ward wizard
Innovations & Mobility Limited

Ref:WIML/BSE/FINANCIAL-RESULTS/SEPTEMBER-Q2/2024

Date: 06th November, 2024

To,
Department of Corporate Services,
BSE Ltd.,
Ground Floor, P.J Towers,
Dalal Street, Fort,
Mumbai – 4000 001

Scrip Code: 538970
Scrip ID: WARDINMOBI

Sub: Submission of Un-audited Financial Results (Consolidated & Standalone) of the Company for the Second Quarter and Half Year ended 30th September, 2024

Listing Regulation: Regulation 33 & all other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended from time to time.

Dear Sir/Madam,

The Board of Directors of the Company at its meeting held today, i.e. **Wednesday, 06th November, 2024** has considered and approved the Un-audited Financial Results (Consolidated & Standalone) of the Company for the Second Quarter and Half Year ended 30th September, 2024.

In this connection, we are enclosing herewith the following documents:

(a) Copy of the Limited Review Reports of the Statutory Auditors for the Company.
(b) Copy of the Un-audited Financial Results (Standalone and Consolidated) of the Company for the Second Quarter and Half Year ended 30th September, 2024.

The same is also available on the Company's website at www.wardwizard.in.

The Board meeting commenced at 16:00 P.M.(IST) and concluded at 18:35 P.M. (IST).

Kindly take the same on record.

Thanking You,

For WARDWIZARD INNOVATIONS & MOBILITY LIMITED

DEEPAKKUMAR MINESHKUMAR DOSHI
Digitally signed by DEEPAKKUMAR MINESHKUMAR DOSHI
Date: 2024.11.06 18:39:35 +05'30'

DEEPAKKUMAR MINESHKUMAR DOSHI
CHIEF FINANCIAL OFFICER

VCA & Associates
Chartered Accountants

CA. Ashok Thakkar *CA. S. H. Shastri* *CA. Janak Shah*
CA. Rutvij Vyas *CA Hemal Vaghani* *CA. Hitesh Shah*
CA. Sanjay Bhatt *CA. Hiral Brahmbhatt*

BRANCH-1: 408, 4TH FLOOR, IMPERIAL ARC, WAGHAWADI ROAD, BHAVNAGAR - 364 002.
2: 301 ENSIGN, NR. BANSAL MALL, NR. NILAMBER CIRCLE, GOTRI ROAD, VADODARA-390001

3rd FLOOR, SAMYAK STATUS, NEAR D.R. AMIN SCHOOL, DISTRICT COURT ROAD, DIWALIPURA, VADODARA-390007 Gujarat.
PHONE : 0265 - 3100815, 2322046 +91 6353897874
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors

WARDWIZARD INNOVATIONS & MOBILITY LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of WARDWIZARD INNOVATIONS & MOBILITY LIMITED(the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of person

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responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

4. The Statement includes the unaudited financial information of the following subsidiary, which has been reviewed by their auditor:

Name of the Entity	Relation
Wardwizard Global PTE LTD	Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial statements of the only subsidiary being foreign, included in the unaudited consolidated financial results, whose financial results have been reviewed by their auditor and certified by the management which reflect Group's share of , total assets of Rs 5.92 Lakhs as at 30.9.2024 and total revenue of Rs 1.27 Lakhs for Quarter ended 30.9.2024 and Rs 250.16 Lakhs for the period from 1.04.2024 to 30.09.2024, total net loss after tax of Rs 21.13 Lakhs for Quarter ended 30.9.2024 and net loss after tax of Rs 37.03 Lakhs for the period from 1.04.2024 to 30.09.2024, total comprehensive profit of Rs 21.13 Lakhs for the quarter ended 30.9.2024 and total comprehensive loss of Rs 37.03 Lakhs for the period from 1.04.2024 to 30.09.2024 respectively, and cashflow of Rs 1.46 Lakhs for the period from 1.04.2024 to 30.09.2024 as considered in the consolidated unaudited Financial Results. The independent auditors' reports on the Financial Results of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so

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far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

For VCA & ASSOCIATES
Chartered Accountants
FRN:114414W



RUTVIJ VYAS
(Partner)
M.NO. 109191
UDIN: 24109191BJ22FI3741
Date: 06/ 11/2024
Place: Vadodara

