



Innovations & Mobility Limited
(Formerly known as Manvijay
Development Co. Ltd.)
An ISO 9001 : 2015 Company

Date: 26th October, 2021

Ref: WIML/BSE/BM-OUTCOME/OCT-2021

To
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001

Scrip Code: 538970

Script ID: **WARDINMOBI**

Ref: - Wardwizard Innovations & Mobility Limited (Formerly known as Manvijay Development Company Ltd)

Sub: Outcome of Board Meeting held on 26th October, 2021 under Regulation 30 of the SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

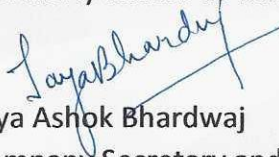
The Board of Directors of the Company in its meeting held on 26th October, 2021 has considered and approved Audited Standalone Financial Results for the quarter and half year ended 30th September, 2021 together with Auditor Report.

The meeting of the Board of Directors commenced at 1:00 P.M. & concluded at 01:45 P.M.

Kindly take the same on record and acknowledge the receipt.

Thanking you,

For Wardwizard Innovations & Mobility Limited
(Formerly known as Manvijay Development Company Ltd)


Jaya Ashok Bhardwaj
Company Secretary and Compliance Officer



Encl: As above

CIN NO. - L35100MH1982PLC264042

Registered office address - 401, Floor-4, 23/25, Dhun Building, Janmabhoomi Marg, Horniman Circle, Fort, Mumbai- 400001(Maharashtra), India

Corporate Office - C-222, GIDC Makarpura Industrial Estate, Vadodara - 390010, Gujarat, India

Email id - compliance@wardwizard.in Website - www.wardwizard.in Tel No. - +91 9727755083



VCA & Associates

Chartered Accountants

CA. Ashok Thakkar CA. Rutvij Vyas CA. Hiral Brahmhatt
CA. S. H. Shastri CA. Sanjay Bhatt CA. Hemal Vaghani
CA. Janak Shah CA. Hitesh Shah

H. O. : 402, CAPRI HOUSE, B/H. EXPRESS HOTEL, ALKAPURI, VADODARA-390 007

503, STERLING CENTRE, BESIDE CENTRE POINT
R. C. DUTT ROAD, VADODARA-390 007
PHONE : 0265-2325561 MOBILE : 98251 24489
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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF
WARDWIZARD INNOVATIONS AND MOBILITY LTD
(Formerly known as Manvijay Development Company Limited)

Report on the audit of the Financial Results

Opinion

We have audited the accompanying quarterly financial results of **WARDWIZARD INNOVATION AND MOBILITY LTD (Formerly known as Manvijay Development Company Limited)** (the company) for the Three and Six months ended September 30, 2021 (The statement/ results), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard as amended; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the three and six months ended September 30, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of



Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim Condensed Financial Statements for the three and six months ended September 30, 2021. The Company's Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in the Ind AS 34 prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board, of Directors are also responsible for overseeing the financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Evaluate overall presentation, structure and content of the financial results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

This accompanying Quarterly results are Audited and other comparable period have been reviewed/ unaudited and may be read accordingly.

**For VCA & Associates.
Chartered Accountants
FRN: 114414W**



CA Rutvij Vyas

Partner

M.No : 109191

UDIN: 21109191AAAAGQ4688

Place: Vadodara

Date: 26/10/2021

WARDWIZARD INNOVATIONS & MOBILITY LIMITED
(FORMERLY KNOWN AS MANVIJAY DEVELOPMENT COMPANY LIMITED)
CIN: L35100MH1982PLC264042

Registered Office: 401, Floor-4,23/25, Dhun Building, Janmabhoomi Marg, Horniman Circle, Fort, Mumbai Mumbai City MH 400001

Corp. Office: C-222, GIDC, Makarpura Industrial Estate Vadodara 390010 GJ IN

E-Mail ID: compliance@wardwizard.in manvijaydcl@yahoo.com, Website: www.wardwizard.in

Statement of Audited Financial Result for the quarter and half year ended 30th September 2021

(Rupees in Lakhs)

