements
3. We conducted our review of the Statement in accordance with the auditing standards generally accepted in India. A review of interim financial information consists of making inquiries, primarily of the Company’s personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Company has been listed at NSE emerge platform on 27.10.2023.

For Amit Bansal & Associates

Chartered Accountants

Firm Registration No: 0027786N



Amit Bansal

Proprietor

Membership No. 532271

Place: New Delhi

Date: 14/11/2023

UDIN: 23532271BGYUOC5763

WOMANCART LIMITED

(Formerly known as Womancart Private Limited)

Regd. Office : House No-57, 3rd Floor, Block F-14, Model Town, Landmark Near Mcdonalds New Delhi-110009

CIN: U74999DL2018PLC336138, Website: www.womancart.in, Email: Secretarial@womancart.in

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2023**

(Rs. in Lacs)

Sl. No.	Particulars	Half Year ended			Year ended
		30.09.2023	31.03.2023	30.09.2022	31.03.2023
		(unaudited)	(unaudited)	(unaudited)	(audited)
1	Income				
	Revenue from Operations	974.58	640.54	233.55	874.09
	Other Income	2.46	0.52	0.34	0.86
	Total Income	977.04	641.06	233.89	874.95
2	Expenses				
	Purchase of stock-in-trade	708.41	452.62	202.55	655.17
	Change in inventories of stock-in-trade	1.95	49.03	(40.78)	8.25
	Employee Benefits Expenses	30.46	26.42	13.86	40.28
	Finance Costs	3.04	2.15	3.71	5.86
	Depreciation and Amortisation Expenses	7.32	4.98	4.99	9.97
	Other Expenses	130.04	60.13	34.55	94.68
	Total Expenses	881.23	595.33	218.89	814.21
3	Profit before exceptional and extraordinary items and tax	95.81	45.74	15.00	60.74
4	Exceptional item				
5	Profit before extraordinary items and tax	95.81	45.74	15.00	60.74
6	Extraordinary items				
7	Profit before tax	95.81	45.74	15.00	60.74
8	Tax expense				
	a. Current Tax	24.22	11.66	3.90	15.56
	b. Deferred Tax	0.11	0.01	0.12	0.13
	c. Earlier year taxes				
	Total tax expense	24.33	11.67	4.02	15.69
9	Profit after tax	71.70	34.09	11.22	45.31
10	Paid-up Equity Share Capital (Face value of Rs.10 each)	309.60	110.80	110.80	110.80
11	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	267.13	198.63	164.55	198.63
12	Earnings Per Share (Face value of Rs. 10/- each)				
	Basic (in Rs.)	5.02	2.46	0.81	1.64
	Diluted (in Rs.)	5.02	2.46	0.81	1.64



WOMANCART LIMITED

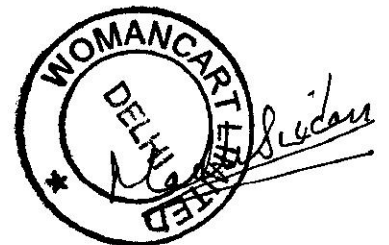
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**STANDALONE STATEMENT OF ASSETS AND LIABILITIES
FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2023**

(Rs. in Lacs)

		As at 30.09.2023 (unaudited)	As at 31.03.2023 (audited)
EQUITY AND LIABILITIES			
1	Shareholders' Funds	309.60	110.80
a	Share Capital	267.13	198.63
b	Reserves and Surplus	576.73	309.43
	Total Equity		
2	Non-Current Liabilities		
a	Long-Term Borrowings	0.14	0.25
b	Deferred tax liabilities (Net)	-	-
c	Other Long term liability	201.46	72.15
d	Long term provisions	201.60	72.40
	Total Non - Current Liabilities		
3	Current Liabilities	25.00	50.00
a	Short Term Borrowings		
b	Trade Payables		
i	Total Outstanding dues of Micro and Small Enterprises and	79.15	43.75
ii	Total Outstanding dues other than Micro and Small Enterprises	25.90	22.36
c	Other Current Liabilities	24.22	15.56
d	Short-Term Provisions	154.28	131.68
	Total Current Liabilities		
Total Equity and Liabilities		932.61	513.50
Assets			
1	Non-current assets	90.37	68.87
a	Property, Plant and Equipment and Intangible assets	-	-
b	Non-Current Investments	-	-
c	Deferred Tax Assets (net)	-	-
d	Long Term Loans and Advances	-	-
e	Other non current assets	90.37	68.87
	Total Non - Current Assets		
2	Current assets	14.00	14.00
a	Current Investments	146.68	148.62
b	Inventories	596.20	195.91
c	Trade Receivables	55.89	64.46
d	Cash and Cash Equivalents	-	10.95
e	Short-Term Loans and Advances	29.46	10.68
f	Other Current Assets	842.24	444.64
	Total Current Assets		
Total Assets		932.61	513.50