Wardwizard Innovations & Mobility Limited
CIN: L35100MH1982PLC264042
Registered Office: Office No 4604, 46th Floor Kohinoor Square, Kelkar Marg, Shivaji Park, Dadar(West) Nr. R.G. Gadkari Chock Mumbai Maharashtra- 400028, India
Corporate Office: Survey 26/2, Opposite Pooja Farm Sayajipura, Ajwa Road Vadodara-390019,Gujarat,India
Email ID: compliance@wardwizard.in/ Website: www.wardwizard.in/ Tel No: +91 6358849385

Un-audited Consolidated Statement of Financial Results for the Second quarter and Half Year ended 30th September, 2024

(Rs. in lakhs)

	Particulars	Quarter ended			Half Year ended		Year ended
		30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	5818.30	5141.36	4915.01	10959.66	8701.93	32141.97
II	Other Income	13.91	2.95	1.45	16.85	2.79	21.01
III	**Total Income (I+II)**	**5832.20**	**5144.31**	**4916.47**	**10976.51**	**8704.72**	**32162.98**
IV	**EXPENSES**						
	Cost of materials consumed	4535.72	3332.29	4151.69	7868.00	7829.33	24051.69
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(25.09)	(302.67)	(674.36)	(327.76)	(1729.18)	(1114.43)
	Employee benefits expense	344.34	362.24	319.04	706.57	585.92	1334.67
	Finance costs	379.40	287.79	93.57	667.19	174.06	521.41
	Depreciation and amortization expense	152.07	148.64	164.60	300.70	319.13	667.23
	Advertisement & Sales Promotion Expenses	633.19	608.84	149.84	1242.03	319.05	2736.21
	Professional Fees	202.63	147.93	121.92	350.56	200.31	477.39
	Other expenses	305.68	246.83	249.68	552.51	448.93	1497.00
	Total expenses (IV)	**6527.92**	**4831.87**	**4575.97**	**11359.80**	**8147.56**	**30171.18**
V	Profit/(loss) before exceptional items and tax (I- IV)	(695.72)	312.43	340.49	(383.29)	557.15	1991.80
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(loss) before tax (V-VI)	(695.72)	312.43	340.49	(383.29)	557.15	1991.80
VIII	Tax expense:						
	(1) Current tax	(90.98)	90.98	91.07	0.00	151.35	646.19
	(2) Deferred tax	16.85	(8.77)	(5.46)	8.08	(5.46)	2.10
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(621.59)	230.23	254.89	(391.36)	411.26	1343.51
X	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	**Profit/(loss) for the period (IX+XII)**	**(621.59)**	**230.23**	**254.89**	**(391.36)**	**411.26**	**1343.51**
	Other Comprehensive Income/(loss)						
	A (i) Items that will not be reclassified to profit or loss	0.93	1.94	4.59	2.87	2.33	0.85
	(ii) Income tax (expense)/credit relating to items that will not be reclassified to profit and loss	(0.27)	(0.56)	1.28	(0.84)	0.65	(0.25)
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax (expense)/credit relating to items that will be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Total other comprehensive income/(loss)	0.66	1.37	3.31	2.03	1.68	0.60
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(620.93)	231.60	258.20	(389.33)	412.96	1344.11
	Paid up Equity Share Capital (No of Shares)(Face Value: Rs. 1/- each)	**2606.94**	**2606.94**	**2606.94**	**2606.94**	**2606.94**	**2606.94**
XVI	Earnings per equity share (for continuing operation): (In rupees)						
	(1) Basic	(0.24)	0.09	0.10	(0.15)	0.16	0.52
	(2) Diluted	(0.24)	0.09	0.10	(0.15)	0.16	0.52
XVII	Earnings per equity share (for discontinued operation):(In rupees)						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share(for discontinued & continuing operations):(In rupees)						
	(1) Basic	(0.24)	0.09	0.10	(0.15)	0.16	0.52
	(2) Diluted	(0.24)	0.09	0.10	(0.15)	0.16	0.52

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Notes:	
1	The Statement of Unaudited Financial Results for the Second Quarter and Half Year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on **06.11.2024**
2	These un-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.
3	The previous period figures have been regrouped/reclassified wherever required to confirm to the current year's presentation.
4	The Statutory auditors of the Company have carried out a "Limited Review Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. There is no qualification in the audit report.
5	During the year the Company has been operating in Single Segment namely Electric Mobility Vehicles and its relating activities , as per the guiding principles given in Ind AS-108 on 'Operating Segments' .
6	The above Financial results are also available on the company's website (http:www.wardwizard.in) and BSE Limited 's (Stock Exchange) website.
7	During the quarter, a total of three investor complaints were received. As of September 30, 2024, two of these complaints remain unresolved.
8	The above Quarter Consolidated Financial results includes , only one Subsidiary- Foreign "Wardwizard Global Pte Ltd"(Wholly Owned Subsidiary company) financial results . Total Loss amounted to Rs 21,12,722.04/-(Amount in Rs.) after Consolidation for the Quarter ended 30.09.24.

