

General information about company	
Scrip code*	538970
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE945P01024
Name of company	Wardwizard Innovation & Mobility Limited.
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	06-08-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-08-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First 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	
Segment Reporting	Single segment
Description of single segment	Manufacturer of Electrical 2W & 3W
Start date and time of board meeting	06-08-2025 14:15
End date and time of board meeting	06-08-2025 15:37
Whether cash flow statement is applicable on company	
Type of cash flow statement	
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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	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.		
1	Income		
	Revenue from operations	3227.04	3227.04
	Other income	461.85	461.85
	Total income	3688.89	3688.89
2	Expenses		
(a)	Cost of materials consumed	2232.16	2232.16
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	85.39	85.39
(d)	Employee benefit expense	258.98	258.98
(e)	Finance costs	565.57	565.57
(f)	Depreciation, depletion and amortisation expense	151.71	151.71
(g)	Other Expenses		
1	Advertisement & Sales Promotion Expenses	54.55	54.55
2	Legal & Professional fees	39.21	39.21
3	Other Expenses	153.91	153.91
	Total other expenses	247.67	247.67
	Total expenses	3541.48	3541.48
3	Total profit before exceptional items and tax	147.41	147.41
4	Exceptional items	0	0
5	Total profit before tax	147.41	147.41
6	Tax expense		
7	Current tax	40.29	40.29
8	Deferred tax	-4.51	-4.51
9	Total tax expenses	35.78	35.78
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	111.63	111.63
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	111.63	111.63
17	<u>Other comprehensive income net of taxes</u>	5.23	5.23
18	Total Comprehensive Income for the period	116.86	116.86
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		

	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	2606.94	2606.94	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.04	0.04	
	Diluted earnings (loss) per share from continuing operations	0.04	0.04	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.04	0.04	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.04	0.04	
24	Debt equity ratio	1.67	1.67	Textual Information(1)
25	Debt service coverage ratio	1.2	1.2	Textual Information(2)
26	Interest service coverage ratio	1.34	1.34	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

- 1) The Statement of Unaudited Consolidated Financial Results for the Quarter ended 30th June, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 06.08.2025.
- 2) These unaudited financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Company Act, 2013, read with the companies (Indian Accounting Standards) Rules , 2015 as amended from time to time and the provisions of the Companies Act, 2013.
- 3) The previous period figures have been regrouped/reclassified wherever required to confirm to the current year's presentation.
- 4) There are no qualification in the Audit Report issued by the Auditor.
- 5) The Figure of the three months ended 31/03/2025 are arrived at as difference between audited figures in respect of full financial year and unaudited published figures up to nine months of the relevant financial year which was subject to limited review.
- 6) During the quarter, the Company had 4 investor complaints pending at the beginning of the period. 10 new complaints were received during the quarter, taking the total to 14. Out of these, 7 complaints were successfully resolved, while 7 complaints remained unresolved.
- 7) During the year the Company has been operating in Single Segment namely Electric Mobility Vehicles and its relating activities through dealership network , as per the guiding principles given in Ind AS-108 on 'Operating Segments' .
- 8) The company has received Show cause notice on 01/03/2024 Dt. 18/03/2023 from commissioner of Custom , Nhava Sheva this is subsequent to the inquiry held during 25/03/2022 & 26/03/2022 upon intelligence developed by DRI Ahmedabad therein demand for differential duty of Rs 12,35,86,901/- has been calculated. Further this is subject to interest & penalty thereon. The same has been classified and disclosed as contingent liability based upon legal expert opinion & company is confident about contesting this Show cause notice without any material payment towards demand for differential duty of Rs 12,35,86,901/- hence no financial impact has been recorded in the financials.
- 9) The Income Tax Authority had conducted search activity at the company's corporate office and manufacturing unit, in the month of February 2024. During the search the company extended full cooperation and provided the required details, clarification, and documents as of the date of issuance of these financial results. The company has not received any written communication from the authority regarding the said search therefore its financial impact on the results is not ascertainable.
- 10) The Company has made certain payments after the originally agreed dates, reflecting a variation in the timing of repayment as per the terms of the loan agreement with the lenders. The Company is in the process of completing the remaining repayments, majority of portion which has already been settled as of the date of signing these financial statements.
- 11) The Company has filled draft offer for right issue dated 17th January ,2025 Aggregating Up To Rs. 4900.00 Lakhs for Number of Equity Share and price (Including A Premium) to be decided at later date. The Company has received approval from BSE Dt 27-03-2025.
- 12) Other Income includes interest on delayed payments receivable from certain distributors who have confirmed the same amounting to Rs. 445 Lakhs (Comparable Earlier Periods Nil).
- 13) The above is an extract of the detailed format of results for quarter ended June 30, 2025 filed with Stock Exchanges under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. The Full format of the financial results for the quarter ended June 30, 2025 are available on the website of the BSE Limited i.e www.bseindia.com, on the stock exchange where the Company's shares are listed and on the website of the Company i.e www.wardwizard.in.
- 14) The above Quarterly consolidated Financial results includes , only one subsidiary- foreign "Wardwizard Global PTE LTD"(wholly owned subsidiary company) financial results . Total Loss amounted to Rs. 6,935/- for the Quater ended 30.06.2025.

Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
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 and loss	7.07	7.07
	Total Amount of items that will not be reclassified to profit and loss	7.07	7.07
2	Income tax relating to items that will not be reclassified to profit or loss	1.84	1.84
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	5.23	5.23

