

General information about company	
Scrip code*	538970
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE945P01024
Name of company	Wardwizard Innovations & Mobility Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	30-04-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	24-04-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Manufacturer of Electrical 2W & 3W
Start date and time of board meeting	30-04-2025 16:00
End date and time of board meeting	30-04-2025 22:00
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	Declaration of unmodified opinion
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		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
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	10902.95	30241.1	
	Other income	11.29	44.79	
	Total income	10914.24	30285.89	
2	Expenses			
(a)	Cost of materials consumed	5642.09	18954.34	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	625.45	348.05	
(d)	Employee benefit expense	272.64	1247.58	
(e)	Finance costs	711.96	2039.62	
(f)	Depreciation, depletion and amortisation expense	204.61	667.23	
(g)	Other Expenses			
1	Advertisement & Sales Promotion Expenses	1430.75	3736.57	
2	Legal & Professional Fees	58.65	535.41	
3	Other expenses	996.91	1727.51	
	Total other expenses	2486.31	5999.49	
	Total expenses	9943.06	29256.31	
3	Total profit before exceptional items and tax	971.18	1029.58	
4	Exceptional items	0	0	
5	Total profit before tax	971.18	1029.58	
6	Tax expense			
7	Current tax	380.16	397.38	
8	Deferred tax	-58.45	-46.87	
9	Total tax expenses	321.71	350.51	
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	649.47	679.07	
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	649.47	679.07	
17	Other comprehensive income net of taxes	26.52	26.35	
18	Total Comprehensive Income for the period	675.99	705.42	
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		8038.69	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.25	0.26	
	Diluted earnings (loss) per share from continuing operations	0.25	0.26	
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	0.25	0.26	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.25	0.26	
24	Debt equity ratio	1.85	1.85	Textual Information(1)
25	Debt service coverage ratio	1.95	1.39	Textual Information(2)
26	Interest service coverage ratio	2.62	1.56	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block	
Textual Information(4)	<p>1. The Statement of audited Financial Results for the Quarter and year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30/04/2025.</p> <p>2. These audited 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.</p> <p>3. The previous period figures have been regrouped/reclassified wherever required to conform to the current year's presentation.</p> <p>4. There are no qualification in the Audit Report issued by the Auditor.</p> <p>5. The figures for the Current Quarter ended March 31,2025 and quarter ended March 31,2024 are the balancing figures between the audited figures for the year ended March 31,2025 and March 31,2024 , respectively and published figures for the nine months ended December 31,2024 and December 31,2023,respectively , which were subjected to limited review.</p> <p>6. In respect of the year ended March 31, 2025, the Directors recommend that a dividend of Final Dividend of Rs. 0.10/- (Ten Paisa only) per equity share @ 10% per Equity Share of INR 1 per share (INR One Only). This equity dividend is subject to approval by shareholders at the Annual General Meeting and has not been included as liability in these financial statements.</p> <p>7. During the quarter, a total of 5 investor complaints were received. As of March 31, 2025, 4 of these complaints remain unresolved.</p> <p>8. 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' .</p> <p>9. 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.</p> <p>10.The Income Tax Authority had conducted search activity at the company's corporate office and manufacturing unit, in the month of Februray 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.</p> <p>11. 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, a portion of which has already been settled as of the date of signing these financial statements.</p> <p>12. 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.</p> <p>13. The above is an extract of the detailed format of results for quarter and year ended March 31, 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 and year ended March 31, 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.</p>

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	4659.76
	Capital work-in-progress	1381.25
	Investment property	0
	Goodwill	0
	Other intangible assets	585.88
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	13.94
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	354.58
	Total non-current financial assets	368.52
	Deferred tax assets (net)	89.79
	Other non-current assets	1174.25
	Total non-current assets	8259.45
2	Current assets	
	Inventories	6549.76
	Current financial asset	
	Current investments	0
	Trade receivables, current	15571.7
	Cash and cash equivalents	939.3
	Bank balance other than cash and cash equivalents	6.02
	Loans, current	6621.02
	Other current financial assets	3369.06
	Total current financial assets	26507.1
	Current tax assets (net)	
	Other current assets	38.57
	Total current assets	33095.43
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	41354.88
	Total current assets	33095.43
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	41354.88
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	2606.94
	Other equity	8038.69
	Total equity attributable to owners of parent	10645.63
	Non controlling interest	
	Total equity	10645.63

2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	380.35
	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	107.65
	Total non-current financial liabilities	488
	Provisions, non-current	112.58
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	600.58
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	19262.35
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	2462.1
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3714.04
	Total Trade payable	6176.14
	Other current financial liabilities	141.86
	Total current financial liabilities	25580.35
	Other current liabilities	3113.92
	Provisions, current	676.95
	Current tax liabilities (Net)	737.45
	Deferred government grants, Current	0
	Total current liabilities	30108.67
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	30709.25
	Total equity and liabilities	41354.88
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
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	37.42	37.18
	Total Amount of items that will not be reclassified to profit and loss	37.42	37.18
2	Income tax relating to items that will not be reclassified to profit or loss	10.90	10.83
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	26.52	26.35