Place: Vadodara
Date: 06-11-2024

VCA & ASSOCIATES * CHARTERED ACCOUNTANTS * VADODARA

Wardwizard Innovations & Mobility Ltd. VADODARA

FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Deepakkumar Doshi
Chief Financial Officer
PAN: CDVPD3650D

ward wizard
Innovations & Mobility Limited

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Email ID: compliance@wardwizard.in/ Website: www.wardwizard.in Tel No: +91 6358849385

Unaudited Consolidated Statement of Assets and Liabilities as on 30th September, 2024

Amount in Lakhs

Assets and Liabilities Particulars	Half Year ended As at 30th September, 2024 Unaudited	Year ended As at 31st March, 2024 Audited
ASSETS		
Non-current assets		
(a) Property, plant and equiptment	4681.31	4792.52
(b) Capital work-in -progress	1210.69	3.23
(c) other Intangible assets	617.72	587.51
(d) Investments in subsidiary, joint ventures and associate	0.00	0.00
(e) Non- current Financial Assets	0.00	0.00
(i) Other Non-current financial assests	18.92	19.97
(h) Defferred tax assets (net)	34.85	42.92
(i) Other non-current assets	414.03	1954.75
Total non-current assets	**6977.53**	**7400.90**
Current Assets		
(a) Inventories	7430.03	7761.61
(b) Current financial assets	0.00	0.00
(i) Current Investments	0.00	0.00
(ii) Trade receivables	6609.85	6645.74
(iii) Cash and cash equivalents	2952.77	509.48
(iv) Bank Balance other than cash and cahs equivalents	3.18	3.18
(v) Current Loans & Advances	4079.83	1813.36
(vi) Other current financial assets	2152.15	2275.20
(c) Other current assets	3326.98	2129.91
Total Current assets	**26554.78**	**21138.47**
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	0.00	0.00
Total Assets	**33532.31**	**28539.37**
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	2606.94	2606.94
(b) Other equity	7121.09	7519.35
Total Equity attributable to owner of parent	**9728.03**	**10126.29**
(c) Non controlling interest	0.00	0.00
Total Equity	**9728.03**	**10126.29**
LIABILITIES		
Non-current liabilites		
(a) Non-current financial liabilites		
(i) Borrowings	956.31	1038.56
(ii) Lease Liablity	88.13	42.32
(b) Provisions	151.10	115.69
Total non-current liabilities	**1195.53**	**1196.57**
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	16559.76	7252.41
(ii) Lease Liablity	51.99	130.92
(iii) Trade paybles	3068.82	5921.94

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(iv) Other current financial liabilities	3.18	3.18
(b) Other current liabilities	2097.17	3075.06
(c) Provisions	449.47	412.17
(d) Current tax liabilities (Net)	378.35	420.83
Total current liabilities	**22608.75**	**17216.51**
Liabilities directly associated with assets in disposal group classied as held for sale	0.00	0.00
Regulatory deferral account credit balance and related deferred tax libility	0.00	0.00
Total liabilities	**23804.28**	**18413.08**
Total Equity and Liabilities	**33532.31**	**28539.37**

Place: Vadodara
Date: 06-11-2024

VGA & ASSOCIATES * CHARTERED ACCOUNTANTS * VADODARA

Wardwizard Innovations & Mobility Ltd. VADODARA

FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Deepakkumar Doshi
Chief Financial Officer
PAN: CDVPD3650D

Wardwizard Innovations & Mobility Limited
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Email ID: compliance@wardwizard.in/ Website: www.wardwizard.in/ Tel No: +91 6358849385

Unaudited Consolidated Statement of Cash flow Statement for the Second Quarter and Half year ended 30th September, 2024

