

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	Standalone
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
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a high value debt listed entity according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	06-02-2025
Indicate Company website link for updated RPT policy of the Company	https://wardwizard.in/investor-relations/policies-and-strategy/policies/
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	Yes

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		Standalone	Standalone
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	3342.53	3342.53
	Other income	108.07	108.07
	Total income	3450.6	3450.6
2	Expenses		
(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	250.2	250.2
(e)	Finance costs	450.85	450.85
(f)	Depreciation, depletion and amortisation expense	153.5	153.5
(g)	Other Expenses		
1	Advertisement & Sales Promotion Expenses	97.85	97.85
2	Legal & Professional Fees	41.13	41.13
3	Other expenses	171.43	171.43
	Total other expenses	310.41	310.41
	Total expenses	3441.1	3441.1
3	Total profit before exceptional items and tax	9.5	9.5
4	Exceptional items	0	0
5	Total profit before tax	9.5	9.5
6	Tax expense		
7	Current tax	2.47	2.47
8	Deferred tax	-10.41	-10.41
9	Total tax expenses	-7.94	-7.94
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	17.44	17.44
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	17.44	17.44
17	Other comprehensive income net of taxes	1.61	1.61
18	Total Comprehensive Income for the period	19.05	19.05
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	0.01	0.01	
	Diluted earnings (loss) per share from continuing operations	0.01	0.01	
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	0.01	0.01	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.01	0.01	
24	Debt equity ratio	1.5	1.5	Textual Information(1)
25	Debt service coverage ratio	1.04	1.04	Textual Information(2)
26	Interest service coverage ratio	1.02	1.02	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
	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	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	4411.06
	Capital work-in-progress	1381.25
	Investment property	
	Goodwill	0
	Other intangible assets	554.4
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	13.94
	Trade receivables, non-current	0
	Loans, non-current	62.19
	Other non-current financial assets	469.74
	Total non-current financial assets	545.87
	Deferred tax assets (net)	104.73
	Other non-current assets	689.73
	Total non-current assets	7687.04
2	Current assets	
	Inventories	6100.66
	Current financial asset	
	Current investments	0
	Trade receivables, current	15796.05
	Cash and cash equivalents	256.38
	Bank balance other than cash and cash equivalents	6.01
	Loans, current	4224.44
	Other current financial assets	1386.29
	Total current financial assets	21669.17
	Current tax assets (net)	0
	Other current assets	362.34
	Total current assets	28132.17
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	35819.21
	Total current assets	28132.17
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	35819.21
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	2606.94
	Other equity	8177.3
	Total equity attributable to owners of parent	10784.24
	Non controlling interest	
	Total equity	10784.24

2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	2025.87
	Trade Payables, non-current	
	(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
	Total Trade payable	0
	Other non-current financial liabilities	77.59
	Total non-current financial liabilities	2103.46
	Provisions, non-current	81.21
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	2184.67
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	14173.93
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	2613.41
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2338.97
	Total Trade payable	4952.38
	Other current financial liabilities	6.01
	Total current financial liabilities	19132.32
	Other current liabilities	2327.6
	Provisions, current	648.73
	Current tax liabilities (Net)	741.65
	Deferred government grants, Current	0
	Total current liabilities	22850.3
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
	Total liabilities	25034.97
	Total equity and liabilities	35819.21
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
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		Standalone	Standalone
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

Cash flow statement, indirect		
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		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	9.5
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1013.06
	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	2072.81
	Adjustments for decrease (increase) in other non-current assets	481.54
	Adjustments for other financial assets, non-current	-174.38
	Adjustments for other financial assets, current	1982.78
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-1223.76
	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	-28.22
	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	26.93
	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	7.06
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	3706.92
	Net cash flows from (used in) operations	3716.42
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	42.76
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	3673.66
3	Cash flows from used in investing activities	
	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	37.07
	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
	Net cash flows from (used in) investing activities	-22.85
4	Cash flows from used in financing activities	
	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	-3442.91
	Repayments of borrowings	0
	Payments of lease liabilities	52.4
	Dividends paid	0
	Interest paid	986.12
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-4481.43
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-830.62
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-830.62
	Cash and cash equivalents cash flow statement at beginning of period	945.32
	Cash and cash equivalents cash flow statement at end of period	114.7