STANDALONE CASH FLOW STATEMENT
FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2023

(Rs. in Lacs)

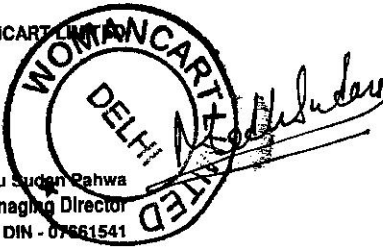
	For the year	For the year
	ended	ended
	30.09.2023	31.03.2023
	(unaudited)	(audited)
A. Cash flow from Operating activities		
Profit After tax	71.70	45.31
Adjustments for:		
Deffered Tax	0.11	(0.13)
Depreciation & Amortization	7.32	9.97
Provision for Tax	24.22	15.56
Profit / Losses on fair valuation of Investment		
Finance cost	3.04	5.86
Operating profit before working capital changes	106.39	76.57
Movements in working capital :		
Increase/(Decrease) in Trade Payables	35.40	9.11
Increase/(Decrease) in Other current Liabilities	3.54	9.90
Increase/(Decrease) in Other Long-term Liability		
Increase / (Decrease) in Short term Provision	8.66	15.18
(Increase)/ Decrease in Inventories	1.95	8.25
(Increase)/Decrease in Trade Receivables	(400.29)	(53.75)
(Increase)/Decrease in In Loans & Advances	10.95	
(Increase)/Decrease in Other asset	(18.78)	(7.75)
Cash generated from operations	(252.17)	57.52
Income tax Refund/ (paid) during the year		(15.56)
Net cash from operating activities (A)	(252.17)	41.95
B. Cash flow from Investing activities		
Purchase of Fixed assets	(56.46)	(67.09)
Interest received		10.25
Sale of Fixed Assets		(14.00)
Investment in subsidiary		-
Movement in earmarked deposits		-
Loans given		-
Movement in fixed deposits		-
Net cash from investing activities (B)	(56.46)	(70.84)
C. Cash flow from Financing activities		
Equity shares issued	198.80	-
Proceeds/ (Repayment) of Short Term Borrowings (Net)	(25.00)	(21.93)
Proceeds/ (Repayment) of Long Term Borrowings (Net)	129.31	34.67
Increase or Decrease Bank Overdraft		38.76
Financial Charges Paid	(3.04)	(5.86)
Net cash from financing activities (C)	300.07	45.65
Net increase in cash and cash equivalents (A+B+C)	(8.56)	16.75
Cash and cash equivalents at the beginning of the year	64.46	47.70
Cash and cash equivalents at the end of the year (excluding fixed deposits)	55.89	64.46

Notes:-

- The above financial results for the Half year ended September 30, 2023 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on November 14, 2023.
- The Company is Primarily engaged in business of online/offline retail platform/store catering to a wide range of beauty brands and wellness products for women.
- The financial result has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- Figures for the previous periods have been re-grouped/ rearranged/ restated wherever necessary to make them comparable with those of the current period.
- The Company has been listed at NSE emerge platform on 27.10.2023

Place: New Delhi
Date: 14 November 2023

For WOMANCART LIMITED


 Madhu Sudan Pahwa
 Managing Director
 DIN - 07661541



AMIT BANSAL & ASSOCIATES

Chartered Accountants

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LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2023

To
The Board of Directors
Womancart Limited
Formerly Known as Womancart Private Limited

1. We have reviewed the accompanying statement of unaudited financial results (“the Statement”) of Womancart Limited (“the Company”) *Formerly Known as Womancart Private Limited* for the half year ended 30th Sep 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company’s Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principle lay down in Accounting Standard 25 “(Interim Financial Reporting)” Accounting Standard 25 prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of security and Exchange Board of India (Listing and Disclosure Requirement) Regulations 2015. Our responsibility is to express an opinion on the Statement based on our review of such financial statements
3. We conducted our review of the Statement in accordance with the auditing standards generally accepted in India. A review of interim financial information consists of making inquiries, primarily of the Company’s personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Company has been listed at NSE emerge platform on 27.10.2023.