Amount in Lakhs

Particulars	Half Year ended		Year Ended
	30th September, 2024	30th September, 2023	31st March,2024
	Unaudited	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) before tax and exceptional items	(383.29)	557.15	1,991.80
Non-cash adjustment to reconcile Profit before tax to net cash flow:			
Depreciation and amortization expense	300.70	319.13	667.23
Interest Expense	667.19	(2.29)	521.41
Interest & Dividend received	(14.21)		5.36
Reversal of Income Tax	(5.11)		-
Other Comprehensive (Income)/Loss	2.87		0.85
Loss/ (Profit) on sale of fixed assets			-
CASH GENERATED BEFORE WORKING CAPITAL CHANGES	**568.15**	**874.00**	**3,186.65**
Adjustments for:			
CASH GENERATED FROM OPERATIONS			
Inventory	331.58	(3,275.20)	(882.22)
Trade Receivable	35.89	(50.38)	(5,029.37)
Loans & Advances - Current	(2,266.47)	47.20	(1,563.79)
Other Current Assets	(1,197.07)	(30.09)	2,013.65
Other Current Financial Assets	123.05	(558.63)	(2,261.54)
Other Non Current Assets	1,540.72	(1,064.53)	930.28
Trade Payables- Current	(2,853.12)	316.88	1,341.05
Other Current Liabilities	(977.89)	1,288.41	1.37
Other Current Financial Liabilities	(0.00)	73.00	(4,004.36)
Other Non Current Financial Assets	1.05	34.88	34.89
Non-current Loans (Assets)			-
Current -Provisions	37.30	71.61	89.39
Non Current -Provisions	35.41	8.94	85.56
Other financial Liabilties			-
Current Tax			-
Advance Tax Paid	(47.10)	(115.12)	(225.30)
Taxes Paid (net of refunds)			-
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	**(4,668.51)**	**(2,379.04)**	**(6,283.74)**
B.CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment Inc Intangiable asset	(219.74)	(390.90)	(754.50)
Proceeds from sale of property, plant and equipment			-
Addition in WIP	(1,207.46)		-
Profit on Sale of Fixed Asset			-
Purchase of investments			-
Investment in Subsidiary Company			-
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	**(1,427.20)**	**(390.90)**	**(754.50)**
C.CASH FLOW FROM FINANCING ACTIVITIES			
Interest & Dividend Received	14.21	1.89	(5.36)
Proceeds from long term borrowings	(82.25)	(795.44)	(161.70)
Proceeds from long term lease liability	45.81		(137.22)
Proceeds from issue of compounding instrument			-
Proceeds from short term borrowings	9,307.35	4,234.54	7,252.41
Proceeds from short term lease liability	(78.93)		77.16
Share Application Money Refund		(0.18)	-
Pending Investment Realised			-
Dividend Paid		(77.02)	(77.02)
Interest paid	(667.19)		(521.41)
Premium on issue of Shares			0.18
Proceeds from issue of shares			
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ©	**8,539.00**	**3,363.78**	**6,427.03**
Net Increase in Cash and Cash Equivalents (A+B+C)	**2,443.29**	**593.85**	**(611.20)**
Add:Cash and Cash Equivalents at the beginning of the year	**512.66**	**1,123.84**	**1,123.85**
Cash and Cash Equivalents at the end of the year	**2,955.95**	**1,717.69**	**512.65**

Note:
1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.

Place: Vadodara
Date: 06-11-2024

VCA & ASSOCIATES CHARTERED ACCOUNTANTS VADODARA

Wardwizard Innovations & Mobility Ltd. VADODARA

FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Deepakkumar Doshi
Chief Financial Officer
PAN: CDVPD3650D

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Email ID: compliance@wardwizard.in/ Website: www.wardwizard.in/ Tel No: +91 6358849385

Un-audited Consolidated Segment information for the Second quarter and Half Year ended 30th September, 2024

