

**General information about company**

Scrip code*	538970
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE945P01024
Name of company	Wardwizard Innovations & Mobility Ltd.
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	14-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	10-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Manufacturer of Electrical 2W & 3W
Start date and time of board meeting	14-11-2025 16:30
End date and time of board meeting	14-11-2025 18:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

**Financial Results ♦ Ind-AS**

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>Part 1</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	3342.53	3342.53
	Other income	106.67	106.67
	<b>Total income</b>	<b>3449.2</b>	<b>3449.2</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	2163.92	2163.92
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	112.22	112.22
(d)	Employee benefit expense	250.21	250.21
(e)	Finance costs	450.85	450.85
(f)	Depreciation, depletion and amortisation expense	153.5	153.5
<b>(g)</b>	<b>Other Expenses</b>		
1	Advertisement & Sales Promotion Expenses	97.85	97.85
2	Legal & Professional Fees	41.93	41.93
3	Other expenses	172.3	172.3
	<b>Total other expenses</b>	<b>312.08</b>	<b>312.08</b>
	<b>Total expenses</b>	<b>3442.78</b>	<b>3442.78</b>
3	<b>Total profit before exceptional items and tax</b>	<b>6.42</b>	<b>6.42</b>
4	Exceptional items	0	0
5	<b>Total profit before tax</b>	<b>6.42</b>	<b>6.42</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	2.47	2.47
8	Deferred tax	-10.42	-10.42
9	<b>Total tax expenses</b>	<b>-7.95</b>	<b>-7.95</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>14.37</b>	<b>14.37</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>16</b>	<b>Total profit (loss) for period</b>	<b>14.37</b>	<b>14.37</b>
17	<a href="#">Other comprehensive income net of taxes</a>	1.61	1.61
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>15.98</b>	<b>15.98</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent		

	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
<b>21</b>	<b>Details of equity share capital</b>			
	Paid-up equity share capital	2606.94	2606.94	
	Face value of equity share capital	1	1	
<b>22</b>	Reserves excluding revaluation reserve			
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	0.01	0.01	
	Diluted earnings (loss) per share from continuing operations	0.01	0.01	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	0.01	0.01	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.01	0.01	
<b>24</b>	Debt equity ratio	1.53	1.53	Textual Information( 1)
<b>25</b>	Debt service coverage ratio	1.04	1.04	Textual Information( 2)
<b>26</b>	Interest service coverage ratio	1.01	1.01	Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

<b>Statement of Asset and Liabilities</b>		
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	4411.06
	Capital work-in-progress	1381.25
	Investment property	0
	Goodwill	0
	Other intangible assets	554.4
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	<b>Non-current financial assets</b>	
	Non-current investments	0
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	469.74
	<b>Total non-current financial assets</b>	<b>469.74</b>
	Deferred tax assets (net)	104.73
	Other non-current assets	689.73
	<b>Total non-current assets</b>	<b>7610.91</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	6100.66
	<b>Current financial asset</b>	
	Current investments	0
	Trade receivables, current	15796.05
	Cash and cash equivalents	257.15
	Bank balance other than cash and cash equivalents	6.01
	Loans, current	4229.14
	Other current financial assets	1386.28
	<b>Total current financial assets</b>	<b>21674.63</b>
	Current tax assets (net)	0
	Other current assets	362.34
	<b>Total current assets</b>	<b>28137.63</b>
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>35748.54</b>
	<b>Total current assets</b>	<b>28137.63</b>
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>35748.54</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	2606.94
	Other equity	7986.21
	<b>Total equity attributable to owners of parent</b>	<b>10593.15</b>

	Non controlling interest	
	<b>Total equity</b>	10593.15
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	2025.87
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	<b>Total Trade payable</b>	0
	Other non-current financial liabilities	77.59
	<b>Total non-current financial liabilities</b>	2103.46
	Provisions, non-current	81.21
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	<b>Total non-current liabilities</b>	2184.67
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	14178.58
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	5029.46
	<b>Total Trade payable</b>	5029.46
	Other current financial liabilities	6.01
	<b>Total current financial liabilities</b>	19214.05
	Other current liabilities	2327.6
	Provisions, current	687.42
	Current tax liabilities (Net)	741.65
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	22970.72
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>	25155.39
	<b>Total equity and liabilities</b>	35748.54
	<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>

<b>Other Comprehensive Income</b>				
		Date of start of reporting period	01-07-2025	01-04-2025
		Date of end of reporting period	30-09-2025	30-09-2025
		Whether results are audited or unaudited	Unaudited	Unaudited
		Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss			
1	Items that will not be reclassified to profit or loss		2.17	2.17
	Total Amount of items that will not be reclassified to profit and loss		2.17	2.17
2	Income tax relating to items that will not be reclassified to profit or loss		0.56	0.56
3	Amount of items that will be reclassified to profit and loss			
	Total Amount of items that will be reclassified to profit and loss			
4	Income tax relating to items that will be reclassified to profit or loss		0.00	0.00
5	Total Other comprehensive income		1.61	1.61

<b>Cash flow statement, indirect</b>		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	6.42
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	1013.07
	Adjustments for decrease (increase) in inventories	449.1
	Adjustments for decrease (increase) in trade receivables, current	-224.35
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	2142.46
	Adjustments for decrease (increase) in other non-current assets	484.51
	Adjustments for other financial assets, non-current	-174.38
	Adjustments for other financial assets, current	1912.78
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-1217.55
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-895.62
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	305.21
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-25.27
	Adjustments for provisions, non-current	-31.37
	Adjustments for other financial liabilities, current	-0.01
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	23.96
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-1.63
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>3712.99</b>
	<b>Net cash flows from (used in) operations</b>	<b>3719.41</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	42.76
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>3676.65</b>
3	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	14.22
	Purchase of property, plant and equipment	37.08
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-22.86</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-3442.27
	Repayments of borrowings	0
	Payments of lease liabilities	52.4
	Dividends paid	0
	Interest paid	989.1
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>-4483.77</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-829.98</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-829.98</b>

	Cash and cash equivalents cash flow statement at beginning of period	945.74
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>115.76</b>