For Amit Bansal & Associates

Chartered Accountants

Firm Registration No: 0027786N



Amit Bansal

Proprietor

Membership No. 532271

Place: New Delhi

Date: 14/11/2023

UDIN: 23532271BGYUOC5763

WOMANCART LIMITED

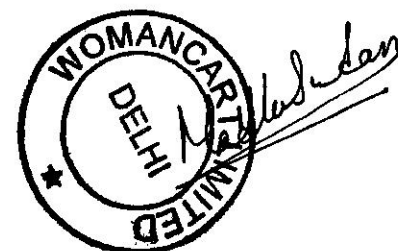
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CIN: U74999DL2018PLC336138, Website: www.womancart.in, Email: Secretarial@womancart.in

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS
FOR HALF-YEAR ENDED SEPTEMBER 30, 2023**

(Rs. In Lacs)

Sl. No.	Particulars	Half Year ended		Year Ended
		30.09.2023	31.03.2023	31.03.2023
		(Unaudited)	(Unaudited)	(audited)
1	Income			
	a. Revenue from Operations	1058.58	730.76	964.31
	b. Other Income	19.02	0.52	0.86
	Total Income	1077.60	731.28	965.165
2	Expenses			
	Purchase of stock-in-trade	794.62	664.34	866.89
	Change in inventories of stock-in-trade	(253.20)	(110.96)	(151.74)
	Employee Benefits Expenses	57.76	30.63	44.49
	Finance Costs	8.46	2.23	5.94
	Depreciation and Amortisation Expenses	8.00	5.22	10.21
	Other Expenses	297.49	87.13	121.68
	Total Expenses	913.12	678.59	897.48
3	Profit before exceptional and extraordinary items	164.48	52.69	67.68
4	Exceptional item			.00
5	Profit before extraordinary items and tax	164.48	52.69	67.68
6	Extraordinary items			.00
7	Profit before tax	164.48	52.69	67.68
8	Tax expense			
	a. Current Tax	41.74	13.01	16.91
	b. Deferred Tax	0.36	0.43	-0.55
	c. Earlier year taxes			.00
	Total tax expense	42.11	12.58	16.36
9	Profit after tax	164.48	40.11	51.32
10	Paid-up Equity Share Capital (Face value of Rs.10 each)	309.60	110.80	110.80
11	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous	322.99	204.25	204.25
12	Earnings Per Share (Face value of Rs. 10/- each)			
	Basic (in Rs.)	8.57	2.90	1.85
	Diluted (in Rs.)	8.57	2.90	1.85



WOMANCART LIMITED

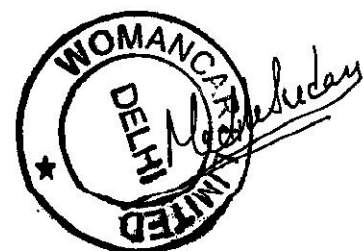
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CIN: U74999DL2018PLC336138, Website: www.womancart.in, Email: Secretarial@womancart.in

**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES
FOR HALF-YEAR ENDED SEPTEMBER 30, 2023**

(Rs. in Lacs)