(Rs. in lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30th September,2024	30th June,2024	30th September,2023	30th September,2024	30th September,2023	31st March,2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Segment – A- Sale of Electric Vehicles, its components & related services	NA	NA	NA	NA	NA	NA
(b) Segment – B- Vyom Innovation	NA	NA	NA	NA	NA	NA
(c) Segment – C Sales of Services	NA	NA	NA	NA	NA	NA
(d) Unallocated	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA
Less: Inter Segment Revenue						
Net sales/Income From Operations						
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#						
(a) Segment – A- Sale of Electric Vehicles, its components & related services	NA	NA	NA	NA	NA	NA
(b) Segment – B- Vyom Innovation	NA	NA	NA	NA	NA	NA
(c) Segment – C Sales of Services	NA	NA	NA	NA	NA	NA
(d) Unallocated	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA
Less: i) Interest**	NA	NA	NA	NA	NA	NA
(ii) Other Un-allocable Expenditure net off						
(iii) Un-allocable income		NA	NA		NA	NA
Total Profit Before Tax						
3. Capital Employed (Segment assets)						
(a) Segment – A- Sale of Electric Vehicles, its components & related services	NA	NA	NA	NA	NA	NA
(b) Segment – B- Vyom Innovation	NA	NA	NA	NA	NA	NA
(c) Segment – C Sales of Services	NA	NA	NA	NA	NA	NA
(d) Unallocated	NA	NA	NA	NA	NA	NA
3. Capital Employed (Segment Liabilities)						
(a) Segment – A- Sale of Electric Vehicles, its components & related services	NA	NA	NA	NA	NA	NA
(b) Segment – B- Vyom Innovation	NA	NA	NA	NA	NA	NA
(c) Segment – C Sales of Services	NA	NA	NA	NA	NA	NA
(d) Unallocated	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

Date: Vadodara
Date: 06-11-2024

VCA & ASSOCIATES * CHARTERED ACCOUNTANTS * VADODARA

Wardwizard Innovations & Mobility Ltd. VADODARA

FOR AND ON BEHALF OF BOARD
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Yatin Sanjay Gupte
Managing Director
DIN: 07261150

Deepakkumar Doshi
Chief Financial Officer
PAN: CDVPD3650D

VCA & Associates
Chartered Accountants

CA. Ashok Thakkar *CA. S. H. Shastri* *CA. Janak Shah*
CA. Rutvij Vyas *CA Hemal Vaghani* *CA. Hitesh Shah*
CA. Sanjay Bhatt *CA. Hiral Brahmbhatt*

BRANCH-1: 408, 4TH FLOOR, IMPERIAL ARC, WAGHAWADI ROAD, BHAVNAGAR - 364 002.
2: 301 ENSIGN, NR. BANSAL MALL, NR. NILAMBER CIRCLE, GOTRI ROAD, VADODARA-390001

3rd FLOOR, SAMYAK STATUS, NEAR D.R. AMIN SCHOOL, DISTRICT COURT ROAD, DIWALIPURA, VADODARA-390007 Gujarat.
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Limited Review Report on the Unaudited Standalone Financial Results of WARDWIZARD INNOVATIONS & MOBILITY LIMITED for quarter and half year ended September 30, 2024 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review report to
The Board of Directors
WARDWIZARD INNOVATIONS & MOBILITY LIMITED

Re: Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September 2024 and half year ended 30th September 2024

We have reviewed the accompanying statement of unaudited financial results of **WARDWIZARD INNOVATIONS & MOBILITY LIMITED** for the quarter ended 30th September 2024 and half year ended 30th September 2024 ("the Statement") attached herewith.

The Statement, which is the responsibility of the Company's management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily

VCA & ASSOCIATES ★ VADODARA ★ CHARTERED ACCOUNTANTS

to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For VCA & ASSOCIATES
Chartered Accountants
FRN:114414W



RUTVIJ VYAS
(Partner)
M.NO. 109191
UDIN: 24109191BJZZFH9930
Date: 06/11/2024
Place: Vadodara

ward wizard
Innovations & Mobility Limited

Wardwizard Innovations & Mobility Limited
CIN: L35100MH1982PLC264042
Registered Office: Office No 4604, 46th Floor Kohinoor Square, Kelkar Marg, Shivaji Park, Dadar(West) Nr. R.G. Gadkari Chock Mumbai Maharashtra- 400028, India
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Email ID: compliance@wardwizard.in/ Website: www.wardwizard.in/ Tel No: +91 6358849385

Un-audited Standalone Statement of Financial Results for the Second quarter and Half Year ended 30th September, 2024