Sr. No.	Particulars	Quarter ended			Half year ended		
		30th September 2021	30th June 2021	30th September 2020	30th September 2021	30th September 2020	31st March 2021
		Audited	Unaudited	Unaudited	Audited	Unaudited	Audited
I	Revenue From Operations	3349.96	1145.71	687.7	4495.67	1039.22	3931.93
II	Other Income	2.03	7.28	2.33	9.31	2.36	4.54
III	Total Income (I+II)	3351.99	1152.99	690.03	4504.98	1041.58	3936.46
IV	EXPENSES						
	Cost of materials consumed	2830.03	831.5	-34.16	3661.53	90.51	2030.28
	Purchases of Stock-in-Trade	9.63	0	595.3	9.63	739.29	1178.98
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-3.15	16.00	0	12.85	0	-26.31
	Employee benefits expense	130.56	108.89	68.8	239.45	114.88	301.78
	Finance costs	0	0	0	0.00	0	0
	Depreciation and amortization expense	44.79	38.27	12.39	83.06	20.19	63.29
	Other expenses	104.87	87.66	19.72	192.53	32.78	140.57
	Total expenses (IV)	3116.72	1082.32	662.05	4199.04	997.65	3688.59
V	Profit/(loss) before exceptional items and tax (I-IV)	235.27	70.67	27.98	305.94	43.93	247.87
VI	Exceptional Items					0	
VII	Profit/(loss) before tax (V-VI)	235.27	70.67	27.98	305.94	43.93	247.87
VIII	Tax expense:						
	(1) Current tax	73.43	0.00	0	73.43	0	58.00
	(2) Deferred tax	0.00	0.00	0	0.00	0	2.67
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	161.84	70.67	27.98	232.51	43.93	187.20
X	Profit/(loss) from discontinued operations	0	0	0	0	0	0
XI	Tax expense of discontinued operations	0	0	0	0	0	0
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0	0	0	0	0	0
XIII	Profit/(loss) for the period (IX+XII)	161.84	70.67	27.98	232.51	43.93	187.20
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0
	B (i) Items that will be reclassified to profit or loss	0	0	0	0	0	0
	(ii) Income tax relating to items that will be reclassified to profit or loss	0	0	0	0	0	0
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	161.84	70.67	27.98	232.51	43.93	187.20
	Paid up Equity Share Capital (No of Shares)	2563.82	2194.32	219.432	2563.82	219.432	2194.32
	Face Value	1	1	10	1	10	1
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.06	0.03	0.13	0.09	0.20	0.10
	(2) Diluted	0.06	0.03	0.13	0.09	0.20	0.09
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	0	0	0	0	0	0
	(2) Diluted	0	0	0	0	0	0
XVIII	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	0.06	0.03	0.13	0.09	0.20	0.10
	(2) Diluted	0.06	0.03	0.13	0.09	0.20	0.09

Note:

- The Statement of audited Financial Result for the Quarter and held year ended 30th September, 2021 have been reviewed by the Audit Committee and have been approved and taken on record by the Board of Directors at their meeting held on 26/10/2021
- The above standalone financial results have been prepared from the interim condensed standalone financial statement which are prepared in accordance with the Indian Accounting Standard (Ind-AS) prescribed under Section 133 of the Company Act, 2013, read with relevant rules issued thereunder.
- The previous period figures have been regrouped wherever necessary.
- There are no qualification in the Audit Report issued by the Auditor.
- The Companies business activity falls within a Multiple Operating system. Since the nature of activities being carried out by the Company in such a profit/losses from certain transaction do not necessary accrue evenly over the years, result of the Quarter may not be representative of Profit/losses.