Format for Disclosure of Related Party Transactions (applic

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary					
1	Wardwizard Innovations & Mobility Limited	AABCM7741A	Aevas Business Solution Private Limited	AAPCA0987J	Promoter Company	Sale of goods or services		5000	Approved by Audit Committee	
2	Wardwizard Innovations & Mobility Limited	AABCM7741A	Deepakkumar Doshi	CDVPD3650D	Chief Financial Officer	Remuneration			Approved by Audit Committee	
3	Wardwizard Innovations & Mobility Limited	AABCM7741A	Garuda Mart India Private Limited	AAGCG7450D	Promoter Company	Sale of goods or services		10000	Approved by Audit Committee	
4	Wardwizard Innovations & Mobility Limited	AABCM7741A	Garuda Mart India Private Limited	AAGCG7450D	Promoter Company	Purchase of goods or services		10000	Approved by Audit Committee	
5	Wardwizard Innovations & Mobility Limited	AABCM7741A	Jaya Ashok Bhardwaj	CBXPB6208F	Company Secretary and Compliance Officer	Remuneration			Approved by Audit Committee	
6	Wardwizard Innovations & Mobility Limited	AABCM7741A	Sanjay Gupte	AKXPG6287G	Director	Any other transaction	Reimbursement		Approved by Audit Committee	
7	Wardwizard Innovations & Mobility Limited	AABCM7741A	Wardwizard Entertainment Private Limited	AAECF2827K	Mr. Yatin Sanjay Gupte HUF is Shareholder	Purchase of goods or services		1000	Approved by Audit Committee	
8	Wardwizard Innovations & Mobility Limited	AABCM7741A	Wardwizard Foundation	AAATW6816G	Trust in which Promoter is Trustee	Purchase of goods or services		1000	Approved by Audit Committee	
9	Wardwizard Innovations & Mobility Limited	AABCM7741A	Wardwizard Global PTE Ltd	ZZZZZ9999Z	Wholly owned Subsidiary of Listed entity	Interest received		1500	Approved by Audit Committee	
10	Wardwizard Innovations & Mobility Limited	AABCM7741A	Wardwizard Global PTE Ltd	ZZZZZ9999Z	Wholly owned Subsidiary of Listed entity	Investment		1500	Approved by Audit Committee	
11	Wardwizard Innovations & Mobility Limited	AABCM7741A	Wardwizard Medicare Pvt Ltd	AADCW0963E	Promoter is Director in Company	Sale of goods or services		2000	Approved by Audit Committee	
12	Wardwizard Innovations & Mobility Limited	AABCM7741A	Wardwizard Properties Holdings Pvt Ltd	AADCW8953E	Promoter is Director in Company	Advance		5000	Approved by Audit Committee	
13	Wardwizard Innovations & Mobility Limited	AABCM7741A	Yatin Sanjay Gupte	AIHPG2333B	Promoter, Managing Director and Chairm	Remuneration		1000	Approved by Audit Committee	
14	Wardwizard Innovations & Mobility Limited	AABCM7741A	Yatin Sanjay Gupte	AIHPG2333B	Promoter, Managing Director and Chairm	Purchase of goods or services		1000	Approved by Audit Committee	

15	Wardwizard Innovations & Mobility Limited	AABCM7741A	Yatin Sanjay Gupte	AIHPG2333B	Promoter, Managing Director and Chairm	Loan		1000	Approved by Audit Committee	
16	Wardwizard Innovations & Mobility Limited	AABCM7741A	Wardwizard Solutions India Pvt Ltd.	AABCW7891F	Promoter Company	Purchase of goods or services		30000	Approved by Audit Committee	
17	Wardwizard Innovations & Mobility Limited	AABCM7741A	Wardwizard Solutions India Pvt Ltd.	AABCW7891F	Promoter Company	Advance		30000	Approved by Audit Committee	
18	Wardwizard Innovations & Mobility Limited	AABCM7741A	Wardwizard Solutions India Pvt Ltd.	AABCW7891F	Promoter Company	Sale of goods or services		30000	Approved by Audit Committee	

Total value of transaction during the reporting period

Format for Disclosing Outstanding Default on Loans and Debt Securities

Sr. No.	Particulars	Amount	Remarks
1.	Loans / revolving facilities like cash credit from banks / financial institutions		
A	Total amount outstanding as on date	16199.8	
B	Of the total amount outstanding, amount of default as on date	0	
2.	Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	0	
B	Of the total amount outstanding, amount of default as on date	0	
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	16199.8	