Amount in Lakhs

	Particulars	Quarter ended			Half Year ended		Year ended
		30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	5818.30	4892.47	4510.99	10710.77	8297.90	31731.43
II	Other Income	13.98	4.29	2.34	18.28	4.74	25.76
III	**Total Income (I+II)**	**5832.28**	**4896.76**	**4513.33**	**10729.04**	**8302.64**	**31757.19**
IV	**EXPENSES**						
	Cost of materials consumed	4535.72	3099.99	3787.93	7635.71	7465.57	23682.07
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(25.09)	(302.67)	(674.36)	(327.76)	(1729.18)	(1114.43)
	Employee benefits expense	324.23	336.98	294.32	661.21	536.34	1233.85
	Finance costs	379.40	287.79	93.57	667.19	174.06	521.41
	Depreciation and amortization expense	152.07	148.64	164.60	300.70	319.13	667.23
	Advertisement & Sales Promotion Expenses	633.19	608.84	149.84	1242.03	319.05	2736.21
	Professional Fees	202.63	146.93	121.92	349.56	200.31	475.17
	Other expenses	304.74	241.94	248.17	546.67	447.39	1492.22
	Total expenses (IV)	**6506.87**	**4568.43**	**4185.99**	**11075.30**	**7732.69**	**29693.74**
V	Profit/(loss) before exceptional items and tax (I- IV)	(674.59)	328.33	327.34	(346.26)	569.95	2063.45
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	(674.59)	328.33	327.34	(346.26)	569.95	2063.45
VIII	Tax expense:						
	(1) Current tax	(95.61)	95.61	91.07	-	158.56	646.19
	(2) Deferred tax	16.85	(8.77)	(5.46)	8.08	(5.46)	2.10
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(595.83)	241.50	241.74	(354.33)	416.85	1415.16
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	**Profit/(loss) for the period (IX+XII)**	**(595.83)**	**241.50**	**241.74**	**(354.33)**	**416.85**	**1415.16**
	Other Comprehensive Income/(loss)						
	A (i) Items that will not be reclassified to profit or loss	0.93	1.94	4.59	2.87	2.33	0.85
	(ii) Income tax (expense)/credit relating to items that will not be reclassified to profit and loss	(0.27)	(0.56)	(1.28)	(0.84)	(0.65)	(0.25)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-

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	(ii) Income tax (expense)/credit relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
XIV	Total other comprehensive income/(loss)	0.66	1.37	3.31	2.03	1.68	0.60
XV	Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(595.17)	242.87	245.05	(352.30)	418.54	1415.76
	Paid up Equity Share Capital (No of Shares)(Face Value: Rs. 1/- each)	**2606.94**	**2606.94**	**2606.94**	**2606.94**	**2606.94**	**2606.94**
XVI	Earnings per equity share (for continuing operation): (In rupees)						
	(1) Basic	(0.23)	0.09	0.09	(0.14)	0.16	0.54
	(2) Diluted	(0.23)	0.09	0.09	(0.14)	0.16	0.54
XVII	Earnings per equity share (for discontinued operation):(In rupees)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earnings per equity share(for discontinued & continuing operations):(In rupees)						
	(1) Basic	(0.23)	0.09	0.09	(0.14)	0.16	0.54
	(2) Diluted	(0.23)	0.09	0.09	(0.14)	0.16	0.54

Notes:

1	The Statement of Unaudited standalone Financial Results for the Quarter ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on **06.11.2024.**
2	These un-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.
3	The previous period figures have been regrouped/reclassified wherever required to confirm to the current year's presentation.
4	The Statutory auditors of the Company have carried out a "Limited Review Report" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. There is no qualification in the audit report.
5	During the period the Company has been operating in Single Segment namely Electric Mobility Vehicles and its relating activities, as per the guiding principles given in Ind AS-108 on 'Operating Segments' .
6	The above Financial results are also available on the company's website (http:www.wardwizard.in) and BSE Limited's (Stock Exchange) website.
7	During the quarter, a total of three investor complaints were received. As of September 30, 2024, two of these complaints remain unresolved.

Place: Vadodara
Date: 06.11.2024

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Wardwizard Innovations & Mobility Ltd. VADODARA

FOR AND ON BEHALF OF BOARD
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Managing Director
DIN: 07261150

Deepakkumar Doshi
Chief Financial Officer
PAN: CDVPD3650D

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Unaudited Standalone Statement of Assets and Liabilities as on 30th September, 2024

