



17.06.2025

To,
National Stock Exchange of India Limited
Listing & Compliance Department
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra-Kurla Complex, Bandra
Mumbai - 400 051 India

Dear Sir/Madam,

Subject: Clarification for Financial Results

This is with reference to the mail dated June 13, 2025, wherein the exchange has observed the deficiency/non-submission in the financial results submitted to the exchange on April 28, 2025.

Segment details not submitted

"In reference to the Exchange's previous observation, we would like to inform that we had earlier submitted a clarification reply vide our letter dated December 18, 2024, pertaining to segment details. For your easy reference, we reproduce the said clarification below:"

Accounting Standard (AS) -17 on segment reporting as issued by the Institute of Chartered Accountant of India (ICAI) define a "business segment" vide para 5.1 of the standard as below:

"5.1 A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments."

In terms of the said definition, a business segment refers to a distinct unit within an organisation/ Company that offers specific products or services and this unit faces unique risks and rewards different from other segments within the same organization.

It is submitted that Womancart Limited (Company) is primarily a digital consumer centric retail platform, providing wide range of classic and emerging branded beauty and wellness products for skin care, body care, hair care, fragrance for both men and women at the comfort of home. The Company also sell lifestyle brands for make-up, imitation jewellery, lingerie etc. The Company also run brick and mortar stores where customers can visit, make purchases, and interact with the brand. In either way, whether online or offline, the associated risk and rewards remains the same and therefore in terms of AS 17, it constitute a single business segment and therefore do not require any segments details.



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Womancart Limited (Formerly
known as Womancart Private
Limited)
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Accordingly, we request your good office to kindly consider and take note of the same in your records.

We hope you will find the above explanation in order. Further, in case any other information or clarification is required, we shall provide the same.

Yours sincerely,

For Womancart Limited

Keshutosh Roy
Company Secretary