		As at 30.09.2023 (unaudited)	As at 31.03.2023 (Audited)
EQUITY AND LIABILITIES			
1	Shareholders' Funds		
a	Share Capital	309.60	110.80
b	Reserves and Surplus	322.99	204.25
c	Minority Interest	.00	.00
	Total Equity	632.59	315.05
2	Non-Current Liabilities		
a	Long-Term Borrowings		
b	Deferred tax liabilities (Net)	0.48	-
c	Other Long term liability	-	-
d	Long term provisions	201.46	72.15
	Total Non - Current Liabilities	201.94	72.15
3	Current Liabilities		
a	Short Term Borrowings	25.78	51.53
b	Trade Payables		
i	Total Outstanding dues of Micro and Small Enterprises and	154.93	68.60
ii	Total Outstanding dues other than Micro and Small Enterprises	-	-
c	Other Current Liabilities	50.91	27.03
d	Short-Term Provisions	57.76	16.91
	Total Current Liabilities	289.38	164.07
	Total Equity and Liabilities	1123.91	551.26
Assets			
1	Non-current assets		
a	Property, Plant and Equipment	87.51	69.81
b	Intangible assets	12.19	9.07
c	Deferred Tax Assets (net)	-	.17
d	Long Term Loans and Advances	-	-
e	Other non current assets	-	-
	Total Non - Current Assets	99.71	79.05
2	Current assets		
a	Current Investments		
b	Inventories	561.82	308.61
c	Trade Receivables	214.34	34.24
d	Cash and Cash Equivalents	58.03	76.04
e	Short-Term Loans and Advances	57.25	10.95
f	Other Current Assets	132.77	42.37
	Total Current Assets	1024.21	472.21
	Total Assets	1123.91	551.26



WOMANCART LIMITED

(Formerly known as Womancart Private Limited)

Regd. Office : House No-57, 3rd Floor, Block F-14, Model Town, Landmark Near Mcdonalds New Delhi-110009

CIN: U74999DL2018PLC336136, Website: www.womancart.in, Email: Secretarial@womancart.in

**CONSOLIDATED CASH FLOW STATEMENT
FOR HALF-YEAR ENDED SEPTEMBER 30, 2023**

(Rs. in Lacs)

	For the Period ended 30.09.2023 (unaudited)	For the Year ended 31.03.2023 (Audited)
A. Cash flow from Operating activities		
Profit After tax	122.37	51.32
Adjustments for:		
Deffered Tax	(0.36)	(0.55)
Depreciation & Amortization	8.00	10.21
Provision For Taxes	41.74	16.91
Finance cost	8.46	5.94
Operating profit before working capital changes	180.21	83.84
Movements in working capital :		
Increase/(Decrease) in Trade Payables	86.33	31.18
Increase/(Decrease) in Other current Liabilities	23.88	14.56
Increase/(Decrease) in Other Long-term Liability	-	-
Increase / (Decrease) in Short term Provision	-	16.53
(Increase)/ Decrease in Inventories	(253.21)	(151.74)
(Increase)/Decrease in Trade Receivables	(180.10)	107.92
(Increase)/Decrease in in Loans & Advances	(46.30)	-
(Increase)/Decrease in Other asset	(90.40)	(36.65)
Cash generated from operations		
Income tax Refund/ (paid) during the year	-	(16.91)
Net cash from operating activities (A)	(279.59)	48.74
B. Cash flow from investing activities		
Purchase of Fixed assets	(32.34)	(77.34)
Interest received	-	10.25
Sale of Fixed Assets	-	-
Investment in subsidiary	-	-
Net cash from investing activities (B)	(32.34)	(67.09)
C. Cash flow from Financing activities		
Proceeds/ (Repayment) of Short Term Borrowings (Net)	(25.73)	(20.40)
Proceeds/ (Repayment) of Long Term Borrowings (Net)	2.61	34.67
Proceed from Issue of Shares	198.80	(0.39)
Increase or Decrease in Bank Overdraft	126.70	38.76
Finance cost	(8.46)	(5.94)
Net cash from financing activities (C)	293.92	46.70
Net increase in cash and cash equivalents (A+B+C)	(18.01)	28.34
Cash and cash equivalents at the beginning of the year	76.04	47.70
Cash and cash equivalents at the end of the year (excluding fixed deposits)	58.03	76.04

Notes:-

- The above financial results for the half year ended September 30, 2023 have been reviewed by Audit committee and approved by the Board of Directors in their respective meetings held on **November 14, 2023**.
- The Company is Primarily engaged in business of online/offline retail platform/store catering to a wide range of beauty brands and wellness products for women.
- The financial result has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued there under and the other accounting principles generally accepted in India.
- Figures for the previous periods have been re-grouped/ rearranged/ restated wherever necessary to make them comparable with those of the current period.
- The Company has been listed at NSE emerge platform on 27.10.2023

Place: New Delhi

Date: 14 November 2023

For WOMANCART LIMITED



Madhu Suman Parwa
 Managing Director
 DIN - 07661541