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
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	1029.58
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	2039.62
	Adjustments for decrease (increase) in inventories	1211.85
	Adjustments for decrease (increase) in trade receivables, current	-8925.96
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-2868.25
	Adjustments for decrease (increase) in other non-current assets	774.99
	Adjustments for other financial assets, non-current	-275.39
	Adjustments for other financial assets, current	-1093.85
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	254.2
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	129.24
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	667.23
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	267.25
	Adjustments for provisions, non-current	-3.11
	Adjustments for other financial liabilities, current	2.84
	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	43.24
	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	-46.87
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-7909.45
	Net cash flows from (used in) operations	-6879.87
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	8.68
	Net cash flows from (used in) operating activities	-6871.19
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	137.29
	Purchase of property, plant and equipment	2055.82
	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	-8.11
	Net cash flows from (used in) investing activities	-1926.64
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	11351.72
	Repayments of borrowings	0
	Payments of lease liabilities	-77.12
	Dividends paid	171.97
	Interest paid	2039.62
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	43.24
	Net cash flows from (used in) financing activities	9260.49
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	462.66
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	462.66
	Cash and cash equivalents cash flow statement at beginning of period	482.66
	Cash and cash equivalents cash flow statement at end of period	945.32

Format for Disclosure of Related Party Transactions (applicable only for ha												
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	Date of Audit Committee Meeting where the ratification was approved	Value transact during reporti perio
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
1	Wardwizard Innovations and Mobility Limited	AABCM7741A	Yatin Sanjay Gupte	AIHPG2333B	Promoter, Managing Director and Chairman	Remuneration		1000	Approved by Audit Committee			48
2	Wardwizard Innovations and Mobility Limited	AABCM7741A	Yatin Sanjay Gupte	AIHPG2333B	Promoter, Managing Director and Chairman	Purchase of goods or services		1000	Approved by Audit Committee			30
3	Wardwizard Innovations and Mobility Limited	AABCM7741A	Yatin Sanjay Gupte	AIHPG2333B	Promoter, Managing Director and Chairman	Loan		1000	Approved by Audit Committee			830.4
4	Wardwizard Innovations and Mobility Limited	AABCM7741A	Aevas Business Solution Private Limited	AAPCA0987J	Promoter Company	Sale of goods or services		15000	Approved by Audit Committee			0
5	Wardwizard Innovations and Mobility Limited	AABCM7741A	Garuda Mart India Private Limited	AAGCG7450D	Promoter Company	Sale of goods or services		15000	Approved by Audit Committee			2491.3
6	Wardwizard Innovations and Mobility Limited	AABCM7741A	Wardwizard Solutions India Pvt Ltd.	AABCW7891F	Promoter Company	Purchase of goods or services		30000	Approved by Audit Committee			45.6
7	Wardwizard Innovations and Mobility Limited	AABCM7741A	Wardwizard Solutions India Pvt Ltd.	AABCW7891F	Promoter Company	Advance		30000	Approved by Audit Committee			3774.1
8	Wardwizard Innovations and Mobility Limited	AABCM7741A	Wardwizard Solutions India Pvt Ltd.	AABCW7891F	Promoter Company	Sale of goods or services		30000	Approved by Audit Committee			7211.1
9	Wardwizard Innovations and Mobility Limited	AABCM7741A	Wardwizard Solutions India Pvt Ltd.	AABCW7891F	Promoter Company	Any other transaction	Rent Deposit	30000	Approved by Audit Committee			0
10	Wardwizard Innovations and Mobility Limited	AABCM7741A	Wardwizard Foods & Beverages	AABCV0433G	Promoter is Director in Company	Sale of goods or services		1000	Approved by Audit Committee			9.35
11	Wardwizard Innovations and Mobility Limited	AABCM7741A	Wardwizard Foods & Beverages	AABCV0433G	Promoter is Director in Company	Purchase of goods or services		1000	Approved by Audit Committee			0.87
12	Wardwizard Innovations and Mobility Limited	AABCM7741A	Wardwizard Global PTE Ltd	ZZZZZ9999Z	Wholly owned Subsidiary of Listed entity	Interest received		2000	Approved by Audit Committee			2.82
13	Wardwizard Innovations	AABCM7741A	Wardwizard Entertainment	AAECF2827K	Mr. Yatin Sanjay	Purchase of goods or		2000	Approved by Audit			4.56

[illegible]

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	VCA & Associates	Yes	31-12-2026

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	0	
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	0	