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6	In assessing the recoverability of receivables including unbilled receivables, contract assets and contract costs, goodwill, intangible assets, and certain investments, the Company has considered internal and external information up to the date of approval of these standalone financial results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used herein, Based on the current indicators of future economic conditions. the Company expects to recover the carrying amount of these assets. The Company basis its assessment believes that the probability of the occurrence of forecasted transactions is not impacted by COVID- 19. The Company has also considered the effect of changes. if any. in both counterparty credit risk and own credit risk while assessing hedge effectiveness and measuring hedge ineffectiveness and continues to believe that there is no impact on effectiveness of its hedges. The impact of COVID-19 remains uncertain and may be different from what had been estimated as of the date of approval of these standalone financial results and the Company will continue to closely monitor any material changes to future economic conditions.
7	The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the Company towards Provident Fund and Gratuity, The Ministry of Labor and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stake holders which are under active consideration by the Ministry. Based on an initial assessment by the Company and its Indian subsidiaries, the additional impact on Provident Fund contributions by the Company and its Indian subsidiaries is not Expected to be material, whereas. The likely additional impact on Gratuity liability / contributions by the Company and its Indian subsidiaries could be material. The Company and its Indian subsidiaries will complete their evaluation once the subject rules are notified and will give appropriate impact in the financial results in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.
8	The Company has started constructing Corporate office building which is treated as Capital WIP to the tune of Rs.3.76 Cr. and Other Fixed Assets addition during the year of Rs.2.15 Cr.
9	The Company has Forfeited 17800000 number of convertible equity warrants of Rs. 1/- each on preferential basis Amount of Rs.44.50 Lakhs which is transferred to Securities Premium A/c.
10	The Company has allotted converted Equity Warrants into Share Capital to the tune of Rs.3.69 Cr on preferential basis to promoter/promoters group on 12th August, 2021.
11	The Figures of three months ended 30/06/2021 and 30/09/2021, are arrived at as difference between audited Figures in respect of half Financial Year and Unaudited published figures upto first three months of relevant period.

For and behalf of Board WARDWIZARD INNOVATIONS & MOBILITY LIMITED
(Formerly known as Manvijay Development Company Limited)


Yatin Sanjay Gupte
Managing Director
DIN: 07261150


Sneha Shouche
Executive Director/CFO
DIN: 08857960

Place: Vadodara
Date: 26.10.2021



WARDWIZARD INNOVATIONS & MOBILITY LIMITED
(FORMERLY KNOWN AS MANVIJAY DEVELOPMENT COMPANY 'LIMITED)

CIN: L35100MH1982PLC264042

Registered Office: 401, Floor-4,23/25, Dhun Building, Janmabhoomi Marg, Horniman Circle, Fort, Mumbai
Mumbai City MH 400001

Corp. Office: C-222, GIDC, Makarpura Industrial Estate Vadodara 390010 GJ IN

E-Mail ID: compliance@wardwizard.in manvijaydd@yahoo.com, Website: www.wardwizard.in

Statement of Assets and Liabilities for Companies (Other than Banks)

(Rupees in Lakhs)

Sr. No.	Standalone Statement of Assets and Liabilities Particulars	30th September 2021	31st March 2021
		Audited	Audited
A ASSEST			
1 Non-current assets			
(a) Property, plant and equipment		1647.22	1514.41
(b) Capital work-in-progress		397.40	21.60
(c) Goodwill		0.00	0.00
(c) Other Intangible assets		9.15	9.87
(d) Intangible assets under development		0	0
(e) Investments in subsidiary, joint ventures and associate			
(f) Non-current Financial Assets			0.00
(i) Non-current Investments			
(ii) Non-current Trade receivables			
(iii) Non-current Loans		372.00	376.84
(iv) Other Non-current financial assests			
Total non-current financial assets		2425.77	1922.72
(g) Defferred tax assets (net)		-3.49	-3.49
(h) Other non-current assets		4.73	4.73
Total non-current assets		2427.01	1923.96
2 Current Assets			
(a) Inventories		1605.66	732.47
(b) Current financial assets			
(i) Current Investments			
(ii) Trade receivables		232.18	289.30
(iii) Cash and cash equivalents		120.07	227.70
(iv) Bank Balance other than cash and cash equivalents			
(v) Current Loans		983.38	256.55
(vi) Other current financial assets		14.66	7.71
Total current financial assets		2955.95	1513.74
(c) Current tax assets (net)			2.00
(d) Other current assets		785.48	366.22
Total Current assets		3741.43	1881.95
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets			
Total Assets		6168.44	3805.91
B EQUITY AND LIABILITIES			
1 EQUITY			
Equity attributable to owner of parent			
(a) Equity share Capital		2563.82	2331.20
(b) Other equity		720.46	479.81
Total Equity attributable to owner of parent		3284.28	2811.00
(c) Non controlling interest			
Total Equity		3284.28	2811.00
2 LIABILITIES			
Non-current liabilites			