Amount in Lakhs

Assets and Liabilities Particulars	Half Year ended As at 30th September, 2024 Unaudited	Year ended As at 31st March, 2024 Audited
ASSETS		
Non-current assets		
(a) Property, plant and equiptment	4681.31	4792.52
(b) Capital work-in -progress	1210.69	3.23
(c) other Intangible assets	617.72	587.51
(d) Investments in subsidiary, joint ventures and associate	13.94	13.94
(e) Non- current Financial Assets	0.00	0.00
(i) Other Non-current financial assests	18.92	73.68
(ii) Non-current Loans & Advances	56.41	0.00
(f) Defferred tax assets (net)	34.85	42.92
(g) Other non-current assets	414.03	1954.75
Total non-current assets	**7047.88**	**7468.56**
Current Assets		
(a) Inventories	7430.03	7761.61
(b) Current financial assets		
(i) Trade receivables	6609.85	6645.74
(ii) Cash and cash equivalents	2951.32	479.48
(iii) Bank Balance other than cash and cash equivalents	3.18	3.18
(iv) Current Loans & Advances	4075.37	1809.14
(v) Other current financial assets	2152.15	2275.20
(vi) Other current assets	3326.98	2129.91
Total Current assets	**26548.86**	**21104.25**
Non-current assets classified as held for sale Regulatory deferral account debit balance and related deferred tax Assets	0.00	0.00
Total Assets	**33596.74**	**28572.81**
EQUITY AND LIABILITIES		
EQUITY		
Equity attributable to owner of parent		
(a) Equity share Capital	2606.94	2606.94
(b) Other equity	7301.06	7652.53
Total Equity attributable to owner of parent	**9908.00**	**10259.47**
(c) Non controlling interest	0.00	0.00
Total Equity	**9908.00**	**10259.47**
LIABILITIES		
Non-current liabilites		
(a) Non-current financial liabilites		
(i) Borrowings	956.31	1038.56

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Wardwizard Innovations & Mobility Ltd. VADODARA

(ii) Lease Liablity	88.13	42.32
(b) Provisions	151.10	115.69
Total non-current liabilities	**1195.53**	**1196.57**
Current liabilities		
(a) Current Financial liabilities		
(i) Borrowings	16555.64	7252.41
(ii) Lease Liablity	51.99	124.05
(iii) Trade paybles	3054.88	5921.94
(iv) Other current financial liabilities	3.18	3.18
(b) Other current liabilities	2004.33	2984.67
(c) Provisions	449.47	409.70
(d) Current tax liabilities (Net)	373.72	420.83
Total current liabilities	**22493.21**	**17116.77**
Liabilities directly associated with assets in disposal group classied as held for sale	0.00	0.00
Regulatory deferral account credit balance and related deferred tax liability	0.00	0.00
Total liabilities	**23688.74**	**18313.34**
Total Equity and Liabilities	**33596.74**	**28572.81**

Place: Vadodara
Date: 06.11.2024

VGA & ASSOCIATES * CHARTERED ACCOUNTANTS * VADODARA

Wardwizard Innovations & Mobility Ltd. VADODARA

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Unaudited Standalone Statement of Cash flow Statement for the Second Quarter and Half year ended 30th September, 2024

