

Integrated Filing (Finance) Ind AS

Wardwizard Innovations & Mobility Ltd.

General Information

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| Scrip code* | 538970 |
| NSE Symbol* | NOTLISTED |
| MSEI Symbol* | NOTLISTED |
| ISIN* | INE945P01024 |
| 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 | 13-02-2026 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 09-02-2026 |
| Description of presentation currency | INR |
| Level of rounding | Lakhs |
| Reporting Type | Quarterly |
| Reporting Quarter | Third 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 of board meeting | 13-02-2026 |
| Start time of board meeting | 17:00:00 |
| End date of board meeting | 13-02-2026 |
| End time of board meeting | 18:00:00 |
| 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

Amount in (Lakhs)

| 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 | 01-10-2025 | 01-04-2025 |
| Date of end of reporting period | 31-12-2025 | 31-12-2025 |
| 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 | 6,271.96 12,841.52 |
| | Other income | 6.70 575.22 |
| | Total income | 6,278.66 13,416.74 |
| 2 | Expenses | |
| (a) | Cost of materials consumed | 5,395.43 9,791.51 |
| (b) | Purchases of stock-in-trade | 0.00 0.00 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | (12.36) 185.25 |
| (d) | Employee benefit expense | 208.19 717.37 |
| (e) | Finance costs | 346.27 1,362.69 |
| (f) | Depreciation, depletion and amortisation expense | 154.22 459.43 |
| (g) | Other Expenses | |
| 1 | Advertisement & Sales Promotion Expenses | 18.21 170.61 |
| 2 | Legal & Professional Fees | 34.36 115.51 |
| 3 | Other expenses | 131.59 457.79 |
| | Total other expenses | 184.16 743.91 |
| | Total expenses | 6,275.91 13,260.16 |
| 3 | Total profit before exceptional items and tax | |
| | 2.75 | 156.58 |
| 4 | Exceptional items | |
| | 0.00 | 0.00 |
| 5 | Total profit before tax | |
| | 2.75 | 156.58 |
| 6 | Tax expense | |
| 7 | Current tax | 0.80 43.56 |
| 8 | Deferred tax | (1.21) (16.14) |
| 9 | Total tax expenses | (0.41) 27.42 |
| 10 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | |
| | 0.00 | 0.00 |
| 11 | Net Profit Loss for the period from continuing operations | |
| | 3.16 | 129.16 |
| 12 | Profit (loss) from discontinued operations before tax | |
| | 0.00 | 0.00 |
| 13 | Tax expense of discontinued operations | |
| | 0.00 | 0.00 |
| 14 | Net profit (loss) from discontinued operation after tax | |
| | 0.00 | 0.00 |
| 15 | Share of profit (loss) of associates and joint ventures accounted for using equity method | |
| | 0.00 | 0.00 |
| 16 | Total profit (loss) for period | |
| | 3.16 | 129.16 |
| 17 | Other comprehensive income net of taxes | |
| | 5.88 | 12.18 |

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| 18 | Total Comprehensive Income for the period | 9.04 | 141.34 |
| 19 | Total profit or loss, attributable to | | |
| | Profit or loss, attributable to owners of parent | 0.00 | 0.00 |
| | Total profit or loss, attributable to non-controlling interests | 0.00 | 0.00 |
| 20 | Total Comprehensive income for the period attributable to | | |
| | Comprehensive income for the period attributable to owners of parent | 0.00 | 0.00 |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | 0.00 | 0.00 |
| 21 | Details of equity share capital | | |
| | Paid-up equity share capital | 3,008.17 | 3,008.17 |
| | Face value of equity share capital | 1.00 | 1.00 |
| 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 | 0.00 | 0.04 |
| | Diluted earnings (loss) per share from continuing operations | 0.00 | 0.04 |
| ii | Earnings per equity share for discontinued operations | | |
| | Basic earnings (loss) per share from discontinued operations | 0.00 | 0.00 |
| | Diluted earnings (loss) per share from discontinued operations | 0.00 | 0.00 |
| iii | Earnings per equity share (for continuing and discontinued operations) | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | 0.00 | 0.04 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 0.00 | 0.04 |
| 24 | Debt equity ratio | 1.01% | 1.01% |
| 25 | Debt service coverage ratio | 1.02% | 1.09% |
| 26 | Interest service coverage ratio | 1.01% | 1.13% |
| 27 | Remarks for debt equity ratio | | |
| 28 | Remarks for debt service coverage ratio | | |
| 29 | Remarks for interest service coverage ratio | | |
| 30 | Disclosure of notes on financial results | Textual Information(1) | |

Text Block

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| <p>Textual Information(1)</p> | <p>1. The Statement of Unaudited consolidated Financial Results for the Quarter ended 31st December, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13.02.2026. ' 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 review report issued by the Auditor.During the quarter, the Company had 5 investor complaints pending at the beginning of the period. 9 new complaints were received during the quarter, taking the total to 14. Out of these, 9 complaints were successfully resolved, while 5 complaints remained unresolved. ' 6. 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' . ' 7. 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. ' 8. 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. ' 9. The above is an extract of the detailed format of results for quarter ended Dec 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 ended Dec 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. ' 10. The Company is in the</p> |
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process of evaluating the impact of the new Labour Codes, and the financial effect, if any, will be assessed and appropriately recognized in the results for the quarter ending 31 March 26. ' 11. 4,01,23,546 Nos. of Equity share issued during Right issue and the company has called up and received Rs. 11/- per Share on application. Total amount received from right issue is Rs. 44,13,59,006/-, amount transferred to Share capital is Rs. 4,01,23,546/- (Rs. 1 per Share) and Premium on Issue of Rs. 40,12,35,460/- is transferred to Securities Premium account. As at 31 December 2025, the entire proceeds of the Rights Issue had been fully utilised. ' ' Original Object:Used as per object of Working capital purposes & General corporate purposes as stated in letter of offer dated 10-09-2025 ' Original Allocation Amount in Rs.: 44,13,59,006 ' Funds Utilised Amount in Rs.: 44,13,59,006 ' Funds Unutilised Amount in Rs.: 0 ' ' 12. 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. 0.75 Lakhs for the Quater ended 31.12.2025.

Other Comprehensive Income

Amount in (Lakhs)

| 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 | 01-10-2025 | 01-04-2025 |
| Date of end of reporting period | 31-12-2025 | 31-12-2025 |
| 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 | 7.95 | 17.19 |
| Total Amount of items that will not be reclassified to profit and loss | 7.95 | 17.19 |
| 2 Income tax relating to items that will not be reclassified to profit or loss | 2.07 | 5.01 |
| 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 | | |
| 5 Total Other comprehensive income | 5.88 | 12.18 |

Audit qualification

| Sr. | Details of Audit Qualification | Type of Audit Qualification | Frequency of qualification | For Audit Qualification(s) where the impact is quantified by the auditor | For Audit Qualification(s) where the impact is not quantified by the auditor | | |
|----------------------|--------------------------------|-----------------------------|----------------------------|--|--|---|---------------------------------------|
| | | | | Management's Views | (i) Management's estimation on the impact of audit qualification | (ii) If management is unable to estimate the impact, reasons for the same | Auditor Comment on (i) and (ii) above |
| No records available | | | | | | | |