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(a) Non-current financial liabilities		
(i) Borrowings		
(ii) Trade Payables		
(iii) Other non-current financial liabilities		
Total non-current liabilities		
(b) Provisions	9.81	7.01
(c) Deferred tax liabilities (net)		
(d) Deferred government grants		
(e) Other non-current liabilities		
Total non-current liabilities	9.81	7.01
3 Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings		
(ii) Trade payables	1634.47	928.14
(iii) Other current financial liabilities	1.59	1.18
Total current financial liabilities	1636.06	929.31
(b) Other current liabilities	1199.69	13.45
(c) provisions	17.51	45.13
(e) Current tax liabilities (Net)	21.10	
(f) Deferred government grants		
Total current liabilities	2874.35	987.90
Liabilities directly associated with assets in disposal group		
4 classied as held for sale		
5 Regulatory deferral account credit balance and related deferred tax liability		
Total liabilities	2884.16	994.90
Total Equity and Liabilities	6168.44	3805.91

For and behalf of Board WARDWIZARD INNOVATIONS & MOBILITY LIMITED
(Formerly known as Manvijay Development Company Limited)


Yatin Sanjay Gupte
Managing Director
DIN: 07261150


Sneha Shouche
Executive Director/CFO
DIN: 08857960



Place: Vadodara
Date: 26.10.2021



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E-Mail ID: compliance@wardwizard.in manvijaydcl@yahoo.com, Website: www.wardwizard.in

Audited Segment Information for the Quarter & Half Year Ended ended 30th September 2021

(Rupees in Lakhs)

Particulars	Quarter ended			Half year ended		Year Ended 31st March 2021 (Audited)
	30th September 2021	30th June 2021	30th September 2020	30th September 2021	30th September 2020	
	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Segment – A Joy E Bike	3219.11	970.79	545.78	4189.90	545.78	2412.08
(b) Segment – B Vyom	0.54	0.00	141.92	0.54	141.92	1218.52
(c) Segment – C Sale of services	130.31	174.92	0.00	305.23	0.00	301.32
d) Unallocated	2.03	7.28	2.33	9.31	2.33	4.54
Total	3351.99	1152.99	690.03	4504.98	690.03	3936.46
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Net sales/Income From Operations	3351.99	1152.99	690.03	4504.98	690.03	3,936.46
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#						
(a) Segment – A Joy E Bike	225.94	59.5	22.21	285.44	22.21	151.89
(b) Segment – B Vyom	0.04	0.00	5.77	0.04	5.77	76.73
(c) Segment – C Sale of services	9.15	10.72	0.00	19.87	0.00	18.97
d) Unallocated	0.14	0.45	0.00	0.59	0.00	0.29
Total	235.27	70.67	27.98	305.94	27.98	247.88
Less: i) Interest**	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Other Un-allocable Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Un-allocable income	0.00	0.00	0.00	0.00	0.00	0.00
Total Profit Before Tax	235.27	70.67	27.98	305.94	27.98	247.88
3. Capital Employed (Segment assets)						
(a) Segment – A Joy E Bike	5923.91	4017.87	2,142.19	5923.91	2,142.19	2148.36
(b) Segment – B Vyom	1.00	0	557.14	1.00	557.14	1246.38
(c) Segment – C Sale of services	239.80	723.95	0.00	239.80	0.00	409.04
d) Unallocated	3.73	30.14	0.00	3.73	0.00	2.13
Total	6168.44	4771.96	2,699.33	6168.44	2,699.33	3805.91
3. Capital Employed (Segment Liabilities)						
(a) Segment – A Joy E Bike	5923.91	4017.87	2142.19	5923.91	2142.19	2148.36
(b) Segment – B Vyom	1.00	0	557.14	1.00	557.14	1246.38
(c) Segment – C Sale of services	239.80	723.95	0	239.80	0	409.04
d) Unallocated	3.73	30.14	0.00	3.73	0.00	2.13
Total	6168.44	4771.96	2699.33	6168.44	2699.33	3805.91

*strike off whichever is not applicable

Profit/loss before tax and after interest in case of segments having operations which are primarily of financial nature.