Amount in Lakhs

Particulars	Half Year ended 30th September, 2024 Unaudited	Half Year ended 30th September, 2023 Unaudited	Year Ended 31st March,2024 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) before tax and exceptional items	(346.26)	569.95	2,063.45
Non-cash adjustment to reconcile Profit before tax to net cash flow:			-
Depreciation and amortization expense	300.70	319.13	667.23
Interest Expense	667.19	-	521.41
Interest & Dividend received	(16.90)	(2.29)	(10.42)
Profit on sale of Fixed Assets			-
Other Comprehensive (Income)/Loss	2.87	-	0.85
Loss/ (Profit) on sale of fixed assets	-	-	-
CASH GENERATED BEFORE WORKING CAPITAL CHANGES	**607.60**	**886.80**	**3,242.53**
Adjustments for:			
CASH GENERATED FROM OPERATIONS			
Inventory	331.58	(3,275.20)	(882.23)
Trade Receivable	35.89	(50.38)	(5,029.37)
Loans & Advances - Current	(2,266.23)	51.36	334.70
Other Current Assets	(1,197.07)	(558.63)	(2,129.91)
Other Current Financial Assets	123.05	-	(12.25)
Other Non Current Assets	1,540.72	(1,064.53)	930.28
Trade Payables- Current	(2,867.06)	247.47	1,343.52
Other Current Liabilities	(980.34)	1,280.39	(4,078.91)
Other Current Financial Liabilities	(0.00)	-	1.38
Other Non Current Financial Assets	54.76	32.27	29.84
Non-current Loans (Asset)	(56.41)	-	-
Current -Provisions	39.77	71.61	86.92
Non Current -Provisions	35.41	8.94	85.55
Other financial Liabilties	-	73.00	-
Other financial Assets- Current	-	(30.09)	-
Current Tax	-	-	-
Advance Tax Paid	(47.10)	(115.12)	(225.27)
Taxes Paid (net of refunds)			
NET CASH (USED IN)/ GENERATED FROM OPERATING ACTIVITIES(A)	**(4,645.44)**	**(2,442.10)**	**(6,303.22)**
B.CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment Inc Intangiable asset	(219.74)	(390.90)	(754.50)
Proceeds from sale of property, plant and equipment	-	-	-
Addition in WIP	(1,207.42)	-	-
NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES- (B)	**(1,427.16)**	**(390.90)**	**(754.50)**
C.CASH FLOW FROM FINANCING ACTIVITIES			
Interest & Dividend Received	16.90	1.89	10.42
Proceeds from long term borrowings	(82.25)	(849.20)	(161.70)
Proceeds from long term lease liability	45.81	-	(190.98)
Proceeds from issue of compounding instrument	-	-	-
Proceeds from short term borrowings	9,303.23	4,288.30	7,252.41
Proceeds from short term lease liability	(72.06)	-	124.05
Share Application Money Refund	-	(0.18)	-
Pending Investment Realised	-	-	-
Dividend Paid	-	(77.02)	(77.02)
Interest paid	(667.19)	-	(521.41)
Premium on issue of Shares	-	-	-
Proceeds from issue of shares	-	-	0.18
NET CASH (USED IN)/ GENERATED FROM FINANCING ACTIVITIES ©	**8,544.43**	**3,363.78**	**6,435.95**
Net Increase in Cash and Cash Equivalents (A+B+C)	**2,471.83**	**530.78**	**(621.77)**
Add:Cash and Cash Equivalents at the beginning of the year	**482.66**	**1,104.43**	**1,104.43**
Cash and Cash Equivalents at the end of the year	**2,954.49**	**1,635.21**	**482.66**

Note:
1. Cash and Cash equivalents represents cash in hand and balances with banks and Overdraft Facilities.

Place: Vadodara
Date: 06.11.2024

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Un-audited Standalone Segment information for the Second quarter and Half Year ended 30th September, 2024

Particulars	Quarter Ended			Half Year ended		Year Ended
	30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March,2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Segment – A- Sale of Electric Vehicles, its components & related services	NA	NA	NA	NA	NA	NA
(b) Segment – B- Vyom Innovation	NA	NA	NA	NA	NA	NA
(c) Segment – C Sales of Services	NA	NA	NA	NA	NA	NA
(d) Unallocated	NA	NA	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**
Less: Inter Segment Revenue	NA	NA	NA	NA	NA	NA
Net sales/Income From Operations	NA	NA	NA	NA	NA	NA
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#						
(a) Segment – A- Sale of Electric Vehicles, its components & related services	NA	NA	NA	NA	NA	NA
(b) Segment – B- Vyom Innovation	NA	NA	NA	NA	NA	NA
(c) Segment – C Sales of Services	NA	NA	NA	NA	NA	NA
(d) Unallocated	NA	NA	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**
Less: i) Interest**	NA	NA	NA	NA	NA	NA
(ii) Other Un-allocable Expenditure net off	NA	NA	NA	NA	NA	NA
(iii) Un-allocable income	NA	NA	NA	NA	NA	NA
Total Profit Before Tax	NA	NA	NA	NA	NA	NA
3. Capital Employed (Segment assets)						
(a) Segment – A- Sale of Electric Vehicles, its components & related services	NA	NA	NA	NA	NA	NA
(b) Segment – B- Vyom Innovation	NA	NA	NA	NA	NA	NA
(c) Segment – C Sales of Services	NA	NA	NA	NA	NA	NA
(d) Unallocated	NA	NA	NA	NA	NA	NA
4. Capital Employed (Segment Liabilities)						
(a) Segment – A- Sale of Electric Vehicles, its components & related services	NA	NA	NA	NA	NA	NA
(b) Segment – B- Vyom Innovation	NA	NA	NA	NA	NA	NA
(c) Segment – C Sales of Services	NA	NA	NA	NA	NA	NA
(d) Unallocated	NA	NA	NA	NA	NA	NA
Total	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**

Place: Vadodara
Date: 06.11.2024

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