** Other than the interest pertaining to the segments having operations which are primarily of financial nature.

For and behalf of Board WARDWIZARD INNOVATIONS & MOBILITY
(Formerly known as Manvijay Development Company Limited)


Yatin Sanjay Gupte
Managing Director
DIN: 07261150


Sneha Shouche
Executive Director/CFO
DIN: 08857960

Place: Vadodara
Date: 26.10.2021



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E-Mail ID: compliance@wardwizard.in manvijaydcl@yahoo.com, Website: www.wardwizard.in

Audited Statement of Cash flow Statement for the half year ended 30th September 2021

(Rupees in Lakhs)

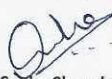
Particulars	30th September 2021 (Audited)	30th September 2020 (Unaudited)	31st March 2021 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) before Tax	305.94	43.93	247.88
Adjustments for:			
Depreciation and amortization expense	83.06	20.19	63.29
Interest & Dividend received/Paid	-36.47	-2.33	-3.48
Fixed Asset W/off	0.00	0	0.01
Provision for Current Tax	-73.43		
CASH GENERATED BEFORE WORKING CAPITAL CHANGES	279.09	61.79	307.69
Adjustments for:			
Adjustment for (Increase)/ decrease in Operating Assets :			
Other Financial Assets	-6.95	0	-7.71
Inventory	-873.19	90.23	-528.78
Trade Receivable	57.12	-23.05	-278.88
Other Current Assets	-417.26	-25.59	-331.15
Other Non Current Assets		-0.63	-0.15
Loans & Advances -Current	-726.83	-1385.56	-48.83
Trade Payables	706.34	-23.7	914.00
other current liabilities	1207.33	-0.63	9.77
Current -Provisions	-27.63	12.89	19.91
Non Current -Provisions	2.80	0	7.01
Other financial Liabilities	0.41	0	1.18
CASH GENERATED FROM OPERATIONS	201.24	-1294.25	64.06
Taxes Paid (net of refunds)	0.00	0	60.00
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	201.24	(1,294.25)	4.06
B.CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	-590.94	-137.61	(1,567.41)
Proceeds from Sale of Property, plant and equipment	0.00		
Proceeds from Sale of Investments	0.00	0	400.00
Assets acquired through business takeover	0.00	0	-
Maturity of bank deposits (having original maturity of more than 12 months)		0	-
Interest Received		0	-
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES-	-590.94	-137.61	(1,167.41)
C.CASH FLOW FROM FINANCING ACTIVITIES			
Interest & Dividend received	0.11	2.33	3.48
Loan Given Recovered	4.84	51.84	(276.22)
Proceeds from long term borrowings		0	-
Proceeds from issue of compounding instrument		0	-
Proceeds from short term borrowings		0	-
Repayment of long term borrowings		0	-
Interest paid		0	-
Premium on issue of Shares	0	385	-
Proceeds from issue of shares	277.125	1140.12	1,525.12
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ©	282.08	1579.29	1,252.38
Net Increase in Cash and Cash Equivalents (A+B+C)	(107.63)	147.43	89.02
Add:Cash and Cash Equivalents at the beginning of the year	227.70	138.68	138.68
Cash and Cash Equivalents at the end of the year	120.07	286.11	227.70

Note:

1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.
2. Previous year figures have been regrouped, where necessary to conform to current year's classification

For and behalf of Board **WARDWIZARD INNOVATIONS & MOBILITY LIMITED**
(Formerly known as Manvijay Development Company Limited)


Yatin Sanjay Gupte
Managing Director
DIN: 07261150


Sneha Shouche
Executive Director/CFO
DIN: 08857960

Place: Vadodara
Date: 26.10.2021

